

Submitted by: Sharie Lewis, CPA

1/22/2018

Approved by: Superintendent Karen Gray:

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Approved by: Business & Operations Director:

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**RESOLUTION AMENDING FISCAL YEAR 2017-18 BUDGET - Amendment #1**

BE IT THEREFORE RESOLVED that the Board of Directors of the Multnomah County School District #3 / Parkrose School District, Multnomah County, State of Oregon, hereby amends the 2017-18 budget in the aggregate amount of \$ 61,571,528. This amendment #1 increases the current budget by \$613,818 or 1.0% (now on file in the district administrative office) as follows – see below attachments supporting this resolution below.

Multnomah County School District #3/  
Parkrose School District Board of Directors  
For the FY 2017-2018 Budget

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Print Name Here

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Signature

\_\_\_\_\_  
Date

Schedule A – Summary of All Fund Changes - 1/22/18

Schedule B -- Detailed Information on all Fund Changes by Resource & Requirement - 1/22/18

Schedule C – Variance Analysis for items Exceeding 10% over Supplemental #1 on 1/22/18

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT**  
**RESOLUTION SUPPORT FOR AMENDMENT #1 --- 2017-2018 BUDGET**  
**1/22/18 BOARD MEETING**

**SCHEDULE A - SUMMARY OF FUND CHANGES 2017-18**

SUM OF BUDGET BY FUND CATEGORIES (with changes)									
GENERAL FUND	ADOPTED		AMENDED#1		AMENDED#2		CHANGE		
INSTRUCTION	1000	\$20,899,499	1000	\$21,121,135	1000	\$0	1000	\$221,636	1.1%
SUPPORT SERVICES	2000	\$13,960,356	2000	\$13,836,235	2000	\$0	2000	(\$124,121)	-0.9%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$0	5100	\$0	5100	\$0	5100	\$0	#DIV/0!
FUND TRANSFER	5200	\$222,857	5200	\$222,857	5200	\$0	5200	\$0	0.0%
CONTINGENCIES	6000	\$250,000	6000	\$250,000	6000	\$0	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$250,000	7000	\$250,000	7000	\$0	7000	\$0	0.0%
		<b>\$35,582,712</b>		<b>\$35,680,227</b>		<b>\$0</b>		<b>\$97,515</b>	0.3%
200 FUNDS	ADOPTED		AMENDED#1		AMENDED#2		CHANGE		
INSTRUCTION	1000	\$3,634,387	1000	\$4,233,711	1000	\$0	1000	\$599,325	16.5%
SUPPORT SERVICES	2000	\$2,782,113	2000	\$2,721,557	2000	\$0	2000	(\$60,556)	-2.2%
COMMUNITY SERVICE	3000	\$2,348,399	3000	\$2,360,227	3000	\$0	3000	\$11,828	0.5%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$4,090,000	5100	\$4,090,000	5100	\$0	5100	\$0	0.0%
