

Special Meeting to Approve the 2024-25
Proposed Budget
Monday, May 20, 2024 6:00 PM

Dr. Matthew Prophet Education Center - Board
Auditorium
501 N. Dixon St
Portland, OR 97227

Agenda

1. 6:00 pm - Update on Superintendent Search
2. 6:05 pm - Consent Agenda - Resolutions 6911 through 6916 Vote - Public comment accepted
 - 2.(a) Resolution 6911 - Expenditure Contracts
 - 2.(b) Resolution 6912 - Revenue Contracts
 - 2.(c) Resolution 6913 - Authorizing Off-campus Activities
 - 2.(d) Resolution 6914 - Dismissal of a Contract Teacher
 - 2.(e) Resolution 6915 - Dismissal of a Contract Teacher
 - 2.(f) Resolution 6916 - Dismissal of a Contract Teacher
3. 6:10 pm - Transfer Appropriations in the 2023-24 Budget for School District No. 1J, Multnomah County, Oregon
4. 6:20 pm - Approval of the 2024-2025 Budget (Resolution 6917) Vote - Public comment accepted

RESOLUTION No. 6911

Expenditure Contracts that Exceed \$150,000 for Delegation of Authority

RECITAL

Portland Public Schools (“District”) Public Contracting Rules PPS-45-0200 (“Authority to Approve District Contracts; Delegation of Authority to Superintendent”) requires the Board of Education (“Board”) enter into contracts and approve payment for products, materials, supplies, capital outlay, equipment, and services whenever the total amount exceeds \$150,000 per contract, excepting settlement or real property agreements. Contracts meeting this criterion are listed below.

RESOLUTION

The Superintendent recommends that the Board approve these contracts. The Board accepts this recommendation and by this resolution authorizes the Deputy Clerk to enter into the following agreements.

NEW CONTRACTS

Contractor	Contract Term	Contract Type	Description of Services	Contract Amount	Responsible Admin, Funding Source	Certified Business
Portland Opportunities Industrialization Center (POIC)	6/1/24 through 8/31/24	Personal Services PS 95057	Summer Enrichment Instructional Services for students at Rosemary Anderson Schools. Direct Negotiation – Unique Knowledge and/or Expertise PPS-46-0525(4)	\$220,000	C. Proctor Fund 101 Dept. 5485	NA - Nonprofit
Amplify Education	5/22/24 through 6/30/31	Digital Resource DR 95011	K-5 Science Adoption – Student & Teacher Licenses Special Class Procurement – Copyrighted Materials and Creative Works PPS-47-0288(4)	\$2,820,009	C. Proctor Fund 459 Dept. 5445 Project DC402	No
Center for Collaborative Classroom	8/1/24 through 6/30/25	Personal Services PS 95062	Professional development related to Caring School Communities curriculum. Direct Negotiation – Unique Knowledge and/or Expertise PPS-46-0525(4)	\$175,400	C. Proctor Fund 191 Dept. 5445 Project H0315	No
M2 Integration	5/22/24 through 5/22/25	Construction C 95041	Classroom technology upgrades at Sabin. Invitation to Bid – Construction 2024-010	\$517,145	D. Jung Fund 459 Dept. 5581 Project Varies	No
M2 Integration	5/22/24 through 5/22/25	Construction C 95037	Classroom technology upgrades at Chief Joseph. Invitation to Bid – Construction 2024-011	\$417,164	D. Jung Fund 459 Dept. 5581 Project Varies	No
InLine Commercial Construction, Inc.	5/22/24 through 5/22/25	Construction C 95038	Classroom technology upgrades at Creston. Invitation to Bid – Construction 2024-009	\$699,868	D. Jung Fund 459 Dept. 5581 Project Varies	No

InLine Commercial Construction, Inc.	5/22/24 through 5/22/25	Construction C 95039	Classroom technology upgrades at Jackson. Invitation to Bid – Construction 2024-012	\$696,905	D. Jung Fund 459 Dept. 5581 Project Varies	No
Nailed It! Custom Roofing and Construction	5/22/24 through 5/22/27	Flexible Service Contractor Pool FSCP 95014	Flexible Services Contractor Pool – Roofing Request for Proposals 2024-007	Not to Exceed \$1,000,000	D. Jung Funding Source Varies	No
Garon Roofing & Sheet Metal, Inc.	5/22/24 through 5/22/27	Flexible Service Contractor Pool FSCP 95013	Flexible Services Contractor Pool – Roofing Request for Proposals 2024-007	Not to Exceed \$1,000,000	D. Jung Funding Source Varies	WBE
ABC Roofing Co.	5/22/24 through 5/22/27	Flexible Service Contractor Pool FSCP 95007	Flexible Services Contractor Pool – Roofing Request for Proposals 2024-007	Not to Exceed \$1,000,000	D. Jung Funding Source Var Funding Source Varies	No
The New Teacher Project (TNTP)	5/24/24 through 6/30/26 Option to renew for up to four additional one-year terms through 6/30/30	Personal Services PS 95073	K-5 Science of Reading professional development. Request for Proposals 2023-053	Original Term \$2,588,245 Total through extensions : \$3,668,490	C. Proctor Fund 205 Dept. 5467 Grant G2361	N/A – Nonprofit
NW Bus Tours, LLC	8/22/24 through 8/21/29	Services S 95072	Provide Special Pupil Activity Bus (SPAB) transportation services to District students for athletic and field trips on an as needed basis. ODE approved provider under OAR 581-053-0610 through OAR 581-053-0640	Not to Exceed \$200,000	D. Jung Fund 101 Dept. Varies	No
MTR Western	8/22/24 through 8/21/29	Services S 95075	Provide Special Pupil Activity Bus (SPAB) transportation services to District students for athletic and field trips on an as needed basis. ODE approved provider under OAR 581-053-0610 through OAR 581-053-0640	Not to Exceed \$200,000	D. Jung Fund 101 Dept. Varies	No
Fulcrum Construction & Building Services, LLC	5/22/24 through 2/28/25	Construction C 95059	ADA/SPED Upgrades – Package 2C Invitation to Bid – Construction 2024-016	\$3,521,056	D. Jung	MBE

