

# BUDGET 101

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March 7, 2022

<https://www.beaverton.k12.or.us/budget>

# Welcome & Opening Remarks



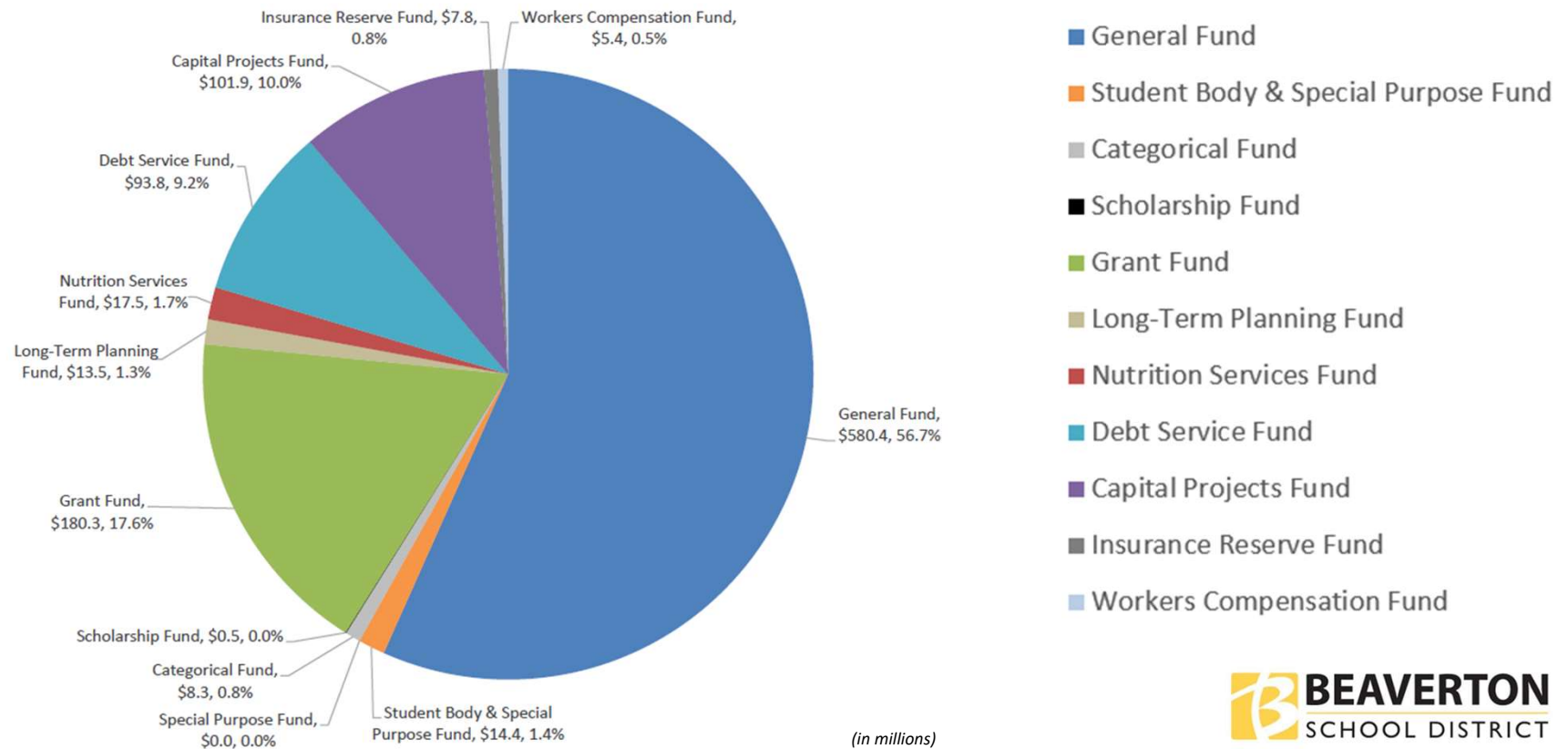
# Presentation Agenda

- Background
  - Understanding Components of the Budget (Fund Sources and Uses)
  - Where the money comes from
  - How we spend it
  - How we compare
  - Funding Update
  - Enrollment Update
- General Fund
  - Spring 2021 Projection vs Actual 2021
  - The Numbers
- Student Investment Account (SIA)

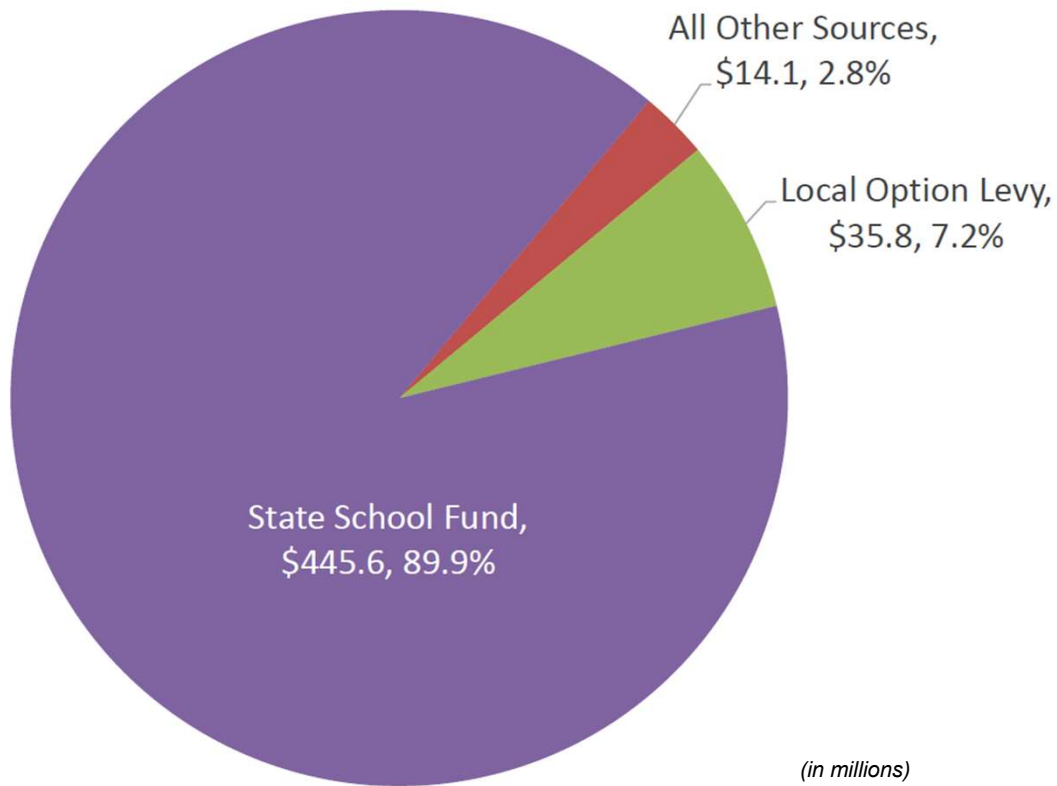
# Presentation Agenda Continued

- Federal Coronavirus Relief Funds (ESSER)
- Budget Listening & Learning Survey Results
- Budget Document Overview
- Timeline
- Questions & Comments
- Closing Remarks

# Components of the Budget – 2021-22



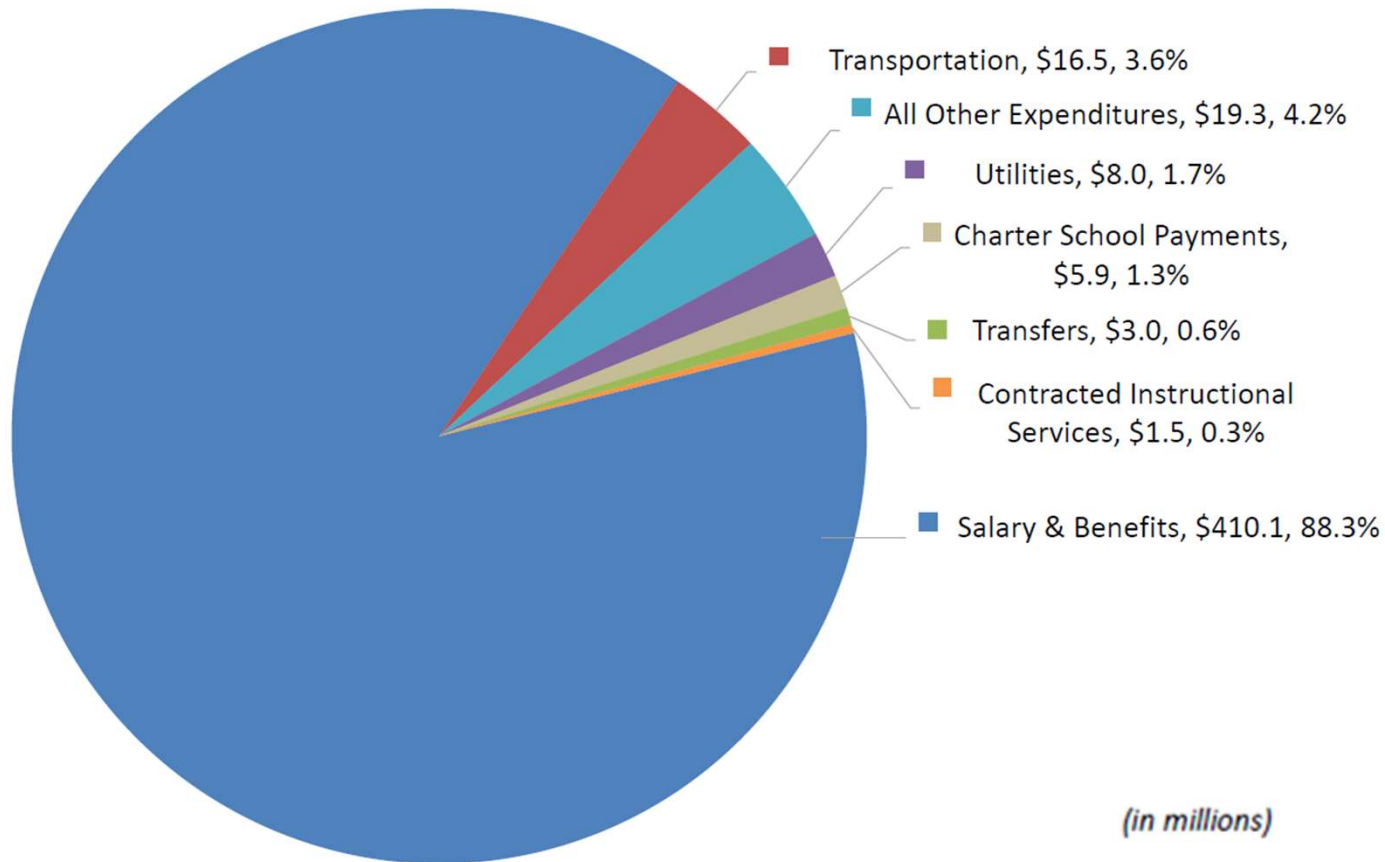
# General Fund Revenue – 2020-21 Actuals



