

Community Budget Review Committee

January 11, 2024 @ 5:30pm



PORTLAND
Public Schools

Welcome!

New Member Introductions

Housekeeping

- Upcoming meetings (proposed dates **except those in bold**)
 - February 15, 2024
 - March 14, 2024
 - **March 19, 2024 (CBRC/Board Work Session)**
 - April 11, 2024 (working meeting)
 - April 16, 2024 (working meeting)
 - April 22, 2024 (working meeting)
 - **May 7, 2024 (CBRC Report to Board)**

Agenda for Tonight

Share and discuss CBRC Budget Amendment Review Update

Discussion on electing CBRC leadership for this year and vote on CBRC leadership (tentative)

Budget 101

Sharing and Discussion - CBRC Budget Amendment Review

Observations

Over the three year period (2023-2024 to 2025-2026), the forecast projects approximately \$2,310,731,000 in total resources and \$2,503,831,000 in total expenses, for a net deficit of approximately \$193,100,000. This gap is addressed by:

- (i) decreasing the Fund 100 balance (reserves) by approximately \$62,296,000, and
- (ii) by realizing approximately \$130,000,000 in savings ("gap closing needed").

Without detail the CBRC cannot assess the prudence of reducing reserves, which we have consistently supported building. More information about the use of the fund balance and ways in which savings are achieved would be required to make recommendations regarding this approach for balancing the budget. The proposed expense reductions for the current budget year are \$10,000,000. PPS should provide more information regarding how they plan to achieve this reduction, and why they do not recommend a larger or smaller amount would be advisable. At staff's urging, the ending balance (aka reserves) is initially increased so as to lighten the cuts in future years. The presentation also notes that the third year is the start of the next biennium, which may result in increased legislative revenues, perhaps obviating further cuts.

Sharing and Discussion - CBRC Budget Amendment Review

Recommendations

- PPS should monitor current and future enrollment for changes beyond demographics on which budget projections were based.
- At the time of CBRC review, critical information regarding anticipated Special Revenues was delayed. Included in Special Revenues are Early Literacy Grant appropriations which may release funds already dedicated to these purposes.
- Cuts should not affect instructional quality of students in the first year, to allow more time to adjust the upcoming budget while minimizing negative impacts for students.
- The board should carefully review how cuts will impact the attainment of the four Board Goals, all of which focus on student academic achievement at various milestones across the K-12 years.
- If any of the gap closing measures will require reductions to direct-service staffing, including school reconfigurations or closures, we recommend the Board first look for all other possible areas of reduction, including, but not limited to: reduction of expenditures for contracts, curriculum expansion, reduction of central administrator and program manager positions, and other non direct-service expenditures before making cuts to direct-service staffing. If program or school closure reductions are contemplated the Board should be vigilant in holding harmless our student populations who have been most impacted by reconfigurations, closures, and other disruptions to community, specifically schools serving the highest populations of Black, Indigenous students and other historically and currently underserved students.

Electing CBRC Leadership for 2023-24



PORTLAND
Public Schools

Budget 101

Presented to the PPS Community Budget Review Committee

January 11, 2024

Budget 101 Goals

This evening's session will inform CBRC members about:

- Board Goals and Forward Together, PPS's Strategic Plan
- PPS budget process
- Funds in the PPS budget
 - How much funding PPS has
 - Where PPS gets funding
 - How PPS uses funding

Our Why

Forward Together

Vision

Theory of Action

Strategic Plan

Vision

A graduate of Portland Public Schools will be a compassionate critical thinker, able to collaborate and solve problems, and be prepared to lead a more socially just world.

Our Theory of Action

If...

We braid Racial Equity and Social Justice strategies into our instructional core work with our students, teachers, and content, and build our organizational culture and capacity to create a strong foundation to support every student

... Then

We will reimagine Portland Public Schools to ensure every student, especially our Black and Native American students who experience the greatest barriers, realize the Vision of the Graduate Portrait

Strategic Plan

Our Strategic Plan is divided into four themes:

- 1) Racial Equity & Social Justice
- 2) Inclusive & Differentiated Learning for Every Child
- 3) Embracing Change
- 4) Professional Excellence and Support



For a larger version of this diagram see the diagram at the center of the Strategic Plan quickguide.

PPS Board Goals

Our Board of Directors have adopted 2022-2027 student outcome goals:

- 1) Third Grade Reading
- 2) Fifth Grade Mathematics
- 3) Eighth Grade Readiness
- 4) High School Graduation

Our Budget Process

APRIL - JUNE
Budget Building

- Proposed Budget
- Community Budget Review Committee (CBRC) Report
- Budget Work Sessions
- Approved Budget
- Tax Supervising and Conservation Commission (TSCC) Hearing
- Adopted Budget

JULY - SEPTEMBER
Fiscal New Year

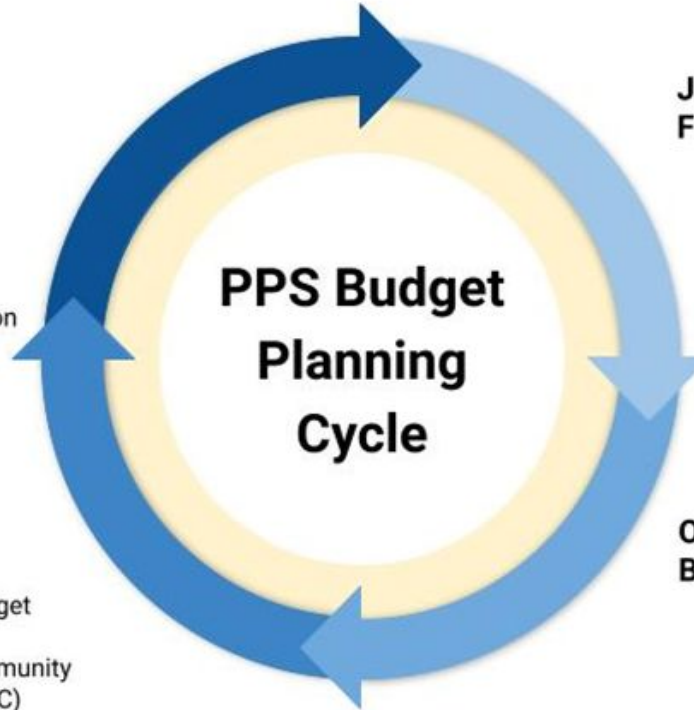
- Current budget year starts
- Prior year close and audit

DECEMBER - MARCH
Budget Planning


- Determine staffing plan and budget priorities
- Budget outreach, including Community Budget Review Committee (CBRC)
- Current year budget amendment