					Fund 459 Dept. 5511 Project Varies	
InLine Commercial Construction, Inc.	5/22/24 through 10/31/25	Construction C 95064	Seismic improvements at Marysville. Invitation to Bid – Construction 2024-020	\$4,287,808	D. Jung Fund 459 Dept. 5511 Project DS020	No
KCE Champions	6/24/24 through 8/2/24	Personal Services PS 95082	Afternoon enrichment programming at Atkinson, Capitol Hill, and Whitman for Summer Acceleration Academy. Request for Proposals 2024-006	\$219,189	C. Proctor Fund 251 Dept. 5470 Grant W0001	No
Athena Coding	6/24/24 through 8/2/24	Personal Services PS 95083	Afternoon enrichment programming at Rigler, Sabin, and Vestal for Summer Acceleration Academy. Request for Proposals 2024-006	\$225,000	C. Proctor Fund 251 Dept. 5470 Grant W0001	No

*A Certified Business is a for-profit business certified as a Minority-Owned Businesses (MBE), Women-Owned Businesses (WBE), Emerging Small Businesses (ESB), and/or Service-Disabled Veteran Businesses (SDV) by the State of Oregon Certification Office for Business Inclusion and Diversity.

NEW COOPERATIVE PURCHASING AGREEMENTS

Contractor	Contract Term, Renewal Options	Administering Contracting Agency	Description of Goods or Services	Estimated Spend During Contract Term	Responsible Administrator, Funding Source	Certified Business

NEW INTERGOVERNMENTAL AGREEMENTS (“IGAs”)

Contractor	Contract Term	Contract Type	Description of Services	Contract Amount	Responsible Administrator, Funding Source

AMENDMENTS TO EXISTING CONTRACTS

Contractor	Amendment Term	Contract Type	Description of Services	Amendment Amount, Contract Amount	Responsible Admin, Funding Source	Certified Business

Curriculum Associates	5/22/24 through 6/30/25	Digital Resource DR 93280 Amendment 2	Provide Elevation Platform and implementation and training services to centralize core EL Student data, meet key Title III compliance requirements and streamline EL program management. This amendment extends the contract by one year. Special Class Procurement – Copyrighted Materials & Creative Works PPS-47-0288(4)	\$66,139 \$153,783	C. Proctor Fund 205 Dept. 5407 Grant G2239	No
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New encumbered contracts: \$17,468,034

On-call, potential spend contracts: \$2,400,000

Amendments: \$66,139

RESOLUTION No. 6912

Revenue Contracts that Exceed \$150,000 Limit for Delegation of Authority

RECITAL

Portland Public Schools (“District”) Public Contracting Rules PPS-45-0200 (“Authority to Approve District Contracts; Delegation of Authority to Superintendent”) requires the Board of Education (“Board”) to enter into and approve all contracts, except as otherwise expressly authorized. Contracts exceeding \$150,000 per contractor are listed below.

RESOLUTION

The Superintendent recommends that the Board approve these contracts. The Board accepts this recommendation and by this resolution authorizes the Deputy Clerk to enter into the following agreements.

NEW REVENUE CONTRACTS

No New Revenue Contracts

NEW INTERGOVERNMENTAL AGREEMENTS / REVENUE (“IGA/Rs”)

No New Intergovernmental Agreements/Revenue Contracts

AMENDMENTS TO EXISTING REVENUE CONTRACTS

Contractor	Contract Term	Contract Type	Description of Services	Amendment Amount, Contract Amount	Responsible Administrator, Funding Source
USGS Earthquake Science Center	8/23/23 through 6/14/25	Intergovernmental Agreement / Revenue IGA/R 93930 Amendment 1	Funding for second year of teacher involvement in fostering coordination among K-12 schools in ShakeAlert STEM education.	\$80,000 \$155,000	C. Proctor Fund

RESOLUTION No. 6914

Dismissal of a Contract Educator

RECITALS

The Board has reviewed the evidence submitted along with the Superintendent's recommendation for the dismissal of a contract educator.

RESOLUTION

The Board of Education affirms the Superintendent's recommendation to dismiss the contract teacher from employment with PPS. The District will notify the employee in writing of the Board's decision.

RESOLUTION No. 6915

Dismissal of a Contract Educator

RECITALS

The Board has reviewed the evidence submitted along with the Superintendent's recommendation for the dismissal of a contract educator.

RESOLUTION

The Board of Education affirms the Superintendent's recommendation to dismiss the contract teacher from employment with PPS. The District will notify the employee in writing of the Board's decision.

RESOLUTION No. 6916

Dismissal of a Contract Educator

RECITALS

The Board has reviewed the evidence submitted along with the Superintendent's recommendation for the dismissal of a contract educator.

RESOLUTION

The Board of Education affirms the Superintendent's recommendation to dismiss the contract teacher from employment with PPS. The District will notify the employee in writing of the Board's decision.



