

RESOLUTION NO. 6178

Amendment to the Fiscal Year 2020-21 Budget for School District No. 1J, Multnomah County, Oregon

RECITALS

WHEREAS, On June 23, 2020, the Board of Education ("Board"), by way of Resolution No. 6135, voted to adopt an annual budget for the Fiscal Year 2020-21 as required under Local Budget Law; and

WHEREAS, Board Policy 8.10.030-AD, "Budget Reallocations - Post Budget Adoption," establishes the guidelines to ensure consistent and detailed communication on fiscal issues between the Superintendent and the Board; and

WHEREAS, Oregon Local Budget Law, ORS 294.471, allows budget changes after adoption under prescribed guidelines; and

WHEREAS, This resolution is to enable the Board to approve an Amendment to the annual budget for the Fiscal Year 2020-21, and is allowed under ORS 294.471(a) (b) (c) (d) & (h) which state that the budget may be amended at a regular meeting of the governing body; and

WHEREAS, The District recognizes the increase in the beginning fund balance for the general fund and proposes to increase appropriations to both Instruction and Support Services to support staffing and programming moved from Student Investment Account (SIA) grant funding to the general fund as well as appropriation increases to support expenditures related to COVID re-entry requirements for both the Comprehensive Distance Learning and Hybrid education models; and

WHEREAS, The District recognizes the decrease in Special Revenue Fund resources and proposes to reduce appropriations to Instruction for staffing and programming moving from SIA grant funding to general fund as well as appropriation adjustments to support expenditures related to COVID response including Federal Emergency Management Agency (FEMA), Elementary and Secondary School Emergency Relief Fund (ESSER), and Comprehensive Distance Learning (CDL); and

WHEREAS, The Superintendent recommends approval of this resolution.

RESOLUTION

NOW THEREFORE BE IT RESOLVED BY the Board of Directors of Portland Public Schools, hereby amends budgeted expenditure appropriation levels as summarized by Fund and Appropriation Level in Attachment B for the fiscal year beginning July 1, 2020.

Portland Public Schools
Summary of Amendments to 2020-21 Adopted Budget
Amendment #1
September 22, 2020

(in thousands)

| | | Adopted Budget | Adjustment | Amended Budget |
|---|--|---------------------------|-------------------|---------------------------|
| 100 - General Funds | | | | |
| Resources | | | | |
| Beginning Fund Balance | | \$ 46,631 | \$ 17,843 | \$ 64,474 |
| Local Property and Other Taxes | | 277,706 | | 277,706 |
| Local Option Taxes | | 100,366 | | 100,366 |
| Other Local Sources | | 18,395 | | 18,395 |
| County and Intermediate Sources | | 14,027 | | 14,027 |
| State School Fund | | 267,735 | | 267,735 |
| State Common School Fund | | 4,744 | | 4,744 |
| Federal and State Support | | 0 | | 0 |
| Interfund Transfers | | 0 | | 0 |
| Other | | 50 | | 50 |
| Total | | \$ 729,654 | \$ 17,843 | \$ 747,497 |
| Requirements | | | | |
| Instruction | | 373,928 | 12,169 | 386,097 |
| Support Services | | 311,832 | 5,574 | 317,406 |
| Enterprise and Community Svcs | | 1,814 | | 1,814 |
| Transfer of Funds | | 1,134 | 100 | 1,234 |
| Contingency | | 40,946 | | 40,946 |
| Total | | 729,654 | 17,843 | 747,497 |
| 200 - Special Revenue Funds | | | | |
| Resources | | | | |
| Beginning Fund Balance | | 36,735 | | 36,735 |
| Property and Other Taxes | | 305 | | 305 |
| Other Revenue from Local Sources | | 22,909 | -100 | 22,809 |
| Intermediate Sources | | 144 | | 144 |
| State Sources | | 72,998 | -26,769 | 46,229 |
| Federal Sources | | 58,709 | 18,730 | 77,439 |
| Interfund Transfers | | 0 | 100 | 100 |
| All Other Resources | | 34 | | 34 |
| Total | | 191,834 | -8,039 | 183,795 |
| Requirements | | | | |
| Instruction | | 84,568 | -11,857 | 72,711 |
| Support Services | | 54,750 | 3,818 | 58,568 |
| Enterprise and Community Svcs | | 23,861 | | 23,861 |
| Facilities Acquisition and Construction | | 14 | | 14 |
| Transfers of Funds | | 0 | | 0 |
| Unappropriated Ending Fund Balance | | 28,641 | | 28,641 |
| Total | | 191,834 | -8,039 | 183,795 |