OCTOBER - NOVEMBER
Budget Awareness

- Budget calendar adopted
- Enrollment projections
- Financial forecast



Budget Calendar

 Portland Public Schools Calendar to Adopt the 2024-25 Budget <i>Adopted October 10, 2023</i>				
			Board Inform / Review	Board Action
BUDGET PLANNING	September 26, 2023	School Board Meeting Board reviews draft 2024-25 Budget Calendar	✓	PEC
	October 10, 2023	School Board Meeting Board adopts 2024-25 Budget Calendar		✓
	November 7, 2023	School Board Meeting Board appoints Community Budget Review Committee (CBRC) members		✓
	February 20, 2024	School Board Budget Work Session	✓	PEC
	March 19, 2024	School Board Budget Work Session with CBRC	✓	PEC
BUDGET BUILDING	April 6, 2024	<i>Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>		The Oregonian Web Site
	April 13, 2024	<i>Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>		The Oregonian Web Site
	April 23, 2024	School Board Meeting <i>CBRC in attendance</i> Proposed Budget: Superintendent delivers 2024-25 Proposed Budget message and presentation	✓	TBD
	May 1, 2024	School Board Budget Hearing and Budget Work Session Board receives public comment on the Proposed Budget		✓
	May 7, 2024	School Board Meeting <i>CBRC presents 2024-25 Proposed Budget Report to the Board</i> Board discussion and feedback focused on the budget	✓	TBD
	May 14, 2024	School Board Budget Work Session - tentative (if needed)	✓	TBD
	May 21, 2024	School Board Meeting Approved Budget: Board as Budget Committee approves 2024-25 Proposed Budget		✓
	June 2, 2024	<i>Publish Notice of Budget Hearing and Budget Summary</i>		The Oregonian Web Site
	June 11, 2024	TSCC Hearing (prior to School Board Meeting, pending TSCC confirmation) TSCC certifies 2024-25 Approved Budget School Board Meeting Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes	✓	✓
	July 15, 2024	Submit Tax Certification documentations <i>File budget information with County Recorder and Designated Agencies</i>		

Budget Overview

Budget Basics

- The budget is the district's *plan*. At the time of budgeting, resources and requirements are *estimated*.
- Each fund has a budget. The fund budget includes appropriation levels by major function.
- **Function** describes the purpose of the services or activity (for example: instruction, support services, facilities).
- **Object** describes what is being paid for (for example: salaries, payroll costs, purchased services, supplies).

Schedule of Appropriations

The budget resolution voted on by the Board is presented in a **schedule of appropriations**.

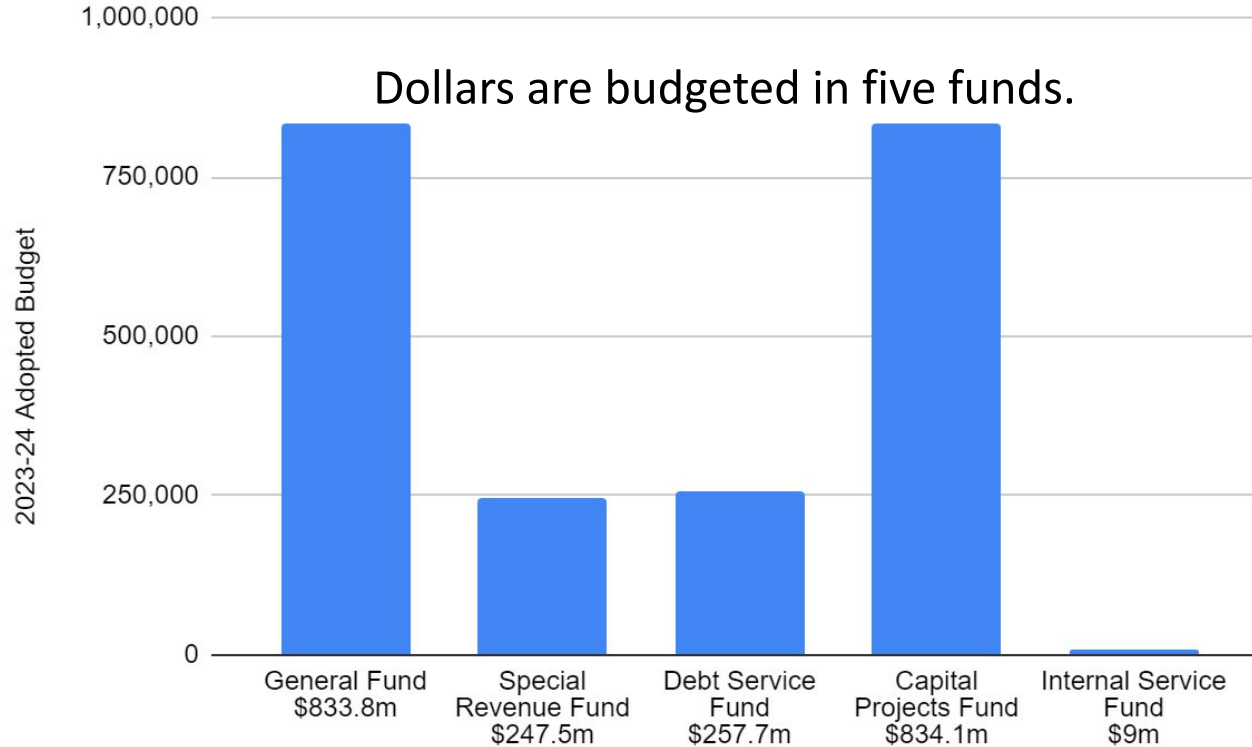
The schedule includes resources (estimated revenues and beginning fund balance) and requirements (estimated expenses, ending fund balance, and contingency). Each major fund must balance resources and requirements. The schedule provides the basis of spending within major funds and major functions.

