

PUBLIC QUESTIONS (Submitted via District website from April 29, 2019 to May 12, 2019)

	Question	Answer
1.	BSD is getting a lot of negative attention for the upcoming year based on the larger class sizes. How will closing SST impact this (Rhetorical Question), and why did you decide to take this path?	SST is not closing, nor is HS2. We consider the move as an opportunity for students to receive the best options and opportunities from both schools as they will combine to form one school. By name the schools will no longer exist, however, the opportunities from a class and program perspective will continue to exist. The idea of opening as one school will increase options for all students expanding upon the strengths of each school. The cost savings of combining HS2 and SST is \$243,000 which was also a factor. Cost savings is a factor, however expanding options for students is another factor. Currently because of their schedules students from each school are afforded few electives. Merging the schools will provide more elective opportunities to the students. As with all schools across the District, the loss of staff will mean higher class sizes.
2.	Does the BSD receive any monies from the Oregon Lottery? If so: how much and where is it used?	The District receives lottery dollars through the State School Fund allocations from the Oregon Department of Education.
3.	Last spring, voters passed a local option levy specifically to save 300 teachers. How is it that we are still losing 200? If that hadn't passed would we be down 500? If no, then did you take other money that was earmarked for teachers, move it somewhere else and then fund the 300? Basically, playing a shell game with our money on paper? Why should taxpayers believe anything you say in the future if this is what happens after voters supported our schools to keep class sizes down?	We are fortunate that the Beaverton community approved the Local Option Levy renewal last May 2018. It provides for about 300 teaching positions. Without it, the reductions would be much greater. Fundamentally, this is a school funding problem at the state level. Funds from the levy are tracked carefully and used only for teaching positions that serve to lower class sizes.
4.	It appears the district has not answered the question about the May 2018 Levy passed to fund 200 or more teachers. The only answer that was given is that we depend on state funding. Could you please specify why BSD was not able to budget the state funding with the community Levy dollars to pay for teachers?	
5.	Why couldn't/why didn't the district accurately anticipate PERS costs??	The District estimate was correct at \$17.5M for the number of contract days in the proposed budget.
6.	Why are there no proposed cuts to administration/administrators salaries?	We are currently eliminating eight administrative positions. The total amount identified for reduction centrally is \$9M.
7.	Will there be any significant budget cuts at Central Office, or will classroom teachers and classified staff shoulder the entire load?	
8.	Based on the Q & A from the previous budget sessions, it appears that there a few to none administrative or central office positions being cut. Why when we are in such of budget shortfall has the district decided to not make cuts to central office?	

9.	Why is BSD transferring \$25 million OUT of the general fund (which we can use) INTO the rainy fund (which we can't touch) next year, when we face \$35 million in cuts?	The Proposed Budget is transferring \$750,000 to the Sustainability Fund (Rainy Day Fund) in 2019-20 to comply with School Board policy of a balance of 5% of the total General Fund resources. The \$25M that is seen in the budget is the contingency, which is also a School Board policy that it must be 5% of General Fund resources.
10.	If we decide to forgo Wednesday early release, how many teachers could be saved?	With the elimination of Wednesday early release the District saves \$9.6M. This amount would fund 81 teaching positions.
11.	How much would we save if we ended Wednesday early release?	
12.	What would be the saving from cutting AVID? And has someone looked into the numerous other districts that have dropped it and asked them why?	The overall cost for AVID for 2018-19 is \$2.7M, including 18.8 APU for AVID elective and one TOSA. AVID has been identified as one of the key efforts to support the District's commitment to equity based on AVID's 35+ years of data. The District has partnered with other Oregon districts who are sustaining AVID, and their reason for keeping AVID is because of the difference it is making not only for those students enrolled in the AVID elective but also for students in all content areas. See BSD AVID data from the current school year HERE (https://drive.google.com/file/d/1dCbwnDlbYofSRd2lzs05oW0YawtQYfgc/view?usp=sharing). During the past five years of AVID implementation in Beaverton, Oregon has increased the number of AVID districts and schools from 20 districts and 103 schools (2014-15) to 72 districts and 287 schools (2018-19). Out of the 13 largest school districts in Oregon, 11 of them have AVID. This statewide trend is seen due to promising data being produced by the AVID college readiness system.
13.	Is it possible that BSD could adopt a policy that would allow community fundraising to support teaching positions in the district, as is apparently possible in the Portland School District? If not, why not?	Beaverton School Boards through the years have wrestled with this question. Current board policy does not allow fundraising for teaching positions. It is also an equity issue as all schools do not have the same fundraising ability. It is also not a sustainable approach to staffing our schools.
14.	How can we prevent budget shortfalls going forward? Can we develop a BSD rainy day fund, much like families might hope to have emergency funds set aside?	The District does have a Sustainability Fund (Rainy Day Fund) that by Board Policy holds a balance of 5% of the General Fund resources. Additionally, the passage of The Student Success Act, should it be upheld by the voters if it is referred for a vote, would serve to put schools on a more stable and adequate footing for funding services to kids. Ultimately, when the legislature controls 65% of the district's revenue, the surest way to avoid budget shortfalls is through greater advocacy to our state leaders.
15.	Who is being held responsible for Mountainside construction being \$80 mil over budget?	It is not accurate to say that the project was \$80M over budget. The original bond program included budget for contingency and escalation. When included the actual budget, overage was \$57M. This overage was due to a variety of factors that included: much higher than expected escalation, compressed schedule (changed from 3 to 2 years), additional requirements from city/county, and an inadequate initial budget. However, the same market conditions
16.	Construction of Southridge went \$80 million over budget. How did that happen and why wasn't construction stopped? When did BSD realize it was so far over budget? Where is that \$80 million to pay for the overage coming from?	