(in millions)

Note: Does not include beginning fund balance.

# General Fund Expenditures – 2020-21 Actuals



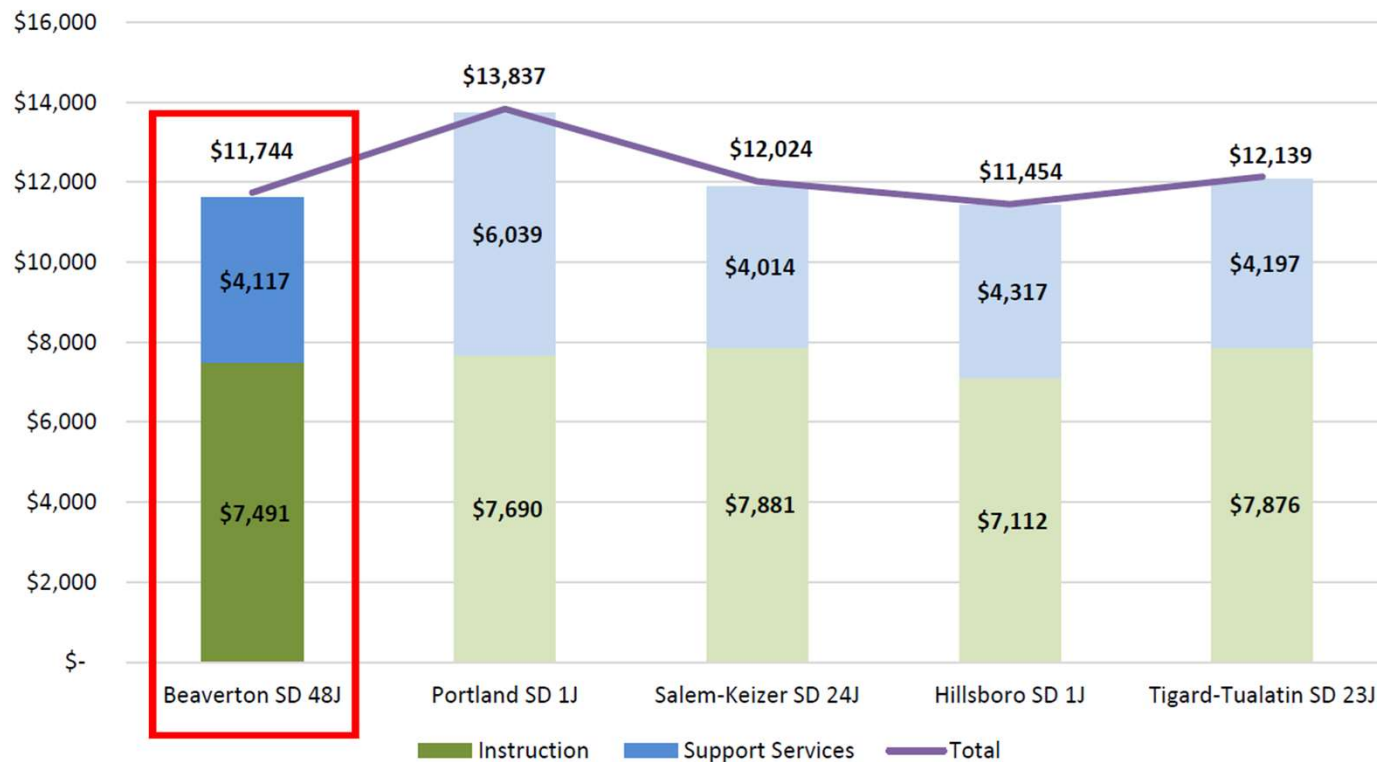
# How We Compare

- Based on location and/or demographics
  - Portland Public Schools
  - Salem-Keizer Public Schools
  - Hillsboro School District
  - Tigard-Tualatin School District
  - West Linn-Wilsonville School District\*

\*West Linn-Wilsonville School District Annual Comprehensive Financial Report was not available at the time of presentation.

# How We Compare (General Fund) – 2021 Expenditures

Actual \$ per Student by Function in 2021



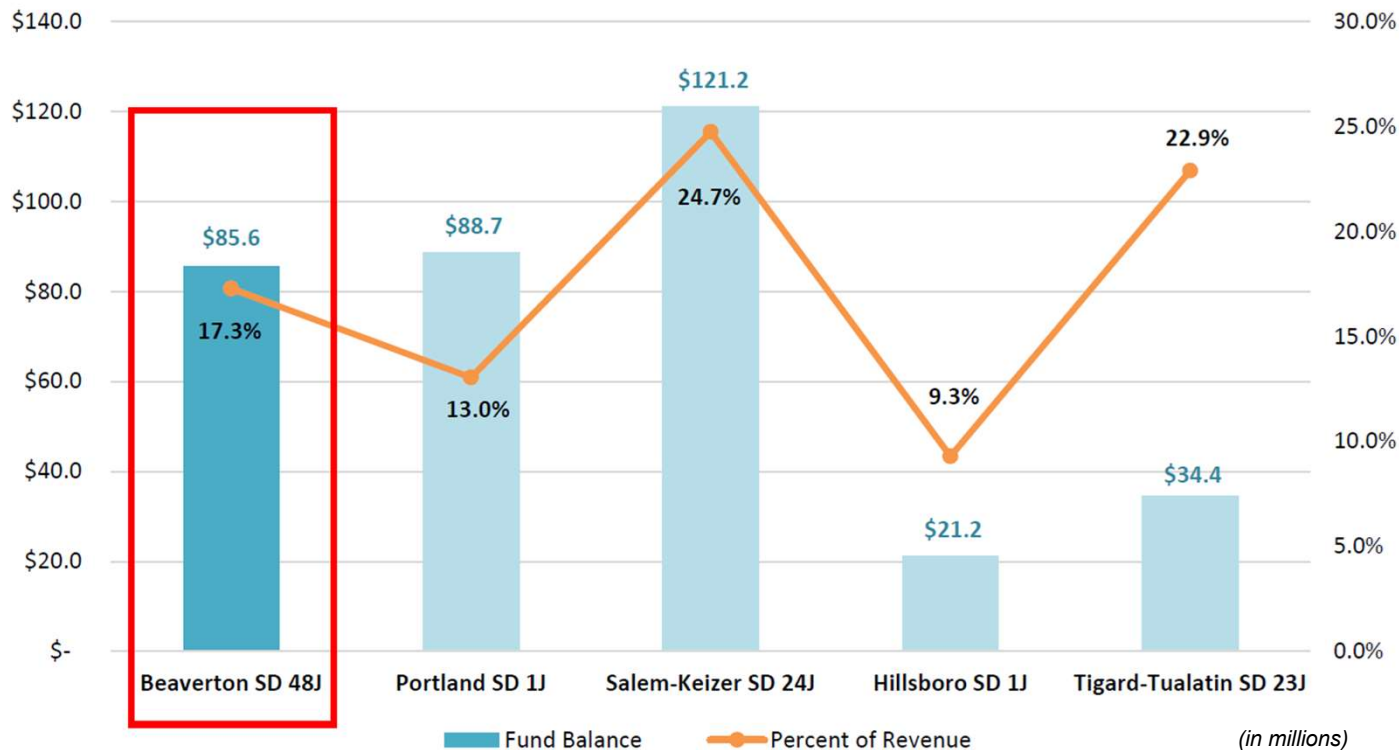
Note: Enterprise & Community Services, Facilities Acquisition & Construction and Other Uses at BSD was less than \$150 per student so note separated out in graph. However, these amounts are included in the totals.

Source: Annual Comprehensive Financial Report for each school district.



