



# Staff Analysis and Report to the Board

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**Board Meeting/Work Session Date: 6/11/2019**

**Senior Lead: Cynthia Le**

**Department Lead: Jordan Ely**

**SUBJECT: Resolution to amend the 2018-19 adopted budget appropriation levels only.**

**I. BACKGROUND**

Current year prioritization of instruction has caused us to spend more on Instruction than originally budgeted. This increased spend is offset by decreased spend on Support Services. The results of reprioritization effect the General Fund (Fund 101) and the Grants Fund (Fund 205).

The next item resolved by this resolution is to reallocate funds from acquisition and construction of buildings to Support Services to align with actual spending plan within the Dedicated Resource Fund (Fund 299) and the GO Bonds Debt Service Fund (Fund 350).

Finally, a technical error in the original appropriations table header appears to exclude contingency from the appropriations. While staff does not expect need for the use of contingency, the correction should still be reflected in formal Board action.

**II. RELATED POLICIES/BEST PRACTICES**

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

**III. ANALYSIS OF SITUATION**

Should the Board choose not to pass this resolution, we will end the year out of compliance with Oregon Local Budget Law (ORS) 294.305 to 294.565, which would result in audit findings.

**IV. FISCAL IMPACT**

There is no fiscal impact beyond that which has been outlined above.

**V. COMMUNITY ENGAGEMENT (IF APPLICABLE)**

N/A

**VI. TIMELINE FOR IMPLEMENTATION/EVALUATION**

Staff will perform appropriate budget transfers within five business days of the resolution's passage.

**VII. BOARD OPTIONS WITH ANALYSIS**

The Board may choose to pass or not pass the proposed resolution. If passed, the current spending plan will continue through June 30, 2019. Consequences of non-passage were previously discussed in section III.

**VIII. STAFF RECOMMENDATION**

Staff recommends that the Board pass the proposed resolution to allow continued investment into instructional initiatives and to correct technical errors.

**IX. I have reviewed this staff report and concur with the recommendation to the Board.**

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**Guadalupe Guerrero**

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**Date**

**Superintendent**

**Portland Public Schools**

**ATTACHMENTS**

*(List all supporting documentation, including resolution, etc.)*

A. Resolution

B. Table 1 – Summary of Amendments *(provides overview of changes to each of the affected funds)*

C. Table 2 – Revised Attachment “A” to Resolution No. 5668 *(updates the appropriations table from the original 2018-19 Adopted Budget book)*

**PPS District Priorities FY 2018-19**

1. *Set a clear Vision and Strategic Plan*
2. *Create equitable opportunities and outcomes for all students*
3. *Build management and accountability systems and structures*
4. *Allocate budget, funding and resources focused on improving outcomes for students*