BEAVERTON SCHOOL DISTRICT

PRESUPUESTO 101

8 de marzo de 2021

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

Bienvenida y palabras de apertura

BEAVERTON SCHOOL DISTRICT

Agenda

- Comprensión de los componentes del Presupuesto
  - Fuentes y usos del Fondo
- Fondo General
  - De donde viene el dinero
  - Como lo gastamos
  - Como nos comparamos
- Cuenta de inversión estudiantil(SIA)

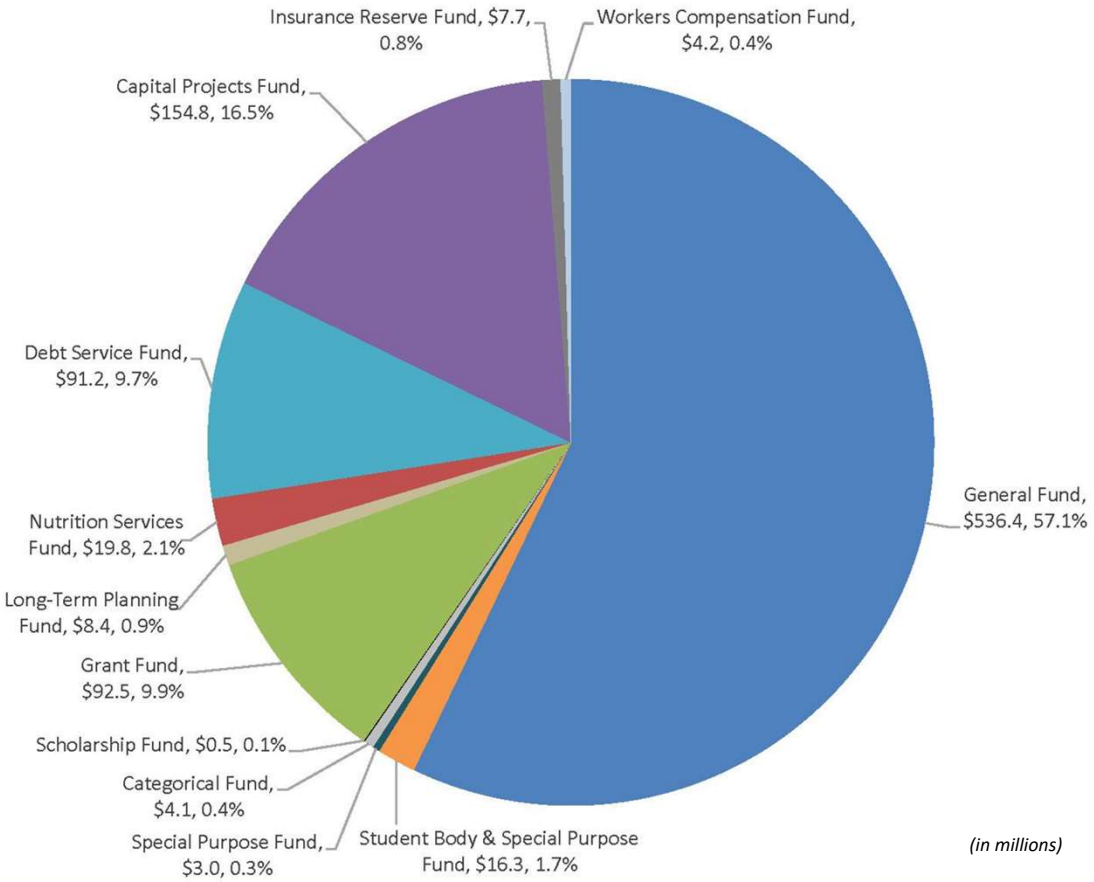
BEAVERTON SCHOOL DISTRICT

Continuación de la agenda

- Cambios de inscripción
- Financiamiento y actualización económica
- Los números (Fondo General)
- Comentarios sobre el Presupuesto
- Resumen del documento sobre el Presupuesto
- Cronograma del Presupuesto / Próximos pasos

