



Nolberto Delgadillo
Chief Financial Officer

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Date: June 14, 2022
To: Portland Public Schools Board of Education
From: Nolberto Delgadillo, Chief Financial Officer
Subject: Resolution to Amend the 2021-22 Adopted Budget, Amendment #2

BACKGROUND

During the course of the year there are occasions and circumstances that require an entity to update their budget. This is a common and a routine best practice to ensure that proper spending levels are maintained in accordance with what has transpired throughout the school year. Oregon Local Budget Law allows budget changes after adoption under prescribed guidelines.

This proposed amendment is to adjust requirements (i.e. expenses) within Fund 200 (Special Revenue Funds) and Fund 600 (Internal Service Funds) to meet the projected spending requirements. The adjustments are contained within each fund. The net total of the 2021-22 fiscal year budget does not change.

200 - Special Revenue Fund Adjustments Include:

Resource (i.e. Revenue) Changes:
None

Expenditure Changes:
Within Fund 200, \$250,000 was allocated from Instruction to Facilities Acquisition and Construction to accommodate expenses related with the COVID-19 response.

600 - Internal Service Funds Include:

Resource (i.e. Revenue) Changes:
None

Expenditure Changes:
Within Fund 600, \$622,000 to be moved from the Internal Services Fund's contingency to the Internal Service Fund's support services to ensure adequate coverage of potential and pending end of year expenses related to the self-insurance fund.

RELATED POLICIES/BEST PRACTICES

Oregon Local Budget Law, Oregon Revised Statutes (ORS) 294.305 to ORS 294.565, allows budget changes after adoption under prescribed guidelines.



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ANALYSIS OF SITUATION

Should the Board choose not to pass this resolution, appropriation levels may be exceeded and potentially in violation of Oregon Local Budget Law.

FISCAL IMPACT

No further impacts beyond that which have been outlined above.

COMMUNITY ENGAGEMENT (IF APPLICABLE)

N/A

TIMELINE FOR IMPLEMENTATION / EVALUATION

N/A

BOARD OPTIONS WITH ANALYSIS

The Board may choose to pass or not pass the proposed budget amendment resolution. If passed, the District will move forward with its current spending plan for the Fiscal Year 2021-22. The consequences of non-passage would mean appropriations would not be available for anticipated expenditures and reductions would need to be made in order to not only stay within appropriations and but to also remain in compliance with Oregon Local Budget Law.

STAFF RECOMMENDATION

Staff recommends that the Board pass the proposed resolution to amend the 2021-22 Budget to allow for the continued investments.

As a member of the PPS Executive Leadership Team, I have reviewed this staff report.

_____ (Initials)

ATTACHMENTS

- A. Resolution
- B. Summary of Amendments to 2021-22 Budget - Amendment #2