FUND TRANSFER	5200	\$866,154	5200	\$866,154	5200	\$0	5200	\$0	0.0%
CONTINGENCIES	6000	\$231,804	6000	\$231,804	6000	\$0	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$2,312,669	7000	\$2,297,136	7000	\$0	7000	(\$15,533)	-0.7%
		<b>\$16,265,526</b>		<b>\$16,800,591</b>		<b>\$0</b>		<b>\$535,064</b>	3.3%
300 FUNDS	ADOPTED		AMENDED#1		AMENDED#2		CHANGE		
INSTRUCTION	1000	\$0	1000	\$0	1000	\$0	1000	\$0	#DIV/0!
SUPPORT SERVICES	2000	\$0	2000	\$0	2000	\$0	2000	\$0	#DIV/0!
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$0	4000	\$0	4000	\$0	4000	\$0	#DIV/0!
DEBT SERVICE PAYMENTS	5100	\$4,558,811	5100	\$4,558,811	5100	\$0	5100	\$0	0.0%
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	5200	\$0	#DIV/0!
CONTINGENCIES	6000	\$237,634	6000	\$600,630	6000	\$0	6000	\$362,996	152.8%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$1,671,738	7000	\$1,114,701	7000	\$0	7000	(\$557,037)	-33.3%
		<b>\$6,468,183</b>		<b>\$6,274,142</b>		<b>\$0</b>		<b>(\$194,041)</b>	-3.0%
400 FUNDS	ADOPTED		AMENDED#1		AMENDED#2		CHANGE		
INSTRUCTION	1000	\$0	1000	\$0	1000	\$0	1000	\$0	#DIV/0!
SUPPORT SERVICES	2000	\$1,433,824	2000	\$1,439,067	2000	\$0	2000	\$5,243	0.4%
COMMUNITY SERVICE	3000	\$0	3000	\$0	3000	\$0	3000	\$0	#DIV/0!
FACILITY ACQUISITION/CONSTRUCTION	4000	\$1,082,465	4000	\$1,252,501	4000	\$0	4000	\$170,036	15.7%
DEBT SERVICE PAYMENTS	5100	\$0	5100	\$0	5100	\$0	5100	\$0	#DIV/0!
FUND TRANSFER	5200	\$0	5200	\$0	5200	\$0	5200	\$0	#DIV/0!
CONTINGENCIES	6000	\$75,000	6000	\$75,000	6000	\$0	6000	\$0	0.0%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$50,000	7000	\$50,000	7000	\$0	7000	\$0	0.0%
		<b>\$2,641,289</b>		<b>\$2,816,568</b>		<b>\$0</b>		<b>\$175,280</b>	6.6%
ALL FUNDS	ADOPTED		AMENDED#1		AMENDED#2		CHANGE		
INSTRUCTION	1000	\$24,533,886	1000	\$25,354,847	1000	\$0	1000	\$820,961	3.3%
SUPPORT SERVICES	2000	\$18,176,293	2000	\$17,996,859	2000	\$0	2000	(\$179,434)	-1.0%
COMMUNITY SERVICE	3000	\$2,348,399	3000	\$2,360,227	3000	\$0	3000	\$11,828	0.5%
FACILITY ACQUISITION/CONSTRUCTION	4000	\$1,082,465	4000	\$1,252,501	4000	\$0	4000	\$170,036	15.7%
DEBT SERVICE PAYMENTS	5100	\$8,648,811	5100	\$8,648,811	5100	\$0	5100	\$0	0.0%
FUND TRANSFER	5200	\$1,089,011	5200	\$1,089,011	5200	\$0	5200	\$0	0.0%
CONTINGENCIES	6000	\$794,438	6000	\$1,157,434	6000	\$0	6000	\$362,996	45.7%
UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$4,284,407	7000	\$3,711,838	7000	\$0	7000	(\$572,569)	-13.4%
		<b>\$60,957,710</b>		<b>\$61,571,528</b>		<b>\$0</b>		<b>\$613,818</b>	1.0%

