



2020-
2021

Parkrose School District Proposed Budget



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

Every child reads and thinks critically and graduates ready for college and career.



Multnomah County School District #3
Proposed Budget 2020-2021

Prepared by:

Business Services: Tami Booth & Kady Strode

Michael Lopes-Serrao, Superintendent

Sharie Lewis, CPA, Director of Business Services & Operations

Table of Contents

EXECUTIVE SUMMARY	1
Budget Document Format	3
Budget Overview	4-7
Budget Development Process and Timeline	8
Board of Directors	9
Budget Committee Members	10
Administration	11
Budget Message	13-15
Budgeted Transfers To/From and Due To/From Details	17
Budget Summary & Comparison	18-19
Proposed All Fund Resource Summary Chart & Detail	21
 ORGANIZATIONAL SECTION	 23
District Overview	25
District History	26
Relation to State of Oregon Education System	26
District Mission & Goals	27
Board Core Values & Goals	28
Current Year Organizational Chart	29
Budget Development Process	30
Racial Equity Lens	31-32
Funds Overview	33-39
Basis of Accounting	33
Debt and Financing	34
The Budget and Expenditure Process	34
Budget Creation	34-35
Program Budgets	35-36
Structure & Classification	36-38
Organizational Key Combinations	39
 FINANCIAL SECTION	 41
All Funds:	
All Fund Resource Summary Chart & Detail	42
Resources	43
Requirements by Function	44-45
Requirements by Object	46-47
 Fund 100 – General Fund:	
Introduction and Summary Information	49
Resources	50
Requirements by Function	51
Requirements by Object	52
Proposed General Fund By Department/School Chart & Detail	53

Table of Contents (continued)

Prescott Elementary Informational Page	55
Requirements by Function	56
Requirements by Object	56
Prescott Preschool Informational Page	57
Requirements by Function	58
Requirements by Object	58
Russell Elementary Informational Page	59
Requirements by Function	60
Requirements by Object	60
Sacramento Elementary Informational Page	61
Requirements by Function	62
Requirements by Object	62
Shaver Elementary Informational Page	63
Requirements by Function	64
Requirements by Object	64
Parkrose Middle School Informational Page	65
Requirements by Function	66
Requirements by Object	67
Parkrose High School Informational Page	69
Requirements by Function	70
Requirements by Object	71
Fund 201 – Sinking Fund – Short Term (TAN):	
Introduction and Summary Information	73
Resources and Requirements by Function	74
Requirements by Object	74
Fund 202 – Food Service Fund:	
Introduction and Summary Information	75
Resources and Requirements by Function	76
Requirements by Object	77
List of Grants Funded in Fund 202	78
Fund 203 – Risk Management Fund:	
Introduction and Summary Information	79
Resources and Requirements by Function	80
Requirements by Object	80

Table of Contents (continued)

Fund 205 – Thompson Special Fund:	
Introduction and Summary Information	81
Resources and Requirements by Function	82
Requirements by Object	83
Fund 215 – Federal Grants Fund:	
Introduction and Summary Information	85
Resources and Requirements by Function	86
Requirements by Object	87
Grant Crosswalk / List of Grants Funded in Fund 215	88-89
Fund 251 – Student Investment Account (SIA) Fund:	
Introduction and Summary Information	91
Resources and Requirements by Function	92
Requirements by Object	92
Requirements by Area Chart & Detail	93
Requirements by Sub Area Chart & Detail	93
Superintendent Letter detailing SIA Plan	94-96
Fund 252 – High School Success Fund:	
Introduction and Summary Information	97
Resources and Requirements by Function	98
Requirements by Object	98
2019-2021 High School Success Plan	99-101
Fund 280 – State & Private Grants Fund:	
Introduction and Summary Information	103
Resources and Requirements by Function	104
Requirements by Object	105
List of Grants Funded in Fund 280	106-107
Fund 281 – Transportation Fund:	
Introduction and Summary Information	109
Resources and Requirements by Function	110
Requirements by Object	110
Fund 282 – Technology Replacement Fund:	
Introduction and Summary Information	111
Resources and Requirements by Function	112
Requirements by Object	112
Fund 285 – Textbook Fund:	
Introduction and Summary Information	113
Resources and Requirements by Function	114
Requirements by Object	114

Table of Contents (continued)

Fund 291 – Special Fund – Retirement/Longevity:	
Introduction and Summary Information	115
Resources and Requirements by Function	116
Requirements by Object	116
Fund 298 – PERS Stabilization Fund:	
Introduction and Summary Information	117
Resources and Requirements by Function	118
Requirements by Object	118
Fund 299 – Student Body Fund:	
Introduction and Summary Information	119
Resources and Requirements by Function	120
Requirements by Object	120
Fund 310 – Debt Service Fund:	
Introduction and Summary Information	121
Resources and Requirements by Function	122
Requirements by Object	122
Aggregate Debt Service Schedules	123-126
Fund 311-PERS General Obligation Bond Fund:	
Introduction and Summary Information	127
Resources and Requirements by Function	128
Requirements by Object	128
Debt Service Schedule	129
Fund 405 – Capital Projects Fund:	
Introduction and Summary Information	131
Resources and Requirements by Function	132
Requirements by Object	132
Fund 415 – Capital Equipment Grant Fund:	
Introduction and Summary	133
Resources and Requirements by Function	134
Requirements by Object	134
Fund 420 – Capital Projects General Obligations Bond Fund:	
Introduction and Summary Information	135
Resources and Requirements by Function	136
Requirements by Object	136
Fund 430 – Capital Fleet Replacement Fund:	
Introduction and Summary Information	137
Resources and Requirements by Function	138
Requirements by Object	138

Table of Contents (continued)

INFORMATIONAL SECTION	139
Charts & Graphs	140-153
Key School Statistics	140-141
Proposed Staffing by Employee Group Chart and Detail	142
FTE Change vs. Enrollment Change	143
Staffing Ratios	144-145
Key School Statistics	146-148
Student Outcomes (State Report Card Data)	149
General Fund Unappropriated Ending Fund Balance Graph	150
Contingency Use History	150
Property Tax Collection History Graph and Detail	151
Current Year Enrollment Information	152
District Race Ethnicity	152
Special Education Enrollment Breakdown	128
Forecast5 Analytics Stories	154-189
Financial Story	154-161
Salary & Staffing Comparison	162-169
Enrollment Story	170-176
Equity Story	177-189
Legal Publications	191
Public Notice of Budget Committee Meetings	192
Glossary	193-196

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EXECUTIVE SUMMARY

PARKROSE SCHOOL DISTRICT 2020-2021 BUDGET

CONTENTS

- ◆ BUDGET FORMAT
- ◆ BUDGET OVERVIEW
- ◆ BUDGET DEVELOPMENT PROCESS & TIMELINE
- ◆ BOARD OF DIRECTORS
- ◆ BUDGET COMMITTEE
- ◆ 2020-2021 ADMINISTRATION
- ◆ SUPERINTENDENTS 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.



Parkrose High School Mock Trial Participants

Budget Document Format

Parkrose School District is proud to present the 2020-2021 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 a 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 school 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, Legal Documents necessary in the budget process and glossary.

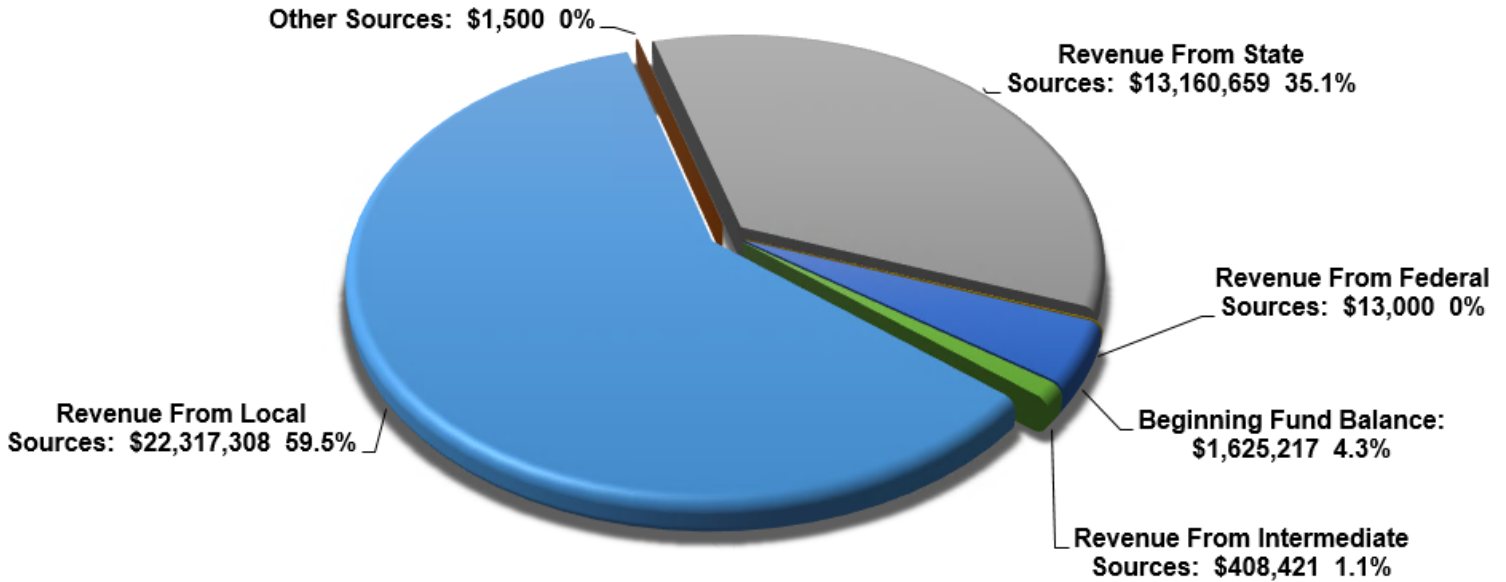


Budget Overview

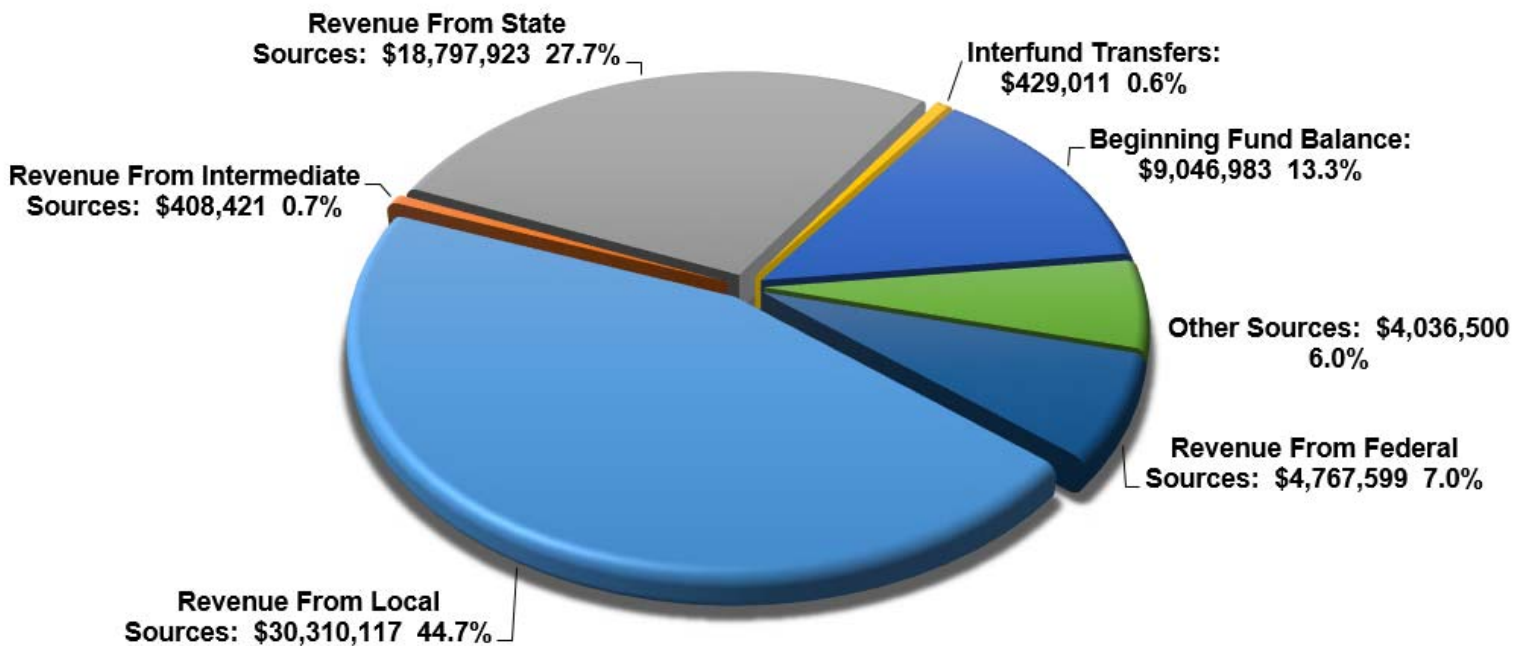
Highlights of District operation and key indicators are shown in this section.

- ◆ The budget forecast for general fund and other funds are shown along with historical trends for comparative purposes.

General Fund Resource Summary Total \$37,526,105

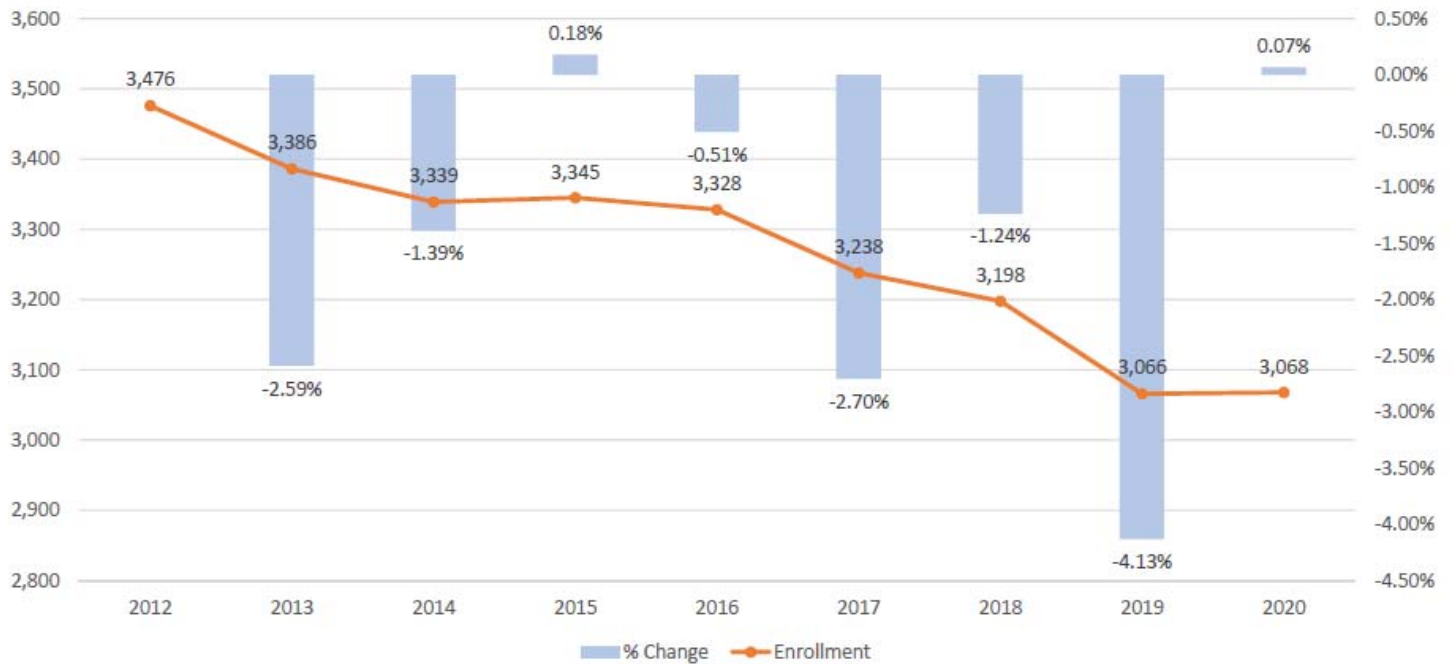


All Fund Fund Resource Summary Total Objects \$67,796,554

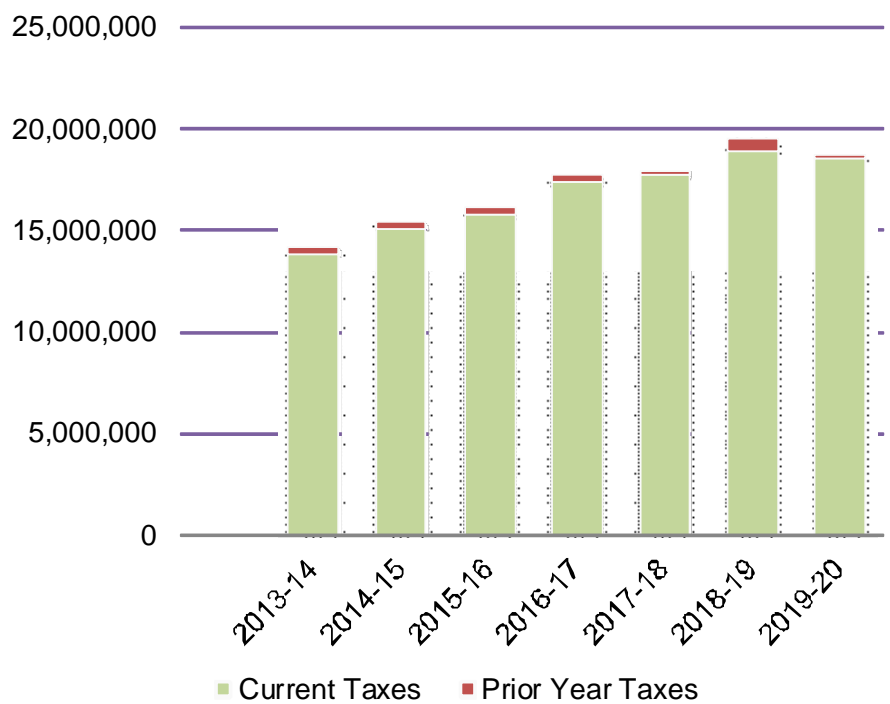


Budget Overview

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



- ◆ One of the interest to 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 2019-2020 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.

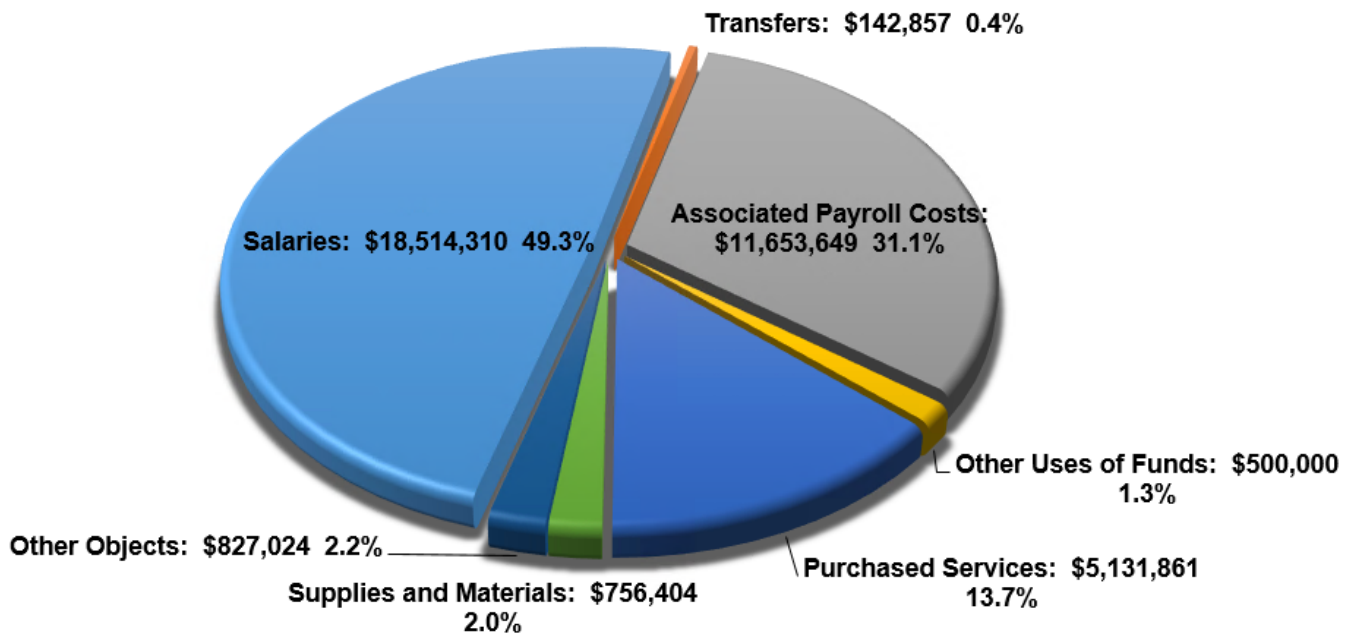


Budget Overview

- ◆ Personnel costs in Parkrose are, as in other school districts, a major percentage of the budget. In Parkrose, approximately 81% of the general fund budget is dedicated to staff, employee benefits, retirement, and other related costs. The graphs indicates 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.

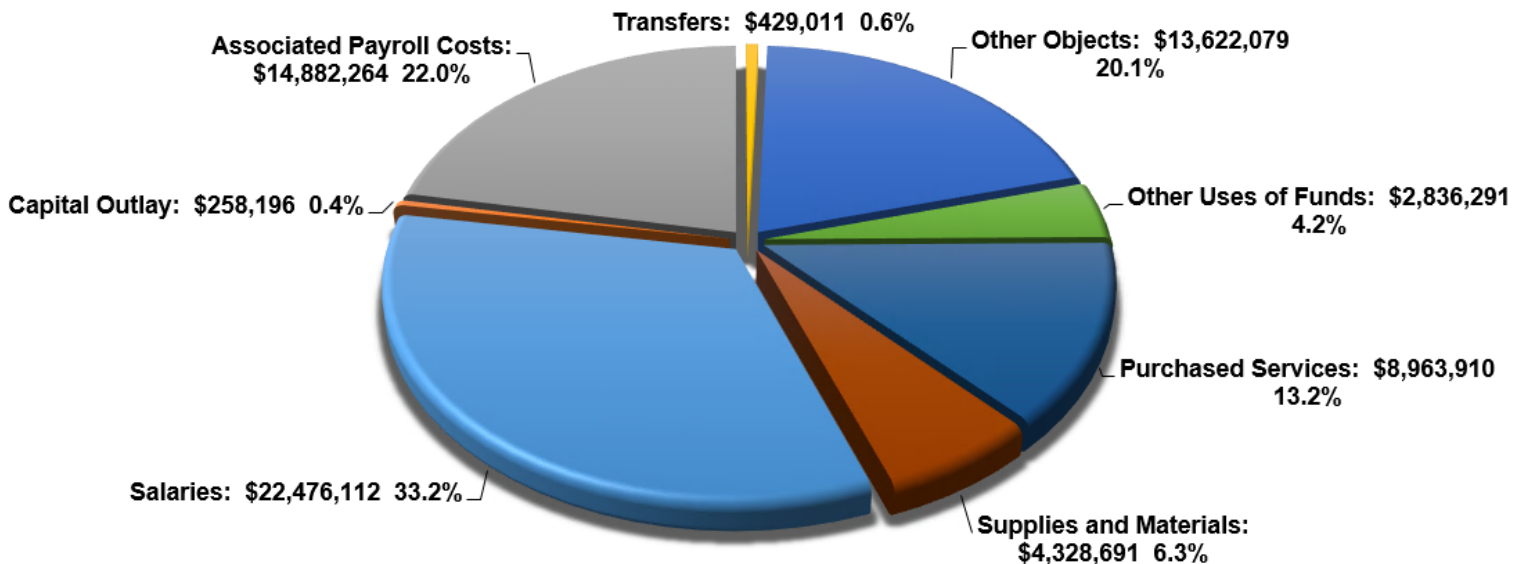
General Fund Requirements by Object

Total Objects \$37,526,105



All Fund Requirements by Object

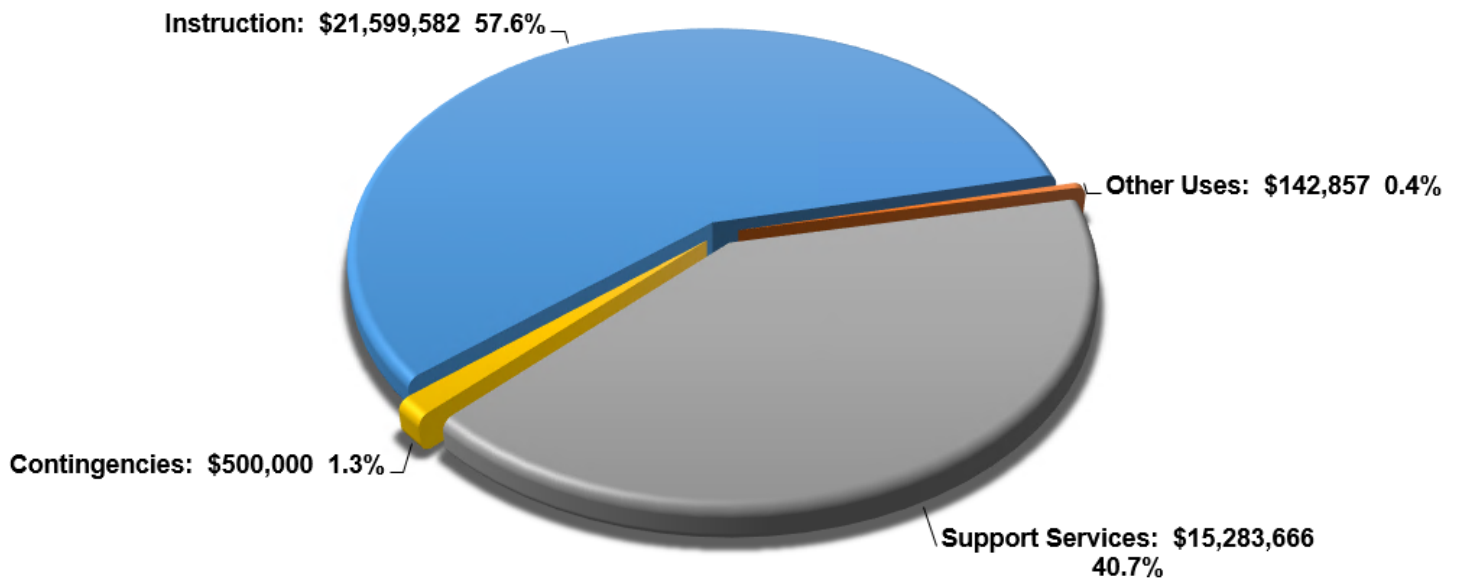
Total Objects \$67,796,554



Budget Overview

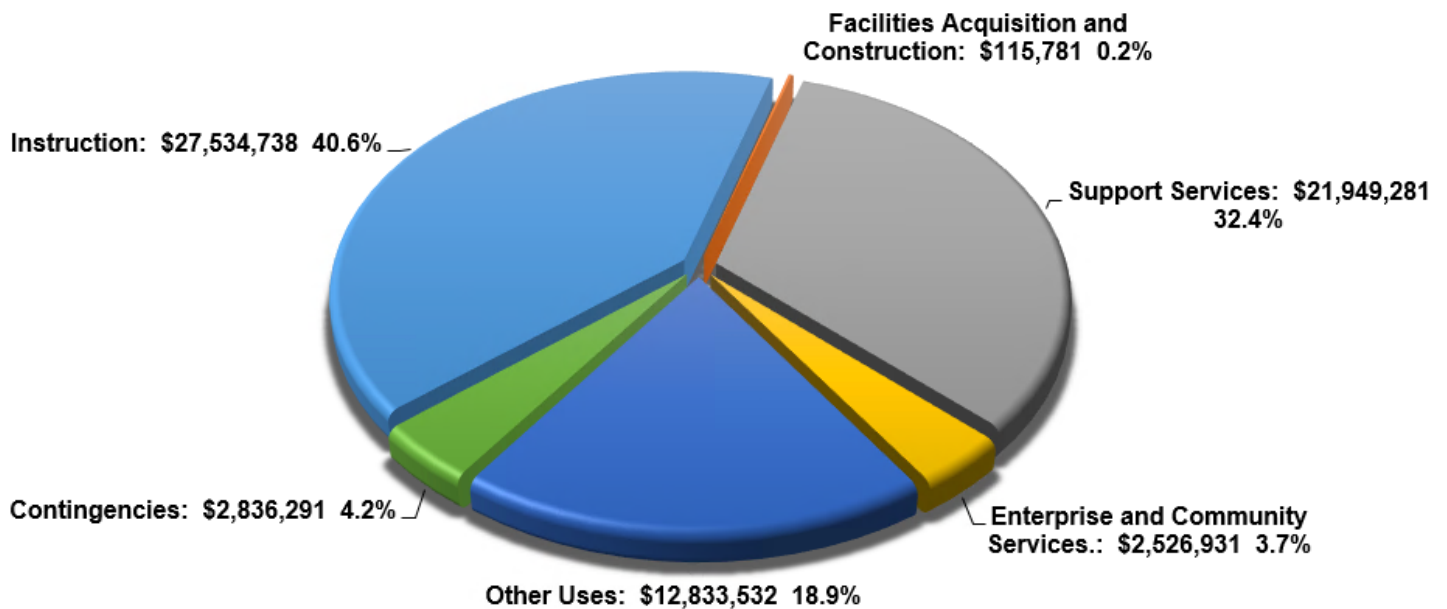
General Fund Requirements by Function

Total Functions \$37,526,105



All Fund Requirements by Function

Total Functions \$67,796,554



2020-2021 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 comprised of the five-elected school board members and an equal number of citizens appointed by the Board. Based on revenue forecasts, which are, for the most part, driven by estimates of student membership in the District, a funding forecast is created. Schools and departments receive funding based on an allocation matrix. This matrix takes into account the type of school (elementary, middle, and high) and number of students forecasted to be enrolled. There is generally not enough money available to meet all the requests. When reducing the list of needs, the goals of the district are reviewed and budgets balanced to meet these needs. The prime emphasis is classroom size and FTE ratios. However, other aspects of the business operation must be taken into consideration. When a balanced budget is achieved, a proposed budget is created and discussed with the budget committee with all of the assumptions noted. The budget committee then approves the budget as submitted by the budget officer or revises the budget. After considering public input, the Board legally adopts the budget and sets appropriations by major area, and certifies the property tax levy amount to the county assessor.

During the year, individual schools and departments can transfer funds between their respective programs and objects. This occurs with approval by the fiscal office and can only be done within appropriation levels. If the request crosses these levels, the board must first grant approval. These changes ultimately are rolled-up via a supplementary budget process.

<p>09/23/2019 Announce Budget Committee Vacancies Adopt Budget Calendar for 19-20</p> <p>09/26/2019 Publish Application Notice</p> <p>11/18/2019 Budget Committee Application Deadline</p> <p>11/25/2019 Board interviews applicants for Budget Committee Board appoints Budget Committee Member(s)</p>	<p>04/27/2020 Publish first notice of meeting</p> <p>05/04/2020 Publish second notice of meeting</p> <p>04/29/2020 Budget Training Meeting</p> <p>05/13/2020 First Organizational Budget Meeting / Budget Message (6:30 PM)</p> <p>05/27/2020 Second Budget Committee Meeting (6:30 PM)</p>	<p>06/03/2020 Optional Third Meeting (6:30 PM)</p> <p>6/08/2020 Publish budget hearing notice and budget summary.</p> <p>6/22/2020 Budget Hearing Board adopts budget, make appropriations, levies taxes and categorizes the levy.</p>
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Board Of Directors

The Board of Directors is comprised 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/>



Joshua Singleton

Position #1

Term Expires June 30, 2021



Sara Kirby, Chair

Position #2

Term Expires June 30, 2023



Ashley Brassea

Position #3

Term Expires June 30, 2023



Sonja McKenzie, Vice Chair

Position #4

Term Expires June 30, 2021



Elizabeth Durant

Position #5

Term Expires June 30, 2021

Budget Committee Members

Name	Designated Position	Expiration
Joshua Singleton	School Board, Position #1	2021
Sara Kirby	School Board, Position #2	2023
Ashlea Brassea	School Board Position #3	2023
Sonja McKenzie	School Board Position #4	2021
Elizabeth Durant	School Board Position #5	2021
Shannon Herriges	Community, Position #1	2023
Alison Batti	Community, Position #2	2023
Erin Middleton	Community, Position #3	2021
Karen Sheley	Community, Position #4	2021
Gretchen Gandara	Community, Position #5	2022
Michael Lopes-Serrao—Superintendent/Clerk Sharie Lewis, CPA—Deputy Clerk / Budget Officer Tami Booth—Accountant Kady Strode—Accountant		

The Parkrose Budget Committee is comprised of all five Board members and five Board appointed community members.

Board appointed Committee Members are appointed a three-year term. The terms are staggered in a way that approximately 1/3 of the members terms end each year.

Applications for committee vacancies are published in the fall of each year an opening arises.

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.”

This committee includes five board-appointed residents who receive the proposed budget, review the various programs, and pass an approved budget to the board for final adoption and levying of taxes.

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2020-2021
Budget Committee Meeting Calendar

First Meeting: Organizational Meeting
 May 13, 2020
 6:30 p.m.

●—————●

Second Meeting
 May 27, 2020
 6:30 p.m.

●—————●

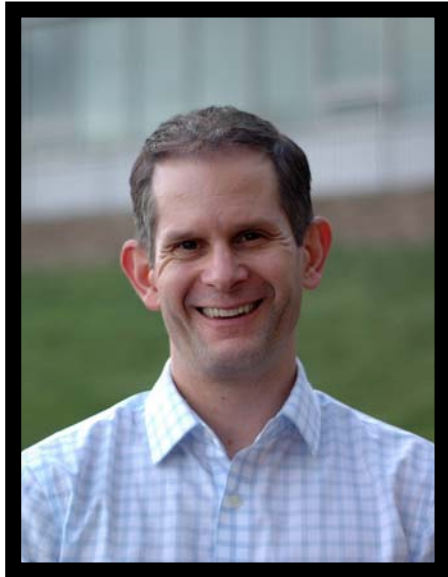
Optional Third Meeting
 June 3, 2020
 6:30 p.m.

2020-2021 Administration

Name	Title
Michael Lopes-Serrao	Superintendent / Clerk
Sharie Lewis, CPA	Director of Business Services & Operations/Deputy Clerk
Mary Bradbury Jones	Director of Human Resources
Julie Sams	Director of Student Services
Christine Blouke	Director of Technology
Molly Ouche	Principal, Parkrose High School
Trevor Greer	Assistant Principal, Parkrose High School
Andre Goodlow	Assistant Principal, Parkrose High School
Ryan Gallagher	Assistant Principal, Parkrose High School
Annette Sweeney	Principal, Parkrose Middle School
Antoinette Harrison	Assistant Principal, Parkrose Middle School
Sam Maranto	Principal, Prescott Elementary School
Samantha Ragaisis	Principal, Russell Elementary School
Megan Filiault	Principal, Sacramento Elementary School
Laura Goodman	Principal, Shaver Elementary School
Tom Dufresne	Maintenance Supervisor
Teresa Hooper	Transportation Supervisor
Debbie Garza	Food Service Director

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A Message from the Superintendent



Michael Lopes—Serrao

Superintendent

It is my honor and privilege to represent the Parkrose School District and share the recommended operating budget for Parkrose School District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. As required by Oregon Budget Law, the proposed budget is balanced between total resources and requirements. We based our 2020-21 budgets on the Governor's proposed budget allocating \$9.0 billion to the State School Fund Budget for the 2019-2021 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:

As we meet tonight, we are not meeting together in a room engaging with one another, but rather virtually meeting as we all try our best to cope with the COVID-19 pandemic. Our schools are closed, and we are

finding ourselves with the opportunity of engaging our students in distance learning, feeding our families at distribution sites, providing childcare to essential workers, preparing learning packets, and distributing chrome books & iPads to help our students achieve academic goals. This is our current reality.

We bring this budget to you as part of our compliance in following local budget law. One thing we know for certain – there will be changes, and we will need to modify the 2020-21 budget. Please note that this budget was based on the February State School Fund projection for 2020-21. This budget does not take into account any financial impacts from the pandemic. We know unemployment continues to increase from record lows, state and federal funding will change due to the economic impacts of the pandemic, and there are many unknown impacts that have yet to unfold. 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 although we know that there are likely changes that will occur in the coming months. Your approval of this budget will help our district prioritize critical services to students and families if and when we have to consider cuts to this proposed budget.

There are other factors that will have an influence on the 20-21 budget, but we do not clearly know all of those details. The recent Federal stimulus packages have been approved and we are learning how those will be implemented, but these possible funding streams are not included in this budget. We also know that the state will present a new revenue forecast on May 20th. We do know it's very likely Governor Brown will call a special session of the legislature after the May revenue forecast and they will determine how to address the state revenue shortfall for all state services. The Governor has already asked state agencies to prepare for an 8.5% cut for next year. This has significant impacts for K-12 schools, and the shortfall projections range between 2 and 10% of our total state school fund. We do not have clear projections, so we must wait. However, we recognize it is important for this committee to review this budget, have time to ask and process questions, and approve a budget that we planned for 20-21. It is not feasible for us to wait for the May 20th forecast and then recreate an entire budget based on potential shortfalls in the state school fund.

The May forecast will be a glimpse into the economic impact of the pandemic on our state. We already know that well over 300,000 Oregonians have claimed unemployment and that number is rising daily. We know there is a long term impact on the state's economy, and dependent upon how long stay at home orders and the impacts of the pandemic last, we may not have a better picture of the impacts until Fall or Winter. Economists have stated that the economy may improve in the 3rd or 4th quarters of 2020, and some say things will not improve until 18 months after the stay at home orders have ceased.

Our state legislature passed the Student Success Act (SSA), during the 2019 Legislative Session and will generate revenue through a corporate activity tax. At this time it is unclear how the collected and uncollected taxes from the corporate activity tax will be handled by our legislature. The District expected to receive \$2.8 million from the Student Investment Account (SIA), a portion of the Student Success Act (SSA). The Student Investment Account focus was to address students' mental health or behavioral health needs and improving student achievement, specifically for students of color, students experiencing disabilities, emerging bilinguals, students in poverty, students experiencing homelessness, living in foster care and other historically underserved students. The SIA also allows us to maintain and, in a few cases, enhance existing programs in the areas of instructional time, addressing student health and safety, maintaining class sizes and caseloads, and providing a well-rounded education. I want to thank our school board, our culturally specific partners and the Parkrose staff who worked very hard to gather feedback from our historically underserved families and help our district establish priorities to help our most underserved students and families. We are hopeful this will come to fruition in the future, but we do not have confidence that this revenue will be available to support students and families in the 20-21 school year.

Our SIA plan was based on community engagement and input and can be found on the District website: https://www.parkrose.k12.or.us/files/utility/parkrose_news/SIA%20Grant%20Application-%20Parkrose%20School%20District%202020%20.pdf

A summary of the plan is below.

The largest portion of our SIA funding will be used to increase social-emotional support and interventions for our most vulnerable and historically underserved students and increasing support for a more inclusive learning environment for students with disabilities and emerging bilingual students. This includes coaching to increase teacher capacity around cultural responsiveness, social emotional learning, differentiation, and the hiring of additional special education and English Language Learner staff at both the secondary and elementary levels. By supporting culturally responsive instruction and support for differentiation we believe we can begin to close the opportunity gap.

The community expressed a desire for culturally specific student and family support, culturally relevant curriculum, and the recruiting and retaining of staff of color. We will be investing in a teacher pathway for staff and students of color that includes financial support. In addition, we will be providing connections for our focal group populations by expanding our culturally specific community partnerships and mentoring, investing in bi-lingual family engagement specialists at the elementary schools and middle school, and adding Native American curriculum and Ethnic studies courses. We understand the positive impact, both academic and emotional, that occurs when students see themselves reflected in their teachers, mentors, and materials for learning.

The last areas that were brought forward by our engagement were increased opportunities for youth activities and the expansion of elective courses at our middle school and elementary schools with a long term goal of more equitable access to physical education and arts education. We will be adding P.E. positions at the elementary level to contribute to the improvement of our students' physical and emotional health, and partnering with Playworks to provide students with healthy, positive guidance and mental health support. Funding will also be used to hire an art teacher for the middle school and provide some middle school athletics. Our students deserve access to the curriculum, arts, and sports to help them become healthy, well rounded individuals.

The strategies and activities in our plan address areas of investment that support the social-emotional well-being and academic growth of our students as we work to close the opportunity gap for our historically underserved students. Our plan supports what our community values and needs, and we will continue to collaborate with our students, families, and staff as we make this plan a reality.

The District's 2020-21 proposed budget is \$67,796,554 with the General Fund being \$37,526,105. The proposed budget is balanced and has a 3.4% increase over the current budget of 2019-20.

We do expect this to change and a reduction in force may be necessary due to the financial impact we face in the coming year.

The Parkrose School District budget was constructed with the following objectives:

- Looking for options to control spending during the 2019-20 school year.
- Ensuring that we maintain health and safety standards to assure a social and emotionally safe learning environment for when students return.
- Focusing on minimizing staff and budget reductions based on the district's focus on student performance.
- Continuing to focus on student achievement and opportunity goals.

I would like to thank all staff for their efforts in preparing the 2020-21 budgets, 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 2020-21 school year budget.

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 Learn, Grow and Thrive.

Michael Lopes-Serrao
Superintendent

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Budgeted Transfers In/Out

General Fund—100			
Transfers In (Due To)		Transfers Out (Due From)	
	A	\$142,857	Pay for QZAB 2009
Nutrition Fund—202			
Pay for Nutrition Fund Deficit	\$50,000	B	
Thompson Fund—205			
	C	\$70,000	Rebuild balance to pay retirees
	B	\$50,000	Pay for Nutrition Fund Deficit
		\$120,000	
Transportation Fund—281			
	D	\$166,154	Pay for QZAB 2015
Retirement Fund—291			
Rebuild balance to pay retirees	\$70,000	C	
Debt Service Fund—310			
Pay for QZAB 2009	\$142,857	A	
Pay for QZAB 2015	\$166,154	D	
	\$309,011		
TOTAL TRANSFERS IN (DUE TO)	\$429,011	\$429,011	TOTAL TRANSFERS OUT (DUE FROM)

Budget Summary & Comparison

Listed below is an overview of expenditures for each fund used in the Parkrose School District. The number of funds created is based upon specific use of monies provided and restricted for use by the funding source or board. The most significant trends, and the one of concern, is the use of cash carryover coupled with the inflationary and contractual increases in spending not balanced by corresponding increases in state or local revenue.

MULTNOMAH COUNTY SCHOOL DISTRICT #3				
PARKROSE SCHOOL DISTRICT				
PROPOSED BUDGET				
2020-2021				
Fund	Title	Amount	Percentage of Total	FTE
100	GENERAL FUND	\$37,526,105	56%	281.47
SPECIAL REVENUE FUNDS				
202	Food Service	\$2,055,386	3%	16.17
203	Risk Management	\$152,750	0%	-
205	Thompson	\$4,015,713	6%	2.75
215	Federal Grants	\$2,841,833	4%	26.19
251	Student Investment Account	\$2,764,452	4%	28.13
252	High School Success	\$1,127,656	2%	10.00
280	State & Private Grants Fund	\$266,837	0%	-
281	Transportation	\$380,740	1%	-
282	Technology Replacement	\$136,750	0%	-
285	Textbook	\$130,240	0%	-
291	Retirement/Longevity	\$293,321	0%	-
298	PERS Stabilization	\$248,475	0%	-
299	Student Body	\$1,054,882	3%	-
TOTAL		\$15,469,035	23%	83.24
DEBT SERVICE FUNDS				
201	Tax Anticipation Note	\$4,104,030	6%	-
310	Debt Service	\$7,508,086	11%	-
311	PERS Gen Oblig Bond	\$1,536,820	2%	-
TOTAL		\$13,148,936	19%	-
CAPITAL FUNDS				
405	Capital Project	\$1,271,158	2%	-
415	Capital Equipment Grant	\$135,567	0%	-
420	Capital Projects GO Bond Fund	\$156,497	0%	-
430	Capital Fleet Replacement	\$89,256	0%	-
TOTAL		\$1,652,478	2%	-
TOTAL DISTRICT FUNDS		\$67,796,554	100%	364.71
OTHER SOURCES				
MESD Resolution Funds		\$ 1,432,575	as of 2/17/20	
TOTAL PROPOSED BUDGET FOR FY 20-21		\$69,229,129		

Budget Summary & Comparison

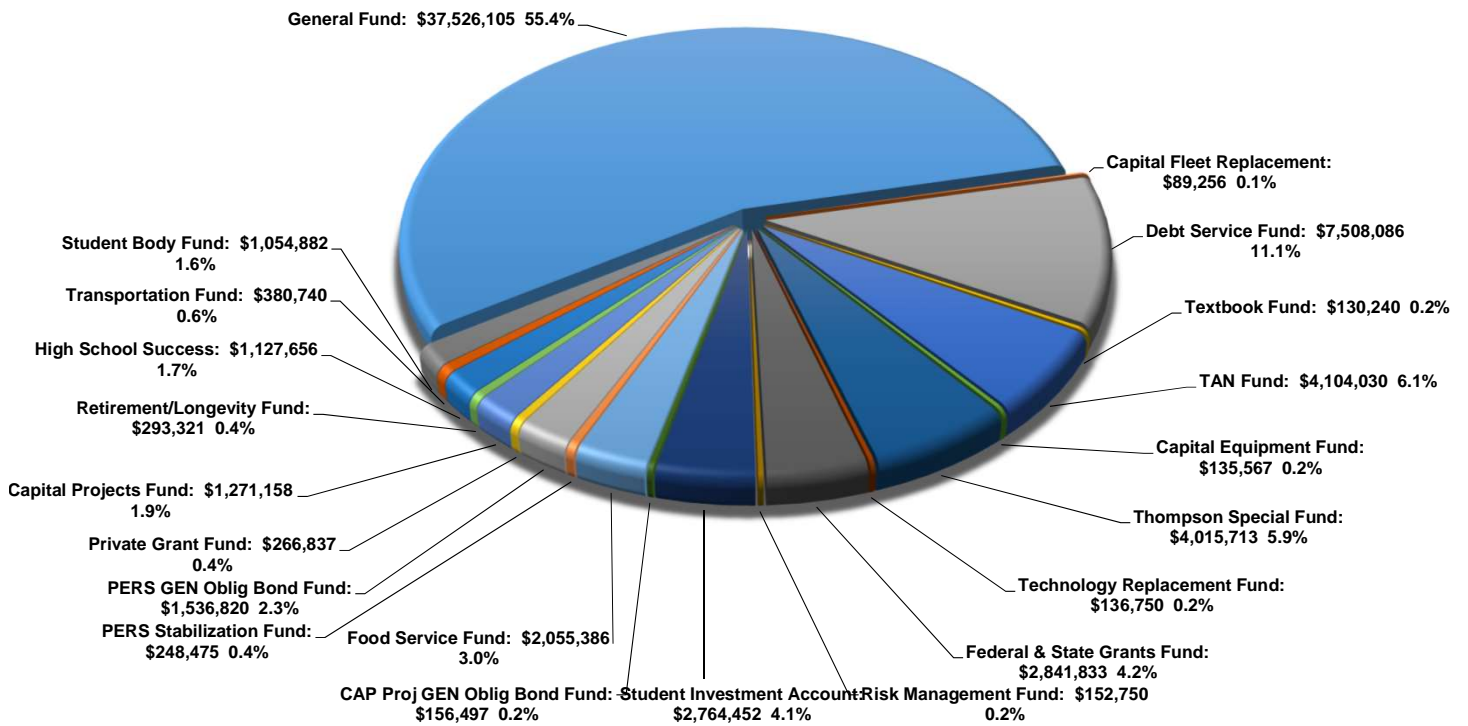
In addition to the general fund, a number of special, debt & capital funds that have been established to consolidate and monitor expenditures in a logical manner. The business office maintains the fund structure of the district and, when determined appropriate, recommend creation of additional funds 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 SUPPLEMENTAL BUDGET 2019-20					CHANGE 2020-21 vs 2019-20		
Fund	Title	Amount	Percentage of Total	FTE	Amount	Percentage of Change	FTE
100	GENERAL FUND	\$37,104,518	57%	277.47	\$421,587	1.1%	4.00
SPECIAL REVENUE FUNDS							
202	Food Service	\$2,078,610	3%	16.17	(\$23,224)	-1.1%	-
203	Risk Management	\$250,340	0%	-	(\$97,590)	-39.0%	-
205	Thompson	\$4,347,239	7%	2.75	(\$331,526)	-7.6%	-
215	Federal Grants	\$3,872,368	6%	40.44	(\$1,030,535)	-26.6%	(14.25)
251	Student Investment Account	\$0	0%	-	\$2,764,452	N/A	28.13
252	High School Success	\$0	0%	-	\$1,127,656	N/A	10.00
280	State & Private Grants Fund	\$163,497	0%	-	\$103,340	63.2%	-
281	Transportation	\$396,894	1%	-	(\$16,154)	-4.1%	-
282	Technology Replacement	\$220,065	0%	-	(\$83,315)	-37.9%	-
285	Textbook	\$247,183	0%	-	(\$116,943)	-47.3%	-
291	Retirement/Longevity	\$316,797	0%	-	(\$23,476)	-7.4%	-
298	PERS Stabilization	\$248,475	0%	-	\$0	0.0%	-
299	Student Body	\$1,034,882	3%	-	\$20,000	1.9%	-
TOTAL		\$13,176,350	20%	59.36	\$2,292,685	17.4%	23.88
DEBT SERVICE FUNDS							
201	Tax Anticipation Note	\$4,102,369	6%	-	\$1,661	0.0%	-
310	Debt Service	\$8,413,945	13%	-	(\$905,859)	-10.8%	-
311	PERS Gen Oblig Bond	\$1,197,845	2%	-	\$338,975	100.0%	-
TOTAL		\$13,714,159	21%	-	(\$565,223)	-4.1%	-
CAPITAL FUNDS							
405	Capital Project	\$1,194,300	2%	-	\$76,858	6.4%	-
415	Capital Equipment Grant	\$135,567	0%	-	\$0	0.0%	-
420	Capital Projects GO Bond Fund	\$141,719	0%	-	\$14,778	10.4%	-
430	Capital Flee	\$76,718	0%	-	\$12,538	16.3%	-
TOTAL		\$1,548,304	2%	-	\$104,174	6.7%	-
TOTAL DISTRICT FUNDS		\$65,543,331	100%	336.83	\$2,253,223	3.4%	27.88
OTHER SOURCES							
MESD Resolution Funds with carryover		\$ 1,615,239	as of 1/13/20		(\$182,664)	-11.3%	-
TOTAL BUDGET FOR FY 19-20		\$67,158,570			\$2,070,559	3.1%	27.88

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All Funds Resource Summary

Total Funds \$67,796,554



Actual	Actual	All Funds Resource Summary	Working	Proposed	Approved	Adopted
\$	\$	Fund	\$	\$	\$	\$
35,407,559	35,675,494	100 - General Fund	37,104,518	37,526,105		
64,037	65,669	201 - TAN Fund	4,102,369	4,104,030		
2,026,894	1,862,182	202 - Food Service Fund	2,078,610	2,055,386		
224,738	201,338	203 - Risk Management Fund	250,340	152,750		
4,506,912	4,181,489	205 - Thompson Special Fund	4,347,239	4,015,713		
2,929,960	2,820,874	215 - Federal & State Grants Fund	3,872,368	2,841,833		
-	-	251 - Student Investment Account	-	2,764,452		
-	-	252 - High School Success	-	1,127,656		
257,321	221,213	280 - Private Grant Fund	163,497	266,837		
240,446	318,253	281 - Transportation Fund	396,894	380,740		
101,032	116,446	282 - Technology Replacement Fund	220,065	136,750		
263,864	90,926	285 - Textbook Fund	247,183	130,240		
166,271	135,458	291 - Retirement/Longevity Fund	316,797	293,321		
500,000	250,000	298 - PERS Stabilization Fund	248,475	248,475		
1,054,818	923,952	299 - Student Body Fund	1,034,882	1,054,882		
6,159,830	6,669,535	310 - Debt Service Fund	8,413,945	7,508,086		
-	20,705,521	311 - PERS GEN Oblig Bond Fund	1,197,845	1,536,820		
888,482	1,015,549	405 - Capital Projects Fund	1,194,300	1,271,158		
135,567	135,567	415 - Capital Equipment Fund	135,567	135,567		
1,254,058	304,760	420 - CAP Proj GEN Oblig Bond Fund	141,719	156,497		
474,215	64,717	430 - Capital Fleet Replacement	76,718	89,256		
56,656,002	75,758,942	Total Fund:	65,543,331	67,796,554		

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ORGANIZATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2020-2021 BUDGET

CONTENTS

- ◆ DISTRICT OVERVIEW
- ◆ DISTRICT HISTORY
- ◆ DISTRICT MISSION & GOALS
- ◆ 2019-2020 ORGANIZATIONAL CHART
- ◆ BUDGET DEVELOPMENT PROCESS
- ◆ DISTRICT RACIAL EQUITY LENS
- ◆ FUNDS OVERVIEW

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.



Parkrose Provides Students
Every Friday students volunteer their time to fill backpacks of food to send home with students.

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 2020-2021 school year, our students will be able to attend:

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

During the 2020-2021 school year, 197 teachers and administrators and 168 classified and admin staff help to create a welcoming learning environment for our 3,060 students.

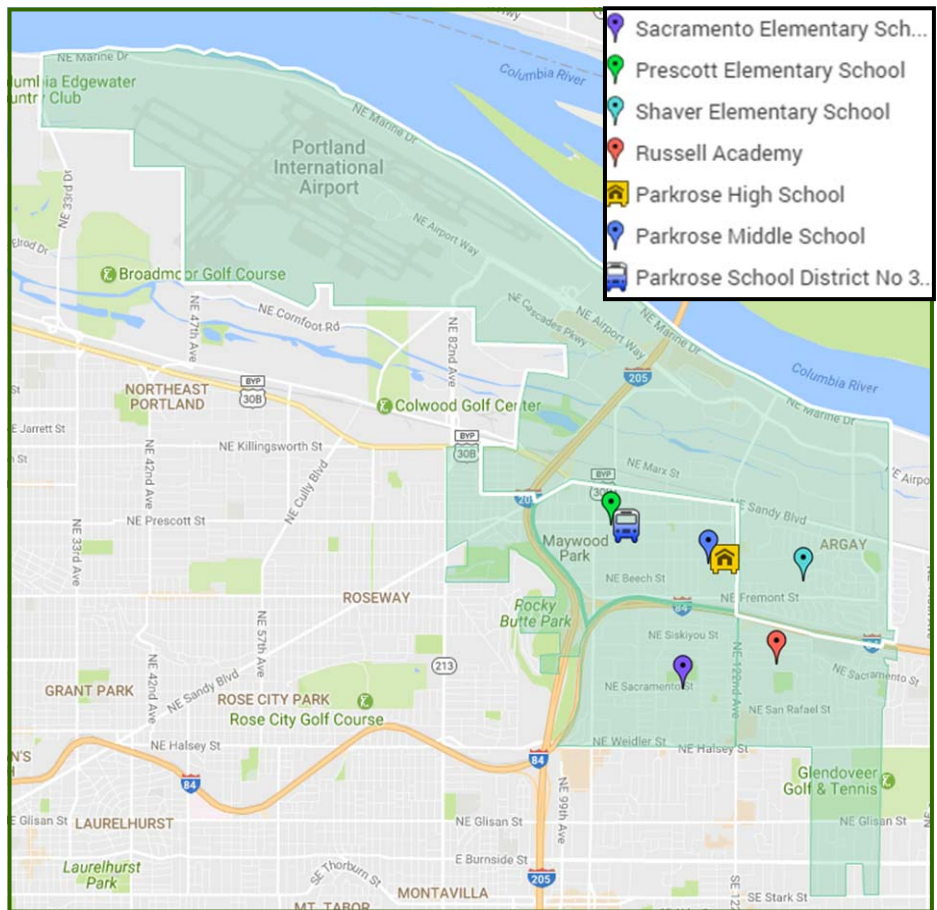
The averaged student/teacher ratios for are:

- ◆ Elementary: 1 : 24.6
- ◆ Middle: 1 : 28
- ◆ High School: 1 : 27

(Data obtained from 2018-2019 Oregon Report Card)

Instructional Sq. Ft. 718,000

Total Sq. Ft. 800,000



The district owns three rental properties. These include:

- ◆ Sumner Elementary School (Helensview) – leased to Multnomah Educational Service District
- ◆ Knott Elementary School – leased to the Multnomah Educational Service District and Mt. Hood Community College
- ◆ Thompson Elementary School (Wheatley) – leased to Multnomah Educational Service District

Included in the District's inventory of property is an administrative service center (District Office), which houses the Administrative Offices, Transportation, Maintenance, School Improvement, Food Service and Student Services.

District History



*Public school at NE 122nd and Sandy, Parkrose, ca. 1890.
OHS photograph.*

The Multnomah County School District #3 / Parkrose School District was formed in 1913 in a rural community just east of Portland in northwest Oregon. The community encompassing the district is called Parkrose, hence the name identity. Until 1991, it was located in an unincorporated area of east Multnomah County. In that year, the

Parkrose community along with other adjoining communities were incorporated into the City of Portland. The district covers an area of approximately 15 square miles in an urban setting with a scattering of “truck farms” carried over from its rural heritage. Currently, approximately 27,000 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 3,100. 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 3,060 students in grades Pre-K through grade 12 for the school year beginning September 2020.

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.

District Mission & Goals

Close the achievement gap by preparing all students for college readiness and success in a global society.

We believe that it's our responsibility to...

- ◆ Provide equal access to all students
- ◆ Develop organizational skills
- ◆ Instill student success skills
- ◆ Inspire belief in academic rigor and success
- ◆ Provide a smoother transition and increased articulation from Kindergarten to 12th grade

We will be successful when we have...

- ◆ Student EMPOWERMENT
- ◆ Organizational Tools utilized FREQUENTLY, CONSISTENTLY, PRODUCTIVELY
- ◆ All students using NOTE-TAKING STRATEGIES
- ◆ Teachers and students engaged in ALL LEVELS OF THINKING and QUESTIONING
- ◆ RIGOR appropriate for each student





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.

ALL
INDIVIDUALS BE
TREATED WITH
RESPECT AND
DIGNITY

EVERY CHILD IS
A SOCIAL,
EMOTIONAL
AND CREATIVE
BEING

CONNECT
STUDENTS AND
THEIR FAMILIES
TO SCHOOL, THE
COMMUNITY
AND OUR
PARTNERS

LEARNING IS
CONNECTED TO
THE REAL
WORLD -
RELEVANT

STUDENTS ARE
PARTNERS IN
THEIR
EDUCATIONAL
JOURNEY

MISSION:

CLOSE THE ACHIEVEMENT GAP BY PREPARING ALL STUDENTS FOR COLLEGE READINESS AND SUCCESS IN A GLOBAL SOCIETY.

VISION:

EVERY CHILD READS, THINKS CRITICALLY, AND GRADUATES READY FOR COLLEGE AND CAREER.

PARKROSE SCHOOL BOARD GOALS 2019-2020

1

The Parkrose School District will develop an equity-focused 5-year strategic plan based on input from students, staff, families, culturally specific partners, and the community. The initial draft of the plan will be completed by April 2020.