Portland Public Schools Adjustments to the 2023-24 Approved Budget June 13, 2023 (in thousands)				
	Proposed Budget	Adjustment	Approved Budget	Recommended Adopted Budget
100 - General Funds				
Resources				
Beginning Fund Balance	86,634	8,350	94,984	94,984
Local Property and Other Taxes	302,701	-	302,701	302,701
Local Option Taxes	116,205	-	116,205	116,205
Other Local Sources	48,119	-	48,119	48,119
County and Intermediate Sources	8,019	2,000	10,019	10,019
State Sources	259,931	-	259,931	259,931
Federal Sources	15	-	15	15
Interfund Transfers	1,750	-	1,750	1,750
Other	50	-	50	50
Total	823,424	10,350	833,774	833,774
Requirements				
Instruction	411,595	5,242	416,837	416,837
Support Services	362,767	5,109	367,876	367,876
Enterprise and Community Svcs	4,194	-	4,194	4,194
Debt Service	728	-	728	728
Transfers of Funds	1,075	-	1,075	1,075
Contingency	43,063	-	43,063	43,063
Total	823,422	10,351	833,773	833,773

See page 292 of the 2023-34 Adopted Budget

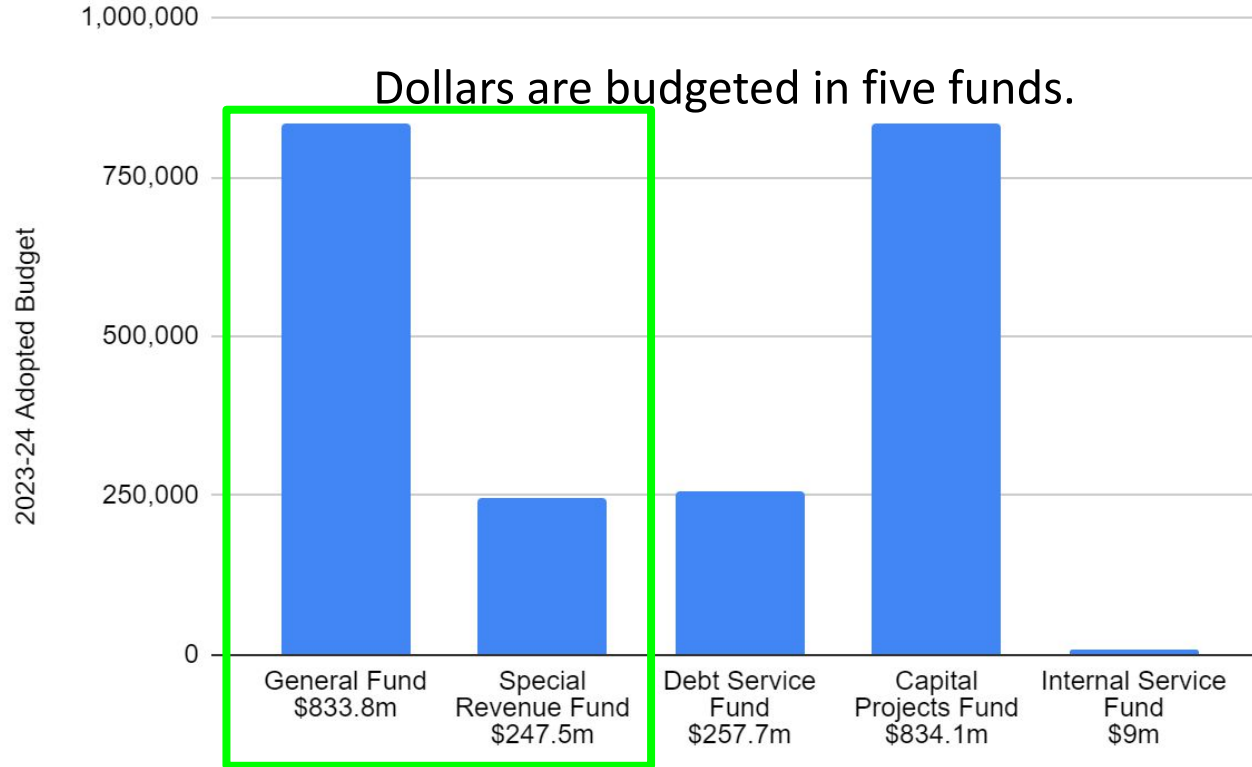
How much money does PPS have?

PPS budgeted **\$2.18 billion dollars** in the current school year.