BEAVERTON SCHOOL DISTRICT

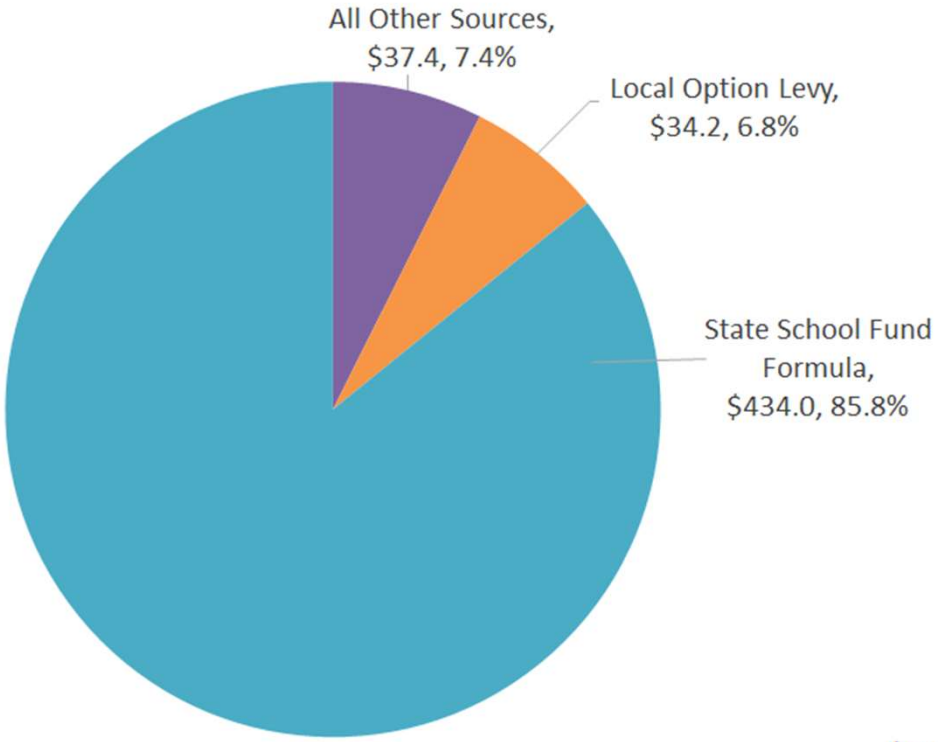
Componentes del Presupuesto - 2020-21



(in millions)

BEAVERTON SCHOOL DISTRICT

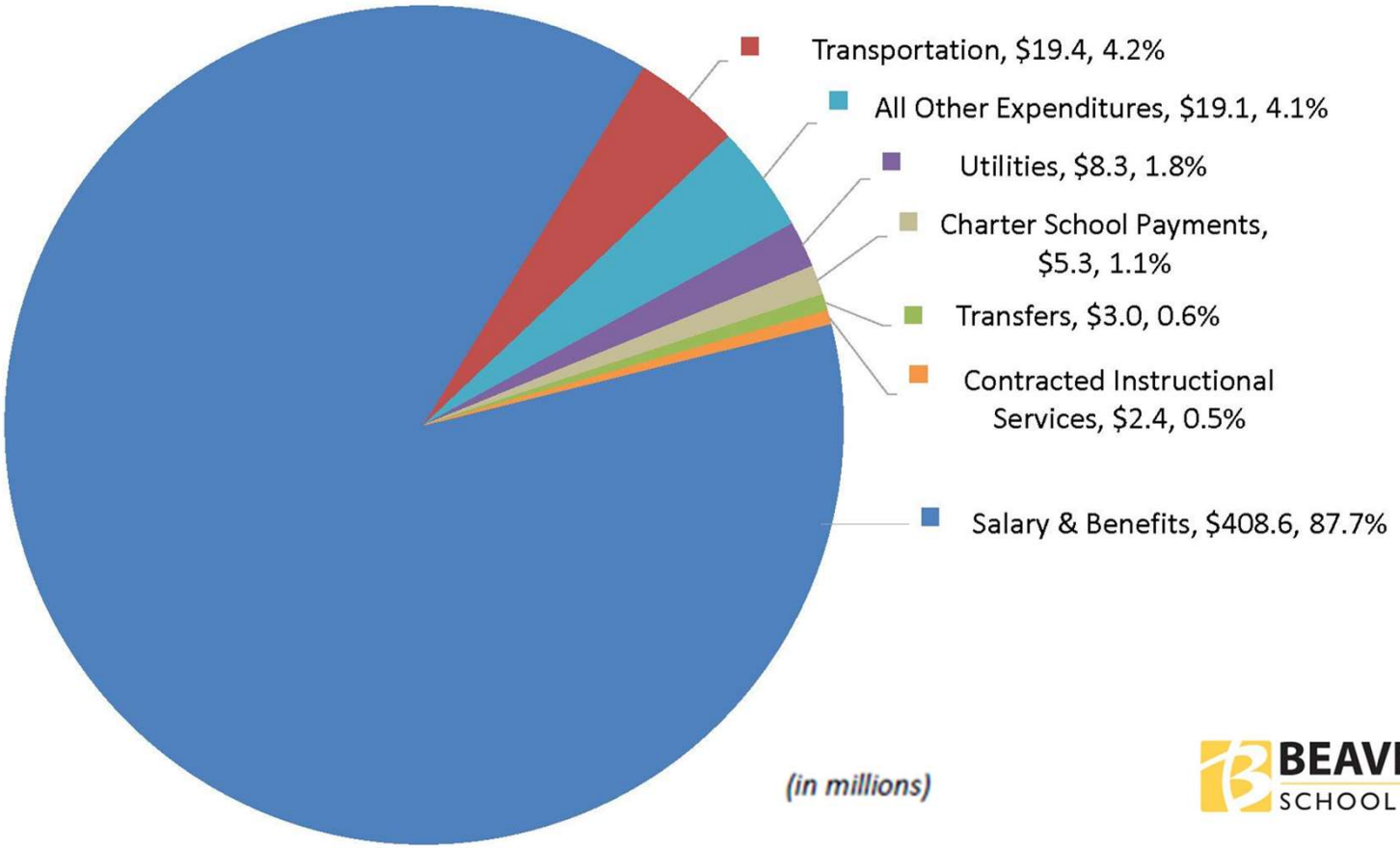
Ingresos actuales del Fondo General 2019-20