| | | | | |
|---|--|------------------|--------------|------------------|
| 300 - Debt Service Funds | | | | |
| Resources | | | | |
| Beginning Fund Balance | | 14,250 | | 14,250 |
| Property and Other Taxes | | 128,923 | | 128,923 |
| Other Revenue from Local Sources | | 56,693 | | 56,693 |
| Federal Sources | | 54 | | 54 |
| Interfund Transfers | | 1,751 | | 1,751 |
| Total | | 201,672 | 0 | 201,672 |
| Requirements | | | | |
| Debt Service & PERS UAL | | 191,444 | | 191,444 |
| Unappropriated Ending Fund Balance | | 10,228 | | 10,228 |
| Total | | 201,672 | 0 | 201,672 |
| 400 - Capital Projects Funds | | | | |
| Resources | | | | |
| Beginning Fund Balance | | 577,819 | | 577,819 |
| Other Revenue from Local Sources | | 12,766 | | 12,766 |
| Intermediate Sources | | 0 | | 0 |
| State Sources | | 3,500 | | 3,500 |
| Interfund Transfers | | 0 | | 0 |
| All Other Resources | | 1,000,000 | | 1,000,000 |
| Total | | 1,594,085 | 0 | 1,594,085 |
| Requirements | | | | |
| Instruction | | 29,644 | | 29,644 |
| Support Services | | 59,952 | | 59,952 |
| Facilities Acquisition and Construction | | 1,331,591 | | 1,331,591 |
| Transfers of Funds | | 617 | | 617 |
| Contingencies | | 0 | | 0 |
| Unappropriated Ending Fund Balance | | 172,282 | | 172,282 |
| Total | | 1,594,085 | 0 | 1,594,085 |
| 600 - Internal Service Funds | | | | |
| Resources | | | | |
| Beginning Fund Balance | | 6,186 | | 6,186 |
| Other Revenue from Local Sources | | 2,155 | | 2,155 |
| State Sources | | 192 | | 192 |
| Total | | 8,532 | 0 | 8,532 |
| Requirements | | | | |
| Support Services | | 3,762 | | 3,762 |
| Contingencies | | 4,769 | | 4,769 |
| Unappropriated Ending Fund Balance | | 0 | | 0 |
| Total | | 8,532 | 0 | 8,532 |
| All Funds Total | | 2,725,777 | 9,804 | 2,735,581 |

Portland Public Schools
Summary of Amendments to 2020-21 Adopted Budget

Amendment #1
September 22, 2020

(in thousands)

| | | General Funds (100) | Special Revenue Funds (200) | All Other Funds | Total Funds |
|---|----------|--------------------------------|--|----------------------------|---------------------|
| Adopted Resources: | | \$ 729,654 | \$ 191,834 | \$ 1,804,289 | \$ 2,725,777 |
| Adjustments: | | | | | |
| 1. Increase in General Fund Beginning Fund Balance | | 17,843 | | | 17,843 |
| 2. Decrease in Special Revenue Fund due to SIA resource reductions during legislative special session | | | -26,769 | | -26,769 |
| 3. Increase in Special Revenue Fund due to Elementary and Secondary School Emergency Relief Funds (ESSER) and Comprehensive Distance Learning (CDL) grants | | | 9,070 | | 9,070 |
| 4. Increase in Special Revenue Fund due to Federal Emergency Management Agency (FEMA) reimbursement submissions | | | 4,500 | | 4,500 |
| 5. Increase in Special Revenue Funds due to beginning fund balance update as of June 30, 2020 | | | 5,160 | | 5,160 |
| Total Resource Changes | | 17,843 | -8,039 | 0 | 9,804 |
| Recommended Amended Resource Budget | | \$ 747,497 | \$ 183,795 | \$ 1,804,289 | \$ 2,735,581 |
| | | | | | |
| | | | | | |
| Adopted Requirements: | | General Funds (100) | Special Revenue Funds (200) | All Other Funds | Total Funds |
| | | \$ 729,654 | \$ 191,834 | \$ 1,804,289 | \$ 2,725,777 |
| Adjustments: | Function | | | | |
| 1. Increase in General Fund Instruction due to staffing and programming moved from SIA grant funding to general funding, State School funding for Charter Schools, re-entry expenditures supporting Instruction (PPE, Technology, FFE). | 1000 | 12,169 | | | 12,169 |
| 2. Increase in General Fund Support Services due to transferring SIA initiatives from grant funding to general funding and re-entry expenditures. | 2000 | 5,574 | | | 5,574 |
| 3. Increase in Transfer of Funds to Nutrition Services to cover unpaid lunch balances | 5000 | 100 | | | 100 |
| 4. Adjustments in Special Revenue Fund Instruction due to staffing and programming moved from SIA grant funding to general fund, delayed implementation of SIA initiatives, increases for expenditures related to the CDL, ESSER and other COVID response grants in support of Technology, PPE and staffing supports for the hybrid and virtual education models. | 1000 | | -11,857 | | -11,857 |
| 5. Adjustment in Special Revenue Fund Support Services due to staffing and programming moved from SIA grant funding to general fund, additional FEMA resources to support expenditures related to COVID operational supports (Cleaning, Technology, PPE, School Site set-up) | 2000 | | 3,818 | | 3,818 |
| Total Requirement Changes | | 17,843 | -8,039 | 0 | 9,804 |
| Recommended Amended Requirement Budget | | \$ 747,497 | \$ 183,795 | \$ 1,804,289 | \$ 2,735,581 |