		that led to higher costs also led to a higher than expected bond premium. The original amount of the bond was \$680M, the current amount of the bond is \$803M. The additional costs for Mountainside were covered by this additional funding. Final costs for the project are in line with other local high schools being built (Sherwood HS \$186M), as well as with other BSD bond projects. All cost increases have been reviewed by the Bond Accountability Committee.
17.	Is demo/rebuild rather than remodel the smartest option for Raleigh Hills K8 given the current budget?	This question is always one we need to weigh as we look to the long-term investment of our facilities. The core of Raleigh Hills K-8 dates back to 1927 with five additions over the last 70 years. For us to move forward with the slated improvements of \$12M in the current bond, we are looking at upwards of \$25M for additional improvements and upgrades in the existing facility due to age and meet current building codes in our next bond. Even with a major remodel of this facility in the next bond, we still have a portion of the building that will remain nearly 100 years old.
18.	Should we be spending more on our teachers and less on our buildings?	The money for teachers, secretaries, paraprofessionals, custodians, bus drivers, etc. come from the District General Fund. Resources for construction and the majority of repairs, i.e. roofing, HVAC, piping, are paid from the District Bond. By law, bond resources cannot be used for positions to staff our schools.
19.	What can the community and parents do to help support this state budget crisis that is now impacting the Beaverton school district?	The community was a powerful voice in the advocacy around The Student Success Act (HB3427). Without continued pressure and advocacy from our community the measure would not have passed. Following passage there is a possibility the measure could end up on a ballot through the referendum process. Should it end up on the ballot the District will be legally bound to neutrality; however, general community members are not restricted in that manner, nor is the Board of Directors.
20.	Why are we having budget proposals before the bargaining teams have reached agreements about the number of days in this school year and the next year? This will determine the budget deficit. When do they need to reach a decision?	The information brought forward during negotiations indicated the District did not meet the trigger language in the Early Release MOU. This means the 3 days should have not been added, and we should have reverted to Article 11 language of 175 student days and 193 licensed staff days during the current school year if we were unable to reach mutually acceptable options. Given this did not occur, the District has adjusted budget assumptions to reflect existing contract language. There is no requirement for negotiations to be completed prior to the next school year, although it remains a goal. If we do not reach agreement, the existing contract, minus the Early Release MOU, remains in place.
21.	No other district in Oregon has such a huge shortfall attributed to PERS. Please explain why the PERS expense for BSD is so much higher than for any other district.	Our PERS liability is based on salaries. All public entities are responsible for their portion. The Beaverton School District is responsible for the \$17.5M for 2019-20 school year.
22.	Do BSD administrators pay into/receive PERS?	Yes, all employees in the District, including administrators, pay the 6% employee portion of PERS.
23.	What is the saving moving/ dissolving Bridges Academy?	Restructuring the Bridges program will result in a \$1.1M savings.

24.	What does AVID cost our district each year?	The overall cost for AVID for 2018-19 is \$2.7M, including 18.8 APU for AVID elective and one TOSA. We are reducing the AVID operating budget by 1.2 APU and \$60,000 non-salary. For the past five years, AVID has been supported by General Fund, as well as Measure 98 fund and Nike School Innovation Fund (NSIF). Both M98 and Nike fund will not be used at the district level to support AVID in 2019-20.
25.	Will teachers ever be allowed to give input on what cuts we think will impact our students?	The District holds Listening and Learning sessions in the fall each year to discuss the current budget outlook and, if necessary, budget reductions. This year there was a budget activity that was done at these sessions to raise awareness of the types of decisions that would need to be made this year. In addition, principals held this same activity at their buildings. After each of these sessions, there were options to provide feedback and suggestions.
26.	How are we going to ensure equity with these cuts?	The Internal Budget Team did use the Equity Lens to consider reductions. As we make decisions, we ask the four following questions: Whose voice is and isn't represented in this decision? Who does this decision benefit or burden? Is this decision in alignment with the BSD Equity Policy? Does this decision close or widen the access, opportunity and expectation gaps?
27.	How are we allowing IB when AP is so much cheaper?	High School offer a range of options, and the primary difference is that IB allows students to earn a second diploma upon graduation. We also offer other pathways to college credit, such as dual credit courses, which come with their own cost. All comprehensive high schools have a 0.4 position to coordinate IB or AP. The only cost difference is the annual fees to IB. When new high schools have opened, they have investigated the differences between the two programs and the planning team has decided the best path. Now that the programs are in place, the crux of the investment has already happened. Sunset, Southridge, and ISB also offer a few AP classes to meet the needs of students.
28.	Why don't we give employees allowance for cars instead of buying or leasing district vehicles?	The District purchases few cars for the number of employees who serve multiple sites. Primarily the only departments where cars are provided are our Maintenance/Facilities department and IT. All other staff in the District, i.e. SPED facilitators, occupational and physical therapists, nurses and any staff assigned to multiple locations are paid for the miles used in their private vehicles.
29.	How can we get more employee training for mental health issues with students who are a risk to other students?	Our school social workers, counselors and student success coaches have been working collaboratively this year to provide training for staff and parents on issues related to social, emotional and mental health/wellness. We are planning to expand these professional learning opportunities for staff and parents next school year.
30.	Where are bridges students going when expelled? We need more drug counselors.	They will go through an in-depth intake process as we try to understand the root cause of their behavior. After that we will create a differentiated plan for them which could mean drug and alcohol counseling, social emotional supports, BSD FLEX support, Passages supports. All of this will begin at Merlo.

31.	Are furlough days on the table?	Not at this time as we have reverted to contract language of 193 days for licensed staff. This is a five-day reduction and pay cut from the current year.
32.	Will we have classroom capacity caps at each level?	There are no classroom caps set currently. However, at the elementary level, there are limits for individual classes in that are reviewed for potential additional teacher allocations. While these are reviewed, allocation of an additional teacher is not guaranteed.
33.	What's our long-term plan to ensure this doesn't happen again?	The District has created several structures for checks and balances between our Business Services, Human Resources and IT departments. There will be several checkpoints through the year for future budgeting processes to ensure accuracy.
34.	What is the plan for this not to happen again. It has happened in the past and now again. I would like to know what steps are being taken to avoid this situation again in the future.	
35.	What is the criteria to use the rainy day fund?	School Board Policy DBDB - Financial Reserves (https://www.beaverton.k12.or.us/dist/Admin%20Regs%20and%20Policies/D%20Policies/DBDB.pdf) states that the Board may authorize use of the Rainy Day reserve to address adverse economic conditions which negatively affect the District's revenues and ability to meet the needs of students. The policy also states that the Rainy Day Fund balance must be 5% of total General Fund resources.
36.	Why are you not using the rainy day fund? What is the criteria for tapping into this money?	
37.	Why are we not either using money in the contingency fund, or at least reducing the 2019-2020 contribution to the contingency fund, to lessen the funding gap for this school year?	
38.	Why are we not using. Our rainy day funds? It's "raining"	
39.	In what severity of a situation would you pull money from the "rainy day" funds?	
40.	Is it possible to use savings to bridge the 1-2 years before additional funding comes through the state?	
41.	How is the student to teacher ratio found? When actual data was given at the budget listening session earlier this year most elementary class sizes across the district were higher than 25 with many over 30. The budget document says that the average ratio is 20.2 so those two sets of data don't seem to match up.	The student teacher ratio was determined by the Internal Budget Team when the Staffing Allocation Model was completely rebuilt for the 2012-13 year. The ratio was then lowered as a result of the Local Option Levy which passed in May of 2013. The information in the budget document is a simple calculation of total students divided by total certified FTE (Counselors and Special Education teachers are not included).
42.	I thought that Gov. Brown said that the school year would be 180 days with the tax increase. Why is Beaverton SD going below the threshold to 175 days?	Governor Brown's statements in this area are aspirational and political in nature, not requirements. The Student Success Act does allow for investment in expanding the school year, however, the funds from the Act will not be available until the 2020-2021 school year. Prior to that time the District will engage in a robust public process to inform the plan for expenditure of the funds. Currently, state law requires a minimum HOURS of instruction, not days (990 hours). Beaverton students will receive 990 hours of instruction or more on a 175-day schedule.