(in millions)

BEAVERTON SCHOOL DISTRICT

Gastos actuales del Fondo General 2019-20



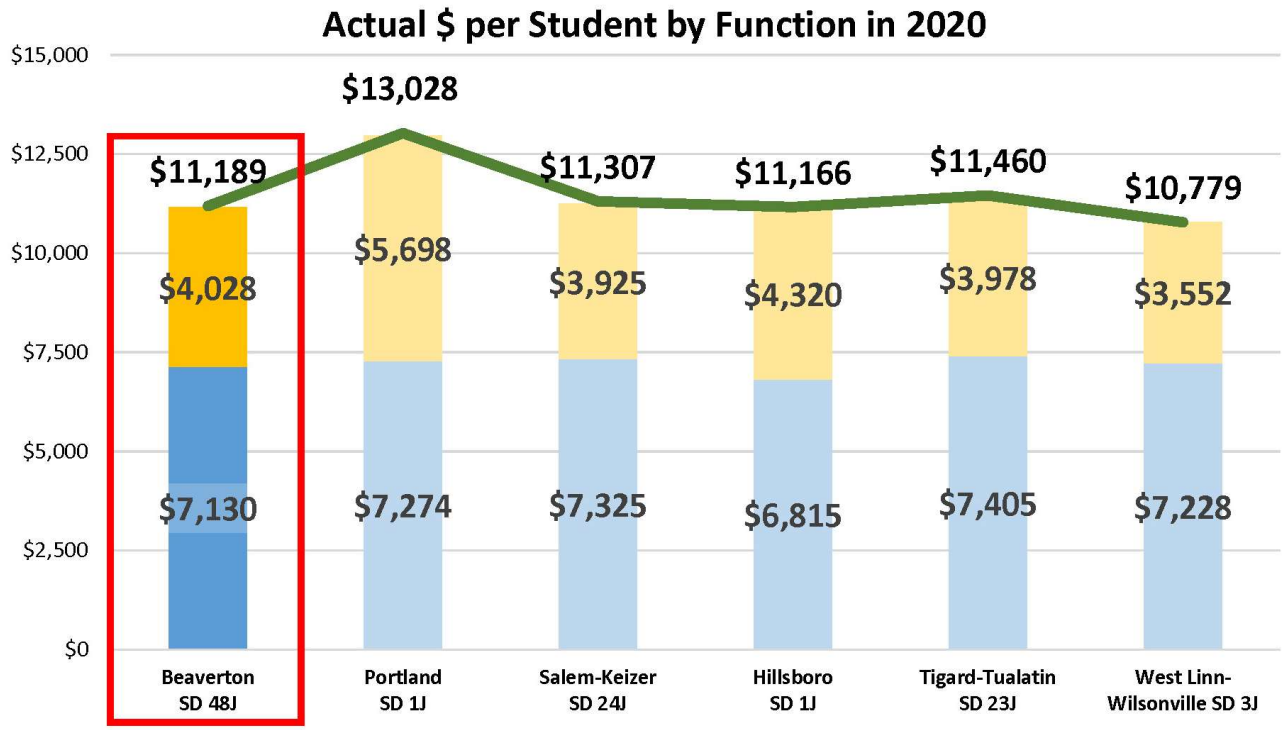
BEAVERTON SCHOOL DISTRICT

Como nos comparamos

- Basado en ubicación y/o demografía
  - Escuelas Públicas de Portland
  - Escuelas Públicas de Salem-Keizer
  - Distrito Escolar de Hillsboro
  - Distrito Escolar de Tigard-Tualatin
  - Distrito Escolar de West Linn-Wilsonville