Leslie O'Dell
Interim Chief of Staff

Date: May 16, 2024
To: Board of Education
From: Leslie O'Dell, Interim Chief of Staff
Subject: Resolution to Transfer Appropriations in the 2023-24 Budget

BACKGROUND

During the course of the year, there are occasions and circumstances that require an entity to update its budget including appropriations. This is a common and routine best practice to ensure that proper spending levels are maintained in accordance with what has transpired throughout the school year. Oregon Local Budget Law allows budget changes after adoption under prescribed guidelines.

The proposed resolution to transfer appropriations within Fund 200 (Special Revenue Funds) is necessary to ensure funds are expended in accordance with Oregon Local Budget Law. ORS Chapter 294.456 limits expenditures to the level of appropriation approved by the Board of Directors. As budgets and needs change over the course of the fiscal year, pursuant to ORS 294.463, Districts may transfer appropriations within a fund when authorized by a resolution of the Board of Directors. The resolution must state the need for the transfer, the purpose for the authorized expenditure, and the amount to be transferred.

200 - Special Revenue Fund **Requirement (i.e. Expense) Changes**

- Decrease appropriations in Instruction as anticipated expenditures will be significantly less in this area.
- Increase appropriations in Support Services to reflect the higher expenditures resulting from the spending out of ESSER Grant Funds.

RELATED POLICIES/BEST PRACTICES

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

ANALYSIS OF SITUATION

Should the Board choose not to pass this resolution, appropriation levels may be exceeded and potentially in violation of Oregon Local Budget Law.

FISCAL IMPACT

No further impacts beyond that which have been outlined above.

COMMUNITY ENGAGEMENT (IF APPLICABLE)



Leslie O'Dell
Interim Chief of Staff

Portland Public Schools
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District staff members engage with the Community Budget Review Committee regarding budget-related matters throughout the year.

TIMELINE FOR IMPLEMENTATION / EVALUATION

N/A

BOARD OPTIONS WITH ANALYSIS

The Board may choose to pass or not pass the proposed budget amendment resolution. If passed, the District will move forward with its updated spending plan for the Fiscal Year 2023-24. The consequences of non-passage would mean appropriations would not be available for anticipated expenditures, and reductions would need to be made in order to stay within appropriations and remain in compliance with Oregon Local Budget Law.

STAFF RECOMMENDATION

Staff recommends that the Board pass the proposed resolution to amend the 2023-24 budget.

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

LO (Initials)

ATTACHMENTS

- Resolution

RESOLUTION NO.

Resolution to Transfer Appropriations for
School District No. 1j, Multnomah County, Oregon

RECITALS

- A. On June 13, 2023, the Board of Education (“Board”), by way of Resolution No. 6718, voted to adopt an annual budget for the Fiscal Year 2023-24 as required under Local Budget Law; and
- B. 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
- C. Oregon Local Budget Law, ORS 294.463, allows transfers of funds within funds or between funds after adoption under prescribed guidelines; and
- D. This appropriation transfer adjusts the budget to align with current projections. Budget changes include the following components:

Function 2000 – Support Service increase appropriation by	\$8,000,000
Function 1000 – Instruction decrease appropriation by	(\$8,000,000)

This transfer is necessary due to higher expenditures in Support Services from ESSER Grant Funds than initially anticipated.
- E. This resolution is to enable the Board to approve the appropriation transfer for Fiscal Year 2023-24.
- F. The Superintendent recommends approval of this resolution.

RESOLUTION

BE IT RESOLVED that the Board of Directors of School District 1J, Multnomah County, Oregon, pursuant to ORS 294.456, hereby transfers \$8,000,000 of Special Revenue Fund appropriations in the budget for the fiscal year beginning July 1, 2023.



Leslie O'Dell
Interim Chief of Staff

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STAFF REPORT

Date: May 16, 2024
To: Portland Public Schools Board of Education
From: Leslie O'Dell
CC: Dr. Sandy Husk
Subject: 2024-25 Approved Budget

BACKGROUND

On May 20, 2024, the Board (acting as the Budget Committee) is scheduled to vote to approve a budget for Portland Public Schools for the 2024-25 fiscal year. The recommended resolution is attached. This memorandum is to summarize any significant changes from the 2024-25 Proposed Budget which was presented to the Board of Education on April 24, 2024. Further details on changes are attached, see Summary of Adjustments to 2024-25 Proposed Budget.

CHANGES FROM THE PROPOSED BUDGET

Since the Proposed Budget was submitted, staff has been engaged in a number of technical activities as well as community and Board engagements that resulted in the below changes reflected in the Approved Budget.

General Fund

Additional General Fund resources were recorded from Proposed. There are also changes in planned expenditures.

- Adjustments to align the budget more closely with the 3rd Quarter Financial projections; this includes an increase in resources in the Beginning Fund Balance by approximately \$2.9 million from \$84.2 million to \$87.1 million and a reduction in resources in lease proceeds of \$1.7 million to \$50 thousand
- Increased requirements in Transfer of Funds to reflect a transfer to Internal Service Funds, \$4.0 million
- Decreased requirements in Support Services to align to projected spending, \$840 thousand
- Decreased requirements in Debt Service to reverse requirements recorded for Subscription-Based Information Technology Arrangements (SBITA) in the Proposed

Budget; this change is driven by technical guidance on budgeting for a subscription liability, \$1.9 million

Special Revenue Funds

No additional Special Revenue Funds resources were recorded from Proposed. There are changes in planned expenditures. These changes balance to zero within the fund requirements.

- Increased requirements in Instruction to align to projected spending, \$2.0 million
- Decreased requirements in Support Services and Debt Service to align with projected spending, \$2.0 million

Debt Service Funds

Additional Debt Service Funds resources were recorded from Proposed and there are changes in planned expenditures.