43.	I was recently told that older high schools like Beaverton and Sunset have access to millions of dollars in their accounts. As in so much dollars, they can't decide what to spend it on - or- the zoning laws where the schools are located does not permit them to expand - is this true? If it is true shouldn't the district be an environment where every student's success is important, is there a reason that these funds cannot be gifted to the district for the benefit of all so no child is left behind?	We are not aware of any funds in either schools' accounts that would substantiate this claim. Both schools, like all other high schools, receive their staffing from our General Fund and receive General Fund dollars in alignment with all other schools.
44.	What is the number of days classified employees will work during the 175-day school year? Please indicate the changes for current 189, 194, and 212 employees.	Classified Calendars will change as follows: 212 to 210 days 194 to 185 days 189 to 180 days
45.	Will there be any explanation in regard to HOW these numbers were miscalculated? District employees, and the community, deserve to know what happened and what will be done to prevent situations like this in the future.	See Attachment A.
46.	My children have become accustomed to the early release on Wednesdays and I think it helps for teacher collaboration. Why can't we do the early release on Wednesdays along with reducing 5 school days as well? From: Parent of BSD kids	This would reduce instructional time, putting us out of compliance with ODE's minimum instructional hour requirements.
47.	If K-12 education is funded at \$9 billion for the next biennium and there is an additional \$200 million for *next year*: how is Beaverton School District planning on using these funds? Can current levels of service be maintained with that funding number?	At \$9 billion the District is not able to sustain our current service level, thus resulting in the reduction of days and budget cuts. The \$2 billion voted on recently in the legislature and signed by the governor may result in additional funds beginning in 2020-21. The District will engage in a public process to determine how best to allocate these funds.
48.	Will the Internal Budget Committee be able to make new recommendations for the proposed and revised budget? For example, can the Internal Budget Committee recommend you restore the Library and Instructional Technology Teachers from .5 to 1.0 at the secondary level?	The Internal Budget Team (IBT) will not reconvene for the 2018-19 school year. The only priority for add backs identified during the IBT process was to add resources back to reduce class size.
49.	Who will be making the decisions on which programs should stay and which one should be cut in light of the budget changes? Will school Principals - who have firsthand knowledge of student needs - be consulted?	All of recommendations from the Internal Budget Team will stand with the exception of resources to reduce class size.

49.	<p>In a world full of industries which rely more and more on technology, what do you feel the roll of the LITT is as it pertains to college and career readiness?</p>	<p>LITTs are instructional leaders. They provide professional development to teachers as a part of preparing students to be college and career ready. Instructional innovation does not come from placing devices in student hands, it comes from embedded instruction provided by a LITT for each classroom to transform the educational experience for BSD students.</p> <p>LITTs participate in the curriculum development process to ensure curricula include the full range of literacy skills (information, media, visual, digital and technological literacy) necessary to meet District content standards, educational technology standards and to develop lifelong learners.</p> <p>LITTs co-teach information literacy skills to students in all content areas. They teach students how to think critically about information and use the information to show mastery and content knowledge.</p>
50.	<p>With Wednesday collaboration time being cut, collaboration time for teacher and the opportunities to learn and develop new ideas will be harder to come by. How advantageous is it to a school, the teachers, and students, to have a LITT to help explore and develop new instructional strategies?</p>	<p>As part of a school's staff, LITTs provide ongoing and timely professional development that reflects the needs of the individual school, instructional program, and community. They facilitate professional development with individual teachers, teams of teachers, and whole staff. LITTs teach and model lessons in classrooms to strengthen technology integration and support innovation and change in instructional practice.</p> <p>What enhances the effectiveness of the LITT is the fact that they are a member of the school staff. Not only do they have relationships with students, teachers and staff and understand the school's needs, students and teachers know they can get support when they need it because the LITT is at the school every day. This type of support will not be as available if LITTs aren't in schools every day. The combination of reductions in LITTs and the elimination of early release Wednesdays will make it very difficult for teachers to get support with instructional technology and new instructional strategies.</p>
51.	<p>Why are pre-schools part of the public school system now? Where does the funding come from for this? Can the preschools be cut to help reduce class sizes for K-12? Can preschools be cut to save PYP and MYP?</p>	<p>The Beaverton School District is prioritizing early learning in an effort to equitably support families and students in Beaverton. We are currently supporting 160 of our most vulnerable children; children experiencing poverty and/or trauma, children with developmental delays or disabilities, children of color, and children who speak languages other than English. Beaverton's preschool classrooms are providing high quality early learning experiences to support the development and school readiness for our children and families furthest from opportunity. The funding to support this investment comes from the General Fund, as well as braided funding through the Northwest Regional Education Service District and Title 1 funds.</p>
52.	<p>Have you considered allowing sports participation to count for PE credit? This would allow you to save money by not replacing PE teachers who retire. This could be phased in over time.</p>	<p>Although most sports provide great physical activity and develop skills in an area, sports do not fully address the state standards and District learning targets for Physical Education and therefore could not be the sole basis for awarding PE credit.</p>
53.	<p>Why is the budget problem so much larger in Beaverton than in Portland and Salem-Keizer? Those districts both serve more students.</p>	<p>The Beaverton School District added five additional instructional days over the past three years for students. With the addition of these days, District salary costs increased to cover these five days.</p>