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

**MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
RESOLUTION FOR AMENDMENT #1 --- 2017-2018 BUDGET**

1/22/18 BOARD MEETING

**SCHEDULE B - RESOURCES 2017-18**

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby **AMENDED** as follows:

<b>RESOURCE APPROPRIATIONS FOR ADOPTED &amp; AMENDMENT #1 FOR 2017-18</b>								
FUND	APPROPRIATION TYPE	ADOPTED - 6/26/17		AMENDED #1 / 1/22/18		CHANGE		
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
GENERAL FUND (100)	LOCAL	1000	\$ 16,983,728	\$ 1,000	\$ 17,956,701	\$ 1,000	\$ 972,973	5.4%
	INTERMEDIATE	2000	\$ 307,000	\$ 2,000	\$ 313,460	\$ 2,000	\$ 6,460	2.1%
	STATE	3000	\$ 16,675,079	\$ 3,000	\$ 15,790,234	\$ 3,000	\$ (884,845)	-5.6%
	FEDERAL	4000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	#DIV/0!
	OTHER	5000	\$ 705,000	\$ 5,000	\$ 705,000	\$ 5,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 911,905	\$ 5,411	\$ 914,832	\$ 5,411	\$ 2,928	0.3%
<b>.....FUND TOTAL</b>			<b>\$ 35,582,712</b>		<b>\$ 35,680,227</b>		<b>\$ 97,515</b>	<b>0.3%</b>
TAX ANTICIPATION NOTE (201)	LOCAL	1000	\$ 2,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	0.0%
	OTHER	5000	\$ 4,035,000	\$ 5,000	\$ 4,035,000	\$ 5,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 62,896	\$ 5,411	\$ 62,957	\$ 5,411	\$ 61	0.1%
<b>.....FUND TOTAL</b>			<b>\$ 4,099,896</b>		<b>\$ 4,099,957</b>		<b>\$ 61</b>	<b>0.0%</b>
FOOD SERVICE (202)	LOCAL	1000	\$ 62,000	\$ 1,000	\$ 62,000	\$ 1,000	\$ -	0.0%
	STATE	3000	\$ 22,000	\$ 3,000	\$ 49,559	\$ 3,000	\$ 27,559	55.6%
	FEDERAL	4000	\$ 1,982,000	\$ 4,000	\$ 1,982,000	\$ 4,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 142,314	\$ 5,411	\$ 103,020	\$ 5,411	\$ (39,294)	-38.1%
<b>.....FUND TOTAL</b>			<b>\$ 2,208,314</b>		<b>\$ 2,196,579</b>		<b>\$ (11,735)</b>	<b>-0.5%</b>
RISK MANAGEMENT (203)	LOCAL	1000	\$ 12,000	\$ 1,000	\$ 12,000	\$ 1,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 233,776	\$ 5,411	\$ 218,243	\$ 5,411	\$ (15,533)	-7.1%
<b>.....FUND TOTAL</b>			<b>\$ 245,776</b>		<b>\$ 230,243</b>		<b>\$ (15,533)</b>	<b>-6.3%</b>
THOMPSON (205)	LOCAL	1000	\$ 652,145	\$ 1,000	\$ 652,145	\$ 1,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 3,801,245	\$ 5,411	\$ 3,820,646	\$ 5,411	\$ 19,401	0.5%
<b>.....FUND TOTAL</b>			<b>\$ 4,453,390</b>		<b>\$ 4,472,791</b>		<b>\$ 19,401</b>	<b>0.4%</b>
FEDERAL & STATE GRANTS (215)	LOCAL	1000	\$ 18,800	\$ 1,000	\$ 17,535	\$ 1,000	\$ (1,265)	-7.2%
	STATE	3000	\$ 537,400	\$ 3,000	\$ 619,047	\$ 3,000	\$ 81,647	13.2%
	FEDERAL	4000	\$ 2,666,917	\$ 4,000	\$ 2,694,640	\$ 4,000	\$ 27,723	1.0%
<b>.....FUND TOTAL</b>			<b>\$ 3,223,117</b>		<b>\$ 3,331,222</b>		<b>\$ 108,105</b>	<b>3.4%</b>
PRIVATE GRANTS (280)	LOCAL	1000	\$ 90,000	\$ 1,000	\$ 105,180	\$ 1,000	\$ 15,180	14.4%
	BEGINNING FUND BALANCE	5411	\$ 108,324	\$ 5,411	\$ 92,435	\$ 5,411	\$ (15,889)	-17.2%
<b>.....FUND TOTAL</b>			<b>\$ 198,324</b>		<b>\$ 197,615</b>		<b>\$ (709)</b>	<b>-0.4%</b>
TRANSPORTATION FUND (281)	STATE	3000	\$ 167,000	\$ 3,000	\$ 167,000	\$ 3,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 229,604	\$ 5,411	\$ 63,086	\$ 5,411	\$ (166,518)	-264.0%
<b>.....FUND TOTAL</b>			<b>\$ 396,604</b>		<b>\$ 230,086</b>		<b>\$ (166,518)</b>	<b>-42.0%</b>
TECHNOLOGY REPLACEMENT (282)	LOCAL	1000	\$ 35,000	\$ 1,000	\$ 35,000	\$ 1,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 53,461	\$ 5,411	\$ 61,114	\$ 5,411	\$ 7,653	12.5%
<b>.....FUND TOTAL</b>			<b>\$ 88,461</b>		<b>\$ 96,114</b>		<b>\$ 7,653</b>	<b>8.7%</b>
TEXTBOOK REPLACEMENT (285)	TRANSFERS	5211	\$ 50,000	\$ 5,211	\$ 50,000	\$ 5,211	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 254,834	\$ 5,411	\$ 259,348	\$ 5,411	\$ 4,514	1.7%
<b>.....FUND TOTAL</b>			<b>\$ 304,834</b>		<b>\$ 309,348</b>		<b>\$ 4,514</b>	<b>1.5%</b>

MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT  
RESOLUTION FOR AMENDMENT #1 --- 2017-2018 BUDGET  
1/22/18 BOARD MEETING