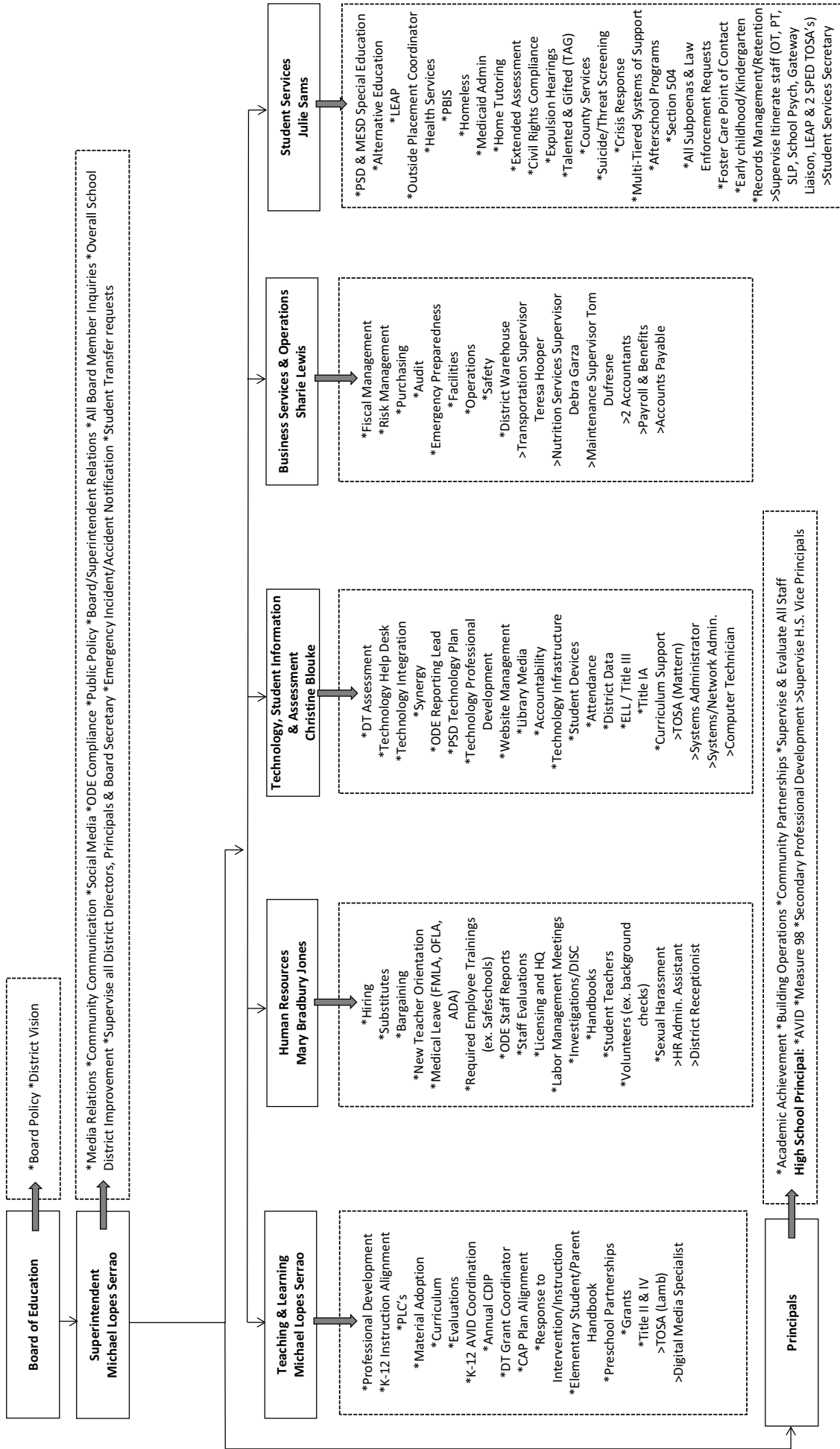
2

The Parkrose School District will develop and execute a community engagement plan to gather input on academic and experiential opportunities for Parkrose students to consider for our 5-year strategic plan. Community engagement effectiveness will be measured by the participation of all represented groups in our community. We will specifically solicit input from the district's most underrepresented populations based on disaggregated school district data. The initial community engagement will be completed by April 2020.

3

A minimum of 90% of 9th-grade students will be on-track to graduate as measured by the Oregon Department of Education and the Parkrose School District. The 90% goal applies to all subgroups represented in Parkrose.

**Parkrose School District #3
Transitional Organizational Chart 2019-2020**

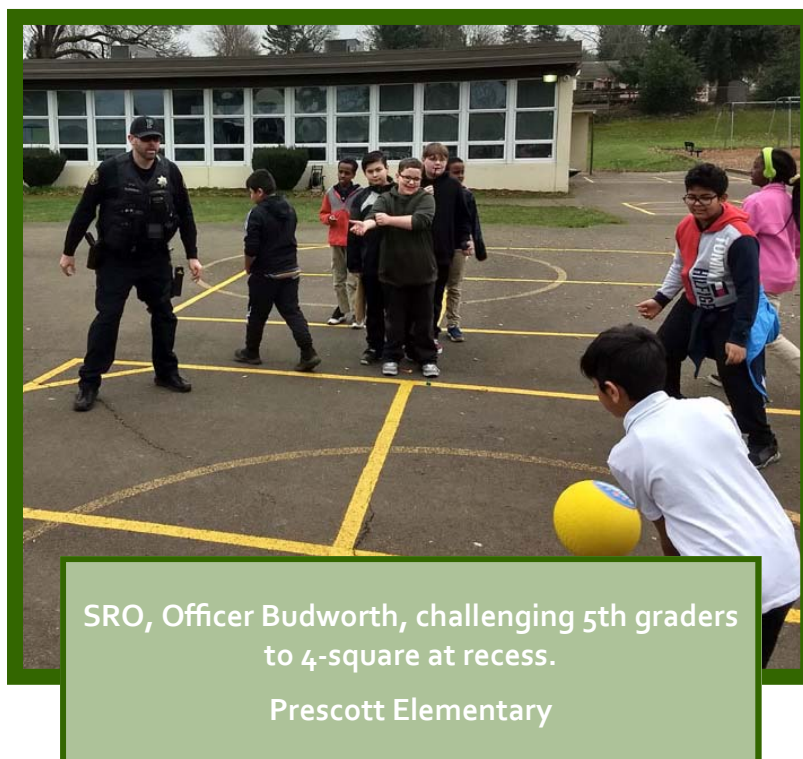


Revised: 4.21.20 G:\do-share\DISTRICT OFFICE\Organizational Chart

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 comprised of the five-elected school board members and an equal number of citizens appointed by the Board. Based on revenue forecasts, which are, for the most part, driven by estimates of student membership in the District and local revenue, a funding forecast is created. Schools and departments receive funding based on an allocation matrix. This matrix takes into account the type of school (elementary, middle, and high) and number of students forecasted to be enrolled. There is generally not enough money available to meet all the requests. When reducing the list of needs, the goals of the district are reviewed and budgets balanced to meet these needs. Of prime emphasis is classroom size and FTE ratios. However, other aspects of the business operation must be taken into consideration. When a balanced budget is achieved, a proposed budget is created and discussed with the budget committee with all of the assumptions noted. The budget committee then approves the budget as submitted by the budget officer or revises the budget. After considering public input, the Board legally adopts the budget and sets appropriations by major area, and certifies the property tax levy amount to the county assessor.

During the year, individual schools and departments can transfer funds between their respective programs and objects. This occurs with approval by the fiscal office and can only be done within appropriation levels. If the request crosses these levels, the board will be presented these changes as part of a supplementary budget which requires board approval.



Parkrose School District Racial Equity Lens

Parkrose School District 3

Code: AAA
Adopted: 5.26.15
Revised: 6.26.17

Equity, Diversity & Inclusion Lens

What it is

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

When to use it

- When we are planning, developing, implementing or evaluating a policy, program or decision
- Examples: *professional development *budgeting *hiring practices
*curriculum adoption *SUN offerings *athletic fees *course offerings
*time resources *discipline practices *contracting *classroom practices *time *resources *extracurricular *instructional strategies
*event planning (field trips, holiday celebrations, school dances, etc.)
*gain community partnerships *outreach (parent, family & community)

How to use it

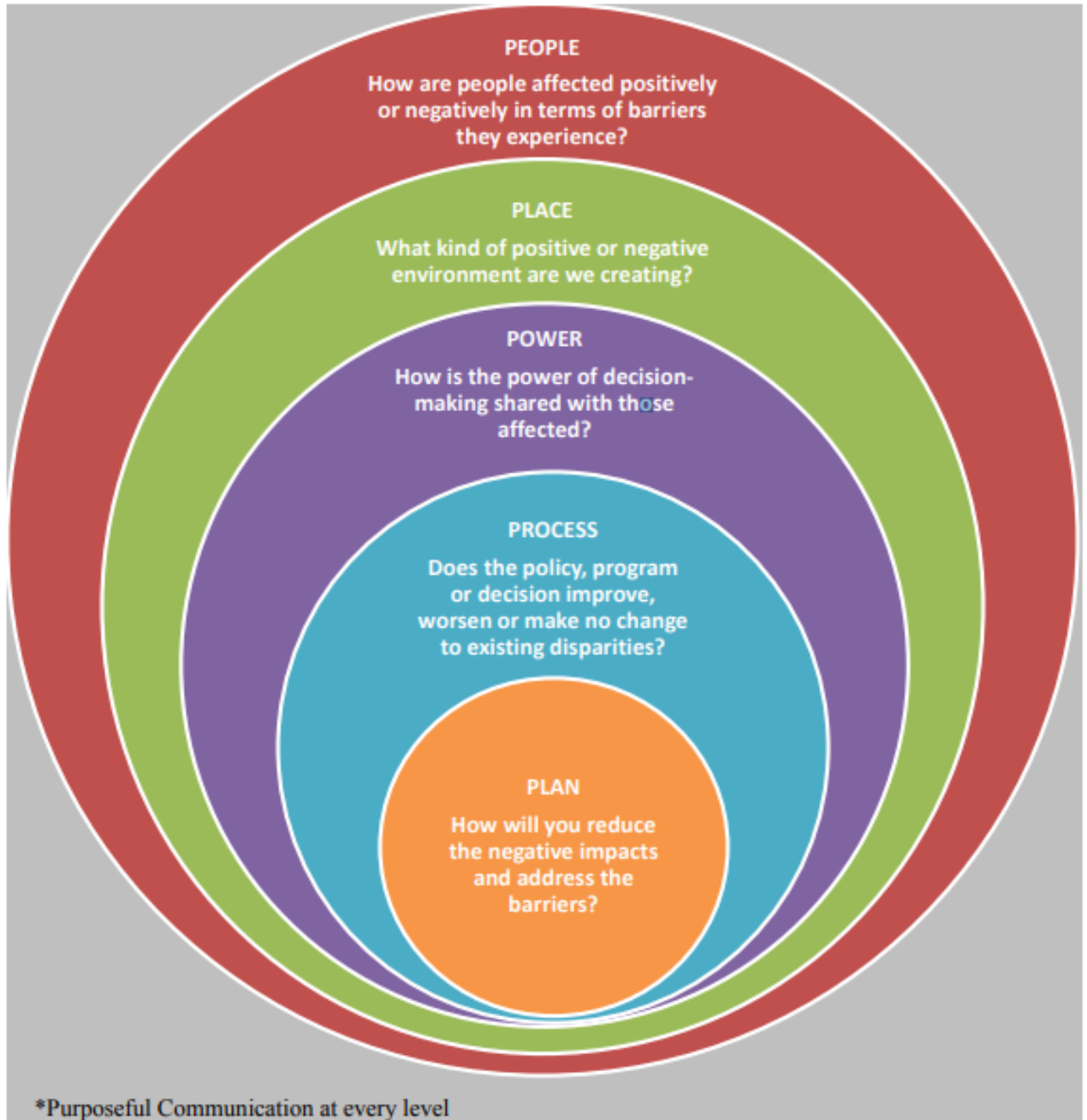
For any policy, program, practice or decision, consider the following questions:

- PEOPLE-How are people affected positively or negatively in terms of barriers they experience?
- PLACE-What kind of positive or negative environment are we creating?
- POWER-How is the power of decision-making shared with those it affects?
- PROCESS-Does the policy, program or decision improve, worsen or make no change to existing disparities?
- PLAN-How will you reduce the negative impacts and address the barriers?

❖ *This Equity, Diversity & Inclusion Lens is based on research and Parkrose School District academic and behavioral data. Race is our number one priority based on our data.*

Parkrose School District Racial Equity Lens

Equity is the action that we as the Parkrose School District Community and Partners take to ensure that every student has the opportunity to achieve their dreams. It is the responsibility of all of us to provide each student the access, opportunity and support they need to meet their highest academic and social potential regardless of race, gender, socio-economic status, sexual orientation, gender identity, ethnicity, culture, linguistic difference, religion, immigration status or disability.



END OF POLICY

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.

Basis 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 principals (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 principals except for:

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 preventative 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 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

Funds Overview

ADMw. The elements of the ADMw are 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.

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, revenue forecast is developed.

Program Budgets

All budgets are formulated using pre-defined programs. For example, each elementary school has program budgets for K-5 Instruction and Extra-Curricular activities to name a few. These, however, are all rolled into accounts for each elementary school. On the expenditure side, current staffing is assumed with contractual additions for step growth and cost of living increases, other increases such as health benefits and PERS rate adjustments. Based on the revenue forecasts, discretionary spending is defined on an allocation formula. Revenue permitting, certain discretionary spending for supplies and materials, purchased services and equipment purchases, either inflationary or individually determined amounts is utilized.

As the process continues, additional “knowns” as well as changes to assumptions are input into the budget system. Finally, the proposed budget is prepared for review by the budget committee. After deliberation, the budget committee approves a budget that may contain changes from the proposed budget. Finally, the Board of Directors (School Board) adopts and appropriates a budget. In Parkrose, as in most other school districts, appropriations are made at the major program level. These appropriations are shown on the Summary of Fund Resources and Requirements by Appropriation Levels in the Financial Section

Each month, the business office creates a budget to actual report. This report summarizes major expenditure and encumbrance commitments. Detailed data (the date used to create this report) is given to the schools and departments for their review. Soon after budget adoption, the new fiscal year begins. As was previously noted, the adopted budget is both an estimate and a forecast. This estimate is reflected in the adopted budget column. However, changes are expected and do occur. Parkrose allows individual schools and departments to transfer budgeted amounts between programs and objects as long as the change does not exceed the appropriation level. If the appropriation level needs to be increased or changed, the School Board must approve a transfer. These are often bundled for approval in a supplementary budget process, or by a transfer of funds from the contingency account. Budgetary changes at the program and object level are reflected on reports as a “working budget” column.

Funds Overview

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 detail rolled into Appropriation Levels, which include Instruction, Support Services, Enterprise and Community Service, Debt Service, Contingency, Transfers, and Unappropriated Ending Fund Balance.

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.

Funds Overview

Special Revenue Funds: (Fund 202 to 299—13 in total) - The Special Revenue Funds account for proceeds/resources (revenue) and requirements (expenditures) for specific educational projects or programs that are legally restricted for specified purposes. Below is a description of the Special Revenue Funds used in the district.

Food Service Fund (Fund 202) - This fund records resources (revenue) and requirements (expenditures) associated with the school lunch program federal nutritional program along with some fee for serve meals.

Risk Management Fund (Fund 203) - This fund records the restricted resources (revenue) and requirements (expenditures) associated with the Districts insurance liabilities and settlements.

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 & state allocated grants.

Student Investment Act Fund (Fund 251) - This fund records restricted resources (revenue) and requirements (expenditures) associated with the Oregon Student Investment / Student Success Act (HB 3427).

High School Success Fund (Fund 252) - This fund records restricted resources (revenue) and requirements (expenditures) associated with Measure 98 High School Success (HB 3427).

State & Private Grants Fund (Fund 280) - This fund records restricted and committed resources (revenue) and requirements (expenditures) associated with private donations and grants from non-federal or state agencies.

Transportation Fund (Fund 281) - This fund records resource (revenue) for transportation replacement and requirements (expenditures) for respective equipment. Source of revenue is generally transfers from the General Fund – which is generated from 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 transfers 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.

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 for resources (revenue) is generally transfers from the general fund – a percentage of the local property taxes at year-end or a portion of the proceeds from the sale of a PERS bond.

Student Body Fund (Fund 299) - This fund accounts for resources (revenue) and requirements (expenditures) of funds raised or collected by and/or for school approved student groups. These funds usually come from a variety of sources, usually from activities supplementing the co-curricular or extracurricular student activities program.

Funds Overview

Debt Service Funds: The Debt Service Funds account for interest and principal receipts and payments. Three funds have been established in this category.

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

Debt Fund (Fund 310) - This fund records resources (revenue) of tax revenue, federal rebates and transfers that are used to pay debt and interest along with recording the requirements (expenditures) of other long term debt instruments the District enters into – such as QZAB 2015 – Fleet Replacement.

PERS General Obligation Debt Fund (Fund 311) - This fund records proceeds, principal, and interest paid on the 2018 PERS Bond. This debt activity is tracked through US Bank and ODE intercept reports.

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

Funds Overview

Organizational Key Combinations

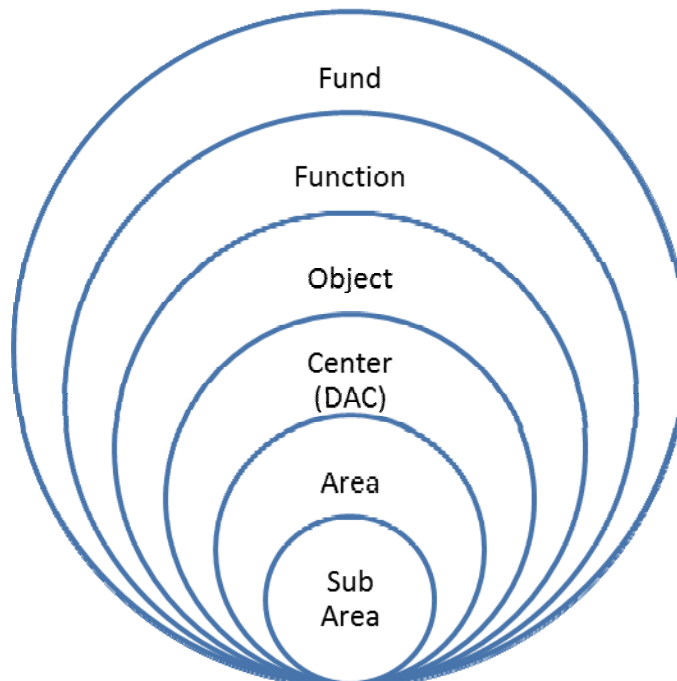
The Parkrose School District budget codes are created using the following elements:

- 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:

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FINANCIAL SECTION

PARKROSE SCHOOL DISTRICT

2020-2021 BUDGET

CONTENTS

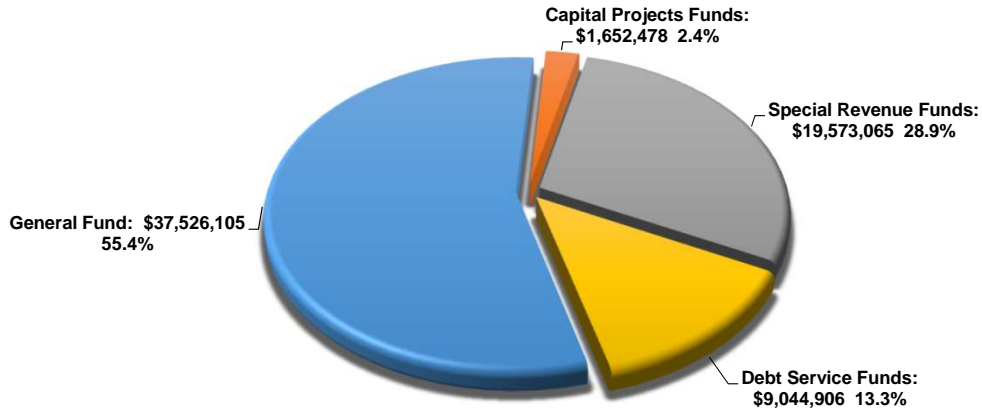
- ◆ RESOURCES & REQUIREMENTS BY FUND
- ◆ 2020-2021 GENERAL FUND BUDGET BY DEPARTMENT/SCHOOL
- ◆ SCHOOL SPECIFIC REQUIREMENTS & DEMOGRAPHIC INFORMATION
- ◆ GRANT LISTINGS FOR FUNDS 202, 215, & 280
- ◆ FUND 251—STUDENT INVESTMENT ACCOUNT REQUIREMENTS BY AREA AND SUB-AREA
- ◆ DISTRICT STUDENT INVESTMENT INFORMATION / PLAN FOR 2020-2021
- ◆ 2019-2021 APPROVED HIGH SCHOOL SUCCESS PLAN
- ◆ 2011B GO BOND / 2009 & 2015 QZAB / 2018 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 2020-2021 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

All Funds Resource Summary

Total Funds \$67,796,554



2017/18 Actual	2018/19 Actual	All Funds Resource Summary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Fund - Fund	\$	\$	\$	\$
		100 - General Fund				
35,407,559	35,675,494	100 - General Fund	37,104,518	37,526,105		
		200 - Special Revenue Funds				
64,037	65,669	201 - TAN Fund	4,102,369	4,104,030		
2,026,894	1,862,182	202 - Food Service Fund	2,078,610	2,055,386		
224,738	201,338	203 - Risk Management Fund	250,340	152,750		
4,506,912	4,181,489	205 - Thompson Special Fund	4,347,239	4,015,713		
2,929,960	2,820,874	215 - Federal & State Grants Fund	3,872,368	2,841,833		
-	-	251 - Student Investment Account	-	2,764,452		
-	-	252 - High School Success	-	1,127,656		
257,321	221,213	280 - Private Grant Fund	163,497	266,837		
240,446	318,253	281 - Transportation Fund	396,894	380,740		
101,032	116,446	282 - Technology Replacement Fund	220,065	136,750		
263,864	90,926	285 - Textbook Fund	247,183	130,240		
166,271	135,458	291 - Retirement/Longevity Fund	316,797	293,321		
500,000	250,000	298 - PERS Stabilization Fund	248,475	248,475		
1,054,818	923,952	299 - Student Body Fund	1,034,882	1,054,882		
12,336,292	11,187,799	Total Fund:	17,278,719	19,573,065		
		300 - Debt Service Funds				
6,159,830	6,669,535	310 - Debt Service Fund	8,413,945	7,508,086		
-	20,705,521	311 - PERS GEN Oblig Bond Fund	1,197,845	1,536,820		
6,159,830	27,375,056	Total Fund:	9,611,790	9,044,906		
		400 - Capital Projects Funds				
888,482	1,015,549	405 - Capital Projects Fund	1,194,300	1,271,158		
135,567	135,567	415 - Capital Equipment Fund	135,567	135,567		
1,254,058	304,760	420 - CAP Proj GEN Oblig Bond Fund	141,719	156,497		
474,215	64,717	430 - Capital Fleet Replacement	76,718	89,256		
2,752,321	1,520,593	Total Fund:	1,548,304	1,652,478		
56,656,002	75,758,942	Total All Funds Resource Summary:	65,543,331	67,796,554		

All Fund Resources
Total Objects \$67,796,554

2017/18 Actual	2018/19 Actual	All Fund Resources	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$	\$	\$	\$
1000 - Revenue From Local Sources						
21,891,163	23,947,141	1111 - Current Year's Taxes	24,487,818	27,529,220		
296,419	411,653	1112 - Prior Year's Taxes	477,994	418,135		
-	530,003	1114 - Payments in Lieu of Property Taxes	-	-		
91,237	59,289	1130 - Construction Excise Tax	100,000	100,000		
6,881	-	1310 - Regular Day School Tuition	2,000	-		
-	2,110	1410 - Regular Day School Transportation	-	-		
327,758	298,483	1511 - Interest On Investments	1,435,597	247,102		
52,357	98,439	1610 - Daily Sales	196,000	45,500		
-	-	1632 - Sale of Commodities	-	1,000		
764,453	524,601	1700 - Student Body Revenue	650,000	650,000		
11,849	10,213	1711 - Admission Fees/Gate Receipts	6,000	12,000		
16,980	14,752	1712 - Athletic Pay-for-Play Fees	15,000	20,286		
47,541	21,767	1815 - Swim Pool Revenue	35,000	10,000		
21,860	72,407	1901 - Local Grant Revenue	4,582	46,000		
17,649	18,645	1911 - Rentals	-	-		
561,099	565,830	1915 - Lease Rental Revenue	591,705	609,456		
148,786	15,025	1921 - Private Contributions	15,433	13,500		
46,296	9,462	1926 - Medicaide Administrative Claim	5,000	10,000		
18,046	18,226	1927 - Rental Landscape Revenue	19,146	25,474		
41,931	43,511	1929 - Morrison Knott Utility Revenue	36,144	42,156		
-	110,856	1932 - Facility Use Rentals	201,001	128,000		
2,099	(1,285)	1960 - Recovery of Prior Years' Expenditures	-	-		
22,124	15,178	1980 - Indirect Charges	16,500	154,723		
378	-	1985 - Overpayment Refund	3,000	3,000		
1,732	2,129	1986 - Reimb District for Fingerprint	2,000	2,000		
35,058	17,165	1989 - Reimb District for Sub Pay	15,000	15,000		
319,026	245,216	1991 - Miscellaneous Local Revenue	189,513	227,365		
165	52	1994 - Jury Duty Revenue	200	200		
24,742,890	27,050,868	Total Object:	28,504,633	30,310,117		
2000 - Revenue From Intermediate Sources						
435	-	2101 - County School Funds	1,500	1,500		
303,888	306,346	2200 - Intermediate Source Restricted Revenue	319,536	319,536		
-	86,520	2900 - Revenue for/on Behalf of the District	86,520	87,385		
10,000	-	2903 - City Rev (Bit) On Behalf of District	-	-		
314,323	392,866	Total Object:	407,556	408,421		
3000 - Revenue From State Sources						
14,212,102	13,748,317	3101 - General Support	14,190,603	14,496,699		
15,231	15,178	3102 - School Lunch Match	15,000	17,000		
347,186	361,985	3103 - Common School Fund	293,468	295,575		
177,360	-	3104 - Transportation	150,000	150,000		
465,432	630,359	3299 - Other Restricted Grants	1,138,354	3,838,649		
15,217,310	14,755,838	Total Object:	15,787,425	18,797,923		
4000 - Revenue From Federal Sources						
-	-	4201 - Foster Care Transportation	-	8,000		
1,028,633	689,430	4301 - Direct Restricted Federal Revenue	680,000	700,000		
1,405,745	1,241,603	4500 - Restricted Rev Federal Through State	1,665,846	1,200,296		
1,061,349	971,583	4501 - Title IA Grant Revenue	1,083,041	1,015,144		
1,726,661	1,489,174	4505 - School Nutrition	1,722,096	1,727,159		
114,624	110,904	4911 - Federal Food Commodities	100,000	117,000		
5,337,012	4,502,693	Total Object:	5,250,983	4,767,599		
5000 - Other Sources						
-	20,213,288	5110 - Bond Proceeds	43,068	-		
-	-	5151 - TAN Proceeds	4,035,000	4,035,000		
5,972	-	5311 - Sale of Fixed Assets	1,500	1,500		
5,972	20,213,288	Total Object:	4,079,568	4,036,500		
5200 - Interfund Transfers						
550,000	-	5200 - Interfund Transfers	-	-		
-	-	5211 - Interfund Transfer From General Fund	900,000	-		
-	200,000	5216 - Interfund Transfer From Thompson Fund	70,000	120,000		
309,011	309,011	5220 - Interfund Transfer	309,011	309,011		
859,011	509,011	Total Object:	1,279,011	429,011		
5400 - Beginning Fund Balance						
10,179,485	8,298,788	5411 - Beginning Fund Balance	10,234,155	9,046,983		
-	35,590	5412 - Prior Period Adjustment	-	-		
10,179,485	8,334,378	Total Object:	10,234,155	9,046,983		
56,656,002	75,758,942	Total All Fund Resources:	65,543,331	67,796,554		

All Fund Requirements by Function

Total Functions \$67,796,554

2017/18 Actual	2018/19 Actual	All Fund Requirements by Function	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
1000 - Instruction						
7,501,747	7,162,383	1111 - Primary K-5	7,395,293 64.13	7,486,919 63.75		
47,878	47,712	1113 - Elementary Extra-Curricular	177,372	405,990 2.00		
6,031	5,241	1115 - Technology	6,050	6,050		
233,556	-	1120 - Behavior Learning Center	360,372 4.43	369,337 4.43		
3,464,872	3,374,239	1121 - Middle School Programs	3,626,892 31.50	3,684,749 31.50		
112,947	94,075	1122 - Middle School Extra Curricular	276,179	651,051 3.00		
4,484,648	4,347,376	1131 - High School Programs	4,962,498 44.25	5,200,494 44.00		
1,069,294	969,133	1132 - High School Extra Curricular	1,038,777	1,031,817		
-	1,061	1199 - Payroll Draw	-	-		
15,649	5,476	1205 - Special Education Tutoring	6,738	6,738		
3,948	3,689	1206 - District Wide Tutoring	10,932	10,932		
9,476	10,306	1212 - Tag Programs	12,052	10,493		
4,642,829	4,152,672	1221 - Education Mentally Disabled	4,451,070 36.62	5,294,334 45.47		
108,329	96,442	1223 - Education Emotionally Disabled	95,508 1.00	101,319 1.00		
91,188	81,042	1224 - Learning Disabled-Autism Program	56,159 0.88	138,182 0.88		
452,292	443,877	1251 - Resource Rooms	604,334 7.94	604,771 8.82		
1,451,932	1,226,936	1270 - Educationally Disadvantaged	1,210,525 13.75	1,032,049 11.88		
209,612	189,352	1280 - Alternative Education	193,619 2.00	200,160 2.00		
944,245	892,538	1290 - Designated Programs	1,024,807 8.50	1,161,133 9.50		
-	-	1980 - Fees Charged to Grants	-	138,220		
24,850,472	23,103,549	Total Function:	25,509,177 214.99	27,534,738 228.22		
2000 - Support Services						
53,388	56,998	2110 - Attendance/Social Work Service	108,464 2.00	395,162 6.00		
-	110,592	2112 - Attendance Services	89,235 1.00	89,235		
195,756	187,168	2115 - Student Safety	222,871 4.00	238,167 4.00		
1,087,391	967,534	2122 - Counseling Services	1,112,997 12.00	1,183,949 12.00		
1,600	947	2129 - Guidance - Other Services	1,177	304,347 4.38		
281,084	282,481	2140 - Psychological Services	299,007 2.60	310,296 2.60		
-	-	2145 - Behavior Services	-	554,045 5.00		
507,532	464,889	2152 - Speech Pathology Services	487,080 4.10	501,817 4.10		
-	483	2160 - Other Student Treatment Svs	1,500	1,500		
492,251	1,215,680	2190 - Director - Student Support Svc	533,770 3.00	561,798 3.00		
13,924	21,611	2210 - Instruction Improvement	54,734	119,968		
380,694	332,801	2213 - Staff/Curriculum Development	374,297 2.00	408,904 2.00		
345,036	379,812	2222 - Media - School Library Service	456,386 7.02	547,588 7.02		
8,035	6,248	2230 - Assessment and Testing	9,970	14,980		
-	1,296	2231 - Private Grants	200	550		
307,114	285,398	2240 - Instructional Staff Development	454,092 0.75	510,368 0.75		
13,936	3,839	2242 - Nike AVID Grant	13,948	-		
30,829	24,721	2310 - Board of Education Services	27,950	27,950		
7,633	8,205	2311 - Graduation	8,300	8,300		
438,575	397,323	2321 - Office of The Superintendent	414,077 2.00	433,912 2.00		
2,569,995	2,176,702	2410 - Office of The Principal	2,615,863 20.00	2,708,921 20.00		
261,296	256,380	2411 - Personnel Administration	412,046 3.00	432,636 3.00		
1,432,119	1,599,673	2520 - Fiscal Services	1,728,126 5.00	1,740,045 5.00		
63,812	19,399	2528 - Reimbursed Replcment/Insurance	111,450	47,500		
-	-	2529 - Fiscal Services - Other	64,599 1.00	70,902 1.00		
3,333,723	3,190,884	2542 - Care & Upkeep of Buildings	5,909,631 18.05	6,311,279 20.30		
93,692	83,608	2543 - Care & Upkeep of Grounds	379,111 1.00	280,925 1.00		
106	-	2546 - Security	29,640	-		
1,465,717	715,717	2552 - Vehicle Operation Services	1,847,600 8.48	1,839,008 8.48		
22,127	22,351	2553 - Instructional Field Trip	44,625	44,625		
913	-	2556 - Preschool Transportation	-	-		
1,082,547	900,934	2558 - Special Ed Transportation	868,766 3.41	880,351 3.44		
33,558	39,379	2559 - Transportation/Extra Curricular	40,703	41,543		
39,993	44,005	2574 - Printing, Publish, Duplication	67,051 0.25	67,371 0.25		
3,734	2,779	2620 - Planning/Research/Evaluation Svs	4,842	6,131		
14,230	13,358	2623 - Evaluation Services	13,950	13,950		
3,574	3,445	2649 - Other Staff Services	92,100	83,460		
532,307	583,029	2660 - Technology Services	787,557 4.00	737,656 4.00		
195	29,376	2680 - Interpretation and Translation Services	145,910	145,910		
143,376	90,011	2700 - Supplemental Retirement Program	307,708	284,232		
15,261,791	14,519,053	Total Function:	20,141,333 104.67	21,949,281 119.32		
3000 - Enterprise and Community Services.						
179,926	150,248	3110 - Food Service Area Direction	283,580	227,956		
1,815,998	1,667,508	3120 - Food Preparation/Dispensing	1,763,533 15.97	1,795,193 15.97		
19,460	18,912	3130 - Food Delivery Services	20,268 0.20	21,008 0.20		
-	14,254	3190 - Other Food Services	3,852	2,540		
8,548	1,455	3300 - Community Services	104,340	259,922		
89,115	106,949	3320 - Swim Pool-Community Recreation	154,178 0.50	141,763 0.50		
21,522	13,958	3370 - Nonpublic School Students	31,830	10,410		
26,128	32,030	3390 - Community Center	35,088 0.50	68,139 0.50		
2,160,698	2,005,313	Total Function:	2,396,669 17.17	2,526,931 17.17		
4000 - Facilities Acquisition and Construction						
896,404	48,910	4150 - Build/Acquis/Construc/Improvnm	101,003	115,781		

Continued from previous page.

2017/18 Actual	2018/19 Actual	All Fund Requirements by Function		2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function		\$ FTE	\$ FTE	\$	\$
		5000 - Other Uses					
4,558,071	5,128,952	5110 - Long-Term Debt Service		6,936,606	8,314,521		
-	-	5120 - Short Term Debt Service		4,090,000	4,090,000		
859,011	509,011	5200 - Transfers of Funds		1,279,011	429,011		
-	20,210,000	5400 - PERS UAL Bond Lump Sum Payment		-	-		
5,417,082	25,847,963	<i>Total Function:</i>		12,305,617	12,833,532		
		6000 - Contingencies					
-	-	6110 - Operating Contingency		1,559,072	2,836,291		
		7000 - Unappropriated Ending Fund Balance					
-	-	7000 - Unreserved Fund Balance		3,530,460	-		
48,586,447	65,524,788	<i>Total All Fund Requirements by Function:</i>		65,543,331	336.83	67,796,554	364.70

All Fund Requirements by Object Total Objects \$67,796,554

2017/18 Actual	2018/19 Actual	All Fund Requirements by Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$	FTE	\$	FTE
0100 - Salaries						
11,774,298	11,796,624	0111 - Certified Salaries	12,332,732	185.37	13,690,558	196.77
3,673,306	3,527,001	0112 - Classified Salaries	3,981,070	127.56	4,803,030	142.93
1,840,673	1,704,647	0113 - Administrative Salaries	1,763,737	14.90	2,002,849	16.00
589,986	590,203	0114 - Managerial Salaries	644,587	9.00	694,288	9.00
133,688	83,847	0116 - Supplemental Retire Stipends	285,841		228,422	
23,390	8,080	0121 - Substitute Licensed	13,214		13,214	
235,005	208,857	0122 - Substitute Classified	327,200		233,777	
282,846	335,651	0130 - Additional Salary	371,790		311,846	
355,111	380,003	0131 - Extra Duty Salary	446,083		410,730	
35,979	82,460	0132 - Overtime	100,564		87,398	
18,944,282	18,717,373	Total Object:	20,266,818	336.83	22,476,112	364.70
0200 - Associated Payroll Costs						
4,295,742	3,328,072	0211 - PERS Employer Contribution	4,240,450		4,735,335	
1,077,089	1,071,321	0212 - PERS Employee Pickup	1,202,569		1,342,976	
1,434,183	1,423,283	0221 - Social Security	1,555,531		1,719,823	
148,041	133,530	0231 - Workers Compensation	137,696		150,847	
59,288	55,576	0232 - Unemployment Compensation	152,221		150,568	
5,027,758	5,163,174	0241 - Contracted Insurances	6,260,247		6,504,510	
869	381	0242 - Classified Workshop/Tuition	6,500		6,500	
24,805	18,398	0244 - Admin/Conf Workshop & Tuition	25,000		25,000	
51,556	44,878	0249 - Certified Tuition Reimbursement	50,000		50,000	
61,080	50,064	0255 - TSA Employer Contribution	80,536		69,297	
19,499	19,188	0256 - HRA Contribution	19,981		19,597	
91,813	105,844	0257 - HSA Contribution	107,811		107,811	
12,291,722	11,413,711	Total Object:	13,838,542		14,882,264	
0300 - Purchased Services						
656,315	665,563	0311 - Instruction Prof/Tech Services	668,648		699,719	
941	-	0318 - Prof Improve/Non-Instruc Staff	15,000		3,000	
372,007	323,387	0319 - Other Inst, Prof & Tech SVCS	703,164		748,689	
559,208	459,418	0322 - Repairs & Maintenance Services	2,227,967		2,685,220	
194,605	199,133	0323 - Sewerage	183,900		183,900	
4,843	5,297	0324 - Rentals	6,500		6,500	
493,911	430,156	0325 - Electricity	482,700		482,700	
166,178	182,923	0326 - Fuel	196,058		196,058	
40,048	41,429	0327 - Water	37,390		37,390	
80,314	100,471	0328 - Garbage	71,612		71,612	
125,539	121,945	0329 - Other Property Services	117,000		117,000	
21,600	8,240	0341 - Travel, Local In District	12,210		12,210	
75,523	98,273	0342 - Travel, Out of District	99,720		221,442	
1,154,289	802,457	0343 - Travel, Student, Out of Dist	1,180,981		1,177,483	
12,030	18,974	0351 - Telephone	18,785		18,785	
18,838	16,695	0353 - Postage	27,500		27,500	
12,153	5,619	0354 - Advertising	11,100		11,100	
6,127	1,525	0355 - Printing and Binding	17,335		17,335	
30,000	20,998	0359 - Other Communication Services	21,000		21,000	
2,010,462	1,758,718	0371 - PMTS to Other In-State District	1,514,252		1,514,252	
-	-	0374 - Other Tuition	-		70,111	
1,496	-	0380 - Non Instr Prof/Tech Services	-		-	
30,510	30,030	0381 - Audit Services	32,000		32,000	
17,068	2,752	0382 - Legal Services	33,869		35,530	
-	-	0384 - Negotiation Services	5,500		5,500	
179,926	142,127	0385 - Management Services	283,580		227,956	
-	6,298	0388 - Election Services	2,500		2,500	
138,132	153,214	0389 - Other Noninst Prof/Tech Services	266,867		334,418	
40,255	10,359	0390 - Other General Prof/Tech Services	9,309		3,000	
6,442,318	5,605,999	Total Object:	8,246,447		8,963,910	
0400 - Supplies and Materials						
1,415,011	1,271,252	0410 - Consumable Supplies & Materials	2,212,443		2,445,288	
49,975	1,716	0412 - Food	3,000		3,000	
78,022	42,864	0413 - Gasoline	93,000		93,000	
(36,529)	(33,411)	0416 - Interdepartmental Charges	-		-	
36,702	32,809	0417 - Copier Lease	38,000		38,000	
109,147	23,365	0420 - Textbooks	139,994		94,994	
7,445	6,282	0430 - Library Books	7,650		7,650	
2,781	2,354	0441 - Periodical Subscriptions	4,752		4,752	
861,878	829,982	0450 - Food	700,000		700,000	
410,001	291,542	0461 - Nonconsumable Supplies	963,285		908,175	
1,000	-	0470 - Computer Software	-		-	
103,132	142,678	0471 - Computer Software	33,832		33,832	
3,038,564	2,611,432	Total Object:	4,195,956		4,328,691	
0500 - Capital Outlay						
756,726	2,747	0522 - Building Improvement	9,400		9,400	
-	-	0531 - Improvements Other Than BLDGS	250,000		150,000	
-	12,969	0541 - Equipment - New	6,852		2,540	
-	-	0542 - Equipment -Replacement	119,212		7,000	
38,533	-	0543 - Equipment - Vehicles	30,462		43,000	
94,659	29,500	0550 - Technology	-		-	
383,278	-	0564 - Bus and Capital Bus Improvements	46,256		46,256	
1,273,197	45,216	Total Object:	462,182		258,196	

Continued from previous page.

2017/18 Actual	2018/19 Actual	All Fund Requirements by Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
		0600 - Other Objects				
1,953,903	2,124,011	0610 - Redemption of Principal	6,599,011	9,769,011		
2,604,168	3,004,941	0621 - Regular Interest	3,387,345	2,635,510		
816,053	962,627	0641 - Dues and Fees	378,382	342,483		
-	-	0643 - Debt Issuance Fees	1,040,250	-		
93,746	32,894	0651 - Liability Insurance	101,115	78,115		
231,099	265,282	0653 - Property Insurance Premiums	653,740	653,740		
-	1,425	0656 - Financial Write Off	-	-		
16,260	5,688	0659 - Other Insurance and Judgments	5,000	5,000		
-	20,210,000	0680 - PERS UAL Lump Sum Payment to PERS	-	-		
22,124	15,178	0690 - Grant Indirect/Admin Charges	-	138,220		
5,737,353	26,622,046	Total Object:	12,164,843	13,622,079		
		0700 - Transfers				
859,011	509,011	0790 - Other Fund Transfers	1,279,011	429,011		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	1,559,072	2,836,291		
-	-	0830 - Ending Fund Balance	3,530,460	-		
-	-	Total Object:	5,089,532	2,836,291		
48,586,447	65,524,788	Total All Fund Requirements by Object:	65,543,331	67,796,554	364.70	

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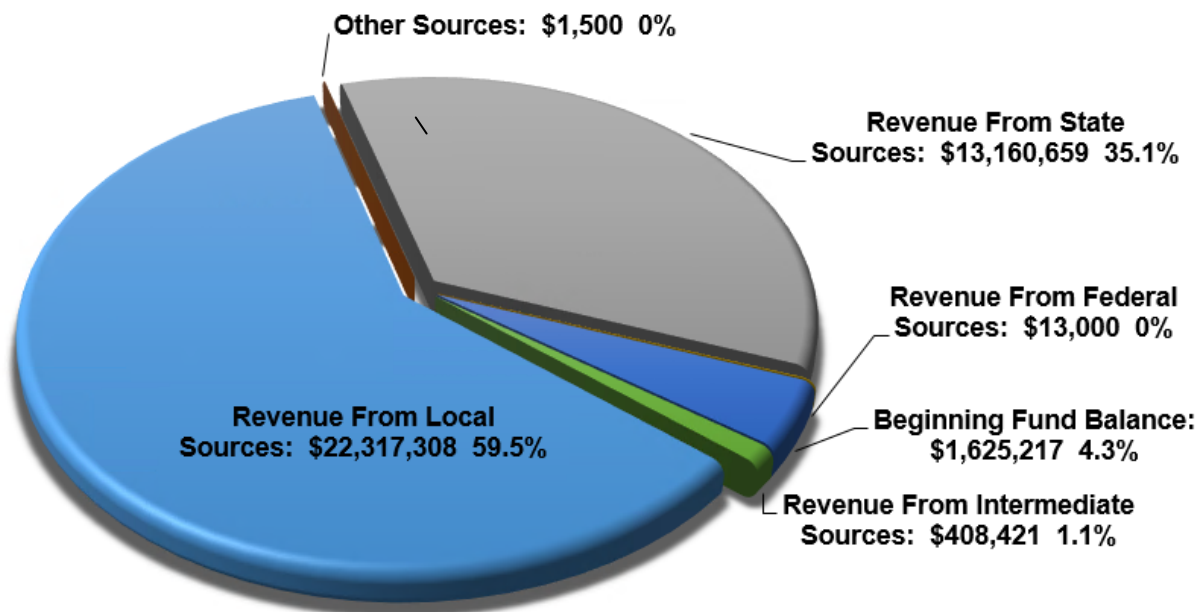
General Fund—Fund 100

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

With the exception of accounting for prior year’s tax receipts, the modified accrual basis of accounting is used with this fund. Revenues are recorded as received in cash except for revenue subject to accrual. All expenditures are recorded at the time the liability has been incurred using the encumbrance or direct recording process.

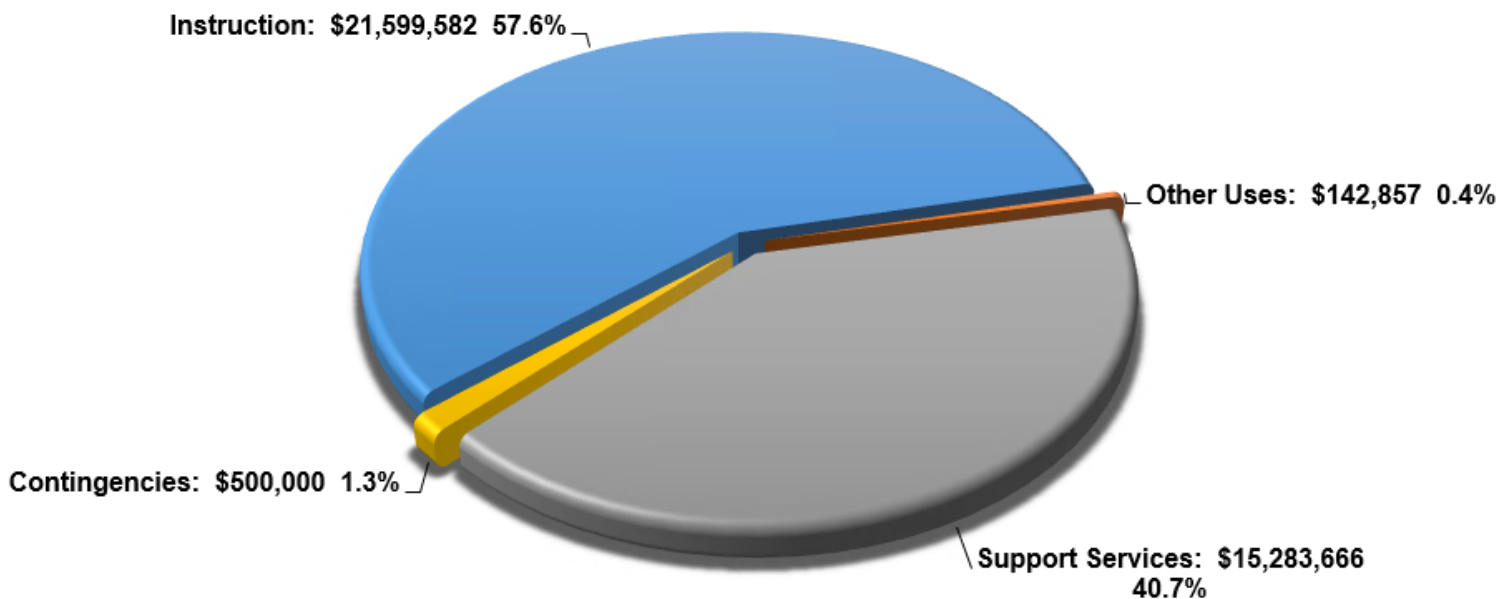
General Fund Resource Summary

Total \$37,526,105



General Fund Requirements by Function

Total Functions \$37,526,105



100 - General Fund Resources**Total Objects \$37,526,105**

2017/18 Actual	2018/19 Actual	100 - General Fund Resources	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$	\$	\$	\$
		1000 - Revenue From Local Sources				
18,302,416	20,089,029	1111 - Current Year's Taxes	20,427,262	21,520,150		
244,769	341,145	1112 - Prior Year's Taxes	416,883	343,135		
-	429,965	1114 - Payments in Lieu of Property Taxes	-	-		
6,881	-	1310 - Regular Day School Tuition	2,000	-		
-	2,110	1410 - Regular Day School Transportation	-	-		
229,883	211,296	1511 - Interest On Investments	164,800	184,800		
11,849	10,213	1711 - Admission Fees/Gate Receipts	6,000	12,000		
16,980	14,752	1712 - Athletic Pay-for-Play Fees	15,000	20,286		
46,296	9,462	1926 - Medicaide Administrative Claim	5,000	10,000		
2,099	(1,285)	1960 - Recovery of Prior Years' Expenditures	-	-		
22,124	15,178	1980 - Indirect Charges	16,500	154,723		
378	-	1985 - Overpayment Refund	1,000	1,000		
1,732	2,129	1986 - Reimb District for Fingerprint	2,000	2,000		
35,058	17,165	1989 - Reimb District for Sub Pay	15,000	15,000		
142,201	56,970	1991 - Miscellaneous Local Revenue	24,014	54,014		
165	52	1994 - Jury Duty Revenue	200	200		
19,062,832	21,198,182	Total Object:	21,095,659	22,317,308		
		2000 - Revenue From Intermediate Sources				
435	-	2101 - County School Funds	1,500	1,500		
303,888	306,166	2200 - Intermediate Source Restricted Revenue	319,536	319,536		
-	86,520	2900 - Revenue for/on Behalf of the District	86,520	87,385		
304,323	392,686	Total Object:	407,556	408,421		
		3000 - Revenue From State Sources				
14,212,102	13,011,288	3101 - General Support	12,897,963	12,865,084		
347,186	361,985	3103 - Common School Fund	293,468	295,575		
-	-	3299 - Other Restricted Grants	8,000	-		
14,559,288	13,373,273	Total Object:	13,199,431	13,160,659		
		4000 - Revenue From Federal Sources				
-	-	4201 - Foster Care Transportation	-	8,000		
10,311	3,655	4500 - Restricted Rev Federal Through State	1,000	5,000		
10,311	3,655	Total Object:	1,000	13,000		
		5000 - Other Sources				
5,972	-	5311 - Sale of Fixed Assets	1,500	1,500		
		5200 - Interfund Transfers				
550,000	-	5200 - Interfund Transfers	-	-		
		5400 - Beginning Fund Balance				
914,832	707,698	5411 - Beginning Fund Balance	2,399,372	1,625,217		
35,407,559	35,675,494	Total 100 - General Fund Resources:	37,104,518	37,526,105		

100 - General Fund Requirements by Function

Total Functions \$37,526,105

2017/18 Actual	2018/19 Actual	100 - General Fund Requirements by Function	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
1000 - Instruction						
6,998,051	6,725,521	1111 - Primary K-5	6,803,920 61.25	7,034,959 61.25		
-	372	1113 - Elementary Extra-Curricular	372	372		
6,031	5,241	1115 - Technology	6,050	6,050		
233,556	-	1120 - Behavior Learning Center	360,372 4.43	369,337 4.43		
3,403,033	3,341,545	1121 - Middle School Programs	3,492,204 31.00	3,548,882 31.00		
32,861	31,072	1122 - Middle School Extra Curricular	33,628	52,126		
4,077,732	3,896,040	1131 - High School Programs	4,133,659 34.50	4,156,820 34.50		
523,770	529,009	1132 - High School Extra Curricular	398,511	376,102		
-	1,061	1199 - Payroll Draw	-	-		
15,649	5,476	1205 - Special Education Tutoring	6,738	6,738		
3,948	3,689	1206 - District Wide Tutoring	10,932	10,932		
9,476	10,306	1212 - Tag Programs	12,052	10,493		
4,642,829	4,145,903	1221 - Education Mentally Disabled	4,354,238 35.62	4,611,680 37.35		
108,329	96,442	1223 - Education Emotionally Disabled	95,508 1.00	101,319 1.00		
57,169	74,948	1270 - Educationally Disadvantaged	62,285	62,285		
194,844	189,352	1280 - Alternative Education	193,619 2.00	200,160 2.00		
944,245	892,538	1290 - Designated Programs	1,024,807 8.50	1,051,327 8.50		
21,251,523	19,948,513	Total Function:	20,988,895 178.30	21,599,582 180.02		
2000 - Support Services						
195,756	187,168	2115 - Student Safety	222,871 4.00	238,167 4.00		
1,087,391	967,534	2122 - Counseling Services	1,112,997 12.00	1,183,949 12.00		
281,084	282,481	2140 - Psychological Services	299,007 2.60	310,296 2.60		
507,532	464,889	2152 - Speech Pathology Services	487,080 4.10	501,817 4.10		
-	483	2160 - Other Student Treatment Svs	1,500	1,500		
455,748	1,213,489	2190 - Director - Student Support Svc	533,770 3.00	561,798 3.00		
380,516	331,326	2213 - Staff/Curriculum Development	374,297 2.00	401,504 2.00		
345,036	379,812	2222 - Media - School Library Service	456,386 7.02	512,588 7.02		
139,702	78,422	2240 - Instructional Staff Development	104,194	104,194		
30,829	24,721	2310 - Board of Education Services	27,950	27,950		
7,633	8,205	2311 - Graduation	8,300	8,300		
438,575	396,778	2321 - Office of The Superintendent	405,932 2.00	423,579 2.00		
2,523,617	2,152,780	2410 - Office of The Principal	2,614,088 20.00	2,707,146 20.00		
261,296	256,380	2411 - Personnel Administration	412,046 3.00	432,636 3.00		
1,428,788	1,595,982	2520 - Fiscal Services	1,417,821 5.00	1,448,079 5.00		
2,629,938	2,530,101	2542 - Care & Upkeep of Buildings	2,733,456 17.55	3,017,388 19.80		
63,992	65,552	2543 - Care & Upkeep of Grounds	73,294 0.75	74,655 0.75		
1,043,071	715,717	2552 - Vehicle Operation Services	1,545,027 8.48	1,540,051 8.48		
22,127	22,351	2553 - Instructional Field Trip	44,625	44,625		
913	-	2556 - Preschool Transportation	-	-		
1,082,547	900,934	2558 - Special Ed Transportation	868,766 3.41	880,351 3.44		
30,178	36,261	2559 - Transportation/Extra Curricular	29,956	29,956		
39,993	44,005	2574 - Printing, Publish, Duplication	67,051 0.25	67,371 0.25		
14,230	13,358	2623 - Evaluation Services	13,950	13,950		
498,523	486,648	2660 - Technology Services	572,492 4.00	605,906 4.00		
195	29,376	2680 - Interpretation and Translation Services	145,910	145,910		
13,509,209	13,184,752	Total Function:	14,572,766 99.17	15,283,666 101.44		
5000 - Other Uses						
142,857	142,857	5200 - Transfers of Funds	1,042,857	142,857		
6000 - Contingencies						
-	-	6110 - Operating Contingency	250,000	500,000		
7000 - Unappropriated Ending Fund Balance						
-	-	7000 - Unreserved Fund Balance	250,000	-		
34,903,589	33,276,122	Total 100 - General Fund Requirements by Function:	37,104,518 277.47	37,526,105 281.47		

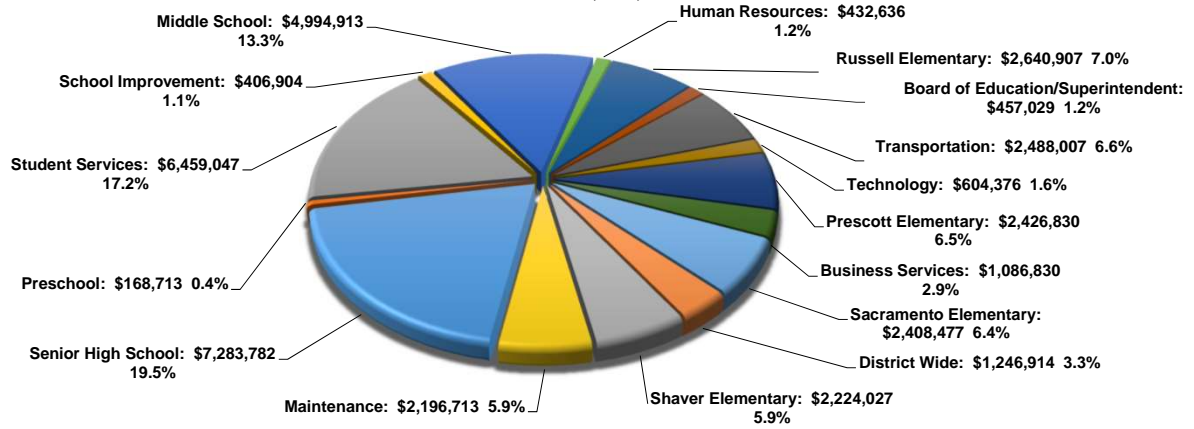
100 - General Fund Requirements by Object