BEAVERTON SCHOOL DISTRICT

Como nos comparamos – Gastos Actuales 2020

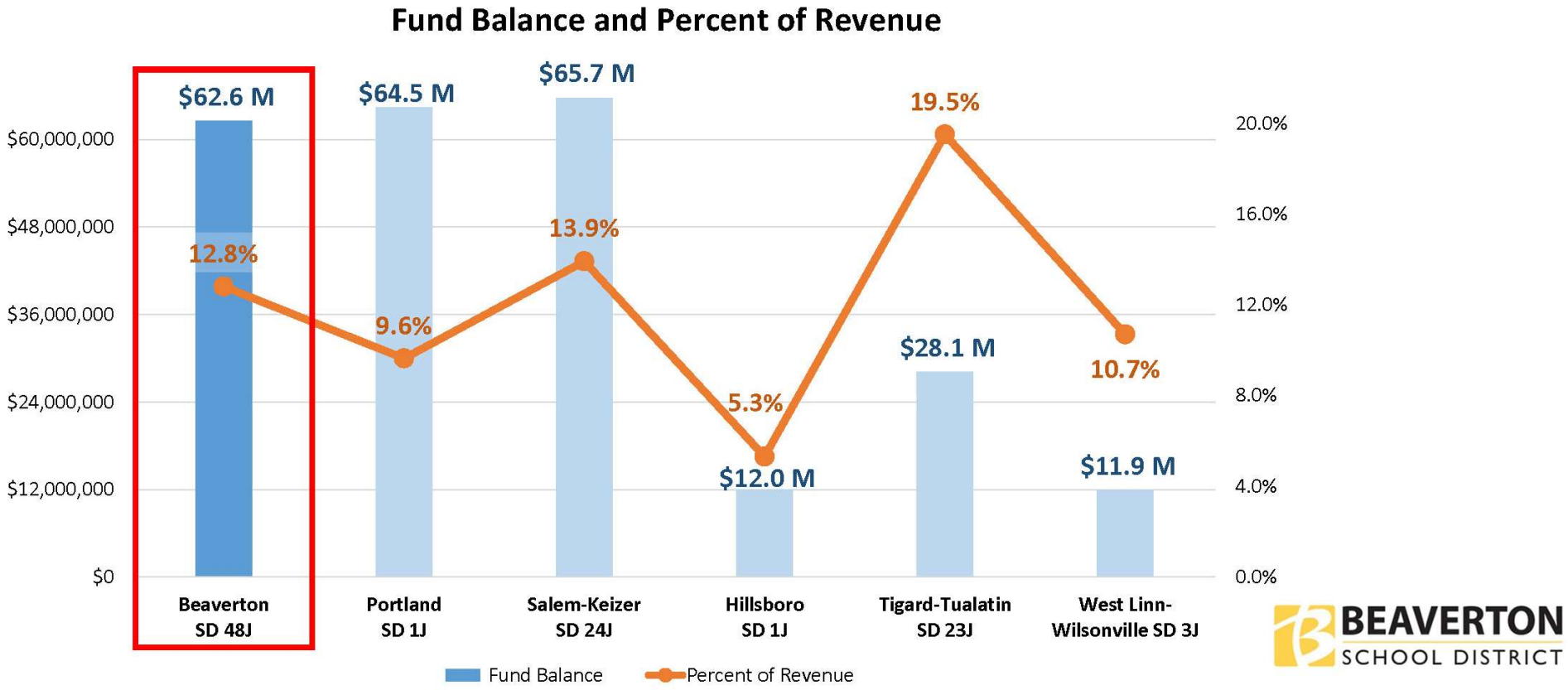


Note: Enterprise & Community Services, Facilities Acquisition & Construction and Other Uses at BSD was less than $32 per student so not separated out in graph. However, these amounts are included in the totals.