**SCHEDULE B - RESOURCES 2017-18**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby **AMENDED** as follows:

RESOURCE APPROPRIATIONS FOR ADOPTED & AMENDMENT #1 FOR 2017-18								
FUND	APPROPRIATION TYPE	ADOPTED - 6/26/17		AMENDED #1 / 1/22/18		CHANGE		
	NAME	LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	Percentage
RETIREMENT FUND (291)	LOCAL	1000	\$ 14,000	\$ 1,000	\$ 42,100	\$ 1,000	\$ 28,100	66.7%
	TRANSFERS FROM GENERAL FUND	5211	\$ 30,000	\$ 5,211	\$ 30,000	\$ 5,211	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 127,810	\$ 5,411	\$ 124,171	\$ 5,411	\$ (3,639)	-2.9%
.....FUND TOTAL			\$ 171,810		\$ 196,271		\$ 24,461	14.2%
PERS FUND (298)	TRANSFERS FROM GENERAL FUND	5211	\$ -	\$ 5,211	\$ -	\$ 5,211	\$ -	#DIV/0!
	BEGINNING FUND BALANCE	5411	\$ 500,000	\$ 5,411	\$ 500,000	\$ 5,411	\$ -	0.0%
.....FUND TOTAL			\$ 500,000		\$ 500,000		\$ -	0.0%
STUDENT BODY FUND (299)	LOCAL	1000	\$ 75,201	\$ 1,000	\$ 650,000	\$ 1,000	\$ 574,799	88.4%
	BEGINNING FUND BALANCE	5411	\$ 299,799	\$ 5,411	\$ 290,364	\$ 5,411	\$ (9,435)	-3.2%
.....FUND TOTAL			\$ 375,000		\$ 940,364		\$ 565,364	150.8%
DEBT SERVICE FUND (310)	LOCAL	1000	\$ 3,803,883	\$ 1,000	\$ 3,821,796	\$ 1,000	\$ 17,913	0.5%
	FEDERAL	4000	\$ 683,550	\$ 4,000	\$ 1,028,633	\$ 4,000	\$ 345,083	33.5%
	TRANSFERS	5220	\$ 309,012	\$ 5,220	\$ 309,012	\$ 5,220	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 1,671,738	\$ 5,411	\$ 1,114,701	\$ 5,411	\$ (557,037)	-50.0%
.....FUND TOTAL			\$ 6,468,183		\$ 6,274,142		\$ (194,041)	-3.0%
CAPITAL PROJECTS (405)	LOCAL	1000	\$ 235,000	\$ 1,000	\$ 235,000	\$ 1,000	\$ -	0.0%
	BEGINNING FUND BALANCE	5411	\$ 722,588	\$ 5,411	\$ 720,437	\$ 5,411	\$ (2,151)	-0.3%
.....FUND TOTAL			\$ 957,588		\$ 955,437		\$ (2,151)	-0.2%
CAPITAL EQUIPMENT (415)	BEGINNING FUND BALANCE	5411	\$ 135,567	\$ 5,411	\$ 135,567	\$ 5,411	\$ -	0.0%
.....FUND TOTAL			\$ 135,567		\$ 135,567		\$ -	0.0%
CAPITAL PROJECTS GO BOND (420)	LOCAL	1000	\$ 30,000	\$ 1,000	\$ 20,000	\$ 1,000	\$ (10,000)	-50.0%
	BEGINNING FUND BALANCE	5411	\$ 1,052,465	\$ 5,411	\$ 1,232,501	\$ 5,411	\$ 180,036	14.6%
.....FUND TOTAL			\$ 1,082,465		\$ 1,252,501		\$ 170,036	15.7%
CAPITAL FLEET REPLACEMENT (430)	LOCAL	1000	\$ 5,000	\$ 1,000	\$ 7,000	\$ 1,000	\$ 2,000	28.6%
	BEGINNING FUND BALANCE	5411	\$ 460,669	\$ 5,411	\$ 466,064	\$ 5,411	\$ 5,395	1.2%
.....FUND TOTAL			\$ 465,669		\$ 473,064		\$ 7,395	1.6%
TOTAL AMENDED BUDGET ALL FUND (APPROPRIATED & UNAPPROPRIATED) 2017-18			\$ 60,957,710		\$ 61,571,528		\$ 613,818	1.0%