Total Objects \$37,526,105

2017/18 Actual	2018/19 Actual	100 - General Fund Requirements by Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
0100 - Salaries						
11,153,607	11,111,155	0111 - Certified Salaries	11,601,209 173.90	12,088,634 173.40		
2,675,812	2,557,739	0112 - Classified Salaries	2,705,732 79.92	3,060,179 83.42		
1,720,808	1,688,558	0113 - Administrative Salaries	1,763,737 14.90	1,989,501 15.90		
538,549	538,378	0114 - Managerial Salaries	623,293 8.75	671,991 8.75		
23,390	8,080	0121 - Substitute Licensed	13,214	13,214		
89,706	67,809	0122 - Substitute Classified	78,317	78,317		
147,718	167,299	0130 - Additional Salary	240,437	218,170		
323,401	348,497	0131 - Extra Duty Salary	325,868	337,806		
31,732	78,620	0132 - Overtime	26,341	56,498		
16,704,723	16,566,135	Total Object:	17,378,148 277.47	18,514,310 281.47		
0200 - Associated Payroll Costs						
3,869,125	2,991,898	0211 - PERS Employer Contribution	3,482,042	3,704,492		
966,271	960,613	0212 - PERS Employee Pickup	1,046,142	1,112,931		
1,265,125	1,262,096	0221 - Social Security	1,334,223	1,419,864		
121,633	109,244	0231 - Workers Compensation	111,577	119,681		
49,493	46,411	0232 - Unemployment Compensation	52,297	55,609		
4,437,139	4,524,214	0241 - Contracted Insurances	5,117,708	4,963,681		
869	381	0242 - Classified Workshop/Tuition	6,500	6,500		
24,805	18,398	0244 - Admin/Conf Workshop & Tuition	25,000	25,000		
51,556	44,878	0249 - Certified Tuition Reimbursement	50,000	50,000		
58,774	49,362	0255 - TSA Employer Contribution	80,149	68,563		
18,046	18,409	0256 - HRA Contribution	19,775	19,517		
91,813	101,959	0257 - HSA Contribution	107,811	107,811		
10,954,648	10,127,865	Total Object:	11,433,224	11,653,649		
0300 - Purchased Services						
586,387	576,006	0311 - Instruction Prof/Tech Services	453,452	453,452		
941	-	0318 - Prof Improve/Non-Instruc Staff	15,000	3,000		
356,037	273,507	0319 - Other Inst, Prof & Tech SVCS	475,469	475,469		
105,758	114,217	0322 - Repairs & Maintenance Services	140,967	140,967		
177,926	181,677	0323 - Sewerage	167,900	167,900		
4,843	5,297	0324 - Rentals	6,500	6,500		
471,636	410,342	0325 - Electricity	463,542	463,542		
146,292	163,717	0326 - Fuel	160,008	160,008		
36,738	36,338	0327 - Water	34,300	34,300		
73,987	93,747	0328 - Garbage	67,000	67,000		
112,985	121,945	0329 - Other Property Services	117,000	117,000		
4,681	3,631	0341 - Travel, Local In District	10,727	10,727		
40,227	39,321	0342 - Travel, Out of District	33,647	33,647		
1,150,786	794,850	0343 - Travel, Student, Out of Dist	1,168,180	1,168,180		
12,030	18,957	0351 - Telephone	18,425	18,425		
18,808	16,695	0353 - Postage	27,500	27,500		
12,153	5,619	0354 - Advertising	11,100	11,100		
2,559	1,407	0355 - Printing and Binding	17,035	17,035		
30,000	20,998	0359 - Other Communication Services	21,000	21,000		
2,010,462	1,758,718	0371 - PMTS to Other In-State District	1,514,252	1,514,252		
30,510	30,030	0381 - Audit Services	32,000	32,000		
17,068	2,752	0382 - Legal Services	21,500	21,500		
-	-	0384 - Negotiation Services	5,500	5,500		
-	6,298	0388 - Election Services	2,500	2,500		
112,282	94,788	0389 - Other Noninst Prof/Tech Services	156,357	156,357		
679	-	0390 - Other General Prof/Tech Services	3,000	3,000		
5,515,773	4,770,856	Total Object:	5,143,861	5,131,861		
0400 - Supplies and Materials						
451,975	412,610	0410 - Consumable Supplies & Materials	484,484	484,484		
1,807	1,716	0412 - Food	3,000	3,000		
73,714	42,864	0413 - Gasoline	93,000	93,000		
(36,529)	(33,411)	0416 - Interdepartmental Charges	-	-		
36,107	32,231	0417 - Copier Lease	37,500	37,500		
1,183	2,852	0420 - Textbooks	6,930	6,930		
6,445	6,282	0430 - Library Books	7,650	7,650		
2,781	2,354	0441 - Periodical Subscriptions	4,752	4,752		
78,417	84,515	0461 - Nonconsumable Supplies	104,781	104,781		
1,000	-	0470 - Computer Software	-	-		
1,382	853	0471 - Computer Software	14,307	14,307		
618,281	552,865	Total Object:	756,404	756,404		
0600 - Other Objects						
679,462	843,972	0641 - Dues and Fees	146,284	146,284		
92,746	32,894	0651 - Liability Insurance	101,000	78,000		
195,099	237,252	0653 - Property Insurance Premiums	602,740	602,740		
-	1,425	0656 - Financial Write Off	-	-		
967,307	1,115,543	Total Object:	850,024	827,024		
0700 - Transfers						
142,857	142,857	0790 - Other Fund Transfers	1,042,857	142,857		
0800 - Other Uses of Funds						
-	-	0810 - Planned Reserve	250,000	500,000		
-	-	0830 - Ending Fund Balance	250,000	-		
-	-	Total Object:	500,000	500,000		
34,903,589	33,276,122	Total 100 - General Fund Requirements by Object:	37,104,518 277.47	37,526,105 281.47		

General Fund Expenses By Cost Center

Total Centers \$37,526,105



2017/18 Actual	2018/19 Actual	General Fund Expenses By Cost Center Pie Chart	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Center	\$	\$	\$	\$
398,834	337,504	100 - District Wide	2,146,594	1,246,914		
6,236,706	6,205,967	110 - Student Services	6,147,093	6,459,047		
380,516	331,603	120 - School Improvement	379,697	406,904		
469,404	422,549	130 - Board of Education/Superintendent	439,382	457,029		
261,296	256,380	140 - Human Resources	412,046	432,636		
1,428,788	1,594,557	150 - Business Services	1,056,572	1,086,830		
1,496,697	1,697,326	160 - Maintenance	1,911,420	2,196,713		
2,178,836	1,676,030	170 - Transportation	2,481,398	2,488,007		
498,523	485,880	180 - Technology	571,142	604,376		
23,034	-	320 - Pool	-	-		
2,377,443	2,204,281	925 - Prescott Elementary	2,318,106	2,426,830		
2,760,810	2,474,274	926 - Russell Elementary	2,568,615	2,640,907		
2,338,486	2,264,663	927 - Sacramento Elementary	2,332,920	2,408,477		
2,001,497	1,921,980	928 - Shaver Elementary	2,118,766	2,224,027		
4,607,001	4,397,985	930 - Middle School	4,848,912	4,994,913		
7,282,228	6,847,882	931 - Senior High School	7,205,857	7,283,782		
163,489	157,260	932 - Preschool	165,998	168,713		
34,903,589	33,276,122	Total Center:	37,104,518	37,526,105		

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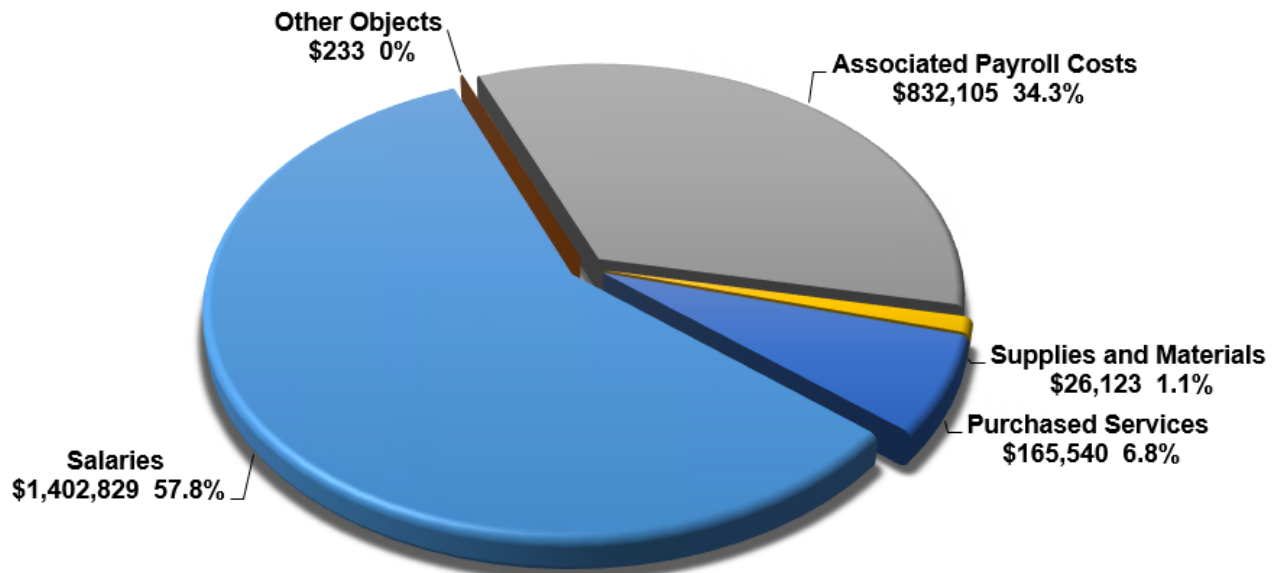
Prescott Elementary

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

Principal:
Sam Maranto

General Fund Budget by Object

Total: \$2,426,830



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2010-2011	379	1947	48,868 Main Building & Annex	
2011-2012	383			
2012-2013	391	2019-2020 SSF Weighted Demographic Data		
2013-2014	389	SSF Weight	Average # of Students	Average % of Population
2014-2015	379	ELL	82	23%
2015-2016	361	SPED	46	13%
2016-2017	362	Pregnant & Parenting	0	0%
2017-2018	334	Homeless	16	5%
2018-2019	310	General Fund FTE		
2019-2020	350	19.30		
% Change over 10 Years		-7.7%		

Requirements by Function
925 - Prescott Elementary
Total: \$2,426,830

2017/18 Actual	2018/19 Actual	925 - Prescott Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
1000 - Instruction						
1,738,792	1,653,608	1111 - Primary K-5	1,677,847 14.00	1,760,082 14.00		
-	93	1113 - Elementary Extra-Curricular	93	93		
1,492	724	1115 - Technology	1,497	1,497		
2,578	2,530	1212 - Tag Programs	2,585	2,585		
1,016	666	1221 - Education Mentally Disabled	864	864		
194,024	174,661	1291 - English Language Learner Direct Program Costs	200,426 1.50	204,663 1.50		
1,937,903	1,832,283	Total Function:	1,883,312 15.50	1,969,784 15.50		
2000 - Support Services						
68,768	67,856	2122 - Counseling Services	85,520 1.00	89,696 1.00		
30,075	28,573	2222 - Media - School Library Service	41,162 0.80	51,312 0.80		
259,670	210,079	2410 - Office of The Principal	244,412 2.00	252,338 2.00		
81,028	60,678	2542 - Care & Upkeep of Buildings	52,200	52,200		
439,540	367,186	Total Function:	423,294 3.80	445,546 3.80		
2000 - Support Services						
-	4,812	2680 - Interpretation and Translation Services	11,500	11,500		
2,377,443	2,204,281	Total Center:	2,318,106 19.30	2,426,830 19.30		

2017/18 Actual	2018/19 Actual	925 - Prescott Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
0100 - Salaries						
1,098,114	1,045,664	0111 - Certified Salaries	1,135,665 16.50	1,214,810 16.50		
52,062	39,540	0112 - Classified Salaries	53,798 1.80	57,734 1.80		
112,753	100,215	0113 - Administrative Salaries	116,159 1.00	120,712 1.00		
-	-	0121 - Substitute Licensed	100	100		
39	-	0122 - Substitute Classified	-	-		
9,132	11,690	0130 - Additional Salary	6,399	6,399		
2,989	2,461	0131 - Extra Duty Salary	3,074	3,074		
1,816	158	0132 - Overtime	-	-		
1,276,906	1,199,728	Total Object:	1,315,195 19.30	1,402,829 19.30		
0200 - Associated Payroll Costs						
301,461	228,546	0211 - PERS Employer Contribution	263,010	279,866		
77,052	75,726	0212 - PERS Employee Pickup	79,083	84,350		
98,479	93,841	0221 - Social Security	100,828	107,546		
6,245	5,509	0231 - Workers Compensation	5,553	5,925		
3,798	3,379	0232 - Unemployment Compensation	3,954	4,215		
380,980	386,103	0241 - Contracted Insurances	353,177	344,705		
2,516	2,335	0255 - TSA Employer Contribution	2,820	2,933		
734	682	0256 - HRA Contribution	824	799		
1,698	1,834	0257 - HSA Contribution	1,766	1,766		
872,963	797,954	Total Object:	811,015	832,105		
0300 - Purchased Services						
62,541	63,661	0311 - Instruction Prof/Tech Services	48,705	48,705		
49,838	56,230	0319 - Other Inst, Prof & Tech SVCS	63,125	63,125		
3,510	-	0322 - Repairs & Maintenance Services	-	-		
8,672	9,916	0323 - Sewerage	9,200	9,200		
27,524	27,398	0325 - Electricity	26,000	26,000		
11,048	10,550	0326 - Fuel	7,000	7,000		
3,697	3,070	0327 - Water	3,000	3,000		
7,588	9,745	0328 - Garbage	7,000	7,000		
-	35	0341 - Travel, Local In District	-	-		
696	296	0353 - Postage	1,000	1,000		
233	78	0355 - Printing and Binding	150	150		
240	590	0389 - Other Noninst Prof/Tech Services	360	360		
175,587	181,568	Total Object:	165,540	165,540		
0400 - Supplies and Materials						
40,297	14,386	0410 - Consumable Supplies & Materials	17,623	17,623		
3,163	3,051	0417 - Copier Lease	4,500	4,500		
598	955	0430 - Library Books	1,000	1,000		
7,500	6,525	0461 - Nonconsumable Supplies	3,000	3,000		
-	21	0471 - Computer Software	-	-		
51,557	24,939	Total Object:	26,123	26,123		
0600 - Other Objects						
430	93	0641 - Dues and Fees	233	233		
2,377,443	2,204,281	Total Center:	2,318,106 19.30	2,426,830 19.30		



Prescott Elementary

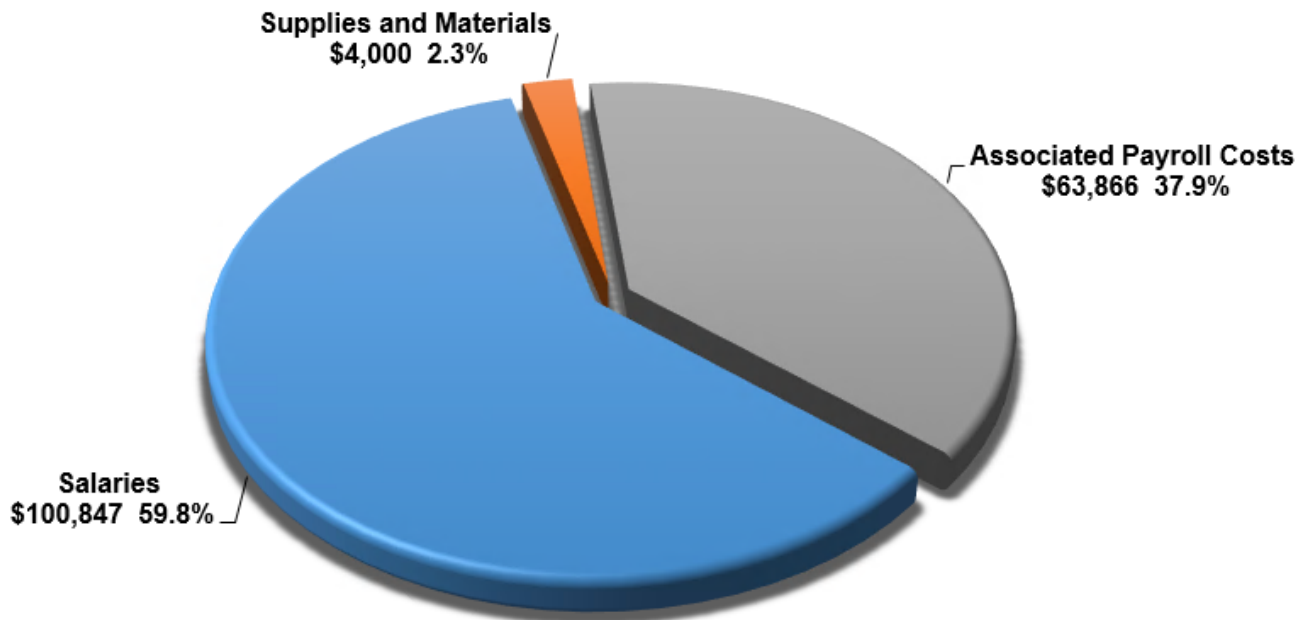
10410 NE Prescott St.
 Portland, OR 97220
 Phone: 503-408-2150

Principal:
 Sam Maranto

Preschool Classroom

General Fund Budget by Object

Total: \$168,713

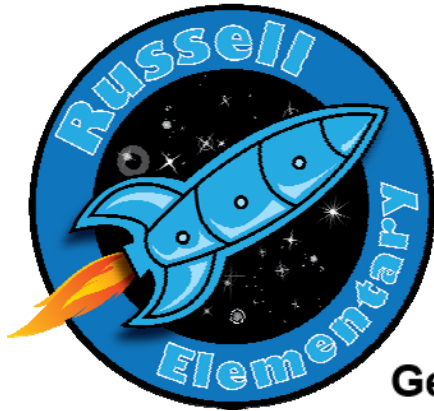


Enrollment History	
School Year	Student Enrollment
2015-2016	18
2016-2017	16
2017-2018	16
2018-2019	18
2019-2020	18

Requirements by Function
932 - Preschool
Total: \$168,713

2017/18 Actual	2018/19 Actual	932 - Preschool	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
		1000 - Instruction				
163,435	157,260	1111 - Primary K-5	165,998 1.63	168,713 1.63		
		2000 - Support Services				
54	-	2190 - Director - Student Support Svc	-	-		
163,489	157,260	Total Center:	165,998 1.63	168,713 1.63		

Actual	Actual	932 - Preschool	Working	Proposed	Approved	Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
		0100 - Salaries				
78,742	77,447	0111 - Certified Salaries	81,120 1.00	82,742 1.00		
13,376	13,622	0112 - Classified Salaries	15,711 0.63	17,105 0.63		
45	-	0130 - Additional Salary	1,000	1,000		
92,163	91,069	Total Object:	97,831 1.63	100,847 1.63		
		0200 - Associated Payroll Costs				
24,355	19,121	0211 - PERS Employer Contribution	22,507	23,152		
5,530	5,464	0212 - PERS Employee Pickup	5,870	6,051		
7,026	6,967	0221 - Social Security	7,485	7,716		
448	412	0231 - Workers Compensation	414	427		
276	257	0232 - Unemployment Compensation	293	302		
28,391	29,738	0241 - Contracted Insurances	27,598	26,218		
66,025	61,958	Total Object:	64,167	63,866		
		0400 - Supplies and Materials				
2,117	1,791	0410 - Consumable Supplies & Materials	2,000	2,000		
3,130	2,442	0461 - Nonconsumable Supplies	2,000	2,000		
5,247	4,233	Total Object:	4,000	4,000		
		0600 - Other Objects				
54	-	0641 - Dues and Fees	-	-		
163,489	157,260	Total Center:	165,998 1.63	168,713 1.63		



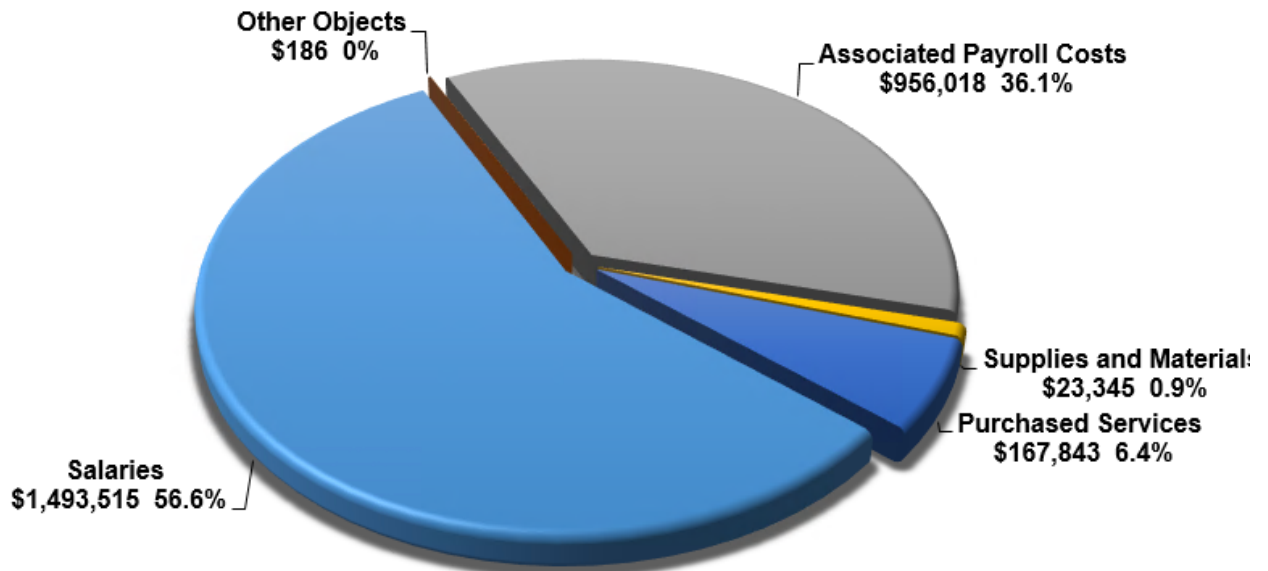
Russell Elementary

2700 NE 127th
Portland, OR 97230
Phone: 503-408-2750

Principal:
Samantha Ragaisis

General Fund Budget by Object

Total: \$2,640,907



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2010-2011	405	1963 & 2013	40,036 Main Building, Annex & Multi-Purpose Room	
2011-2012	453			
2012-2013	433	2019-2020 SSF Weighted Demographic Data		
2013-2014	441	SSF Weight	Average # of Students	Average % of Population
2014-2015	442	ELL	93	25%
2015-2016	460	SPED	63	17%
2016-2017	456	Pregnant & Parenting	0	0%
2017-2018	410	Homeless	11	3%
2018-2019	375			
2019-2020	371			
% Change over 10 Years	-8.4%	General Fund FTE		23.59

Requirements by Function
926 - Russell Elementary
Total: \$2,640,907

2017/18 Actual	2018/19 Actual	926 - Russell Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
		1000 - Instruction				
2,096,063	1,933,295	1111 - Primary K-5	1,903,217 17.63	1,948,024 17.63		
-	93	1113 - Elementary Extra-Curricular	93	93		
1,551	1,505	1115 - Technology	1,559	1,559		
1,642	2,602	1212 - Tag Programs	2,676	2,676		
907	-	1221 - Education Mentally Disabled	1,583	1,583		
185,287	163,449	1291 - English Language Learner Direct Program Costs	169,605 1.50	172,670 1.50		
2,285,450	2,100,944	Total Function:	2,078,733 19.13	2,126,605 19.13		
		2000 - Support Services				
113,386	59,333	2122 - Counseling Services	84,916 1.00	89,065 1.00		
31,749	60,982	2222 - Media - School Library Service	81,683 1.47	93,516 1.47		
240,527	186,135	2410 - Office of The Principal	256,973 2.00	265,411 2.00		
89,699	63,493	2542 - Care & Upkeep of Buildings	52,800	52,800		
475,360	369,943	Total Function:	476,372 4.47	500,792 4.47		
		2000 - Support Services				
-	3,388	2680 - Interpretation and Translation Services	13,510	13,510		
2,760,810	2,474,274	Total Center:	2,568,615 23.59	2,640,907 23.59		

2017/18 Actual	2018/19 Actual	926 - Russell Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
		0100 - Salaries				
1,311,335	1,245,884	0111 - Certified Salaries	1,184,546 18.50	1,237,937 18.50		
95,555	65,232	0112 - Classified Salaries	118,576 4.09	126,493 4.09		
112,753	100,215	0113 - Administrative Salaries	116,159 1.00	120,712 1.00		
2,252	5,665	0130 - Additional Salary	5,299	5,299		
2,257	3,014	0131 - Extra Duty Salary	3,074	3,074		
78	-	0132 - Overtime	-	-		
1,524,230	1,420,011	Total Object:	1,427,654 23.59	1,493,515 23.59		
		0200 - Associated Payroll Costs				
372,978	259,790	0211 - PERS Employer Contribution	296,936	306,456		
90,703	80,664	0212 - PERS Employee Pickup	85,830	89,790		
115,755	107,521	0221 - Social Security	109,429	114,482		
7,380	6,374	0231 - Workers Compensation	6,484	6,702		
4,501	3,963	0232 - Unemployment Compensation	4,289	4,485		
414,376	367,191	0241 - Contracted Insurances	435,823	423,219		
2,631	2,441	0255 - TSA Employer Contribution	2,820	2,933		
768	713	0256 - HRA Contribution	824	799		
5,598	9,320	0257 - HSA Contribution	7,152	7,152		
1,014,690	837,976	Total Object:	949,587	956,018		
		0300 - Purchased Services				
64,045	90,365	0311 - Instruction Prof/Tech Services	48,111	48,111		
47,067	50,798	0319 - Other Inst, Prof & Tech SVCS	65,135	65,135		
2,110	63	0322 - Repairs & Maintenance Services	662	662		
15,312	13,875	0323 - Sewerage	12,500	12,500		
25,573	25,963	0325 - Electricity	23,000	23,000		
11,637	11,954	0326 - Fuel	7,000	7,000		
4,818	3,577	0327 - Water	3,300	3,300		
7,225	8,123	0328 - Garbage	7,000	7,000		
-	45	0341 - Travel, Local In District	-	-		
786	383	0353 - Postage	1,000	1,000		
-	-	0355 - Printing and Binding	135	135		
178,573	205,145	Total Object:	167,843	167,843		
		0400 - Supplies and Materials				
37,945	7,077	0410 - Consumable Supplies & Materials	15,055	15,055		
3,163	3,051	0417 - Copier Lease	4,500	4,500		
-	-	0420 - Textbooks	100	100		
-	-	0430 - Library Books	600	600		
-	-	0441 - Periodical Subscriptions	90	90		
1,958	920	0461 - Nonconsumable Supplies	3,000	3,000		
150	-	0471 - Computer Software	-	-		
43,216	11,049	Total Object:	23,345	23,345		
		0600 - Other Objects				
100	93	0641 - Dues and Fees	186	186		
2,760,810	2,474,274	Total Center:	2,568,615 23.59	2,640,907 23.59		



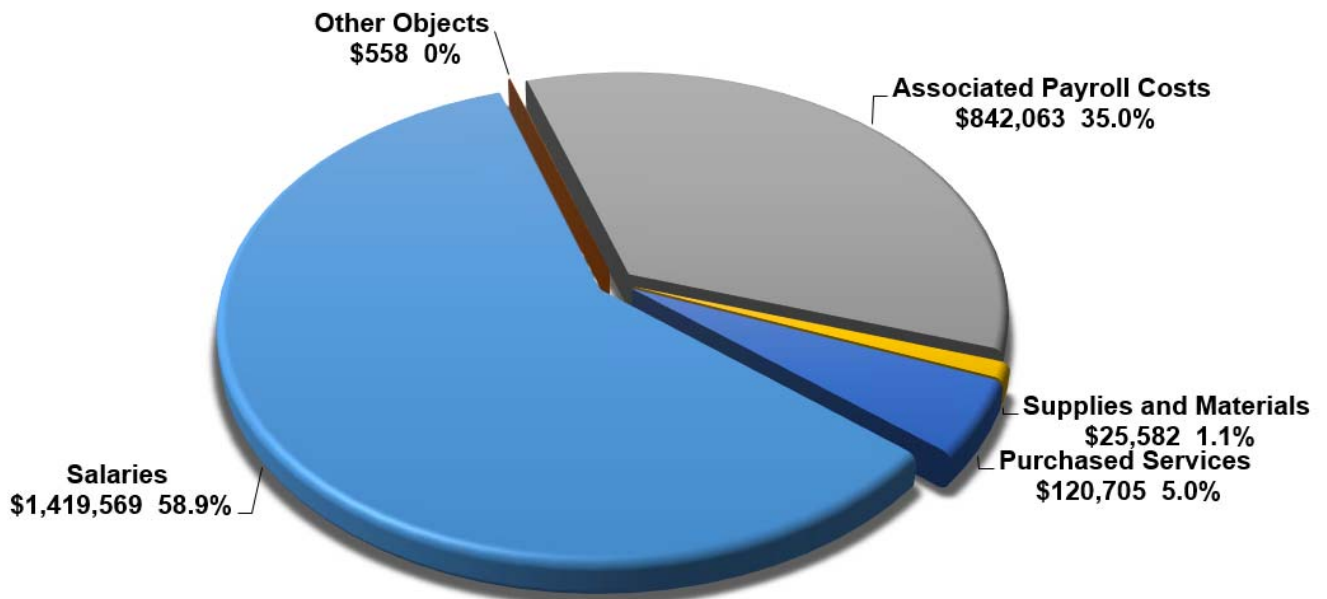
Sacramento Elementary

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

Principal:
Megan Filiault

General Fund Budget by Object

Total: \$2,408,477



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2010-2011	433	1960 & 2013	45,443 Main Building, Multi-Purpose Room & Annex	
2011-2012	434			
2012-2013	395	2019-2020 SSF Weighted Demographic Data		
2013-2014	384	SSF Weight	Average # of Students	Average % of Population
2014-2015	398	ELL	69	23%
2015-2016	374	SPED	52	17%
2016-2017	374	Pregnant & Parenting	0	0%
2017-2018	342	Homeless	7	2%
2018-2019	321			
2019-2020	305			
% Change over 10 Years	-29.6%	General Fund FTE		19.38

Requirements by Function
927 - Sacramento Elementary
 Total: \$2,408,477

2017/18 Actual	2018/19 Actual	927 - Sacramento Elementary		2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function		\$ FTE	\$ FTE	\$	\$
		1000 - Instruction					
1,700,289	1,696,520	1111 - Primary K-5		1,667,808	14.00	1,699,821	14.00
-	93	1113 - Elementary Extra-Curricular		93		93	
1,494	1,446	1115 - Technology		1,497		1,497	
2,576	2,536	1212 - Tag Programs		2,585		2,585	
646	666	1221 - Education Mentally Disabled		892		892	
157,291	147,311	1291 - English Language Learner Direct Program Costs		186,792	1.50	191,728	1.50
1,862,295	1,848,572	Total Function:		1,859,667	15.50	1,896,616	15.50
		2000 - Support Services					
136,346	124,418	2122 - Counseling Services		130,539	1.00	136,360	1.00
24,519	22,727	2222 - Media - School Library Service		30,612	0.88	50,169	0.88
237,259	209,106	2410 - Office of The Principal		244,602	2.00	257,832	2.00
78,067	58,133	2542 - Care & Upkeep of Buildings		55,500		55,500	
476,191	414,384	Total Function:		461,253	3.88	499,861	3.88
		2000 - Support Services					
-	1,708	2680 - Interpretation and Translation Services		12,000		12,000	
2,338,486	2,264,663	Total Center:		2,332,920	19.38	2,408,477	19.38

2017/18 Actual	2018/19 Actual	927 - Sacramento Elementary		2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object		\$ FTE	\$ FTE	\$	\$
		0100 - Salaries					
1,120,596	1,146,342	0111 - Certified Salaries		1,185,270	16.50	1,228,489	16.50
63,488	58,584	0112 - Classified Salaries		49,695	1.88	62,195	1.88
109,371	96,581	0113 - Administrative Salaries		112,674	1.00	120,712	1.00
4,447	6,385	0130 - Additional Salary		5,099		5,099	
4,383	4,420	0131 - Extra Duty Salary		3,074		3,074	
1,302,285	1,312,312	Total Object:		1,355,812	19.38	1,419,569	19.38
		0200 - Associated Payroll Costs					
302,737	231,494	0211 - PERS Employer Contribution		268,223		279,760	
77,658	78,247	0212 - PERS Employee Pickup		81,519		85,355	
97,335	98,799	0221 - Social Security		103,934		108,828	
6,277	5,881	0231 - Workers Compensation		6,259		5,989	
3,816	3,642	0232 - Unemployment Compensation		4,073		4,261	
351,897	362,139	0241 - Contracted Insurances		353,178		344,705	
2,628	2,452	0255 - TSA Employer Contribution		2,820		2,933	
768	715	0256 - HRA Contribution		824		799	
9,070	14,544	0257 - HSA Contribution		9,433		9,433	
852,186	797,912	Total Object:		830,263		842,063	
		0300 - Purchased Services					
87,215	73,613	0311 - Instruction Prof/Tech Services		46,005		46,005	
982	5,208	0319 - Other Inst, Prof & Tech SVCS		15,625		15,625	
2,047	1,039	0322 - Repairs & Maintenance Services		628		628	
10,259	10,574	0323 - Sewerage		11,000		11,000	
27,777	23,333	0325 - Electricity		27,500		27,500	
13,986	11,726	0326 - Fuel		7,000		7,000	
2,848	3,870	0327 - Water		3,000		3,000	
5,938	8,630	0328 - Garbage		7,000		7,000	
-	43	0341 - Travel, Local In District		27		27	
42	-	0342 - Travel, Out of District		-		-	
634	439	0353 - Postage		1,000		1,000	
205	60	0355 - Printing and Binding		150		150	
1,907	-	0389 - Other Noninst Prof/Tech Services		1,770		1,770	
153,839	138,533	Total Object:		120,705		120,705	
		0400 - Supplies and Materials					
23,748	9,484	0410 - Consumable Supplies & Materials		15,600		15,600	
3,163	3,051	0417 - Copier Lease		4,500		4,500	
-	1,015	0420 - Textbooks		1,750		1,750	
482	360	0430 - Library Books		450		450	
-	-	0441 - Periodical Subscriptions		132		132	
2,159	1,356	0461 - Nonconsumable Supplies		3,000		3,000	
150	150	0471 - Computer Software		150		150	
29,702	15,416	Total Object:		25,582		25,582	
		0600 - Other Objects					
474	490	0641 - Dues and Fees		558		558	
2,338,486	2,264,663	Total Center:		2,332,920	19.38	2,408,477	19.38



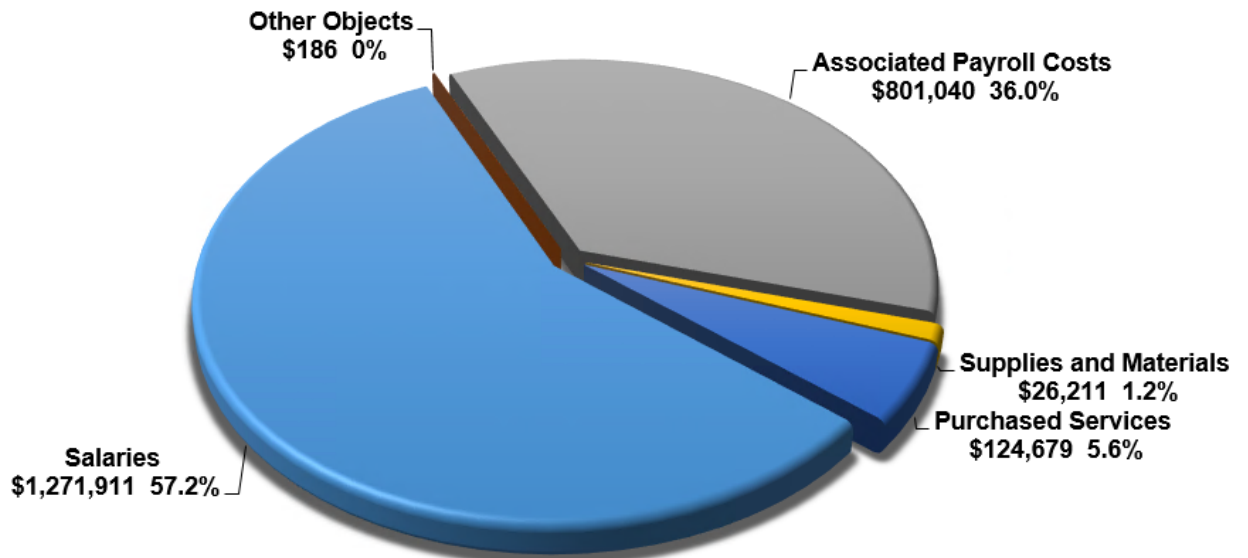
Shaver Elementary

3701 NE 131st Pl.
 Portland, OR 97230
 Phone: 503-408-2850

Principal:
 Laura Goodman

General Fund Budget by Object

Total: \$2,224,027



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2010-2011	400	1951	41,410	Main Building
2011-2012	368	1965	5,448	Additions
2012-2013	312	2013	5,039	Multipurpose Room Addition
2013-2014	324	2019-2020 SSF Weighted Demographic Data		
2014-2015	336	SSF Weight	Average # of Students	Average % of Population
2015-2016	335	ELL	72	24%
2016-2017	336	SPED	40	13%
2017-2018	343	Pregnant & Parenting	0	0%
2018-2019	330	Homeless	13	4%
2019-2020	301	General Fund FTE	19.88	
% Change over 10 Years	-24.8%			

Requirements by Function
928 - Shaver Elementary
Total: \$2,224,027

2017/18 Actual	2018/19 Actual	928 - Shaver Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$ FTE	\$ FTE	\$	\$
1000 - Instruction						
1,299,472	1,284,838	1111 - Primary K-5	1,389,050 14.00	1,458,319 14.00		
-	93	1113 - Elementary Extra-Curricular	93	93		
1,494	1,566	1115 - Technology	1,497	1,497		
827	-	1120 - Behavior Learning Center	-	-		
2,680	2,637	1212 - Tag Programs	2,647	2,647		
64	-	1221 - Education Mentally Disabled	802	802		
192,016	189,547	1291 - English Language Learner Direct Program Costs	221,107 2.00	230,875 2.00		
1,496,553	1,478,681	Total Function:	1,615,196 16.00	1,694,233 16.00		
2000 - Support Services						
127,991	124,335	2122 - Counseling Services	130,539 1.00	136,360 1.00		
28,561	28,448	2222 - Media - School Library Service	45,314 0.88	56,863 0.88		
258,408	220,032	2410 - Office of The Principal	255,717 2.00	264,571 2.00		
89,985	65,477	2542 - Care & Upkeep of Buildings	58,000	58,000		
504,944	438,291	Total Function:	489,570 3.88	515,794 3.88		
2000 - Support Services						
-	5,008	2680 - Interpretation and Translation Services	14,000	14,000		
2,001,497	1,921,980	Total Center:	2,118,766 19.88	2,224,027 19.88		

2017/18 Actual	2018/19 Actual	928 - Shaver Elementary	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
0100 - Salaries						
921,052	970,457	0111 - Certified Salaries	1,003,414 17.00	1,078,782 17.00		
45,828	43,097	0112 - Classified Salaries	58,548 1.88	64,044 1.88		
112,753	100,215	0113 - Administrative Salaries	116,159 1.00	120,712 1.00		
892	-	0121 - Substitute Licensed	-	-		
11,488	14,323	0130 - Additional Salary	5,299	5,299		
2,988	3,014	0131 - Extra Duty Salary	3,074	3,074		
1,095,001	1,131,106	Total Object:	1,186,494 19.88	1,271,911 19.88		
0200 - Associated Payroll Costs						
253,318	194,557	0211 - PERS Employer Contribution	234,714	251,106		
64,087	64,381	0212 - PERS Employee Pickup	71,360	76,493		
83,213	86,568	0221 - Social Security	90,981	97,530		
5,307	5,126	0231 - Workers Compensation	5,011	5,366		
3,266	3,192	0232 - Unemployment Compensation	3,565	3,823		
273,610	276,200	0241 - Contracted Insurances	362,356	353,425		
2,628	2,447	0255 - TSA Employer Contribution	2,820	2,933		
768	713	0256 - HRA Contribution	824	799		
8,894	10,070	0257 - HSA Contribution	9,565	9,565		
695,091	643,252	Total Object:	781,196	801,040		
0300 - Purchased Services						
92,669	50,669	0311 - Instruction Prof/Tech Services	47,355	47,355		
7,242	8,508	0319 - Other Inst, Prof & Tech SVCS	17,625	17,625		
3,698	-	0322 - Repairs & Maintenance Services	549	549		
10,835	11,799	0323 - Sewerage	11,000	11,000		
31,412	29,196	0325 - Electricity	30,000	30,000		
17,229	13,804	0326 - Fuel	7,000	7,000		
3,707	2,853	0327 - Water	3,000	3,000		
5,806	7,825	0328 - Garbage	7,000	7,000		
-	37	0341 - Travel, Local In District	-	-		
434	263	0353 - Postage	1,000	1,000		
112	53	0355 - Printing and Binding	150	150		
173,143	125,007	Total Object:	124,679	124,679		
0400 - Supplies and Materials						
33,519	17,902	0410 - Consumable Supplies & Materials	16,811	16,811		
2,980	2,987	0417 - Copier Lease	4,500	4,500		
306	286	0420 - Textbooks	1,900	1,900		
1,249	1,116	0461 - Nonconsumable Supplies	3,000	3,000		
-	122	0471 - Computer Software	-	-		
38,054	22,413	Total Object:	26,211	26,211		
0600 - Other Objects						
208	202	0641 - Dues and Fees	186	186		
2,001,497	1,921,980	Total Center:	2,118,766 19.88	2,224,027 19.88		



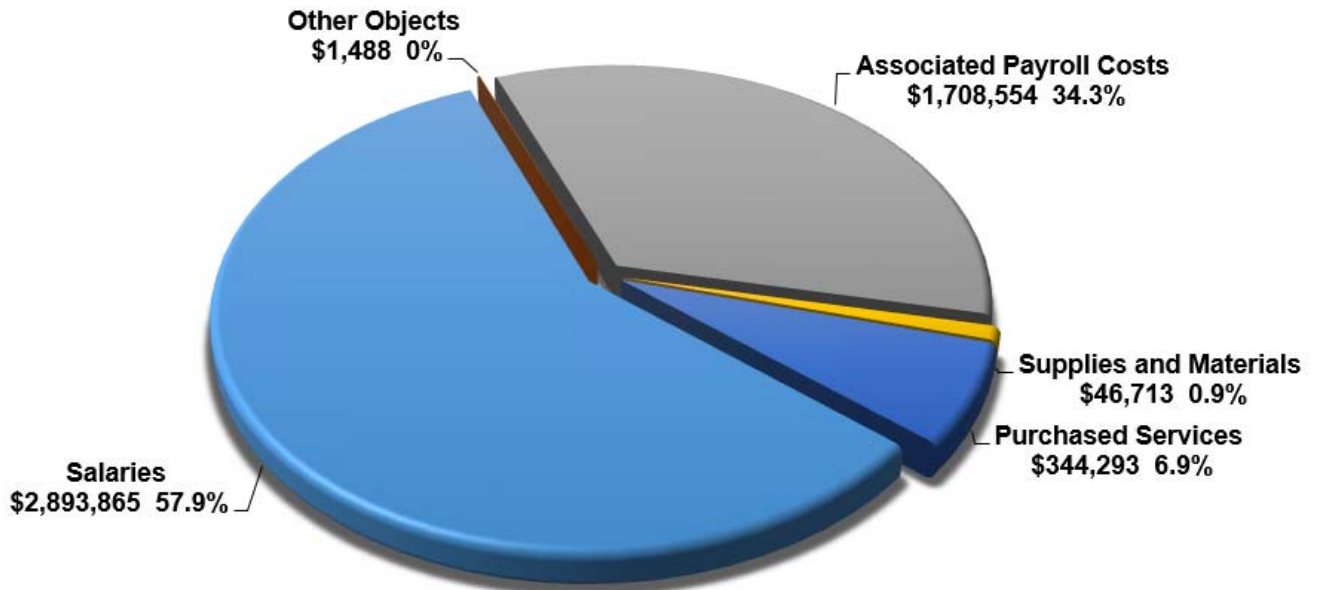
Parkrose Middle School

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

Principal:
 Annette Sweeney

General Fund Budget by Object

Total: \$4,994,913



10 Year Enrollment History		Facility Information		
School Year	Student Enrollment	Year Built	Square Ft.	
2010-2011	805	2014	140,000 Main Building	
2011-2012	760			
2012-2013	787	2019-2020 SSF Weighted Demographic Data		
2013-2014	745	SSF Weight	Average # of Students	Average % of Population
2014-2015	746	ELL	99	13%
2015-2016	739	SPED	117	15%
2016-2017	800	Pregnant & Parenting	0	0%
2017-2018	767	Homeless	46	6%
2018-2019	752			
2019-2020	784			
% Change over 10 Years	-2.6%	General Fund FTE		42.00

Requirements by Function
930 - Middle School
Total: \$4,994,913

2017/18 Actual	2018/19 Actual	930 - Middle School	2019/20 Working		2020/21 Proposed		2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$	FTE	\$	FTE	\$	\$
		1000 - Instruction						
3,403,033	3,341,545	1121 - Middle School Programs	3,492,204	31.00	3,548,882	31.00		
32,861	31,072	1122 - Middle School Extra Curricular	33,628		52,126			
-	-	1212 - Tag Programs	1,559		-			
649	401	1221 - Education Mentally Disabled	1,610		1,610			
45,000	45,000	1271 - Spec Programs Summer School	45,000		45,000			
94,219	102,283	1291 - English Language Learner Direct Program Costs	117,654	1.00	121,140	1.00		
3,575,761	3,520,301	Total Function:	3,691,655	32.00	3,768,758	32.00		
		2000 - Support Services						
37,045	39,119	2115 - Student Safety	54,242	1.00	56,335	1.00		
148,943	145,101	2122 - Counseling Services	227,165	3.00	258,550	3.00		
52,323	51,585	2222 - Media - School Library Service	59,886	1.00	60,824	1.00		
8,549	4,398	2240 - Instructional Staff Development	12,694		12,694			
575,369	470,533	2410 - Office of The Principal	613,970	5.00	648,452	5.00		
207,292	164,667	2542 - Care & Upkeep of Buildings	168,000		168,000			
1,719	-	2543 - Care & Upkeep of Grounds	-		-			
1,031,240	875,403	Total Function:	1,135,957	10.00	1,204,855	10.00		
		2000 - Support Services						
-	2,281	2680 - Interpretation and Translation Services	21,300		21,300			
4,607,001	4,397,985	Total Center:	4,848,912	42.00	4,994,913	42.00		

Requirements by Object
930 - Middle School
 Total: \$4,994,913

2017/18 Actual	2018/19 Actual	930 - Middle School Object - Object	2019/20 Working		2020/21 Proposed		2020/21 Approved	2020/21 Adopted
\$	\$		\$	FTE	\$	FTE	\$	\$
0100 - Salaries								
2,158,871	2,134,767	0111 - Certified Salaries	2,324,797	35.00	2,430,616	35.00		
187,710	168,910	0112 - Classified Salaries	157,842	5.00	168,528	5.00		
216,595	195,395	0113 - Administrative Salaries	229,708	2.00	241,367	2.00		
180	-	0121 - Substitute Licensed	-		-			
613	-	0122 - Substitute Classified	-		-			
6,280	12,139	0130 - Additional Salary	14,391		14,391			
23,418	20,886	0131 - Extra Duty Salary	26,016		38,963			
1,474	-	0132 - Overtime	-		-			
2,595,141	2,532,098	Total Object:	2,752,754	42.00	2,893,865	42.00		
0200 - Associated Payroll Costs								
597,134	470,896	0211 - PERS Employer Contribution	559,028		594,748			
148,812	150,045	0212 - PERS Employee Pickup	165,460		173,937			
196,246	193,156	0221 - Social Security	210,959		221,774			
12,501	11,351	0231 - Workers Compensation	11,614		12,203			
7,696	7,081	0232 - Unemployment Compensation	8,279		8,690			
609,506	628,462	0241 - Contracted Insurances	706,678		655,408			
4,524	4,190	0255 - TSA Employer Contribution	4,842		5,040			
1,536	1,426	0256 - HRA Contribution	1,648		1,598			
19,765	18,357	0257 - HSA Contribution	35,156		35,156			
1,597,720	1,484,965	Total Object:	1,703,664		1,708,554			
0300 - Purchased Services								
113,635	122,493	0311 - Instruction Prof/Tech Services	104,900		104,900			
45,000	47,281	0319 - Other Inst, Prof & Tech SVCS	66,300		66,300			
19,079	-	0322 - Repairs & Maintenance Services	93		93			
42,877	44,370	0323 - Sewerage	45,000		45,000			
73,220	65,477	0325 - Electricity	80,000		80,000			
19,969	26,078	0326 - Fuel	25,000		25,000			
4,990	5,056	0327 - Water	5,000		5,000			
19,987	23,533	0328 - Garbage	13,000		13,000			
124	528	0341 - Travel, Local In District	-		-			
570	173	0342 - Travel, Out of District	-		-			
300	-	0351 - Telephone	-		-			
1,990	870	0353 - Postage	4,000		4,000			
390	939	0355 - Printing and Binding	1,000		1,000			
-	726	0389 - Other Noninst Prof/Tech Services	-		-			
342,130	337,522	Total Object:	344,293		344,293			
0400 - Supplies and Materials								
52,713	20,897	0410 - Consumable Supplies & Materials	24,083		24,083			
9,626	9,172	0417 - Copier Lease	10,000		10,000			
877	1,551	0420 - Textbooks	2,880		2,880			
1,483	1,481	0430 - Library Books	1,500		1,500			
250	250	0441 - Periodical Subscriptions	250		250			
3,598	7,171	0461 - Nonconsumable Supplies	8,000		8,000			
-	15	0471 - Computer Software	-		-			
68,547	40,536	Total Object:	46,713		46,713			
0600 - Other Objects								
3,462	2,864	0641 - Dues and Fees	1,488		1,488			
4,607,001	4,397,985	Total Center:	4,848,912	42.00	4,994,913	42.00		

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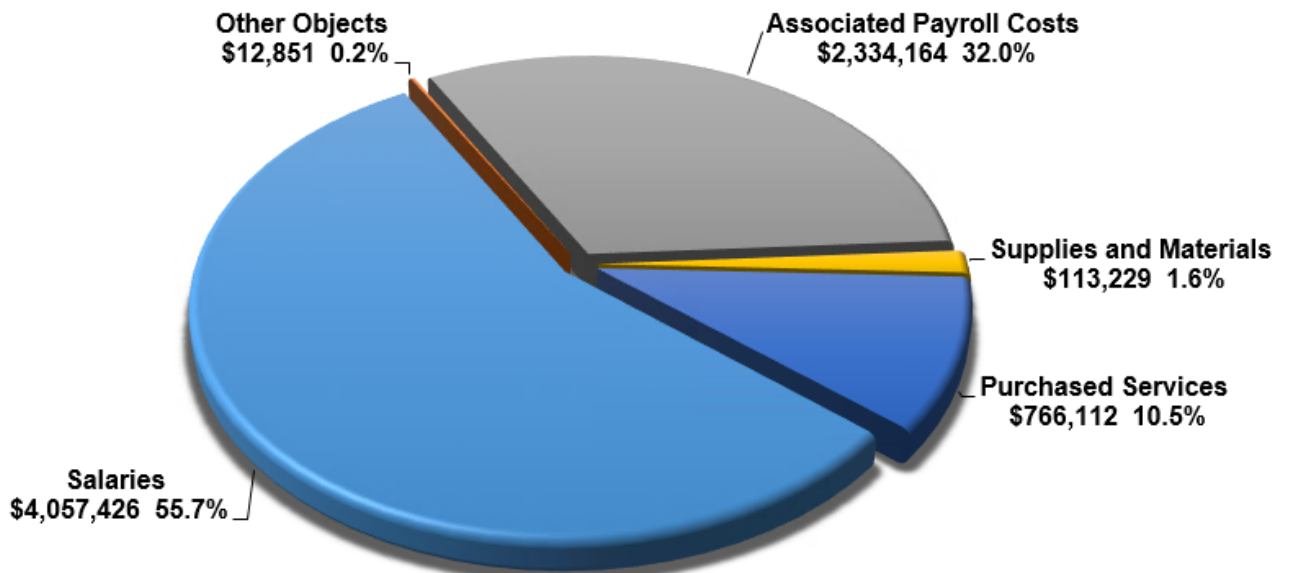
Parkrose High School

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

Principal:
Molly Ouche

General Fund Budget by Object

Total: \$7,283,782



10 Year Enrollment History		Facility Information	
School Year	Student Enrollment	Year Built	Square Ft.
2010-2011	992	1997	244,282 Main Building
2011-2012	973	1970	26,615 Shops & Stadium
2012-2013	974	2019-2020 SSF Weighted Demographic Data	
2013-2014	988	SSF Weight	Average # of Students
2014-2015	953	ELL	70
2015-2016	949	SPED	118
2016-2017	1,016	Pregnant & Parenting	6
2017-2018	950	Homeless	56
2018-2019	965		6%
2019-2020	989		6%
% Change over 10 Years	-.003%	General Fund FTE	54.98

Requirements by Function
931 - Senior High School
Total: \$7,283,782

2017/18 Actual	2018/19 Actual	931 - Senior High School	2019/20 Working		2020/21 Proposed		2020/21 Approved	2020/21 Adopted
\$	\$	Function - Function	\$	FTE	\$	FTE	\$	\$
		1000 - Instruction						
4,076,015	3,896,040	1131 - High School Programs	4,130,965	34.50	4,154,126	34.50		
523,770	529,009	1132 - High School Extra Curricular	398,511		376,102			
3,860	2,768	1221 - Education Mentally Disabled	3,425		17,923	0.48		
12,169	29,171	1271 - Spec Programs Summer School	17,285		17,285			
194,844	189,352	1283 - District Alternative Programs	193,619	2.00	200,160	2.00		
120,368	114,826	1291 - English Language Learner Direct Program Costs	119,620	1.00	120,648	1.00		
4,931,026	4,761,165	Total Function:	4,863,425	37.50	4,886,244	37.98		
		2000 - Support Services						
158,711	148,049	2115 - Student Safety	168,629	3.00	181,832	3.00		
491,957	446,491	2122 - Counseling Services	454,318	5.00	473,918	5.00		
177,811	187,497	2222 - Media - School Library Service	197,729	2.00	199,904	2.00		
46	-	2240 - Instructional Staff Development	10,000		10,000			
7,633	8,205	2311 - Graduation	8,300		8,300			
952,384	856,894	2410 - Office of The Principal	998,414	7.00	1,018,542	7.00		
561,502	429,256	2542 - Care & Upkeep of Buildings	458,042		458,042			
1,160	-	2543 - Care & Upkeep of Grounds	-		-			
2,351,202	2,076,392	Total Function:	2,295,432	17.00	2,350,538	17.00		
		2000 - Support Services						
-	10,325	2680 - Interpretation and Translation Services	47,000		47,000			
7,282,228	6,847,882	Total Center:	7,205,857	54.50	7,283,782	54.98		

Requirements by Object
931 - Senior High School
Total: \$7,283,782

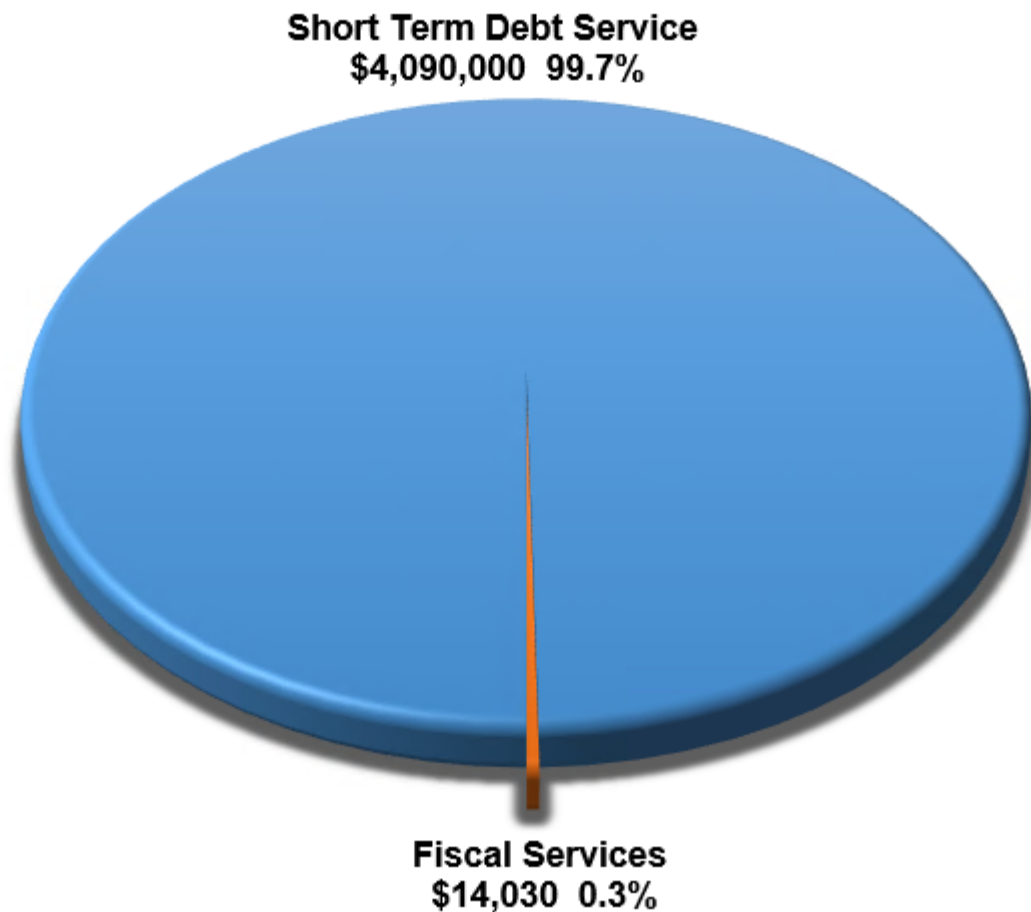
2017/18 Actual	2018/19 Actual	931 - Senior High School	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$	FTE	\$	\$
0100 - Salaries						
2,867,006	2,793,592	0111 - Certified Salaries	2,834,174	41.50	2,919,893	41.50
286,350	271,139	0112 - Classified Salaries	234,690	8.00	275,131	8.48
332,832	278,394	0113 - Administrative Salaries	452,125	4.00	474,165	4.00
65,611	64,886	0114 - Managerial Salaries	68,255	1.00	71,470	1.00
5,548	-	0121 - Substitute Licensed	-	-	-	-
13,251	12,283	0122 - Substitute Classified	14,000	-	14,000	-
41,859	51,702	0130 - Additional Salary	60,952	-	60,952	-
256,323	280,355	0131 - Extra Duty Salary	245,745	-	241,815	-
-	177	0132 - Overtime	-	-	-	-
3,868,780	3,752,528	Total Object:	3,909,941	54.50	4,057,426	54.98
0200 - Associated Payroll Costs						
897,633	661,002	0211 - PERS Employer Contribution	779,284	-	796,825	-
221,872	211,122	0212 - PERS Employee Pickup	234,912	-	242,151	-
295,804	288,559	0221 - Social Security	299,920	-	309,609	-
18,749	16,943	0231 - Workers Compensation	19,350	-	18,129	-
11,541	10,589	0232 - Unemployment Compensation	11,735	-	12,099	-
953,663	1,012,224	0241 - Contracted Insurances	1,023,003	-	919,529	-
6,420	5,654	0255 - TSA Employer Contribution	10,434	-	10,861	-
3,072	2,812	0256 - HRA Contribution	4,120	-	3,995	-
20,159	23,770	0257 - HSA Contribution	20,966	-	20,966	-
2,428,912	2,232,676	Total Object:	2,403,724	-	2,334,164	-
0300 - Purchased Services						
165,300	169,986	0311 - Instruction Prof/Tech Services	142,700	-	142,700	-
52,827	60,259	0319 - Other Inst, Prof & Tech SVCS	108,000	-	108,000	-
44,063	-	0322 - Repairs & Maintenance Services	-	-	-	-
79,267	79,731	0323 - Sewerage	70,000	-	70,000	-
4,843	5,297	0324 - Rentals	6,500	-	6,500	-
271,870	225,055	0325 - Electricity	264,042	-	264,042	-
64,889	81,211	0326 - Fuel	90,000	-	90,000	-
15,651	15,520	0327 - Water	15,000	-	15,000	-
21,624	27,740	0328 - Garbage	19,000	-	19,000	-
292	404	0341 - Travel, Local In District	500	-	500	-
15,035	15,945	0342 - Travel, Out of District	7,770	-	7,770	-
233	-	0343 - Travel, Student, Out of Dist	-	-	-	-
1,112	-	0351 - Telephone	-	-	-	-
3,589	1,839	0353 - Postage	4,000	-	4,000	-
16,906	8,316	0355 - Printing and Binding	12,600	-	12,600	-
37,436	25,656	0389 - Other Noninst Prof/Tech Services	26,000	-	26,000	-
794,938	716,958	Total Object:	766,112	-	766,112	-
0400 - Supplies and Materials						
126,862	83,007	0410 - Consumable Supplies & Materials	67,968	-	67,968	-
2,811	2,653	0417 - Copier Lease	3,500	-	3,500	-
-	-	0420 - Textbooks	300	-	300	-
3,883	3,487	0430 - Library Books	4,100	-	4,100	-
2,442	2,104	0441 - Periodical Subscriptions	3,180	-	3,180	-
30,588	35,307	0461 - Nonconsumable Supplies	34,181	-	34,181	-
1,000	-	0470 - Computer Software	-	-	-	-
603	112	0471 - Computer Software	-	-	-	-
168,188	126,670	Total Object:	113,229	-	113,229	-
0600 - Other Objects						
21,410	19,051	0641 - Dues and Fees	12,851	-	12,851	-
7,282,228	6,847,882	Total Center:	7,205,857	54.50	7,283,782	54.98

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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.