Source: 2019-20 CAFR for each school district

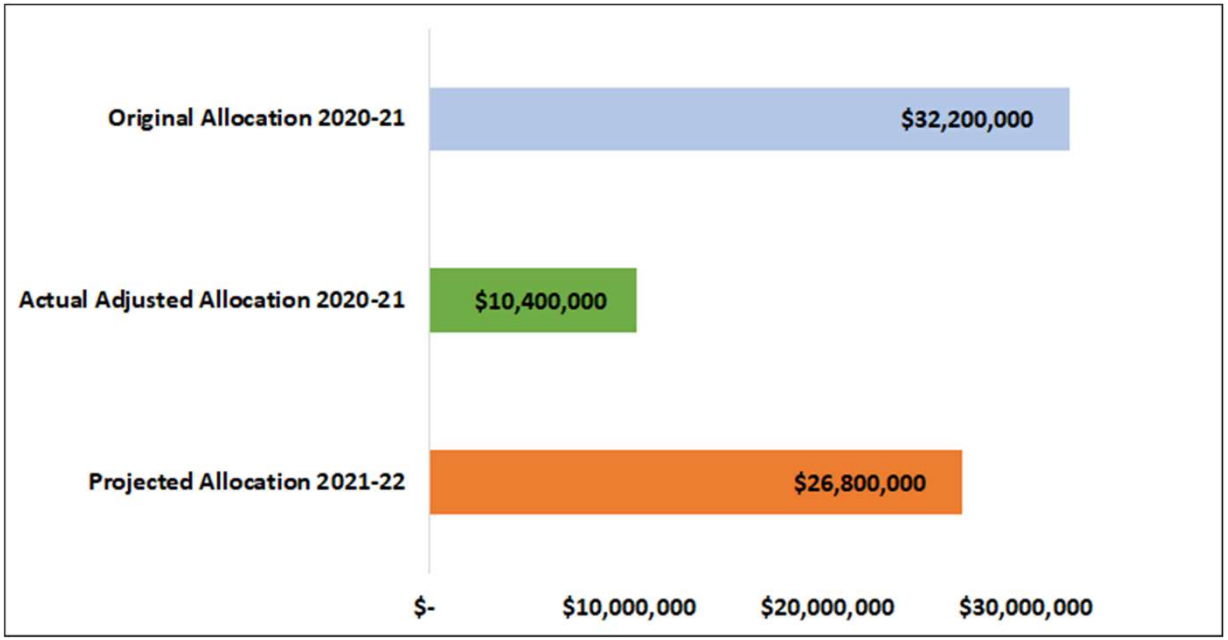
BEAVERTON SCHOOL DISTRICT

Como nos comparamos – Saldo final actual del Fondo 2020



BEAVERTON SCHOOL DISTRICT

Cuenta de Inversión Estudiantil (SIA)



BEAVERTON SCHOOL DISTRICT

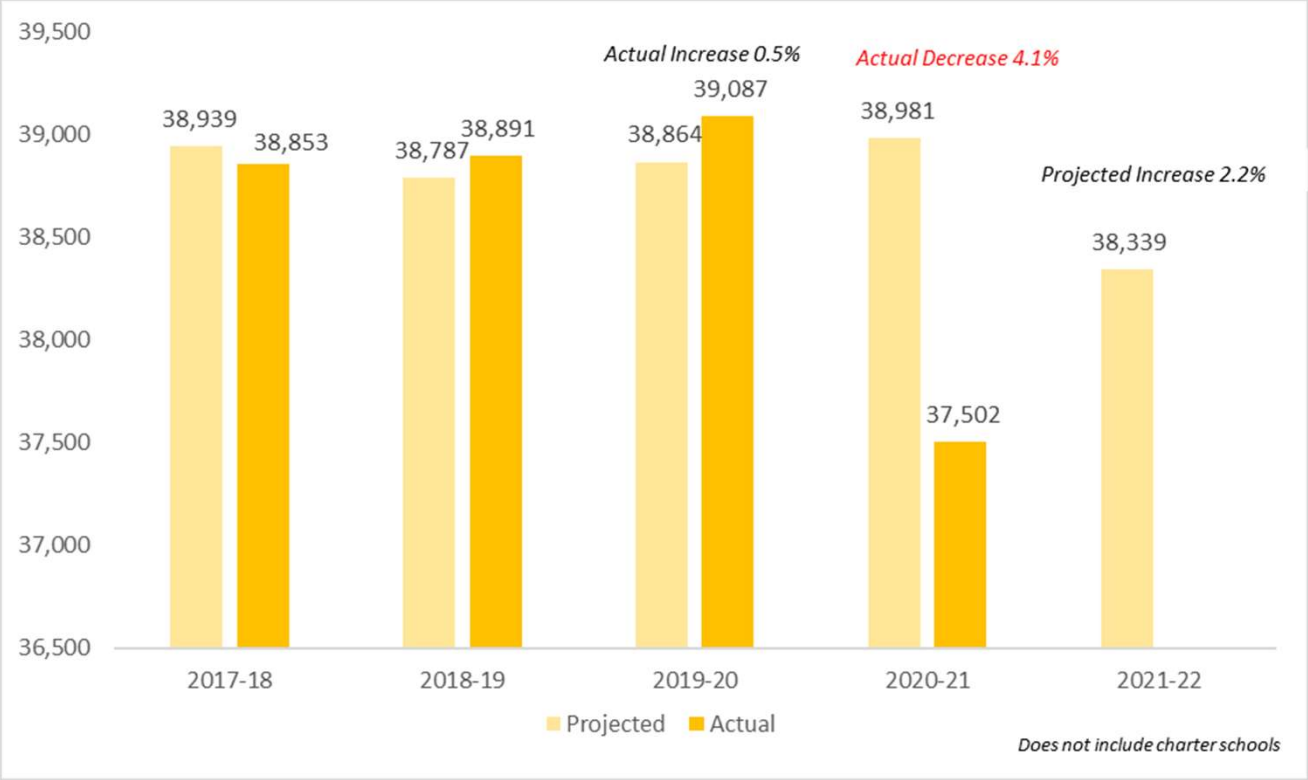
Cuenta de Inversión Estudiantil (SIA)- 2020-21

Activity	Original Budget	Revised Budget
Equity-based Classroom Investment K-12	$ 6,823,637	$ 4,400,952
Equity-based Classroom Investment K-2	$ 4,292,568	$ 2,359,443
K-2 Intervention Specialist Full Time at Title I	$ 946,890	$ -
K-3 Literacy PD (Dyslexia +Assessments)	$ 380,000	$ -
MS Extended Programming (Homework Clubs)	$ 570,000	$ -
CRT/Library Materials	$ 383,262	$ -
Dyslexia Materials Purchase	$ 50,000	$ -
ELD Teachers (Reduces Caseload)	$ 658,610	$ -
Student Success Teams	$ 15,637,445	$ 3,077,030
SEL/Behavioral PD	$ 250,000	$ -
NAMI Partnership	$ 110,900	$ -
MLD #2: Facilitators/Liaisons	$ 600,952	$ -
Behavioral Paraeducator Support	$ 150,000	$ -