- Increased resources within Other Revenue from Local sources to balance additional PERS bond requirements in Contingency, \$165 thousand
- Increased requirements in Contingency, \$165 thousand

Capital Projects Funds

Decreased Capital Projects Funds resources were recorded from Proposed and there are changes in planned expenditures.

- Decreased resources within Beginning Fund Balance, \$364 thousand
- Decreased requirements in Debt Service, \$364 thousand

Internal Service Funds

Additional Internal Service Funds resources were recorded from Proposed and there are changes in planned expenditures.

- Increased resources from a General Fund transfer, \$4.0 million
- Decreased resources in Other Revenue from Local Sources, \$37 thousand
- Increased requirements in Support Services for Property and Liability Insurance Fund premiums and claims payable, \$4.0 million
- Decreased requirements in Debt Service, \$59 thousand

BUDGET COMMITTEE ACTION

The Board acting as the Budget Committee is asked to consider and approve the attached 2024-2025 Approved Budget resolution.

ATTACHMENTS

- A. 2024-2025 Approved Budget Resolution
- B. Summary of Adjustments to 2024-25 Proposed Budget

RESOLUTION No. 6917

Budget Committee Approval of the 2024-25 Budget and the Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Portland Public Schools (District) to hold one or more meetings to receive the budget message and the budget document and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 24, 2024, the Board of Education (Board), acting as the Budget Committee, received the Superintendent's budget message and Proposed Budget document for the 2024-25 fiscal year.
- C. On May 1, 2024, the Budget Committee held a Budget Community Engagement meeting to discuss and receive public comment on the Proposed Budget.
- D. ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 22, 2024.
- F. The Board-appointed Community Budget Review Committee (CBRC) reviewed the Proposed Budget and current expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 7, 2024, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. On May 9, 2024, the Board held a work session on the budget.
- I. ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the *ad valorem* property tax amount or rate for all funds.
- J. It is noted that \$0.5038 per \$1,000 of the assessed value of the Permanent Rate Tax Levy (commonly known as the "Gap Tax") and, based on an analysis presented to the Board, the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- K. ORS 457.445(6)(d) provides the opportunity for a school district with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value to be excluded from the urban renewal division of tax calculations. To the extent that the rate limit was increased under section 11 (5)(d), Article XI, of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year no later than July 15.
- L. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI, of the Oregon Constitution.

RESOLUTION

- 1. The Budget Committee approves the budget as summarized in Attachment "A".
- 2. The Budget Committee approves the budget for the 2024-25 fiscal year in the total amount of \$2,393,878,000.
- 3. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:

- a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
- b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
- c. In the amount of \$166,000,000 for exempt bonds

Taxes are hereby imposed and categorized for the tax year 2024-25 upon the assessed value of all taxable property in the District, as follows:

Type	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$166,000,000

- 4. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI, of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
- 5. The Budget Committee directs submission of the 2024-25 Approved Budget to the TSCC by May 22, 2024, in accordance with ORS 294.431, under the extension as granted by the TSCC.

Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

	Proposed Budget	Adjustment	Recommended Approved Budget
100 - General Funds			
Resources			
Beginning Fund Balance	84,205	2,933	87,138
Local Property and Other Taxes	351,964	-	351,964
Local Option Taxes	104,608	-	104,608
Other Local Sources	26,749	-	26,749
County and Intermediate Sources	12,306	-	12,306
State Sources	271,565	-	271,565
Federal Sources	15	-	15
Other	1,700	(1,650)	50
Total	853,111	1,283	854,394
Requirements			
Instruction	437,284	-	437,284
Support Services	355,802	(840)	354,962
Enterprise and Community Svcs	3,257	-	3,257
Debt Service	2,194	(1,855)	339
Transfers of Funds	11,918	3,979	15,895
Contingency	42,656	-	42,656
Total	853,111	1,283	854,394
200 - Special Revenue Funds			
Resources			
Beginning Fund Balance	33,904	-	33,904
Property and Other Taxes	364	-	364
Other Revenue from Local Sources	11,510	-	11,510
Intermediate Sources	21,660	-	21,660
State Sources	86,273	-	86,273
Federal Sources	68,661	-	68,661
Interfund Transfers	1,946	-	1,946
All Other Resources	-	-	-
Total	224,318	0	224,318
Requirements			
Instruction	97,021	1,993	99,014
Support Services	74,386	(1,576)	72,810
Enterprise and Community Svcs	30,056	(1)	30,055
Facilities Acquisition and Construction	15	-	15
Debt Service	417	(417)	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	22,423	-	22,423
Total	224,318	0	224,318
300 - Debt Service Funds			
Resources			
Beginning Fund Balance	5,798	-	5,798
Property and Other Taxes	159,334	-	159,334
Other Revenue from Local Sources	93,348	165	93,513
Interfund Transfers	619	-	619
Total	259,099	165	259,264
Requirements			
Debt Service	259,099	-	259,099
Contingency	-	165	165
Unappropriated Ending Fund Balance	-	-	-
Total	259,099	165	259,264

400 - Capital Projects Funds**Resources**

Beginning Fund Balance	560,916	(364)	560,552
Other Revenue from Local Sources	18,845	-	18,845
Intermediate Sources	20,000	-	20,000
State Sources	650	-	650
Bond Proceeds & Premiums	429,346	-	429,346
Interfund Transfers	1,000	-	1,000
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