Requirements by Function \$4,104,030



201 - TAN Fund
Total TAN Fund: \$4,104,030

2017/18 Actual	2018/19 Actual	201 - TAN Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		<u>5000 - Other Uses</u>				
-	-	5112 - TAN Proceeds	4,035,000	4,035,000		
		<u>8000 - Internal</u>				
1,080	1,632	8151 - Investment Interest	1,700	1,700		
62,957	64,037	8541 - Fund Balance	65,669	67,330		
64,037	65,669	<i>Total Function:</i>	67,369	69,030		
64,037	65,669	<i>Total Resources:</i>	4,102,369	4,104,030		
		Requirements				
		<u>2000 - Support Services</u>				
-	-	2520 - Fiscal Services	12,369	14,030		
		<u>5000 - Other Uses</u>				
-	-	5120 - Short Term Debt Service	4,090,000	4,090,000		
-	-	<i>Total Requirements:</i>	4,102,369	4,104,030		
(64,037)	(65,669)	<i>Total Fund:</i>	-	-		

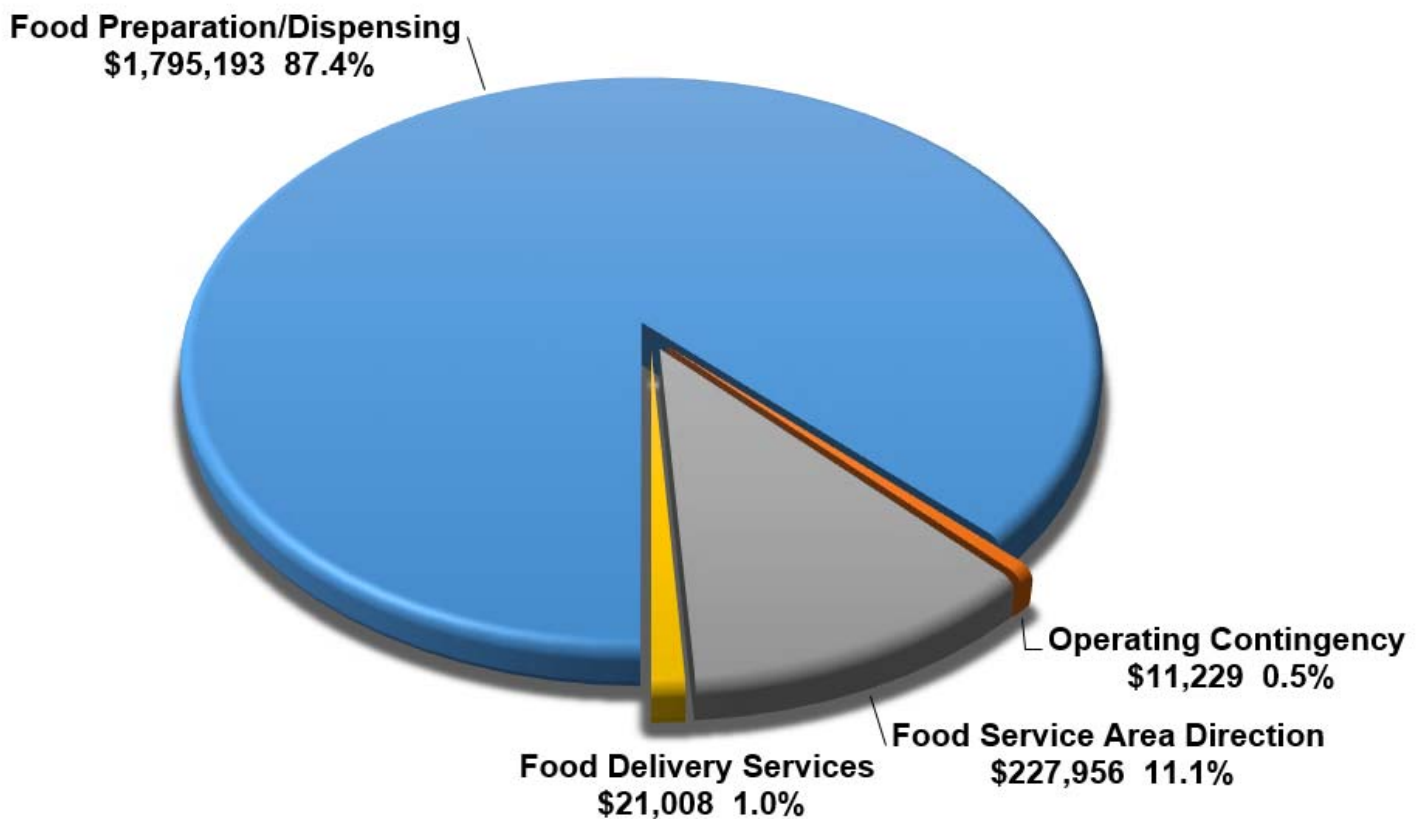
2017/18 Actual	2018/19 Actual	201 - TAN Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		<u>0300 - Purchased Services</u>				
-	-	0382 - Legal Services	12,369	14,030		
		<u>0600 - Other Objects</u>				
-	-	0610 - Redemption of Principal	4,035,000	4,035,000		
-	-	0621 - Regular Interest	55,000	55,000		
-	-	<i>Total Object:</i>	4,090,000	4,090,000		
-	-	<i>Total Requirements:</i>	4,102,369	4,104,030		
-	-	<i>Total Fund:</i>	4,102,369	4,104,030		

Food Service Fund—Fund 202

This fund is used to record financial transactions related to the operation of the Parkrose School District food service program. The food service program is self-supporting with a nominal required transfer of State School Support revenue from the general fund for the required match contribution. Some of the resources are federal dollars for free and reduced breakfast, lunches, and snacks and suppers 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.

Requirements by Function \$2,055,386



202 - Food Service Fund
Total Food Service Fund: \$2,055,386

2017/18 Actual	2018/19 Actual	202 - Food Service Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$	\$	\$	\$
		Resources				
		8000 - Internal				
40,400	86,710	8161 - Sale of Lunches	70,000	40,000		
3,754	6,758	8162 - Sale of Breakfasts	6,000	3,000		
8,204	4,971	8163 - Sale of Food - Ala Carts	120,000	2,500		
11,504	17,836	8198 - Miscellaneous Local Revenue	14,000	61,000		
15,231	15,178	8314 - Foodservice Match	15,000	17,000		
-	13,725	8321 - State Restricted Revenue	-	5,000		
1,730,157	1,494,591	8461 - Natl School Lunch Reimbursemnt	1,728,096	1,732,159		
114,624	110,904	8491 - Federal Commodities Received	100,000	117,000		
-	100,000	8521 - Transfers From Other Funds	-	50,000		
103,020	11,509	8541 - Fund Balance	25,514	27,727		
2,026,894	1,862,182	<i>Total Function:</i>	2,078,610	2,055,386		
2,026,894	1,862,182	<i>Total Resources:</i>	2,078,610	2,055,386		
		Requirements				
		3000 - Enterprise and Community Services.				
179,926	150,248	3110 - Food Service Area Direction	283,580	227,956		
1,815,998	1,667,508	3120 - Food Preparation/Dispensing	1,763,533	1,795,193	15.97	
19,460	18,912	3130 - Food Delivery Services	20,268	21,008	0.20	
2,015,384	1,836,668	<i>Total Function:</i>	2,067,381	2,044,157	16.17	
		6000 - Contingencies				
-	-	6110 - Operating Contingency	-	11,229		
		7000 - Unappropriated Ending Fund Balance				
-	-	7000 - Unreserved Fund Balance	11,229	-		
2,015,384	1,836,668	<i>Total Requirements:</i>	2,078,610	2,055,386	16.17	
(11,509)	(25,514)	<i>Total Fund:</i>	-	-	16.17	

202 - Food Service Fund
Total Food Service Fund: \$2,055,386

2017/18 Actual	2018/19 Actual	202 - Food Service Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
364,981	367,135	0112 - Classified Salaries	397,277 16.17	430,780 16.17		
17,549	11,196	0122 - Substitute Classified	25,000	25,000		
34,782	41,247	0130 - Additional Salary	54,961	54,961		
256	23	0132 - Overtime	-	-		
417,567	419,602	Total Object:	477,238 16.17	510,741 16.17		
		0200 - Associated Payroll Costs				
83,907	65,172	0211 - PERS Employer Contribution	87,902	95,390		
22,763	23,391	0212 - PERS Employee Pickup	28,635	30,647		
31,963	31,950	0221 - Social Security	36,512	39,078		
14,112	13,007	0231 - Workers Compensation	12,576	13,589		
1,224	1,154	0232 - Unemployment Compensation	1,434	1,530		
186,914	196,486	0241 - Contracted Insurances	285,621	271,343		
340,883	331,161	Total Object:	452,680	451,577		
		0300 - Purchased Services				
7,101	5,988	0322 - Repairs & Maintenance Services	56,650	56,650		
-	-	0341 - Travel, Local In District	250	250		
30	-	0353 - Postage	-	-		
366	118	0355 - Printing and Binding	300	300		
179,926	142,127	0385 - Management Services	283,580	227,956		
2,807	2,242	0389 - Other Noninst Prof/Tech Services	3,383	3,383		
190,230	150,474	Total Object:	344,163	288,539		
		0400 - Supplies and Materials				
118,651	79,321	0410 - Consumable Supplies & Materials	66,000	66,000		
48,168	-	0412 - Food	-	-		
412	386	0417 - Copier Lease	500	500		
861,878	829,982	0450 - Food	700,000	700,000		
8,400	3,619	0461 - Nonconsumable Supplies	7,000	7,000		
-	-	0471 - Computer Software	5,000	5,000		
1,037,509	913,308	Total Object:	778,500	778,500		
		0500 - Capital Outlay				
-	-	0542 - Equipment -Replacement	7,000	7,000		
		0600 - Other Objects				
13,965	6,945	0641 - Dues and Fees	7,800	7,800		
15,231	15,178	0690 - Grant Indirect/Admin Charges	-	-		
29,195	22,123	Total Object:	7,800	7,800		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	-	11,229		
-	-	0800 - Other Uses of Funds				
-	-	0830 - Ending Fund Balance	11,229	-		
2,015,384	1,836,668	Total Requirements:	2,078,610 16.17	2,055,386 16.17		
2,015,384	1,836,668	Total Fund:	2,078,610 16.17	2,055,386 16.17		

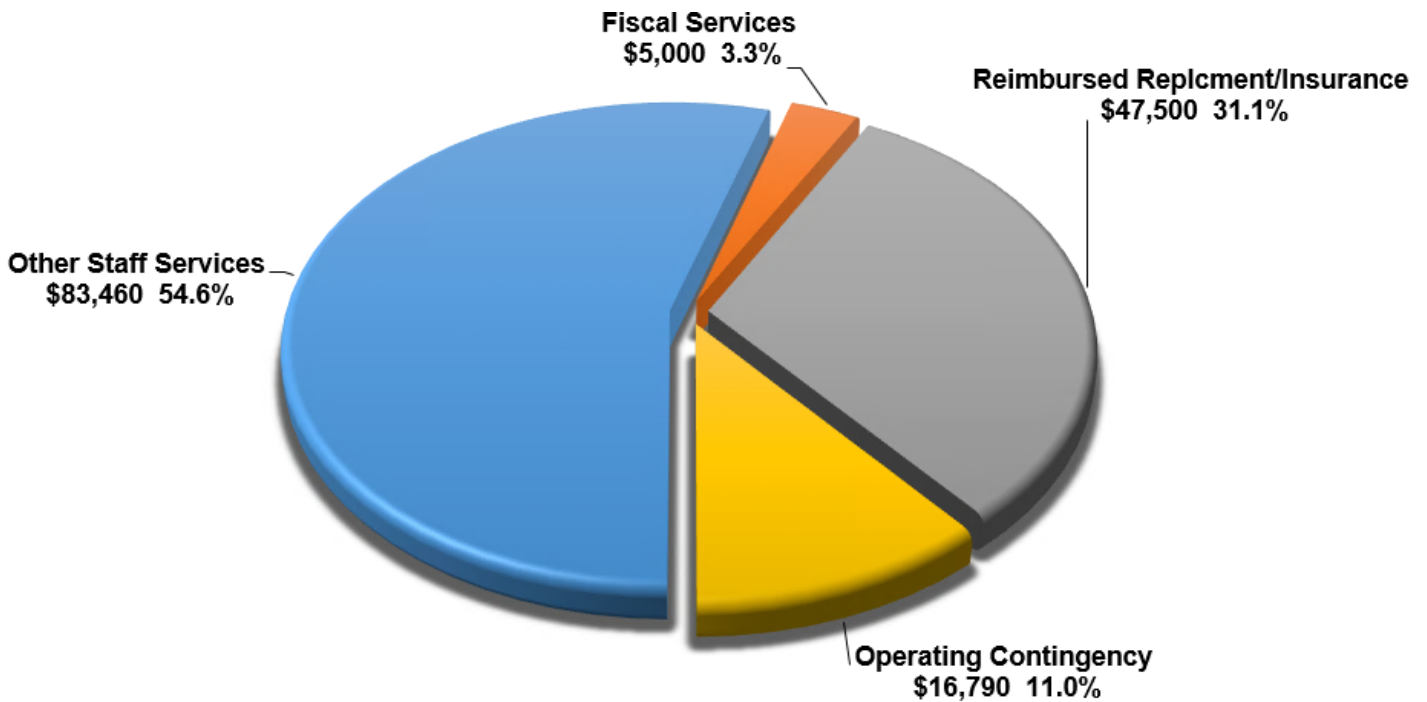
Nutrition Grants — Fund 202

Grant Description	Grant Period	Carryover or New Award	Federal or State	Amount	School or Location	
Fresh Fruit & Vegetable	10/1/19 to 9/30/20	Carryover	Federal	\$11,446	Prescott	
Fresh Fruit & Vegetable	10/1/20 to 9/30/21	New	Federal	19,550		
Fresh Fruit & Vegetable	10/1/19 to 9/30/20	Carryover	Federal	18,569	Sacramento	
Fresh Fruit & Vegetable	10/1/20 to 9/30/21	New	Federal	24,250		
Fresh Fruit & Vegetable	10/1/19 to 9/30/20	Carryover	Federal	14,413	Shaver	
Fresh Fruit & Vegetable	10/1/20 to 9/30/21	New	Federal	19,550		
Fresh Fruit & Vegetable	10/1/19 to 9/30/20	Carryover	Federal	28,604	Middle School	
Fresh Fruit & Vegetable	10/1/20 to 9/30/21	New	Federal	40,850		
Farm to School	7/1/19 to 6/30/21	Carryover	State	24,496	District	
Total				\$201,728		
Because these grants are specifically associated with Nutrition Services, they are maintained in Fund 202 instead of Fund 215—Federal Grants.				Carryover	\$97,528	48.3%
				New Award	\$104,200	51.7%
					\$201,728	100%

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.

Requirements by Function \$152,750



203 - Risk Management Fund
Total Risk Management Fund: \$152,750

2017/18 Actual	2018/19 Actual	203 - Risk Management Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
6,494	43,987	8193 - Risk Management	70,000	33,000		
-	-	8195 - Insurance Recovery	2,000	2,000		
218,243	157,351	8541 - Fund Balance	178,340	117,750		
224,738	201,338	Total Function:	250,340	152,750		
224,738	201,338	Total Resources:	250,340	152,750		
		Requirements				
		2000 - Support Services				
-	155	2520 - Fiscal Services	30,000	5,000		
63,812	19,399	2528 - Reimbursed Replcment/Insurance	111,450	47,500		
3,574	3,445	2649 - Other Staff Services	92,100	83,460		
67,387	22,998	Total Function:	233,550	135,960		
		6000 - Contingencies				
-	-	6110 - Operating Contingency	-	16,790		
		7000 - Unappropriated Ending Fund Balance				
-	-	7000 - Unreserved Fund Balance	16,790	-		
67,387	22,998	Total Requirements:	250,340	152,750		
(157,351)	(178,340)	Total Fund:	-	-		

2017/18 Actual	2018/19 Actual	203 - Risk Management Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
-	434	0130 - Additional Salary	1,000	-		
		0200 - Associated Payroll Costs				
-	89	0211 - PERS Employer Contribution	201	-		
-	26	0212 - PERS Employee Pickup	60	-		
-	33	0221 - Social Security	77	-		
-	12	0231 - Workers Compensation	7	-		
3,574	3,446	0232 - Unemployment Compensation	92,103	83,460		
3,574	3,607	Total Object:	92,448	83,460		
		0300 - Purchased Services				
35,231	4,630	0322 - Repairs & Maintenance Services	58,982	25,000		
-	464	0342 - Travel, Out of District	3,500	500		
5,514	4,727	0389 - Other Noninst Prof/Tech Services	19,020	10,000		
40,745	9,821	Total Object:	81,502	35,500		
		0400 - Supplies and Materials				
1,581	159	0410 - Consumable Supplies & Materials	31,600	6,000		
392	852	0461 - Nonconsumable Supplies	5,000	1,000		
1,974	1,011	Total Object:	36,600	7,000		
		0500 - Capital Outlay				
-	-	0541 - Equipment - New	3,000	-		
		0600 - Other Objects				
4,834	2,436	0641 - Dues and Fees	14,000	5,000		
16,260	5,688	0659 - Other Insurance and Judgments	5,000	5,000		
21,094	8,125	Total Object:	19,000	10,000		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	-	16,790		
		0800 - Other Uses of Funds				
-	-	0830 - Ending Fund Balance	16,790	-		
67,387	22,998	Total Requirements:	250,340	152,750		
67,387	22,998	Total Fund:	250,340	152,750		

Thompson Special Fund—Fund 205

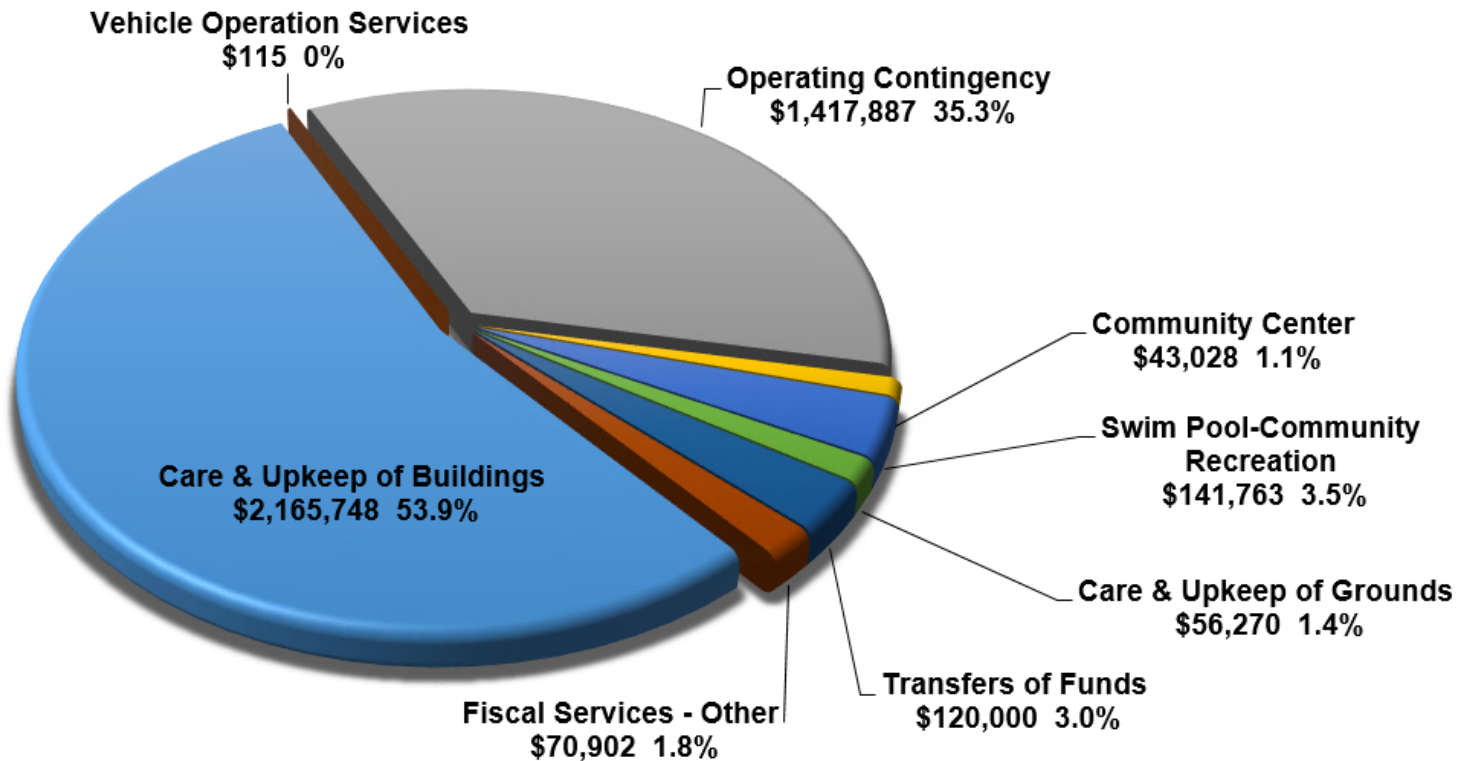
This fund is used to record revenue received from the rental of Parkrose School District buildings including Thompson, Sumner, and Knott Elementary schools. Expenditures are made from this fund to assist in the maintenance of District property per Board Policy.

This fund provides revenue support to District programs and operations, including summer paint projects, bathroom remodels, and playground enhancements and paving sidewalk projects.

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

Requirements by Function

\$4,015,713



205 - Thompson Special Fund
Total Thompson Special Fund: \$4,015,713

2017/18 Actual	2018/19 Actual	205 - Thompson Special Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
17,649	18,645	8182 - Community Center Theatre Rent	-	-		
47,541	21,767	8183 - Community Center Swimming Pool	35,000	10,000		
621,076	738,423	8191 - Rent of Facilities	847,996	805,086		
-	-	8521 - Transfers From Other Funds	300,000	-		
3,820,646	3,402,655	8541 - Fund Balance	3,164,243	3,200,627		
4,506,912	4,181,489	<i>Total Function:</i>	4,347,239	4,015,713		
4,506,912	4,181,489	<i>Total Resources:</i>	4,347,239	4,015,713		
		Requirements				
		2000 - Support Services				
		2529 - Fiscal Services - Other	64,599 1.00	70,902 1.00		
703,785	660,212	2542 - Care & Upkeep of Buildings	2,519,915 0.50	2,165,748 0.50		
23,550	18,056	2543 - Care & Upkeep of Grounds	55,817 0.25	56,270 0.25		
106	-	2546 - Security	29,640	-		
-	-	2552 - Vehicle Operation Services	115	115		
727,441	678,268	<i>Total Function:</i>	2,670,086 1.75	2,293,035 1.75		
		3000 - Enterprise and Community Services				
89,115	106,949	3320 - Swim Pool-Community Recreation	154,178 0.50	141,763 0.50		
26,128	32,030	3390 - Community Center	35,088 0.50	43,028 0.50		
115,243	138,978	<i>Total Function:</i>	189,266 1.00	184,791 1.00		
		5000 - Other Uses				
300,000	200,000	5200 - Transfers of Funds	70,000	120,000		
		6000 - Contingencies				
-	-	6110 - Operating Contingency	250,000	1,417,887		
		7000 - Unappropriated Ending Fund Balance				
-	-	7000 - Unreserved Fund Balance	1,167,887	-		
1,142,684	1,017,246	<i>Total Requirements:</i>	4,347,239 2.75	4,015,713 2.75		
(3,364,228)	(3,164,243)	<i>Total Fund:</i>	- 2.75	- 2.75		

205 - Thompson Special Fund
Total Thompson Special Fund: \$4,015,713

2017/18 Actual	2018/19 Actual	205 - Thompson Special Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
54,676	63,112	0112 - Classified Salaries	105,430 2.50	119,755 2.50		
19,616	13,179	0114 - Managerial Salaries	21,294 0.25	22,297 0.25		
123,436	124,457	0122 - Substitute Classified	223,883	130,460		
76	943	0130 - Additional Salary	48,244	15,450		
3,297	2,704	0132 - Overtime	74,223	30,900		
201,101	204,396	Total Object:	473,074 2.75	318,862 2.75		
		0200 - Associated Payroll Costs				
21,725	18,869	0211 - PERS Employer Contribution	93,591	62,451		
4,967	4,989	0212 - PERS Employee Pickup	28,385	19,156		
15,546	15,687	0221 - Social Security	36,193	24,424		
4,870	4,269	0231 - Workers Compensation	5,357	4,569		
610	597	0232 - Unemployment Compensation	1,420	956		
12,024	19,912	0241 - Contracted Insurances	53,548	50,870		
-	-	0255 - TSA Employer Contribution	387	402		
192	135	0256 - HRA Contribution	206	-		
-	2,346	0257 - HSA Contribution	-	-		
59,934	66,803	Total Object:	219,087	162,828		
		0300 - Purchased Services				
377,329	322,682	0322 - Repairs & Maintenance Services	1,523,119	1,402,064		
16,012	16,695	0323 - Sewerage	16,000	16,000		
20,341	17,943	0325 - Electricity	19,158	19,158		
18,824	18,315	0326 - Fuel	36,050	36,050		
3,102	4,907	0327 - Water	3,090	3,090		
5,962	6,220	0328 - Garbage	4,612	4,612		
12,554	-	0329 - Other Property Services	-	-		
7,770	8,952	0389 - Other Noninst Prof/Tech Services	9,000	9,000		
461,894	395,714	Total Object:	1,611,029	1,489,974		
		0400 - Supplies and Materials				
71,300	117,109	0410 - Consumable Supplies & Materials	277,800	227,800		
4,308	-	0413 - Gasoline	-	-		
3,562	3,809	0461 - Nonconsumable Supplies	172,747	172,747		
79,171	120,918	Total Object:	450,547	400,547		
		0600 - Other Objects				
3,584	1,386	0641 - Dues and Fees	54,500	54,500		
1,000	-	0651 - Liability Insurance	115	115		
36,000	28,030	0653 - Property Insurance Premiums	51,000	51,000		
40,584	29,416	Total Object:	105,615	105,615		
		0700 - Transfers				
300,000	200,000	0790 - Other Fund Transfers	70,000	120,000		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	250,000	1,417,887		
-	-	0830 - Ending Fund Balance	1,167,887	-		
		Total Object:	1,417,887	1,417,887		
1,142,684	1,017,246	Total Requirements:	4,347,239 2.75	4,015,713 2.75		
1,142,684	1,017,246	Total Fund:	4,347,239 2.75	4,015,713 2.75		

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Federal Grants Fund—Fund 215

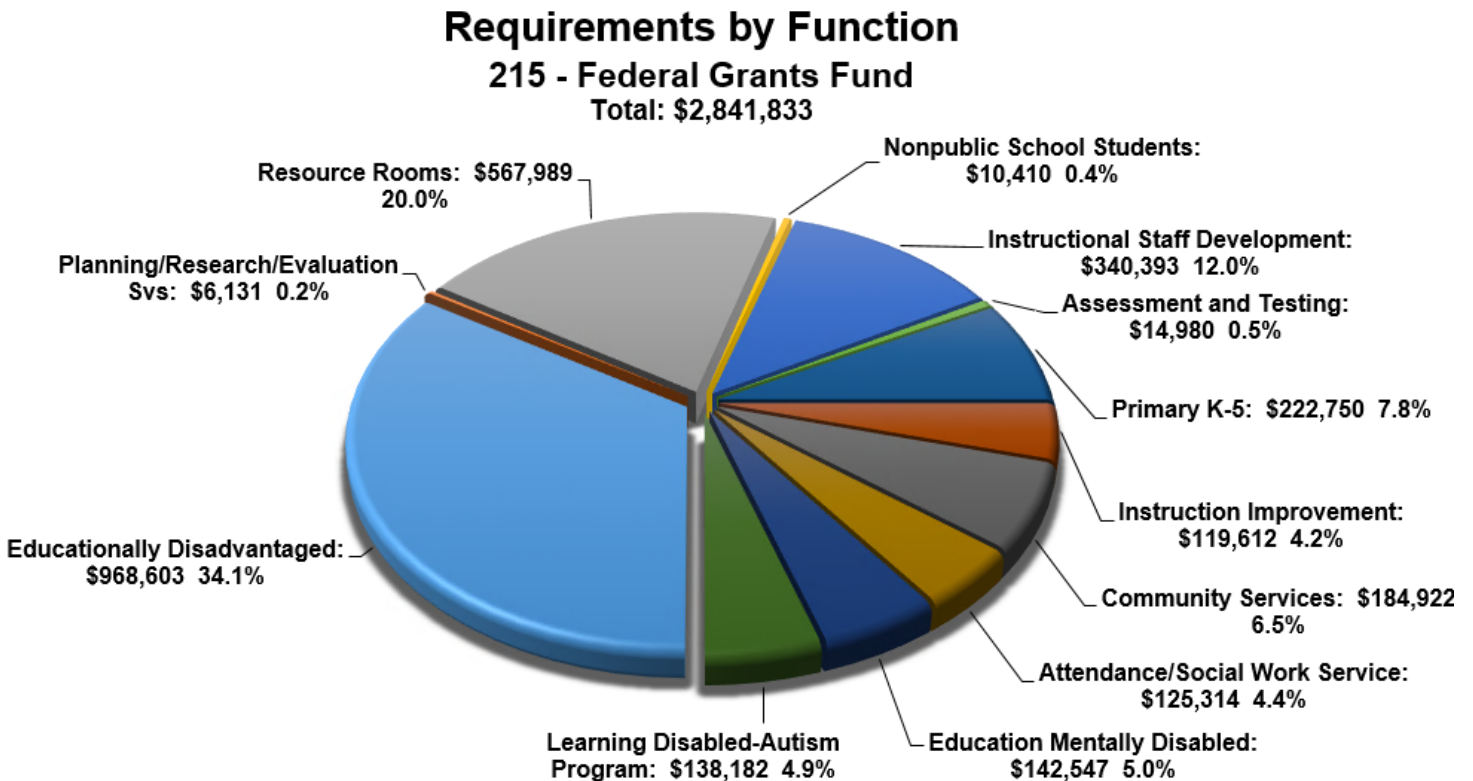
This fund is used to record Oregon Department of Education grant revenue received to support the District in design, implementation, improving, expanding or otherwise revising programming and services for students. Corresponding expenditures are recorded within this fund are subject to the guidelines 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)

Requirements by Function \$2,841,833



215 - Federal Grants Fund
Total Federal Grants Fund: \$2,841,833

2017/18 Actual	2018/19 Actual	215 - Federal & State Grants Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
15,757	-	8198 - Miscellaneous Local Revenue	-	-		
461,936	611,217	8321 - State Restricted Revenue	1,124,354	57,474		
1,390,918	1,237,948	8450 - Restrict Fed Money Thru State	1,664,846	1,195,296		
1,061,349	971,583	8452 - Title Ia	1,083,041	1,015,144		
-	127	8541 - Fund Balance	127	573,919		
2,929,960	2,820,874	<i>Total Function:</i>	3,872,368	2,841,833		
2,929,960	2,820,874	<i>Total Resources:</i>	3,872,368	2,841,833		
		Requirements				
		1000 - Instruction				
200,785	237,902	1111 - Primary K-5	242,938 2.88	222,750 2.50		
55,789	29,817	1121 - Middle School Programs	133,521 0.50	-		
14,084	11,017	1122 - Middle School Extra Curricular	12,551	-		
386,381	449,922	1131 - High School Programs	825,564 9.75	-		
-	-	1221 - Education Mentally Disabled	96,832 1.00	142,547 1.00		
91,188	81,042	1224 - Learning Disabled-Autism Program	56,159 0.88	138,182 0.88		
452,292	443,877	1251 - Resource Rooms	604,334 7.94	567,989 8.19		
1,392,876	1,151,989	1272 - Title I	1,146,446 13.75	968,603 11.88		
14,768	-	1283 - District Alternative Programs	-	-		
2,608,162	2,405,566	<i>Total Function:</i>	3,118,345 36.69	2,040,071 24.44		
		2000 - Support Services				
48,704	46,124	2110 - Attendance/Social Work Service	104,385 2.00	125,314 1.00		
-	110,592	2112 - Attendance Services	89,235 1.00	-		
36,503	2,190	2190 - Director - Student Support Svc	-	-		
10,010	21,611	2210 - Instruction Improvement	54,378	119,612		
178	1,475	2213 - Staff/Curriculum Development	-	-		
8,035	6,248	2230 - Assessment and Testing	9,970	14,980		
165,426	205,631	2240 - Instructional Staff Development	348,907 0.75	340,393 0.75		
3,380	3,118	2559 - Transportation/Extra Curricular	6,136	-		
3,734	2,779	2620 - Planning/Research/Evaluation Svs	4,842	6,131		
15,757	-	2660 - Technology Services	-	-		
291,728	399,768	<i>Total Function:</i>	617,853 3.75	606,430 1.75		
		3000 - Enterprise and Community Services				
8,548	1,455	3300 - Community Services	104,340	184,922		
21,522	13,958	3370 - Nonpublic School Students	31,830	10,410		
30,071	15,413	<i>Total Function:</i>	136,170	195,332		
2,929,961	2,820,747	<i>Total Requirements:</i>	3,872,368 40.44	2,841,833 26.19		
1	(127)	<i>Total Fund:</i>	- 40.44	- 26.19		

215 - Federal Grants Fund Requirements by Object

Total Federal Grants Fund: \$2,841,833

2017/18 Actual	2018/19 Actual	215 - Federal Grants Fund Requirements by Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Object - Object	\$ FTE	\$ FTE	\$	\$
		0100 - Salaries				
620,691	685,468	0111 - Certified Salaries	731,523 11.47	478,510 6.37		
577,837	539,015	0112 - Classified Salaries	772,631 28.98	574,834 19.73		
119,865	16,088	0113 - Administrative Salaries	-	13,348 0.10		
31,821	38,645	0114 - Managerial Salaries	-	-		
2,738	5,395	0122 - Substitute Classified	-	-		
87,477	114,871	0130 - Additional Salary	7,148	7,676		
31,711	31,506	0131 - Extra Duty Salary	120,215	21,861		
694	1,113	0132 - Overtime	-	-		
1,472,834	1,432,102	Total Object:	1,631,517 40.44	1,096,229 26.19		
		0200 - Associated Payroll Costs				
318,145	249,691	0211 - PERS Employer Contribution	324,217	204,451		
82,383	81,661	0212 - PERS Employee Pickup	98,147	65,801		
110,770	106,528	0221 - Social Security	125,129	83,893		
7,353	6,949	0231 - Workers Compensation	8,045	4,574		
4,344	3,936	0232 - Unemployment Compensation	4,907	3,291		
391,682	422,562	0241 - Contracted Insurances	803,370	508,675		
2,305	702	0255 - TSA Employer Contribution	-	332		
1,261	644	0256 - HRA Contribution	-	80		
-	1,540	0257 - HSA Contribution	-	-		
918,242	874,211	Total Object:	1,363,815	871,097		
		0300 - Purchased Services				
65,470	88,989	0311 - Instruction Prof/Tech Services	190,913	104,484		
15,971	44,498	0319 - Other Inst, Prof & Tech SVCS	180,195	148,220		
1,141	712	0322 - Repairs & Maintenance Services	-	-		
667	761	0323 - Sewerage	-	-		
1,934	1,871	0325 - Electricity	-	-		
1,061	891	0326 - Fuel	-	-		
208	184	0327 - Water	-	-		
366	505	0328 - Garbage	-	-		
16,919	4,608	0341 - Travel, Local In District	-	-		
28,025	53,588	0342 - Travel, Out of District	52,769	92,204		
3,503	7,608	0343 - Travel, Student, Out of Dist	10,606	-		
-	17	0351 - Telephone	360	360		
3,203	-	0355 - Printing and Binding	-	-		
9,759	42,506	0389 - Other Noninst Prof/Tech Services	40,018	11,098		
39,576	10,359	0390 - Other General Prof/Tech Services	6,309	-		
187,802	257,097	Total Object:	481,170	356,366		
		0400 - Supplies and Materials				
51,110	76,375	0410 - Consumable Supplies & Materials	208,813	384,479		
183	193	0417 - Copier Lease	-	-		
4,019	6,510	0420 - Textbooks	-	-		
219,282	86,619	0461 - Nonconsumable Supplies	91,784	49,127		
-	-	0471 - Computer Software	3,000	3,000		
274,595	169,697	Total Object:	303,597	436,606		
		0600 - Other Objects				
69,594	87,640	0641 - Dues and Fees	92,269	81,535		
6,894	-	0690 - Grant Indirect/Admin Charges	-	-		
76,487	87,640	Total Object:	92,269	81,535		
2,929,961	2,820,747	Total 215 - Federal Grants Fund Requirements by Object:	3,872,368 40.44	2,841,833 26.19		

Federal Grants — Fund 215

Grant #	Description	Federal or State	Grant Period	Carryover or New Award	Amount	School or Location	FTE
147	Title IV-A 18-19	Federal	7/1/17— 9/30/19	Carryover	\$31,793	District Ofc	-
149	Immigrant Grant 18-19	Federal	7/1/17— 9/30/19	Carryover	6,304	District Ofc	-
535	Title IA 19-20	Federal	7/1/19— 9/30/20	Carryover	108,953	District Ofc	-
536	Title IIA 19-20	Federal	7/1/19— 9/30/20	Carryover	89,858	District Ofc	-
537	Title III 19-20	Federal	7/1/19— 9/30/20	Carryover	5,359	District Ofc	-
538	IDEA pt B Sec 611 19-20	Federal	7/1/19— 6/30/20	Carryover	162,542	District Ofc	0.62
539	IDEA pt B Sec 619 19-20	Federal	7/1/19— 6/30/20	Carryover	1,120	District Ofc	-
541	School Improvement 19-20	Federal	7/1/19— 9/30/20	Carryover	9,630	Prescott	-
542	Extended Assessment 19-20	Federal	7/1/19— 9/30/20	Carryover	549	District Ofc	-
543	IDEA Enhancement 19-20	Federal	7/1/19— 9/30/20	Carryover	6,719	District Ofc	-
544	McKinney Homeless 19-20	Federal	7/1/19— 9/30/20	Carryover	18,974	District Ofc	-
545	SPR&I 19-20	Federal	7/1/19— 9/30/20	Carryover	2,521	District Ofc	-
547	Title IV 19-20	Federal	7/1/19— 9/30/20	Carryover	51,495	Prescott	-
549	YTP 19-21	State/ Federal	7/1/19— 6/30/21	New/ Carryover	142,547	District Ofc	1.00
550	Essa Improvement 19-20	Federal	7/1/19— 9/30/20	Carryover	27,421	Sacramento	0.25
551	Immigrant Grant 19-20	Federal	07/1/19— 09/30/20	Carryover	4,966	District Ofc	-
151	Title IA 20-21	Federal	7/1/20— 9/30/21	New	1,015,144	District Ofc	12.0
152	Title IIA 20-21	Federal	7/1/20— 9/30/21	New	161,016	District Ofc	0.38
153	Title III 20-21	Federal	7/1/20— 9/30/21	New	67,317	District Ofc	0.38
154	IDEA pt B Sec 611 20-21	Federal	7/1/20— 9/30/21	New	541,389	District Ofc	8.44
155	IDEA pt B Sec 619 20-21	Federal	7/1/20— 9/30/21	New	1,120	District Ofc	-
156	Extended Assessment 20-21	Federal	7/1/20— 9/30/21	New	549	District Ofc	-
157	IDEA Enhancement 20-21	Federal	7/1/20— 9/30/21	New	7,163	District Ofc	-
158	McKinney Homeless 20-21	Federal	7/1/20— 9/30/21	New	48,304	District Ofc	-

Federal Grants — Fund 215

Continued from previous page.

Grant #	Description	Federal or State	Grant Period	Carryover or New Award	Amount	School or Location	FTE
159	SPR&I 20-21	Federal	7/1/20— 9/30/21	New	3,610	District Ofc	-
161	Preschool Promise 20-21	Federal	7/1/20— 9/30/21	New	222,750	District Ofc	2.50
162	Title IV 20-21	Federal	7/1//20— 9/30/21	New	57,970	District Ofc	-
164	Essa Partnership 20-21	Federal	7/1/20— 9/30/21	New	44,750	Sacramento	0.62
Total					\$ 2,841,833		26.19
					Carryover	\$ 573,919	20.2%
					New Award	\$ 2,267,914	79.8%
						\$ 2,841,833	100.0%

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Student Investment Account—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:

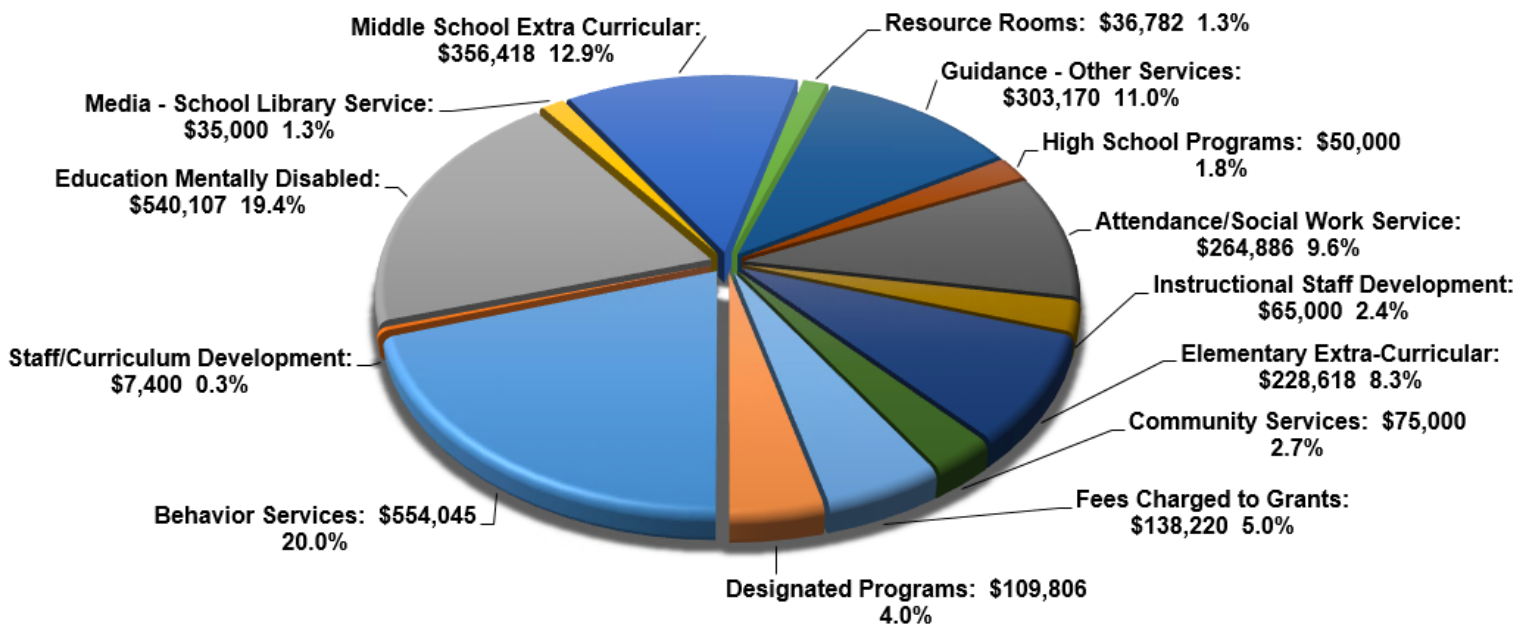
1. Meet students’ mental and behavioral health needs.
2. Increase academic achievement and reduce academic disparities for:
 - Students of color
 - Students with disabilities
 - Emerging bilingual students; and
 - Students navigating poverty, homelessness, and foster care; and other students that have historically experienced disparities in our schools.

Corresponding expenditures are 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.

Requirements by Function

\$2,764,452

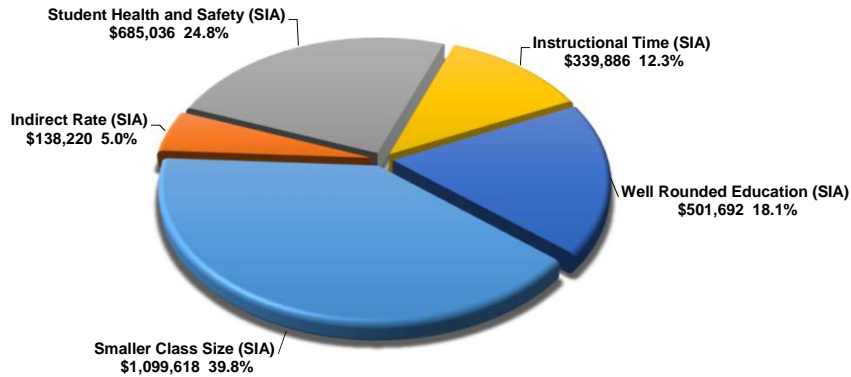


251 - Student Investment Account
Total Student Investment Account: \$2,764,452

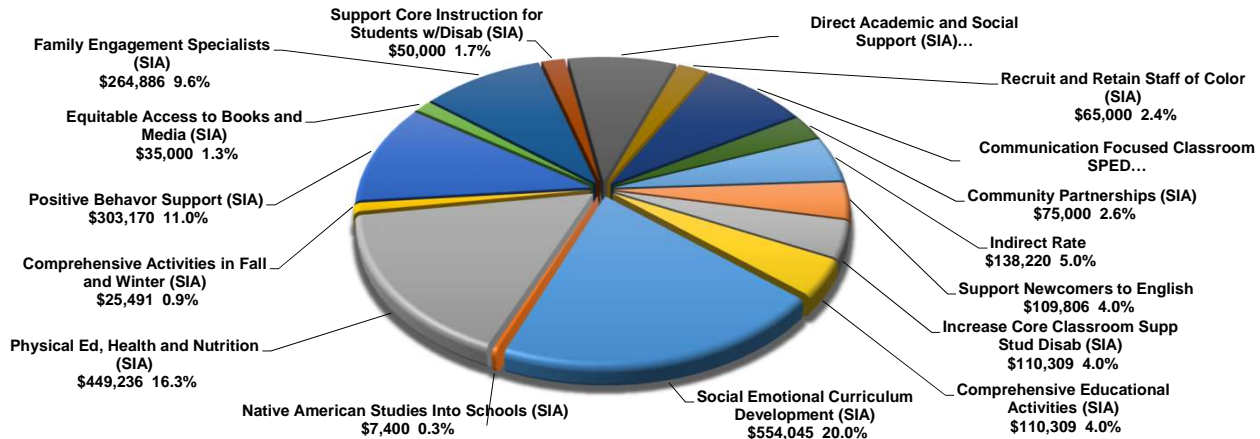
2017/18 Actual	2018/19 Actual	251 - Student Investment Account	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
-	-	8321 - State Restricted Revenue	-	2,764,452		
-	-	<i>Total Resources:</i>	-	2,764,452		
		Requirements				
		1000 - Instruction				
-	-	1113 - Elementary Extra-Curricular	-	228,618 2.00		
-	-	1122 - Middle School Extra Curricular	-	356,418 3.00		
-	-	1131 - High School Programs	-	50,000		
-	-	1221 - Education Mentally Disabled	-	540,107 7.13		
-	-	1251 - Resource Rooms	-	36,782 0.63		
-	-	1291 - English Language Learner Direct Program Costs	-	109,806 1.00		
-	-	1980 - Fees Charged to Grants	-	138,220		
-	-	<i>Total Function:</i>	-	1,459,951 13.75		
		2000 - Support Services				
-	-	2110 - Attendance/Social Work Service	-	264,886 5.00		
-	-	2129 - Guidance - Other Services	-	303,170 4.38		
-	-	2145 - Behavior Services	-	554,045 5.00		
-	-	2213 - Staff/Curriculum Development	-	7,400		
-	-	2222 - Media - School Library Service	-	35,000		
-	-	2240 - Instructional Staff Development	-	65,000		
-	-	<i>Total Function:</i>	-	1,229,501 14.38		
		3000 - Enterprise and Community Services				
-	-	3300 - Community Services	-	75,000		
-	-	<i>Total Requirements:</i>	-	2,764,452 28.13		
-	-	<i>Total Fund:</i>	-	- 28.13		

2017/18 Actual	2018/19 Actual	251 - Student Investment Account	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
-	-	0111 - Certified Salaries	-	868,308 13.00		
-	-	0112 - Classified Salaries	-	450,208 15.13		
-	-	0131 - Extra Duty Salary	-	7,400		
-	-	<i>Total Object:</i>	-	1,325,916 28.13		
		0200 - Associated Payroll Costs				
-	-	0211 - PERS Employer Contribution	-	307,568		
-	-	0212 - PERS Employee Pickup	-	79,111		
-	-	0221 - Social Security	-	100,872		
-	-	0231 - Workers Compensation	-	5,546		
-	-	0232 - Unemployment Compensation	-	3,955		
-	-	0241 - Contracted Insurances	-	530,273		
-	-	<i>Total Object:</i>	-	1,027,325		
		0300 - Purchased Services				
-	-	0311 - Instruction Prof/Tech Services	-	64,500		
-	-	0319 - Other Inst, Prof & Tech SVCS	-	75,000		
-	-	0342 - Travel, Out of District	-	10,000		
-	-	0374 - Other Tuition	-	45,000		
-	-	0389 - Other Noninst Prof/Tech Services	-	5,491		
-	-	<i>Total Object:</i>	-	199,991		
		0400 - Supplies and Materials				
-	-	0410 - Consumable Supplies & Materials	-	3,000		
-	-	0420 - Textbooks	-	35,000		
-	-	0461 - Nonconsumable Supplies	-	35,000		
-	-	<i>Total Object:</i>	-	73,000		
		0600 - Other Objects				
-	-	0690 - Grant Indirect/Admin Charges	-	138,220		
-	-	<i>Total Requirements:</i>	-	2,764,452 28.13		
-	-	<i>Total Fund:</i>	-	2,764,452 28.13		

251 - Student Investment Account
 Total Student Investment Account: \$2,764,452



2017/18 Actual	2018/19 Actual	251 - Student Investment Account		2019/20 Working	2020/21 Proposed		2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Area		\$	FTE	\$	\$	\$
-	-	Requirements		-				
-	-	220 - Smaller Class Size (SIA)		-		1,099,618	13.38	
-	-	221 - Well Rounded Education (SIA)		-		501,692	4.75	
-	-	222 - Student Health and Safety (SIA)		-		685,036	5.00	
-	-	223 - Instructional Time (SIA)		-		339,886	5.00	
-	-	224 - Indirect Rate (SIA)		-		138,220		
-	-	Total Requirements:		-		2,764,452	28.13	
-	-	Total Fund:		-		2,764,452	28.13	



2017/18 Actual	2018/19 Actual	251 - Student Investment Account		2019/20 Working	2020/21 Proposed		2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - SubArea		\$	FTE	\$	\$	\$
-	-	Requirements		-				
-	-	800 - Social Emotional Curriculum Development (SIA)		-		554,045	5.00	
-	-	801 - Positive Behavior Support (SIA)		-		303,170	4.38	
-	-	802 - Direct Academic and Social Support (SIA)		-		235,003	4.00	
-	-	803 - Native American Studies Into Schools (SIA)		-		7,400		
-	-	804 - Increase Core Classroom Supp Stud Disab (SIA)		-		110,309	1.00	
-	-	805 - Communication Focused Classroom SPED		-		231,577	2.75	
-	-	806 - Support Newcomers to English		-		109,806	1.00	
-	-	807 - Support Core Instruction for Students w/Disab (SIA)		-		50,000		
-	-	808 - Comprehensive Educational Activities (SIA)		-		110,309	1.00	
-	-	809 - Physical Ed, Health and Nutrition (SIA)		-		449,236	4.00	
-	-	810 - Recruit and Retain Staff of Color (SIA)		-		65,000		
-	-	811 - Comprehensive Activities in Fall and Winter (SIA)		-		25,491		
-	-	812 - Equitable Access to Books and Media (SIA)		-		35,000		
-	-	813 - Family Engagement Specialists (SIA)		-		264,886	5.00	
-	-	814 - Community Partnerships (SIA)		-		75,000		
-	-	815 - Indirect Rate		-		138,220		
-	-	Total Requirements:		-		2,764,452	28.13	
-	-	Total Fund:		-		2,764,452	28.13	



PARKROSE SCHOOL
DISTRICT
10636 Northeast Prescott Street
Portland, OR 97220
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www.parkrose.k12.or.us

Michael Lopes Serrao
Superintendent

March 6th, 2020

To Parkrose Staff and Community,

This communication highlights our planning for the Student Investment Account through the Student Success Act that was passed by the state legislature in 2019. Our approximate Student Investment Account budget is almost 2.8 million dollars. The detailed list in this letter is only related to our Student Investment Account and is not part of our general fund budget. Our district equity team and school board will have the opportunity to ask questions and give final input in the coming weeks prior to our board reviewing and approving the application in early April.

These general recommendations highlight the key trends that emerged from our community, staff, and student feedback. In addition, these are trends that clearly support the priorities of reducing disparities for historically underserved students and addressing students' social and emotional needs. As many of you know, Parkrose has faced significant general fund budget challenges over the past 10 years, and while many of these additions are very exciting to consider, I recognize that we still have a lot of work to do to help support all of our students. This plan helps address some of our needs, but not all.

Our investment plan is still being vetted through our district equity team, school board, and administrative staff. Our school board reviewed the initial proposal at our February 24th School Board Business meeting. We will review again on Monday, March 9th at 6:30 pm at the Parkrose School District Boardroom. These recommendations will be the beginning of a strategic implementation process and will require more than one year of support. This is part of a long term strategic plan in Parkrose:

- ***Increased social-emotional supports and interventions*** for our most vulnerable and historically underserved students.
- ***Increasing support for a more inclusive learning environment*** for students with disabilities and emerging bilingual students.
- ***Expansion of elective courses*** at our Middle School and elementary schools with a long term goal of more equitable access to physical education and arts education K-12.
- ***Culturally specific student and family supports*** and expanded ***community partnerships***.
- ***Develop a teacher pathway program*** to specifically recruit and retain staff of color in Parkrose.
- ***Develop curriculum plans*** to provide opportunities that are more relevant to our students.
- ***Increase opportunities for youth activities and engagement*** in the community.



*Every child reads, thinks critically, and graduates ready for college and career.
Parkrose School District is an equal opportunity educator and employer.*



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Superintendent

Again, there is still a lot of processing and work to be done on our application. We plan to present a complete application to the board on Monday, April 13th and will submit by the April 15th deadline. The following pages highlight more specifics to our planning. Keep in mind these investments do not include our plans for our general fund or our HS Success funds ie. Measure 98.

Increased social-emotional supports and interventions:

- Add 5 full time certified staff focused on equity and inclusion in all core classrooms (4 at Elementary and 1 at Middle School)
 - Train and support staff with community building in their core classrooms
 - Develop and support MS homeroom curriculum to support social-emotional learning
 - Support instruction and interventions for historically underserved students
 - Monitor discipline and academic data to provide direct support to classroom teachers
 - Train and support staff with restorative practices for all students
 - Train and support staff with culturally responsive and inclusive practices in their classrooms
 - Support counselors by providing more core support so counselors can provide more specific interventions for students.
- Add 4 Full-time Paraprofessional support for social and emotional support during academic time, recess time and transitions during the school day.
- Increase paraprofessional time to .875 FTE (35 hours per week) for current educational assistants to provide additional support to students in all schools.
- Add 1 full-time paraprofessional support for social-emotional support at Parkrose Middle School.

Increasing support for a more inclusive learning environment

- Add 1 full time certified Special Education support at Parkrose High School
- Add a new district special education classroom for 3rd-5th students focused on communication support.
 - Add 1 full-time certified Special Education support at a district elementary school
 - Add 2 full-time Special Education Paraprofessionals
- Add half time of certified English Language Learner support at elementary.
- Add half time of certified English Language Learner support at Middle School and High School.
- Senate Bill 13 Native American focused and mandated curriculum implementation including collaboration with culturally specific organizations.

Expansion of elective courses to be more relevant and inclusive of all students

- Add 1 full time certified Art teacher at Parkrose Middle School
- Add 4 full time certified Physical Education teachers at all elementary schools

Culturally specific student and family supports and expanded community partnerships

- Add 5 full-time family engagement specialists at elementary and middle schools



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- Invest in culturally specific mentoring at elementary schools for historically underserved students

Develop a teacher pathway program

- Invest in the recruitment and retention of staff of color
 - Provide scholarship program for classified employees to become teachers
 - A bachelor's degree cohort and master's degree cohort
 - Create and develop a student pathway program at Parkrose High School

Develop curriculum plans

- Implement SB 13 Native American Studies
- Implementation of Ethnic Studies
- Develop and implement Physical Education curriculum at elementary
- Begin cohort to train on Universal Design for Learning (Specifically to support teachers differentiating instruction for all students, specifically those who are traditionally underserved)
- Additional resources to school libraries

Increase opportunities for youth activities and engagement

- Partner with Community based organization Playworks for consultation support for elementary recess and afterschool programming
- Add 2 Middle School sports (fall and winter)

Please note that these are the current proposals for the Student Investment Account application. The application must be approved by our school board and by the Department of Education. We are required to focus on strategies that support social-emotional learning and providing support to our most historically underserved students in Parkrose. Thank you for everyone's hard work on this. It's truly been a team effort from many of our staff, students, and partners. A big thank you for the incredible feedback we have heard from our students, staff, and community throughout this process.

All the best,
Michael

Disclaimer: In an effort to get this communication out in a timely manner we are using Google Translate, please excuse any errors.