Activity	Original Budget	Revised Budget
K-12 Equity Training (OCEE)	$ 365,000	$ -
Equity TOSA	$ 142,129	$ -
HR Equity Talent Acquisition	$ 217,735	$ 160,934
Discretionary for above	$ 50,000	$ -
Community Liaison/Organizer	$ 126,858	$ -
Discretionary for above	$ 15,000	$ -
Indirect	$ 500,000	$ 373,800
Total SIA Budget for 2020-21	**$ 32,270,986**	**$ 10,372,159**

BEAVERTON SCHOOL DISTRICT

Cambios de inscripción
(30 de septiembre de cada año)



BEAVERTON SCHOOL DISTRICT

Proyección de primavera 2019-20 * vs Actual

Resources	2019-2020 Spring Projection	2019-2020 Final	Variance
Beginning Fund Balance	$ 16,915,100	$ 16,915,100	
State Controlled	432,179,013	433,956,257	
Locally Controlled	71,451,516	71,547,031	
Total	**$ 520,545,629**	**$ 522,418,388**	**0.36%**
Expenditures	**2019-2020 Spring Projection**	**2019-2020 Final**	**Variance**
Salaries	$ 269,352,927	$ 259,791,083	
Benefits	171,266,615	166,784,742	
All Other	47,976,087	39,418,508	
Total	**$ 488,595,629**	**$ 465,994,333**	**-4.63%**
Ending Fund Balance	**$ 31,950,000**	**$ 56,424,055**	
Long-Term Planning Reserve	3,823,243	3,823,243	
Total Reserves	**$ 35,773,243**	**$ 60,247,298**	

*Projection as of March 13, 2020

BEAVERTON SCHOOL DISTRICT

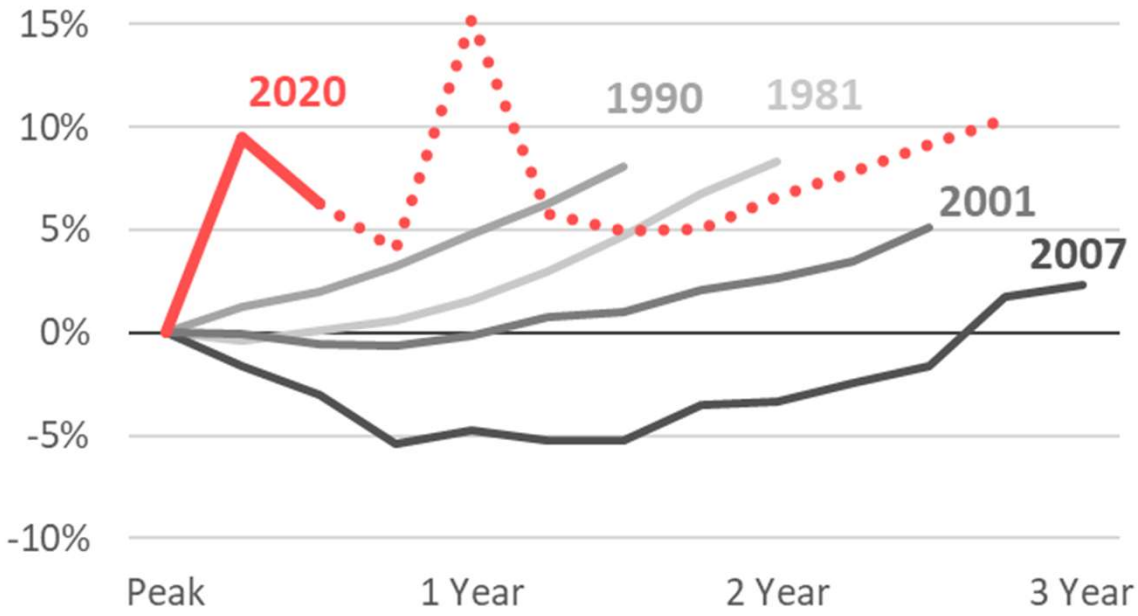
Financiamiento y actualización económica

- **Lo que sabemos**
  - El marco presupuestario de la gobernadora recomienda un Fondo Escolar Estatal de $9.1 mil millones (aumento del 1.1%)
  - Tasas PERS reducidas en un promedio de 3.25% para el bienio 2021-2023
  - Prioridades presupuestarias recopiladas del personal y la comunidad
  - Se recibieron y gastaron aproximadamente $10.1 millones en Fondos de la Ley Federal Cares
  - Se recibieron aproximadamente $20.7 millones en Fondos Federales adicionales (ESSER II)
- **En lo que estamos trabajando**
  - Planes de gastos ESSER II
  - Finalizando inscripciones
  - Posibles ajustes en el Fondo General
  - Dar prioritdad a SIA
  - Preparación para estudiantes en modelo Híbrido
- **Lo que necesitamos saber**
  - Marco presupuestario de liderazgo legislativo
  - ¿Se aprobará el estímulo federal de 1.9 billones de dólares?
  - Pronóstico económico de mayo. ¿Qué tan cerca estamos?

