



PORTLAND PUBLIC SCHOOLS

Chief Financial Officer

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MEMORANDUM

Date: May 21, 2021

To: Members of the Board of Education

From: [Nolberto Delgadillo](#)

Subject: 2021-22 Approved Budget

On May 25, 2021 the Board (acting as the Budget Committee) is scheduled to vote to approve a budget for Portland Public Schools for the 2021-22 fiscal year. The draft resolution is attached.

This memorandum is to confirm any significant changes from the proposed budget document which you received on April 27, 2021.

Changes from Proposed Budget

General Fund

In between preparation of proposed and approved budgets staff has been engaged in a number of technical activities that resulted in changes to numbers in the budgets. These changes include:

- Adjustments that align the budget more closely with the 3rd Quarter Financial projections. This includes an increase in the Beginning Fund Balance from \$73.909 million to \$84.845 million. This is primarily attributed to spending less for limited in person instruction (LIPI) and hybrid than originally estimated and utilizing the additional Federal and State funds that were allocated this year.
- Adjusting appropriation allocations amounts between functions and objects in order to better reflect the proposed activity in a department. For example, in the Racial Equity and Social Justice department there was movement from support services and instruction to enterprise and community services to align with the community contracting within the department.
- Reflect approved carry-over for pending purchases that will not be received before June 30, 2021.
 - Transportation purchases for buses
 - Strategic investments that had delayed implementations such as curriculum purchases and professional development

- Appropriation was made for the Workshare settlement agreement for staff retiring whose final ending salary may be impacted by the District participation in the program in 2019-20. Current estimated total cost is \$2 million.
- Increase in Contingency by \$4.396 million to support additional pandemic needs that may arise throughout the year and possible future year supports as one-time funding spends out.

Special Revenue Funds

In between proposed and approved staff refined the appropriation allocations to more accurately reflect where spending will occur, adjustments included where spending would occur within the following grants:

- Student Investment Account (SIA)
- Elementary and Secondary School Emergency Relief Fund (ESSER)
- M98

Additional appropriation was added for the Summer Learning grants and the beginning fund and unappropriated ending fund balances were adjusted to align with the 3rd Quarter Financial projections.

All Other Funds

Changes for the Capital Funds included adjusting appropriation allocation amounts between functions and objects to reflect support services activity within the departments including insurance payments and the Long Range Facility Plan.

A small increase was reflected within our Internal Service Fund to align workers compensation calculations with increases or decreases in any of the salary lines.

Budget Committee Action

The budget committee is asked to consider the approved budget attached.