54.	Why are we still giving the SBAC test when it doesn't help inform instruction, is developmentally inappropriate, takes longer to take than adult tests like MCAT and GRE, was not written by teachers (same with common core), is expensive, and has never shown validity? It is not a valid test.	State assessments for ELA and math for students in grades 3-8 and 11 are required by state and federal law.
55.	How will this proposed budget change of the Legislature passes the \$2.0 billion package? Will all of this be moot?	The Student Success Act (HB3427) has been approved by the legislature and is roughly a \$2 billion investment package in pre-K-12 education in Oregon. However, the funding for this program does not begin until the 2020-2021 school year. To further clarify, the package is roughly \$1 billion per year. The District will be engaging in a robust public engagement process as it prepares a plan for receipt and expenditure of the Student Success Funds.
56.	How would increasing the salary by 0.5% benefit the staff when they are claiming 9 less days of pay? Do they experience a net increase or decrease to their salaries?	Per the BEA collective bargaining agreement, certified and administrative staff will receive an additional 0.5% increase in their salary. Certified calendars will also be reduced by 5 days, which equates to approximately 2% of their pay which will be a net decrease of 1.5% in their salary. Classified staff on a 189- or 194-day calendar will be reduced by 9 days, and classified staff on a 212-day calendar will be reduced by 2 days. There is no increase of 0.5% to the classified salaries.
57.	The district claims to value transparency. What happened to the 20 million dollars that was unaccounted for? Is there an ongoing investigation? If there is, who is conducting this investigation?	Not sure what this is in reference to.
58.	Why does Don Grotting state his salary in the previous q&a to be lower than his base salary as described in this document: https://www.beaverton.k12.or.us/about-us/school-board/Documents/Grotting-Frequently%20Asked%20Questions%206.13.16.pdf#search=superintendent%20salary	There was an error in the previous amount stated of approximately \$1,300. The base salary for the superintendent is \$282,544.
59.	How does the district determine the number of students who are eligible for enrollment in the BSD, but instead enroll in private school? With the potential increase to class size and the education of programs, are we predicting higher private school enrollment numbers next year?	Our staffing allocation to schools is based on the actual number of students who enroll in the school. Our initial projections for kindergarten classrooms is based on birth rates within the Beaverton School District and are adjusted based on our overall experience.
60.	How will the district be allocating the savings realized from the may 8th furlough day? Are these monies considered an increase in the general fund starting balance to be allocated alongside other general fund monies?	These funds are reallocated to the General Fund.
61.	It appears the only TOSAs that are being cut are .5 secondary LITTs (9 total), but 44 TOSAs remain. If we prioritized students, cuts should be made furthest from the classroom. Why are those positions not being cut to put them back in the classroom?	In addition to the 0.5 LITT reduction at secondary schools, 9 central TOSA positions are also being eliminated.

<p>62.</p>	<p>Why are there no reductions to Future Ready or Technology? With all the data that is coming out in regards to the adverse effects of technology and brain development and attention along with all the information about "Disruptive Learning Environments", perhaps the district should prioritize other aspects of education?</p>	<p>Literacy definitions are changing every day. People who grew up reading books learn better from reading books as their brains are wired to map content from paper sources. Students today have grown up in a digital world and therefore learn differently than students in the past, and newer studies are showing that their learning is not impeded by the mode of the text with which they interact. (See Kristin Ziemke https://static1.squarespace.com/static/58e6681ce58c62d1b0636907/t/58fd09772994cabbed2d388b/1492978043139/ila_text_and_tech_ziemke.pdf: "We know the best way to improve reading proficiency is to spend more time with text, and so we must afford our students every opportunity to do this. For me, it's not a debate on print versus digital but, instead, an investigation into how we can guide students to become better readers across all types of text and tech. We should give students both print and digital texts - and then teach them to navigate each effectively.") This is the crux of BSD's Chromebook integration. Chromebooks are being used by students to do research, complete homework assignments, make art and presentations, communicate with their teachers by email, and turn in the work they are doing. The passive consumption of media is not the primary use of District provided devices.</p> <p>By providing Chromebooks to all students and increasing Internet connectivity, BSD is addressing inequities for students regarding the work they are being asked to do. Without a District-provided device, not all students would have access to current education tools. Reading and research are now being done online. Primary documents, journal articles, and databases are more accessible and up to date using online resources. By having access to Chromebooks, students are not limited to open library hours or resources on the shelves. Chromebooks and online reading have not replaced all print reading material for BSD students, but do increase access to improved research content and engaging fiction materials.</p> <p>Here are some examples of student projects made possible by Chromebooks:</p> <p>Students use data and problem-solving skills to escape a dying planet and code Spheros to move a population to another planet.</p> <p>Students use tech tools, such as the ReadWrite extension, to develop research and writing skills.</p> <p>Students use Adobe Spark and Storybird to create booktalks based on books they've read and create their own stories.</p> <p>Students in history classes create multimedia videos to play in museum exhibits designed to showcase their learning.</p> <p>IB students do research and write extended essays from home as</p>
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		<p>part of their diploma programme.</p> <p>Other References:</p> <p>The American Academy of Pediatrics recommends to parents, “make sure media does not take the place of adequate sleep, physical activity and other behaviors essential to health” in children ages 6 and over. (https://www.aap.org/en-us/about-the-aap/aap-press-room/Pages/American-Academy-of-Pediatrics-Announces-New-Recommendations-for-Childrens-Media-Use.aspx)</p> <p>Stephen Krashen, Professor Emeritus, University of Southern California, “Should We Encourage E-Reading?” (http://skrashen.blogspot.com/2017/12/should-we-encourage-e-reading_93.html)</p> <p>Abstract: “So far, research confirms that ‘e-reading’ can be helpful for the acquisition of language and literacy.”</p>
63.	Will you be starting the budget message back over? at this point my position is slated to go from 1.0 to 0.5, and I don't know if I am back, completely gone, or still 0.5. I just want to know if every option is back on the table.	The District priority identified in the Internal Budget Team process to allocate any additional resources to the reduction of class size. Specific position changes will be determined through the HR process.
64.	What steps are being taken to reduce class sizes?	The District priority identified in the Internal Budget Team process is to allocate any additional resources to the reduction of class size.
65.	Are administrators in schools allowed flexibility in the allocation of FTE?	To some extent. Principals have discretion to allocate teaching positions based on building needs; however, they may not replace positions that have been eliminated through the budget process (e.g. PYP, MYP). Licensed positions funded by the Local Option Levy monies must be used for classroom teachers.
66.	Will AVID be restored to middle school grade levels at option schools?	Option middle schools are given an AVID allocation for the 6-12 programming. Each building’s administration will determine how these funds are used.
67.	Will the LITT position return to 1.0 instead of 0.5?	No. They will remain at 0.5.
68.	Why do you keep reducing the days or instruction for children?	We’ve increased by 9 student days over the past 3 years. However, with recent budget developments, we will be returning to 175 student days in 2019-2020.
69.	Why do you keep reducing the after school services for students?	Please provide a specific site for us to answer this question. After school programming varies from site to site based on resources and interest of that community.
70.	When will layoffs be announced? Please don't push back the announcement due to a change in the budget meeting date. We need to know ASAP.	Given the recent budget announcements, we will need to re-staff the District with new staffing ratios. This process normally takes months to complete, but we will expedite it with a target of completion within 4-6 weeks. Layoffs will be announced once that process is completed.