# How We Compare (General Fund) – 2021 Ending Fund Balance

Fund Balance and Percent of Revenue



# Funding & Economic Update

- **What we know**

- \$9.3 billion State School Fund (3.3% increase over 2 years)
- Budget priorities collected from staff and community
- Additional summer school dollars coming from Legislature
- ESSER total projected remaining at June 30, 2022 - \$42.9M *(must be spent by September 30, 2024)*
- SIA projected award for 2022-23 is \$32.1M

- **What we are working on**

- ESSER II/III spending plans
- Finalizing enrollment
- Potential modest adjustments in the General Fund
- Staff shortages

- **What we need to know**

- Still bargaining with licensed staff for 2021-22 school year
- Currently bargaining with classified staff

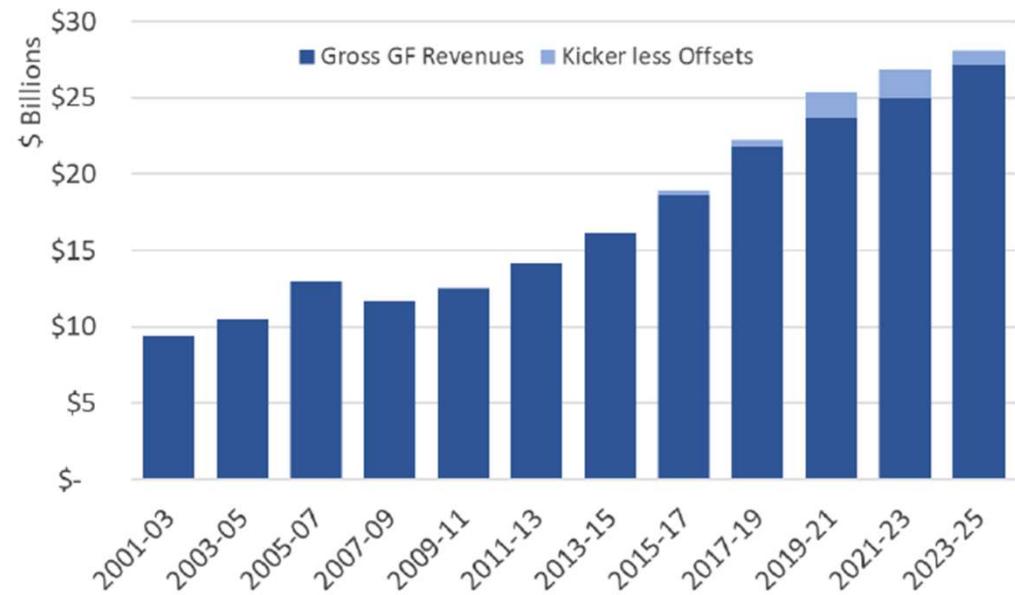
## Corporate Excise Taxes

*\$ millions, 12 month sum*



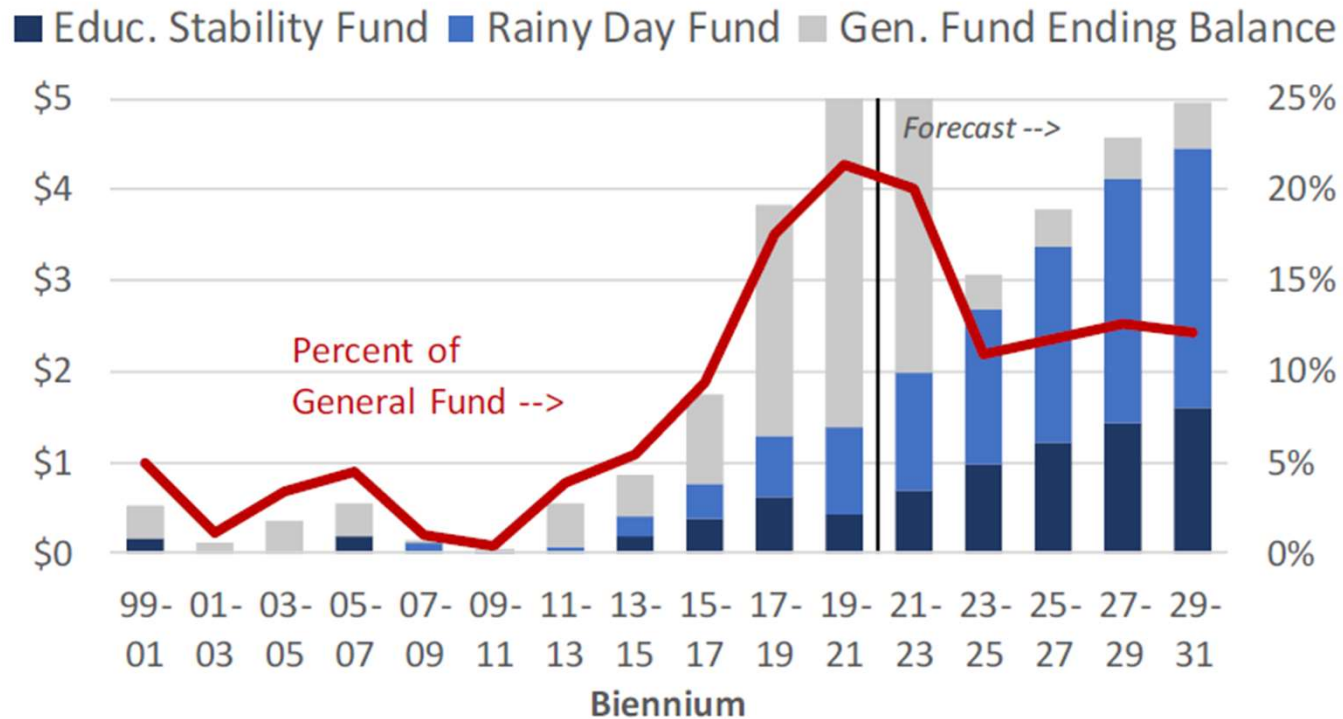
Source: Oregon Dept. of Revenue, Oregon Office of Economic Analysis

## Oregon's Gross General Fund Revenues



Source: Oregon Office of Economic Analysis

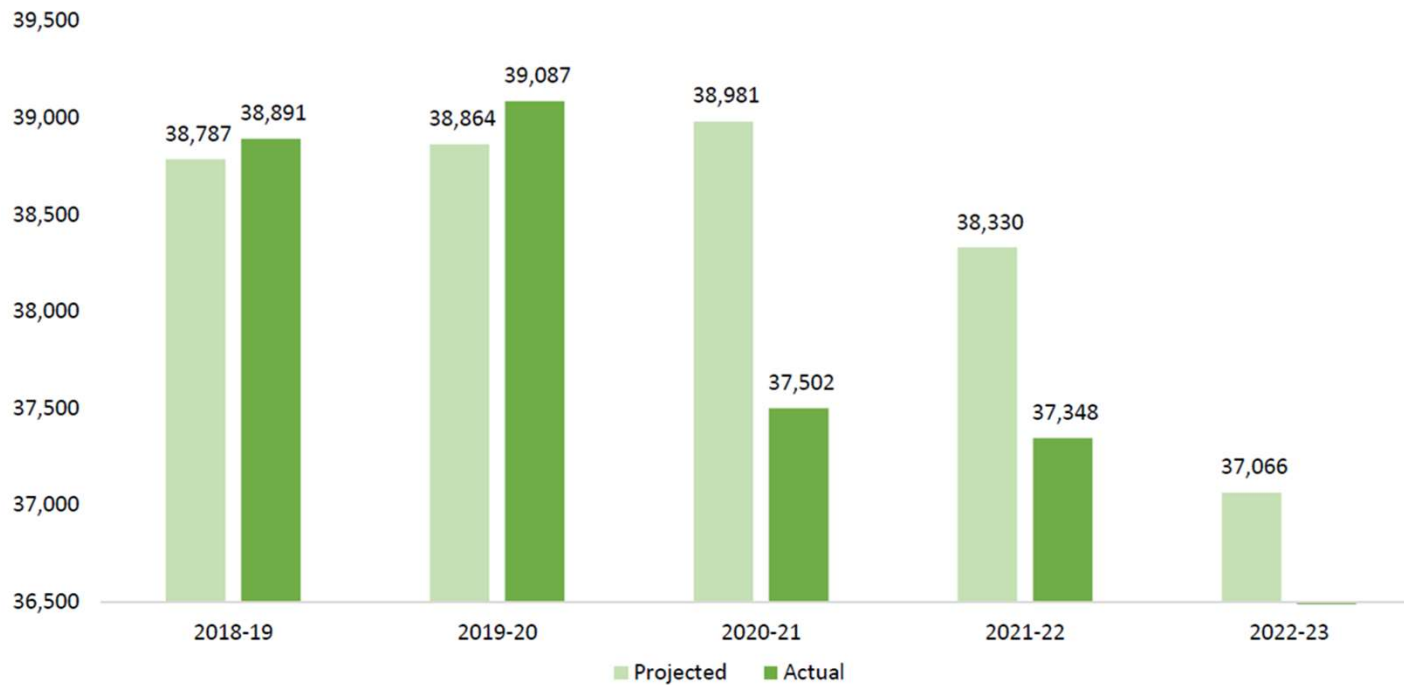
## Oregon Budgetary Reserves (billions)