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:

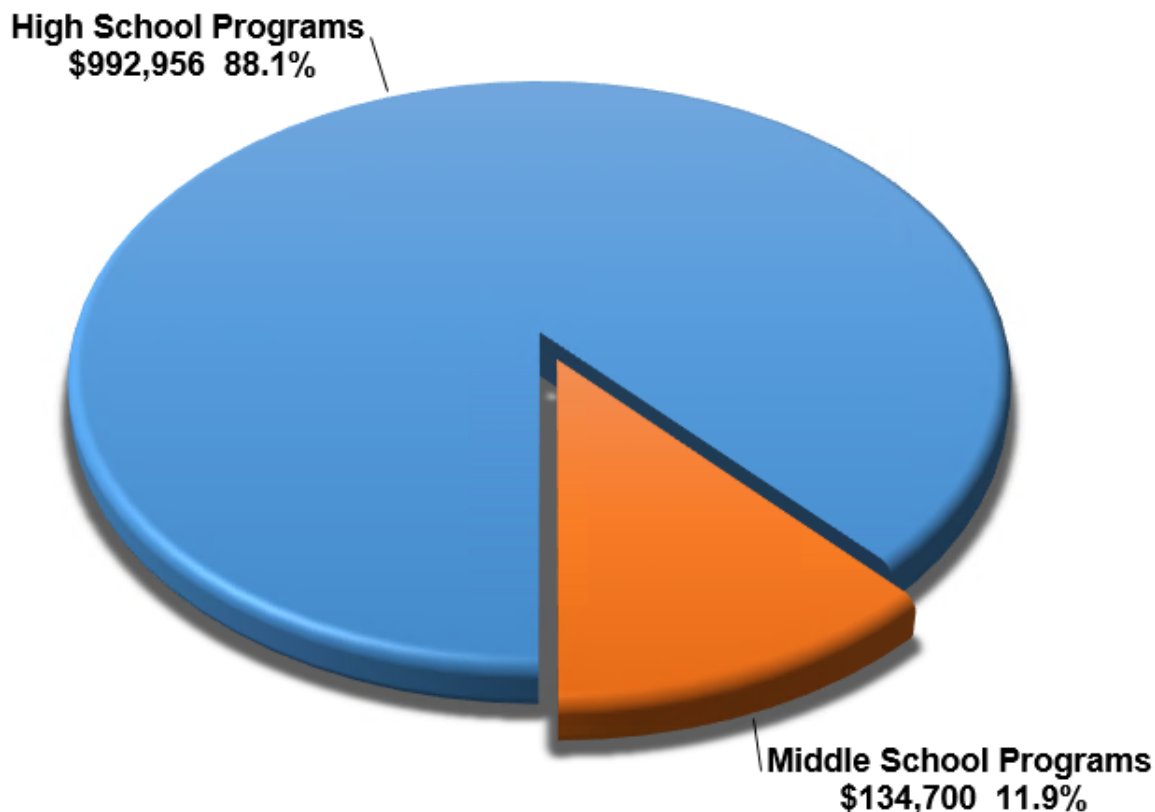
- ◆ Dropout Prevention
- ◆ Career & Technical Education
- ◆ College Level Educational Opportunities

Corresponding expenditures are 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.

Requirements by Function

\$1,127,656



252 - High School Success
Total High School Success: \$1,127,656

2017/18 Actual	2018/19 Actual	252 - High School Success	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
-	-	8321 - State Restricted Revenue	-	898,000		
-	-	8541 - Fund Balance	-	229,656		
-	-	<i>Total Function:</i>	-	1,127,656		
-	-	<i>Total Resources:</i>	-	1,127,656		
		Requirements				
		1000 - Instruction				
-	-	1121 - Middle School Programs	-	134,700	0.50	
-	-	1000 - Instruction				
-	-	1131 - High School Programs	-	992,956	9.50	
-	-	<i>Total Requirements:</i>	-	1,127,656	10.00	
-	-	<i>Total Fund:</i>	-	-	10.00	

2017/18 Actual	2018/19 Actual	252 - High School Success	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
-	-	0111 - Certified Salaries	-	255,106	4.00	
-	-	0112 - Classified Salaries	-	167,274	6.00	
-	-	0131 - Extra Duty Salary	-	34,380		
-	-	<i>Total Object:</i>	-	456,760	10.00	
		0200 - Associated Payroll Costs				
-	-	0211 - PERS Employer Contribution	-	79,038		
-	-	0212 - PERS Employee Pickup	-	25,344		
-	-	0221 - Social Security	-	32,314		
-	-	0231 - Workers Compensation	-	1,774		
-	-	0232 - Unemployment Compensation	-	1,267		
-	-	0241 - Contracted Insurances	-	179,668		
-	-	<i>Total Object:</i>	-	319,405		
		0300 - Purchased Services				
-	-	0311 - Instruction Prof/Tech Services	-	55,000		
-	-	0342 - Travel, Out of District	-	55,000		
-	-	0389 - Other Noninst Prof/Tech Services	-	100,000		
-	-	<i>Total Object:</i>	-	210,000		
		0400 - Supplies and Materials				
-	-	0410 - Consumable Supplies & Materials	-	60,000		
-	-	0461 - Nonconsumable Supplies	-	61,023		
-	-	<i>Total Object:</i>	-	121,023		
		0600 - Other Objects				
-	-	0641 - Dues and Fees	-	20,468		
-	-	<i>Total Requirements:</i>	-	1,127,656	10.00	
-	-	<i>Total Fund:</i>	-	1,127,656	10.00	



High School Success Plan 2019-2021



**OREGON
DEPARTMENT OF
EDUCATION**

Lead Organization	Parkrose School District
Systems Ensuring On-time Graduation	High quality instruction is the key to our system for on-time graduation. We will continue our work around providing rigorous professional development and our evaluation processes to keep improving our instruction.
Equitable Assignment to CTE	All of our CTE options are simple electives that all students have access to.
Equitable Assignment to Advanced Courses	We look carefully in the scheduling process to make sure that our advanced courses look the same as our general student population. We work to provide rigorous courses prior to advanced courses to ensure our students are successful once they are in advanced classes.
Systems to Address Chronic Absenteeism	Again, we will continue with the work we have started, we are comfortable with what we have built but are continuing to refine this year so we are fully prepared with a developed system by fall.
Teacher Collaboration Time	We currently have 270 minutes of professional development per month. The majority of this time is structured time for teachers to collaborate. We will continue to refine processes including data protocols, calibration, assessment and embedding best practice strategies into lessons.
Teacher Access to Data	We will continue to work on ensuring that teachers have the kind of data they can use in a format that ensures it will be used. As our SIS continues to grow and expand, we will need to make sure that teachers are trained adequately.
Ensuring Effective Partnerships	We are continuing to refine our partnerships to ensure they both support our students and move our school and district vision forward. This involves us continuing to include the representatives of these partnerships in our school-wide professional development and ensuring that we do not enter into partnerships unless both sides agree on shared goals.
Goal #1	90% of students are on track with 6 credits per year including passing all core classes.
Goal #2	90% of students will apply to and be accepted to higher education.
Goal #3	100% of students will have been exposed to different career opportunities and will have created a plan in order to attain their individual goal.
Activity #1	Provide high quality professional development opportunities for teachers to improve their instruction during the summer and the school year. Including hiring a coach for new teachers.
Goal(s) this activity addresses	Goal 1, Goal 2

Requirement this activity addresses	Dropout prevention
Activity #2	Hire staff to meet the needs for CTE, college and career counseling, start at a .25 middle School Counselor move to a .5 middle school counselor.
Goal(s) this activity addresses	Goal 1, Goal 2, Goal 3
Requirement this activity addresses	On-Track to graduation systems
Activity #3	Hire On-Track coordinators 2 and work with partners to use a tracking system around individual student academic, behavior and attendance data to provide targeted interventions and supports.
Goal(s) this activity addresses	Goal 1, Goal 2, Goal 3
Requirement this activity addresses	On-Track to graduation systems
Activity #4	Attendance Incentives
Goal(s) this activity addresses	Goal 1
Requirement this activity addresses	Chronic absenteeism
Activity #5	Attendance incentives.
Goal(s) this activity addresses	
Requirement this activity addresses	Chronic absenteeism
Activity #6	College and career discretionary support for outside college and career activities.
Goal(s) this activity addresses	Goal 1, Goal 2
Requirement this activity addresses	College level opportunities
Activity #7	Two math tutors to provide support in math classes.
Goal(s) this activity addresses	Goal 1, Goal 2
Requirement this activity addresses	On-Track to graduation systems
Short-Term Outcome #1	100% of staff participates in high quality professional development outside of district professional development time leading to 90% of students with a 90% or higher attendance rate.
Short-Term Outcome #2	Ninth grade success team meet regularly to case manage students base on grades, attendance leading to 90% of 9th grade students with a 90% or higher attendance rate and 90% of 9th graders on-track.
Short-Term Outcome #3	College and career center will create an accountability and support system to ensure 100% of students participate in an outside college and career

	experience resulting in 100% of students with an individual college and career plan.
Long-Term Outcome #1	We will minimize the disproportionality rate of our student groups and all student groups will graduate at 85% and above.
Long-Term Outcome #2	100% of students will take at least one Advanced Placement or Dual Credit class by graduation.

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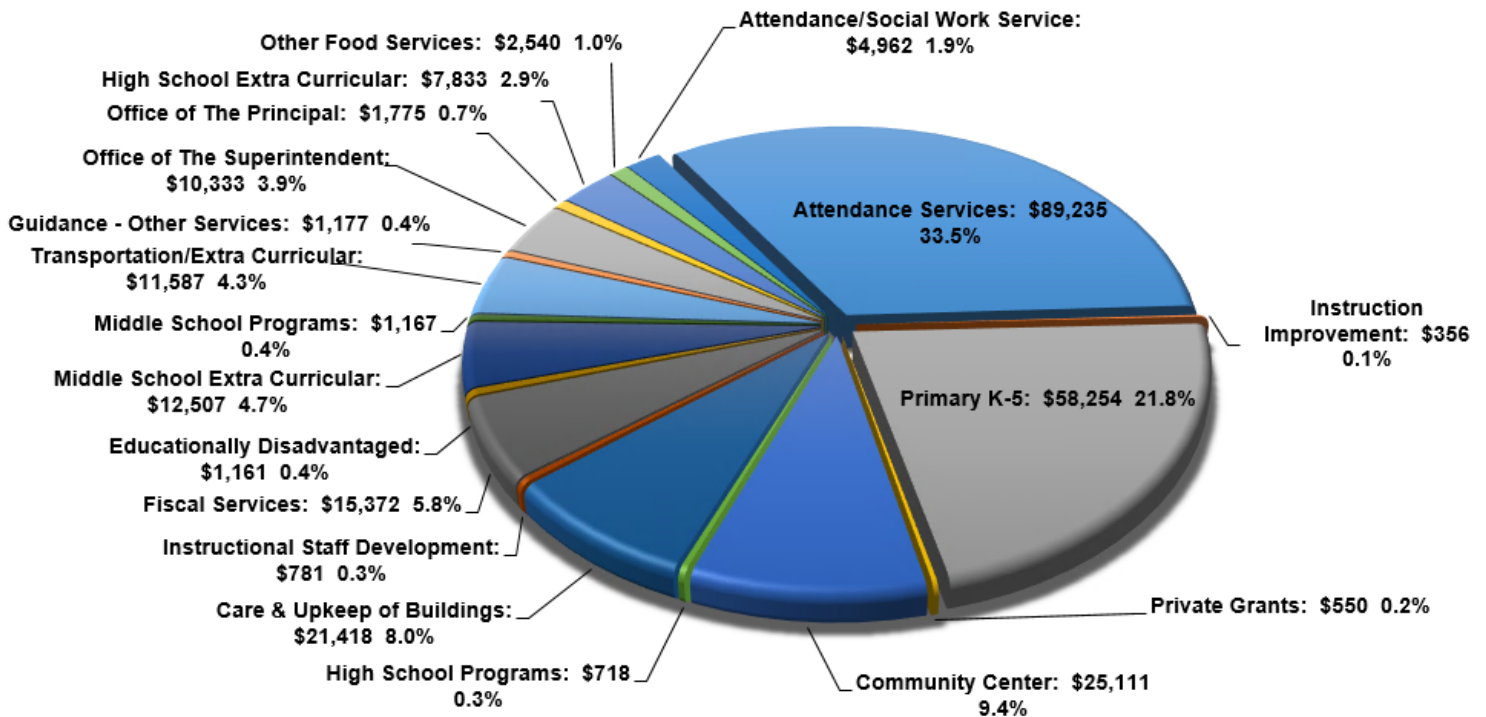
State & Private Grant Fund—Fund 280

This fund is used to record revenue received from intermediate or 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.

Requirements by Function



280 - State & Private Grant Fund
Total State & Private Grant Fund: \$266,837

280 - Private Grant Fund		2019/20	2020/21	2020/21	2020/21
		Working	Proposed	Approved	Adopted
Account Type - Function - Function		FTE	FTE	\$	\$
Resources					
8000 - Internal					
18,200	345	8192 - Private Contributions	5,000	-	
10,000	-	8240 - Oregon Education Technology	-	-	
136,688	86,817	8241 - Local Grant Revenue	16,163	59,500	
-	1,500	8243 - Local Grant Revenue	-	-	
-	-	8321 - State Restricted Revenue	-	108,723	
92,433	132,551	8541 - Fund Balance	142,334	98,614	
257,321	221,213	<i>Total Function:</i>	163,497	266,837	
257,321	221,213	<i>Total Resources:</i>	163,497	266,837	
Requirements					
1000 - Instruction					
3,734	8,085	1111 - Primary K-5	60,536	58,254	
6,051	2,877	1121 - Middle School Programs	1,167	1,167	
-	-	1122 - Middle School Extra Curricular	-	12,507	
20,312	1,413	1131 - High School Programs	3,275	718	
3,938	380	1132 - High School Extra Curricular	12,384	7,833	
-	6,769	1221 - Education Mentally Disabled	-	-	
1,887	-	1272 - Title I	1,794	1,161	
35,920	19,525	<i>Total Function:</i>	79,156	81,640	
2000 - Support Services					
4,684	10,874	2110 - Attendance/Social Work Service	4,079	4,962	
-	-	2112 - Attendance Services	-	89,235	
1,600	947	2129 - Guidance - Other Services	1,177	1,177	
3,914	-	2210 - Instruction Improvement	356	356	
-	1,296	2231 - Private Grants	200	550	
1,986	1,345	2240 - Instructional Staff Development	991	781	
13,936	3,839	2242 - Nike AVID Grant	13,948	-	
-	545	2321 - Office of The Superintendent	8,145	10,333	
46,378	23,923	2410 - Office of The Principal	1,775	1,775	
-	2,012	2520 - Fiscal Services	10,372	15,372	
-	321	2542 - Care & Upkeep of Buildings	34,835	21,418	
6,149	-	2543 - Care & Upkeep of Grounds	-	-	
-	-	2559 - Transportation/Extra Curricular	4,611	11,587	
78,647	45,100	<i>Total Function:</i>	80,489	157,546	
3000 - Enterprise and Community Services					
-	14,254	3190 - Other Food Services	3,852	2,540	
-	-	3390 - Community Center	-	25,111	
-	14,254	<i>Total Function:</i>	3,852	27,651	
4000 - Facilities Acquisition and Construction					
10,203	-	4150 - Build/Acquis/Construc/Improvnm	-	-	
124,770	78,879	<i>Total Requirements:</i>	163,497	266,837	
(132,551)	(142,334)	<i>Total Fund:</i>	-	-	

280 - State & Private Grant Fund
Total State & Private Grant Fund: \$266,837

2017/18 Actual	2018/19 Actual	280 - Private Grant Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
1,575	-	0122 - Substitute Classified	-	-		
-	444	0130 - Additional Salary	-	-		
-	-	0131 - Extra Duty Salary	-	9,283		
1,575	444	Total Object:	-	9,283		
		0200 - Associated Payroll Costs				
-	61	0211 - PERS Employer Contribution	-	1,867		
-	27	0212 - PERS Employee Pickup	-	557		
120	34	0221 - Social Security	-	710		
9	2	0231 - Workers Compensation	-	62		
5	1	0232 - Unemployment Compensation	-	28		
134	125	Total Object:	-	3,224		
		0300 - Purchased Services				
3,121	113	0311 - Instruction Prof/Tech Services	3,883	1,883		
-	5,382	0319 - Other Inst, Prof & Tech SVCS	47,500	50,000		
12,851	1,285	0322 - Repairs & Maintenance Services	1,000	1,000		
-	-	0341 - Travel, Local In District	1,233	1,233		
7,271	4,900	0342 - Travel, Out of District	9,804	30,091		
-	-	0343 - Travel, Student, Out of Dist	2,195	9,303		
-	-	0374 - Other Tuition	-	25,111		
1,496	-	0380 - Non Instr Prof/Tech Services	-	-		
24,739	11,681	Total Object:	65,615	118,621		
		0400 - Supplies and Materials				
58,454	37,654	0410 - Consumable Supplies & Materials	75,726	125,505		
1,000	-	0430 - Library Books	-	-		
26,213	2,815	0461 - Nonconsumable Supplies	5,775	768		
1,750	610	0471 - Computer Software	-	-		
87,417	41,079	Total Object:	81,501	126,273		
		0500 - Capital Outlay				
-	12,969	0541 - Equipment - New	3,852	2,540		
		0600 - Other Objects				
10,905	12,582	0641 - Dues and Fees	12,529	6,896		
124,770	78,879	Total Requirements:	163,497	266,837		
124,770	78,879	Total Fund:	163,497	266,837		

State and Private Grant — Fund 280

Grant #	Description	Locations	Grant Period	Carryover or New Award	Fund Balance	New Funds	Amount
001	Swim Lessons Grant	District	7/1/19 to 6/30/20	Carryover	\$ 4,095	\$ -	\$ 4,095
003	Gateway Homeless Project	All Schools	7/1/19 to 6/30/20	Carryover	4,962	-	4,962
009	Reser Family Foundation	Elem Schools	7/1/19 to 6/30/20	Carryover	1,177	-	1,177
010	RTI	SPED	7/1/19 to 6/30/20	Carryover	356	-	356
012	PEF Music Donations	Schools	7/1/19 to 6/30/20	Carryover	95	-	95
014	Chartwells - Wellness	Various	7/1/19 to 6/30/20	New/Carryover	10,372	5,000	15,372
019	PBIS	Schools	7/1/19 to 6/30/20	Carryover	781	-	781
021	Gateway Church Donation Shaver		7/1/19 to 6/30/20	Carryover	1,161	-	1,161
023	Superintendent Donations	Supt	7/1/19 to 6/30/20	New/Carryover	9,333	1,000	10,333
024	Intel Score with Core	Prescott & HS	7/1/19 to 6/30/20	Carryover	718	-	718
027	Trimet Youth Passes	High School	7/1/19 to 6/30/20	Carryover	1,775	-	1,775
028	High School Engineering/Robotics Grant	High School	7/1/19 to 6/30/20	Carryover	63	-	63
030	Rossi Family Donation	High School	7/1/19 to 6/30/20	Carryover	1,000	-	1,000
031	Russell Private Donation	Russell	7/1/19 to 6/30/20	Carryover	1,883	-	1,883
032	Middle School STEM	Middle School	7/1/19 to 6/30/20	Carryover	1,072	-	1,072
033	Loretta Gallivan Memorial		7/1/19 to 6/30/20	Carryover	1,818	-	1,818
034	PEF Special Education Donation	SPED	7/1/19 to 6/30/20	Carryover	7,770	-	7,770
035	No Kid Hungry/Share Our Strength	District	7/1/19 to 6/30/20	Carryover	231	-	231
036	Energy Efficiency	District	7/1/19 to 6/30/20	New/Carryover	12,418	8,000	20,418
038	Northwest Health Foundation		7/1/19 to 6/30/20	Carryover	408	-	408
039	Oregon Community Foundation	Prescott	7/1/19 to 6/30/20	New/Carryover	5,000	45,000	50,000
040	Partners for a Hunger-Free Oregon	District	7/1/19 to 6/30/20	Carryover	2,309	-	2,309

State and Private Grant — Fund 280

Continued from previous page.

Grant #	Description	Locations	Grant Period	Carryover or New Award	Fund Balance	New Funds	Amount
041	Champions	District	7/1/19 to 6/30/20	Carryover	3,246	-	3,246
042	High School Private Donations	High School	7/1/19 to 6/30/20	Carryover	1,233	-	1,233
044	Hoffman Private Donation	Prescott	7/1/19 to 6/30/20	Carryover	50	-	50
045	Secondary Life Skills	SPED	7/1/19 to 6/30/20	New/ Carryover	50	500	550
046	Nike Innovation Fund	High School	7/1/19 to 6/30/20	Carryover	25,111	-	25,111
048	Chronic Absenteeism	District	7/1/19 to 6/30/20	New	-	89,235	89,235
999	Outdoor School	District	7/1/19 to 6/30/20	New/ Carryover	127	19,488	19,615
				Total	\$ 98,614	\$ 168,223	\$ 266,837
				Carryover	\$ 98,614	-	\$ 98,614
				New Award	-	\$ 168,223	\$ 168,223
				Totals	\$ 98,614	\$ 168,223	\$ 266,837

Fund 280 has no funded FTE for FY 2021.

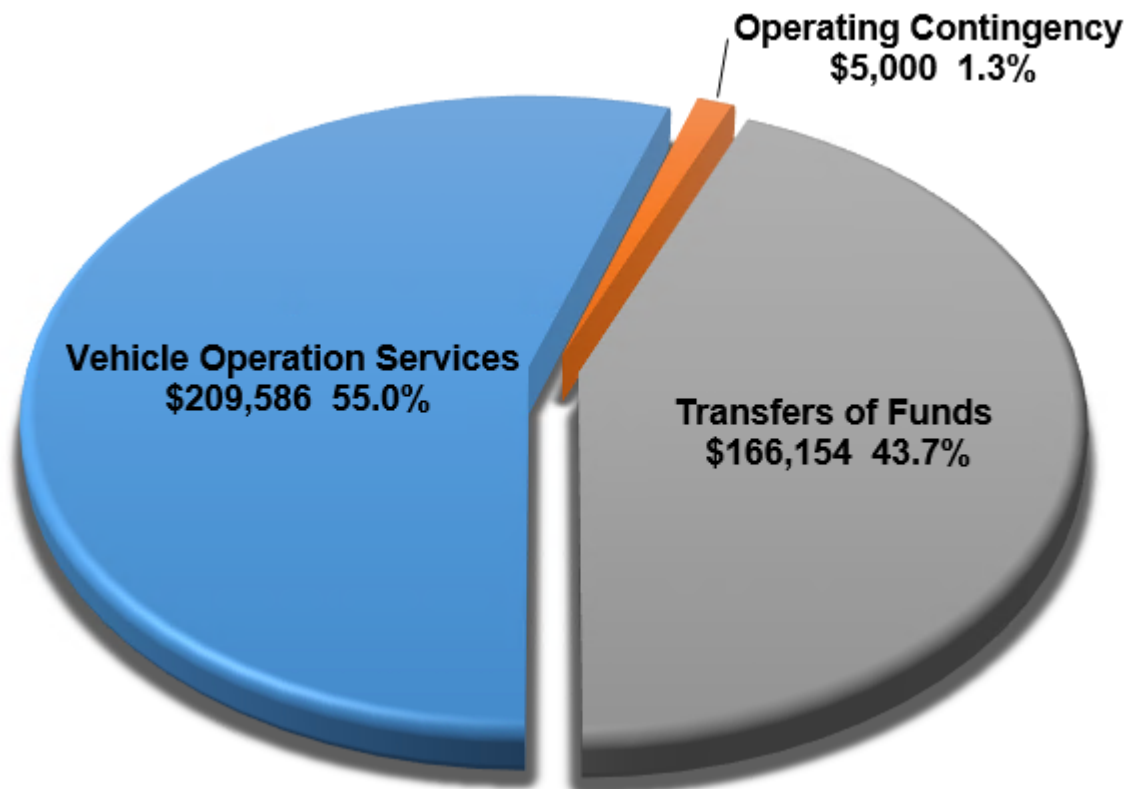
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Transportation Fund—Fund 281

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.

Requirements by Function \$380,740



281 - Transportation Fund
Total Transportation Fund: \$380,740

2017/18 Actual	2018/19 Actual	281 - Transportation Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
-	244,795	8311 - Basic School Support	94,795	94,795		
177,360	-	8313 - Reg Day School Transportation	150,000	150,000		
63,086	73,458	8541 - Fund Balance	152,099	135,945		
240,446	318,253	Total Function:	396,894	380,740		
240,446	318,253	Total Resources:	396,894	380,740		
		Requirements				
		2000 - Support Services				
834	-	2552 - Vehicle Operation Services	225,740	209,586		
		5000 - Other Uses				
166,154	166,154	5200 - Transfers of Funds	166,154	166,154		
		6000 - Contingencies				
-	-	6110 - Operating Contingency	-	5,000		
		7000 - Unappropriated Ending Fund Balance				
-	-	7000 - Unreserved Fund Balance	5,000	-		
166,988	166,154	Total Requirements:	396,894	380,740		
(73,458)	(152,099)	Total Fund:	-	-		

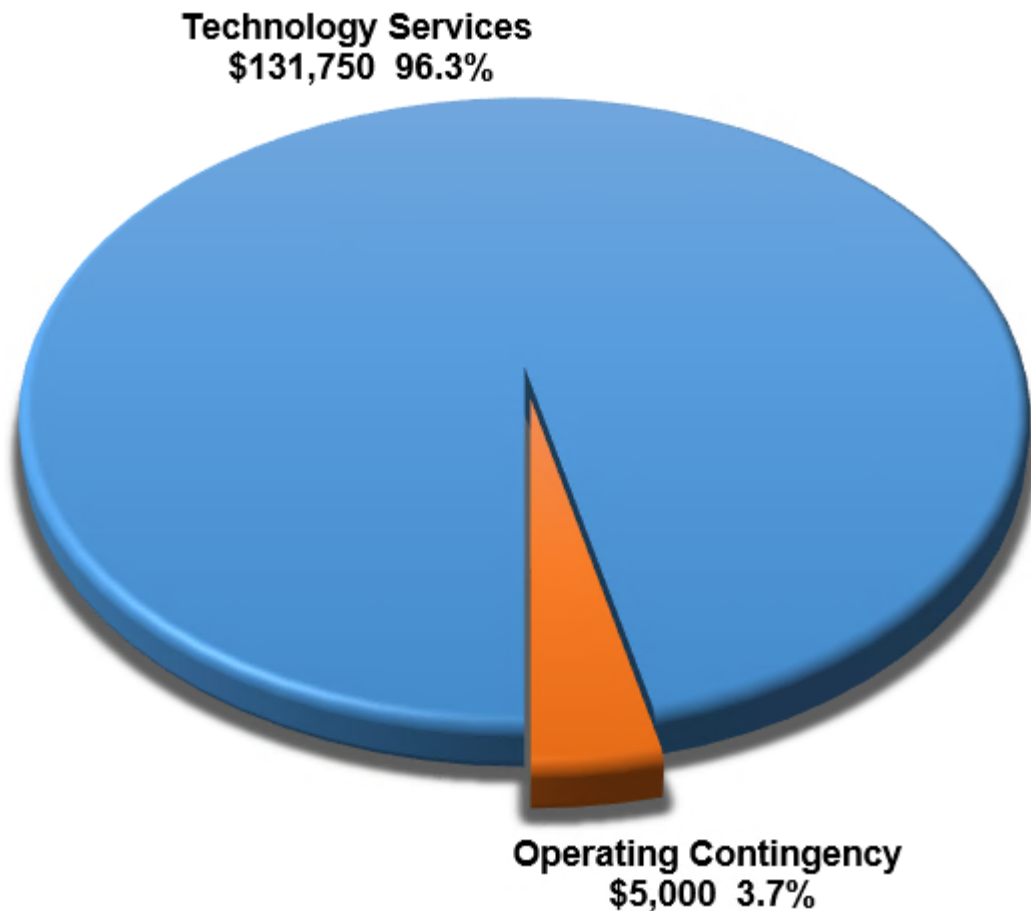
2017/18 Actual	2018/19 Actual	281 - Transportation Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0400 - Supplies and Materials				
834	-	0461 - Nonconsumable Supplies	225,740	209,586		
		0700 - Transfers				
166,154	166,154	0790 - Other Fund Transfers	166,154	166,154		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	-	5,000		
-	-	0830 - Ending Fund Balance	5,000	-		
166,988	166,154	Total Object:	5,000	5,000		
166,988	166,154	Total Requirements:	396,894	380,740		
166,988	166,154	Total Fund:	396,894	380,740		

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.

Requirements by Function \$136,750



282 - Technology Replacement Fund
Total Technology Replacement Fund: \$136,750

2017/18 Actual	2018/19 Actual	282 - Technology Replacement Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
39,919	33,440	8198 - Miscellaneous Local Revenue	-	-		
-	-	8521 - Transfers From Other Funds	200,000	-		
61,114	83,006	8541 - Fund Balance	20,065	136,750		
101,032	116,446	Total Function:	220,065	136,750		
101,032	116,446	Total Resources:	220,065	136,750		
		Requirements				
		2000 - Support Services				
18,027	96,381	2660 - Technology Services	215,065	131,750		
		6000 - Contingencies				
-	-	6110 - Operating Contingency	-	5,000		
		7000 - Unappropriated Ending Fund Balance				
-	-	7000 - Unreserved Fund Balance	5,000	-		
18,027	96,381	Total Requirements:	220,065	136,750		
(83,006)	(20,065)	Total Fund:	-	-		

2017/18 Actual	2018/19 Actual	282 - Technology Replacement Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0300 - Purchased Services				
12,570	1,440	0322 - Repairs & Maintenance Services	12,000	12,000		
		0400 - Supplies and Materials				
3,317	13	0410 - Consumable Supplies & Materials	22,598	22,598		
-	94,928	0461 - Nonconsumable Supplies	174,942	91,627		
-	-	0471 - Computer Software	5,525	5,525		
3,317	94,941	Total Object:	203,065	119,750		
		0600 - Other Objects				
2,140	-	0641 - Dues and Fees	-	-		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	-	5,000		
-	-	0830 - Ending Fund Balance	5,000	-		
18,027	96,381	Total Requirements:	220,065	136,750		
18,027	96,381	Total Fund:	220,065	136,750		

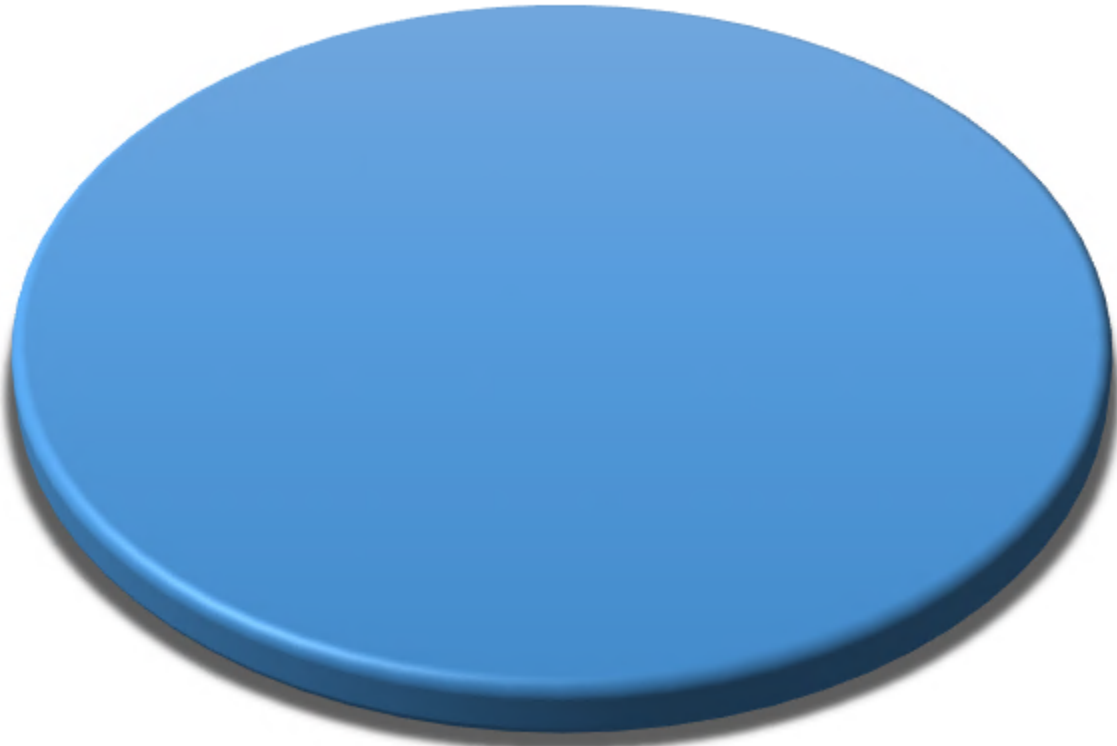
Textbook Fund—Fund 285

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

Requirements by Function

\$130,240

Primary K-5
\$130,240 100.0%



285 - Textbook Fund
Total Textbook Fund: \$130,240

2017/18 Actual	2018/19 Actual	285 - Textbook Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
-	8,261	8198 - Miscellaneous Local Revenue	-	-		
4,516	-	8450 - Restrict Fed Money Thru State	-	-		
-	-	8521 - Transfers From Other Funds	200,000	-		
259,348	82,664	8541 - Fund Balance	47,183	130,240		
263,864	90,926	<i>Total Function:</i>	247,183	130,240		
263,864	90,926	<i>Total Resources:</i>	247,183	130,240		
		Requirements				
		1000 - Instruction				
180,977	43,743	1111 - Primary K-5	247,183	130,240		
223	-	1131 - High School Programs	-	-		
181,200	43,743	<i>Total Function:</i>	247,183	130,240		
181,200	43,743	<i>Total Requirements:</i>	247,183	130,240		
(82,664)	(47,183)	<i>Total Fund:</i>	-	-		

2017/18 Actual	2018/19 Actual	285 - Textbook Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
12,794	10,413	0130 - Additional Salary	20,000	15,589		
		0200 - Associated Payroll Costs				
2,840	2,291	0211 - PERS Employer Contribution	4,022	3,135		
706	614	0212 - PERS Employee Pickup	1,200	935		
970	792	0221 - Social Security	1,530	1,193		
63	48	0231 - Workers Compensation	134	104		
38	30	0232 - Unemployment Compensation	60	47		
4,618	3,775	<i>Total Object:</i>	6,946	5,414		
		0300 - Purchased Services				
1,338	454	0311 - Instruction Prof/Tech Services	20,400	20,400		
		0400 - Supplies and Materials				
2,525	8,940	0410 - Consumable Supplies & Materials	10,540	10,540		
103,945	14,003	0420 - Textbooks	133,064	53,064		
27,742	268	0461 - Nonconsumable Supplies	5,233	5,233		
134,212	23,211	<i>Total Object:</i>	148,837	68,837		
		0600 - Other Objects				
28,239	5,890	0641 - Dues and Fees	51,000	20,000		
181,200	43,743	<i>Total Requirements:</i>	247,183	130,240		
181,200	43,743	<i>Total Fund:</i>	247,183	130,240		

Retirement/Longevity Fund—Fund 291

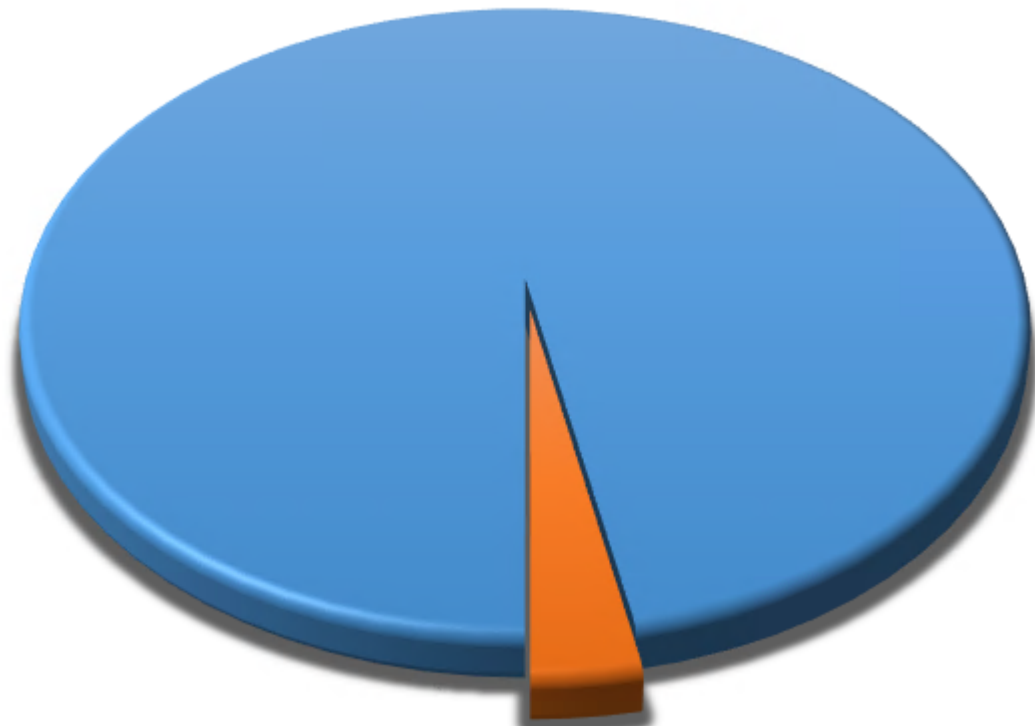
This fund is for the purpose of satisfying the contractual obligation of employees who have or will retire based on past contracts. Expenditures are made from this fund for health benefits for retirees until they reach the age of 65 and are eligible for Medicare and to retirees choosing the option of 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 2017-2019 Section 16.12.4—Parkrose Advanced Notice Retiree Stipend, pages 68-70. For Administrative staff, see Administrative Support Agreement 7/1/17-6/30/19 Section 3.2—Retirement Provision, page 4.

Requirements by Function

\$293,321

Supplemental Retirement Program
\$284,232 96.9%



Fiscal Services
\$9,089 3.1%

291 - Retirement/Longevity Fund
Total Retirement/Longevity Fund: \$293,321

2017/18 Actual	2018/19 Actual	291 - Retirement/Longevity Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
42,100	12,562	8198 - Miscellaneous Local Revenue	1,350	1,350		
-	100,000	8521 - Transfers From Other Funds	270,000	70,000		
124,171	22,895	8541 - Fund Balance	45,447	221,971		
166,271	135,458	Total Function:	316,797	293,321		
166,271	135,458	Total Resources:	316,797	293,321		
		Requirements				
		2000 - Support Services				
-	-	2520 - Fiscal Services	9,089	9,089		
143,376	90,011	2700 - Supplemental Retirement Program	307,708	284,232		
143,376	90,011	Total Function:	316,797	293,321		
143,376	90,011	Total Requirements:	316,797	293,321		
(22,895)	(45,447)	Total Fund:	-	-		

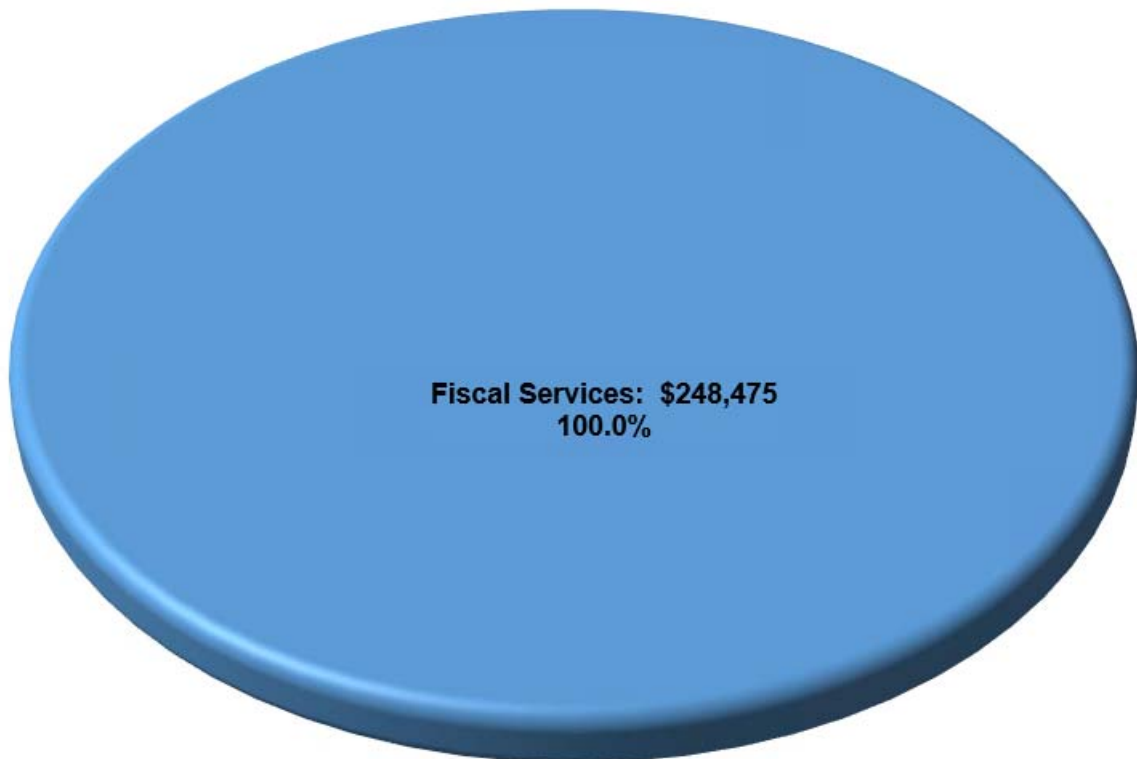
2017/18 Actual	2018/19 Actual	291 - Retirement/Longevity Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0100 - Salaries				
133,688	83,847	0116 - Supplemental Retire Stipends	285,841	228,422		
		0200 - Associated Payroll Costs				
-	-	0211 - PERS Employer Contribution	-	28,468		
-	-	0212 - PERS Employee Pickup	-	8,494		
9,688	6,164	0221 - Social Security	21,867	17,475		
-	-	0231 - Workers Compensation	-	948		
-	-	0232 - Unemployment Compensation	-	425		
9,688	6,164	Total Object:	21,867	55,810		
		0300 - Purchased Services				
-	-	0389 - Other Noninst Prof/Tech Services	9,089	9,089		
143,376	90,011	Total Requirements:	316,797	293,321		
143,376	90,011	Total Fund:	316,797	293,321		

PERS Stabilization Fund—Fund 298

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

Requirements by Function

\$248,475



298 - PERS Stabilization Fund
Total PERS Stabilization Fund: \$248,475

2017/18 Actual	2018/19 Actual	298 - PERS Stabilization Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
500,000	250,000	8541 - Fund Balance	248,475	248,475		
500,000	250,000	Total Resources:	248,475	248,475		
		Requirements				
		2000 - Support Services				
-	1,525	2520 - Fiscal Services	248,475	248,475		
		5000 - Other Uses				
250,000	-	5200 - Transfers of Funds	-	-		
250,000	1,525	Total Requirements:	248,475	248,475		
(250,000)	(248,475)	Total Fund:	-	-		

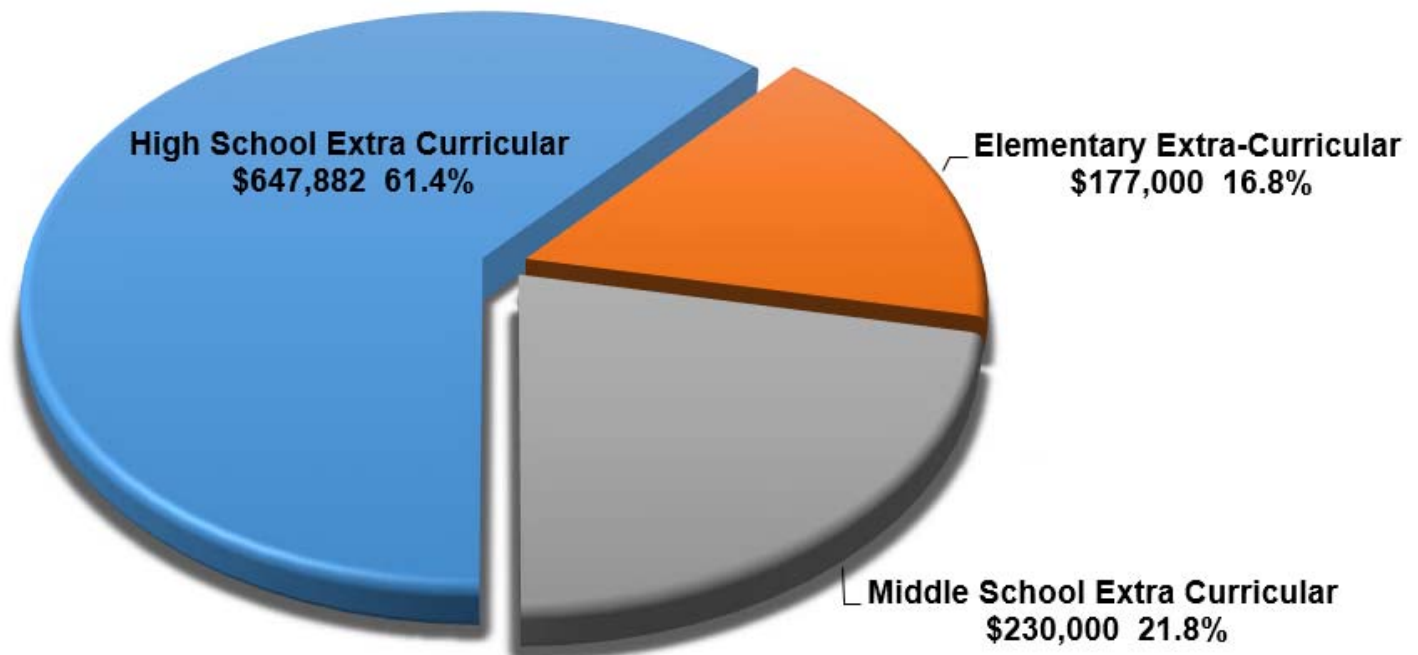
2017/18 Actual	2018/19 Actual	298 - PERS Stabilization Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0200 - Associated Payroll Costs				
-	-	0211 - PERS Employer Contribution	248,475	248,475		
		0600 - Other Objects				
-	1,525	0641 - Dues and Fees	-	-		
		0700 - Transfers				
250,000	-	0790 - Other Fund Transfers	-	-		
250,000	1,525	Total Requirements:	248,475	248,475		
250,000	1,525	Total Fund:	248,475	248,475		

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.

Requirements by Function

\$1,054,882



299 - Student Body Fund
Total Student Body Fund: \$1,054,882

2017/18 Actual	2018/19 Actual	299 - Student Body Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
764,453	524,601	8126 - Student Body Revenue	650,000	650,000		
290,364	399,351	8541 - Fund Balance	384,882	404,882		
1,054,818	923,952	<i>Total Function:</i>	1,034,882	1,054,882		
1,054,818	923,952	<i>Total Resources:</i>	1,034,882	1,054,882		
		Requirements				
		1000 - Instruction				
47,878	47,340	1113 - Elementary Extra-Curricular	177,000	177,000		
66,002	51,986	1122 - Middle School Extra Curricular	230,000	230,000		
541,586	439,744	1132 - High School Extra Curricular	627,882	647,882		
655,466	539,071	<i>Total Function:</i>	1,034,882	1,054,882		
655,466	539,071	<i>Total Requirements:</i>	1,034,882	1,054,882		
(399,351)	(384,882)	<i>Total Fund:</i>	-	-		

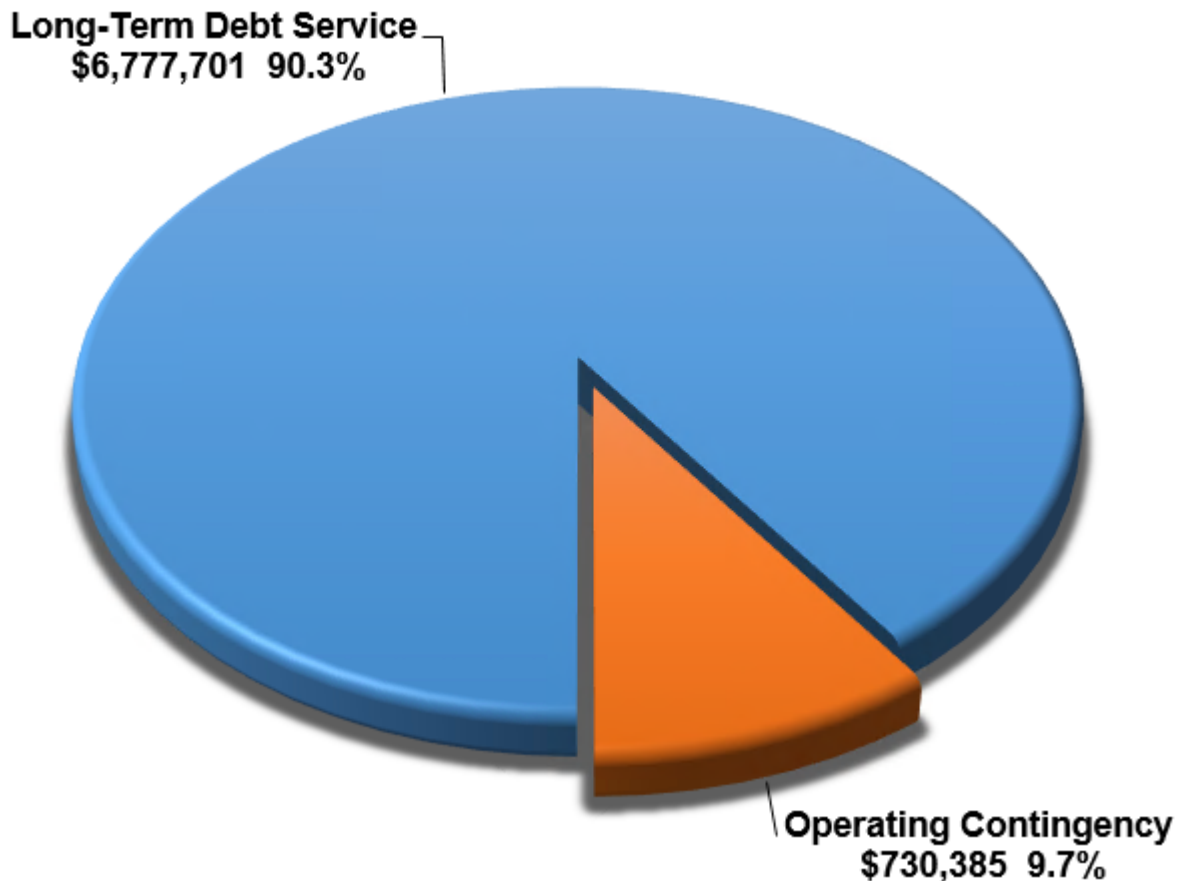
2017/18 Actual	2018/19 Actual	299 - Student Body Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0400 - Supplies and Materials				
655,466	539,071	0410 - Consumable Supplies & Materials	1,034,882	1,054,882		
655,466	539,071	<i>Total Requirements:</i>	1,034,882	1,054,882		
655,466	539,071	<i>Total Fund:</i>	1,034,882	1,054,882		

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 taken on through debt obligation.

Following the resources and requirement are amortization tables for the three existing District Debts; 1) 2009 QZAB 2) 2015 QZAB 3) 2011B – General Obligation Bond and 4) 2019 General Obligation Bond Refunded.

Requirements by Function \$7,508,086



310 - Debt Service Fund
Total Debt Service Fund: \$7,508,086

2017/18 Actual	2018/19 Actual	310 - Debt Service Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		<u>5000 - Other Uses</u>				
-	-	5110 - Long-Term Debt Service	43,068	-		
		<u>8000 - Internal</u>				
3,588,748	3,858,113	8112 - Taxes Current Year	4,060,556	6,009,070		
51,650	170,545	8113 - Prior Year's Taxes	61,111	75,000		
67,087	40,677	8151 - Investment Interest	1,224,095	15,600		
1,028,633	689,430	8449 - Federal Restricted Grant Funds	680,000	700,000		
309,011	309,011	8521 - Transfers From Other Funds	309,011	309,011		
1,114,701	1,601,759	8541 - Fund Balance	2,036,104	399,405		
6,159,830	6,669,535	<i>Total Function:</i>	8,370,877	7,508,086		
6,159,830	6,669,535	<i>Total Resources:</i>	8,413,945	7,508,086		
		Requirements				
		<u>5000 - Other Uses</u>				
4,558,071	4,633,430	5110 - Long-Term Debt Service	5,738,761	6,777,701		
		<u>6000 - Contingencies</u>				
-	-	6110 - Operating Contingency	600,630	730,385		
		<u>7000 - Unappropriated Ending Fund Balance</u>				
-	-	7000 - Unreserved Fund Balance	2,074,554	-		
4,558,071	4,633,430	<i>Total Requirements:</i>	8,413,945	7,508,086		
(1,601,759)	(2,036,104)	<i>Total Fund:</i>	-	-		

2017/18 Actual	2018/19 Actual	310 - Debt Service Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		<u>0600 - Other Objects</u>				
1,953,903	2,079,011	0610 - Redemption of Principal	2,214,011	5,034,011		
2,604,168	2,554,419	0621 - Regular Interest	2,484,500	1,743,690		
-	-	0643 - Debt Issuance Fees	1,040,250	-		
4,558,071	4,633,430	<i>Total Object:</i>	5,738,761	6,777,701		
		<u>0800 - Other Uses of Funds</u>				
-	-	0810 - Planned Reserve	600,630	730,385		
-	-	0830 - Ending Fund Balance	2,074,554	-		
4,558,071	4,633,430	<i>Total Object:</i>	2,675,184	730,385		
4,558,071	4,633,430	<i>Total Requirements:</i>	8,413,945	7,508,086		
4,558,071	4,633,430	<i>Total Fund:</i>	8,413,945	7,508,086		

SCHEDULE 2 TO INSTALLMENT PURCHASE AGREEMENT**PAYMENT SCHEDULE**

Re: Installment Purchase Agreement, dated as of May 1, 2009, between ALL POINTS CAPITAL CORP. and MULTNOMAH COUNTY SCHOOL DISTRICT #3.

All terms used herein have the meanings ascribed to them in the above-referenced Agreement.

- A. Installment Payments. The Installment Payments shall be in the amounts set forth in the "Installment Payment Amount" column of the Payment Schedule contained in this Schedule 2.
- B. Payment Schedule. The Installment Payment Schedule is attached.

Installment Payment Schedule

Installment Payment Date	Installment Payment Amount	Principal Component	Interest Component
May 27, 2010	\$142,857.15	\$142,857.15	\$0.00
May 27, 2011	\$142,857.15	\$142,857.15	\$0.00
May 27, 2012	\$142,857.15	\$142,857.15	\$0.00
May 27, 2013	\$142,857.15	\$142,857.15	\$0.00
May 27, 2014	\$142,857.15	\$142,857.15	\$0.00
May 27, 2015	\$142,857.15	\$142,857.15	\$0.00
May 27, 2016	\$142,857.15	\$142,857.15	\$0.00
May 27, 2017	\$142,857.15	\$142,857.15	\$0.00
May 27, 2018	\$142,857.15	\$142,857.15	\$0.00
May 27, 2019	\$142,857.15	\$142,857.15	\$0.00
May 27, 2020	\$142,857.15	\$142,857.15	\$0.00
May 27, 2021	\$142,857.15	\$142,857.15	\$0.00
May 27, 2022	\$142,857.15	\$142,857.15	\$0.00
May 27, 2023	\$142,857.05	\$142,857.05	\$0.00

AGGREGATE DEBT SERVICE

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

Date	General Obligation Refunding Bonds, Series 2019 (Federally Taxable) Principal	General Obligation Refunding Bonds, Series 2019 (Federally Taxable) Interest	Unrefunded Bonds Principal	Unrefunded Bonds Interest	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Annual Aggregate D/S
12/15/2019	-	207,133.13	-	-	-	207,133.13	207,133.13	-
12/30/2019	-	-	-	79,200	-	79,200.00	79,200.00	-
06/15/2020	910,000	471,948.90	-	-	910,000	471,948.90	1,381,948.90	-
06/30/2020	-	-	1,905,000	79,200	1,905,000	79,200.00	1,984,200.00	3,652,482.03
12/15/2020	-	463,244.75	-	-	-	463,244.75	463,244.75	-
12/30/2020	-	-	-	41,100	-	41,100.00	41,100.00	-
06/15/2021	2,670,000	463,244.75	-	-	2,670,000	463,244.75	3,133,244.75	-
06/30/2021	-	-	2,055,000	41,100	2,055,000	41,100.00	2,096,100.00	5,733,689.50
12/15/2021	-	437,038.70	-	-	-	437,038.70	437,038.70	-
06/15/2022	2,105,000	437,038.70	-	-	2,105,000	437,038.70	2,542,038.70	2,979,077.40
12/15/2022	-	416,451.80	-	-	-	416,451.80	416,451.80	-
06/15/2023	955,000	416,451.80	-	-	955,000	416,451.80	1,371,451.80	1,787,903.60
12/15/2023	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2024	-	406,710.80	-	-	-	406,710.80	406,710.80	813,421.60
12/15/2024	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2025	-	406,710.80	-	-	-	406,710.80	406,710.80	813,421.60
12/15/2025	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2026	-	406,710.80	-	-	-	406,710.80	406,710.80	813,421.60
12/15/2026	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2027	-	406,710.80	-	-	-	406,710.80	406,710.80	813,421.60
12/15/2027	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2028	-	406,710.80	-	-	-	406,710.80	406,710.80	813,421.60
12/15/2028	-	406,710.80	-	-	-	406,710.80	406,710.80	-
06/15/2029	2,870,000	406,710.80	-	-	2,870,000	406,710.80	3,276,710.80	3,683,421.60
12/15/2029	-	369,630.40	-	-	-	369,630.40	369,630.40	-
06/15/2030	3,050,000	369,630.40	-	-	3,050,000	369,630.40	3,419,630.40	3,789,260.80
12/15/2030	-	328,546.90	-	-	-	328,546.90	328,546.90	-
06/15/2031	3,235,000	328,546.90	-	-	3,235,000	328,546.90	3,563,546.90	3,892,093.80
12/15/2031	-	283,839.20	-	-	-	283,839.20	283,839.20	-
06/15/2032	3,430,000	283,839.20	-	-	3,430,000	283,839.20	3,713,839.20	3,997,678.40
12/15/2032	-	235,236.10	-	-	-	235,236.10	235,236.10	-
06/15/2033	3,640,000	235,236.10	-	-	3,640,000	235,236.10	3,875,236.10	4,110,472.20
12/15/2033	-	183,111.30	-	-	-	183,111.30	183,111.30	-
06/15/2034	3,855,000	183,111.30	-	-	3,855,000	183,111.30	4,038,111.30	4,221,222.60
12/15/2034	-	126,558.45	-	-	-	126,558.45	126,558.45	-
06/15/2035	4,085,000	126,558.45	-	-	4,085,000	126,558.45	4,211,558.45	4,338,116.90
12/15/2035	-	65,610.25	-	-	-	65,610.25	65,610.25	-
06/15/2036	4,325,000	65,610.25	-	-	4,325,000	65,610.25	4,390,610.25	4,456,220.50
	35,130,000	11,378,147.33	3,960,000	240,600	39,090,000	11,618,747.33	50,708,747.33	50,708,747.33

**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⁾	Expected Direct Payments ⁽³⁾	
2012	\$ 370,000	\$ 0	\$ 651,292	\$ (651,292)	\$ 370,000
2013	0	0	735,000	(735,000)	0
2014	0	0	735,000	(735,000)	0
2015	0	0	735,000	(735,000)	0
2016	0	0	735,000	(735,000)	0
2017	0	0	735,000	(735,000)	0
2018	0	0	735,000	(735,000)	0
2019	0	0	735,000	(735,000)	0
2020	0	0	735,000	(735,000)	0
2021	0	0	735,000	(735,000)	0
2022	0	0	735,000	(735,000)	0
2023	1,340,000	0	735,000	(735,000)	1,340,000
2024	2,495,000	0	735,000	(735,000)	2,495,000
2025	2,575,000	0	735,000	(735,000)	2,575,000
2026	2,655,000	0	735,000	(735,000)	2,655,000
2027	2,740,000	0	735,000	(735,000)	2,740,000
2028	2,825,000	15,000,000	735,000	(735,000)	2,825,000
	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 12,411,292</u>	<u>\$ (12,411,292)</u>	<u>\$ 15,000,000</u>

- (1) Such payments are subject to change. The District will levy ad 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 rapid 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 taken into account.
- (3) Represents the expected Direct Payments at a rate of 4.9%.