**PARKROSE SCHOOL DISTRICT  
RESOLUTION FOR AMENDMENT #1 --- 2017-2018 BUDGET  
1/22/18 BOARD MEETING**

**SCHEDULE B - REQUIREMENTS 2017-18**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby **AMENDED** as follows:

REQUIREMENT APPROPRIATIONS FOR ADOPTED & AMENDMENT #1 FOR 2017-18								
FUND	APPROPRIATION NAME	ADOPTED - 6/26/17		AMENDED #1 / 1/22/18		CHANGE		
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	PERCENTAGE
GENERAL FUND (100)	INSTRUCTION	1000	\$ 20,899,499	\$ 1,000	\$ 21,121,135	\$ 1,000	\$ 221,636	1.0%
	SUPPORT SERVICES	2000	\$ 13,960,356	\$ 2,000	\$ 13,836,235	\$ 2,000	\$ (124,121)	-0.9%
	FUND TRANSFERS	5200	\$ 222,857	\$ 5,200	\$ 222,857	\$ 5,200	\$ -	0.0%
	CONTINGENCIES	6000	\$ 250,000	\$ 6,000	\$ 250,000	\$ 6,000	\$ -	0.0%
.....FUND TOTAL			\$ 35,332,712		\$ 35,430,227		\$ 97,515	0.2%
TAX ANTICIPATION NOTE (201)	SUPPORT SERVICES	2000	\$ 9,896	\$ 2,000	\$ 9,957	\$ 2,000	\$ 61	0.6%
	DEBT SERVICE PAYMENTS	5100	\$ 4,090,000	\$ 5,100	\$ 4,090,000	\$ 5,100	\$ -	0.0%
.....FUND TOTAL			\$ 4,099,896		\$ 4,099,957		\$ 61	0.6%
FOOD SERVICE (202)	COMMUNITY SERVICE	3000	\$ 2,197,085	\$ 3,000	\$ 2,185,350	\$ 3,000	\$ (11,735)	-0.5%
.....FUND TOTAL			\$ 2,197,085		\$ 2,185,350		\$ (11,735)	-0.5%
RISK MANAGEMENT (203)	SUPPORT SERVICES	2000	\$ 200,885	\$ 2,000	\$ 200,885	\$ 2,000	\$ -	0.0%
.....FUND TOTAL			\$ 200,885		\$ 200,885		\$ -	0.0%
THOMPSON (205)	SUPPORT SERVICES	2000	\$ 1,546,918	\$ 2,000	\$ 1,544,814	\$ 2,000	\$ (2,104)	-0.1%
	COMMUNITY SERVICE	3000	\$ 128,118	\$ 3,000	\$ 149,624	\$ 3,000	\$ 21,505	14.4%
	FUND TRANSFERS	5200	\$ 300,000	\$ 5,200	\$ 300,000	\$ 5,200	\$ -	0.0%
	CONTINGENCIES	6000	\$ 231,804	\$ 6,000	\$ 231,804	\$ 6,000	\$ -	0.0%
.....FUND TOTAL			\$ 2,206,841		\$ 2,226,242		\$ 19,401	14.2%
FEDERAL AND STATE GRANTS (215)	INSTRUCTION	1000	\$ 2,859,136	\$ 1,000	\$ 2,918,647	\$ 1,000	\$ 59,511	2.0%
	SUPPORT SERVICES	2000	\$ 340,786	\$ 2,000	\$ 387,322	\$ 2,000	\$ 46,536	12.0%
	COMMUNITY SERVICE	3000	\$ 23,195	\$ 3,000	\$ 25,253	\$ 3,000	\$ 2,058	8.1%
.....FUND TOTAL			\$ 3,223,117		\$ 3,331,222		\$ 108,105	3.2%
PRIVATE GRANTS (280)	INSTRUCTION	1000	\$ 95,417	\$ 1,000	\$ 65,352	\$ 1,000	\$ (30,065)	-46.0%
	SUPPORT SERVICES	2000	\$ 102,907	\$ 2,000	\$ 132,263	\$ 2,000	\$ 29,356	22.2%
.....FUND TOTAL			\$ 198,324		\$ 197,615		\$ (709)	-23.8%
TRANSPORTATION FUND (281)	SUPPORT SERVICES	2000	\$ 225,450	\$ 2,000	\$ 58,932	\$ 2,000	\$ (166,518)	-282.6%
	FUND TRANSFERS	5200	\$ 166,154	\$ 5,200	\$ 166,154	\$ 5,200	\$ -	0.0%
.....FUND TOTAL			\$ 391,604		\$ 225,086		\$ (166,518)	-282.6%
TECHNOLOGY REPLACEMENT (282)	SUPPORT SERVICES	2000	\$ 83,461	\$ 2,000	\$ 91,114	\$ 2,000	\$ 7,653	8.4%
.....FUND TOTAL			\$ 83,461		\$ 91,114		\$ 7,653	8.4%
TEXTBOOK REPLACEMENT (285)	INSTRUCTION	1000	\$ 304,834	\$ 1,000	\$ 309,348	\$ 1,000	\$ 4,514	1.5%
.....FUND TOTAL			\$ 304,834		\$ 309,348		\$ 4,514	1.5%
RETIREMENT FUND (291)	SUPPORT SERVICES	2000	\$ 171,810	\$ 2,000	\$ 196,271	\$ 2,000	\$ 24,461	12.5%
.....FUND TOTAL			\$ 171,810		\$ 196,271		\$ 24,461	12.5%
PERS FUND (298)	SUPPORT SERVICES	2000	\$ 100,000	\$ 2,000	\$ 100,000	\$ 2,000	\$ -	0.0%