PUBLIC COMMENT (Submitted via District website from April 29, 2019 to May 12, 2019)

1.	BSD has made a lot of bad decisions in the past that lead to the closure and layoffs of lots of Schools and Teachers. Because it was on your decisions that ultimately made their life worse, shouldn't you at least apologize to those affected, and their families?
2.	If a bill comes due, you pay it. The PERS bill was not a surprise. People save money to pay their bills. If they come up short, they go into savings. The district should do the same. Go into savings, use the savings to keep the 200 teachers, and quit hoping "to win the lottery" and save for the next upcoming PERS bill. You know it is coming and the Legislature is never going to give schools the money they are gambling on by spending all their money every year.
3.	Save all 200 teachers. Do not let class sizes get larger. Don't count on the legislature. Take the added 5 school days off the calendar and use the savings account/rainy day fund.
4.	How can this be done in a fair and equitable way for ALL students and ALL schools?
5.	Thank you for getting rid of PYP, IB, and SST. Although some are upset, those are costs to our district that can be met in a more soft effect way.
6.	The first people in each building to go should be people that don't require a substitute in their absence. Classroom teachers should be the priority (especially over technology!!!). Does the district also believe this?
7.	<p>I'm writing to express concern about the proposal to cut teachers as part of the expected BSD budget cuts. We are parents of middle and high school students in BSD. Our children have reported that some of their favorite teachers will be forced to leave with the upcoming cuts; our hearts break to think of losing a dynamic new chemistry teacher who has inspired a previously unrecognized interest in science. Our students report that they would prefer to have fewer days of instruction than to lose such effective teachers, and we agree.</p> <p>Our experience with the last round of teacher cuts informs this position. In that round of budget cuts we lost our librarians and many lovely classroom teachers, and some of our students ended up being taught by teachers who were placed in classrooms they seemingly had no interest in being in, and even worse, took roles they seemed ill-suited for. Our students truly suffered. What a terrible waste.</p> <p>Reflecting on our experience, we are concerned about cutting teachers for these reasons:</p> <ul style="list-style-type: none"> - Cutting teachers leads to larger class sizes - Effective newer teachers are lost - Larger class sizes lead to <ul style="list-style-type: none"> * Increased teacher stress * Reduced opportunities for teacher/student interaction - Laying off new teachers and potentially moving experienced teachers to new roles seems a potential mismatch for the situation <ul style="list-style-type: none"> * Teachers long past general classroom teacher preparation/classwork need to take on new teaching roles * Experienced teachers need to teach subjects they may not have trained to teach in years <p>Our family is hugely supportive of public education. We are currently reaching out to our legislators to request robust funding for public education in the state budget. And, we support teachers! But, we cannot support this aspect of the BEA/district interactions when it comes to budget cuts.</p> <p>Surely it is better for students to have access to quality instruction with effective teachers and smaller class sizes for a shorter school year, than that they have a compromised classroom experience for a longer period of time.</p> <p>In sum, if needed, please cut school days and not teachers.</p>
8.	Many students are just doing ok right now, increasing class size will send these students over the edge and they will be having crisis after crisis in the classroom. This effects EVERYONE!
9.	One year of horrible staffing has the lasting effect on students for several additional years. Why are you purposely harming the people you are supposed to be protecting and ultimately working for?
10.	No PYP, with increased class sizes!
11.	We need to save our school and start fundraiser or a go fund me account for our schools

12.	We need to stop this and find solutions and listen to everyone's opinions because I believe the students have An important opinion
13.	This will negatively impact us because the students will have huge classes and we can barely get through classes now because kids talk and distract the teachers and making the classes bigger is not gonna let us learn
14.	This will make students learning decrease and the teachers have to find new jobs this isn't helping anyone so we need to start a go fund me and have fundraisers for schools I'm not sure if this would work but it's just an idea we could have fundraisers for elementary schools on Mondays and Tuesdays and Wednesday and Thursday is fundraising for middle school and Friday and Saturday is fundraising for high schools and make people aware of what we will be missing out on so they will try to get it back this is just an idea hope we can find solutions thanks for putting this up !
15.	<p>The 90 minute a week shortfall in classroom instruction has resulted in a hesitation to respond to the SOS for support for more money being sent. Early release has not benefited our kids education. At all. Teachers are seen leaving early with kids routinely. It's not monitored. There is no accountability.</p> <p>Now we are being asked to plead to you to increase budgeting. Instead, I want to lend my support to right sizing the spending and letting the impact of the budget proposal be felt. Not as punitive, but as a correction to past over indulgence. Let's start by getting the kids what they need in the classroom, then the parents will gladly give, spend, approve more spending for the teachers. Passing measures, writing checks, sending appeals. Be generous with our kids learning. Give to the kids for the sake of them learning. It's amazing how little it takes to reach a kid. A focus on their well being educationally is appropriate and currently lacking. I watched my daughter enter kindergarten reading at a second grade level and intentionally be pushed to the middle by teachers who didn't want to teach to the edges. This system could have made her flourish just by keeping that momentum going, but it made her either because it was easier. All the while I've been asked for and provided thousands and thousands of dollars hoping it would mean things got better in supporting kids with a fire for learning. No one plugs in to her. If we saw more at an individual level of the focus being on the kid's, we would support the needs for more money. My money makes no difference and more budget won't either. The only difference will be when the teachers are truly set with an expectation to care about the education they are personally giving to each child they are charged with teaching.</p> <p>Taking 90 minutes a week of class time for no reason with no accountability and then asking for more money for teachers just doesn't sit well. Reverse the Wednesday useless early release and give my kids the education they deserve. Make them the focus, not ease on the educators. Money should pour into an education system that demonstrates that. I know every dollar I have was in hopes of a better education for my kids - a hope that after 17 years remains unfulfilled. I need a better reason. If it doesn't ever materialize, it's hard to respond to the call to act for more money.</p>
16.	<p>Comment: Despite being empty nesters my husband and I vote each time it appears on the ballot to fund measures for the schools. We believe it is vitally important for children to receive the best, most competitive education possible.</p> <p>I continue to breathe a sigh of relief each time these budget cut talks roll around that we no longer have to worry about such things. However, this roller coaster must stop. Beaverton is growing in population and affluence, and as a result some/many families can afford to "opt out" of public schools. Even if the funding comes back or the laid off teachers return, these families likely will not. Once in private school, kids won't come back to public education. Please don't cut teachers and the quality of learning. This is exhausting to continue to hear about, and if I had school age children I would throw my hands up in frustration and move on to private, stable learning environments. Keep our schools high in quality and keep our teachers. Make sure Beaverton remains a place that attracts families and businesses rather than repelling them. KEEP OUR TEACHERS!! If you can cut extra days or find other savings I am sure there is a solution, and it will be worth it!</p> <p>And finally, as a mental health professional I know that smaller classrooms are the key to learning, A teacher's ability to relate to and invest in each student, or to have some awareness of the emotional health of her or his students is a pretty serious issue, and while the teacher can't always know what goes on with a student, you can bet that in a large classroom they can't even try. Thank you.</p>
17.	Please consider Mountainside HS being a new school during the budget conversations and decisions. We are starting and creating a new culture with carefully selected teachers and staff that align with the Principal's excellent leadership. These Teachers bring IB experience and have worked so hard to create a curriculum for the kids taking IB courses.
18.	Will there be consideration to retain all the teachers at Mountainside HS given it is a new school?
19.	Will Superintendent Grotting's pay be docked for allowing a \$12 million error to happen on his watch? Will he be held accountable for the budget mismanagement that led to this \$35 million shortfall?

