

Portland Public Schools
Adjustments to the 2021-22 Proposed Budget
May 25, 2021
(in thousands)

Proposed Resources:	General Funds (100)	Special Revenue Funds (200)	All Other Funds	Total Funds
	<u>\$ 761,701</u>	<u>\$ 286,245</u>	<u>\$ 982,119</u>	<u>\$ 2,030,065</u>
Adjustments:				
1. Increase in General Fund Beginning Fund Balance - based on 3rd Quarter financial projections through June 30, 2021.	10,936			10,936
2. Increase in Fees charged to Grants - due to adjustments in Special Revenue Fund	326			326
3. Decrease in Multnomah Education Service District (MESD) Transit Revenue - alignment with April submission	-1,000			-1,000
4. Increase in Special Revenue Fund Beginning Fund Balances - based on 3rd Quarter financial projections through June 30, 2021.		10,829		10,829
5. Decrease in Special Revenue Fund Other Local Resources - based on 3rd Quarter financial projections through June 30, 2021.		-1,543		-1,543
6. Increase in Special Revenue Fund State Sources - due to new Summer Learning Grant resources and M98 carryover estimates through June 30, 2021.		11,431		11,431
7. Decrease in Special Revenue Fund due to Elementary and Secondary School Emergency Relief Funds (ESSER I) - align resources with spending plan through June 30, 2021.		-3,802		-3,802
8. Increase in Capital Projects Fund Beginning Fund Balance - based on 3rd Quarter financial projections through June 30, 2021.			1,153	1,153
9. Increase in Internal Service Funds Other Revenue from Local Sources - based on small staffing adjustments that impact workers compensation calculations.			13	13
Total Resource Changes	10,262	16,916	1,166	28,345
Recommended Approved Resource Budget	\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410

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Proposed Requirements:		General Funds (100)	Special Revenue Funds (200)	All Other Funds	Total Funds
		\$ 761,701	\$ 286,245	\$ 982,120	\$ 2,030,065
Adjustments:	Function				
1. Increase in General Fund Instruction due to planned purchases delayed due to the pandemic (instructional equipment, curriculum, professional development etc.) and to meet additional Instructional support needs due to the pandemic.	1000	1,200			1,200
2. Increase in General Fund Support Services due to Workshare settlement agreement, planned purchases delayed due to the pandemic (buses, technology, etc) and to address additional support needs due to the pandemic.	2000	4,066			4,066
3. Increase in General Fund Enterprise and Community Services to reflect planned strategic investments in our Racial Equity and Social Justice department.	3000	600			600
4. Increase in General Fund Contingency due to increased beginning fund balance and to support additional pandemic needs.	6000	4,396			4,396
5. Decrease in Special Revenue Fund Instruction to align with the planned strategic investments and spending plan through June 30, 2021 related to the Student Investment Account (SIA), ESSER I and ESSER II and new expenditures related to the Summer Learning Grant.	1000		-4,687		-4,687
6. Increase in Special Revenue Fund Support Services to align with the planned strategic investments related to SIA, ESSER II and ESSER III and new expenditures related to Summer Learning Grant.	2000		4,544		4,544
7. Increase in Special Revenue Fund Enterprise and Community Services to align with planned strategic investments in SIA, ESSER II and new expenditures related to Summer Learning Grant.	3000		10,380		10,380
8. Decrease in Special Revenue Fund Contingency due to alignment of ESSER I spending through June 30, 2021 and grant indirect that will be received in 2020.	6000		-9		-9
9. Increase in Special Revenue Fund Unappropriated Ending Fund Balance to align with Fund 299 spending plan for 2021-22.	7000		6,688		6,688
10. Increase in Capital Projects Fund to align with annual insurance expenditures and the Long Range Facilities planning work underway.	2000			1,653	1,653
11. Decrease in Capital Projects Fund Facilities Acquisition and Construction to align with planned expenditures for 2021-22.	4000			-40	-40
12. Decrease in Capital Projects Fund Unappropriated Ending Fund Balance to align with the 2021-22 spending plan and balance not needed for the year.	7000			-460	-460
13. Increase in Internal Service Fund Contingency to balance workers compensation calculation changes throughout the district.	6000			13	13
Total Requirement Changes		10,262	16,916	1,166	28,345
Recommended Approved Requirement Budget		\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410