

**Portland Public Schools**  
**Summary of Amendments to 2021-22 Adopted Budget**  
**Amendment #1**  
**January 25, 2022**

(in thousands)

Adopted Resources:			General Funds	Special Revenue	All Other Funds	Total Funds
			(100)	Funds (200)		
			\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410
Adjustments:						
1. Adjustments across funds to true up Beginning Fund Balance to audited financials.			3,847	(8,283)	23,939	19,503
2. Increase in General Fund Other resources to recognize the PERS Bond Refunding.			400,839			400,839
3. Increase in Debt Service Fund Other Revenue Local Sources to recognize the additional due to PERS Bond Refunding.					17,131	17,131
3. Increase in Special Revenue Fund Federal Sources to include updates to FEMA, ESSER, and other Federal sources				13,750		13,750
4. Increase in Special Revenue Fund State Sources to include the SIA carryover from prior year & add'l funding rec'd				5,785		5,785
5. Increase in Special Revenue Fund Interfund transfers to allocate for Nutrition Services resources from GF.				100		100
Total Resource Changes			404,686	11,352	41,070	457,108
<b>Recommended Amended Resource Budget</b>			<b>\$ 1,176,649</b>	<b>\$ 314,513</b>	<b>\$ 1,024,356</b>	<b>\$ 2,515,518</b>
Adopted Requirements:		Function	General Funds	Special Revenue	All Other Funds	Total Funds
			(100)	Funds (200)		
			\$ 771,963	\$ 303,161	\$ 983,286	\$ 2,058,410
Adjustments:						
1. Increase in General Fund Instruction to allocate the change in the CBO's Net Operating Exp. from 80% to 90%	1000		2,237			2,237
2. Increase in General Fund Support Services to recognize the General Fund Bond Carryover to support the IT and Curriculum Adoption projects.	2000		3,794			3,794
3. Increase in General Fund Support Services for District Rebranding activities.	2000		1,000			1,000
4. Increase in General Fund Debt Service to account for PERS Bond Refunding.	5000		400,839			400,839
Increase in Special Revenue Fund Debt Service to appropriate for the updated PERS expenditures.	5000				18,093	18,093
5. Increase in General Fund Transfers to allow for the annual Nutrition Services unpaid meal write-off.	5000		100			100
6. Decrease in General Fund Contingency to allocate appropriation to support the CBO funding increase and the Rebranding projects.			(3,284)			(3,284)
6. Increase in Special Revenue Fund Instruction to align carryover and additional resources with the planned investments related to SIA, ESSER, M98, the new Online Learning Academy and other recently received grants.	1000			20,088		20,088
7. Decrease in Special Revenue Fund Support Services to align appropriation to the updated spending plan for SIA, ESSER and M98.	2000			(1,566)		(1,566)
8. Decrease in Special Revenue Fund Enterprise and Community Services to align appropriation to the updated spending plan for SIA, ESSER & Nutrition Services	3000			(4,154)		(4,154)
9. Decrease in Special Revenue Fund Contingency to align appropriation with the updated spending plan for ESSER.	6000			(3,520)		(3,520)
10. Increase in Special Revenue Fund Ending Fund Balance to align appropriation with the updated spending plan across funds.	7000			504		504
11. Increase in Capital Funds Support Services to align with projected spending on staff and insurance.	2000				27	27
12. Increase in Capital Funds Facility Acquisitions to align carryover resources with the projected spending plan.	4000				21,775	21,775
13. Increase in Internal Service Fund Contingency to allocate carryover to appropriation.					692	692
13. Increase in Debt Service Ending Fund Balance to allocate carryover to an appropriation.	7000				483	483
Total Requirement Changes			404,686	11,352	41,070	457,108
<b>Recommended Amended Requirement Budget</b>			<b>\$ 1,176,649</b>	<b>\$ 314,513</b>	<b>\$ 1,024,356</b>	<b>\$ 2,515,518</b>