20.	Will Superintendent Grotting still be paid his \$30,000 bonus, despite leading our district into a \$35 million shortfall?
21.	How can the board justify having the highest paid superintendent in the state of Oregon, when our district also has the largest budget shortfall?
22.	Has the district considered rescinding its "pillars," since administrative actions constantly contradict the message in the pillars?
23.	I had an excellent experience with public schools and we chose our home in Beaverton with the anticipation that our daughter would also attend public school. My daughter is 1 year old; even though she is not yet in school, we still recognize the importance of strong public education to the community as a whole. I am distressed at the prospect of already large class sizes being further increased and valuable teachers being let go. In order to retain excellent teachers, we must give them reasonable work environments and job security. If it's absolutely necessary to slash the budget, start with administration, not the front line. Please consider using savings to bridge the gap until further funding can be obtained through the state and district. We will vote and advocate for adequate funding of our schools.
24.	How is PYP not equitable? It's open to anyone who would like to be PYP, maybe some chose to not want to do PYP. Rather than take it away from the 10 that have it. Help the 14 that don't have it. It's an incredible program and shouldn't be taken away. What isn't equitable is saying we are taking it away from everyone except Mountainside and the international school. No one has the 9/10 IB program, why let mountainside continue to get it and why is International school allowed to keep the MYP program if no one else gets to keep it. That doesn't seem equitable to me! Please consider keeping the whole IB program, it is helping to raise kind, open minded, inquiring world thinkers which is exactly what we need in today's day and age.
25.	We have a lot of great teachers in BSD. It is looking quite likely that the legislature will provide additional K-12 funding that will be available for the 2020-21 school year. Instead of laying off teachers and trying to hire them back 1 year later, wouldn't it make more sense to use the rainy day fund to pay them for 2019-20 and maintain current staffing levels? It costs a lot of time and money to fire and hire people.
26.	I'm a freshman and I feel very worrisome for my high school experience with classes that may be bigger than they are now. I won't get the one on one learning experience that I need to continue successfully in life. Along with the fact of sports coaching staff that may be let go, which might encourage athletes to stop being active and not play next year. I think in conclusion this is a very harsh reality for the teachers and students thinking about what next year may be, and it would be terrible to see all of these things happen.
27.	we need incentives for employees to save money i.e. less spending on conferences that are not needed
28.	how can we run our district with our so much waste.....
29.	Thanks for all you're doing and to all for shouldering this during this trying time for all.
30.	Having a rainy day fund is an excellent thing for a district, but if they are not willing to use those funds then it isn't fulfilling its intended purpose. Stemming the tide of massive layoffs is only part of the benefit to tapping into the rainy day fund. Losing that many teachers will significantly increase class sizes. That much of an increase in class size is consistently shown to have negative impacts for everybody. Not only can the rainy day/sprinkle fund assist in saving job, but it is helping student receive the attention they need in classroom settings. It is a hard decision, without a doubt, but it is an action that will go beyond saving teacher jobs. This must be used by the district. I don't know how we can say that we're doing the best we can for kids while taking steps that we absolutely know will have negative results for their achievement.
31.	We added 5 additional days to the school year, this year. This has contributed to the growing debt as a district. Removing these 5 days is, again, a logical step that can help save several jobs in the district. Beaverton will still be well within the state averages of school days and hours with this. If student contact hours are still a concern, perhaps it would be worth reducing the early release days to 2 a month. This seems like a potential middle ground that could be reached.

32.	<p>Mountainside is disproportionately impacted by this cut. The school was told to go hire the teachers that they wanted in order to build the culture and community they wanted. Many of those teachers, myself included, were from out of district or even out of state. Now, 2 years later we stand to almost half of our staff possibly eliminated as a result of these cuts. So all the work we have done would essentially be for naught. This is especially true for those of us building extra-curricular programs and teams. Coaches, and people like myself, the theatre director, are trying to build a specific culture and have been quite successful. Threatening this is incredibly disheartening to both the staff at risk and the students who have bought in. I can't even imagine how Mr. Corsetti must feel going through this. So many programs/sports/activities will feel this, which means it directly impacts the students in the near and long terms just as much as the teachers whose jobs may be cut.</p>
33.	<p>This is a comment, not a question, as I know how the certified teacher contract works in terms of probationary teachers. My comment has to do specifically with the budget crisis at MHS. My son Ryan is a freshman in Ms Quang's class, a first year teacher. I want to take a moment to tell you how amazing Ms Quang is. I remember being blown away on BTSN at her poise and confidence presenting to the parents. And for the entire year, Ryan has said that Ms. Quang is by far his favorite teacher. Ryan's struggles in school with academics and social anxiety, and he rarely says he "likes" teachers; but Ryan loves Ms. Quang. He says she teaches in a way that it is easy to understand. And she has a gift for putting Ryan at ease. Because of the budget, Ms. Quang will most likely not have a job next year at MHS. She is one of the many teachers that MHS should not let slip away. She will be grabbed so fast by other districts. And if by chance there are positions at the end of the summer, she and so many other dynamic, effective, and amazing teachers will have already signed contracts with other districts. Who knows if any of my 3 kids would have had Ms. Quang as their math teacher in HS. But, for everyone else that gets the chance, she is a natural, gifted teacher.</p> <p>So many teachers at MHS are probationary! The new/young/energetic/progressive teachers are exactly the teachers that MHS needs to keep! They have spent 2 years building a culture at a brand new high school! They have fostered relationships. They are building the IB program. They are coaches and mentors. They are so much more than classroom teachers.</p> <p>As a voter, I recently voted in favor of adding 300 teachers. And now because of the budget mistakes and cuts, voting yes was meaningless. I have always been a proponent of Public Education, but this is very disappointing and disheartening. The people most hurt by this are the kids. Every kid, from Kindergartens to Seniors.</p> <p>This is heartbreaking.</p>
34.	<p>I still don't understand how there is a 13 million dollar discrepancy and such a drastic change in budgets from the last several years to this year specifically in terms of the staffing projections line item.</p>
35.	<p>I and my friends are totally in favor of school days instead of making days or instructional periods longer to make up lost instructional time. My kids tell me that the teachers just give them additional time during class time to complete their homework in school.</p>
36.	<p>Q: How will the new school calendar be determined? A: A new calendar will be developed by District staff to reflect 175 student days and 193 licensed staff days. Classified calendars will be adjusted to reflect these changes.</p> <p>This FAQ gives us zero information. On its own terms it asks how. As parents who need to book plane tickets on both ends of the school year, we need to know these dates. Are they coming off the front and starting after Labor Day? Are they coming off the end? Are they coming from other weeks? Last minute changes like this are disruptive to us all.</p>
37.	<p>National average is 180 school days and we are at 175 plus early release. Now we will have larger class sizes. Do you honestly think our kids are getting adequate "in class" teaching hours?</p>
38.	<p>What about IB schools? Why would you allow 5 years of work and expenses to disappear?</p>
39.	<p>Input/Comment: Hello, I would love to offer the suggestion of returning the first day of school until after Labor Day! :)</p>