Requirements

Support Services	1,954	-	1,954
Facilities Acquisition and Construction	1,027,821	-	1,027,821
Debt Service	364	(364)	-
Transfers of Funds	619	-	619
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

600 - Internal Service Funds**Resources**

Beginning Fund Balance	4,351	-	4,351
Other Revenue from Local Sources	8,244	(37)	8,207
Transfers of Funds	8,972	3,979	12,951
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

Requirements

Support Services	20,007	4,002	24,009
Debt Service	59	(59)	-
Contingency	1,500	-	1,500
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

All Funds Total

<u>2,388,852</u>	<u>5,027</u>	<u>2,393,878</u>
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Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

Proposed Resources	General Funds (100)	Special Revenue Funds	All Other Funds	Total Funds
	<u>\$ 853,111</u>	<u>\$ 224,318</u>	<u>\$ 1,311,423</u>	<u>\$ 2,388,852</u>
Adjustments:				
1 Gen Fund BFB increase	2,933			2,933
2 602 Services Provided Other Funds			3,979	3,979
3 308 Increase in Contingency for PERS UAL Debt			165	165
4 Decreases in revenue			(364)	(364)
5 600 minor calculated adjustments to Workers Comp and Unemployment Comp fringe			(37)	(37)
6 Gen Fund Lease Proceeds reduction of SBITA	(1,650)			(1,650)
 Total Resource Changes	 <u>1,283</u>	 <u>0</u>	 <u>3,744</u>	 <u>5,027</u>
 Recommended Approved Resource Budget	 <u>\$ 854,394</u>	 <u>\$ 224,318</u>	 <u>\$ 1,315,167</u>	 <u>\$ 2,393,878</u>

Proposed Requirements	Function	General Funds	Special	All Other Funds	Total Funds
		(100)	Revenue Funds		
		\$ 853,111	\$ 224,318	\$ 1,311,423	\$ 2,388,852
Adjustments:					
1 SPED Set-Aside in SIA - Paraeducators (21.57 FTE)	10000		1,537		\$ 1,537
2 SPED Set-Aside in SIA - Licensed (3.4 FTE)	10000		456		\$ 456
3 RESJ \$2.6M contracts on SIA. Previously on ESSER	20000		2,600		\$ 2,600
4 Reduction for RESJ Contracts - Utilize Vacancy Savings in SIA	20000		(2,600)		\$ (2,600)
5 SPED Set-Aside Offset - re-purposing of available resources from SIA allocations to departments under Chief of Student Support Services	20000		(1,993)		\$ (1,993)
6 Safety & Security: Funding to support mandatory trainings and LT position to manage the trainings. Previously on ESSER	20000	53			\$ 53
7 Safety & Security: Student Badges. Previously on ESSER	20000	103			\$ 103
8 RJ Rapid Response Personnel (3.0 FTE)	20000	285			\$ 285
9 Innovation Studios Manager - Vacant (1.0 FTE)	20000	(159)			\$ (159)
10 Transportation Dues & Fees	20000	(386)			\$ (386)
11 Principal Coach (1.0 FTE)	20000	(221)			\$ (221)
12 Asst Dir-Acad Prgms Prof Dev (0.5 FTE)	20000	(113)			\$ (113)
13 Deputy Superintendent of Instruction & School Communities (1.0 FTE)	20000	(309)			\$ (309)
14 Fund 600 minor adjustments to calculated fringe rates	20000			24	\$ 24
15 Confidential Executive Asst II (1.0 FTE)	20000	(135)			\$ (135)
16 Increase in Property Services Project Management under Utility Services	20000	250			\$ 250
17 Fund 205 Contingency	20000		417		\$ 417
18 Reduce a director level position in Communications	20000	(207)			\$ (207)
19 602 Deductible Insurance Loss Liability	20000			2,725	\$ 2,725
20 602 Deductible Insurance Loss Property	20000			254	\$ 254
21 602 Property Insurance Premiums	20000			1,000	\$ 1,000
22 SBITA reductions	50000	(1,855)	(417)	(424)	\$ (2,696)
23 Gen Fund Interfund Transfer to 602	50000	3,979			\$ 3,979
24 308 Contingency	60000			165	\$ 165
Total Requirement Changes		1,283	0	3,744	5,027
Recommended Approved Requirement Budget		\$ 854,394	\$ 224,318	\$ 1,315,167	\$ 2,393,878

Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

	Proposed Budget	Adjustment	Recommended Approved Budget
100 - General Funds			
Resources			
Beginning Fund Balance	84,205	2,933	87,138
Local Property and Other Taxes	351,964	-	351,964
Local Option Taxes	104,608	-	104,608
Other Local Sources	26,749	-	26,749
County and Intermediate Sources	12,306	-	12,306
State Sources	271,565	-	271,565
Federal Sources	15	-	15
Other	1,700	(1,650)	50
Total	853,111	1,283	854,394
Requirements			
Instruction	437,284	-	437,284
Support Services	355,802	(840)	354,962
Enterprise and Community Svcs	3,257	-	3,257
Debt Service	2,194	(1,855)	339
Transfers of Funds	11,918	3,979	15,895
Contingency	42,656	-	42,656
Total	853,111	1,283	854,394
200 - Special Revenue Funds			
Resources			
Beginning Fund Balance	33,904	-	33,904
Property and Other Taxes	364	-	364
Other Revenue from Local Sources	11,510	-	11,510
Intermediate Sources	21,660	-	21,660
State Sources	86,273	-	86,273
Federal Sources	68,661	-	68,661
Interfund Transfers	1,946	-	1,946
All Other Resources	-	-	-
Total	224,318	0	224,318
Requirements			
Instruction	97,021	1,993	99,014
Support Services	74,386	(1,576)	72,810
Enterprise and Community Svcs	30,056	(1)	30,055
Facilities Acquisition and Construction	15	-	15
Debt Service	417	(417)	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	22,423	-	22,423
Total	224,318	0	224,318
300 - Debt Service Funds			
Resources			
Beginning Fund Balance	5,798	-	5,798
Property and Other Taxes	159,334	-	159,334
Other Revenue from Local Sources	93,348	165	93,513
Interfund Transfers	619	-	619
Total	259,099	165	259,264
Requirements			
Debt Service	259,099	-	259,099
Contingency	-	165	165
Unappropriated Ending Fund Balance	-	-	-
Total	259,099	165	259,264