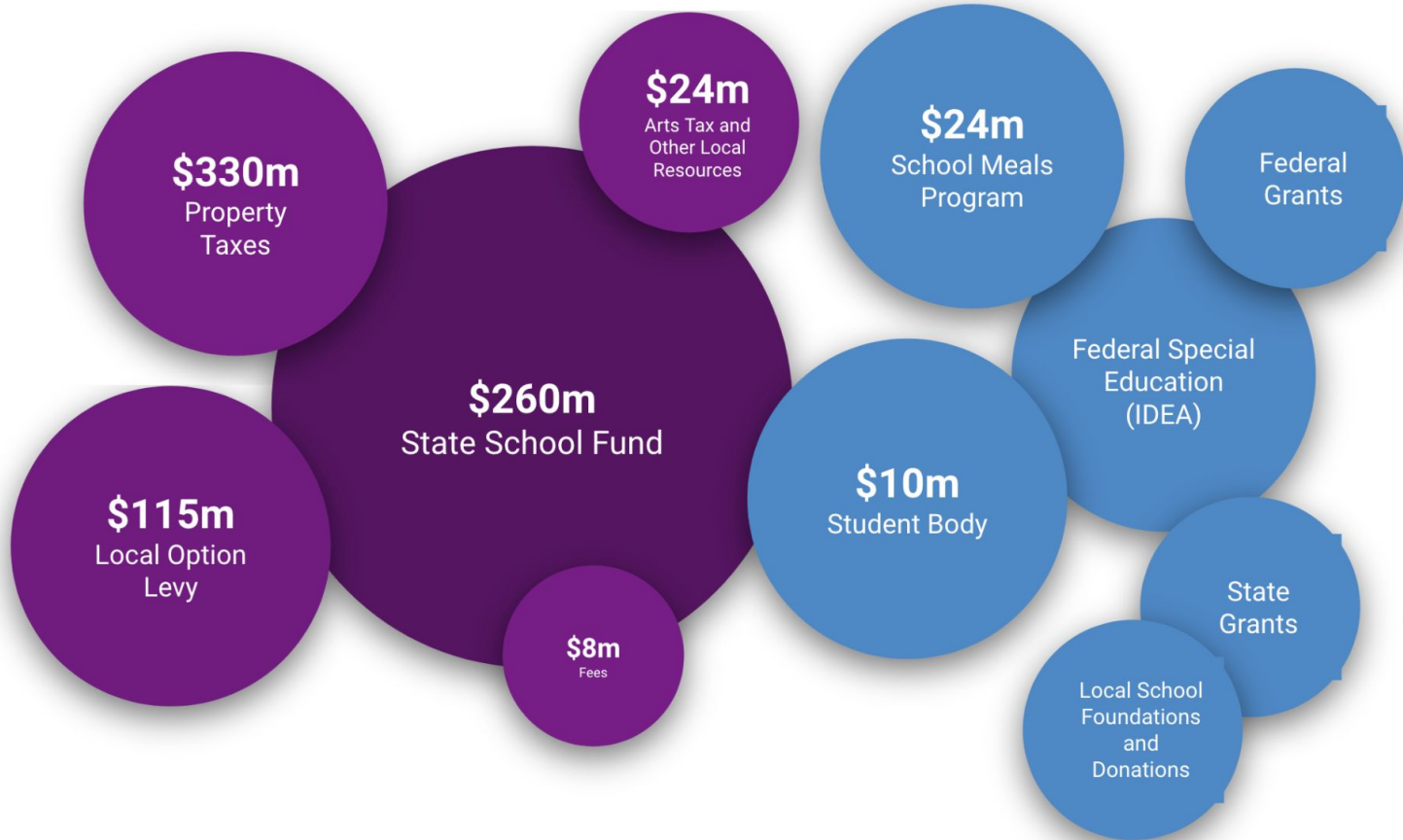


How much money does PPS have?

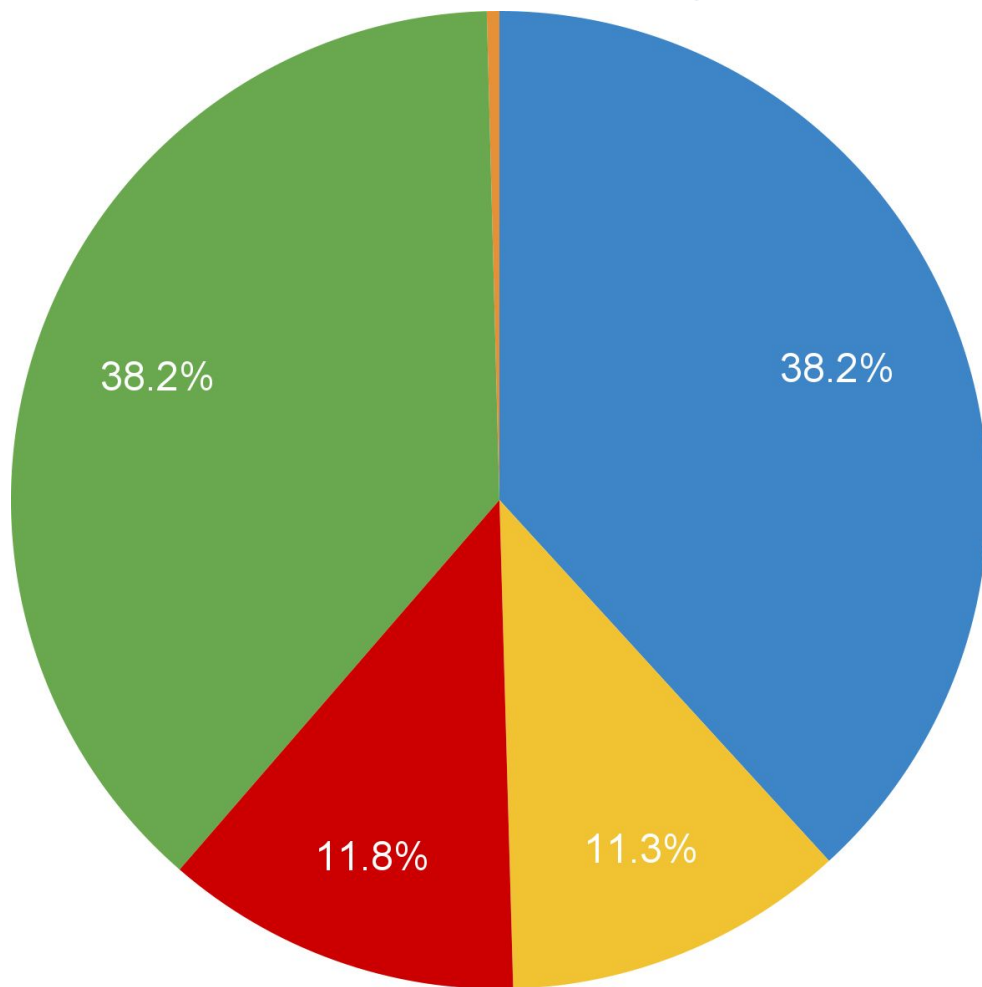
PPS budgeted **\$2.18 billion dollars** in the current school year.



Where does PPS get its funding?