BEAVERTON SCHOOL DISTRICT

Total Oregon Personal Income

Nominal, Percent Change from Pre-Recession Peak

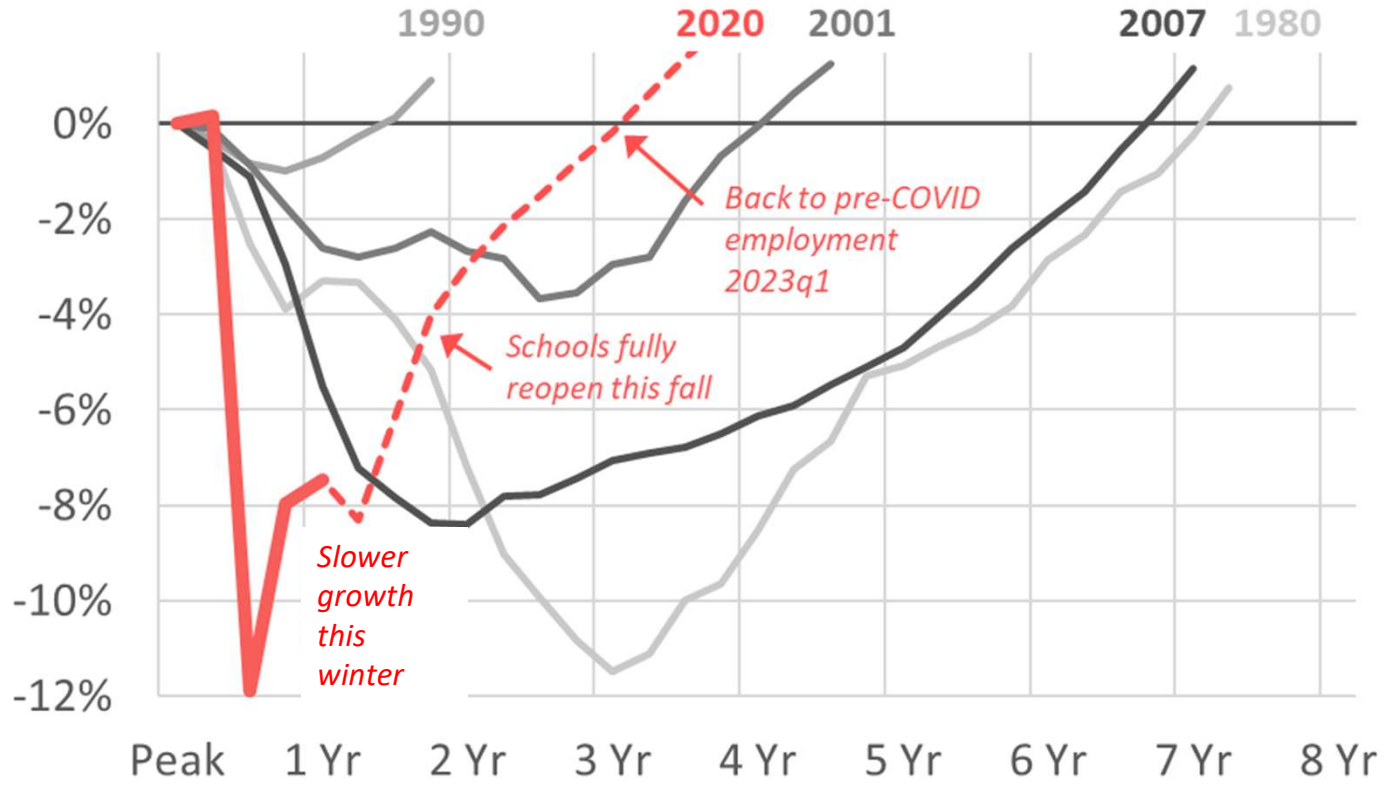


Quarterly data. Latest data 2020q3 | Source: BEA, Oregon Office of Economic Analysis

