



PORTLAND PUBLIC SCHOOLS

Office of the Chief Financial Officer

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Date: October 11, 2022
To: Portland Public Schools Board of Directors
From: Nolberto Delgadillo, Chief Financial Officer
Subject: Approval of the Budget Calendar to Prepare for the 2023-2024 Budget

BACKGROUND

Staff is requesting that the Board approve the budget calendar for the preparation of the fiscal year 2023-24. Approving the calendar at this time of the year helps with communicating the high level plan towards planning and building next year's (2023-2024) budget.

RELATED POLICIES/BEST PRACTICES

Action is being taken to comply with Oregon Local Budget law and to leverage Government Finance Officers Association (GFOA) best budgeting practices to ensure the budget aligns with key data inputs (e.g. enrollment forecast, state revenue forecast, stakeholder engagement, etc.) and Meritorious Budget Award (MBA) requirements.

The budget process will include community engagement during the fall to socialize the district's finances but also garner community feedback regarding the district's investments. This will also be important as the district prepares for the phasing out of the Federal COVID relief dollars (i.e. ESSER) and also begins the implementation of the State's Integrated Grant Guidance whose goal is to align six separate federal and state programs. This will be in combination with the ongoing work of the Community Budget Review Committee (CBRC).

Although CBRC's meeting cadence is separate from this budget calendar, a budget work session with CBRC and the Board is proposed for March 14th to discuss planned investments and include preliminary high-level budget information to be incorporated in the proposed budget.

Lastly, it should be noted that the presentation of the Superintendent's Proposed Budget is scheduled on April 25th during a regularly scheduled board meeting. The date is consistent with prior years and allows for adequate production time of the budget materials.

ANALYSIS OF SITUATION

The Board may choose to approve the budget calendar as presented or approve it with revisions and therefore, the feedback provided during the first reading will guide any such revisions. Timing of the events after the Proposed Budget are built around mandated

requirements to allow sufficient time to complete the entire budget process before June 30, as required by ORS 294.40 Not complying with these statutes may compromise receipt of funds.

FISCAL IMPACT

No further impacts beyond those identified in the Analysis of Situation section above.

TIMELINE FOR IMPLEMENTATION / EVALUATION

If approved, staff will work on developing the budget for 2023-24 as scheduled.

BOARD OPTIONS WITH ANALYSIS

See Analysis of Situation section above.

CONNECTION TO BOARD GOALS

The budget calendar for the preparation of the 2023-2024 budget has been developed to incorporate public engagement, the planning of resources to core operating requirements and the district’s strategic plan (Forward Together) within the compliance requirements of the state of Oregon.

STAFF RECOMMENDATION

Staff will be recommending the passage of the board resolution to approve the 2023-24 Budget Calendar.



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

ATTACHMENT

Resolution to Approve the Budget Calendar to prepare for the 2023-24 Budget