400 - Capital Projects Funds**Resources**

Beginning Fund Balance	560,916	(364)	560,552
Other Revenue from Local Sources	18,845	-	18,845
Intermediate Sources	20,000	-	20,000
State Sources	650	-	650
Bond Proceeds & Premiums	429,346	-	429,346
Interfund Transfers	1,000	-	1,000
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

Requirements

Support Services	1,954	-	1,954
Facilities Acquisition and Construction	1,027,821	-	1,027,821
Debt Service	364	(364)	-
Transfers of Funds	619	-	619
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

600 - Internal Service Funds**Resources**

Beginning Fund Balance	4,351	-	4,351
Other Revenue from Local Sources	8,244	(37)	8,207
Transfers of Funds	8,972	3,979	12,951
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

Requirements

Support Services	20,007	4,002	24,009
Debt Service	59	(59)	-
Contingency	1,500	-	1,500
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

All Funds Total

<u>2,388,852</u>	<u>5,027</u>	<u>2,393,878</u>
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Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

Proposed Resources	General Funds (100)	Special Revenue Funds	All Other Funds	Total Funds
	<u>\$ 853,111</u>	<u>\$ 224,318</u>	<u>\$ 1,311,423</u>	<u>\$ 2,388,852</u>
Adjustments:				
1 Gen Fund BFB increase	2,933			2,933
2 602 Services Provided Other Funds			3,979	3,979
3 308 Increase in Contingency for PERS UAL Debt			165	165
4 Decreases in revenue			(364)	(364)
5 600 minor calculated adjustments to Workers Comp and Unemployment Comp fringe			(37)	(37)
6 Gen Fund Lease Proceeds reduction of SBITA	(1,650)			(1,650)
 Total Resource Changes	 <u>1,283</u>	 <u>0</u>	 <u>3,744</u>	 <u>5,027</u>
 Recommended Approved Resource Budget	 <u>\$ 854,394</u>	 <u>\$ 224,318</u>	 <u>\$ 1,315,167</u>	 <u>\$ 2,393,878</u>

Proposed Requirements	Function	General Funds	Special	All Other Funds	Total Funds
		(100)	Revenue Funds		
		\$ 853,111	\$ 224,318	\$ 1,311,423	\$ 2,388,852
Adjustments:					
1 SPED Set-Aside in SIA - Paraeducators (21.57 FTE)	10000		1,537		\$ 1,537
2 SPED Set-Aside in SIA - Licensed (3.4 FTE)	10000		456		\$ 456
3 RESJ \$2.6M contracts on SIA. Previously on ESSER	20000		2,600		\$ 2,600
4 Reduction for RESJ Contracts - Utilize Vacancy Savings in SIA	20000		(2,600)		\$ (2,600)
5 SPED Set-Aside Offset - re-purposing of available resources from SIA allocations to departments under Chief of Student Support Services	20000		(1,993)		\$ (1,993)
6 Safety & Security: Funding to support mandatory trainings and LT position to manage the trainings. Previously on ESSER	20000	53			\$ 53
7 Safety & Security: Student Badges. Previously on ESSER	20000	103			\$ 103
8 RJ Rapid Response Personnel (3.0 FTE)	20000	285			\$ 285
9 Innovation Studios Manager - Vacant (1.0 FTE)	20000	(159)			\$ (159)
10 Transportation Dues & Fees	20000	(386)			\$ (386)
11 Principal Coach (1.0 FTE)	20000	(221)			\$ (221)
12 Asst Dir-Acad Prgms Prof Dev (0.5 FTE)	20000	(113)			\$ (113)
13 Deputy Superintendent of Instruction & School Communities (1.0 FTE)	20000	(309)			\$ (309)
14 Fund 600 minor adjustments to calculated fringe rates	20000			24	\$ 24
15 Confidential Executive Asst II (1.0 FTE)	20000	(135)			\$ (135)
16 Increase in Property Services Project Management under Utility Services	20000	250			\$ 250
17 Fund 205 Contingency	20000		417		\$ 417
18 Reduce a director level position in Communications	20000	(207)			\$ (207)
19 602 Deductible Insurance Loss Liability	20000			2,725	\$ 2,725
20 602 Deductible Insurance Loss Property	20000			254	\$ 254
21 602 Property Insurance Premiums	20000			1,000	\$ 1,000
22 SBITA reductions	50000	(1,855)	(417)	(424)	\$ (2,696)
23 Gen Fund Interfund Transfer to 602	50000	3,979			\$ 3,979
24 308 Contingency	60000			165	\$ 165
Total Requirement Changes		1,283	0	3,744	5,027
Recommended Approved Requirement Budget		\$ 854,394	\$ 224,318	\$ 1,315,167	\$ 2,393,878

RESOLUTION No. 6917

Budget Committee Approval of the 2024-25 Budget and the Imposition of Property Taxes