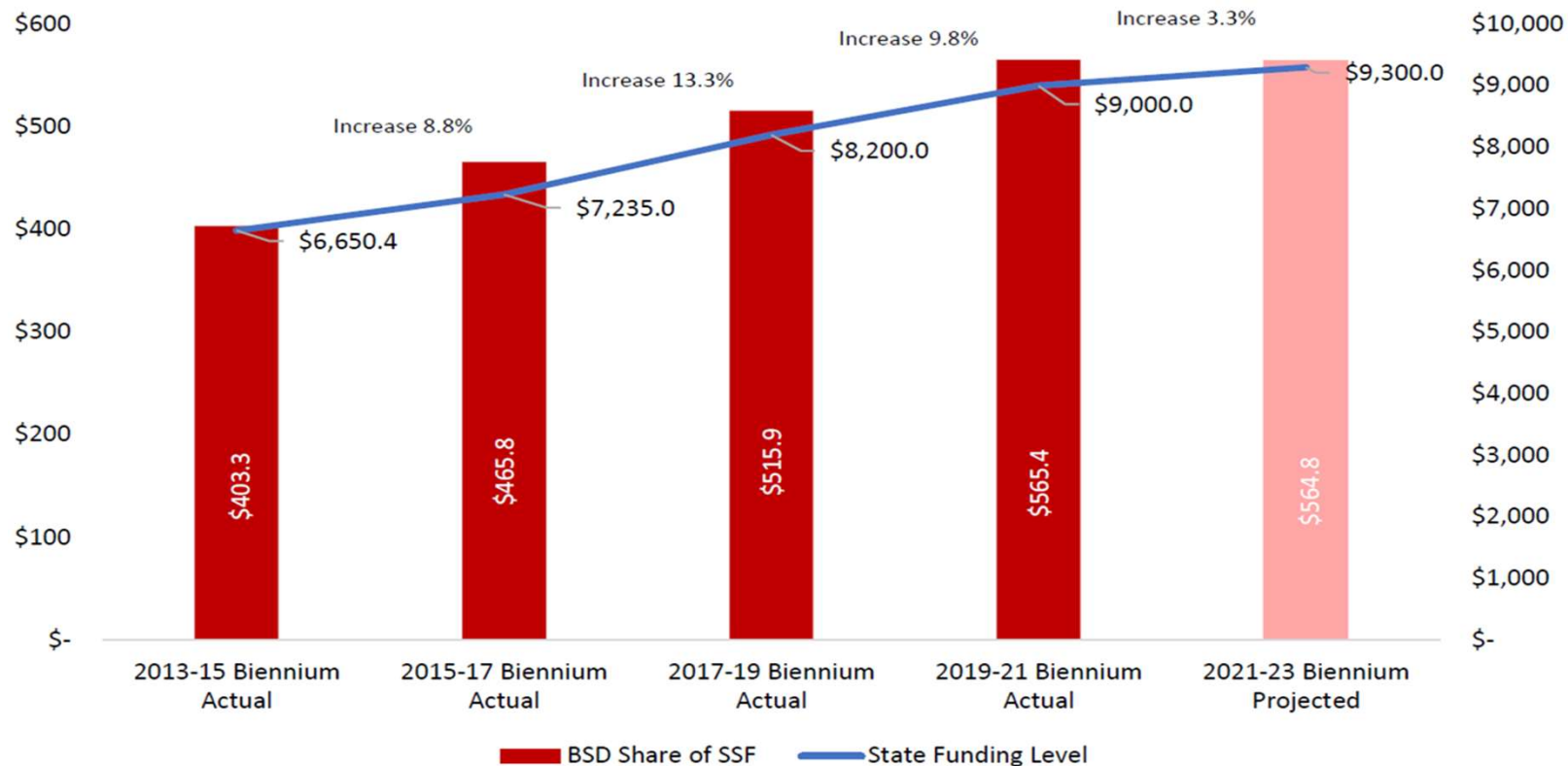
Source: Oregon Office of Economic Analysis

# Enrollment Changes

*(as of September 30 each year)*



# State School Fund History and Projection by Biennium



(in millions)



# General Fund

# 2020-21 Spring Projection\* vs Actual

Resources	2020-2021 Spring Projection	2020-2021 Final	Variance
Beginning Fund Balance	\$ 56,424,054	\$ 56,424,054	
State Controlled	442,261,000	445,646,408	0.77%
Locally Controlled	49,748,440	49,937,595	0.38%
<b>Total</b>	<b>\$ 548,433,494</b>	<b>\$ 552,008,057</b>	<b>0.65%</b>
Expenditures	2020-2021 Spring Projection	2020-2021 Final	Variance
Salaries	\$ 262,495,969	\$ 260,524,904	-0.75%
Benefits	164,930,369	165,249,748	0.19%
All Other	43,033,556	40,607,074	-5.64%
<b>Total</b>	<b>\$ 470,459,894</b>	<b>\$ 466,381,726</b>	<b>-0.87%</b>
<b>Ending Fund Balance</b>	<b>\$ 77,973,600</b>	<b>\$ 85,626,331</b>	
Long-Term Planning Reserve	3,846,447	3,855,446	
<b>Total Reserves</b>	<b>\$ 81,820,047</b>	<b>\$ 89,481,777</b>	

\*Projection as of April 1, 2021

# The Numbers

Financial Update - March 1, 2022

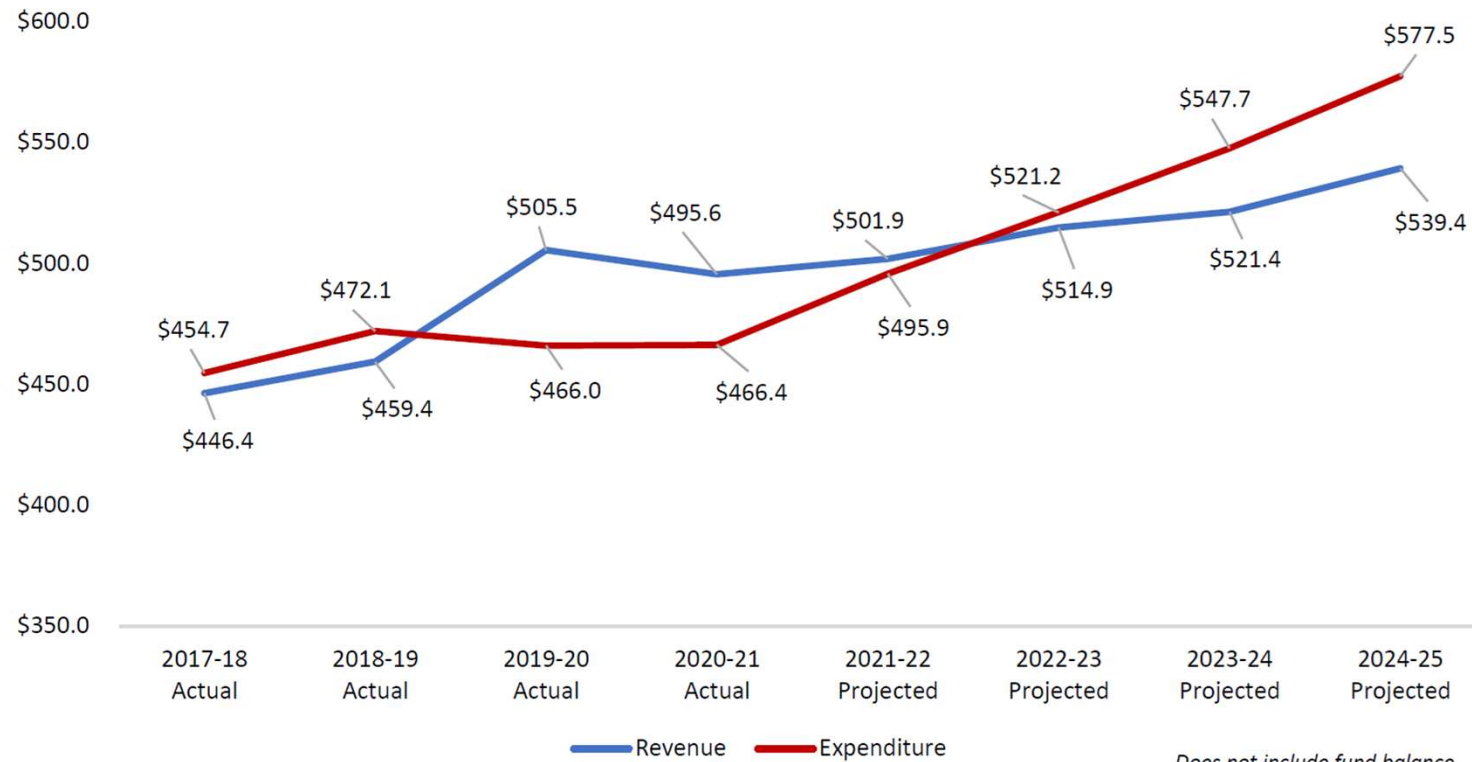
Resources	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Projected	2022-23 Projected	2023-24 Projected
Beginning Fund Balance	\$ 16,915,100	\$ 56,424,054	\$ 78,000,000	\$ 85,626,331	\$ 91,645,416	\$ 85,388,557
State Controlled	433,956,257	445,646,408	442,704,003	443,950,000	460,175,997	465,754,185
Locally Controlled	71,547,031	49,937,595	59,724,008	57,922,164	54,738,114	55,665,192
<b>Total</b>	<b>\$ 522,418,388</b>	<b>\$ 552,008,057</b>	<b>\$ 580,428,011</b>	<b>\$ 587,498,495</b>	<b>\$ 606,559,527</b>	<b>\$ 606,807,934</b>
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Projected	2022-23 Projected	2023-24 Projected
Salaries	\$ 259,791,084	\$ 260,524,904	\$ 279,005,792	\$ 272,753,353	\$ 284,788,795	\$ 300,452,179
Benefits	166,784,741	165,249,748	174,165,734	167,779,179	178,983,435	187,717,891
All Other	39,418,509	40,607,074	57,984,976	55,320,547	57,398,740	59,503,768
Contingency/Reserve	-	-	69,271,509	-	-	-
<b>Total</b>	<b>\$ 465,994,334</b>	<b>\$ 466,381,726</b>	<b>\$ 580,428,011</b>	<b>\$ 495,853,079</b>	<b>\$ 521,170,970</b>	<b>\$ 547,673,838</b>
<b>Ending Fund Balance</b>	<b>\$ 56,424,054</b>	<b>\$ 85,626,331</b>	<b>\$ 69,271,509</b>	<b>\$ 91,645,416</b>	<b>\$ 85,388,557</b>	<b>\$ 59,134,096</b>
Planning/PERS Reserve	3,823,243	3,855,446	13,460,243	9,310,513	15,006,289	21,015,333
<b>Total Reserves</b>	<b>\$ 60,247,297</b>	<b>\$ 89,481,777</b>	<b>\$ 82,731,752</b>	<b>\$ 100,955,929</b>	<b>\$ 100,394,846</b>	<b>\$ 80,149,429</b>

