



**PORTLAN PUBLIC SCHOOLS**  
**OFFICE OF DEPUTY SUPERINTENDENT**  
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**Date:** June 23, 2020  
**To:** School Board  
**From:** Claire Hertz, Deputy Superintendent of Business & Operations  
**Subject:** Adoption of the 2020-21 Budget

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**BACKGROUND**

Staff is requesting that the Board resolve to adopt the 2020-21 budget as approved at the Board's June 11, 2020 meeting, make appropriations and impose taxes. This budget appropriates anticipated resources in alignment with the district's vision, emerging strategic plan, core values and priorities of the Board and broader community.

**RELATED POLICIES/BEST PRACTICES**

ORS 294.456 requires the governing body to appropriate spending authority before staff can spend any resources in a fiscal year. The same statute stipulates for governments organized by function, the governing body must appropriate resources by fund and function, as presented in the attached resolution.

**ANALYSIS OF SITUATION**

The Board may choose to adopt the budget as presented, adopt it with revisions, or not adopt it. However, the current spending authority ends on June 30, 2020. If a budget is not adopted by June 30, 2020, the District would need to shut down until the Board adopts a budget. ORS 294.100 indicates that officials who authorize spending without an adopted budget on or after July 1, 2020, can be held personally liable for repayment of monies spent.

**FISCAL IMPACT**

No further impacts beyond those identified in section III.

**COMMUNITY ENGAGEMENT (IF APPLICABLE)**

Matters related to the 2020-21 budget have been discussed at the Board meeting on May 26, 2020, at the Budget Town Hall on June 8, 2020, four budget focus groups with parents and community members, and at seven Community Budget Review Committee (CBRC) meetings. The Board received the 2020-21 budget report from the CBRC on June 11, 2020. Moreover, a feedback tool posted on the District's Budget Department page has been available to provide transparency of questions and responses from our CBRC and Board Members.

Community engagement has been incorporated in the budget development process beginning with the needs assessment meetings through our Student Investment Account (SIA) and throughout our SIA application process.

## **TIMELINE FOR IMPLEMENTATION / EVALUATION**

If adopted, the appropriations will be uploaded into the District's financial system on July 1, 2020. The governor has announced there will be a second legislative session later this summer. Staff will review changes in revenue or expenditures needed and bring back to the board for discussion and an amended budget after the session is completed.

## **BOARD OPTIONS WITH ANALYSIS**

No further analysis beyond section III.

## **CONNECTION TO BOARD GOALS**

This budget has been developed to align resources to the Board Goals adopted earlier this school year. A document showing specific investments being aligned to a specific board goal has been shared with the CBRC and posted on the district Budget webpage.

## **STAFF RECOMMENDATION**

Staff recommends the passage of the board resolution to adopt the 2020-21 Budget, make appropriations, and impose taxes as presented in the attached resolution.

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

CH (Initials)

## **ATTACHMENTS**

- A. Resolution to Impose Taxes and Adoption of the 2020-21 Budget.
- B. Attachment "A" to the Resolution to Impose Taxes and Adoption of the 2020-21 Budget.