**PARKROSE SCHOOL DISTRICT  
RESOLUTION FOR AMENDMENT #1 --- 2017-2018 BUDGET  
1/22/18 BOARD MEETING**

**SCHEDULE B - REQUIREMENTS 2017-18**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby **AMENDED** as follows:

REQUIREMENT APPROPRIATIONS FOR ADOPTED & AMENDMENT #1 FOR 2017-18									
FUND	APPROPRIATION NAME	ADOPTED - 6/26/17		AMENDED #1 / 1/22/18		CHANGE			
		LEVEL	AMOUNT	LEVEL	AMOUNT	LEVEL	AMOUNT	PERCENTAGE	
	FUND TRANSFERS	5200	\$ 400,000	\$ 5,200	\$ 400,000	\$ 5,200	\$ -	0.0%	
.....FUND TOTAL			\$ 500,000		\$ 500,000		\$ -	0.0%	
STUDENT BODY FUND (299)	INSTRUCTION	1000	\$ 375,000	\$ 1,000	\$ 940,364	\$ 1,000	\$ 565,364	60.1%	
.....FUND TOTAL			\$ 375,000		\$ 940,364		\$ 565,364	60.1%	
DEBT SERVICE FUND (310)	DEBT SERVICE	5100	\$ 4,558,811	\$ 5,100	\$ 4,558,811	\$ 5,100	\$ -	0.0%	
	CONTINGENCIES	6000	\$ 237,634	\$ 6,000	\$ 600,630	\$ 6,000	\$ 362,996	60.4%	
.....FUND TOTAL			\$ 4,796,445		\$ 5,159,441		\$ 362,996	60.4%	
CAPITAL PROJECTS (405)	SUPPORT SERVICES	2000	\$ 832,588	\$ 2,000	\$ 830,437	\$ 2,000	\$ (2,151)	-0.3%	
	CONTINGENCIES	6000	\$ 75,000	\$ 6,000	\$ 75,000	\$ 6,000	\$ -	0.0%	
.....FUND TOTAL			\$ 907,588		\$ 905,437		\$ (2,151)	-0.3%	
CAPITAL EQUIPMENT (415)	SUPPORT SERVICES	2000	\$ 135,567	\$ 2,000	\$ 135,567	\$ 2,000	\$ -	0.0%	
.....FUND TOTAL			\$ 135,567		\$ 135,567		\$ -	0.0%	
CAPITAL PROJECTS GO BOND (420)	FACILITY ACQUISITION/CONSTRUCTION	4000	\$ 1,082,465	\$ 4,000	\$ 1,252,501	\$ 4,000	\$ 170,036	13.6%	
	DEBT SERVICE	5100	\$ -	\$ 5,100	\$ -	\$ 5,100	\$ -	#DIV/0!	
.....FUND TOTAL			\$ 1,082,465		\$ 1,252,501		\$ 170,036	#DIV/0!	
CAPITAL FLEET REPLACEMENT (430)	SUPPORT SERVICES	2000	\$ 465,669	\$ 2,000	\$ 473,064	\$ 2,000	\$ 7,395	1.6%	
.....FUND TOTAL			\$ 465,669		\$ 473,064		\$ 7,395	1.6%	
TOTAL APPROPRIATED BUDGET - ALL FUNDS			\$ 56,673,303		\$ 57,859,690		\$ 1,186,387	2.1%	