## Assumptions:

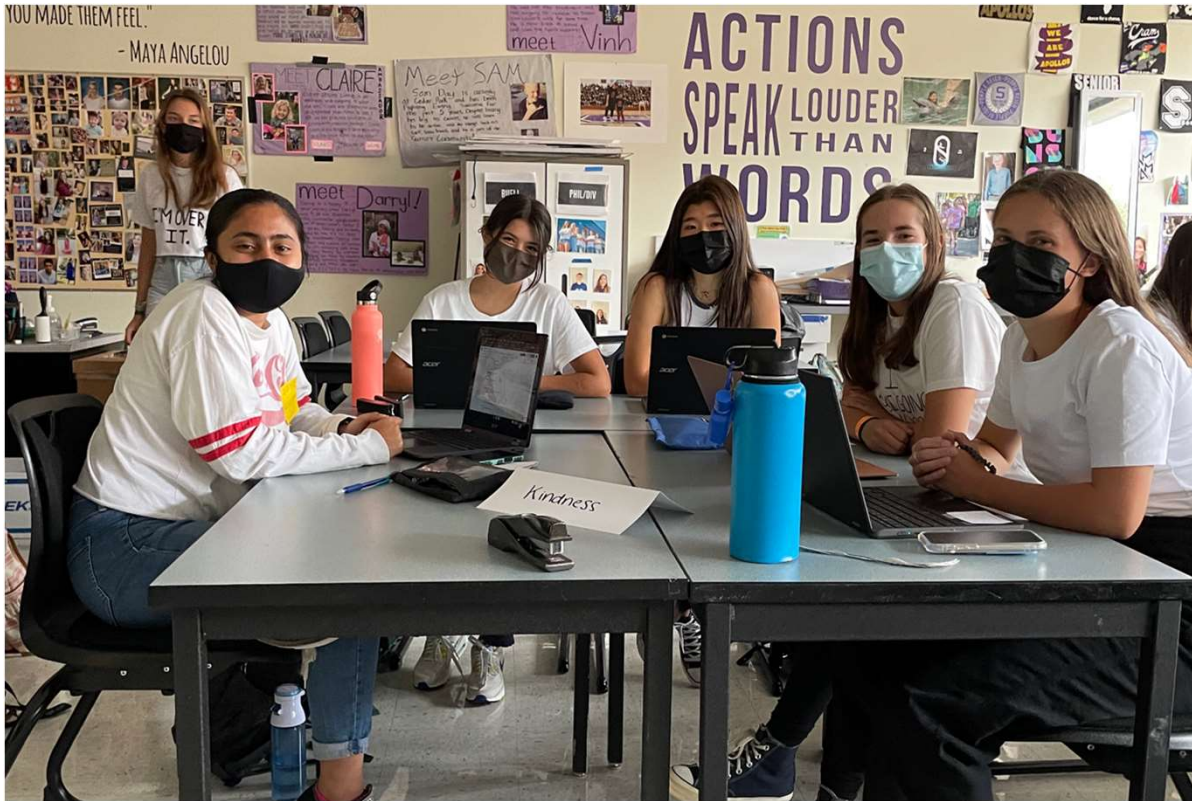
- Based on most recent ODE State School Fund updates for 2020-21 and 2021-22
- Includes most recent enrollment adjustments for 2020-21 and 2021-22
- State School Fund at \$9.3 billion (3.3% increase) for 2021-23
- Does not include SIA funds
- Does not include HSS (M98) funds
- Does not include ESSER one-time funds
- Based on best information available at this time

# General Fund Revenue & Expenditures

(in millions)



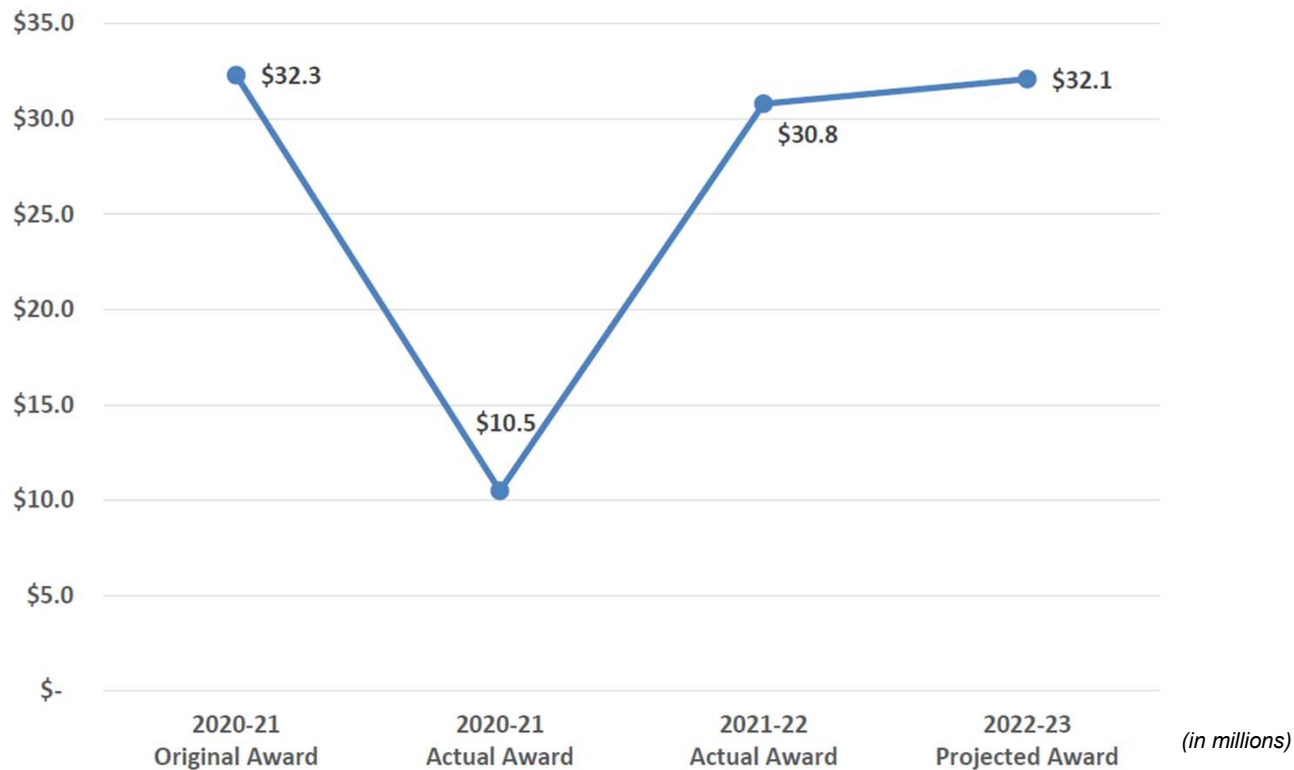
*Does not include fund balance.*



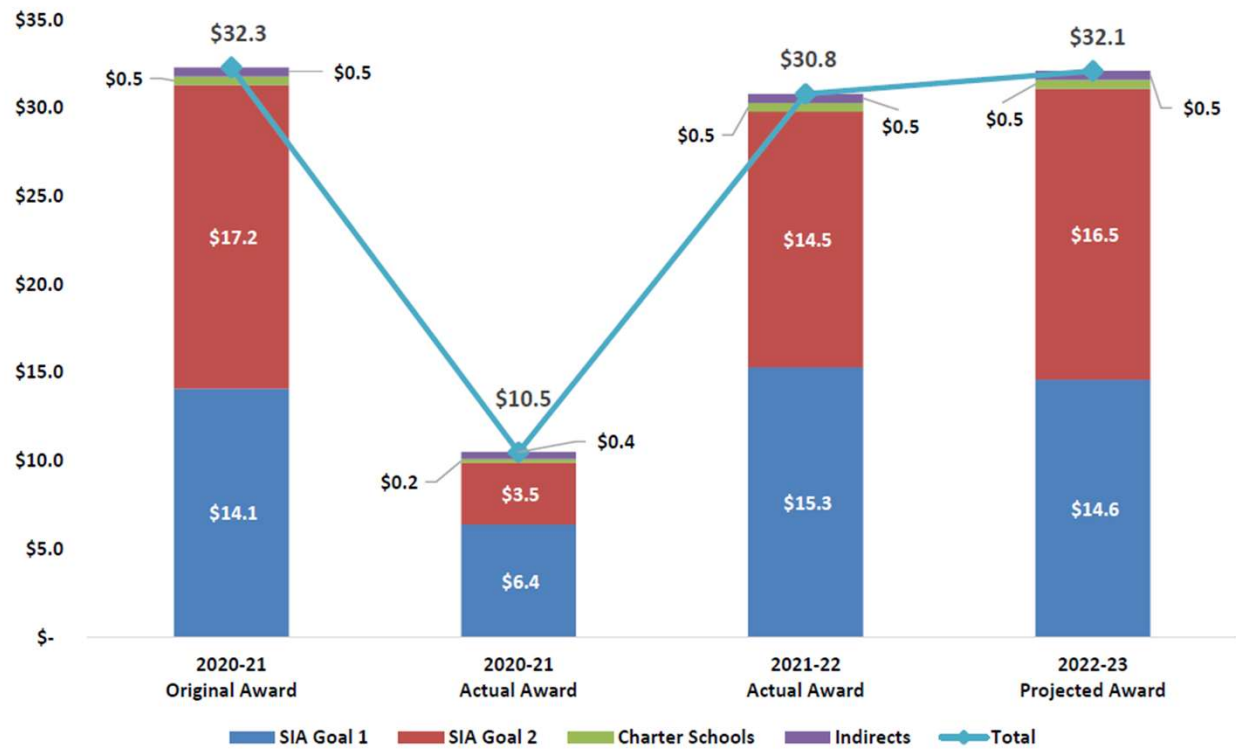
# Student Investment Account (SIA)