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SCHEDULE 2 TO INSTALLMENT 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 KNOWN AS PARKROSE SCHOOL DISTRICT #3).

All terms used herein have the meanings 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
12/9/15	Closing	Closing	Closing	
12/9/16	\$166,153.85	\$166,153.85	—	
12/9/17	\$166,153.85	\$332,307.69	—	
12/9/18	\$166,153.85	\$498,461.54	—	
12/9/19	\$166,153.85	\$664,615.38	—	
12/9/20	\$166,153.85	\$830,769.23	—	
12/9/21	\$166,153.85	\$996,923.08	—	
12/9/22	\$166,153.85	\$1,163,076.92	—	
12/9/23	\$166,153.85	\$1,329,230.77	—	
12/9/24	\$166,153.85	\$1,495,384.62	—	
12/9/25	\$166,153.85	\$1,661,538.46	—	
12/9/26	\$166,153.85	\$1,827,692.31	—	
12/9/27	\$166,153.85	\$1,993,846.15	—	
12/9/28	\$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, interest and principal payments taken on through debt obligation.

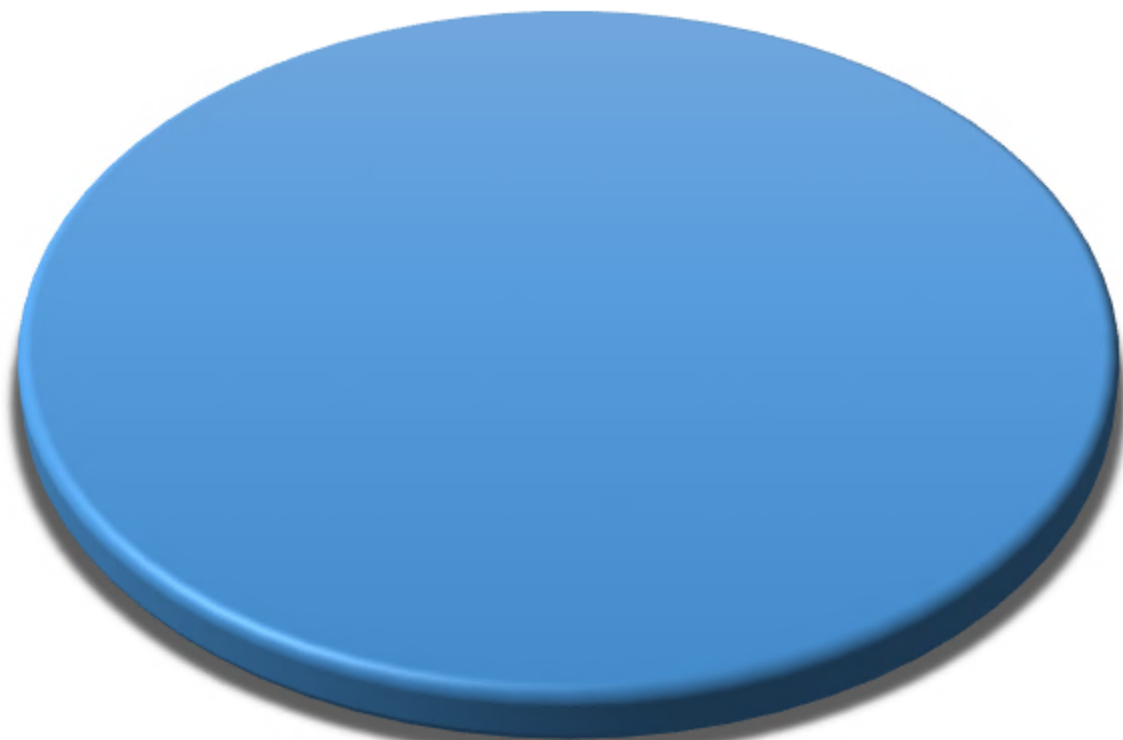
Following the resources and requirement is the amortization table for the PERS General Obligation Bond.

Requirements by Function

\$1,536,820

Long-Term Debt Service

\$1,536,820 100.0%



311 - PERS GEN Oblig Bond Fund
Total PERS GEN Oblig Bond Fund: \$1,536,820

2017/18 Actual	2018/19 Actual	311 - PERS GEN Oblig Bond Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		<u>5000 - Other Uses</u>				
-	20,213,288	5110 - Long-Term Debt Service	-	-		
		<u>8000 - Internal</u>				
-	492,233	8311 - Basic School Support	1,197,845	1,536,820		
-	20,705,521	<i>Total Resources:</i>	<i>1,197,845</i>	<i>1,536,820</i>		
		Requirements				
		<u>5000 - Other Uses</u>				
-	495,521	5110 - Long-Term Debt Service	1,197,845	1,536,820		
		<u>5000 - Other Uses</u>				
-	20,210,000	5400 - PERS UAL Bond Lump Sum Payment	-	-		
-	20,705,521	<i>Total Requirements:</i>	<i>1,197,845</i>	<i>1,536,820</i>		
-	-	<i>Total Fund:</i>	<i>-</i>	<i>-</i>		

2017/18 Actual	2018/19 Actual	311 - PERS GEN Oblig Bond Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		<u>0600 - Other Objects</u>				
-	45,000	0610 - Redemption of Principal	350,000	700,000		
-	450,521	0621 - Regular Interest	847,845	836,820		
-	20,210,000	0680 - PERS UAL Lump Sum Payment to PERS	-	-		
-	20,705,521	<i>Total Object:</i>	<i>1,197,845</i>	<i>1,536,820</i>		
-	20,705,521	<i>Total Requirements:</i>	<i>1,197,845</i>	<i>1,536,820</i>		
-	20,705,521	<i>Total Fund:</i>	<i>1,197,845</i>	<i>1,536,820</i>		

BOND DEBT SERVICE

Full Faith and Credit Pension Bonds, Series 2018

Parkrose SD

Base Case Savings: PERS assumed 7.20% side account investment returns

Payoff of \$20 Million of T1/T2/OPSRP UAL as of 1/1/2019

Levelized Debt Service (w/ targeted debt service 2019 & 2020)

Final Pricing Numbers (09:22AM, 11.29.2018)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/30/2019	45,000	2.900%	450,521.25	495,521.25	495,521.25
12/31/2019			423,922.50	423,922.50	
06/30/2020	350,000	3.150%	423,922.50	773,922.50	1,197,845.00
12/31/2020			418,410.00	418,410.00	
06/30/2021	700,000	3.250%	418,410.00	1,118,410.00	1,536,820.00
12/31/2021			407,035.00	407,035.00	
06/30/2022	780,000	3.380%	407,035.00	1,187,035.00	1,594,070.00
12/31/2022			393,853.00	393,853.00	
06/30/2023	860,000	3.470%	393,853.00	1,253,853.00	1,647,706.00
12/31/2023			378,932.00	378,932.00	
06/30/2024	910,000	3.620%	378,932.00	1,288,932.00	1,667,864.00
12/31/2024			362,461.00	362,461.00	
06/30/2025	940,000	3.720%	362,461.00	1,302,461.00	1,664,922.00
12/31/2025			344,977.00	344,977.00	
06/30/2026	975,000	3.860%	344,977.00	1,319,977.00	1,664,954.00
12/31/2026			326,159.50	326,159.50	
06/30/2027	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	
06/30/2028	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	
06/30/2029	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	
06/30/2030	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	
06/30/2031	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	
06/30/2032	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	
06/30/2033	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	
06/30/2034	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	
06/30/2035	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	
06/30/2036	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	
06/30/2037	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	
06/30/2038	785,000	4.720%	18,526.00	803,526.00	822,052.00
	20,210,000		10,425,923.25	30,635,923.25	30,635,923.25

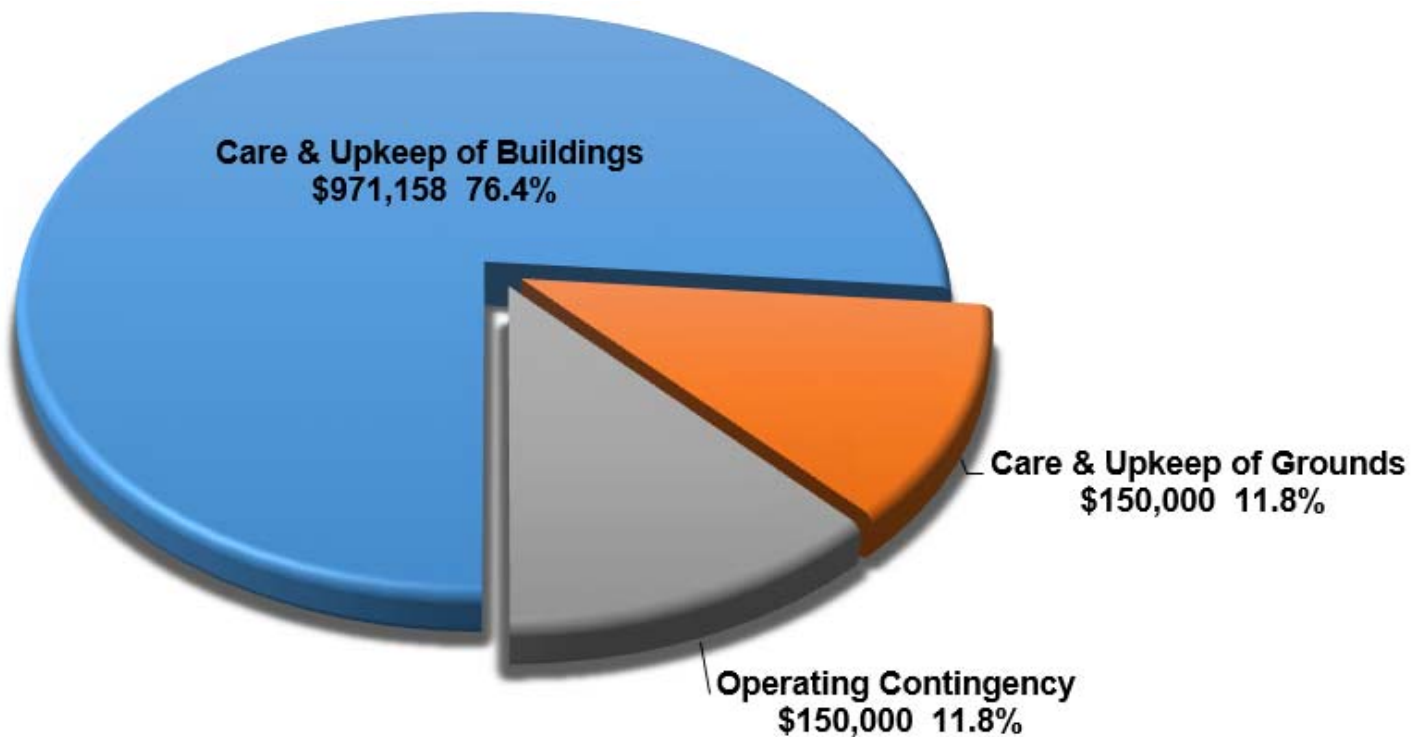
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Capital Projects Fund—Fund 405

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.

Requirements by Function \$1,271,158



405 - Capital Projects Fund
Total Capital Projects Fund: \$1,271,158

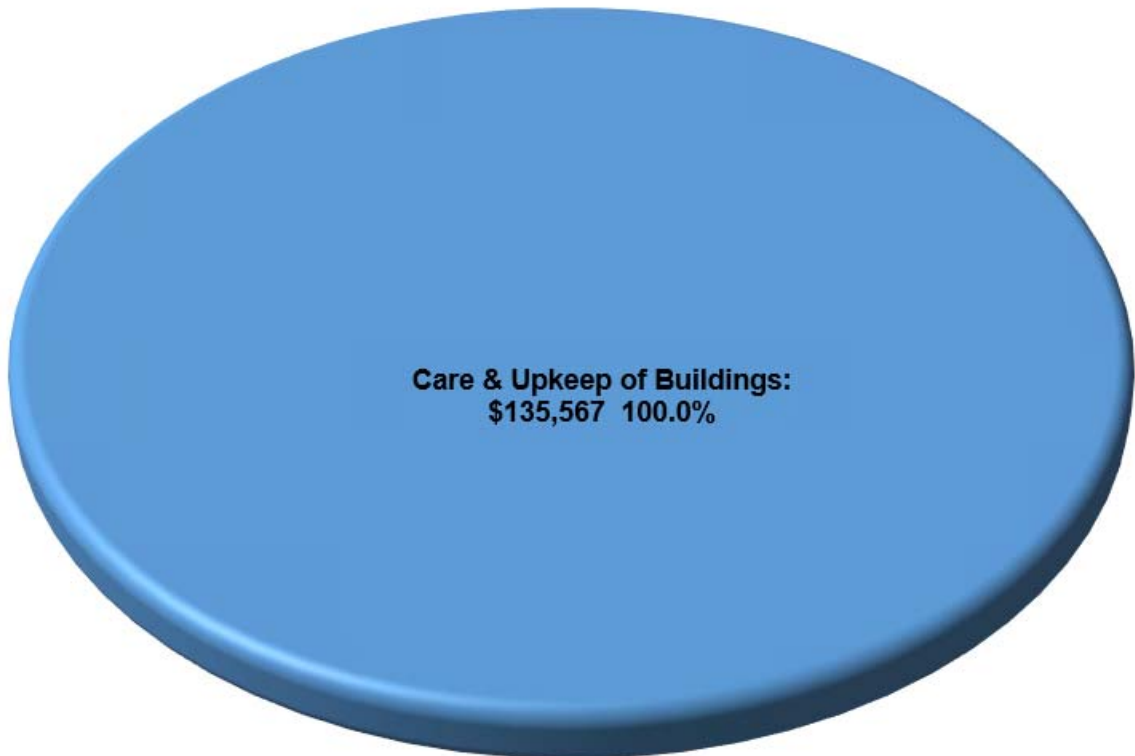
2017/18 Actual	2018/19 Actual	405 - Capital Projects Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
91,237	59,289	8120 - City of Portland Revenue	100,000	100,000		
76,808	71,109	8198 - Miscellaneous Local Revenue	79,001	79,001		
720,437	885,151	8541 - Fund Balance	1,015,299	1,092,157		
888,482	1,015,549	Total Function:	1,194,300	1,271,158		
888,482	1,015,549	Total Resources:	1,194,300	1,271,158		
		Requirements				
		2000 - Support Services				
3,331	-	2520 - Fiscal Services	-	-		
-	250	2542 - Care & Upkeep of Buildings	485,858	971,158		
-	-	2543 - Care & Upkeep of Grounds	250,000	150,000		
3,331	250	Total Function:	735,858	1,121,158		
		6000 - Contingencies				
-	-	6110 - Operating Contingency	458,442	150,000		
3,331	250	Total Requirements:	1,194,300	1,271,158		
(885,151)	(1,015,299)	Total Fund:	-	-		

2017/18 Actual	2018/19 Actual	405 - Capital Projects Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0300 - Purchased Services				
-	-	0322 - Repairs & Maintenance Services	373,646	971,158		
		0500 - Capital Outlay				
-	-	0531 - Improvements Other Than BLDGS	250,000	150,000		
-	-	0542 - Equipment -Replacement	112,212	-		
-	-	Total Object:	362,212	150,000		
		0600 - Other Objects				
3,331	250	0641 - Dues and Fees	-	-		
		0800 - Other Uses of Funds				
-	-	0810 - Planned Reserve	458,442	150,000		
3,331	250	Total Requirements:	1,194,300	1,271,158		
3,331	250	Total Fund:	1,194,300	1,271,158		

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.

Requirements by Function \$135,567



415 - Capital Equipment Fund
Total Capital Equipment Fund: \$135,567

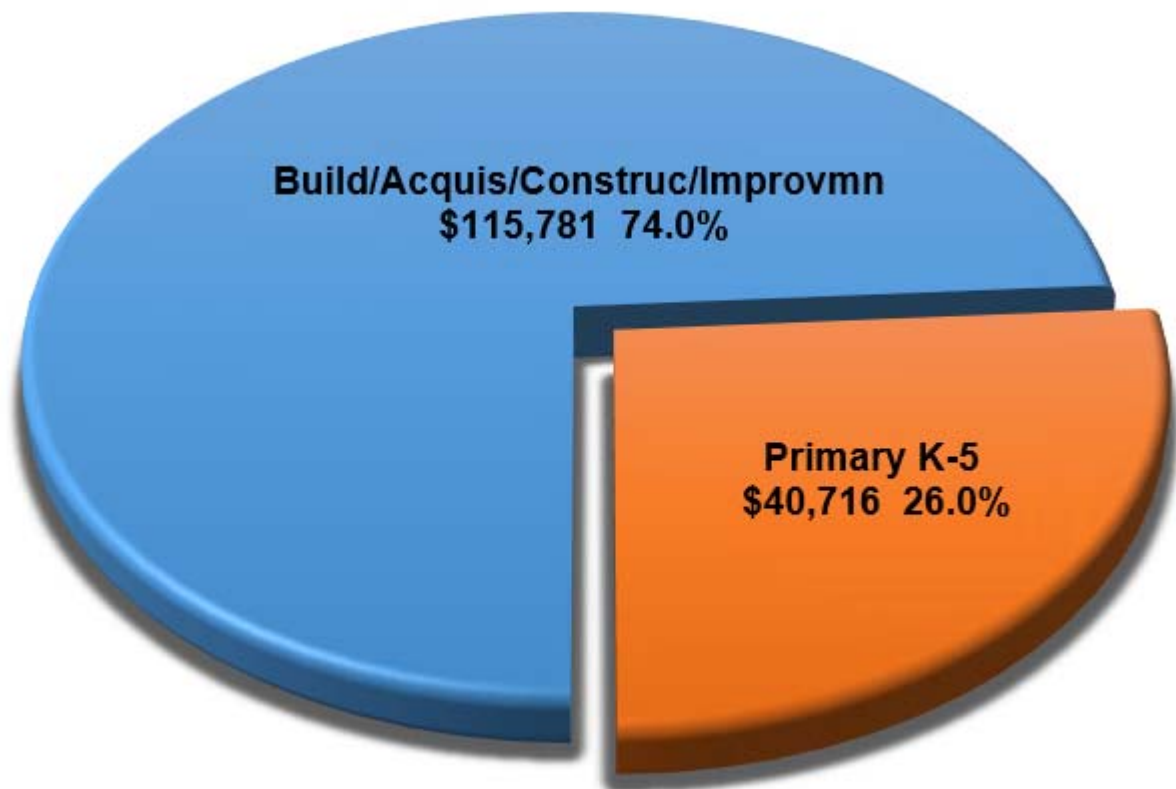
2017/18 Actual	2018/19 Actual	415 - Capital Equipment Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		<u>8000 - Internal</u>				
135,567	135,567	8541 - Fund Balance	135,567	135,567		
135,567	135,567	Total Resources:	135,567	135,567		
		Requirements				
		<u>2000 - Support Services</u>				
-	-	2542 - Care & Upkeep of Buildings	135,567	135,567		
-	-	Total Requirements:	135,567	135,567		
(135,567)	(135,567)	Total Fund:	-	-		

2017/18 Actual	2018/19 Actual	415 - Capital Equipment Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		<u>0400 - Supplies and Materials</u>				
-	-	0461 - Nonconsumable Supplies	135,567	135,567		
-	-	Total Requirements:	135,567	135,567		
-	-	Total Fund:	135,567	135,567		

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.

Requirements by Function \$156,497



420 - CAP Proj GEN Oblig Bond Fund
Total CAP Proj GEN Oblig Bond Fund: \$156,497

2017/18 Actual	2018/19 Actual	420 - CAP Proj GEN Oblig Bond Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
21,557	32,564	8151 - Investment Interest	33,001	33,001		
1,232,501	272,196	8541 - Fund Balance	108,718	123,496		
1,254,058	304,760	<i>Total Function:</i>	141,719	156,497		
1,254,058	304,760	<i>Total Resources:</i>	141,719	156,497		
		Requirements				
		1000 - Instruction				
118,200	147,132	1111 - Primary K-5	40,716	40,716		
		4000 - Facilities Acquisition and Construction				
886,202	48,910	4150 - Build/Acquis/Construc/Improvmm	101,003	115,781		
1,004,402	196,042	<i>Total Requirements:</i>	141,719	156,497		
(249,656)	(108,718)	<i>Total Fund:</i>	-	-		

2017/18 Actual	2018/19 Actual	420 - CAP Proj GEN Oblig Bond Fund	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0300 - Purchased Services				
7,227	8,463	0322 - Repairs & Maintenance Services	61,603	76,381		
-	-	0389 - Other Noninst Prof/Tech Services	30,000	30,000		
7,227	8,463	<i>Total Object:</i>	91,603	106,381		
		0400 - Supplies and Materials				
631	-	0410 - Consumable Supplies & Materials	-	-		
45,158	14,117	0461 - Nonconsumable Supplies	34,716	34,716		
100,000	141,215	0471 - Computer Software	6,000	6,000		
145,789	155,332	<i>Total Object:</i>	40,716	40,716		
		0500 - Capital Outlay				
756,726	2,747	0522 - Building Improvement	9,400	9,400		
94,659	29,500	0550 - Technology	-	-		
851,386	32,247	<i>Total Object:</i>	9,400	9,400		
1,004,402	196,042	<i>Total Requirements:</i>	141,719	156,497		
1,004,402	196,042	<i>Total Fund:</i>	141,719	156,497		

Capital Fleet Replacement Fund—Fund 430

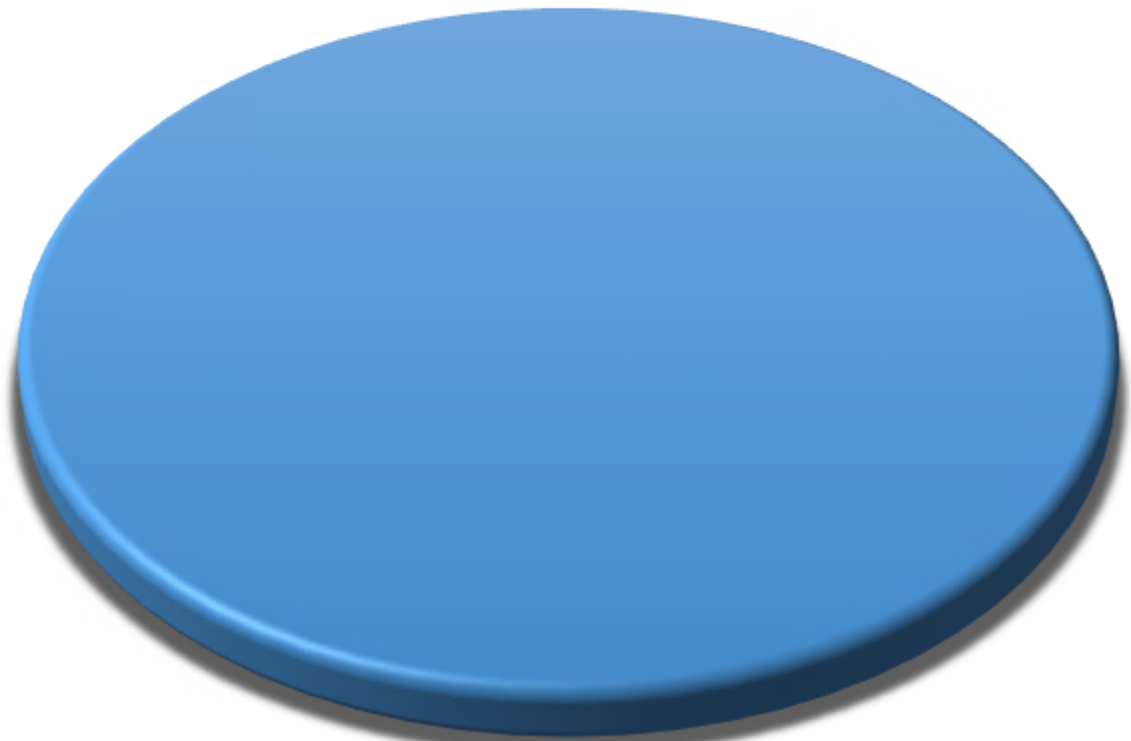
This fund has been developed because of the successful funding of a 2015 Qualified Zone Academy Bond – sold December 9, 2015. The funds will be used to replace outdated vehicles over three years. The debt is for a period of 13 years and is expected to replace 16-18 buses. The funding source that will 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%. It will mature December 9, 2028.

Requirements by Function

\$89,256

Vehicle Operation Services

\$89,256 100.0%



430 - Capital Fleet Replacement
Total Capital Fleet Replacement: \$89,256

2017/18 Actual	2018/19 Actual	430 - Capital Fleet Replacement	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Function - Function	\$ FTE	\$ FTE	\$	\$
		Resources				
		8000 - Internal				
8,151	12,314	8151 - Investment Interest	12,001	12,001		
466,064	52,404	8541 - Fund Balance	64,717	77,255		
474,215	64,717		76,718	89,256		
		<i>Total Function:</i>	76,718	89,256		
		<i>Total Resources:</i>	76,718	89,256		
		Requirements				
		2000 - Support Services				
421,811	-	2552 - Vehicle Operation Services	76,718	89,256		
421,811	-		76,718	89,256		
		<i>Total Requirements:</i>	76,718	89,256		
(52,404)	(64,717)	<i>Total Fund:</i>	-	-		
		<i>Total Other Funds Resources by Function:</i>				

2017/18 Actual	2018/19 Actual	430 - Capital Fleet Replacement	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	Account Type - Object - Object	\$ FTE	\$ FTE	\$	\$
		Requirements				
		0500 - Capital Outlay				
38,533	-	0543 - Equipment - Vehicles	30,462	43,000		
383,278	-	0564 - Bus and Capital Bus Improvements	46,256	46,256		
421,811	-		76,718	89,256		
		<i>Total Object:</i>	76,718	89,256		
421,811	-	<i>Total Requirements:</i>	76,718	89,256		
		<i>Total Fund:</i>	76,718	89,256		
421,811	-	<i>Total Other Funds Summary by Object:</i>				

INFORMATIONAL SECTION

PARKROSE SCHOOL DISTRICT

2020-2021 BUDGET

CONTENTS

- ◆ FUND 100 GENERAL ANALYSIS
- ◆ 2020-2021 PROPOSED STAFFING BY EMPLOYEE GROUP
- ◆ STUDENT OUTCOMES
- ◆ UNAPPROPRIATED ENDING FUND BALANCE
- ◆ CONTINGENCY USE HISTORY
- ◆ PROPERTY TAX COLLECTIONS
- ◆ ENROLLMENT HISTORY & TRENDS
- ◆ FINANCIAL STORY
- ◆ SALARY & STAFFING COMPARISON
- ◆ ENROLLMENT STORY
- ◆ EQUITY STORY
- ◆ LEGAL PUBLICATIONS

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 2020-21 (PROPOSED)											
ELEMENTARY											
	PRESCOTT		PRESCOTT PRE-K		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM
Administration	120,712	5.0%	-	0.0%	120,712	4.6%	120,712	5.0%	120,712	5.4%	482,848 4.9%
Managerial	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	- 0.0%
Classified	57,734	2.4%	17,105	10.1%	126,493	4.8%	62,195	2.6%	64,044	2.9%	327,571 3.3%
Certified	1,214,810	50.1%	82,742	49.0%	1,237,937	46.9%	1,228,489	51.0%	1,078,782	48.5%	4,842,760 49.1%
Other Salary Lines	9,573	0.4%	1,000	0.6%	8,373	0.3%	8,173	0.3%	8,373	0.4%	35,492 0.4%
Salaries	1,402,829	57.8%	100,847	59.8%	1,493,515	56.6%	1,419,569	58.9%	1,271,911	57.2%	5,688,671 57.6%
Benefits	832,105	34.3%	63,866	37.9%	956,018	36.2%	842,063	35.0%	801,040	36.0%	3,495,092 35.4%
Total Salary & Benefits	2,234,934	92.1%	164,713	97.6%	2,449,533	92.8%	2,261,632	93.9%	2,072,951	93.2%	9,183,763 93.1%
Prof Svc	165,540	6.8%	-	0.0%	167,843	6.4%	120,705	5.0%	124,679	5.6%	578,767 5.9%
Supplies	26,123	1.1%	4,000	2.4%	23,345	0.9%	25,582	1.1%	26,211	1.2%	105,261 1.1%
Other	233	0.0%	-	0.0%	186	0.0%	558	0.0%	186	0.0%	1,163 0.0%
Transfers/Reserve/End FB	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	- 0.0%
Total Non-Personnel	191,896	7.9%	4,000	2.4%	191,374	7.2%	146,845	6.1%	151,076	6.8%	685,191 6.9%
Total GF Budget - BY OBJEC	2,426,830	100.0%	168,713	100.0%	2,640,907	100.0%	2,408,477	100.0%	2,224,027	100.0%	9,868,954 100.0%

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
Admin FTE	1.00	-	1.00	1.00	1.00	4.00 4.8%
Managerial FTE	-	-	-	-	-	- 0.0%
Classified FTE	1.80	0.63	4.09	1.88	1.88	10.28 12.3%
Certified FTE	16.50	1.00	18.50	16.50	17.00	69.50 83.0%
TOTAL FTE	19.30	1.63	23.59	19.38	19.88	83.78 100.0%

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
ENROLLMENT 2019-20	350	18	371	305	301	1,345 43.1%
ELEMENTARY ENROLLMENT %	26.0%	1.3%	27.6%	22.7%	22.4%	100.0%
% OF TOTAL DIST. ENROLLMENT	11.2%	0.6%	11.9%	9.8%	9.7%	43.1%

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
AVG COST PER STUDENT SCHOOL ONLY	\$6,934	\$9,373	\$7,118	\$7,897	\$7,389	\$7,338
AVG COST PER STUDENT WITH DIST \$	\$11,866	\$14,305	\$12,050	\$12,829	\$12,321	\$12,270

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
AVG Certified Salary w/o fringe & insuran	\$73,625	\$82,742	\$66,916	\$74,454	\$63,458	\$69,680
AVG Classified Salary w/o fringe & insuran	\$32,074	\$27,151	\$30,927	\$33,082	\$34,066	\$31,865

SECONDARY						TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS	
	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY			GF - 2020-21	GF - 2020-21	GF - 2020-21	
Administration	241,367	474,165	715,532	14.3%	1,198,380	5.4%	791,121	5.1%	1,989,501 39.8%
Managerial	-	71,470	71,470	1.4%	71,470	0.3%	600,521	3.9%	671,991 13.5%
Classified	168,528	275,131	443,659	8.9%	771,230	3.5%	2,288,949	14.9%	3,060,179 61.3%
Certified	2,430,616	2,919,893	5,350,509	107.1%	10,193,269	46.0%	1,895,365	12.3%	12,088,634 242.0%
Other Salary Lines	53,354	316,767	370,121	7.4%	405,613	1.8%	298,392	1.9%	704,005 14.1%
Salaries	2,893,865	4,057,426	6,951,291	57.7%	12,639,962	57.1%	5,874,348	38.2%	18,514,310 51.2%
Benefits	1,708,554	2,334,164	4,042,718	33.5%	7,537,810	34.4%	4,115,731	28.8%	11,653,541 32.2%
Total Salary & Benefits	4,602,419	6,391,590	10,994,009	89.5%	20,177,772	91.1%	9,990,079	65.0%	30,167,851 80.4%
Prof Svc	344,293	766,112	1,110,405	9.2%	1,689,172	7.7%	3,442,689	24.1%	5,131,861 14.2%
Supplies	46,713	113,229	159,942	1.3%	265,203	1.2%	491,201	3.4%	756,404 2.1%
Other	1,488	12,851	14,339	0.1%	15,502	0.1%	811,522	5.7%	827,024 2.3%
Transfers/Reserve/End FB	-	-	-	0.0%	-	0.0%	642,857	4.5%	642,857 1.8%
Total Non-Personnel	392,494	892,192	1,284,686	10.5%	1,969,877	8.9%	5,388,269	37.8%	7,358,146 19.6%
Total GF Budget - BY OBJEC	4,994,913	7,283,782	12,278,695	100.0%	22,147,649	100.0%	15,378,348	102.7%	37,525,997 100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Admin FTE	2.00	4.00	6.00	10.00 5.5%	5.90	15.90 5.6%
Managerial FTE	-	1.00	1.00	1.00 0.6%	7.75	8.75 3.1%
Classified FTE	5.00	8.48	13.48	23.76 13.1%	59.66	83.42 29.6%
Certified FTE	35.00	41.50	76.50	146.00 80.8%	27.40	173.40 61.6%
TOTAL FTE	42.00	54.98	96.98	180.76 100.0%	100.71	281.47 100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
ENROLLMENT 2019-20	784	989	1,773	3,118 100.0%
SECONDARY ENROLLMENT %	44.2%	55.8%	100.0%	
% OF TOTAL DIST. ENROLLMENT	25.1%	31.7%	56.9%	

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
AVG COST PER STUDENT SCHOOL ONLY	\$6,371	\$7,365	\$6,925	\$7,103
AVG COST PER STUDENT WITH DIST \$	\$11,303	\$12,297	\$11,857	\$12,035

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
AVG Certified Salary w/o fringe & insurance	\$69,446	\$70,359	\$69,941	\$69,817	\$69,174	\$69,715
AVG Classified Salary w/o fringe & insuran	\$33,706	\$32,445	\$32,912	\$32,459	\$38,367	\$36,684

PARKROSE GENERAL FUND BUDGET BY FUNCTION 2020-21 (PROPOSED)

ELEMENTARY												
	PRESCOTT		PRESCOTT PRE-K		RUSSELL		SACRAMENTO		SHAVER		TOTAL ELEM	
Instruction	1,969,784	81.2%	168,713	100.0%	2,126,605	80.5%	1,896,616	78.7%	1,694,233	76.2%	7,855,951	79.6%
Support	457,046	18.8%	-	0.0%	514,302	19.5%	511,861	21.3%	529,794	23.8%	2,013,003	20.4%
Facilities & Acquisition	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Capital	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Debt	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Unappropriated Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	2,426,830	100.0%	168,713	100.0%	2,640,907	100.0%	2,408,477	100.0%	2,224,027	100.0%	9,868,954	100.0%

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
Instruction FTE	15.50	1.63	19.12	15.50	16.00	67.75 80.9%
Support FTE	3.80	-	4.47	3.88	3.88	16.03 19.1%
TOTAL FTE	19.30	1.63	23.59	19.38	19.88	83.78 100.0%

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
Avg Instruction Cost per FTE	\$127,083	\$103,505	\$111,224	\$122,362	\$105,890	\$115,955
Avg Support Cost per FT	\$120,275	\$0	\$115,056	\$131,923	\$136,545	\$125,577

	PRESCOTT	PRESCOTT PRE-K	RUSSELL	SACRAMENTO	SHAVER	TOTAL ELEM
ENROLLMENT 2019-20	350	18	371	305	301	1,345 43.1%
ELEMENTARY ENROLLMENT %	26.0%	1.3%	27.6%	22.7%	22.4%	100.0%
% OF TOTAL DIST. ENROLLMENT	11.2%	0.6%	11.9%	9.8%	9.7%	43.1%

SECONDARY						TOTAL SCHOOLS		NON-SCHOOL DEPT		ALL DEPARTMENTS		
	MIDDLE SCHOOL		HIGH SCHOOL		TOTAL SECONDARY		GF - 2020-21		GF - 2020-21		GF - 2020-21	
Instruction	3,768,758	75.5%	4,886,244	67.1%	8,655,002	70.5%	16,510,953	74.5%	5,088,629	33.1%	21,599,582	57.6%
Support	1,226,155	24.5%	2,397,538	32.9%	3,623,693	29.5%	5,636,696	25.5%	9,646,970	62.7%	15,283,666	40.7%
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%	142,857	0.9%	142,857	0.4%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%	500,000	3.3%	500,000	1.3%
Unappropriated Ending Fund Balance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total GF Budget - BY FUNCTION	4,994,913	100.0%	7,283,782	100.0%	12,278,695	100.0%	22,147,649	100.0%	15,378,456	100.0%	37,526,105	100.0%

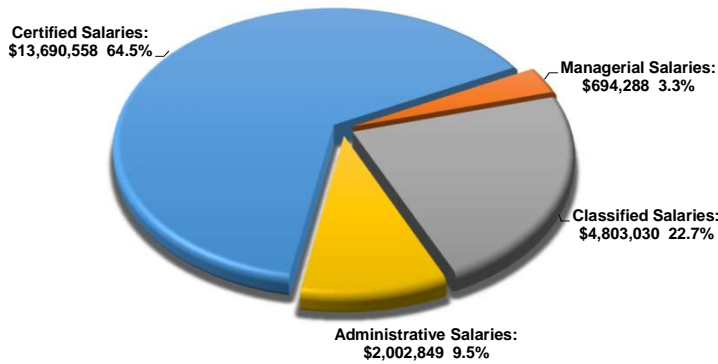
	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Instruction FTE	32.00	37.98	69.98	137.73	42.30	180.03 64.0%
Support FTE	10.00	17.00	27.00	43.03	58.41	101.44 36.0%
TOTAL FTE	42.00	54.98	96.98	180.76	100.71	281.47 100.0%

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS	NON-SCHOOL DEPT	ALL DEPARTMENTS
Avg Instruction Cost per FTE	\$117,774	\$128,653	\$123,678	\$119,879	\$120,299	\$119,978
Avg Support Cost per FT	\$122,616	\$141,032	\$134,211	\$130,995	\$165,160	\$150,667

	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL SECONDARY	TOTAL SCHOOLS
ENROLLMENT 2019-20	784	989	1,773	3,118 100.0%
ELEMENTARY ENROLLMENT %	45.7%	57.6%	103.3%	
% OF TOTAL DIST. ENROLLMENT	25.1%	31.7%	56.9%	

	TOTAL SCHOOLS	NON-SCHOOL DEPT	TOTAL
TOTAL BUDGET	22,147,649	15,378,456	37,526,105
% OF BUDGET	59%	41%	100%
FTE	180.76	100.71	281.47
% OF BUDGET	64.2%	35.8%	100.0%

All Fund Salary Summary Total Objects \$21,190,725

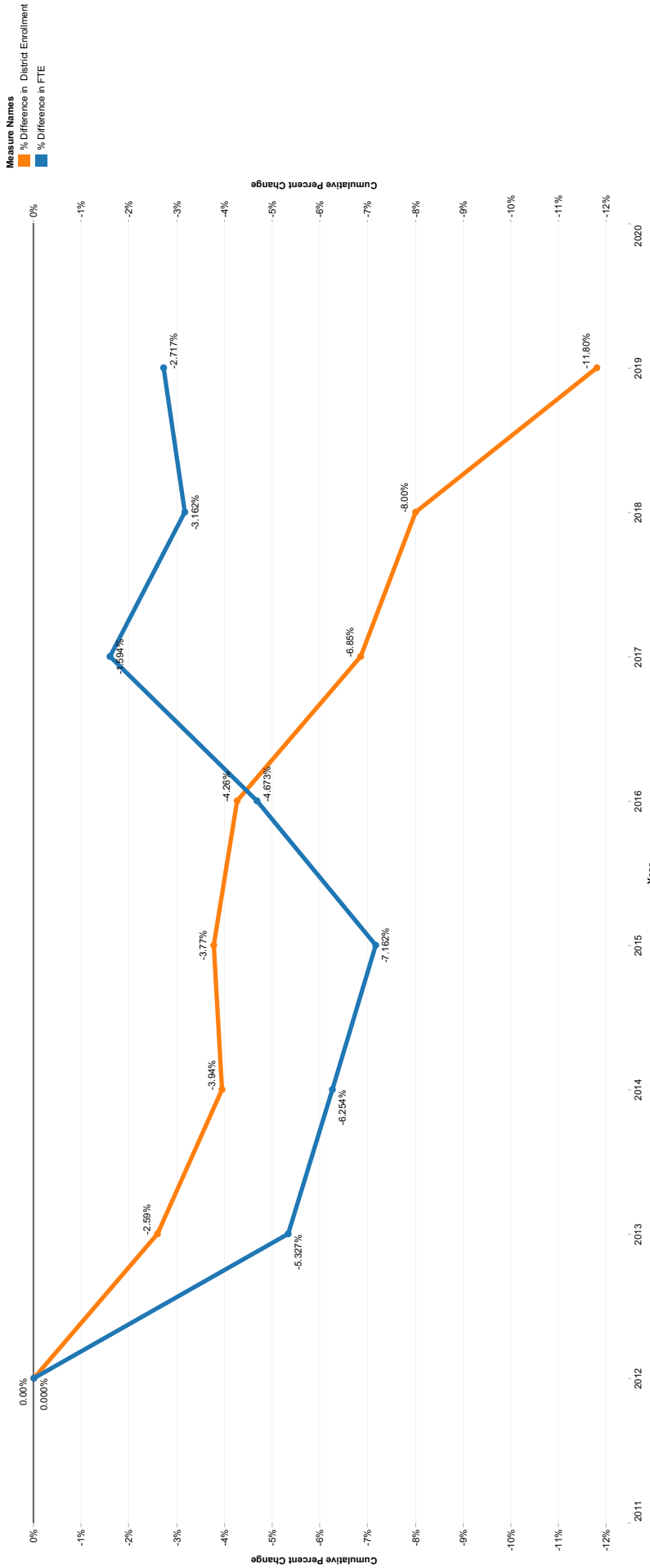


2017/18 Actual	2018/19 Actual	All Fund Salary Summary Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$		\$ FTE	\$ FTE	\$	\$
11,774,298	11,796,624	0111 - Certified Salaries	12,332,732 185.37	13,690,558 196.77		
3,673,306	3,527,001	0112 - Classified Salaries	3,981,070 127.56	4,803,030 142.93		
1,840,673	1,704,647	0113 - Administrative Salaries	1,763,737 14.90	2,002,849 16.00		
589,986	590,203	0114 - Managerial Salaries	644,587 9.00	694,288 9.00		
17,878,263	17,618,474	Total Object:	18,722,126 336.83	21,190,725 364.70		

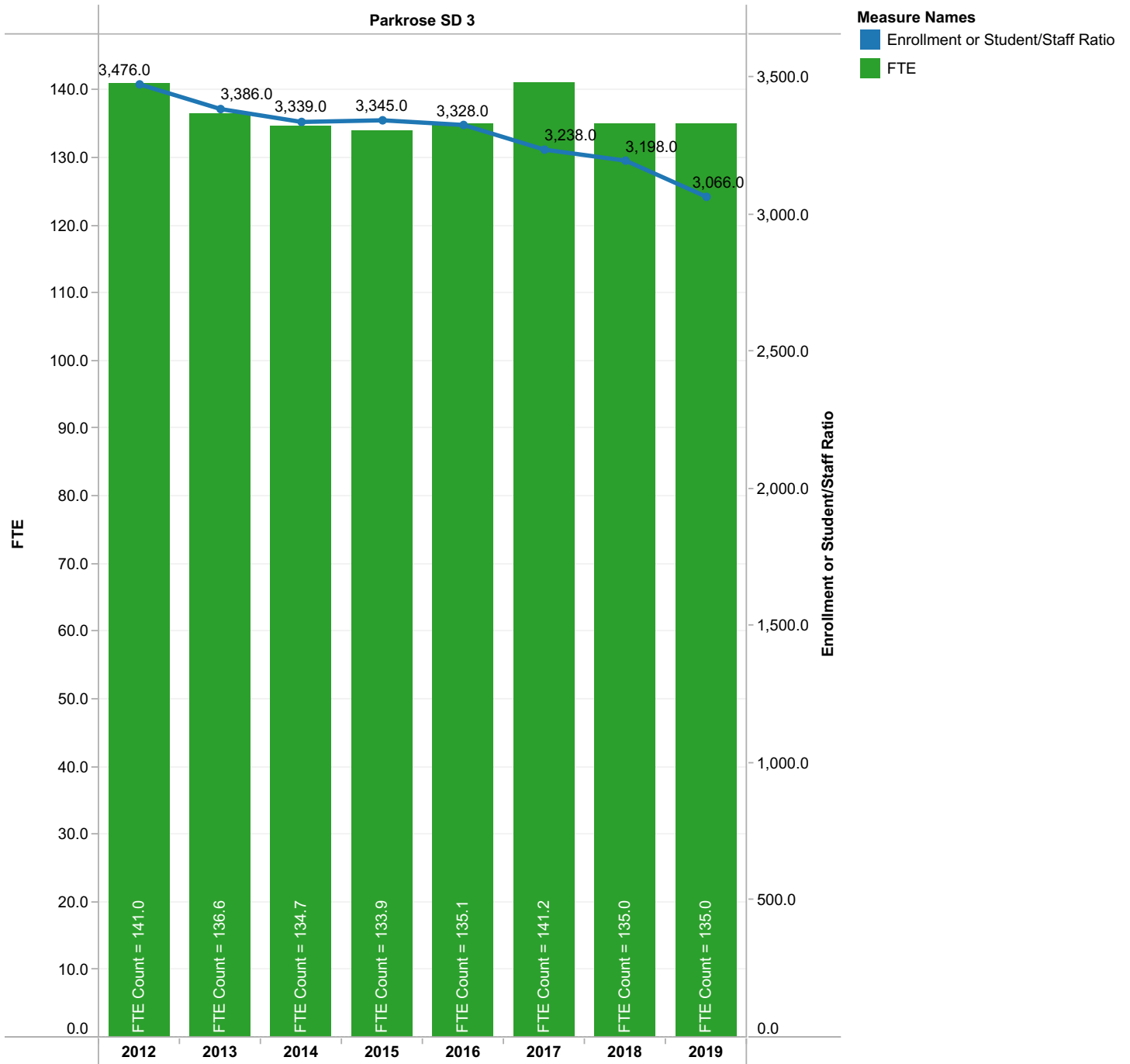
Salary & FTE By Fund Total Funds \$21,190,725

2017/18 Actual	2018/19 Actual	Salary & FTE By Fund Fund - Object	2019/20 Working	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$		\$ FTE	\$ FTE % Total	\$	\$
100 - General Fund						
11,153,607	11,111,155	0111 - Certified Salaries	11,601,209 173.90	12,088,634 173.40 67.9		
2,675,812	2,557,739	0112 - Classified Salaries	2,705,732 79.92	3,060,179 83.42 17.2		
1,720,808	1,688,558	0113 - Administrative Salaries	1,763,737 14.90	1,989,501 15.90 11.2		
538,549	538,378	0114 - Managerial Salaries	623,293 8.75	671,991 8.75 3.8		
16,088,776	15,895,830	Total Fund:	16,693,971 277.47	17,810,305 281.47 100.0		
202 - Food Service Fund						
364,981	367,135	0112 - Classified Salaries	397,277 16.17	430,780 16.17 100		
205 - Thompson Special Fund						
54,676	63,112	0112 - Classified Salaries	105,430 2.50	119,755 2.50 84.3		
19,616	13,179	0114 - Managerial Salaries	21,294 0.25	22,297 0.25 15.7		
74,292	76,292	Total Fund:	126,724 2.75	142,052 2.75 100.0		
215 - Federal & State Grants Fund						
620,691	685,468	0111 - Certified Salaries	731,523 11.47	478,510 6.37 44.9		
577,837	539,015	0112 - Classified Salaries	772,631 28.98	574,834 19.73 53.9		
119,865	16,088	0113 - Administrative Salaries	-	13,348 0.10 1.3		
31,821	38,645	0114 - Managerial Salaries	-	-		
1,350,214	1,279,217	Total Fund:	1,504,154 40.44	1,066,692 26.19 100.0		
251 - Student Investment Account						
-	-	0111 - Certified Salaries	-	868,308 13.00 65.9		
-	-	0112 - Classified Salaries	-	450,208 15.13 34.1		
-	-	Total Fund:	-	1,318,516 28.13 100.0		
252 - High School Success						
-	-	0111 - Certified Salaries	-	255,106 4.00 60.4		
-	-	0112 - Classified Salaries	-	167,274 6.00 39.6		
-	-	Total Fund:	-	422,380 10.00 100.0		
17,878,263	17,618,474	Total Salary & FTE By Fund:	18,722,126 336.83	21,190,725 364.70 600		

FTE Change Versus Enrollment Change
Cumulative Change from Base Year
District: Parkrose SD 3
Position(s): Special Education Teacher (Non-PE) & Teacher, Non-Special Ed
Source: Oregon Department of Education



Staffing Ratios
 District(s): Parkrose SD 3
 Position(s): Teacher, Non-Special Ed
 Source: Oregon Department of Education

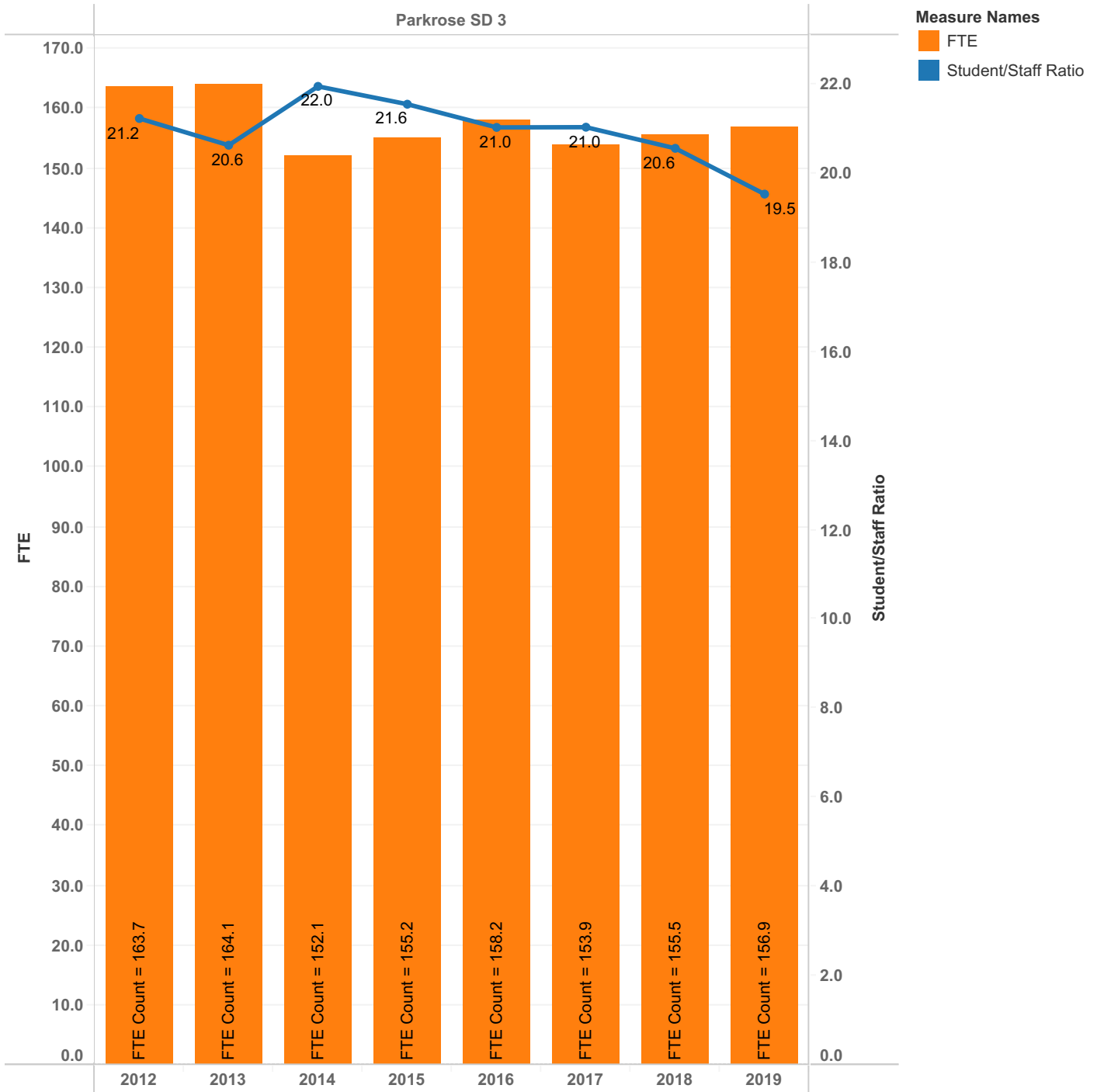


Staffing Ratios - Non-Licensed Staff - District

District(s): Parkrose SD 3

Position(s): All

Source: Oregon Department of Education



Key School Statistics

District(s): Parkrose SD 3

Source: Oregon Department of Education

School	Position		2012	2013	2014	2015	2016	2017	2018	2019
Parkrose High	Assistant Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948
		FTE	1.9	2.0	2.0	2.0	2.0	2.0	1.0	1.0
		Average Salary	\$85,481	\$95,248	\$94,809	\$102,431	\$105,938	\$108,056	\$109,137	\$110,228
		Student per FTE (School)	538.54	500.00	512.00	507.58	488.00	485.00	976.00	948.00
		Avg. Exp. - District	1.0	1.0	2.0	2.0	3.0	1.0	3.0	4.0
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948
		FTE	3.0	3.0	3.0	3.0	2.0	2.0	2.0	3.2
		Average Salary	\$62,900	\$62,414	\$63,260	\$69,468	\$75,390	\$77,287	\$81,628	\$74,162
		Student per FTE (School)	344.67	335.57	341.33	335.00	488.00	485.00	488.00	299.05
		Avg. Exp. - District	7.3	8.3	9.3	10.3	15.0	16.0	17.0	12.3
	Library/Media Specialist	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948
		FTE	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$63,502	\$63,868	\$83,884	\$77,680	\$79,234	\$80,819	\$81,628	\$81,944
		Student per FTE (School)	1,034.00	1,000.00	1,280.00	1,005.00	976.00	970.00	976.00	920.39
		Avg. Exp. - District	6.0	7.0	8.0	9.0	11.0	12.0	0.0	1.0
	Principal	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
		Average Salary	\$99,193	\$108,794	\$108,303	\$118,536	\$114,312	\$123,324	\$116,847	\$116,648
		Student per FTE (School)	1,077.08	1,000.00	1,024.00	1,005.00	976.00	970.00	488.00	474.00
		Avg. Exp. - District	4.0	2.0	3.0	4.0	15.0	16.0	9.0	10.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948
		FTE	4.0	4.0	4.0	3.9	4.0	4.0	4.7	4.0
		Average Salary	\$63,766	\$61,095	\$63,082	\$67,724	\$63,007	\$66,934	\$70,459	\$68,810
		Student per FTE (School)	258.50	250.00	256.00	261.04	244.00	242.50	206.78	237.00
Avg. Exp. - District		8.5	9.5	9.5	9.8	10.5	10.0	8.8	11.5	
Teacher, Non-Special Ed	Avg. Enrollment	1,034	1,000	1,024	1,005	976	970	976	948	
	FTE	39.3	37.6	36.5	36.2	35.8	38.3	38.0	38.0	
	Average Salary	\$65,829	\$63,176	\$63,041	\$64,080	\$65,010	\$63,226	\$65,399	\$63,996	
	Student per FTE (School)	26.34	26.57	28.04	27.75	27.24	25.33	25.68	24.97	
	Avg. Exp. - District	9.0	9.3	9.8	9.5	8.9	7.7	8.0	7.8	
Parkrose Middle	Assistant Principal	Avg. Enrollment	785	789	758	761	750	777	775	752
		FTE	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$82,253	\$95,676	\$95,234	\$101,197	\$97,028	\$102,127	\$99,958	\$104,179
		Student per FTE (School)	923.53	789.00	758.00	761.00	750.00	777.00	775.00	752.00
		Avg. Exp. - District	5.0	6.0	7.0	8.0	0.0	1.0	3.0	4.0
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	785	789	758	761	750	777	775	752
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$74,192	\$71,084	\$73,699	\$75,719	\$77,233	\$78,778	\$61,189	\$65,198
		Student per FTE (School)	785.00	789.00	758.00	761.00	750.00	777.00	775.00	752.00
		Avg. Exp. - District	21.0	22.0	23.0	24.0	25.0	26.0	0.0	1.0
	Principal	Avg. Enrollment	785	789	758	761	750	777	775	752
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$90,013	\$105,026	\$104,553	\$110,998	\$113,218	\$115,482	\$116,637	\$115,242
		Student per FTE (School)	817.71	789.00	758.00	761.00	750.00	777.00	775.00	752.00
		Avg. Exp. - District	11.0	12.0	13.0	14.0	9.0	10.0	11.0	12.0
	Special Education Teacher (Non-PE)	Avg. Enrollment	785	789	758	761	750	777	775	752
		FTE	3.0	2.5	3.0	3.0	3.0	2.0	3.0	4.0
		Average Salary	\$63,813	\$68,862	\$58,973	\$70,087	\$71,489	\$44,680	\$47,227	\$51,055
		Student per FTE (School)	261.67	315.60	252.67	253.67	250.00	388.50	258.33	186.60
		Avg. Exp. - District	6.3	6.7	6.7	8.7	9.3	0.0	0.3	1.0
	Teacher, Non-Special Ed	Avg. Enrollment	785	789	758	761	750	777	775	752
		FTE	32.0	29.7	29.4	29.8	28.9	29.1	27.5	28.4
		Average Salary	\$62,308	\$59,488	\$59,147	\$61,947	\$62,006	\$66,015	\$63,826	\$67,318
		Student per FTE (School)	24.53	26.55	25.78	25.58	25.99	26.70	28.18	26.53
Avg. Exp. - District		8.8	9.4	8.6	8.6	8.5	9.3	8.7	9.6	
Prescott Elem	Assistant Principal	Avg. Enrollment					362	345	327	

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

School	Position		2012	2013	2014	2015	2016	2017	2018	2019
Prescott Elem	Assistant Principal	FTE					0.8	1.0	1.0	
		Average Salary					\$94,863	\$99,439	\$103,540	
		Student per FTE (School)					446.91	345.00	327.00	
		Avg. Exp. - District					0.0	1.0	2.0	
	Guidance Counselor, Non-Special Ed	Avg. Enrollment	376	379	407	369	362	345	327	310
		FTE	0.7	1.0	1.0	1.0	0.8	1.0	1.0	1.0
		Average Salary	\$73,130	\$54,665	\$57,438	\$41,795	\$45,035	\$48,397	\$43,919	\$46,798
		Student per FTE (School)	537.14	379.00	407.00	369.00	452.50	345.00	327.00	310.00
	Principal	Avg. Exp. - District	5.0	6.0	7.0	0.0	1.0	2.0	0.0	1.0
		Avg. Enrollment	376	379	407	369	362	345	327	310
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$92,476	\$101,448	\$94,922	\$100,864	\$109,448	\$116,598	\$117,714	\$118,745
	Special Education Teacher (Non-PE)	Student per FTE (School)	391.67	379.00	407.00	369.00	362.00	345.00	327.00	310.00
		Avg. Exp. - District	9.0	10.0	7.0	0.0	0.0	1.0	2.0	3.0
		Avg. Enrollment	376	379	407	369	362	345	327	310
		FTE	2.5	1.5	1.5	1.0	1.5	1.0	2.0	2.0
	Teacher, Non-Special Ed	Average Salary	\$71,872	\$69,849	\$61,253	\$58,837	\$45,107	\$53,868	\$64,632	\$68,601
		Student per FTE (School)	150.40	252.67	271.33	388.42	241.33	345.00	163.50	155.00
		Avg. Exp. - District	6.7	6.5	4.0	4.5	0.5	2.0	2.0	3.0
		Avg. Enrollment	376	379	407	369	362	345	327	310
Russell Elem	Guidance Counselor, Non-Special Ed	FTE	16.5	16.5	17.3	17.8	18.5	19.0	17.5	16.6
		Average Salary	\$61,316	\$58,900	\$62,537	\$65,329	\$59,416	\$65,223	\$65,934	\$69,057
		Student per FTE (School)	22.79	22.91	23.49	20.68	19.57	18.16	18.69	18.73
		Avg. Exp. - District	10.7	10.2	9.3	10.2	6.9	7.2	6.9	8.3
Russell Elem	Principal	Avg. Enrollment	446	441	429	421	469	432	415	376
		FTE	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$56,678	\$54,665	\$57,438	\$57,626	\$62,010	\$62,934	\$71,101	\$46,561
		Student per FTE (School)	484.78	441.00	429.00	421.00	469.00	432.00	415.00	376.00
	Special Education Teacher (Non-PE)	Avg. Exp. - District	5.0	6.0	7.0	0.0	1.0	0.0	0.0	0.0
		Avg. Enrollment	446	441	429	421	469	432	415	376
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$92,476	\$95,361	\$94,922	\$107,302	\$109,448	\$111,637	\$112,753	\$113,881
	Teacher, Non-Special Ed	Student per FTE (School)	464.58	441.00	429.00	421.00	469.00	432.00	415.00	376.00
		Avg. Exp. - District	8.0	14.0	15.0	16.0	17.0	18.0	19.0	0.0
		Avg. Enrollment	446	441	429	421	469	432	415	376
		FTE	2.0	1.5	2.0	2.0	2.0	2.5	2.8	3.1
Sacramento Elem	Guidance Counselor, Non-Special Ed	Average Salary	\$66,994	\$56,008	\$53,182	\$57,091	\$54,419	\$60,856	\$77,569	\$78,314
		Student per FTE (School)	223.00	294.00	214.50	210.50	234.50	172.80	148.21	120.90
		Avg. Exp. - District	7.0	5.0	5.0	7.5	2.0	2.0	1.3	2.3
		Avg. Enrollment	446	441	429	421	469	432	415	376
Sacramento Elem	Principal	FTE	17.8	18.8	18.6	18.6	18.5	19.5	18.5	17.4
		Average Salary	\$60,828	\$58,779	\$62,408	\$66,756	\$66,759	\$67,842	\$68,070	\$67,146
		Student per FTE (School)	25.13	23.52	23.04	22.60	25.31	22.15	22.43	21.58
		Avg. Exp. - District	11.4	12.7	14.8	12.3	12.5	10.9	10.8	8.7
Sacramento Elem	Special Education Teacher (Non-PE)	Avg. Enrollment	434	416	395	409	386	353	344	322
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$74,192	\$71,084	\$72,922	\$74,934	\$76,433	\$77,962	\$78,742	\$79,529
		Student per FTE (School)	434.00	416.00	395.00	409.00	386.00	353.00	344.00	322.00
	Principal	Avg. Exp. - District	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0
		Avg. Enrollment	434	416	395	409	386	353	344	322
		FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$92,476	\$95,361	\$94,922	\$107,302	\$19,448	\$111,637	\$109,371	\$107,048
Special Education Teacher (Non-PE)	Student per FTE (School)	452.08	416.00	395.00	409.00	386.00	353.00	344.00	322.00	
	Avg. Exp. - District	10.0	0.0	1.0	2.0	3.0	4.0	2.0	3.0	
Sacramento Elem	Special Education Teacher (Non-PE)	Avg. Enrollment	434	416	395	409	386	353	344	322
		FTE	2.5	1.5	1.0	0.5	1.5	1.5	2.0	2.1

Key School Statistics

District(s): Parkrose SD 3

Source: Oregon Department of Education

School	Position		2012	2013	2014	2015	2016	2017	2018	2019
Sacramento Elem	Special Education Teacher (Non-PE)	Average Salary	\$58,619	\$49,084	\$68,854	\$74,542	\$60,644	\$66,025	\$65,471	\$69,782
		Student per FTE (School)	173.60	277.33	395.00	818.00	257.33	238.53	172.00	156.31
		Avg. Exp. - District	11.0	5.7	5.0	7.0	3.0	0.5	1.5	2.5
	Teacher, Non-Special Ed	Avg. Enrollment	434	416	395	409	386	353	344	322
		FTE	18.3	17.8	17.4	17.5	17.4	16.9	16.5	15.6
		Average Salary	\$58,540	\$55,654	\$56,616	\$61,721	\$60,311	\$58,942	\$63,239	\$65,666
		Student per FTE (School)	23.78	23.44	22.70	23.37	22.16	20.88	20.85	20.71
		Avg. Exp. - District	10.5	11.2	9.9	8.2	8.5	7.0	10.1	9.3
Shaver Elem	Guidance Counselor, Non-Special Ed	Avg. Enrollment	368	312	324	336	330		323	331
		FTE	1.0	1.0	1.0	1.0	1.0		1.0	1.0
		Average Salary	\$48,590	\$46,555	\$51,348	\$60,490	\$65,093		\$78,742	\$79,529
		Student per FTE (School)	368.00	312.00	324.00	336.00	330.00		323.00	331.00
	Principal	Avg. Exp. - District	3.0	4.0	5.0	6.0	7.0		0.0	1.0
		Avg. Enrollment	368	312	324	336	330	317	323	331
		FTE	1.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0
		Average Salary	\$92,476	\$100,778	\$94,922	\$100,864	\$106,165	\$111,637	\$112,753	\$113,881
		Student per FTE (School)	383.33	693.33	324.00	336.00	330.00	317.00	323.00	331.00
	Special Education Teacher (Non-PE)	Avg. Exp. - District	0.0	0.0	0.0	17.0	18.0	19.0	20.0	21.0
		Avg. Enrollment	368	312	324	336	330	317	323	331
		FTE	2.5	1.5	1.5	1.5	1.5	1.8	2.0	3.1
		Average Salary	\$60,930	\$60,900	\$65,847	\$51,003	\$55,676	\$67,756	\$71,101	\$65,573
		Student per FTE (School)	147.20	208.00	216.00	224.00	220.00	176.11	161.50	108.17
	Teacher, Non-Special Ed	Avg. Exp. - District	4.0	4.3	11.5	0.0	1.0	1.0	2.0	2.0
		Avg. Enrollment	368	312	324	336	330	317	323	331
		FTE	17.3	16.2	15.4	14.0	16.0	18.4	17.0	19.1
		Average Salary	\$65,529	\$56,894	\$56,464	\$63,514	\$60,022	\$56,270	\$58,489	\$60,131
		Student per FTE (School)	21.33	19.25	21.07	24.03	20.63	17.23	19.00	17.30
		Avg. Exp. - District	13.1	10.1	8.8	8.9	7.8	4.1	3.7	2.9

Student Outcomes

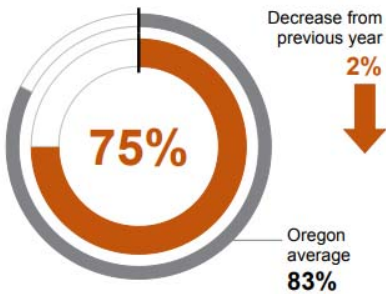
In 1999, state legislature passed ORS 329.105 mandating the reporting of school information in an effort to increase the ability of school districts to communicate performance information with families and community members. In 2001, Oregon SB 811 was passed mandating additional requirements for the report cards. Oregon Department of Education produces these reports annually for schools and districts.