40.	<p>Dear Superintendent Grotting and School Board Members,</p> <p>As a parent of Beaverton School District students, a Beaverton School District employee, and a community member, I understand on many levels what the budget cuts for the coming year will do to our schools. I know that it will push students of color and students navigating poverty further to the margins as they bear the burden of larger class sizes and fewer resources. I know that it will undermine the essential work of social-emotional learning as harried teachers focus on classroom management while dealing with ever-increasing behavioral challenges from students who carry a range of traumatic experiences with them into school. I know that it will mean our students will fall behind as we're unable to provide the best curriculum, paraprofessional support, and counseling resources. I know that these cuts will have ripple affects on families and our community for years to come as we graduate students who are not college and career ready, and as we lose students--especially students of color--because of our inability to close system and opportunity gaps. We need answers about the financial decisions that have brought us to this point, only seven years after massive cuts that caused ballooning class sizes, demoralized staff, and undercut our district's promise to provide equitable and excellent education for all students. Like the majority of Beaverton residents, I voted for the levy last year that was ostensibly to keep 200 teachers in the classroom. Yet, here we are, starting down \$35 million in proposed cuts for the 2019-2020 school year, after mid year cuts that were close to \$11 million. We need answers that account for each dollar, but instead what you handed out at the budget hearing was a list of numbers and categories that mean nothing to the average layperson. Instead, you refused to take questions at the hearing. Instead, you continue to make vague statements about overestimating our ELL count and blaming PERS. And yet, no other district in the region is making cuts like Beaverton is. This is unacceptable.</p> <p>I expect, and the students and families and employees of the Beaverton School District deserve, clear answers for how we have come to this point. I look forward to your prompt and detailed replies and your commitment to transparency with our community through more public forums where you engage in dialogue with our citizens instead of throwing slideshow after slideshow at us in a crowded room without any opportunity to engage.</p>
41.	<p>The 5 day reduction should be the first week of school. It's better to have the kids start after Labor Day.</p>
42.	<p>Can we please tap into the rainy day fund? Seems pretty wet and dreary around here about now.</p>
43.	<p>How can we help minimize the disproportionate affect this is having on Mountainside? Half the teachers are on the chopping block and they are the reason our high school is developing so well. We need to exclude them from the mandatory cuts since they are such a young school.</p>
44.	<p>Why can't the teachers union concede to do retirement like the private sector and contribute to a 401k instead of outdated over priced pensions?</p>
45.	<p>The May 10 budget update and FAQ does not make any reference to the additional \$200 million that would be allocated to Oregon school districts on July 1, 2019, by the proposed Student Success Act, as evidenced in the bill on page 2, section III, here: https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3427/A-Engrossed</p> <p>Further, the Oregonian documented this extra \$200 million proposal, here: https://www.oregonlive.com/education/2019/04/multibillion-dollar-tax-plan-for-schools-advances-after-last-minute-deal-with-business-group.html?fbclid=IwAR3W_pUah4Rn_gLvpKVbho8s9Q15s577p_IN5ODwS-QWcpcpaUbsB55ZL8I</p> <p>"Even if lawmakers enact the tax in May, schools and early childhood programs won't receive significant amounts of money until the 2020-21 school year because the first business tax payments are expected in April 2020. So the coming school year could be a tough one financially for some districts. Beaverton, for example, has said it must cut 250 teaching positions to balance its budget.</p> <p>To ease that situation, lawmakers on the Joint Committee on Student Success agreed to peel off \$200 million that would otherwise go to improvement initiatives to give schools money they could use as they wish, including to cover rising salary and pension costs."</p> <p>If K-12 education is funded at \$9 billion for the next biennium and there is an additional \$200 million for *next year*: how is Beaverton School District planning on using these funds? Can current levels of service be maintained with that funding number?</p>
46.	<p>Besides reducing class sizes, I think you should restore programs that have direct contact with students every day – not administrative or district TOSA positions.</p>
47.	<p>I would prefer school to start after Labor Day and this decision needs to be made ASAP.</p>

48.	Wouldn't it save a ton of money and have consistency with all high school going to AP? Also, there are constantly problems with IB credits actually counting so this would benefit IB students if they went to AP, as well as save money.
49.	Students going to option schools providing their own transportation or contributing to transportation... I think Charter schools already do this. People make it work and it's better than a monster class size.
50.	4 day school week.. check out Colorado or locally Corbett. It's an adjustment, but the community rallies. Yes, childcare for Fridays is needed.... but that is something the community realizes and they make the adjustments. This also helps with appointments so students don't have to miss school for dr/ortho/etc
51.	Are all of the admin staff really more imperative than classroom teachers? Sorry, but I do believe there is some cush there that could be eliminated.
52.	Kids are already juuling during class as well as doing other inappropriate acts during class, we can't have larger class sizes. Please find a way to soften the blow. Busses are huge \$ and seem like a likely adjustment. How much would we save by not providing busses 1 day a week? How would that impact our students? Would parents rather be inconvenienced or have huge class size? Find a way to stay on budget with construction. Why did the new high school go over budget by millions, when older schools like Bvtn and Sunset look pretty dire. There is no winning until we make education a priority. Thanks for all you do for our kids. Goodluck.
53.	Why has more money been allocated for schools and yet the quantity of education gone done? Interest in high school teachers towards helping students achieve the grades needed to succeed is just not there.
54.	Why are coaches allowed to play only their children year after year in the positions that make it possible for them to get scholarships?? I have watched it for years and it is not fair to all the kids who want to play. The positions should be shared by all the kids that want to play the good positions, like quarterback, running back, receiver. These are the positions that college scouts are looking at to bring to the college they represent. The coaches are not being responsibly fair to all.
55.	Why was it stated that elementary PE was going to be maintained at 90 minutes a week, when in reality, that is not happen at current staffing levels? And with class sizes increasing, PE has been reduced in a great deal of the schools by .5 FTE. Pillar of equity, for who?
56.	Was the districts workers compensation budget increased? It will need to be because there will be more room clears with injuries, claims for mental health and stress related illness resulting in extended leave being sought out by staff, due to the working conditions.
57.	Thank you for your hard work on the difficult budget situation. I think trying to minimize class sizes is the best way to ensure that each child has the best context for learning, so I was glad to see that this is a major consideration for the Superintendent. Thank you.
58.	When can we stop rewarding the superintendent for continued service within the district?
59.	Given that this is the last year of the current superintendent's contract, who do you have in mind for a new superintendent?
60.	Comment: I would LOVE to see the end of short day wednesdays, and a 5 day reduction in the school year. I would **REALLY LOVE** for these 5 days to be the week before Labor day, or to get out of school earlier in June. Summer is the only time we can count on nice weather. Families want to travel and spend time together. Families want to be outside when it is nice!! A few extra random Fridays is not helpful for anyone. Please, give us more summer. We want more summer :)
61.	Why do you keep perpetuating the problem of truancy for students? When the district kick the students for early release, staff development, grading, etc. The children do not value education, and many students do not graduate.
62.	Why always shorting the school day, why not increase the school days, given the fact that Oregon is the champion of non graduating students?