# Student Investment Account (SIA)

SIA Award History



# Student Investment Account (SIA)



(in millions)

SIA Goal 1: Increasing Academic Achievement, including reducing academic disparities for focal populations

SIA Goal 2: Addressing students' health and safety needs

SIA Plan:  
<https://www.beaverton.k12.or.us/departments/accountability/improvement-planning>





# Federal Coronavirus Relief Resources (ESSER)

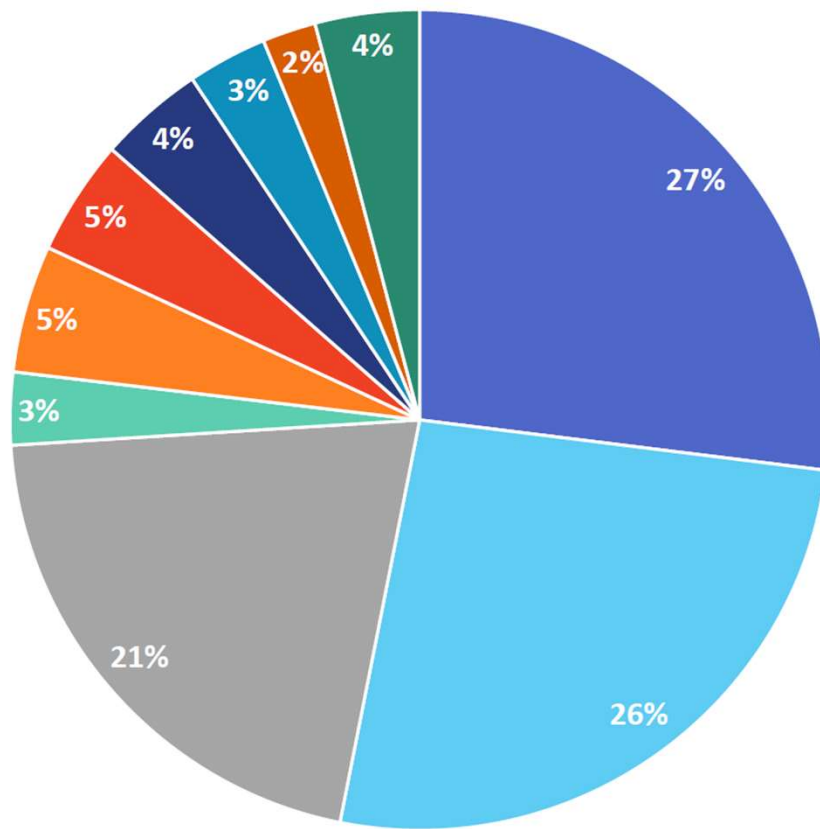
# Federal Coronavirus Relief Resources (ESSER)

- ESSER I - Fully spent in 2020-21 (\$10.1M)
- ESSER II - Part of Coronavirus Response and Relief Supplemental Appropriations Act (\$20.7M)
- ESSER III - Part of America Rescue Plan (\$46.4M)
- These are one-time funds and must be spent by September 30, 2024

# Federal Coronavirus Relief Resources (ESSER)

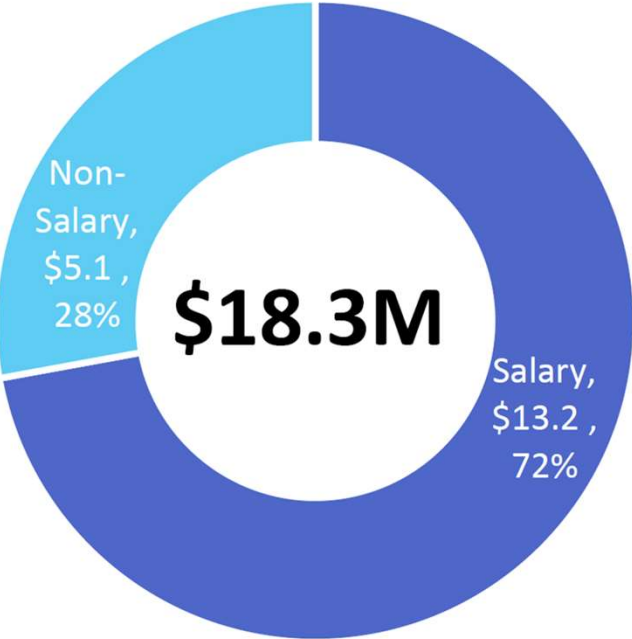
- Considerations for spending plans:
  - Community/Staff Priorities
    - Used January 2021 Survey for 2021-22 plans
    - January/February 2022 Survey will be used for making adjustments to the 2022-23 and 2023-24 plans
  - SIA/SAM (Staffing Allocation Methodology) Priorities
  - Operations - HVAC
  - Equity Lens

# Budgeted ESSER Strategies

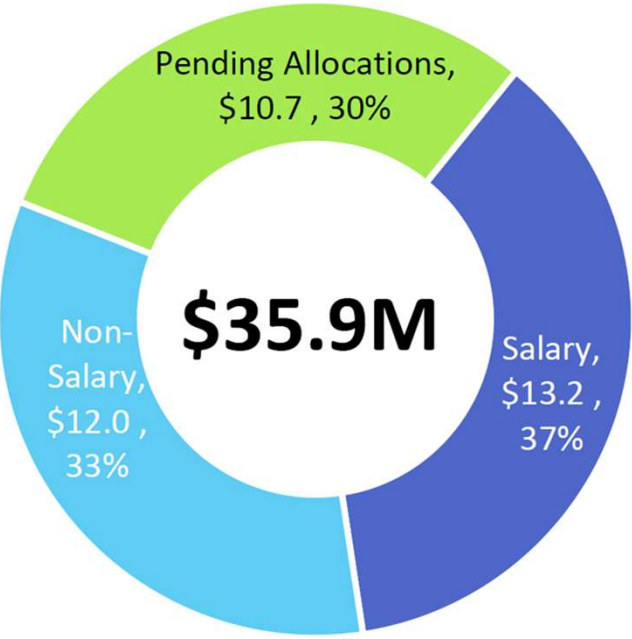


- 27.0% Time & Attention
- 26.2% Relationships & Mental Health Support
- 20.9% Improve the Indoor Air Quality OR School Facility Repairs and Improvements
- 2.9% Maintain the Operation of and Continuity of Services
- 5.0% Empowering, Adaptable Instruction
- 4.6% Implementation of Public Health Protocols
- 4.2% Purchasing Educational Technology
- 3.1% Family & Community Partnerships
- 2.1% Charter Schools
- 4.1% Indirect

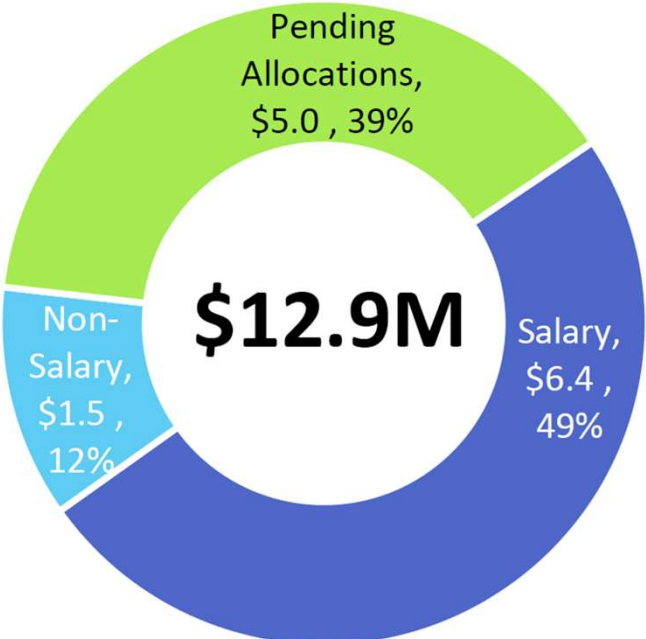
# ESSER Salary vs Non-Salary



2021-22  
Projected Expenses



2022-23



2023-24

(in millions)  
Data as of 1/31/22

# ESSER Staff Investments

(in FTE)