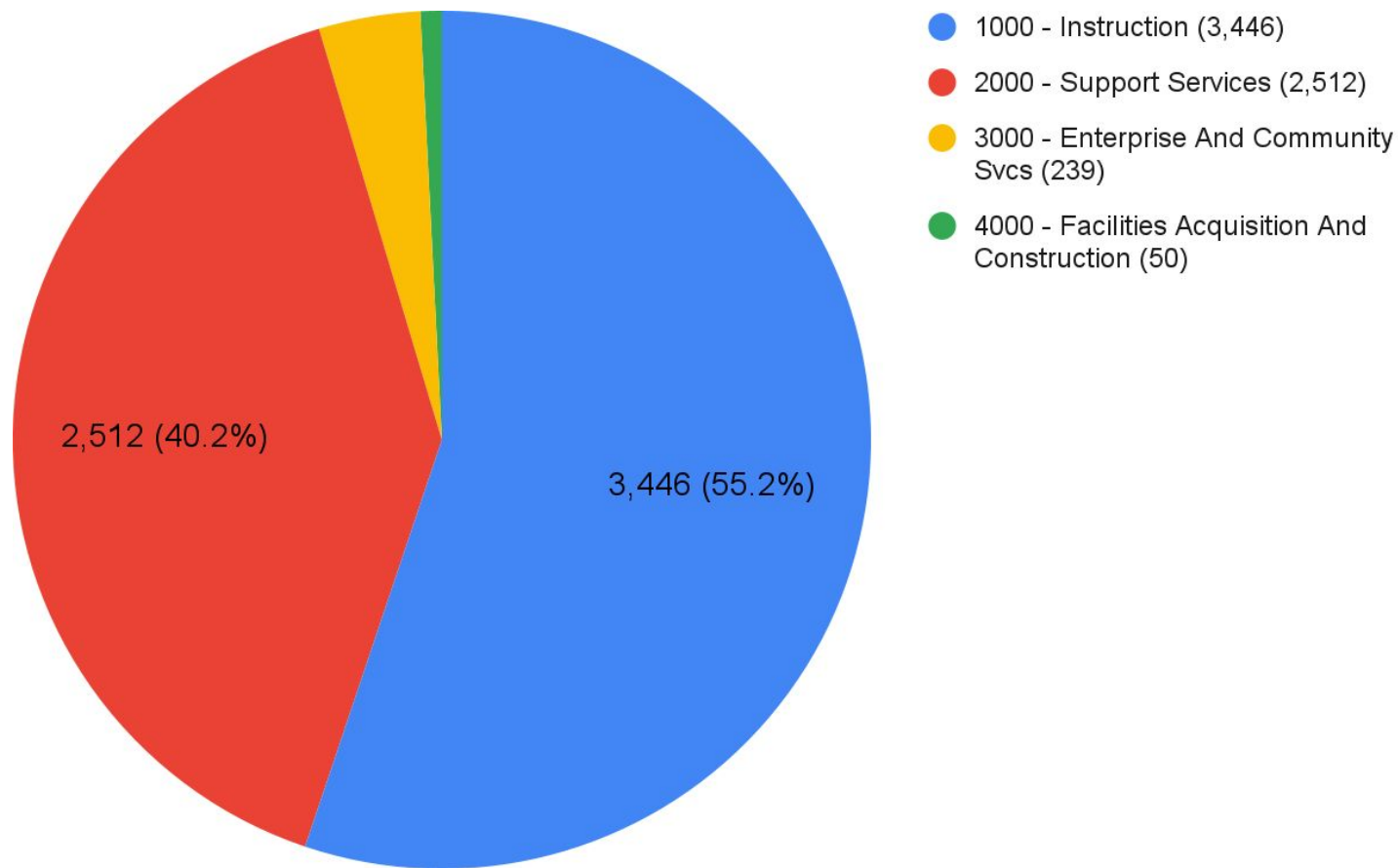


2023-24 Adopted Budget: All Funds by Major Fund

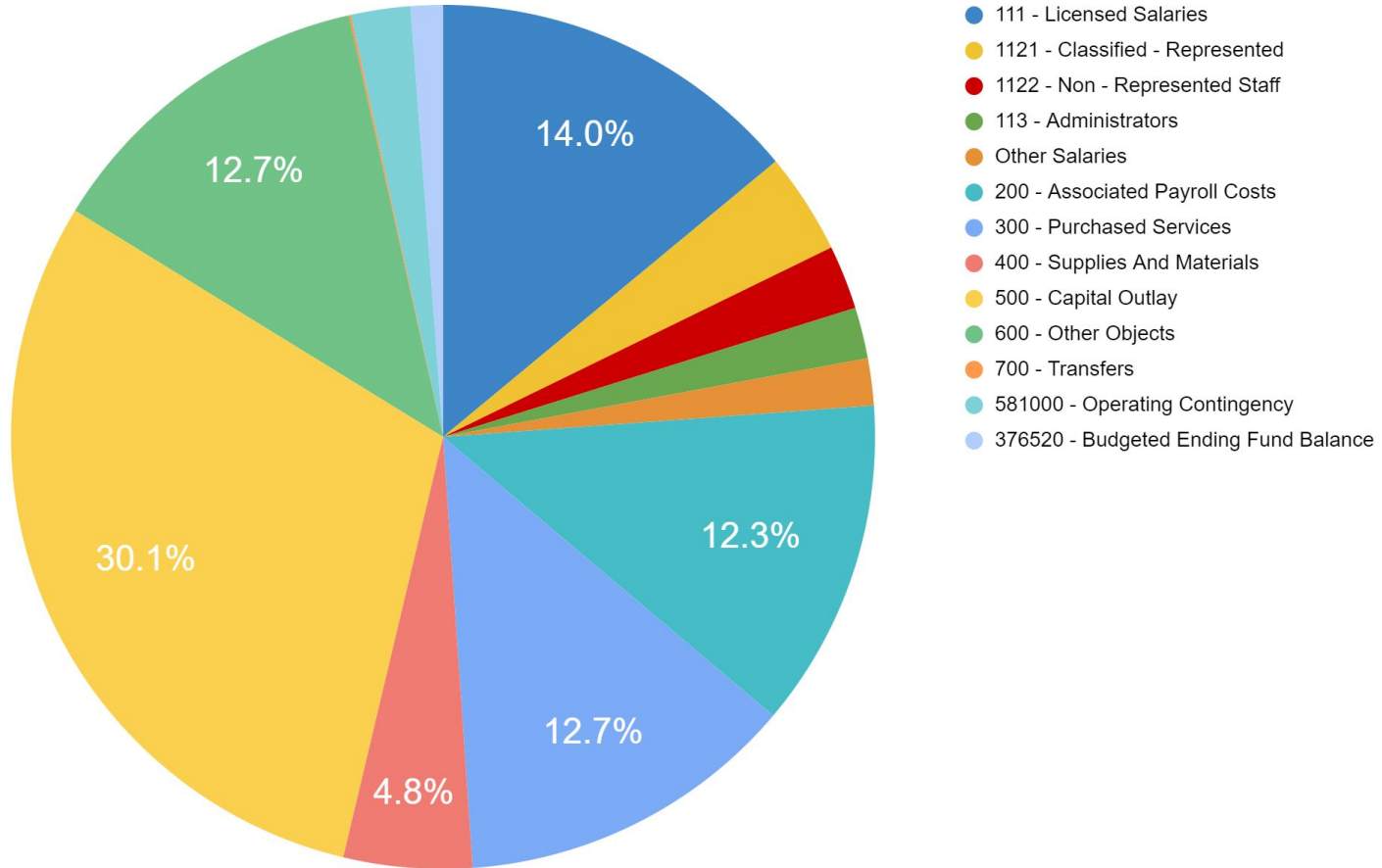


- General Fund - \$833.8m
SOURCES: State School Fund, Local Property Tax, Local Option Levy, Arts Tax, etc.
USES: Day-to-day operations
- Special Revenue Fund - \$247.5m
SOURCES: Restricted dollars from federal, state, and local entities; for example, Title, ESSER, Nutrition Fund, Individuals with Disabilities Education Act funds (IDEA), Integrated Grant, Foundation.
USES: Supplementation of core day-to-day operations and strategic initiatives
- Debt Service Fund - \$257.7m
SOURCES: Pension and General Obligation (GO) bond debt service
USES: For payment of long-term debt, for example PERS and General Obligation Bonds
- Capital Projects Fund - \$834.1m
For various capital projects, includes construction and renovation of school facilities, technology projects, and curriculum projects
- Internal Service Fund - \$9m
Self-insurance for worker's compensation