Student Investment Account Summary

| | |
|----------------------------------|------------------------|
| Original SIA Allocation | \$ 39,162,269 |
| ODE Reduction 8.19.2020 (68.21%) | <u>\$ (26,769,470)</u> |
| Revised Allocation | <u>\$ 12,392,799</u> |

| | | | | |
|---------------------|---------------|---------------|---------------|---------------|
| Total Expenditures: | \$ 39,162,269 | \$ 24,593,906 | \$ 12,392,799 | \$ 11,657,181 |
|---------------------|---------------|---------------|---------------|---------------|

| # | Investment | SIA | | | General Fund |
|----|---|--------------------------|------------------------------------|--|-------------------|
| | | 2020-21 Original Adopted | 2020-21 Allocated Revised 7.1.2020 | 2020-21 Special Session Revised 9.2.2020 | 2020-21 Amendment |
| 1 | Schools prioritized as needing supports for improvement will receive Instructional Specialist FTE. (Planning Tool Item #1) | \$3,321,000 | \$2,077,220 | \$1,995,054 | \$ - |
| 2 | Support and provide opportunities that call for engaging students of color in youth leadership activities, such as student-led conferences, community-building with affinity groups, and networking. (Planning Tool Item #2) | \$50,000 | \$50,000 | \$ - | \$ 50,000 |
| 3 | Support and resources for Community Engagement, such as translation services, supplies, food, and childcare. (Planning Tool Item #3) | \$25,000 | \$25,000 | \$ - | \$ 25,000 |
| 4 | More equitable funding formula for community based education agencies (CBOs) serving historically underserved students. (Planning Tool Item #4) | \$844,000 | \$531,720 | \$ - | \$ 844,000 |
| 5 | Increase funding to RESJ Partnership contracts with culturally specific organizations in five strategy areas: 1. Culturally Specific Family Engagement 2. Culturally Specific Wrap Around Services 3. Culturally Specific Mentoring and Leadership Development 4. Culturally Specific Extended Day and Enrichment Activities 5. Culturally Specific Identity Development Both the strategies as well as the service provision are focussed on researched based, effective services that improve academic success for students of color. Services are provided by racially diverse staff at partner organizations, significantly more reflective of the student population. (Planning Tool Item #5) | \$3,400,000 | \$3,400,000 | \$ - | \$ 3,400,000 |
| 6 | Add FTE for the second year of the Multi-tiered Systems of Support (MTSS) districtwide adoption and implementation. Includes coaching and supports through increases in FTE for MTSS TOSAs, soft start classrooms in two high schools for students with tier three needs, and additional restorative justice specialists to assist with restorative practices and harm reduction district wide. (Planning Tool Item #6.1) | \$977,258 | \$109,733 | \$ 102,957 | \$ - |
| 7 | Non personnel expenses for activity 7 (Planning Tool Item #6.1) | \$100,000 | \$ - | \$ - | \$ - |
| 8 | This funding will support social emotional learning (SEL) curriculum, coaching and PD throughout the district, align priorities of infusing trauma informed care into our classrooms and an additional administrator and TOSA for oversight to support capacity building, training, supervision and SEL vision. With the district's move toward incorporating trauma informed care into all programs, there is a need for Social Emotional Learning (SEL) to be integrated in all levels, from Central Office to specialized classrooms. This investment in SEL will also include curriculum and professional development for staff. (Planning Tool Item #6.2) | \$322,829 | \$322,829 | \$ 322,829 | \$ - |
| 9 | Non personnel expenses for activity 10 (Planning Tool Item #6.2) | \$150,000 | \$150,000 | \$ 150,000 | \$ - |