The information presented below is an excerpt from the most recent report (2018-2019). The full report can be found online at <https://www.ode.state.or.us/data/reportcard/reports.aspx> by selecting Parkrose SD 3 in the district selection box.

Start Strong

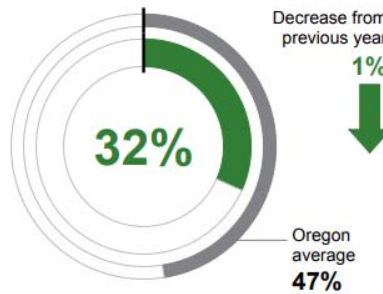
Grades K-2 REGULAR ATTENDERS

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



Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

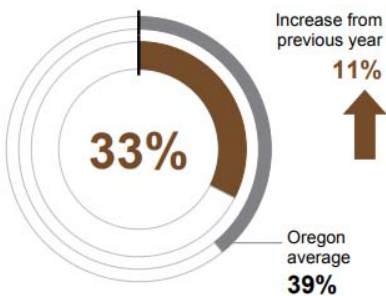
Year-to-year progress in English language arts and mathematics.



High School Success

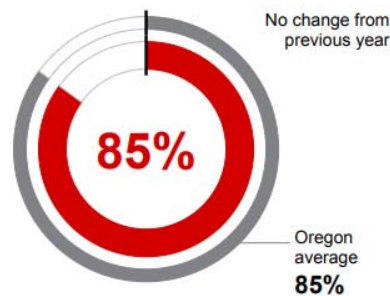
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



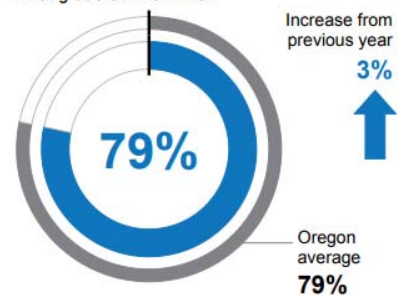
Grade 9 ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.

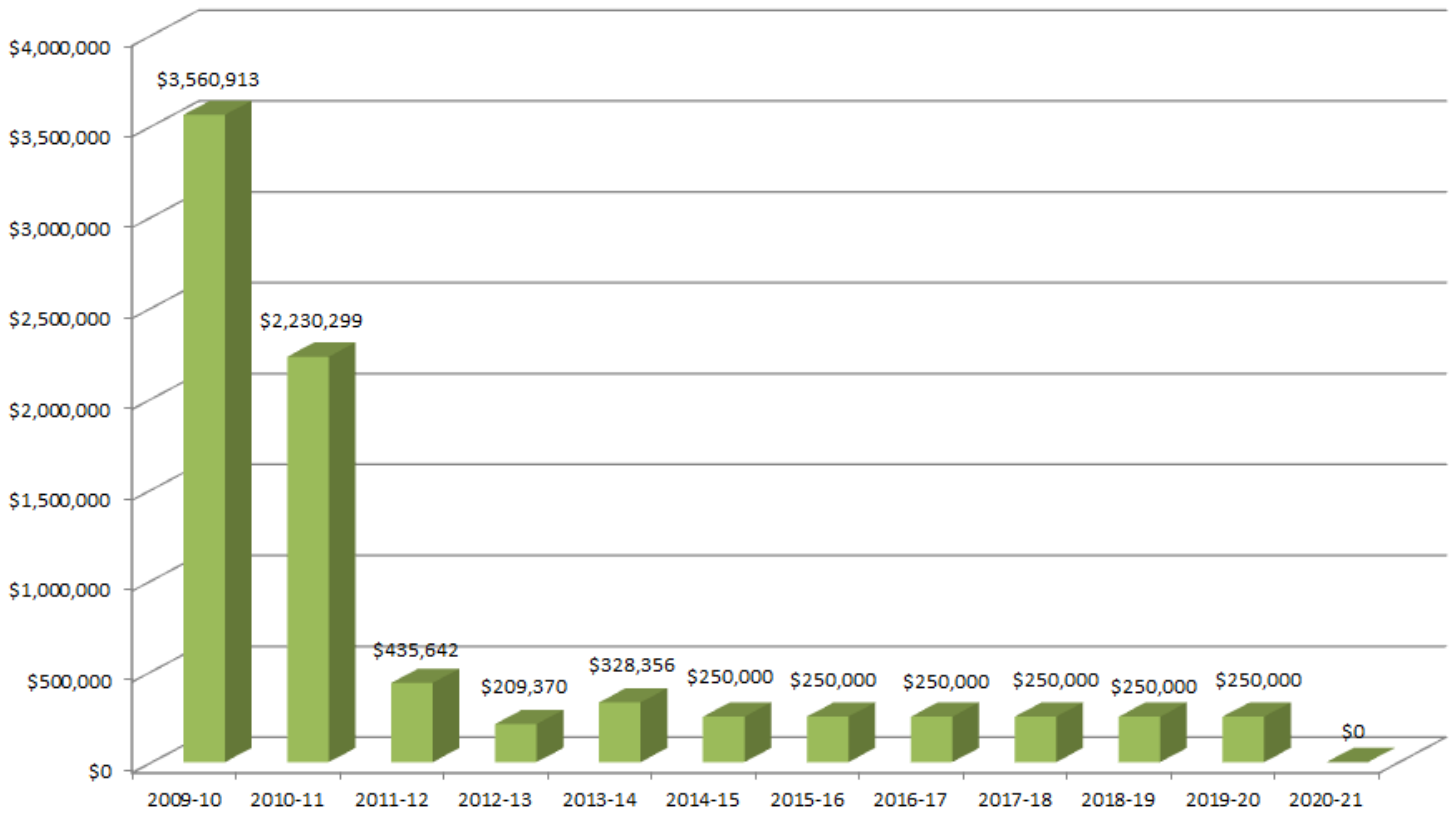


Grade 12 ON-TIME GRADUATION

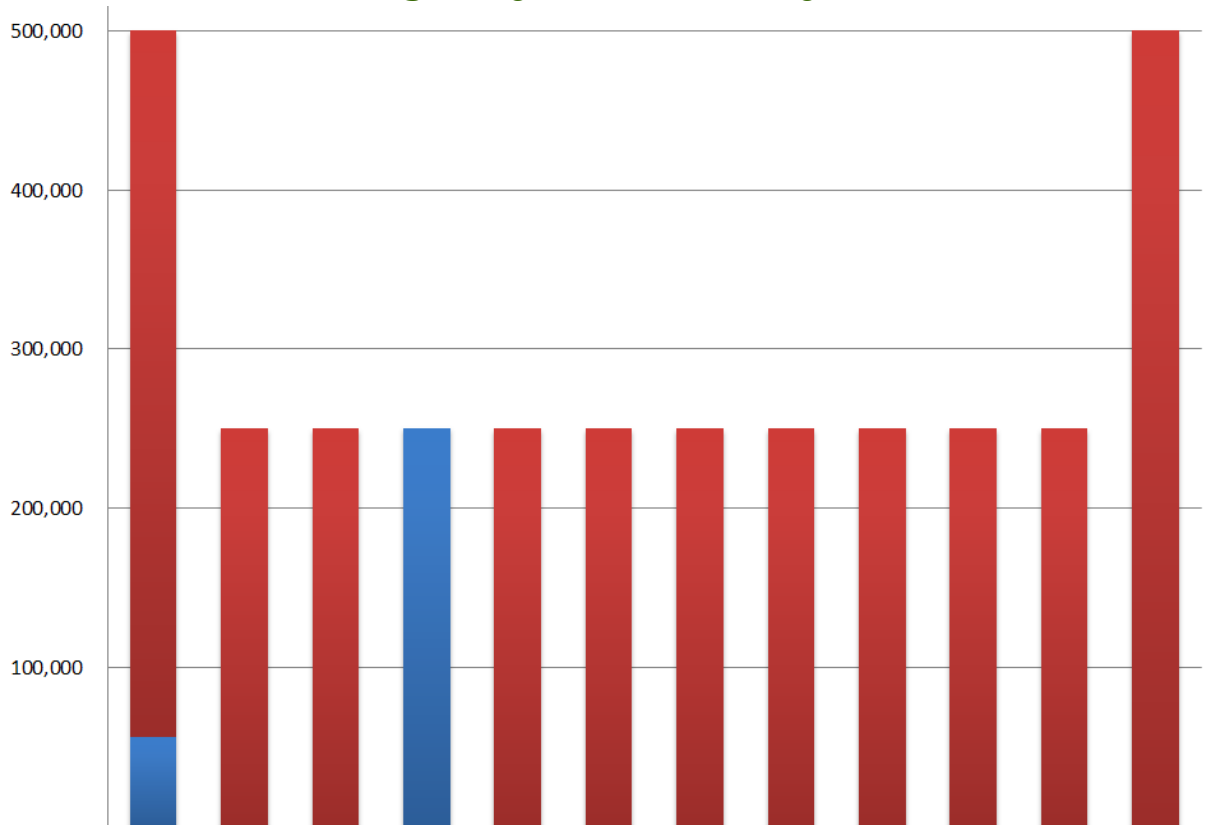
Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2014-15.



General Fund

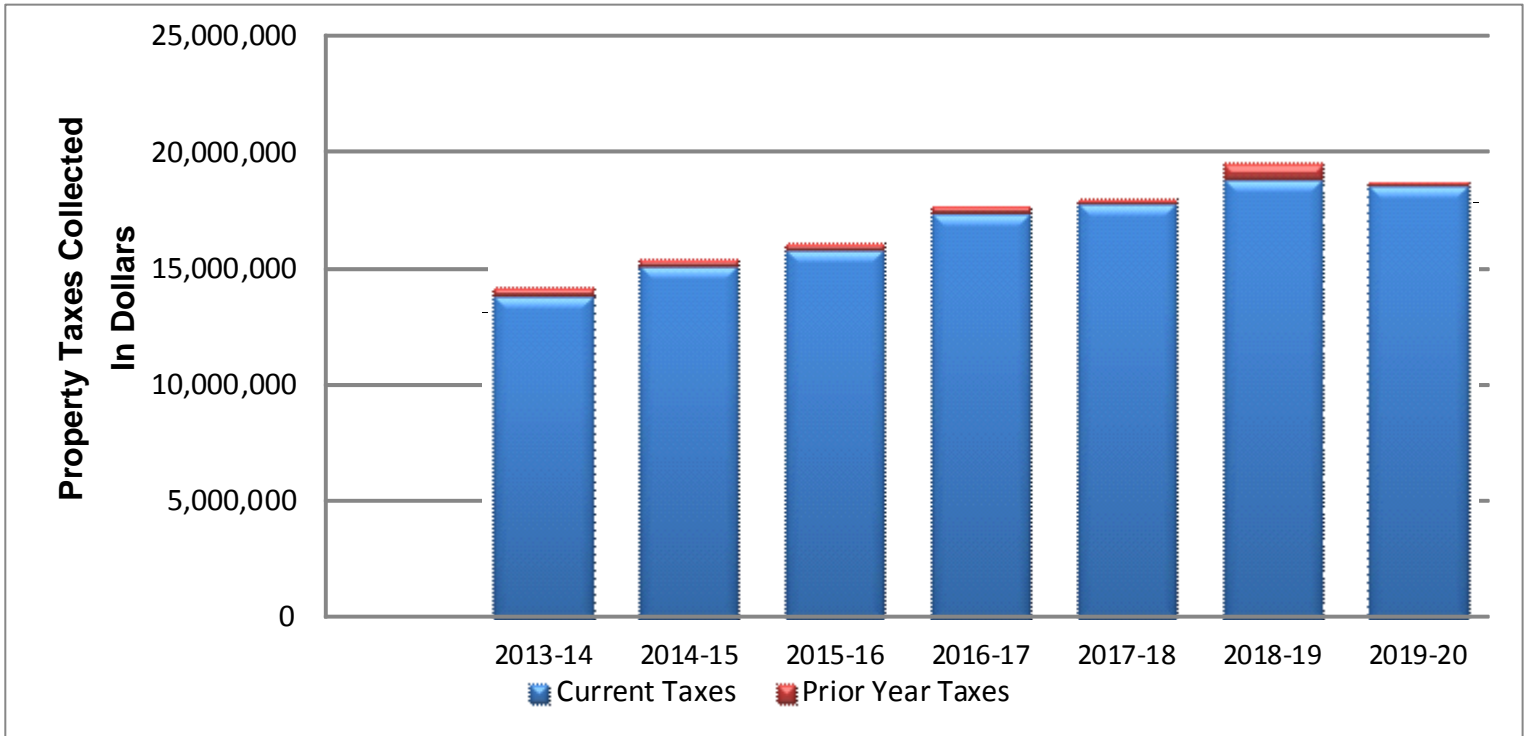


Contingency Use History



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
■ CONTINGENCY UNUSED AT JUNE 30	443,375	250,000	250,000	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	500,000
■ CONTINGENCY USED	56,625	-	-	250,000	-	-	-	-	-	-	-	-

Property Tax Collection History



7 Year Historical Trend Analysis		
	\$	%
Total Assessed Value Growth	\$1,354,969,939	43.2%
Annual Average	\$ 193,567,134	6.2%

FY	Imposed Property Taxes minus Compression	Current Year Local Taxes Collected	Prior Year Taxes Collected	Total Property Tax Collections (Current + Prior)	Collection Rate %
2013-2014	14,588,083	13,835,432	357,913	14,193,345	97.3%
2014-2015	15,877,868	15,100,219	325,053	15,425,273	97.1%
2015-2016	16,604,411	15,801,233	309,087	16,110,320	97.0%
2016-2017	18,197,306	17,381,982	326,096	17,708,078	97.3%
2017-2018	19,340,628	17,852,491	215,848	18,068,339	93.4%
2018-2019	20,956,616	18,864,228	670,424	19,534,652	93.2%
2019-2020	21,135,510	18,558,613	190,897	18,749,510	88.7%

* Collections as of 3/25/2020 (these amounts do not include taxes collected for debt).

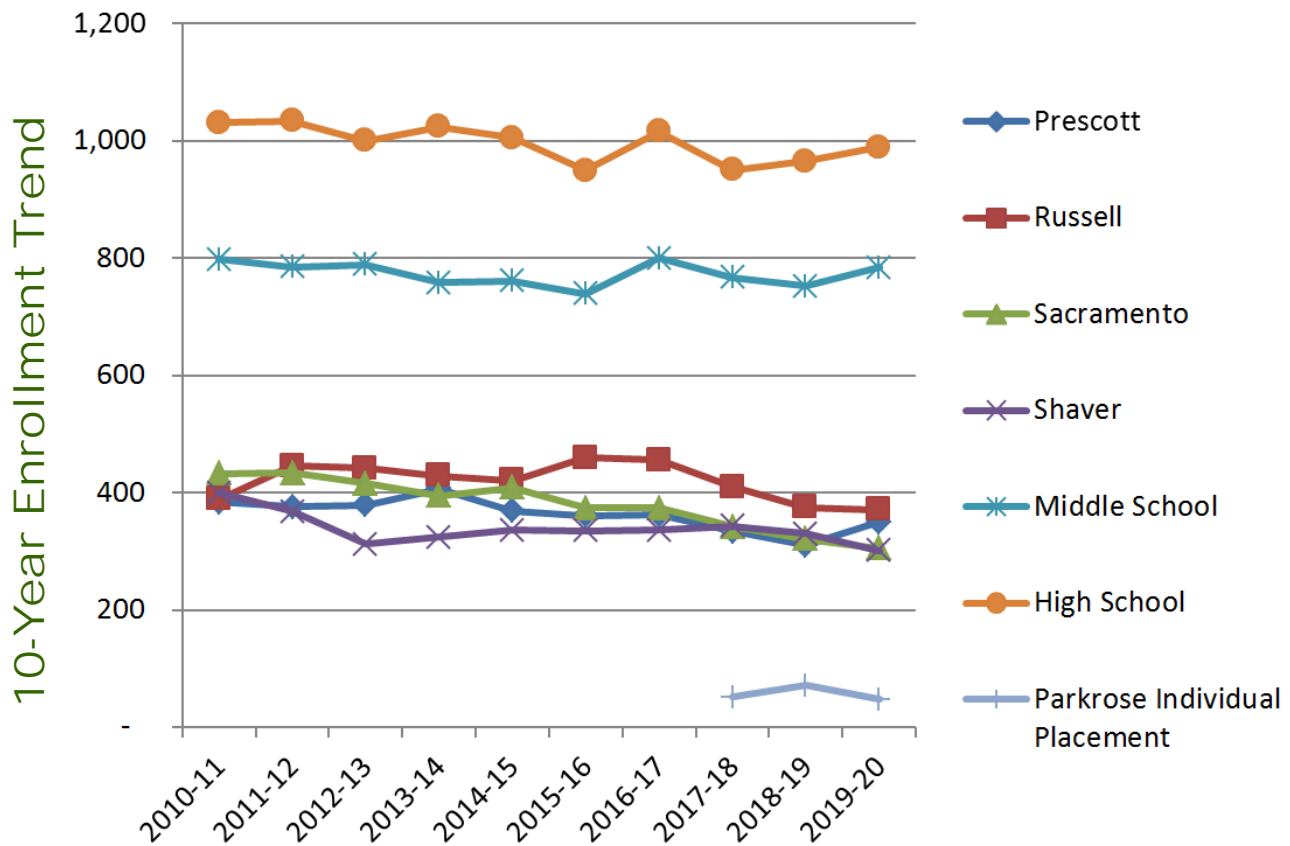
10-Year Enrollment History

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Prescott	384	376	379	407	369	361	362	334	310	350
Russell	389	446	441	429	421	460	456	410	375	371
Sacramento	433	434	416	395	409	374	374	342	321	305
Shaver	400	368	312	324	336	335	336	343	330	301
Middle School	798	785	789	758	761	739	800	767	752	784
High School	1,031	1,034	1,000	1,024	1,005	949	1,016	950	965	989
Parkrose Individual Placement								51	71	47
Enrollment	3,426	3,435	3,443	3,337	3,337	3,301	3,218	3,344	3,197	3,147

Parkrose Individual Placements (PIP) data recorded beginning in FY 2017-2018

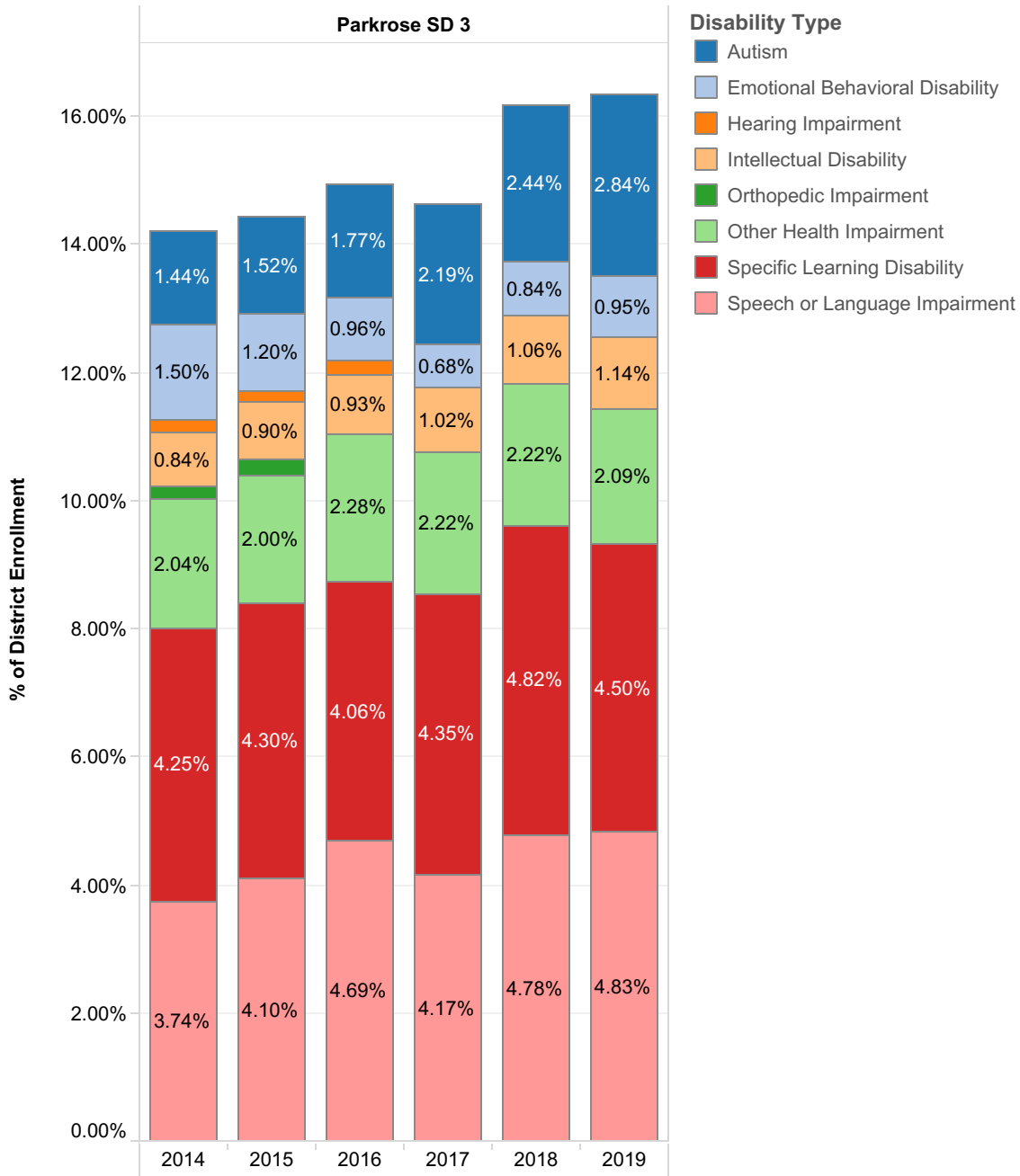
(Kindergarten is funded at .5 ADM)

ADM = Average Daily Membership



Special Education Enrollment Breakdown

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

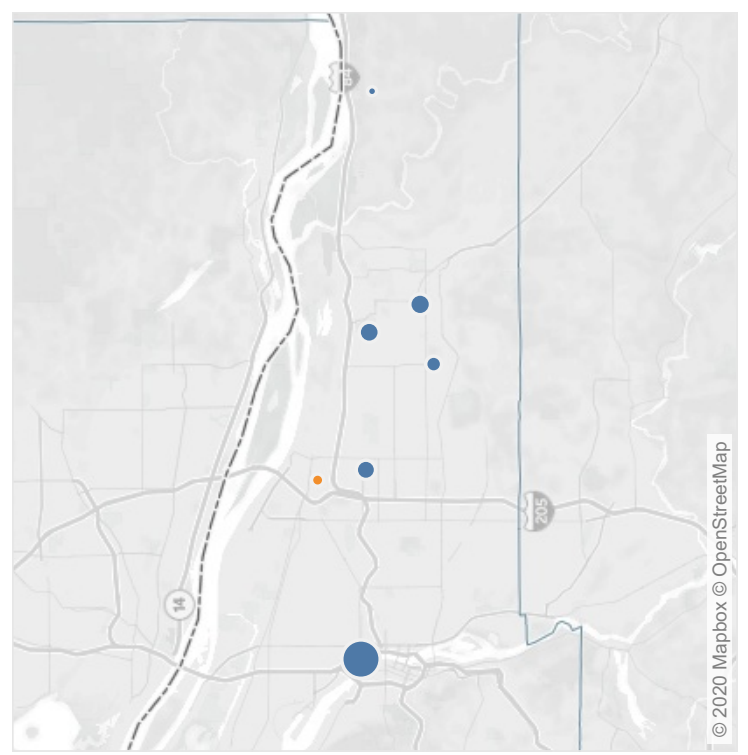


Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment
Centennial SD 28J	Multnomah	6,184	60.30%
Corbett SD 39	Multnomah	1,222	22.75%
David Douglas SD 40	Multnomah	9,996	73.78%
Gresham-Barlow SD 10J	Multnomah	11,846	58.73%
Parkrose SD 3	Multnomah	3,066	75.24%
Portland SD 1J	Multnomah	48,757	33.76%
Reynolds SD 7	Multnomah	11,050	67.27%



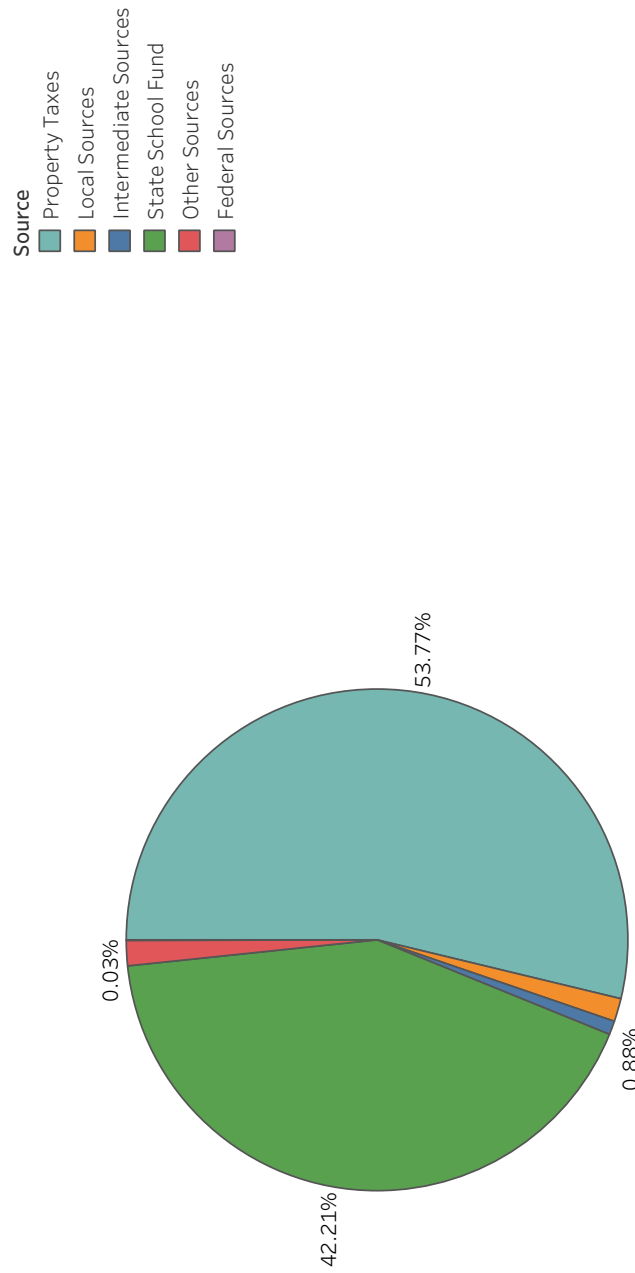
Powered by
FORECASTS
ANALYTICS

Enrollment Data presented is from 2019.

Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

Education in Oregon is funded from a combination of Local, State, and Federal sources. The pie chart below shows the breakdown of the district's revenue between these sources for the district's operating funds for fiscal year 2018.



Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

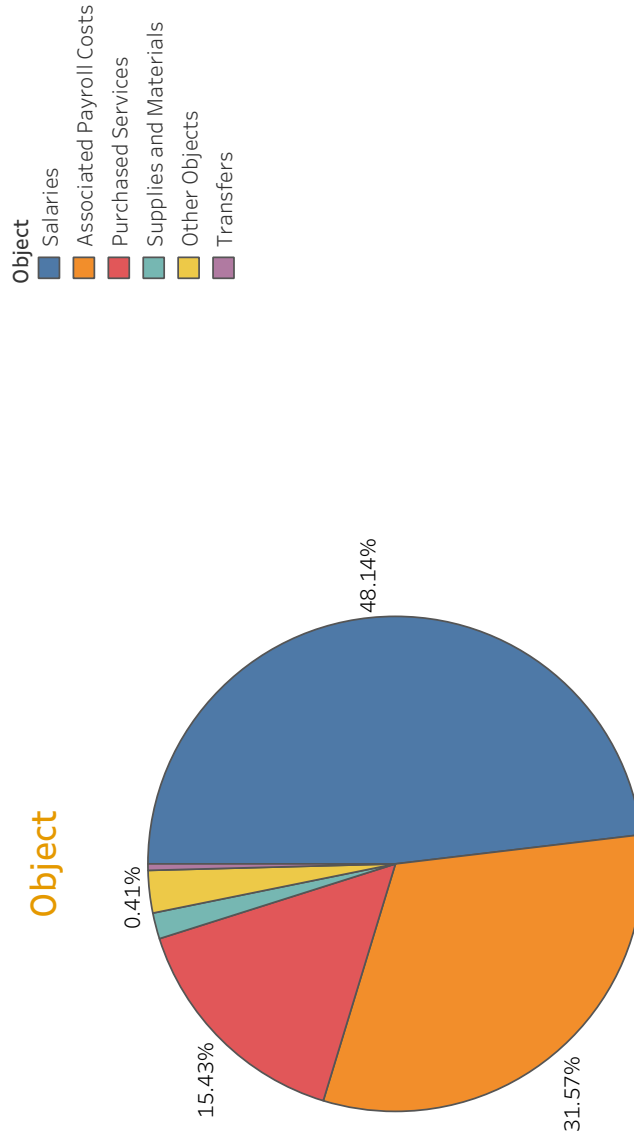
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2018 by Function which shows the general operational areas of spending.



Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?
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Parkrose SD 3 Financial Story

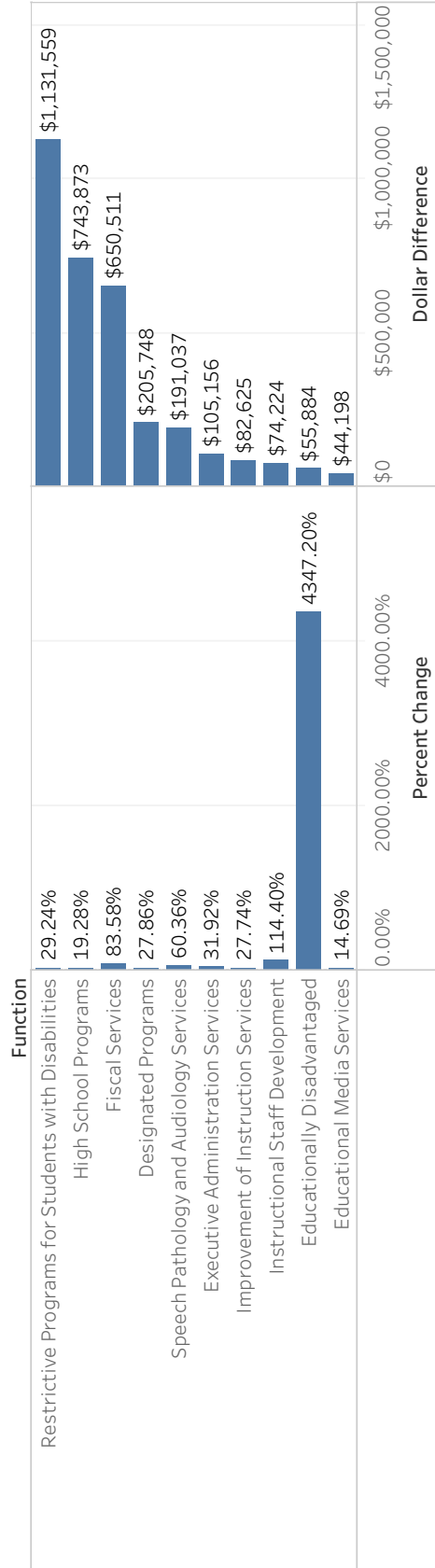
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2018 by Object which shows the types of expenses.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

The ten functions below had the highest percentage increase in spending from 2015 to 2018 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 2015 and 2018 are not displayed.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

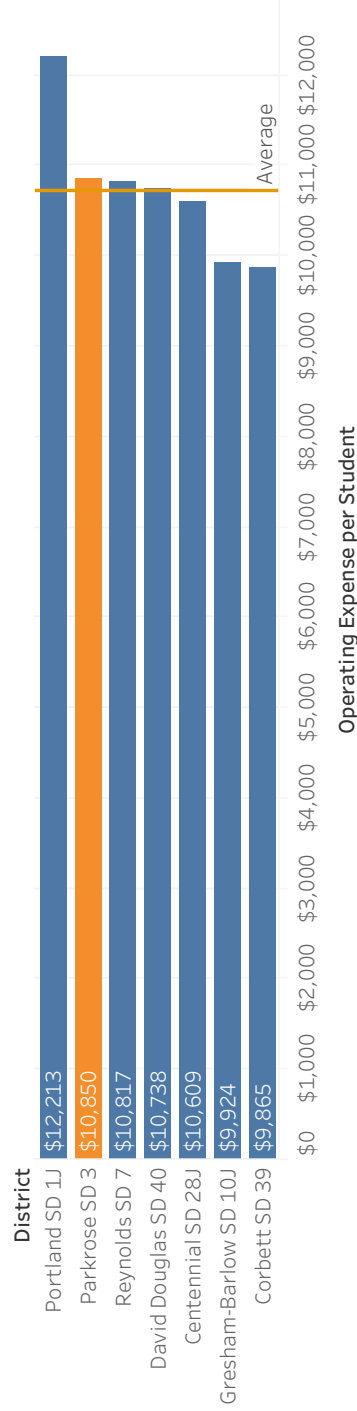
Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit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



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Parkrose SD 3 Financial Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2018 compared to its peers.



Where does our Revenue come from?	Where do our Expenses go (by Function)?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Data Notes

Financial information consists of the actual results from annual financial reports and are obtained from the Oregon Department of Education (ODE) via a records request.

Operating Funds are presented as all expenses from the General Fund (Fund 100)

The **student count** used for the per student calculations represents the fall enrollment counts from DOE - <http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

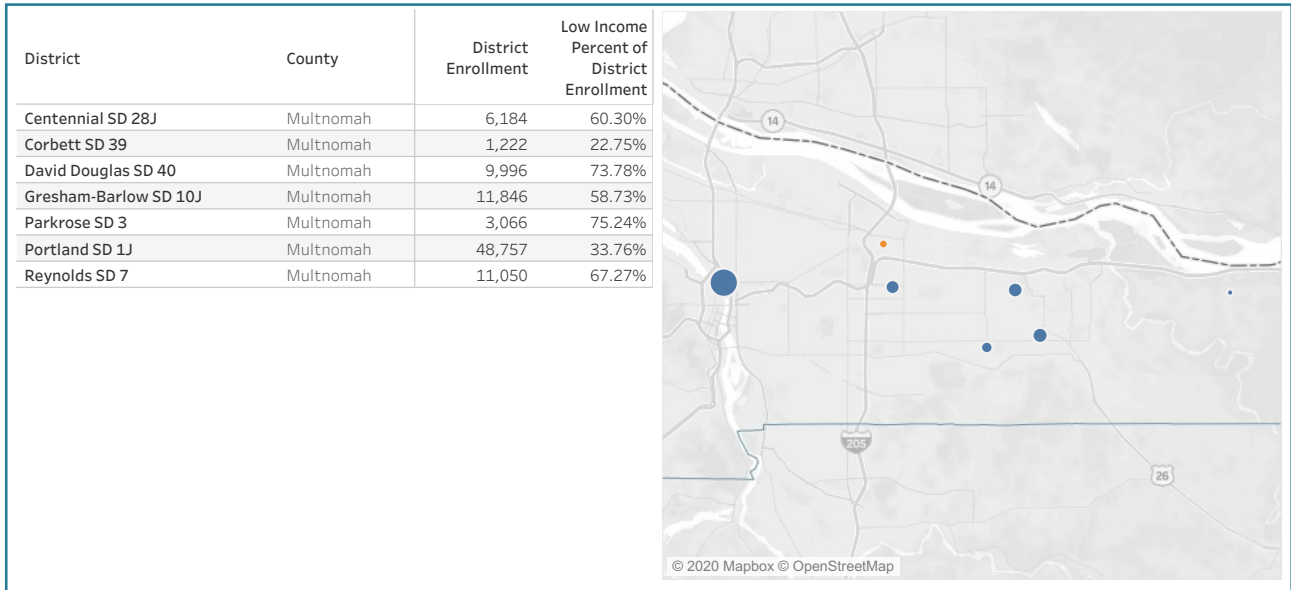
For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>



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

Peer Summary



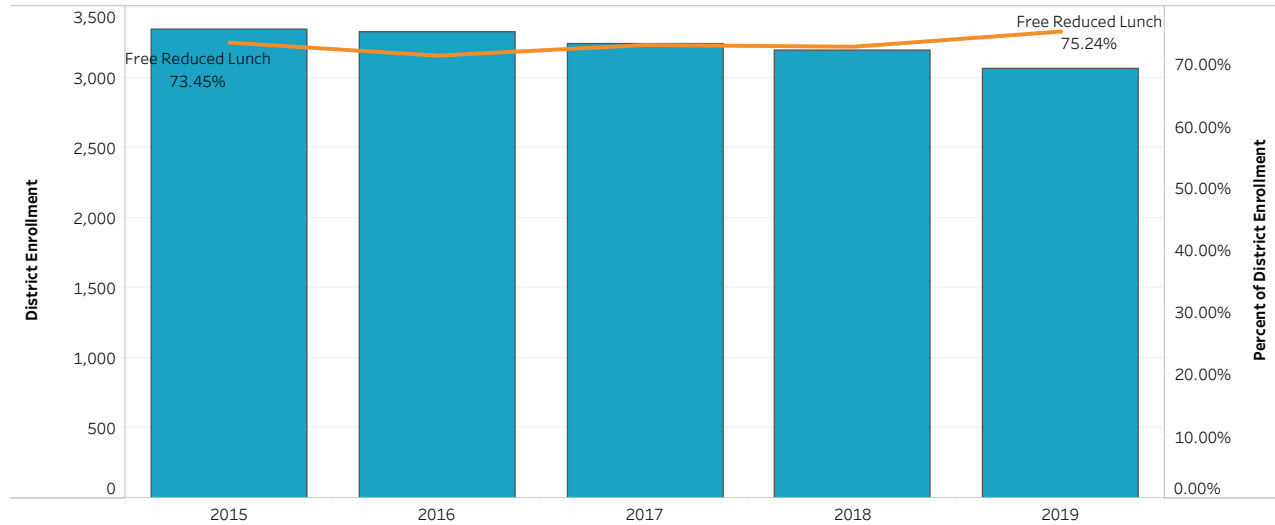
Enrollment data presented is from 2019



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 s..
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Parkrose SD 3 Salary and Staffing Comparison

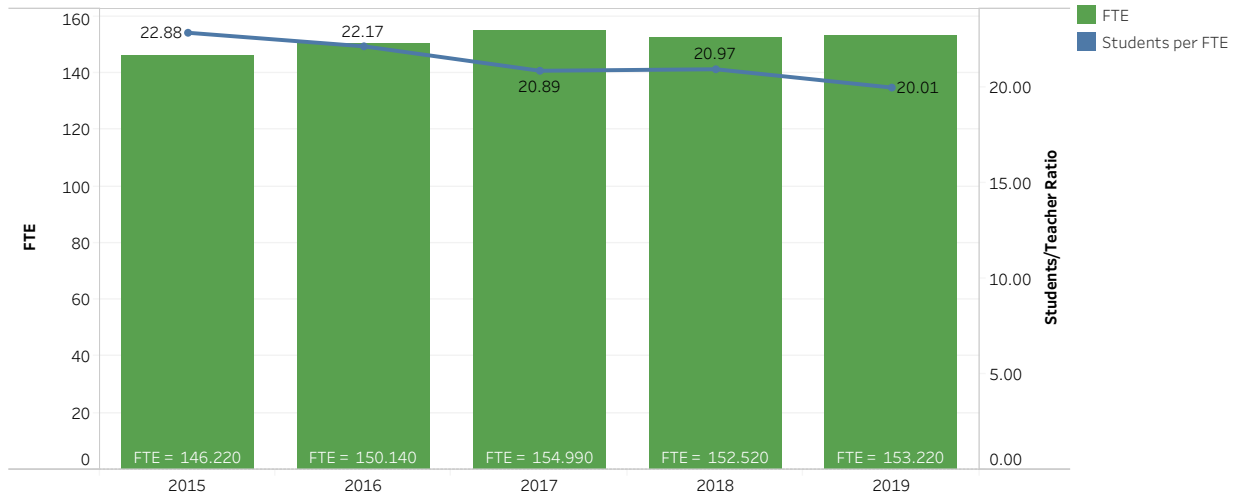
Changes in total enrollment as well as enrollment for subgroups requiring additional support can result in fluctuations in staffing needs.



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 s..
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Parkrose SD 3 Salary and Staffing Comparison

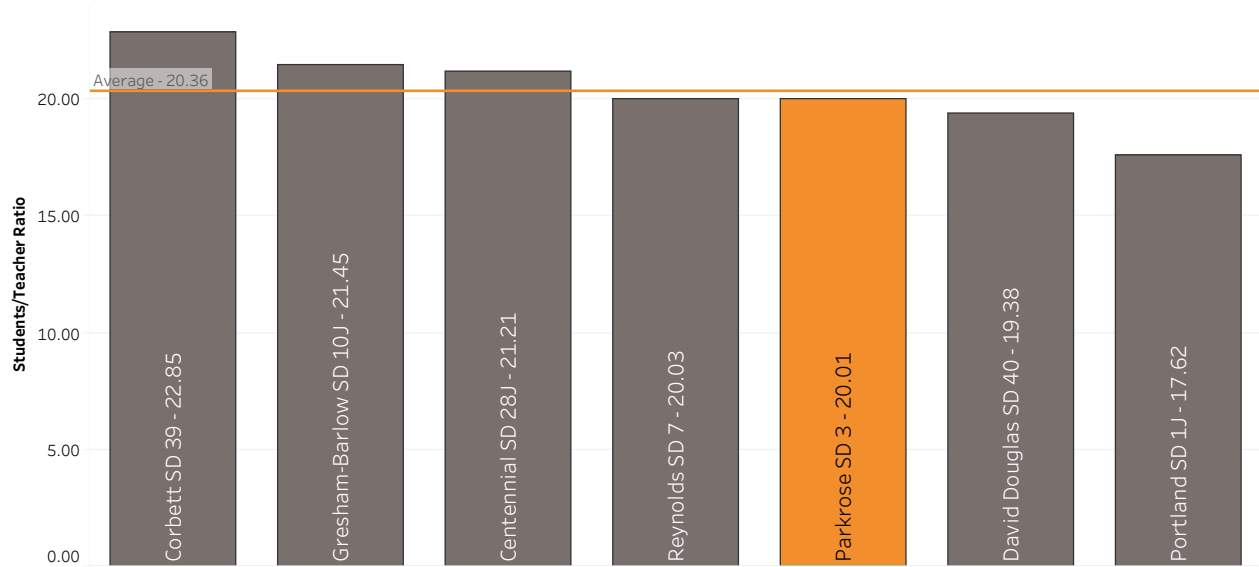
Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



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

2019 - Student per Teacher FTE Comparison

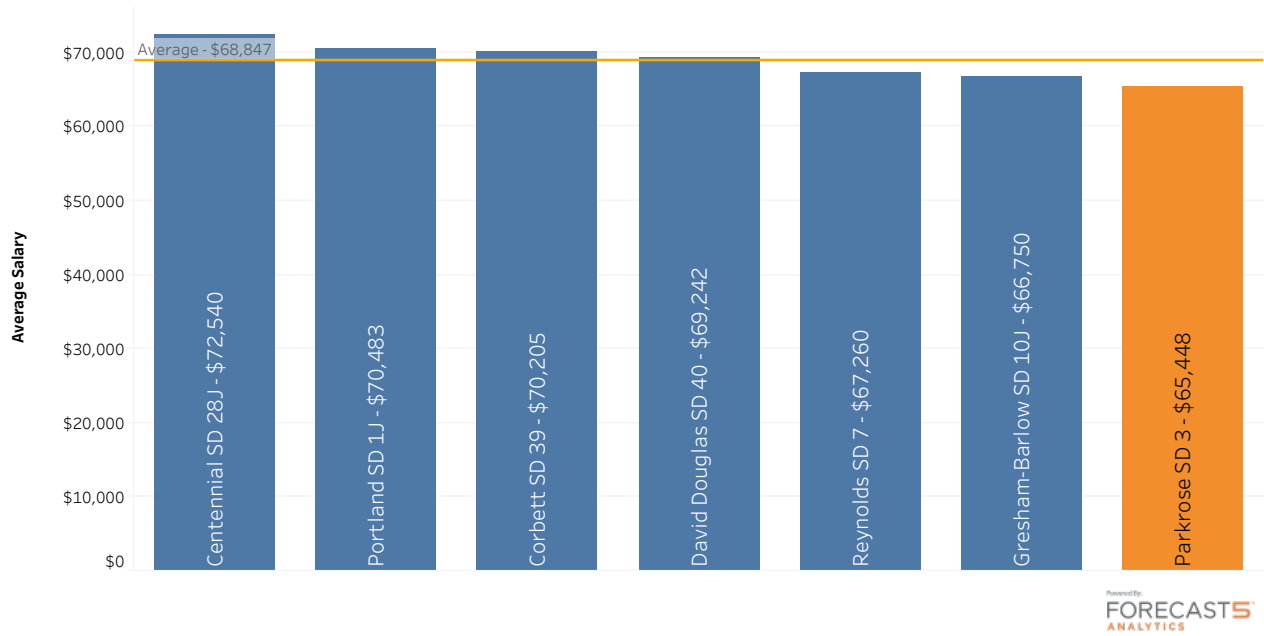


Powered by: FORECAST5 ANALYTICS

What at e..	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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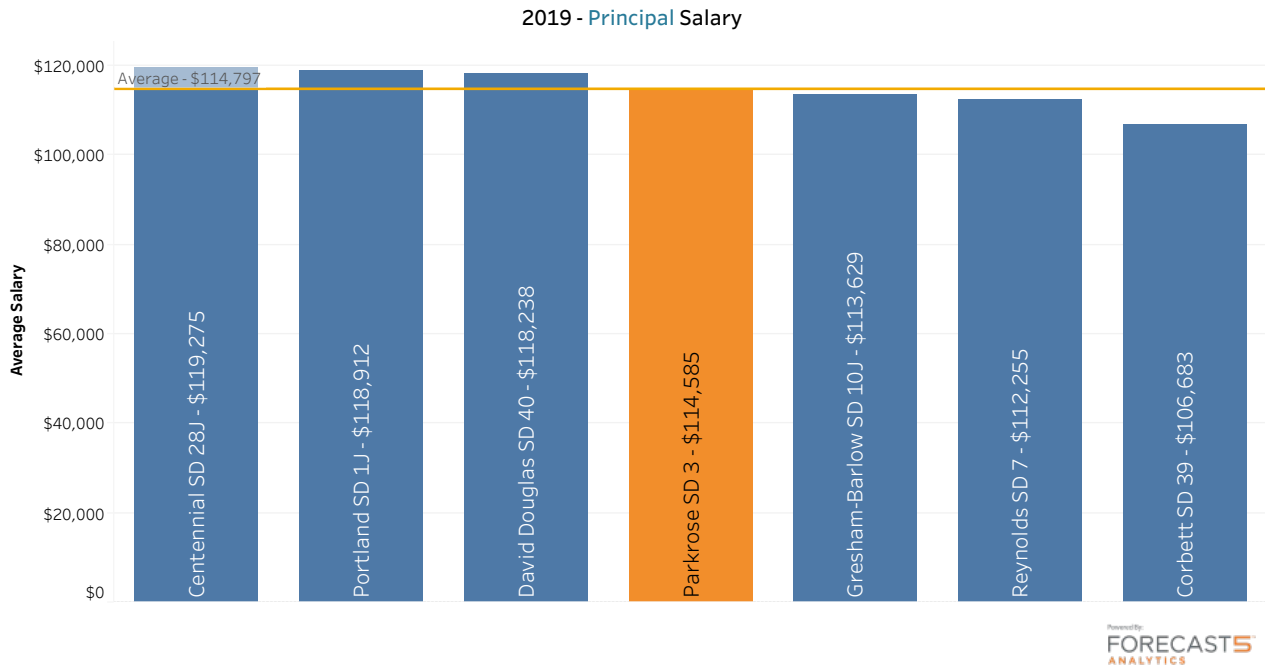
Parkrose SD 3 Salary and Staffing Comparison

2019 - Teacher Salary



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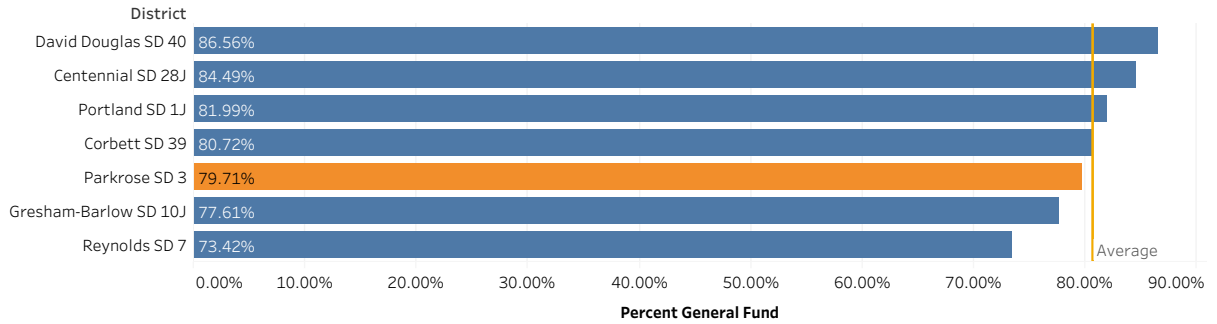
Parkrose SD 3 Salary and Staffing Comparison



What has been the trend in Te..	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 2018.



What has been the trend in Te..	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>.

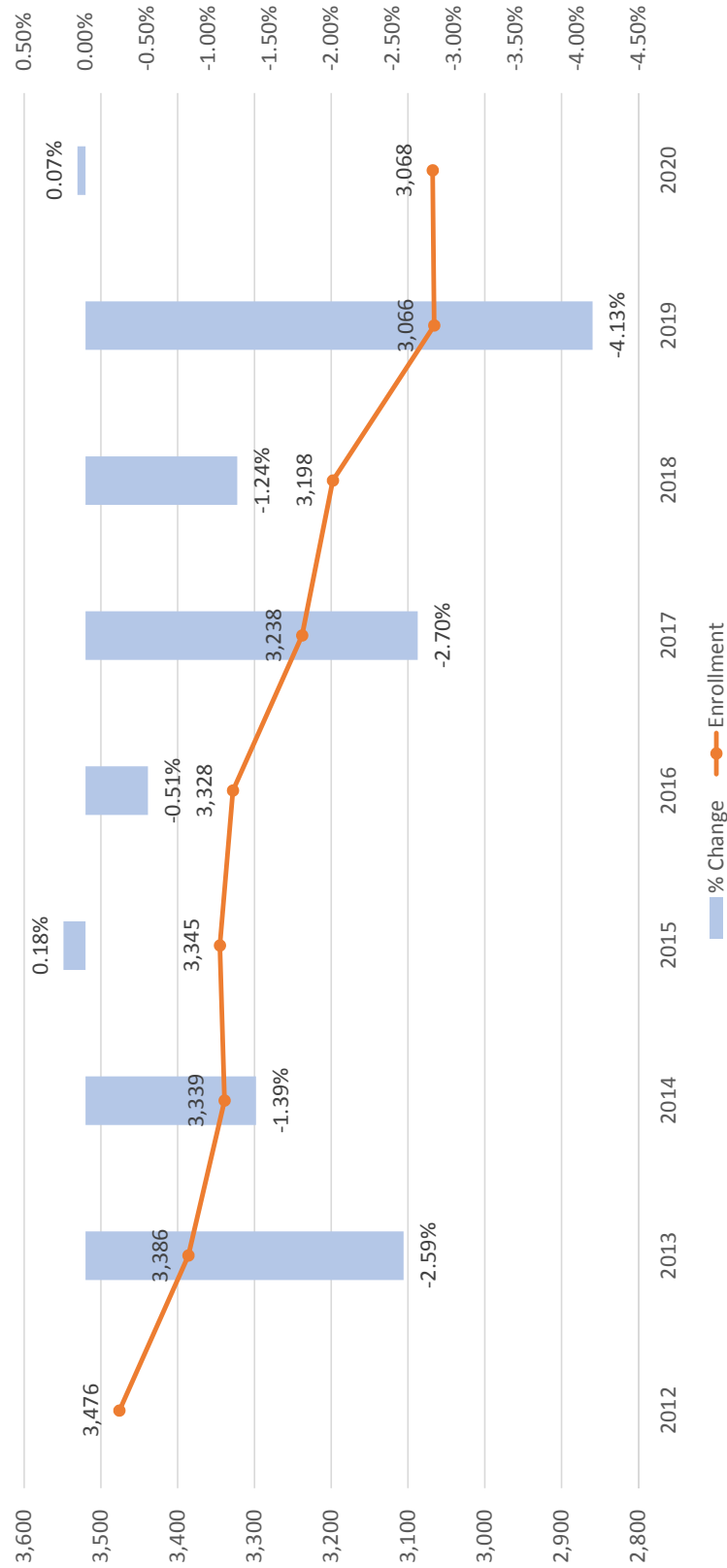
Financial data consists of actual results from annual financial reports submitted annually to ODE. Data is obtained from ODE via a records request.