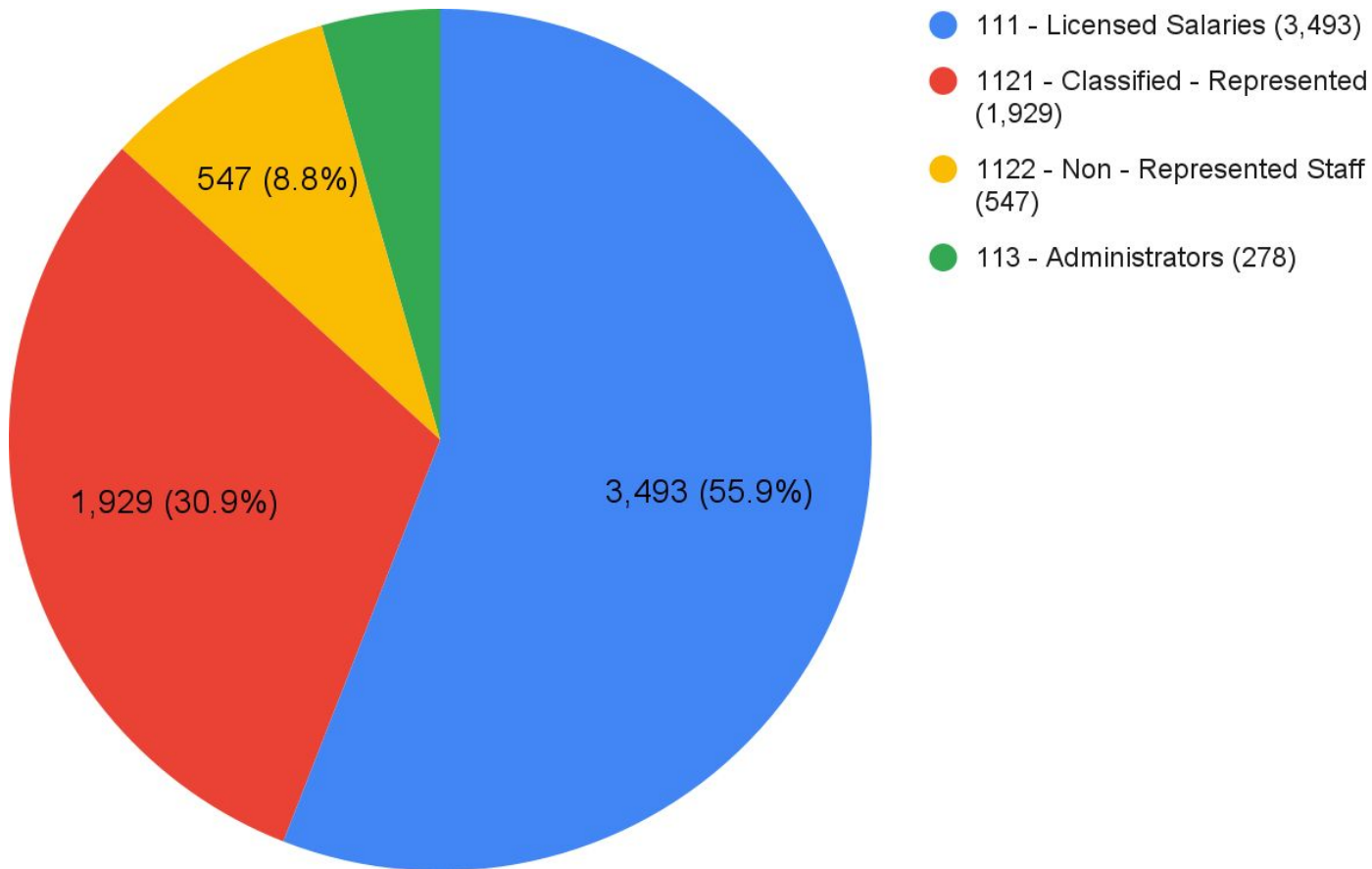
2023-24 Adopted Budget - All Funds Count of FTE by Function



2023-24 Adopted Budget - All Funds by Object



2023-24 Adopted Budget - All Funds Count of FTE by Object



What are Title, CSI, and TSI schools?

School Designations: Title, CSI, & TSI Schools

- **Federal dollars are a critical component of school budgets.** These federal dollars are part of the Special Revenue Fund.
- On average, federal dollars account for about eight to ten percent of our budget.
- The President of the United States proposes a budget each year to indicate their educational priorities, but ultimately it is Congress that determines which grants are funded and how much to award to states and districts.
- The overall budgets are determined at the federal level one year at a time. Oversight is managed at the state-level by the Oregon Department of Education (ODE) and are part of broader plans such as the Every Student Succeeds Act (ESSA).

School Designations: Title, CSI, & TSI Schools

- Federal funds are restricted for specific purposes such as supporting continuous improvement plans at schools that have been designated as **Comprehensive Support and Improvement (CSI)** or **Targeted Support & Improvement (TSI)**.
- **Federal Title programs** provide funding for a specific purpose. For example, Title I funds provide additional support for schools that serve children who have risk factors like poverty.
- Eligible Title I schools get an amount of federal money based on the number of students in the school who are directly certified by USDA standards.
- PPS follows the recommended school-wide allocation model to identify Title I school; it is based on the percentage of students receiving support services from the state.
- A recent change to Title eligibility requirements added Medicaid enrollment as a factor; PPS will see an increase in Title identified schools in 2024-25.

Key Title Programs

Federal Grant	Program
Title I, Part A	Improving the Academic Achievement of the Disadvantaged
Title II, Part A	Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
Title III, Part A	Language Instruction for English Learners and Immigrant Students
Title VI, Part A	Indian, Native Hawaiian, and Alaska Native Education

Learn more about these programs on the [PPS Funded Programs site](#).

How does school staffing work?

Enrollment

- Total district enrollment is an important driver to determine state funding.
- The weight associated with each student is another factor.
- By weight, we are referring to **weighted Average Daily Membership (ADMw)**. ADMw is a measurement of the need associated with students to help determine several funding streams.
- The ADMw formula is determined by Oregon Department of Education (ODE) and its calculation is associated with the number of students enrolled and the need associated with those students. Examples of need are: English language learners, economically disadvantaged, students with disabilities, etc.
- Student count also plays a role in determining resources to schools.