| 10 | Additional FTE and resources to expand SPED programming due to increased numbers. Includes para-educator support for students with the highest needs as well as staffing and resources for new learning center, communication behavior, and intensive skills classrooms. (Planning Tool Item #7) | \$1,000,000 | \$1,000,000 | \$ 1,000,000 | \$ - |
| 11 | Provide Mental Health, Substance Use (SUD) & Behavioral Health supports, including: (Planning Tool Item #8) - culturally specific contracts for mental health and drug and alcohol specialists, - dual diagnosis clinicians for student experiencing mental health and SUD challenges, - transition support for students returning to school from treatment centers, - an increase in school psychologists to help support MTSS implementation and behavior support plans, - additional qualified mental health specialists throughout the district. All of the increases in services, social worker and other personnel will be supported by an additional administrator. | \$1,590,000 | \$1,590,000 | \$ 1,590,000 | \$ - |
| 12 | Non personnel expenses for activity 14 (Planning Tool Item #8) | \$410,000 | \$410,000 | \$ 410,000 | \$ - |
| 13 | Provide specialized supports for students on 504 plans and medical equipment for accommodation needs. Supports include: (Planning Tool Item #9) - educational assistants (EA) - contracts with culturally specific organizations for assistance with racial / hate related crisis response and recovery needs throughout our district, - additional professional development around investigations support Title IX requirements - an additional discipline coordinator. | \$287,000 | \$287,000 | \$ 212,873 | \$ - |
| 14 | Non personnel expenses for activity 17 (Planning Tool Item #9) | \$100,000 | \$100,000 | \$ 100,000 | \$ - |
| 15 | Support the development and implementation of curricular resources for K-12 Social Studies/Ethnic Studies, K-12 Multilingual Literacy System which include Reading, Writing and Speaking, and K-3 Foundational Skills. (Planning Tool Item #10) | \$600,000 | \$600,000 | \$ - | \$ 600,000 |
| 16 | Partially fund an instructional material adoption and professional learning to support students who are emergent bilingual in language development throughout our core curriculum. (Planning Tool Item #11) | \$150,000 | \$150,000 | \$ - | \$ 150,000 |
| 17 | Provide central office support (4 FTE TOSA, 1 FTE Administrator) to plan and implement the K-12 math redesign and curriculum adoption. Additionally, a portion will fund the initial instructional materials adoption. (Planning Tool Item #12) | \$615,000 | \$615,000 | \$ - | \$ 615,000 |
| 18 | Curriculum for activity 22 (Planning Tool Item #12) | \$487,000 | \$487,000 | \$ - | \$ 487,000 |
| 19 | Increasing equitable and coherent arts programming and staffing in the Roosevelt and Jefferson K-12 clusters. This will also include central office support (Visual and Performing Arts TOSA) to support the implementation of the Master Arts Education Plan and funds for music and arts supplies. (Planning Tool Item #13) | \$560,000 | \$548,665 | \$ - | \$ 548,665 |
| 20 | Instruments, sheet music and arts materials activity 25 (Planning Tool Item #13) | \$100,000 | \$100,000 | \$ - | \$ 100,000 |
| 21 | Supports the development and implementation of a standards-based, culturally-responsive Physical Education curriculum, an additional Teacher on Special Assignment to coordinate professional learning to implement quality PE instruction (including Erin's Law instruction). (Planning Tool Item #14) | \$123,000 | \$ - | \$ - | \$ - |
| 22 | Non-personnel for activity 28 (Planning Tool Item #14) | \$225,129 | \$ - | \$ - | \$ - |
| 23 | Provide professional learning for wellness leads, Health materials for schools, and 1.0 Program Manager for Health (Planning Tool Item #15) | \$321,000 | \$ - | \$ - | \$ - |