Position	Budget 2021-22	Actual as of 1/31/22	Budget 2022-23	Budget 2023-24
Classroom Teachers	19.9	19.2	-	-
Student Success Coaches	17.0	17.0	17.0	7.0
Academic Coaches	28.0	28.0	28.0	-
School Support Specialists	20.0	20.0	20.0	11.5
Middle School Classified Supports	11.1	5.1	-	-
Middle School Licensed Support	1.0	1.0	-	-
Secondary Credit Recovery	8.0	7.2	-	-
ELD Teachers*	5.0	-	5.0	5.0
Paraeducator Supports (K-8)	15.4	8.1	-	-
Bilingual Facilitators*	6.5	-	6.5	6.5
Nurse	1.0	1.0	1.0	1.0
COVID NOSA	1.0	1.0	1.0	-
SEL TOSA	1.0	1.0	1.0	1.0
Drug & Alcohol Counselors*	2.0	-	2.0	2.0

Position	2021-22	Actual as of 1/31/22	2022-23	2023-24
Health Assistants	16.0	7.0	-	-
Extended Learning Administrator	0.5	0.5	0.5	0.5
Curriculum Support TOSA	1.0	0.5	1.0	-
Online Learning TOSA	0.7	0.7	0.7	-
Elementary Digital Curriculum TOSA	1.0	1.0	1.0	-
Mentor for Diverse Staff	1.0	1.0	1.0	-
COVID Coordinator	1.0	1.0	-	-
Preventative Maintenance Specialists	2.0	2.0	2.0	2.0
Roving Custodian II	4.0	-	4.0	4.0
Roving Custodial Foreman I	1.0	-	1.0	1.0
HVAC Technicians	3.0	2.0	3.0	3.0
Landscape Technicians	2.0	-	2.0	2.0
<b>Total</b>	<b>170.0</b>	<b>124.2</b>	<b>97.7</b>	<b>46.5</b>

\*Positions Not Yet Posted as of 1/31/22

Data as of 1/31/22



# ESSER Non-Salary Investments

(in millions)

Investment	Budget 2021-22	<i>Actual as of 1/31/22</i>	Budget 2022-23	Budget 2023-24
Summer Learning Grant 25% Match	\$ 0.8	\$ 0.8	\$ -	\$ -
Student Devices, Software & Student Books and Materials	4.2	0.6	1.5	0.2
COVID-19 PPE, HVAC Filters, HVAC Repair Projects, Preventative Maintenance	1.4	0.5	8.4	0.5
Student Services, Charter Schools, Indirect	2.1	0.6	2.1	0.8
<b>Total</b>	<b>\$ 8.5</b>	<b>\$ 2.5</b>	<b>\$ 12.0</b>	<b>\$ 1.5</b>

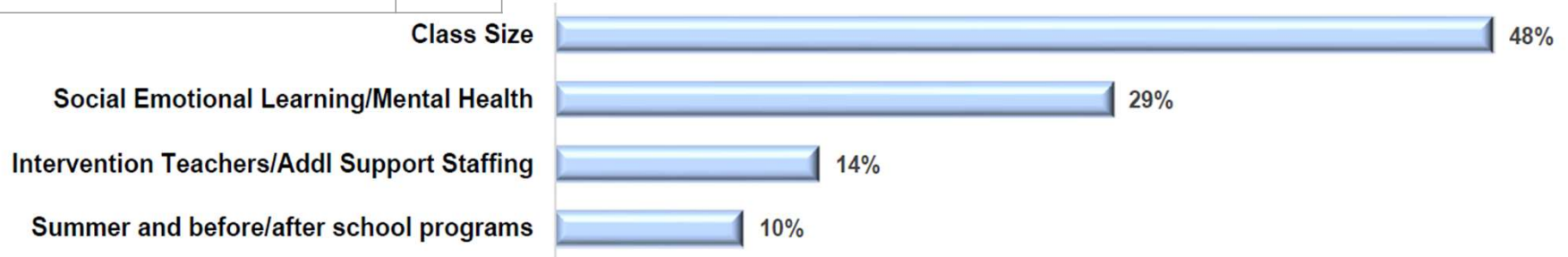
Data as of 1/31/22

# Budget Listening & Learning Feedback

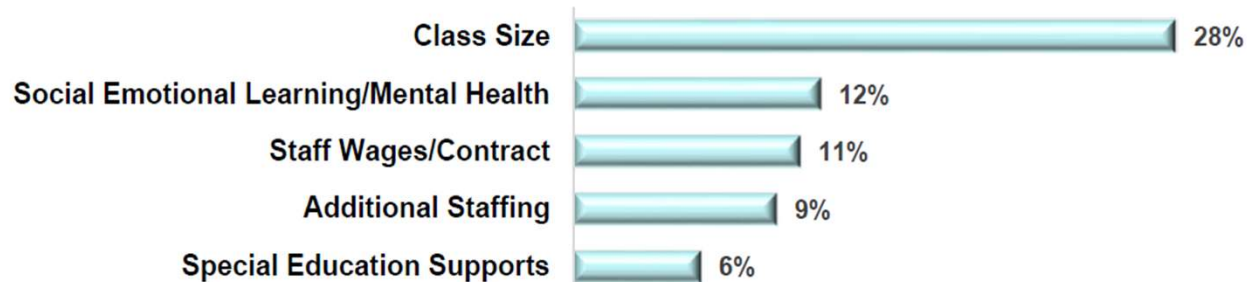
## January/February 2022

Total Number of Survey Responses*	1,663
Total Number of Additional Comments	823

### PRIORITIES RANKING FROM SURVEY



### TOP FIVE TOPICS IN ADDITIONAL COMMENTS



\*As of February 18, 2022. For presentation purposes, only survey responses through February 18, 2022 are included in the data above. The survey was open through February 25, 2022 and a full version of all budget survey comments is available at [www.beaverton.k12.or.us/budget](http://www.beaverton.k12.or.us/budget).

# Budget Document Overview

- **Four Main Sections**
  - Executive Summary
  - Organizational Section
  - Financial Section
  - Informational Section



# Executive Summary

- Lifiable stand-alone document
- High-level financial data
- Enrollment history and projections
- All funds salaries, benefits and positions

# Budget Message – Page 4



May 3, 2021

Dear BSD Community,

The 2020-21 school year has been challenging for our staff, students, parents and community. We have welcomed back students for In-Person Hybrid Instruction while continuing to offer Comprehensive Distance Learning (CDL) to those students who wish to learn from home. Our highest priority is the health and safety of our staff and students. We also are keenly aware of both the academic needs of our students as well as the need to address their social and emotional wellness. While the ways in which we connect with students have changed, our commitment to serve students and families remains unwavering.

As we look to the next school year, it is our intention to be fully back in our school buildings — all grades, all day, five days per week — assuming that COVID-19 case counts and current guidance from the Oregon Department of Education and Oregon Health Authority allow us to do so. For those students who want to continue distance learning, they will find a home in our FLEX Online School, a permanent online program in our district. As we move forward in a post-pandemic world, we take with us many lessons. We have learned to be more flexible and responsive. We are innovating the way in which we educate children and do business. And most importantly, we have prioritized equity in every instructional and operational decision that we make on our journey to becoming an anti-bias antiracist school district.



# Summary by Fund – Page 10

## BUDGET SUMMARY BY FUND – ALL FUNDS FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds have increased by \$80.8 million from 2020-21 to 2021-22. This increase is primarily due to the inclusion of approximately \$67.0 million in the Grant Fund for ESSER funds. These federal funds were awarded in three grants, ESSER I, II and III. ESSER I was mostly spent in the 2020-21 year and ESSER II and III will be primarily spent in the 2021-22 and 2022-23 years.

Over the past five years, all funds budget has decreased by \$73.4 million with the largest area of change being the Capital Projects Fund. The decrease in the Capital Projects Fund is due to bond construction spend down associated with the \$680 million bond measure passed by voters in May 2014.

Offsetting to this large decrease are significant changes in the General Fund due to increases in payroll costs and beginning fund balance in 2021-22, and the Grant Fund with the addition of large grants such as ESSER, SIA, and HSS.

		Adopted Budget 2017-18	Adopted Budget 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22
100	General Fund	\$ 485,584,740	\$ 488,328,269	\$ 515,619,825	\$ 536,377,901	\$ 580,428,011
220	Student Body & Special Purpose Fund	10,700,000	10,700,000	10,700,000	16,305,000	14,450,000
230	Special Purpose Fund	12,009,089	12,160,000	9,160,000	3,000,000	-
240	Categorical Fund	10,725,000	6,525,000	4,025,000	4,125,000	8,301,161
250	Pension Fund	75,000	65,000	-	-	-
260	Scholarship Fund	400,000	400,000	450,000	490,000	515,000
270	Grant Fund	37,010,265	42,497,719	57,497,749	94,769,568	180,303,185



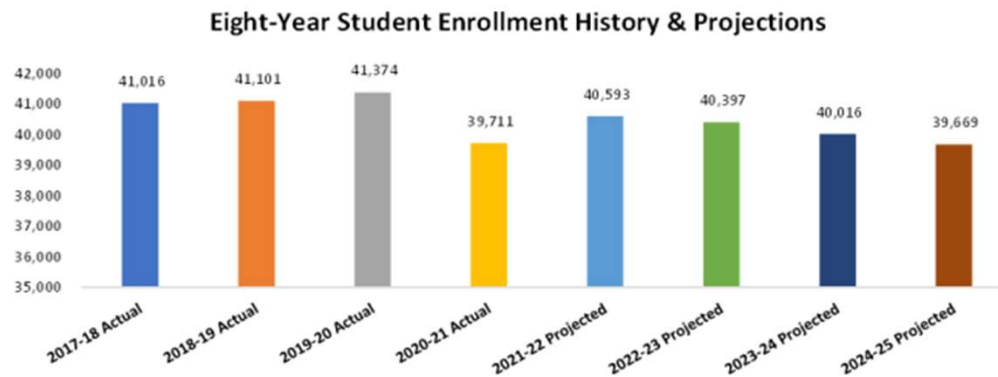
# Enrollment History & Projection – Page 15

## STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District's proposed budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated based on the number and demographic of students enrolled.