Attachment A



Sue Robertson
Chief Human Resource Officer
Human Resource Department
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Direct Line: 503.356.4344



MEMORANDUM

Date: March 27, 2019

To: Don Grotting, Superintendent
Cabinet

From: Gayellyn Jacobson, Chief Financial Officer
Steve Langford, Chief Information Officer
Sue Robertson, Chief HR Officer

RE: Business Process Analysis

Background: Representatives from the Business Office, Payroll, IT and HR met earlier this week to conduct an interdepartmental analysis of existing business processes that resulted in the underestimation of 2018-2019 salaries. The goal was to identify systems that contributed to the problem and to determine system improvements to safeguard the District in the future.

Team members: Eric Olson (IT), Deb Thornton (IT), Kelli Aimi (HR), Cindy Brock (HR), Rochelle Oxford (BO), Jessica Jones (BO), Jason Guchereau (BO) and Gayellyn Jacobson (BO).

Process: The team met for two full days, employing the following process to identify how 2018-2019 salary/benefit estimations were calculated and to agree upon methods for future calculations:

1. Determined how Position Budgeting has been used and modify as needed
2. Reviewed spreadsheets feeding into the budgeting process and modify as needed

Findings and Corrective Actions: The following conditions contributed to the underestimation of salaries.

District Goal: WE empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

1. **Finding:** Postings in IFAS' pay records are pulled to calculate average salaries for positions that will be replaced. HR puts them in at Step 1 for the purpose of encumbering the funds. The Business Office has been pulling these records to calculate average salaries. In addition, the postings were being deleted with no acknowledgement these were serving as placeholders for encumbered funds. This resulted in incorrect salary calculations.

Corrective Action: HR will adjust to top steps to build in more cushion, and the Business Office will not delete the postings.

2. **Finding:** The Business Office pulls "pay begin" and "pay end" dates. This has had the effect of eliminating the records of some employees who may be on leave, resulting in inaccurate average salary calculations.

Corrective Action: The Business Office will pull employee actual work dates. This change will result in a more accurate calculation of average salaries.

3. **Finding:** The scattergram report, used to validate average salaries, reports base salaries only.

Corrective Action: The Business Office will use actual salary fields to populate the scattergram report.

4. **Finding:** Attrition data counts employees who are on unpaid leave in addition to those who resign. This inaccurately assumes the employee will not return and counts the employee in the attrition data. In addition, attrition trend data has changed, e.g. it can no longer assume those on the top steps are leaving and being replaced with new employees on lower steps.

Corrective Action: Future budgets will use most current trend data on attrition (pre- and post- Pay Equity).

5. **Finding:** There was strong consensus among Business Office personnel regarding implied pressure from the system as a whole to "make the budget work." This occurred even as new information became available and as new budget requests were brought forward and approved. In addition, rigid internal timelines for items such as staffing served to heighten the internal pressure to produce actionable numbers that will have minimal prospective adjustments. This generally worked as long as former trends remained in place and enrollment increased. However, these trends are changing, resulting in recent inaccurate predictions.

Corrective Action: It is recommended District leadership do the following: 1) Take a more conservative approach to budgeting practices to account for these trend reversals; 2) Create a culture of transparency and understanding that K-12 budgeting is based primarily on estimates, and numbers will change as more information becomes available, both during the budget cycle and during the fiscal year; and 3) Conduct a similar review and analysis on an annual basis to allow for continuous improvement and adjustment to new fiscal and demographic trends.

The following is a breakdown of the \$12 million of costs related to each area of salary calculations and recommended process improvements.

Cost	Assumption	Actual	Cause	Process Improvement
\$2.5 M	Employee attrition will cover the cost of steps, making them cost neutral because of enrollment growth and employees on top steps would leave and be replaced by employees on lower steps	Attrition did not cover step costs	Reliance on outdated trend data and inclusion of employees on leave in attrition totals	Trend data will be re-calculated based on the most current 3 years (pre- and post- Pay Equity)
\$3.5 M	Method of calculating average salaries was accurate	Original average salary calculations were accurate but were adjusted lower to balance the budget as new information became available from the State <i>(average of \$3500 per employee)</i>	No systems for adjusting budget decisions after they have been implemented	Review and adjust budget timelines and processes to allow for transparency and decision-making based on accurate estimates as information becomes available
\$2.0 M	Contribution and deduction averages for health insurance estimates were accurate	Original averages were correct until the salary averages were lowered	(see above)	(see above)
\$1.0 M	PERS UAL contribution rate could be reduced due to the prior year's excess contributions	Reduced too much	Need to balance the budget at the end of the year	Review and adjust budget timelines and processes to allow for transparency and decision-making based on accurate estimates as information becomes available
\$0.9 M	Estimates for required budgeted items were accurate	Fuel and maintenance costs were the primary drivers	Fuel prices increased and maintenance funding has remained flat	Build in more cushion to allow for emergency situations and increase maintenance funding
\$1.0 M (estimate only)	Student enrollment growth would allow for enough "cushion" to allow for additional positions, e.g. P-K, Success Coaches	Additional positions contributed to the under-estimation of salary costs	Enrollment was flat or declining, leaving no room for additional positions	Review and adjust budget timelines and processes to allow for transparency and decision-making based on accurate estimates as information becomes available
\$1.1 M	Pay Equity law would be implemented in January – costs unknown	Implemented Pay Equity in January	Greater costs would be incurred for failure to implement	NA