Student Investment Account Summary

| | |
|----------------------------------|------------------------|
| Original SIA Allocation | \$ 39,162,269 |
| ODE Reduction 8.19.2020 (68.21%) | <u>\$ (26,769,470)</u> |
| Revised Allocation | <u>\$ 12,392,799</u> |

| | | | | |
|---------------------|---------------|---------------|---------------|---------------|
| Total Expenditures: | \$ 39,162,269 | \$ 24,593,906 | \$ 12,392,799 | \$ 11,657,181 |
|---------------------|---------------|---------------|---------------|---------------|

| # | Investment | SIA | | | General Fund |
|----|--|--------------------------|------------------------------------|--|-------------------|
| | | 2020-21 Original Adopted | 2020-21 Allocated Revised 7.1.2020 | 2020-21 Special Session Revised 9.2.2020 | 2020-21 Amendment |
| 24 | Supports for Native students and after school programs, includes collaboration with culturally specific community partners to support student success and also supports implementation of Senate Bill 13. (Planning Tool Item #16) | \$149,000 | \$149,000 | \$ - | \$ 149,000 |
| 25 | Add FTE to address unexpected enrollment and high class sizes. (Planning Tool Item #28) | \$74,525 | \$1,823,523 | \$ - | \$ 1,823,523 |
| 26 | P-3 Plan Implementation. This investment develops a more comprehensive approach to effectively support preK to K transitions for students, families, and staff. In addition, it will allow us to implement more developmentally appropriate, inclusive, and aligned learning experiences and environments from PK-1st grade. (Planning Tool Item #18) | \$800,000 | \$ - | \$ - | \$ - |
| 27 | Provide supports to reduce the digital divide and promote technology-enhanced learning opportunities at five middle school. The funds will be matched with the middle schools' Verizon Innovative Learning Schools grant and will include 5 FTE Instructional Specialist/Coaches, instructional Specialist funding is subsidized in part by the grant and reflected. (Planning Tool Item #20) | \$235,540 | \$235,540 | \$ - | \$ 235,540 |
| 28 | Add 22.5 FTE for counselors to lower the counselor to student ratio to 250:1 for all middle schools, Title/CSI K-5s, and K-8s. By lowering the ratio to 250:1, we meet the American School Counselor Association (ASCA) recommendations. (Planning Tool Item #21) | \$2,754,563 | \$1,528,375 | \$ 1,528,375 | \$ - |
| 29 | Provide 43.0 FTE for social work / social workers in schools, including district FTE and contracted culturally-specific services. (Planning Tool Item #22) - 0.5 FTE for each K-5 and K-8 schools - 1 FTE for each High Schools - 5.0 FTE to MPG programs, - 0.5 FTE for Pioneer - 0.5 FTE for Community Transition Program (CTP) | \$4,802,500 | \$3,846,170 | \$ 3,846,170 | \$ - |
| 30 | Add 3.5 FTE for College and Career Coordinator for Multiple Pathways to Graduation (MPG). MPG serves students districtwide who need additional support in the form of: re-engagement in their education, enrollment in alternative education, day and residential treatment (DART) school placement, district wide credit recovery opportunities, Teen Parent Services, and MPG School social work services, as well as other schools and programs. (Planning Tool Item #23) | \$430,500 | \$320,255 | \$ - | \$ 320,255 |
| 31 | Add FTE to create more optimal student-teacher ratios and class sizes across K-5 classrooms. (Planning Tool Item #24) | \$5,170,000 | \$443,739 | \$ - | \$ 443,739 |
| 32 | Add 26.4 FTE to reduce class sizes in grades 6-8. (Planning Tool Item #25) | \$2,904,000 | \$ - | \$ - | \$ - |
| 33 | Add 10.5 FTE to increase elective opportunities for grades 6-8 in K-8s and middle schools. (Planning Tool Item #26) | \$1,155,000 | \$987,597 | \$ - | \$ 987,597 |
| 34 | Add 8 FTE to improve high school class size and ensure students can be fully scheduled. (Planning Tool Item #27) | \$880,000 | \$ - | \$ - | \$ - |
| 35 | Add 13 FTE to add a 7th period at 4 middle schools. This is a pilot to allow students more choice and opportunities for electives, which will include visual and performing arts. The MS included are Ockley Green, Tubman, George & Beaumont. (Planning Tool Item #29) | \$1,441,000 | \$877,862 | \$ - | \$ 877,862 |
| 36 | Charter School Funding (Planning Tool Item #30) | \$1,166,938 | \$735,171 | \$ 354,511 | \$ - |
| 37 | Community based education agency (CBO) Funding (Planning Tool Item #31) | \$940,487 | \$592,507 | \$ 280,030 | \$ - |
| 38 | Grant Indirect | \$500,000 | \$500,000 | \$ 500,000 | \$ - |