Enrollment

- Student enrollment also determines school site staffing allocations (includes teachers).
- The distribution of teachers to our schools is managed through student ratios or a formula related to the number of students a teacher may have in a classroom. For example, Kindergarten through fifth grade class sizes are:

	CSI Schools		Title I Schools		Other Schools	
Grade	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges	Maximum Class Size	Class Size Ranges
KG	24	13-24	28	15-28	29	15-29
1	26	14-26	28	15-28	31	16-31
2	28	15-28	28	15-28	32	17-32
3	28	15-28	28	15-28	33	17-33
4	32	17-32	32	17-32	33	17-33
5	32	17-32	32	17-32	33	17-33

- See more information on school staffing in the [Adopted Budget](#), page 214.
- See individual school reports in [Volume 2](#).

Comparing School Resources: Volume 2

Achievement, Students per FTE and Dollars-per-student, by School

Sorted by grade band and 2023-24 \$ per student

School Name	% Proficient on State Exams		Students per FTE					Dollars per Student					2022-23 Free Meals by DC%	2023-24 School Type (Programs), ODE status, and Title-I
	2021-22 Math	2021-22 English LA	2019-20 Students per FTE	2020-21 Students per FTE	2021-22 Students per FTE	2022-23 Students per FTE	2023-24 Students per FTE	2019-20 \$ per Student	2020-21 \$ per Student	2021-22 \$ per Student	2022-23 \$ per Student	2023-24 \$ per Student		
Alliance			5.2:1	4.8:1	3.6:1	4.2:1	4.4:1	\$16,076:1	\$19,205:1	\$27,155:1	\$25,055:1	\$25,268:1	33%	9-12 CSI
Benson	15%	33%	10.8:1	9.4:1	8.3:1	7.7:1	7.9:1	\$7,483:1	\$8,884:1	\$10,973:1	\$11,840:1	\$12,552:1	22%	9-12 (Professional, Technical, Health Occupations)
Jefferson			8.1:1	7.3:1	6.8:1	6.6:1	6.9:1	\$9,347:1	\$10,430:1	\$11,374:1	\$11,898:1	\$12,252:1	43%	9-12 (Middle College Program)
Roosevelt	6%	38%	9.2:1	8.9:1	8.7:1	8.6:1	8.7:1	\$7,066:1	\$8,396:1	\$9,261:1	\$10,197:1	\$10,875:1	31%	9-12 (Advanced Placement, PSU Inquiry Partnership) TSI
McDaniel		28%	8.9:1	8.8:1	9.4:1	9.1:1	9.4:1	\$8,492:1	\$8,598:1	\$8,854:1	\$9,464:1	\$9,768:1	28%	9-12 (Advanced Placement, AVID, STEM Programs) TSI
Franklin	24%	43%	12.4:1	11.8:1	11.5:1	11.2:1	10.7:1	\$6,933:1	\$7,288:1	\$8,273:1	\$8,315:1	\$9,176:1	23%	9-12 (Advanced Placement, Dual-Credit Courses) TSI
Lincoln	28%	66%	13.3:1	12.8:1	12.4:1	12.1:1	12.0:1	\$7,129:1	\$7,755:1	\$8,534:1	\$8,303:1	\$8,681:1	7%	9-12 (International Baccalaureate)
Cleveland	58%	74%	12.4:1	12.3:1	12.5:1	11.3:1	11.6:1	\$6,966:1	\$7,388:1	\$7,756:1	\$8,227:1	\$8,268:1	10%	9-12 (International Baccalaureate)
Ida B. Wells-Barnett	17%	20%	12.6:1	11.7:1	12.0:1	11.3:1	11.3:1	\$6,949:1	\$7,587:1	\$7,887:1	\$7,838:1	\$8,065:1	10%	9-12 (Advanced Placement, Computer Sciences)
Grant	42%	86%	12.7:1	12.5:1	12.9:1	12.7:1	12.8:1	\$6,489:1	\$6,751:1	\$7,062:1	\$7,119:1	\$7,624:1	7%	9-12 (Advanced Placement, Dual-Credit Courses)
Metro. Learning Center	47%	69%	10.2:1	9.6:1	8.6:1	8.2:1	8.3:1	\$8,665:1	\$9,658:1	\$10,964:1	\$11,845:1	\$12,233:1	11%	K-12 (Alternative Program)
George	9%	23%	8.0:1	7.2:1	6.2:1	5.8:1	5.6:1	\$7,777:1	\$9,505:1	\$11,610:1	\$12,383:1	\$14,587:1	51%	6-8 (Spanish Immersion) CSI Title I
Harriet Tubman	23%	34%	8.3:1	8.2:1	6.8:1	6.3:1	6.4:1	\$8,433:1	\$8,994:1	\$11,462:1	\$13,007:1	\$14,220:1	35%	6-8 (Mandarin Immersion) TSI Title I
Harrison Park	21%	32%	8.6:1	8.2:1	7.0:1	7.4:1	6.9:1	\$8,051:1	\$9,085:1	\$10,891:1	\$11,086:1	\$13,252:1	49%	6-8 (Mandarin Immersion) TSI Title I
Roseway Heights	25%	34%	10.7:1	10.6:1	9.4:1	8.4:1	8.3:1	\$7,418:1	\$7,529:1	\$8,938:1	\$10,537:1	\$12,419:1	34%	6-8 (Spanish Immersion) TSI Title I
Lane	10%	23%	8.5:1	8.0:1	6.7:1	6.0:1	6.8:1	\$7,568:1	\$9,300:1	\$11,559:1	\$13,137:1	\$12,237:1	41%	6-8 (Russian Immersion) TSI Title I
Beaumont	45%	48%	9.8:1	8.4:1	7.9:1	7.6:1	7.2:1	\$7,196:1	\$9,258:1	\$10,123:1	\$10,089:1	\$10,800:1	19%	6-8 (Spanish Immersion) TSI
Ockley Green	23%	39%	9.6:1	9.4:1	9.2:1	8.6:1	9.0:1	\$7,428:1	\$8,343:1	\$8,464:1	\$9,684:1	\$9,808:1	29%	6-8 (Spanish Immersion) TSI
Kellogg	24%	34%			9.6:1	8.1:1	9.1:1			\$8,770:1	\$9,618:1	\$9,726:1	32%	6-8 (Spanish Immersion)
da Vinci	42%	59%	12.4:1	12.0:1	10.4:1	10.7:1	10.2:1	\$6,350:1	\$6,776:1	\$7,818:1	\$8,541:1	\$9,539:1	20%	6-8 (Arts Focus)
Mt Tabor	44%	62%	14.2:1	13.6:1	12.4:1	11.3:1	10.8:1	\$6,144:1	\$6,783:1	\$7,801:1	\$8,584:1	\$9,494:1	8%	6-8 (Japanese & Spanish Immersion)
Hosford	45%	63%	12.2:1	12.5:1	12.0:1	11.6:1	10.3:1	\$5,609:1	\$6,104:1	\$7,705:1	\$7,621:1	\$8,871:1	18%	6-8
Gray	47%	70%	13.5:1	11.3:1	10.9:1	11.4:1	11.2:1	\$5,843:1	\$7,261:1	\$8,016:1	\$7,553:1	\$8,637:1	12%	6-8
Sellwood	49%	68%	15.6:1	13.8:1	12.4:1	12.8:1	12.6:1	\$5,826:1	\$6,873:1	\$7,908:1	\$7,486:1	\$8,149:1	8%	6-8
Jackson	47%	61%	12.8:1	12.0:1	11.1:1	11.2:1	11.0:1	\$5,645:1	\$6,410:1	\$7,161:1	\$6,938:1	\$8,059:1	16%	6-8 (Bernstein Artful Learning)
West Sylvan	60%	71%	14.9:1	13.6:1	12.7:1	12.7:1	12.7:1	\$5,794:1	\$6,699:1	\$7,428:1	\$7,018:1	\$7,710:1	9%	6-8 (Spanish Immersion)
Faubion	15%	26%	8.3:1	7.7:1	7.0:1	6.4:1	6.7:1	\$8,129:1	\$9,696:1	\$11,487:1	\$12,405:1	\$14,352:1	44%	PK-8 TSI Title I
César Chávez	12%	18%	8.2:1	8.2:1	7.3:1	6.7:1	7.0:1	\$8,666:1	\$9,620:1	\$11,728:1	\$12,597:1	\$13,619:1	46%	K-8 (Spanish Immersion) TSI Title I
Skyline	62%	67%	9.9:1	7.7:1	9.2:1	9.1:1	8.9:1	\$8,962:1	\$12,031:1	\$10,359:1	\$10,671:1	\$11,697:1	9%	K-8
Odyssey	66%	75%		12.6:1	10.8:1	10.6:1	10.2:1		\$7,477:1	\$8,736:1	\$8,936:1	\$10,296:1	2%	K-8
Astor	37%	49%	10.6:1	9.8:1	9.6:1	7.8:1	9.0:1	\$7,925:1	\$9,238:1	\$9,627:1	\$10,784:1	\$10,038:1	21%	K-8
Sunnyside Environmental	50%	58%	12.5:1	12.4:1	11.2:1	11.0:1	10.9:1	\$6,769:1	\$7,279:1	\$8,551:1	\$8,524:1	\$9,549:1	12%	K-8 (Environmental Curriculum)
Winterhaven	83%	85%	12.8:1	12.0:1	11.2:1	11.5:1	11.6:1	\$7,180:1	\$8,114:1	\$8,375:1	\$8,464:1	\$9,170:1	10%	K-8 (STEM Focus)
Vernon	47%	56%	12.4:1	11.1:1	10.5:1	11.8:1	11.4:1	\$6,653:1	\$8,455:1	\$9,282:1	\$8,449:1	\$9,074:1	26%	K-8
Access	88%	93%	9.5:1	11.1:1	10.8:1	11.4:1	11.6:1	\$9,607:1	\$9,133:1	\$9,711:1	\$7,936:1	\$8,701:1	4%	1-8
Laurelhurst	63%	80%	14.1:1	13.7:1	12.7:1	13.3:1	12.9:1	\$6,489:1	\$7,004:1	\$7,478:1	\$7,465:1	\$8,487:1	6%	K-8
Beverly Cleary	67%	75%	12.8:1	12.4:1	12.7:1	11.8:1	11.3:1	\$6,445:1	\$7,139:1	\$7,173:1	\$7,484:1	\$8,176:1	4%	K-8