The District's 2021-22 budget projection includes an enrollment increase from the September 2020 enrollment, which was impacted greatly due to the COVID-19 pandemic. The significant decrease in enrollment that was experienced in 2020-21 was mostly at the elementary level. The 2021-22 projections show an increase to overall District enrollment; however the projection has not reached pre-pandemic enrollment numbers.

The following chart displays student population for four years based on actual enrollment as of September 30 of each year and projected enrollment for 2021-22 through 2024-25.



# Organizational Section

- District structure, School Board and administrative staff
- Strategic measures of student success
- Budget process and financial reporting description
- Multiyear investment summary

# Financial Section

- Summary and detail level financial information for all funds
- Variance analysis
- Individual fund overviews
- General Fund budgeted positions
- Debt and capital projects information

# Variance Analysis – Pages 62-64

## EXPENDITURE VARIANCE ANALYSIS

Major variances from the 2020-21 adopted budget are outlined below beginning with General Fund object variances, followed by function variances for each fund. Variance criteria is indicated with each section.

### GENERAL FUND (100)

OBJECT	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
0400	Supplies & Materials	\$ 3,953,662	The increase in Supplies & Materials represents the purchase of teacher laptops from a new lease with Apple, as well as increases to the curriculum budget for new adoptions and replacements to library books that were lost during CDL.
0700	Transfers	(3,428,694)	Decrease in transfers is due to the depreciation portion of the transportation grant that is used for school bus replacement. The State School Fund revenue related to this purpose will be coded directly to the Categorical Fund for bus replacement instead of transferred from the General Fund in accordance with ORS 327.033(3). In addition, in 2020-21, the District had an increased transfer amount to the Insurance Reserve which has been decreased back to the typical amount.
0800	Contingency	42,526,993	The increase in contingency is due to increased reserves as a result of the COVID-19 pandemic and operating in a mostly remote setting during the 2020-21 school year. The District also furloughed staff for one day per week beginning in May of 2020 through June for school-based staff and July for year-round employees.

For the General Fund by object, variances greater than \$500,000 and 10% are listed above.

# Informational Section

- o Ratio teacher staffing by school
- o Personnel resource allocations
- o School summary pages
- o Strategic Investment Reports
- o Surveys

# Ratio Teacher Staffing by School - Page 188



## 2021-22 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS	Classroom Teachers	Average Staffing Ratio
	Funded by General Fund (GF)	1,329.8
	Funded by Local Option Levy	278.6
	Funded by Student Investment Account (SIA)	113.4
	<b>TOTAL</b>	<b>1,721.8</b>

ELEMENTARY	Budgeted Enrollment	Classroom Teachers			
		GF	Levy	SIA	TOTAL
Aloha Huber (K-8)	836	30.0	8.0	3.0	41.0
Barnes	569	19.0	6.0	2.0	27.0
Beaver Acres	713	24.0	7.0	2.0	33.0
Bethany	458	13.0	4.0	2.0	19.0
Bonny Slope	585	18.0	5.0	2.0	25.0
Cedar Mill	372	11.0	3.0	2.0	16.0
Chehalem	423	15.0	4.0	2.0	21.0
Cooper Mountain	444	12.0	4.0	2.0	18.0
Elmonica	439	14.0	4.0	2.0	20.0
Errol Hassell	369	12.0	3.0	2.0	17.0
Findley	529	15.0	5.0	2.0	22.0
Fir Grove	361	12.0	3.0	2.0	17.0
Greenway	311	10.0	3.0	2.0	15.0
Hazeldale	473	16.0	4.0	2.0	22.0
Hiteon	574	18.0	5.0	2.0	25.0

MIDDLE SCHOOLS	Budgeted Enrollment	Classroom Teachers			
		GF	Levy	SIA	TOTAL
Cedar Park	673	21.6	4.2	1.6	27.4
Conestoga	892	27.8	5.4	2.0	35.2
Five Oaks	869	28.4	5.4	2.0	35.8
Highland Park	665	20.4	4.0	1.6	26.0
Meadow Park	698	26.2	4.6	1.6	32.4
Mountain View	938	32.8	6.2	2.4	41.4
Stoller	996	29.0	5.6	1.4	36.0
Tumwater	879	24.7	4.8	2.0	31.5
Whitford	824	30.0	5.4	1.8	37.2
<b>Middle School Total</b>	<b>7,434</b>	<b>240.9</b>	<b>45.6</b>	<b>16.4</b>	<b>302.9</b>
<b>Average Middle School Staffing Ratio</b>		<b>30.9</b>	<b>25.9</b>	<b>24.5</b>	

HIGH SCHOOLS					TOTAL
Aloha	1,754	67.6	13.2	4.0	84.8
Beaverton	1,406	55.2	9.0	3.2	67.4



# Personnel Resource Allocations – Pages 189-190

## BEAVERTON SCHOOL DISTRICT PERSONNEL RESOURCE ALLOCATIONS HISTORY - ALL FUNDS

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22
<b><u>ADMINISTRATORS</u></b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	1.8	2.0	2.0	2.0	2.0
Associate Superintendent	-	-	0.6	1.0	1.0
Chief Officer	4.0	3.0	3.2	3.0	3.0
Executive Administrator	7.7	9.9	9.0	10.0	13.0
Administrator	16.7	13.7	12.7	14.0	13.0
Coordinator	7.0	6.7	6.9	7.0	7.0
Elementary School Principal	30.8	30.8	30.9	31.0	31.0
Middle School Principal	8.0	8.0	8.0	8.5	9.0
High School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	3.0	3.0	3.0	3.0	3.3
Options Principal Secondary	4.0	4.0	4.0	4.0	4.7
Vice Principal	54.0	55.4	50.5	52.0	51.0
Administrator Total	144.0	143.5	137.9	142.5	145.0
<b><u>CERTIFIED</u></b>					
Pre-K School Teacher	2.1	5.0	7.0	9.0	11.0
Elementary School Teacher	809.0	777.0	740.1	755.0	727.0
Middle School Teacher	402.3	394.2	383.7	398.2	400.9



# School Summary Pages – Pages 229-284

## Aloha Huber Park K-8

5000 SW 173rd Avenue  
Beaverton, OR 97078

Principal: Alfonso Giardiello

School Programs: Title I, Dual Language, Early Learning, Newcomers Program

### Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
921	926	893	822	844	843	831	808

### Staffing Information:

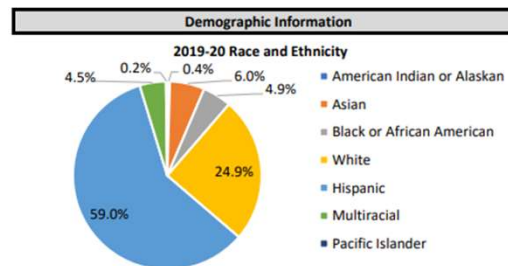
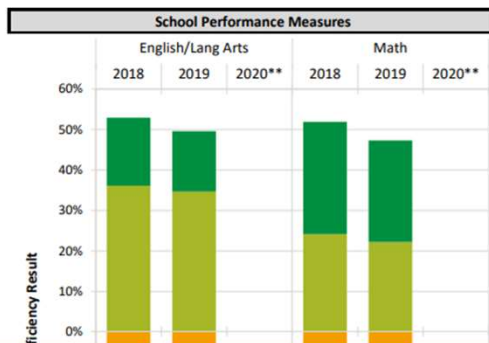
Administration  
Certified  
Classified

2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*	2019-20 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	1.91	2.00	Aloha Huber Park K-8	11.7
48.06	54.55	53.98	54.25	58.80	Beaverton School District	15.4
13.31	20.43	19.63	15.78	17.81		

### Financial Data:

Salaries & Benefits  
Purchased Services  
Supplies and Materials  
Capital Outlay  
Other Objects

2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
\$ 6,352,603	\$ 8,149,077	\$ 7,674,402	\$ 9,439,068	\$ 9,479,262
157,053	123,368	11,187	117,507	12,625
354,423	323,428	76,036	292,400	282,538
-	-	405	745	-
177	269	119	360	400
\$ 6,864,256	\$ 8,596,142	\$ 7,762,149	\$ 9,850,080	\$ 9,774,825
\$ 9,283	\$ 8,692	\$ 11,983	\$ 11,582	



	2017-18	2018-19	2019-20
Students with Disabilities	11%	14%	14%
English Language Learners	33%	33%	34%

# Budget Timeline

- Budget 101 - March 7, 2022
- Budget Committee Meeting - May 9, 2022
  - Superintendent proposes budget and delivers budget message
  - Elect Budget Committee Officers
  - Public Testimony
- Budget Committee Meeting - May 18, 2022
  - Budget Committee Discussion
  - Approval of budget and tax levies
- School Board Adopts Budget - June 21, 2022



# Committee Comments & Questions?



# Superintendent's Closing Comments

Budget documents are  
available at  
[www.beaverton.k12.or.us/budget](http://www.beaverton.k12.or.us/budget)