RECITALS

- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Portland Public Schools (District) to hold one or more meetings to receive the budget message and the budget document and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 24, 2024, the Board of Education (Board), acting as the Budget Committee, received the Superintendent's budget message and Proposed Budget document for the 2024-25 fiscal year.
- C. On May 1, 2024, the Budget Committee held a Budget Community Engagement meeting to discuss and receive public comment on the Proposed Budget.
- D. ORS 294.431, requires submission of the budget document to the Tax Supervising Conservation Commission (TSCC) by May 15 of each year. ORS 294.431 allows taxing jurisdictions to request an extension of the submission date.
- E. The District requested, and the TSCC authorized, extending the submission date to no later than May 22, 2024.
- F. The Board-appointed Community Budget Review Committee (CBRC) reviewed the Proposed Budget and current expenditures of the existing Local Option Levy. The CBRC acts in an advisory capacity to the Board.
- G. On May 7, 2024, the Budget Committee received testimony and a report on the current year Local Option Levy expenditures and testimony and recommendations from the CBRC.
- H. On May 9, 2024, the Board held a work session on the budget.
- I. ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the *ad valorem* property tax amount or rate for all funds.
- J. It is noted that \$0.5038 per \$1,000 of the assessed value of the Permanent Rate Tax Levy (commonly known as the "Gap Tax") and, based on an analysis presented to the Board, the entirety of the Local Option Tax Rate Levy are excluded from State School Fund calculations.
- K. ORS 457.445(6)(d) provides the opportunity for a school district with a statutory rate limit on July 1, 2003, that is greater than \$4.50 per \$1,000 of assessed value to be excluded from the urban renewal division of tax calculations. To the extent that the rate limit was increased under section 11 (5)(d), Article XI, of the Oregon Constitution, property tax revenue from said increase is excluded from local revenues. The District will notify the county assessors of the rate to be excluded for the current fiscal year no later than July 15.
- L. Portland Public Schools has a statutory rate limit that is in excess of the \$4.50 limitation that includes an increase under section 11 (5)(d), Article XI, of the Oregon Constitution.

RESOLUTION

- 1. The Budget Committee approves the budget as summarized in Attachment "A".
- 2. The Budget Committee approves the budget for the 2024-25 fiscal year in the total amount of \$2,393,878,000.
- 3. The Budget Committee resolves that the District imposes the taxes provided for in the approved budget:

- a. At the rate of \$5.2781 per \$1,000 of assessed value for operations;
- b. At the rate of \$1.9900 per \$1,000 of assessed value for local option tax for operations;
- c. In the amount of \$166,000,000 for exempt bonds

Taxes are hereby imposed and categorized for the tax year 2024-25 upon the assessed value of all taxable property in the District, as follows:

Type	Education Limitation	Excluded from Limitation
Permanent Rate Tax Levy	\$5.2781/\$1,000 of assessed valuation	
Local Option Rate tax Levy	\$1.9900/\$1,000 of assessed valuation	
Bonded Debt Levy		\$166,000,000

- 4. The Budget Committee further resolves that \$0.5038 per \$1,000 of taxable assessed value is excluded from the division of tax calculations, as the Permanent Rate Tax Levy attributable to the increase provided in section 11 (5)(d), Article XI, of the Oregon Constitution (such increase is a result of the expiring Gap Tax Levy).
- 5. The Budget Committee directs submission of the 2024-25 Approved Budget to the TSCC by May 22, 2024, in accordance with ORS 294.431, under the extension as granted by the TSCC.
- 6. The Budget Committee restores \$1.8 million to the budgeted amounts for Racial Equity and Social Justice (RESJ) contracts and directs the Superintendent to bring a new set of proposals no later than June 3 for the RESJ contracts for the 2024-25 school year. The new contract amounts will be included in the adopted Budget on June 11. The \$1.8 million will be taken from Contingency and moved to Instruction, and there may be an amendment when the Board adopts the budget.

Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

	Proposed Budget	Adjustment	Recommended Approved Budget
100 - General Funds			
Resources			
Beginning Fund Balance	84,205	2,933	87,138
Local Property and Other Taxes	351,964	-	351,964
Local Option Taxes	104,608	-	104,608
Other Local Sources	26,749	-	26,749
County and Intermediate Sources	12,306	-	12,306
State Sources	271,565	-	271,565
Federal Sources	15	-	15
Other	1,700	(1,650)	50
Total	853,111	1,283	854,394
Requirements			
Instruction	437,284	1,800	439,084
Support Services	355,802	(840)	354,962
Enterprise and Community Svcs	3,257	-	3,257
Debt Service	2,194	(1,855)	339
Transfers of Funds	11,918	3,979	15,895
Contingency	42,656	(1,800)	40,856
Total	853,111	1,283	854,394
200 - Special Revenue Funds			
Resources			
Beginning Fund Balance	33,904	-	33,904
Property and Other Taxes	364	-	364
Other Revenue from Local Sources	11,510	-	11,510
Intermediate Sources	21,660	-	21,660
State Sources	86,273	-	86,273
Federal Sources	68,661	-	68,661
Interfund Transfers	1,946	-	1,946
All Other Resources	-	-	-
Total	224,318	0	224,318
Requirements			
Instruction	97,021	1,993	99,014
Support Services	74,386	(1,576)	72,810
Enterprise and Community Svcs	30,056	(1)	30,055
Facilities Acquisition and Construction	15	-	15
Debt Service	417	(417)	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	22,423	-	22,423
Total	224,318	0	224,318
300 - Debt Service Funds			
Resources			
Beginning Fund Balance	5,798	-	5,798
Property and Other Taxes	159,334	-	159,334
Other Revenue from Local Sources	93,348	165	93,513
Interfund Transfers	619	-	619
Total	259,099	165	259,264
Requirements			
Debt Service	259,099	-	259,099
Contingency	-	165	165
Unappropriated Ending Fund Balance	-	-	-
Total	259,099	165	259,264