See Individual School Reports for more detail and context.

What is the district's "savings account?"

Overview of:

Ending Fund Balance

Contingency

Reserves Policy

Beginning Fund Balance

“Savings” Overview

Resources = Beginning Fund Balance + Revenue

Requirements = Expenditures (includes Operating Contingency) + Ending Fund Balance

Reserves = Operating Contingency + Ending Fund Balance = 5% to 10% of General Fund Revenue

“Savings” Overview

- **Ending fund balance** is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet the cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Some folks use the word reserves, but the technical term is fund balance.
- **Contingencies** are expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event; budgeted amounts may be transferred by school board resolution to the proper expenditure code.
- **Beginning fund balance** is considered a resource in the budget. Ending fund balance is a requirement. For example, the FY24 budgeted ending fund balance is our moment-in-time estimate for what will carry over as the beginning fund balance for FY25.

“Savings” Overview

- **“Reserves”** refers to the district’s operating contingency and ending fund balance in the general fund. Many folks use these terms interchangeably, but there is a technical difference dictated by ODE, and it depends on whether funds end up in the operating contingency or not.
- **PPS School Board policy** requires the district budget 5-10% of general fund revenue in reserves.

In Context: Budget Book

Summary of Resources by Major Object - General Funds (in Thousands)

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Beginning Fund Balance	39,887	64,474	88,691	98,978	86,634	94,984	94,984
Current Year Property Taxes Other Than Local Option	268,840	281,443	299,770	314,424	329,746	329,746	329,746
Current Year Local Option Property Taxes	97,372	100,955	104,719	109,951	114,676	114,676	114,676
Other Resources	13,505	13,505	13,505	13,505	13,505	13,505	13,505

Summary of Requirements by Major Function - General Funds (in Thousands)

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget FTE 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24	Budget FTE 2023-24
1000 - Instruction	359,882	363,865	373,758	406,337	3,035.94	411,595	416,837	416,837	2,886.28
2000 - Support Services	281,918	285,720	312,768	341,772	2,169.42	362,767	367,876	367,876	2,139.72
3000 - Enterprise And Community Svcs	1,507	5,115	893	3,100	12.88	4,194	4,194	4,194	17.55
5100 - Debt Service & 5400 - PERS UAL Programs	-	-	400,833	783	-	728	728	728	-
5200 - Transfers Of Funds	1,311	1,198	1,267	1,300	-	1,075	1,075	1,075	-
6000 - Contingencies	-	-	-	50,768	-	43,063	43,063	43,063	-
7000 - Unappropriated Fund Balance	64,474	88,691	98,804	-	-	-	-	-	-
TOTAL REQUIREMENTS	709,992	744,589	1,188,261	804,062	5,218.23	823,422	833,774	833,774	5,043.55

Thank you!