DETAIL OF UNAPPROPRIATED ENDING FUND BALANCES BY FUND									
GENERAL FUND (100)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 250,000	\$ 7,000	\$ 250,000	\$ 7,000	\$ -	0.0%	
FOOD SERVICE (202)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 11,229	\$ 7,000	\$ 11,229	\$ 7,000	\$ -	0.0%	
RISK MANAGEMENT (203)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 44,891	\$ 7,000	\$ 29,358	\$ 7,000	\$ (15,533)	-52.9%	
THOMPSON (205)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 2,246,549	\$ 7,000	\$ 2,246,549	\$ 7,000	\$ -	0.0%	
TRANSPORTATION FUND (281)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 5,000	\$ 7,000	\$ 5,000	\$ 7,000	\$ -	0.0%	
TECHNOLOGY REPLACEMENT (282)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 5,000	\$ 7,000	\$ 5,000	\$ 7,000	\$ -	0.0%	
DEBT SERVICE FUND (310)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 1,671,738	\$ 7,000	\$ 1,114,701	\$ 7,000	\$ (557,037)	-50.0%	
CAPITAL PROJECTS (405)	UNAPPROPRIATED ENDING FUND BALANCE *	7000	\$ 50,000	\$ 7,000	\$ 50,000	\$ 7,000	\$ -	0.0%	
TOTAL UNAPPROPRIATED ENDING FUND BALANCES			\$ 4,284,407		\$ 3,711,838		\$ (572,569)	-13.4%	

TOTAL AMENDED BUDGET ALL FUND (APPROPRIATED & UNAPPROPRIATED) 2017-18			\$ 60,957,710		\$ 61,571,528		\$ 613,818	1.0%	
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# SUMMARY OF ADJUSTMENTS EXCEEDING 10% TO 2016/17 BUDGET

## MULTNOMAH COUNTY SCHOOL DISTRICT #3 / PARKROSE SCHOOL DISTRICT RESOLUTION SUPPORT FOR AMENDMENT #1 --- 2017-2018 BUDGET 1/22/18 BOARD MEETING

### SCHEDULE C - EXPLANATION OF CHANGES IN AMENDMENT #1 FOR 2017-18 BUDGET

Overall increase in Amendment / Supplemental #1 is \$613,818 which is only a 1.0% overall change in all funds.  
Included in this increase we had 4 funds that exceeded 10% of the amended budget.

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

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

### LISTING OF FUND CHANGES THAT EXCEEDED 10% - 1/22/18

#### 1. Transportation Fund

#### Fund 281

<u>Resources</u>	<u>Adopted</u>	<u>Amended</u>
Local Resources	\$229,604	\$63,086
State Sources	\$167,000	\$167,000
<b>Total Resources</b>	<b>\$396,604</b>	<b>\$230,086</b>
	<b>Net Adjustment</b>	<b>(\$166,518)</b>

<u>Requirements</u>	<u>Adopted</u>	<u>Amended</u>
Support Services	\$225,450	\$58,932
Transfers	\$166,154	\$166,154
Unappropriate Fund Balance	\$5,000	\$5,000
<b>Total Requirements</b>	<b>\$396,604</b>	<b>\$230,086</b>
	<b>Net Adjustment</b>	<b>(\$166,518)</b>

-42%

#### Reason for Change:

Decline is attributed to depreciation adjustment that was not done in PY - those funds were kept in general fund in PY.

#### 2. Retirement Fund

#### Fund 291

<u>Resources</u>	<u>Adopted</u>	<u>Amended</u>
Beginning Fund Balance	\$127,810	\$124,171
Local Sources	\$14,000	\$42,100
Other Sources	\$30,000	\$30,000
<b>Total Resources</b>	<b>\$171,810</b>	<b>\$196,271</b>
	<b>Net Adjustment</b>	<b>\$24,461</b>

<u>Requirements</u>	<u>Adopted</u>	<u>Amended</u>
Support Services	\$171,810	\$196,271
<b>Total Requirements</b>	<b>\$171,810</b>	<b>\$196,271</b>
	<b>Net Adjustment</b>	<b>\$24,461</b>

14%

#### Reason for Change:

Increase in Beginning Fund Balance increase in local revenue due to insurance rebates.

#### 3. Student Body Fund

#### Fund 299

<u>Resources</u>	<u>Adopted</u>	<u>Amended</u>
Beginning Fund Balance	\$299,799	\$290,364
Local Sources	\$75,201	\$650,000
<b>Total Resources</b>	<b>\$375,000</b>	<b>\$940,364</b>
	<b>Net Adjustment</b>	<b>\$565,364</b>

<u>Requirements</u>	<u>Adopted</u>	<u>Amended</u>
Instruction Services	\$375,000	\$940,364
<b>Total Requirements</b>	<b>\$375,000</b>	<b>\$940,364</b>
	<b>Net Adjustment</b>	<b>\$565,364</b>

151%

#### Reason for Change:

This will be the 2nd year of the new Fund structure so this adjustment will bring the revenue and expenses back to what is projected from the 2016-17 year-end audited numbers