400 - Capital Projects Funds**Resources**

Beginning Fund Balance	560,916	(364)	560,552
Other Revenue from Local Sources	18,845	-	18,845
Intermediate Sources	20,000	-	20,000
State Sources	650	-	650
Bond Proceeds & Premiums	429,346	-	429,346
Interfund Transfers	1,000	-	1,000
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

Requirements

Support Services	1,954	-	1,954
Facilities Acquisition and Construction	1,027,821	-	1,027,821
Debt Service	364	(364)	-
Transfers of Funds	619	-	619
Total	<u>1,030,758</u>	<u>(364)</u>	<u>1,030,393</u>

600 - Internal Service Funds**Resources**

Beginning Fund Balance	4,351	-	4,351
Other Revenue from Local Sources	8,244	(37)	8,207
Transfers of Funds	8,972	3,979	12,951
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

Requirements

Support Services	20,007	4,002	24,009
Debt Service	59	(59)	-
Contingency	1,500	-	1,500
Total	<u>21,566</u>	<u>3,943</u>	<u>25,509</u>

All Funds Total

<u>2,388,852</u>	<u>5,027</u>	<u>2,393,878</u>
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Attachment A
Portland Public Schools
Adjustments to the 2024-25 Proposed Budget
May 20, 2024
(in thousands)

Proposed Resources	General Funds (100)	Special Revenue Funds	All Other Funds	Total Funds
	<u>\$ 853,111</u>	<u>\$ 224,318</u>	<u>\$ 1,311,423</u>	<u>\$ 2,388,852</u>
Adjustments:				
1 Gen Fund BFB increase	2,933			2,933
2 602 Services Provided Other Funds			3,979	3,979
3 308 Increase in Contingency for PERS UAL Debt			165	165
4 Decreases in revenue			(364)	(364)
5 600 minor calculated adjustments to Workers Comp and Unemployment Comp fringe			(37)	(37)
6 Gen Fund Lease Proceeds reduction of SBITA	(1,650)			(1,650)
Total Resource Changes	<u>1,283</u>	<u>0</u>	<u>3,744</u>	<u>5,027</u>
Recommended Approved Resource Budget	<u>\$ 854,394</u>	<u>\$ 224,318</u>	<u>\$ 1,315,167</u>	<u>\$ 2,393,878</u>

Proposed Requirements	Function	General Funds	Special Revenue	All Other Funds	Total Funds
		(100)	Funds (200)		
		\$ 853,111	\$ 224,318	\$ 1,311,423	\$ 2,388,852
Adjustments:	Function				
1 SPED Set-Aside in SIA - Paraeducators (21.57 FTE)	10000		1,537		\$ 1,537
2 SPED Set-Aside in SIA - Licensed (3.4 FTE)	10000		456		\$ 456
3 RESJ \$1.8M contracts	10000	1,800			\$ 1,800
4 RESJ \$2.6M contracts on SIA. Previously on ESSER	20000		2,600		\$ 2,600
5 Reduction for RESJ Contracts - Utilize Vacancy Savings in SIA	20000		(2,600)		\$ (2,600)
6 SPED Set-Aside Offset - re-purposing of available resources from SIA allocations to departments under Chief of Student Support Services	20000		(1,993)		\$ (1,993)
7 Safety & Security: Funding to support mandatory trainings and LT position to manage the trainings. Previously on ESSER	20000	53			\$ 53
8 Safety & Security: Student Badges. Previously on ESSER	20000	103			\$ 103
9 RJ Rapid Response Personnel (3.0 FTE)	20000	285			\$ 285
10 Innovation Studios Manager - Vacant (1.0 FTE)	20000	(159)			\$ (159)
11 Transportation Dues & Fees	20000	(386)			\$ (386)
12 Principal Coach (1.0 FTE)	20000	(221)			\$ (221)
13 Asst Dir-Acad Prgms Prof Dev (0.5 FTE)	20000	(113)			\$ (113)
14 Deputy Superintendent of Instruction & School Communities (1.0 FTE)	20000	(309)			\$ (309)
15 Fund 600 minor adjustments to calculated fringe rates	20000			24	\$ 24
16 Confidential Executive Asst II (1.0 FTE)	20000	(135)			\$ (135)
17 Increase in Property Services Project Management under Utility Services	20000	250			\$ 250
18 Fund 205 Contingency	20000		417		\$ 417
19 Reduce a director level position in Communications	20000	(207)			\$ (207)
20 602 Deductible Insurance Loss Liability	20000			2,725	\$ 2,725
21 602 Deductible Insurance Loss Property	20000			254	\$ 254
22 602 Property Insurance Premiums	20000			1,000	\$ 1,000
23 SBITA reductions	50000	(1,855)	(417)	(424)	\$ (2,696)
24 Gen Fund Interfund Transfer to 602	50000	3,979			\$ 3,979
25 Gen Fund contingency reduction to fund contracts	60000	(1,800)			\$ (1,800)
26 308 Contingency	60000			165	\$ 165
					\$ -
					\$ -
Total Requirement Changes		1,283	0	3,744	5,027
Recommended Approved Requirement Budget		\$ 854,394	\$ 224,318	\$ 1,315,167	\$ 2,393,878