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 schools have seen the largest changes in enrollments?
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Parkrose SD 3 Enrollment Story

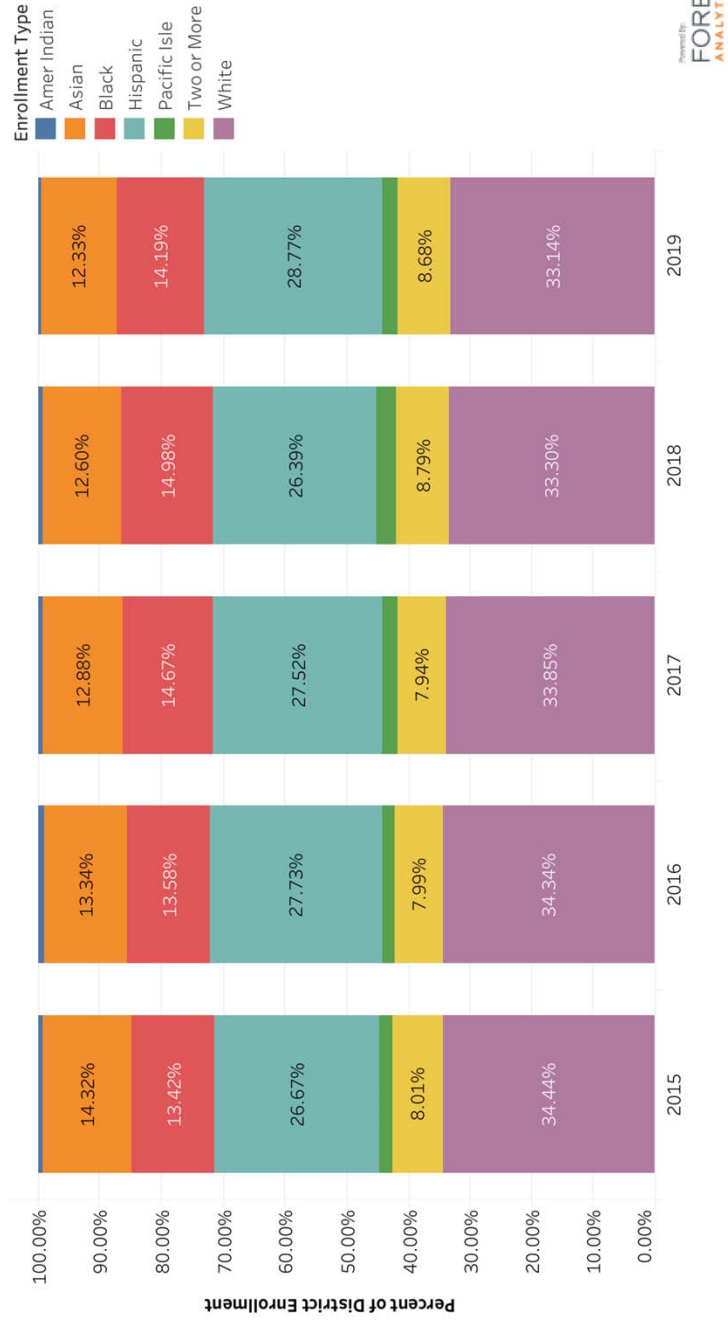
Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last nine years, while the blue bars represent the year-over-year change on the secondary axis.



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 schools have seen the largest changes in enrollments?
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Parkrose SD 3 Enrollment Story

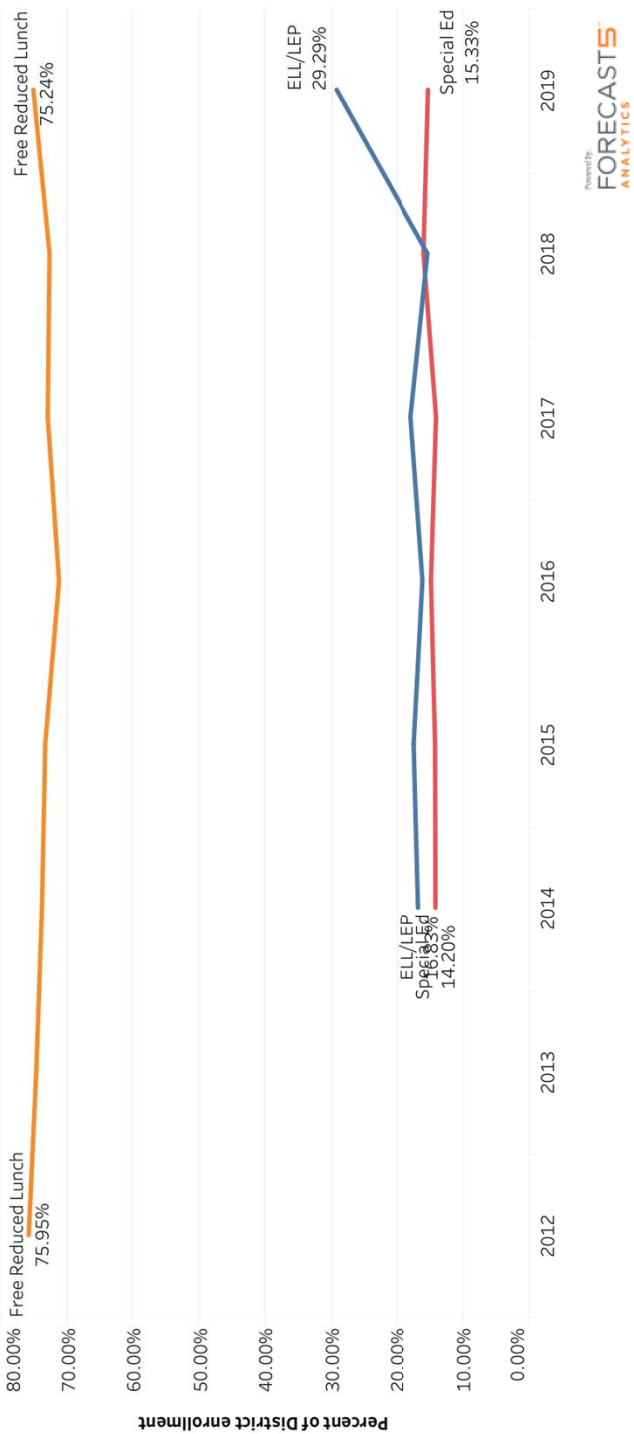
The stacked bars below show the percentage of K-12 students each year by race/ethnicity.



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 schools have seen the largest changes in enrollments?
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Parkrose SD 3 Enrollment Story

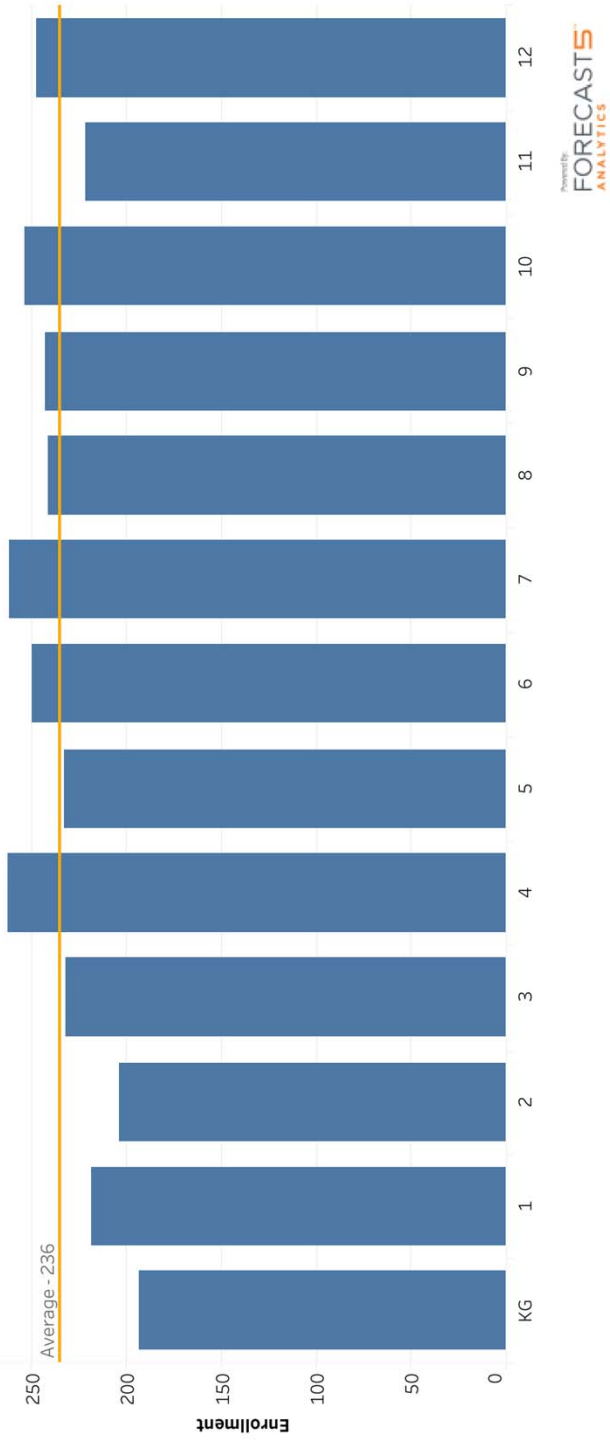
Low income students can require additional support. Certain groups of students can require additional supports. The chart below shows how enrollments for English Language Learners (ELL), low income and special education students have changed over time.



What has been the overall enr..	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?	Data Notes
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Parkrose SD 3 Enrollment Story

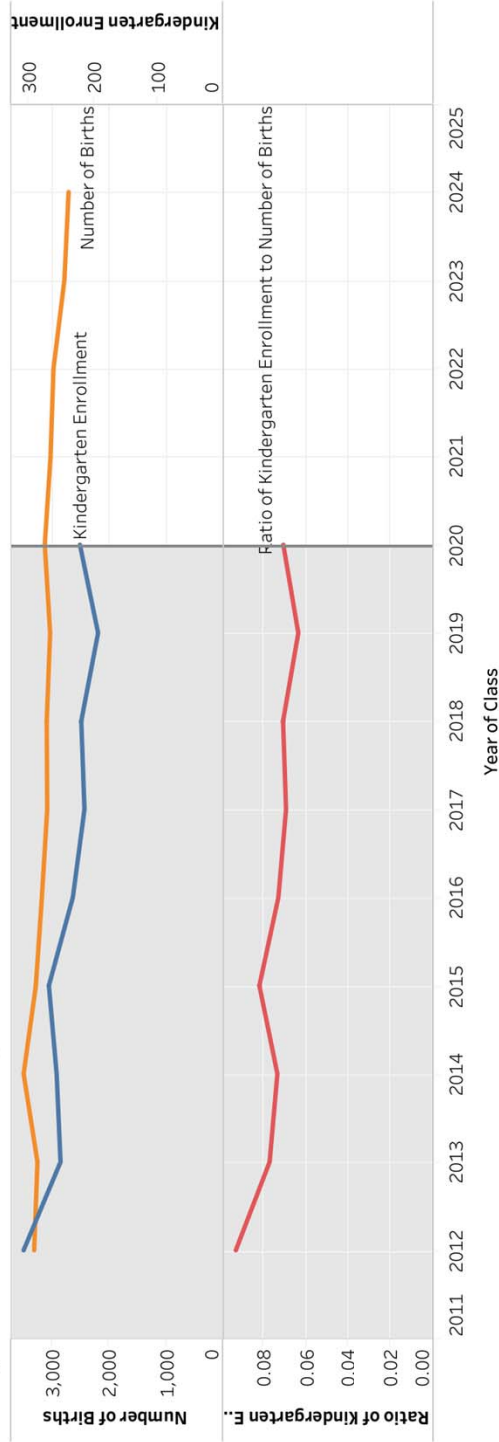
Disproportionately larger or smaller classes can cause staffing challenges as they move through the grades and more so as they move from the elementary buildings to middle school and then high school. Utilize the bar chart below of 2019 enrollment by grade to identify potentially impactful bubbles.



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?	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.

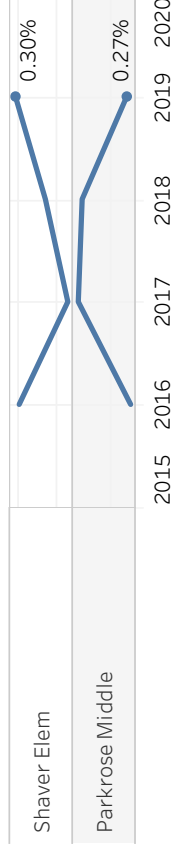


What are the demographic trends?	How are certain subgroup enrollments changing?	Are there enrollment bubbles in certain grades?	What could future Kindergarten classes look like?	What schools have seen the largest changes in enrollments?	Data Notes
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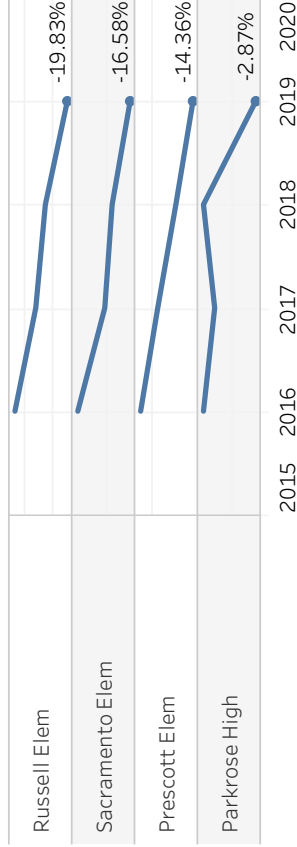
Parkrose SD 3 Enrollment Story

Even if overall district enrollment is stable, fluctuations between buildings can still present staffing challenges. Use the table below to identify which buildings have seen the largest increases and decreases over the last three years (2016 to 2019).

Largest increase in 3 years



Steepest decline in 3 years



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?	Data Notes
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Data Notes

Enrollment data consists of fall counts and demographic breakdowns obtained from the Oregon Department of Education (ODE) - <http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Annual live birth counts by the mother’s home ZIP code are obtained from the Oregon Health Authority - <http://www.oregon.gov/oha/PH/BIRTHDEATHCERTIFICATES/VITALSTATISTICS/BIRTH/Pages/zipcnty.aspx>. ZIP codes used for the district’s birth counts represent all ZIP codes that are represented within the district boundaries, but portions of those codes may also be outside the district.

Live births are offset six years to compare to kindergarten enrollments for comparative purposes

For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>

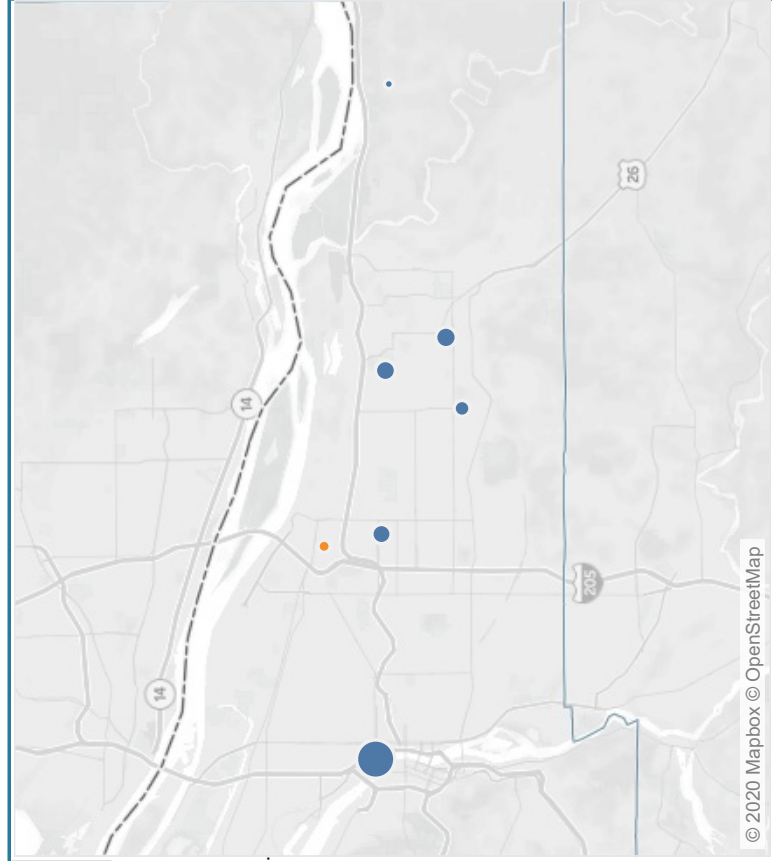


Peer Summary	What have been the enrollment trends in certain subgroups?	How are the district's students performing overall?	How does overall district performance compare?	How do disadvantaged students perform in ELA?	How do disadvantaged students perform...
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Parkrose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

Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment
Centennial SD 28J	Multnomah	6,184	60.30%
Corbett SD 39	Multnomah	1,222	22.75%
David Douglas SD 40	Multnomah	9,996	73.78%
Gresham-Barlow SD 10J	Multnomah	11,846	58.73%
Parkrose SD 3	Multnomah	3,066	75.24%
Portland SD 1J	Multnomah	48,757	33.76%
Reynolds SD 7	Multnomah	11,050	67.27%



© 2020 Mapbox © OpenStreetMap

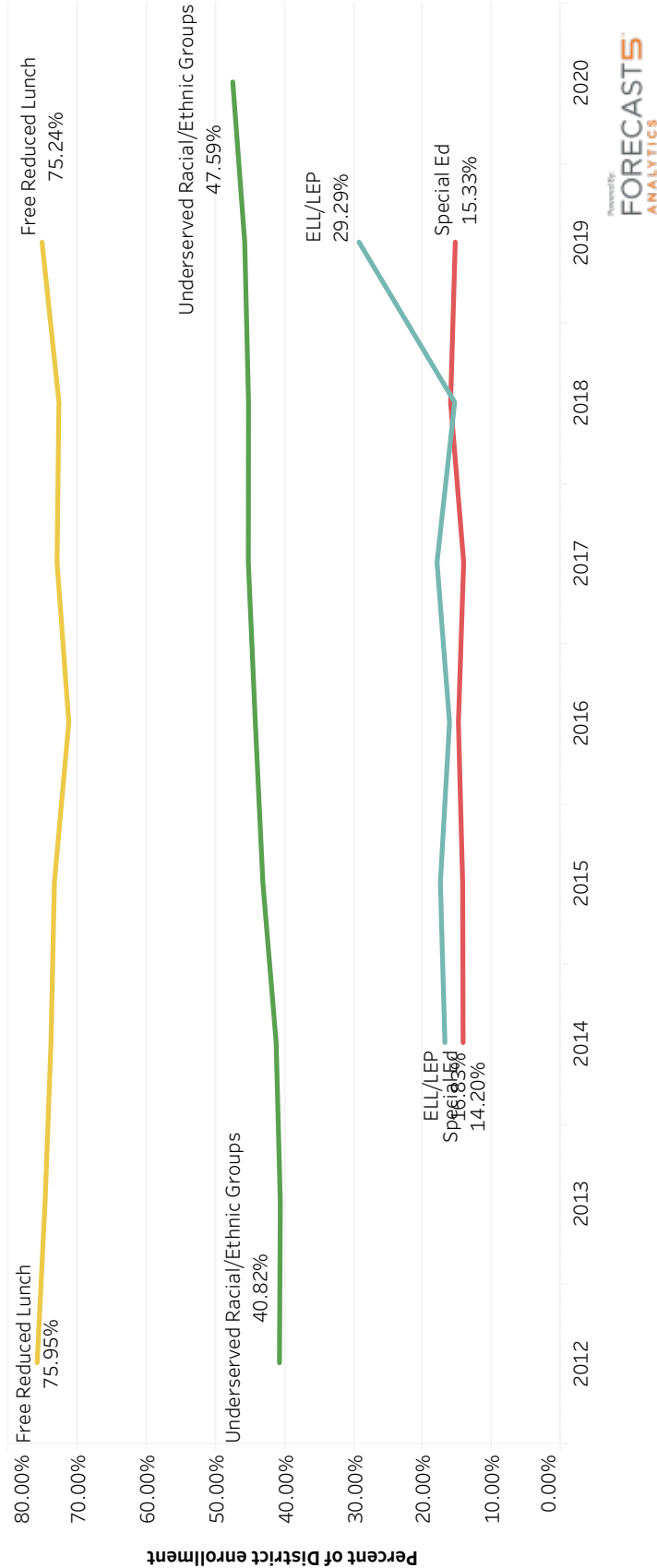
Powered by
FORECASTS
ANALYTICS

Enrollment Data presented is from 2019.

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?	How do disadvantaged students perform...
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Parkrose SD 3 Equity Story

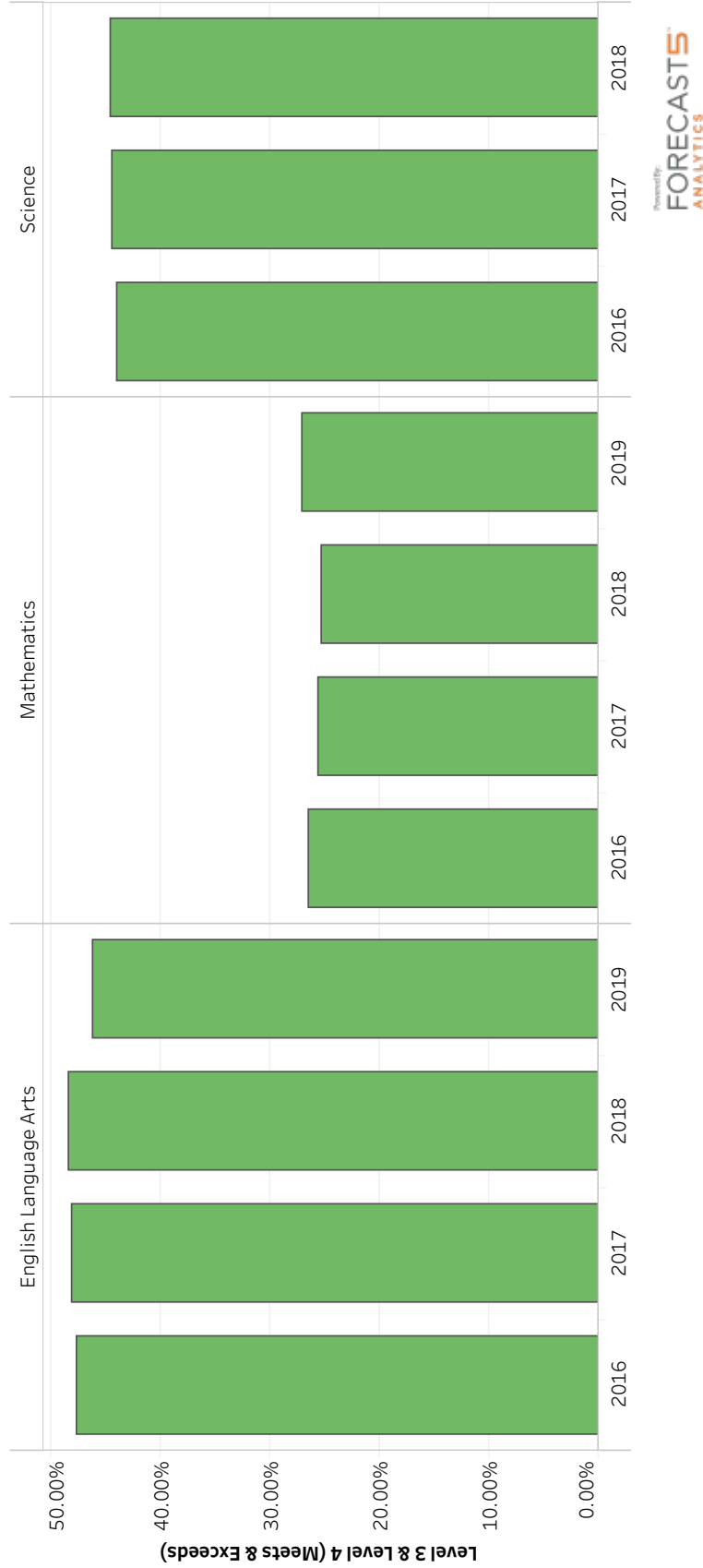
The chart below shows how enrollment for low income, English Language Learner (ELL), special education and students of underserved racial/ethnic groups have changed over time. The Oregon Department of Education (ODE) defines underserved race/ethnic groups as: American Indian/Alaska Native, Black/African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

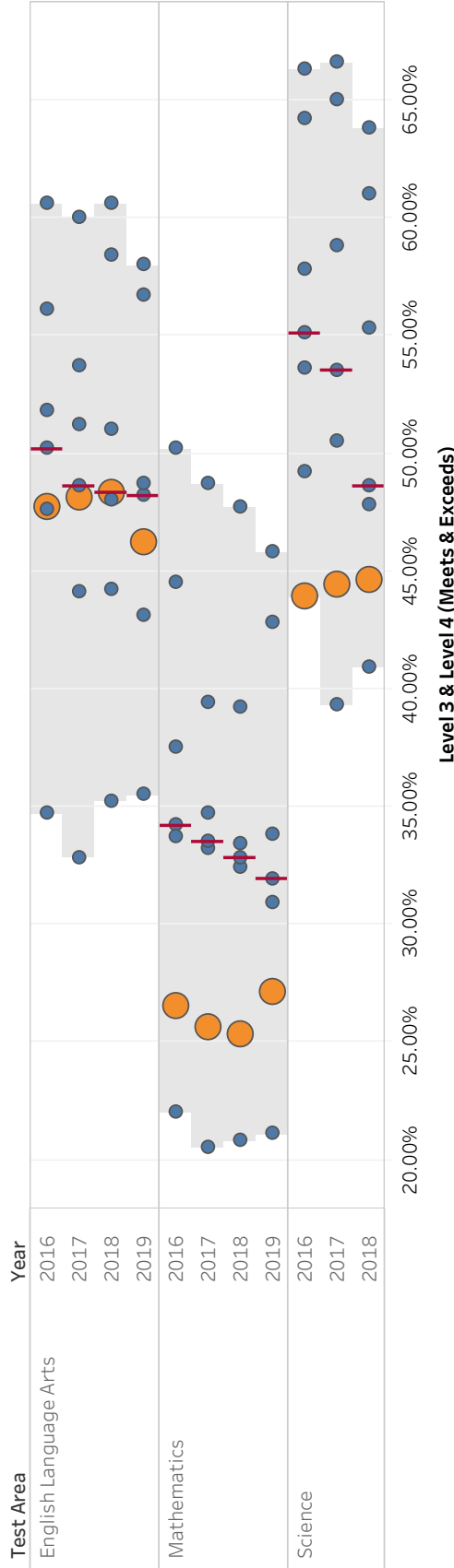
Students are tested in grades 3-8 and 11 for ELA and Math and in grades 5, 8 and 11 for Science. The results below represent the percentage of students across All Grades that met or exceeded their applicable grade level standards.



Peer Sum ma..	How 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?	How do disadvantaged students perform in ELA?
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Parkrose SD 3 Equity Story

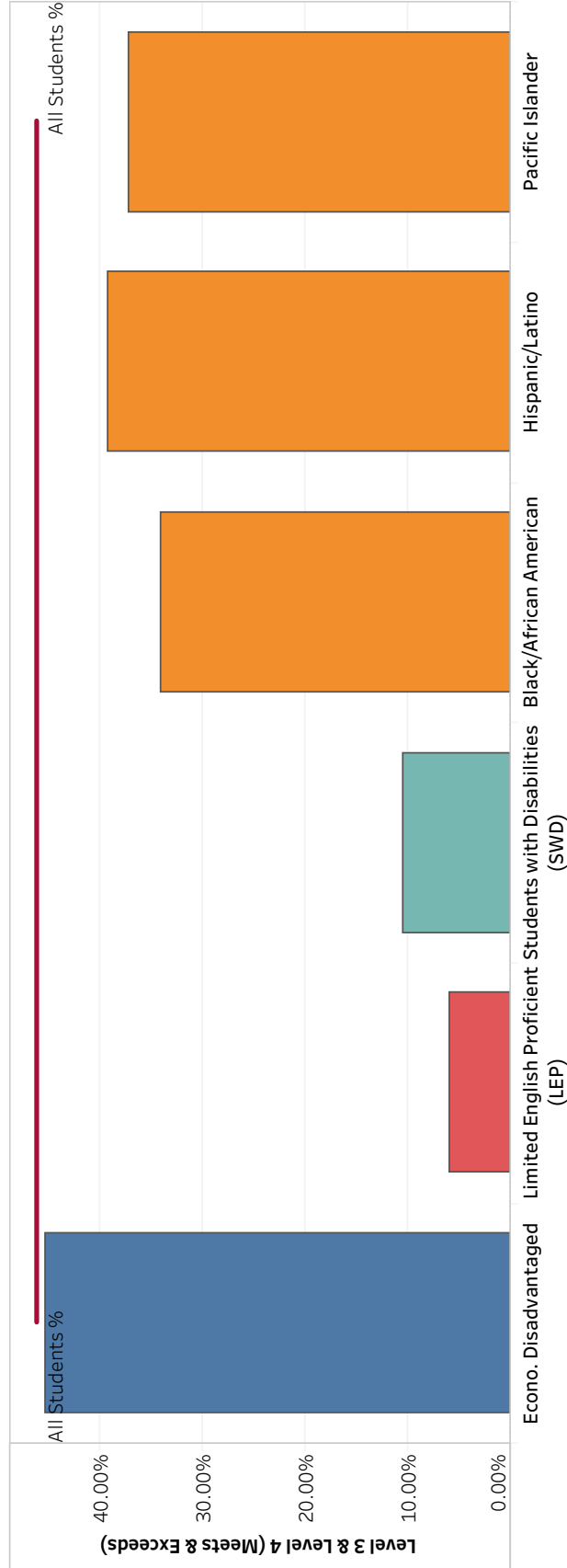
Simply comparing pass rates from year to year does not tell the full story of how students are doing. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in ELA, Math and Science performance in relation to the District's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

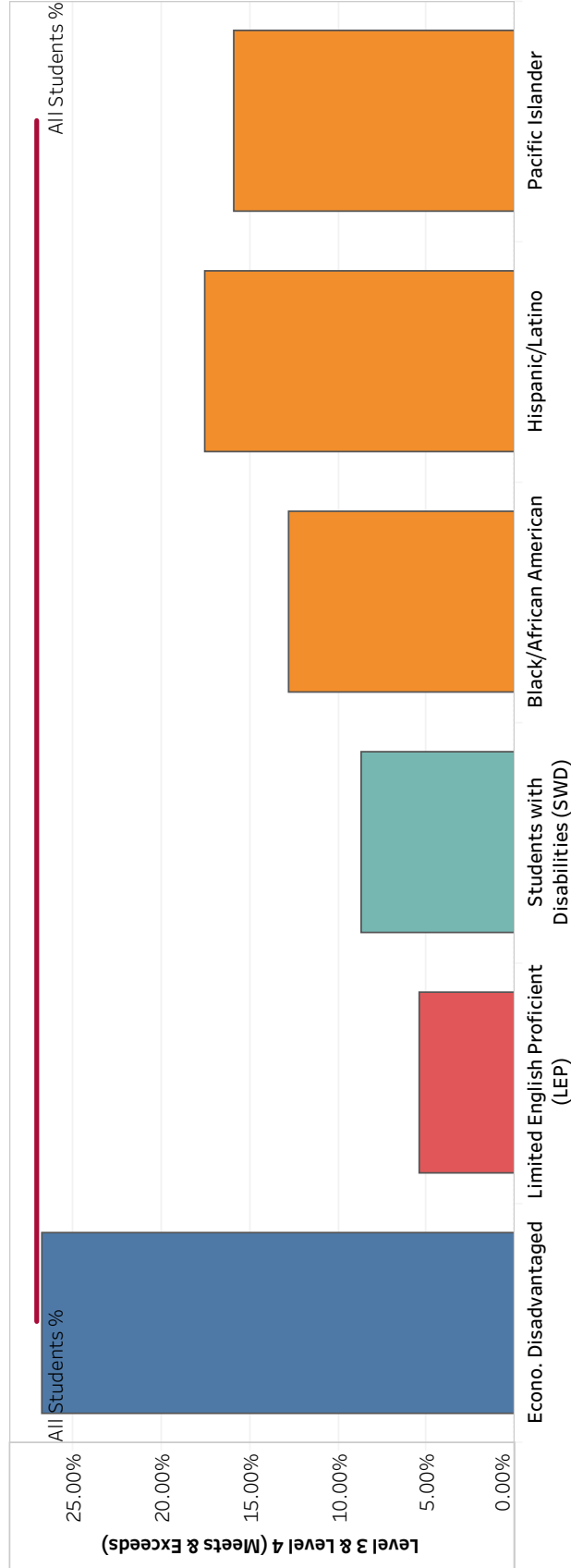
The chart below compares the 2019 All Grades English Language Arts performance of certain disadvantaged student groups to the district's All Students All Grades score.



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?	Are the district's disadvantaged ..
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Parkrose SD 3 Equity Story

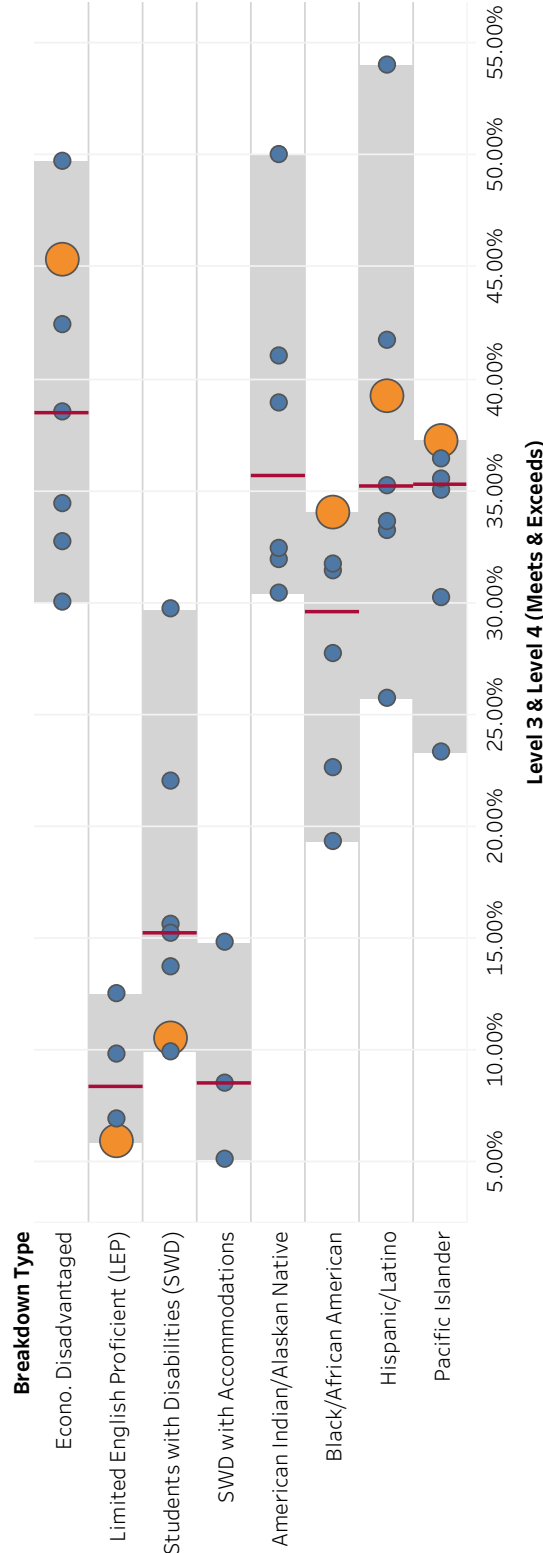
The chart below compares the 2019 All Grades Mathematics performance of certain disadvantaged student groups to the district's All Students All Grades score.



How does ove..	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?	Are the district's 's disa..
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Parkrose SD 3 Equity Story

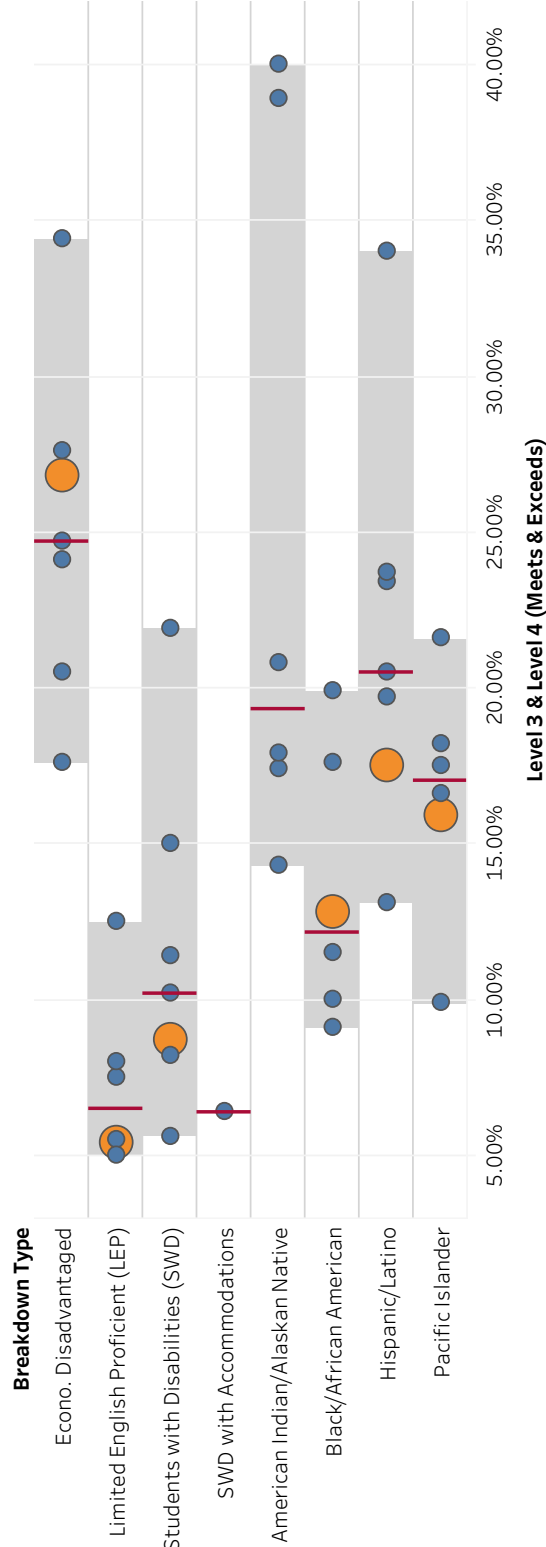
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2019 English Language Arts performance for certain disadvantaged subgroups in relation to the District's peers.



How do disadvantaged students perform in Math?	How do disadvantaged students' ELA test results compare?	How do disadvantaged students' Math test results compare?	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's...
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Parkrose SD 3 Equity Story

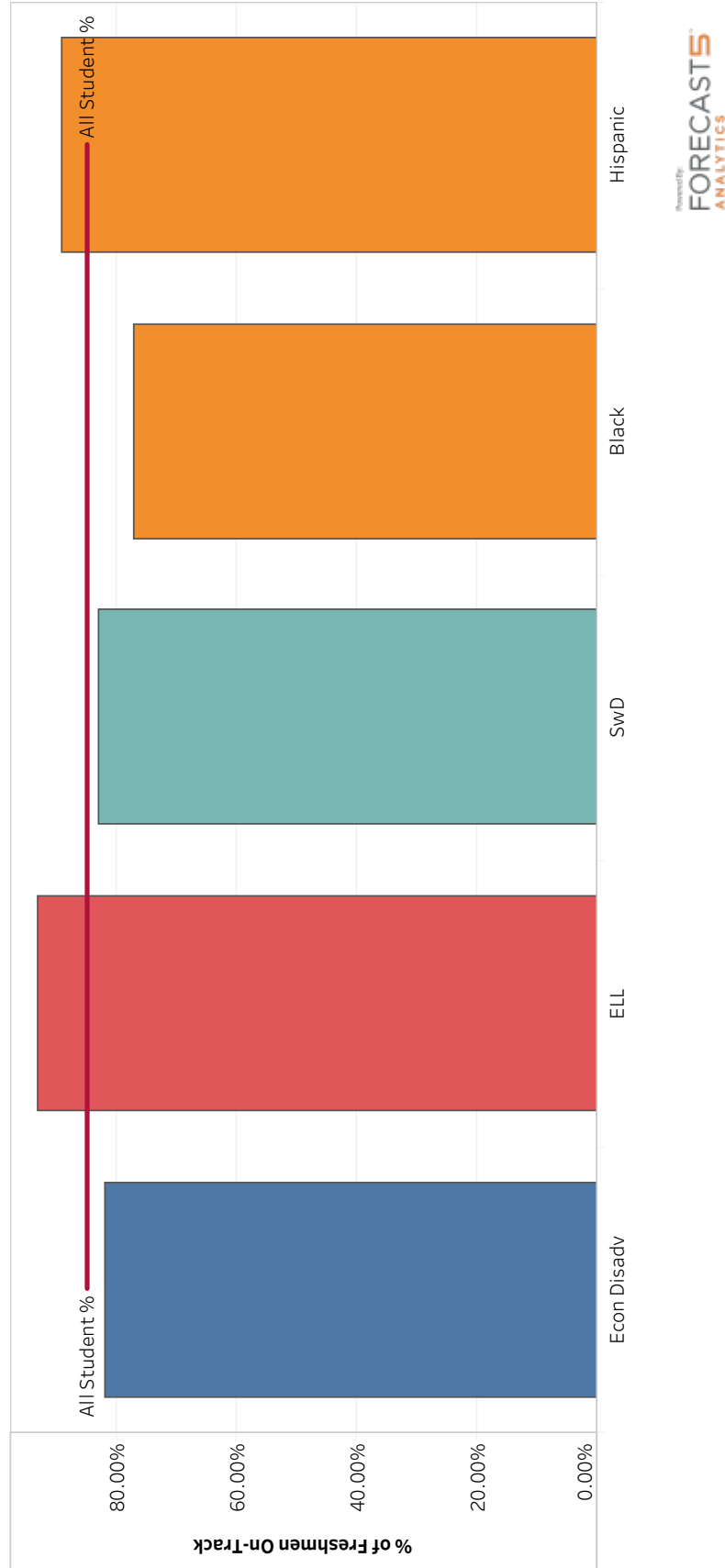
This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze 2019 Mathematics performance for certain disadvantaged subgroups in relation to the District's peers.



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 do the district's Freshmen On-Track and Graduation rates compare?	How does the di..
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Parkrose SD 3 Equity Story

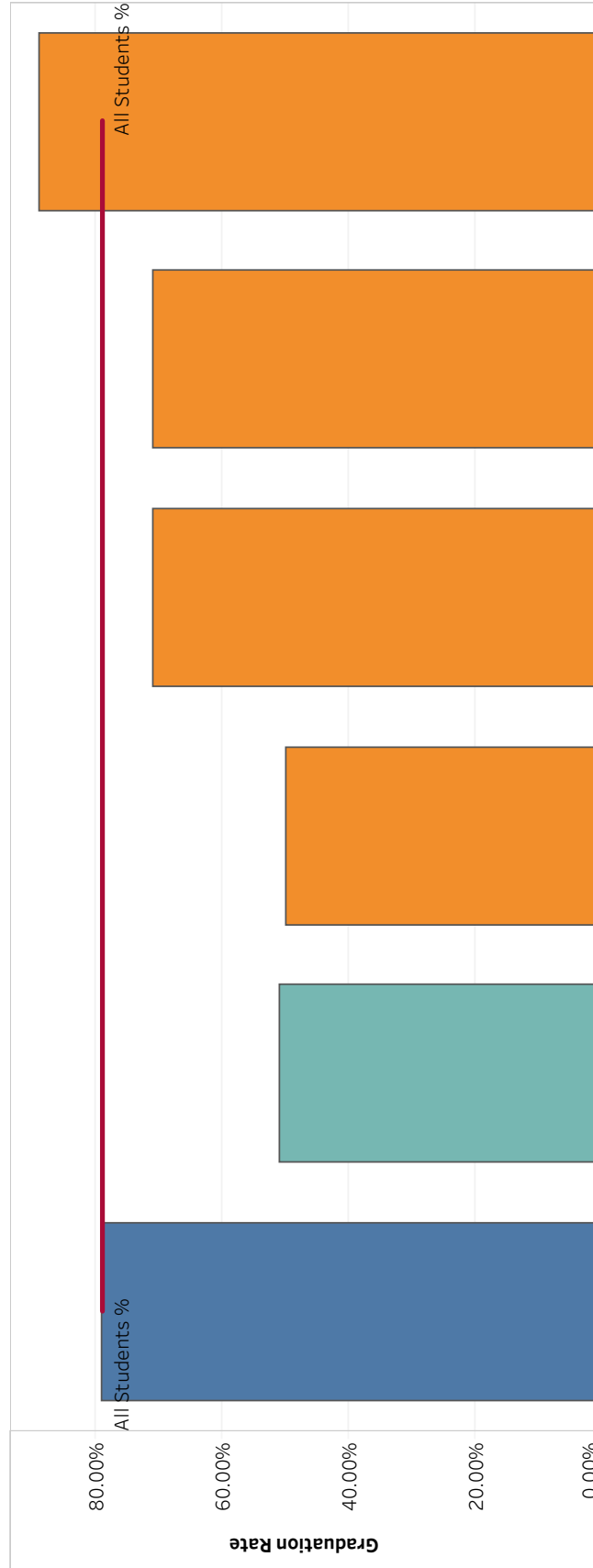
In 2019 Students who earn at least 25% of the credits required for a regular diploma by the end of their freshmen year are considered **On-Track to Graduate**.



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 do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

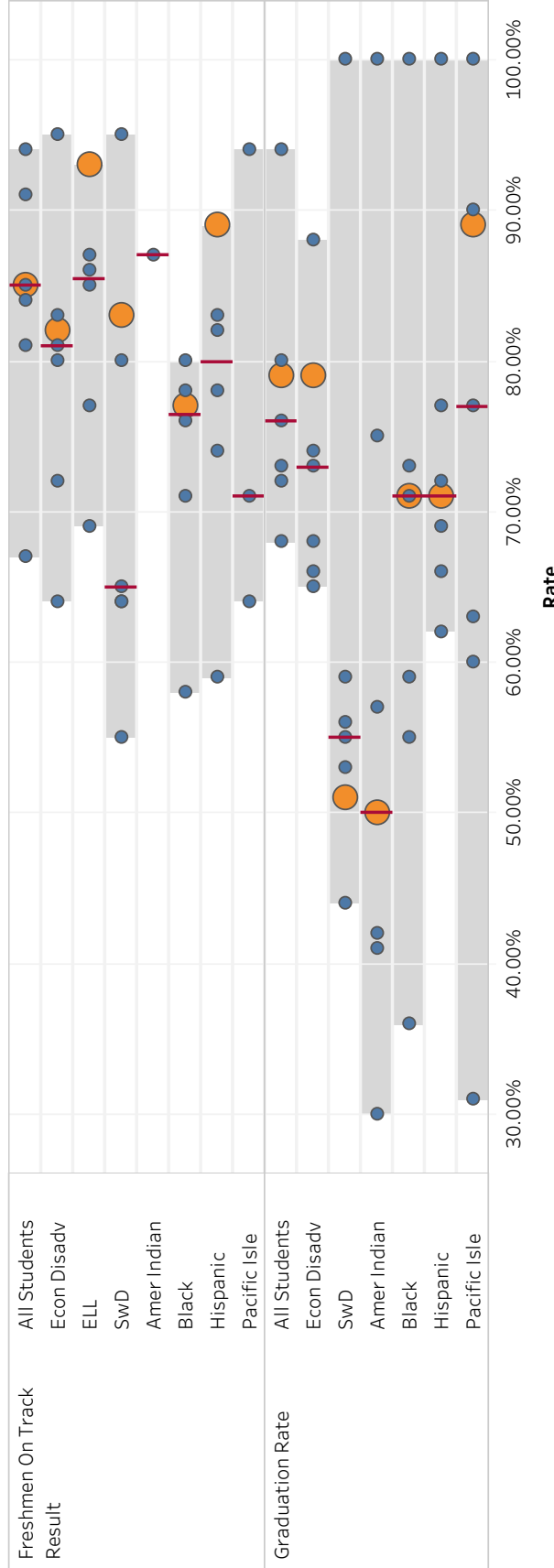
In 2018 Students who earn a standard diploma within four years of entering high school are considered to have graduated on time.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Parkrose SD 3 Equity Story

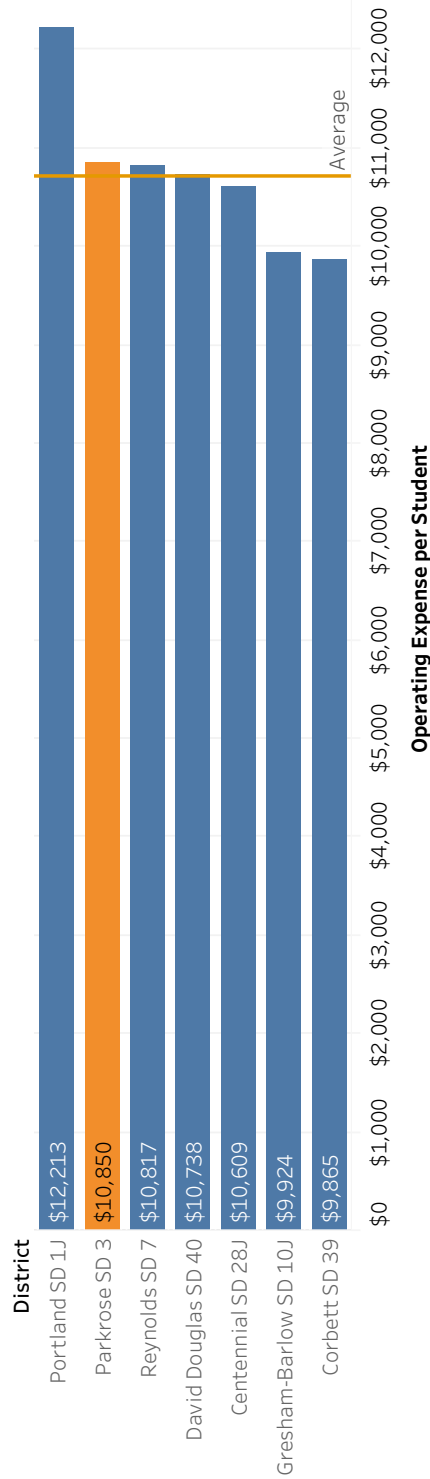
This visual shades the ranges of rates in the peer group for 2018 to 2019, displays the median as a hashmark and the District in Orange to analyze the rates in relation to the District's peers.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	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 2018 compared to its peers.



How do disadvantaged students' Ma..	Are the district's disadvantaged freshmen on-track?	Are the district's disadvantaged high schoolers graduating on time?	How do the district's Freshmen On-Track and Graduation rates compare?	How does the district's per student spending compare?	Data Notes
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Data Notes

Financial information consists of the actual results from annual financial reports and are obtained from the Oregon Department of Education (ODE) via a records request.

Operating Funds are presented as all expenses from the General Fund (Fund 100)

Enrollment data consists of fall counts and demographic breakdowns obtained from the Oregon Department of Education (ODE) -

<http://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Assessment results represent data from the Smarter Balanced assessments and are obtained from the Oregon Department of Education (ODE) -

<http://www.oregon.gov/ode/educator-resources/assessment/Pages/Assessment-Results.aspx>

Freshmen On-Track and Graduation Rates from the 2018 School Report Card data are obtained from the DOE website - <https://www.oregon.gov/ode/reports-and-data/Pages/School-Report-Cards.aspx>

For more detailed analytics of this data visit the 5Sight home page: <https://5share.com/5sight/home.html>

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Legal Publications

The following publications are a legal record of publications and announcements, notices and meeting minutes as required for the 2020-2021 Budget.



10636 NE Prescott Street
Portland, Oregon 97220
t: 503.408.2100
f: 503.408.2140
www.parkrose.k12.or.us

NOTICE OF BUDGET COMMITTEE MEETINGS – PARKROSE SCHOOL DISTRICT PROPOSED BUDGET FOR FY 2020-2021

The Multnomah County School District #3 / Parkrose School District will hold a public meeting to discuss the budget for the fiscal year *July 1, 2020 to June 30, 2021*. Please note that in light of the COVID-19 state-wide restrictions and in keeping with the Governor's recommendation for social distancing to reduce the spread of the coronavirus, the meeting of the Parkrose School District Budget Committee will be conducted online rather than in-person. Please use the following link for the live-stream feed during the meeting:

<https://us02web.zoom.us/j/86761900183?pwd=Mnc3VUUxb0tIUUovaVAvUXVFBGhoZz09>

With respect to the social distancing recommendation, the Budget Committee will only accept written comment or testimony for the May 13, 2020 meeting. Please submit comment or testimony electronically via email to tami_booth@parkrose.k12.or.us. All public comments submitted by 4:00pm on May 13, 2020 will be presented to the Budget Committee.

The meeting will take place on the following dates:

May 13, 2020 6:30 pm – 1st Budget Meeting

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may attend the virtual meeting and submit public comment or testimony on the proposed programs with the Budget Committee.

Additional Budget meetings if needed are scheduled for:

May 27, 2020 6:30 pm -

<https://us02web.zoom.us/j/84889494167?pwd=SVBSOFNPdEZa2JWNnBFQkZER0Z2UT09>

June 3, 2020 6:30pm -

<https://us02web.zoom.us/j/84797021162?pwd=NEITYINaQ1JiMVRKZkExSDMzazdZZz09>

A copy of the budget can be obtained after 6:30pm on May 13, 2020 at <https://www.parkrose.k12.or.us/> (At the district webpage, select Departments, then select Business Services, then District Budget). 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).

Sharie Lewis, CPA
Budget Officer



Every child reads, thinks critically, and graduates ready for college and career.

Parkrose School District is an equal opportunity educator and employer.

GLOSSARY – Fiscal Year 2021

Accounting System

The total structure of records and procedures which recognize, classify record, summarize and report financial information of a government at its various component levels.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Adopted Budget

Financial plan adopted by the governing body for the fiscal year or budget period.

Ad Valorem Tax

A property tax computed as a percentage of the value of taxable property, based on the assessed value.

Appropriation

A legal authorization granted by the governing body to make expenditures and to incur

obligations for specific purposes. Appropriations lapse each fiscal year.

Appropriation Level

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget

The budget that has been approved by the budget committee, which is submitted to the governing board for adoption.

Assessed Value

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value – MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

ADM

Average Daily Membership. Student enrollment calculated for funding by the State.

ADMw

Average Daily Membership Weighted.

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

An interest-bearing promise to pay a specified sum of money – the principal amount – due on a specific date.

Budget

A one-year plan of financial operation. This plan includes estimates of financial resources and details of tentative commitments of uses (expenditures) of these resources in an equal amount. The budget is proposed by management, reviewed and approved by a budget committee and adopted by the governing body.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budget Message

Written explanation of the proposed budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

GLOSSARY – Fiscal Year 2021

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
- 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.

GLOSSARY – Fiscal Year 2021

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 Principals (GAAP)

Uniform minimum standards of 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 program or other expenditure activity designed by the grantor.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching.

Levy

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Line-item Budget

The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local Government

Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

Non-consumable Supplies

Expenditures for items that are “equipment like” but which fail one or more of the criteria for classification as capital outlay which have a useful life of greater than one year and less than \$5,000.

Object/Object Class

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, associated payroll costs, purchased service, materials and supplies, capital outlay, and debt service.

Program

A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes

Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied under local option authority, or levied to repay bonded debt.

Proposed Budget

The initial budget 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 measure such as taxes, special assessments and service charges always require ordinances.)

GLOSSARY – Fiscal Year 2021

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

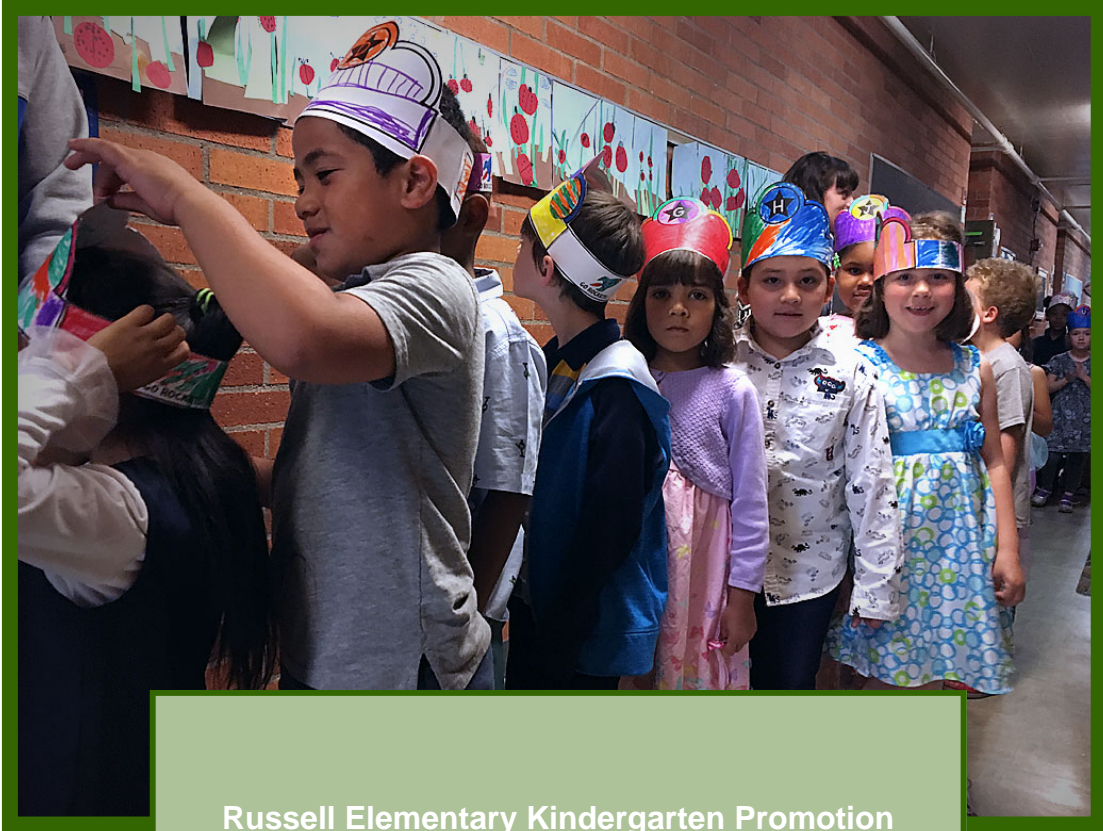
Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

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.



For the past two years, Shaver 5th graders have attended STARBASE, a STEM education program which provides engaging hands-on science and engineering activities to all of our students.



Russell Elementary Kindergarten Promotion



Proposed Budget 2020-2021

Multnomah County School District #3

10636 NE Prescott St.

Portland, OR 97220

www.parkrose.k12.or.us

Every child reads and thinks critically and graduates ready for college and career.