#### 4. Bond Capital Fund

#### Fund 420

<u>Resources</u>	<u>Adopted</u>	<u>Amended</u>
Beginning Fund Balance	\$1,052,465	\$1,232,501
Local Sources	\$30,000	\$20,000
<b>Total Resources</b>	<b>\$1,082,465</b>	<b>\$1,252,501</b>
	<b>Net Adjustment</b>	<b>\$170,036</b>

<u>Requirements</u>	<u>Adopted</u>	<u>Amended</u>
Facilities Acquisition & Construction	\$1,082,465	\$1,252,501
<b>Total Requirements</b>	<b>\$1,082,465</b>	<b>\$1,252,501</b>
	<b>Net Adjustment</b>	<b>\$170,036</b>

16%

#### Reason for Change:

Increase in Beginning Fund balance - due to the timing of project payments during the summer of 2017-18.



## SUMMARY OF 2017-18 BUDGET

FY 17/18

	6/26/2017	1/22/2018				
ALL FUNDS	FY 17/18	FY 17/18	FY 17/18	FY 17/18	FY 17/18	
Resources	Adopted Budget	Amendment #1 Budget	Amendment #2 Budget	Amendment #3 Budget	Revised Budget	
Beginning Balance	\$ 10,768,994.37	\$ (589,507.62)	\$ -	\$ -	\$ 10,179,486.75	-5.5%
Local Sources	\$ 22,018,757.00	\$ 1,599,700.00	\$ -	\$ -	\$ 23,618,457.00	7.3% (1)
State Sources	\$ 17,401,479.28	\$ (775,639.28)	\$ -	\$ -	\$ 16,625,840.00	-4.5% (2)
Intermediate Sources	\$ 307,000.00	\$ 6,460.00	\$ -	\$ -	\$ 313,460.00	2.1%
Federal Sources	\$ 5,332,467.29	\$ 372,805.21	\$ -	\$ -	\$ 5,705,272.50	7.0%
Other Sources	\$ 5,129,012.00	\$ -	\$ -	\$ -	\$ 5,129,012.00	0.0% (3)
<b>TOTAL RESOURCES</b>	<b>\$ 60,957,709.94</b>	<b>\$ 613,818.31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,571,528.25</b>	<b>1.0%</b>
	agrees to adopted					

### Reasons for Supplemental Budget Adjustments:

	6/26/2017	1/22/2018				
ALL FUNDS	FY 17/18	FY 17/18	FY 17/18	FY 17/18	FY 17/18	
Requirements	Adopted Budget	Amendment #1 Budget	Amendment #2 Budget	Amendment #3 Budget	Revised Budget	
Instruction	\$ 24,533,885.90	\$ 820,960.86	\$ -	\$ -	\$ 25,354,846.76	3.3%
Support Services	\$ 18,176,292.86	\$ (179,433.63)	\$ -	\$ -	\$ 17,996,859.23	-1.0%
Enterprise and Community Service	\$ 2,348,398.69	\$ 11,828.30	\$ -	\$ -	\$ 2,360,226.99	0.5%
Facilities Acquisition & Construction	\$ 1,082,465.00	\$ 170,036.40	\$ -	\$ -	\$ 1,252,501.40	15.7%
Debt Service	\$ 8,648,811.00	\$ -	\$ -	\$ -	\$ 8,648,811.00	0.0%
Transfers	\$ 1,089,011.00	\$ -	\$ -	\$ -	\$ 1,089,011.00	0.0%
Operating Contingency	\$ 794,438.49	\$ 362,995.50	\$ -	\$ -	\$ 1,157,433.99	45.7%
Ending Fund Balance	\$ 4,284,407.00	\$ (572,569.12)	\$ -	\$ -	\$ 3,711,837.88	-13.4%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 60,957,709.94</b>	<b>\$ 613,818.31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,571,528.25</b>	<b>1.0%</b>
	agrees to adopted					
Difference must be zero	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	

### Reasons for Supplemental Budget Adjustments:

**SEE ALL THE NOTES ON INDIVIDUAL FUND WKST TAB'S**

	Total	Transfer	Contingency
General Fund	\$ 35,680,227	\$ 222,857	\$ 250,000
Special Revenue	\$ 16,800,591	\$ 866,154	\$ 231,804
Debt Service Fund	\$ 6,274,142	\$ -	\$ 600,630
Capital Projects Fund	\$ 2,343,505	\$ -	\$ 75,000
Internal Service Fund	\$ 473,064	\$ -	\$ -
	<b>\$ 61,571,528</b>	<b>\$ 1,089,011</b>	<b>\$ 1,157,434</b>
	<b>\$ 52,480,818</b>	Operating Budget	