BEAVERTON SCHOOL DISTRICT

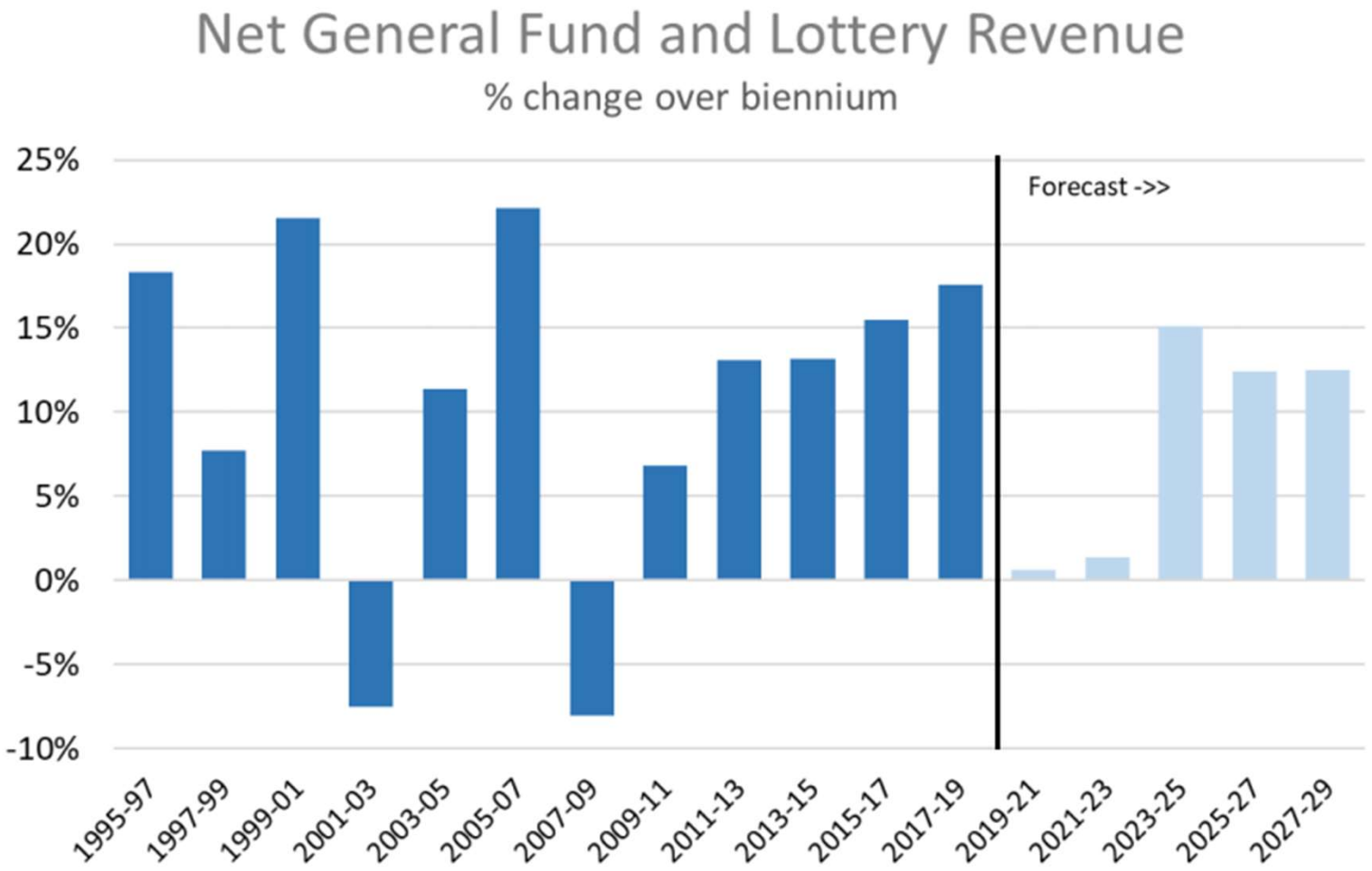
Oregon Recession Comparison

Employment Percent Change from Pre-Recession Peak



Source: Oregon Employment Department, Oregon Office of Economic Analysis

BEAVERTON SCHOOL DISTRICT



Source: Oregon Office of Economic Analysis March 2021 Economic and Revenue Forecast

BEAVERTON SCHOOL DISTRICT

Los números

Financial Update - March 1, 2021

Resources	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Projected	2022-2023 Projected
Beginning Fund Balance	$ 29,617,787	$ 16,915,100	$ 31,950,000	$ 56,424,054	$ 72,223,600	$ 52,500,668
State Controlled	402,770,539	433,956,257	445,614,737	441,861,000	435,803,457	453,341,454
Locally Controlled	56,675,125	71,547,031	58,813,164	49,548,440	60,820,000	56,595,000
Total	**$ 489,063,451**	**$ 522,418,388**	**$ 536,377,901**	**$ 547,833,494**	**$ 568,847,057**	**$ 562,437,122**
Expenditures	**2018-2019 Actual**	**2019-2020 Actual**	**2020-2021 Adopted**	**2020-2021 Projected**	**2021-2022 Projected**	**2022-2023 Projected**
Salaries	$ 272,466,915	$ 259,791,084	$ 276,892,153	$ 262,995,969	$ 283,219,582	$ 297,826,191
Benefits	154,178,184	166,784,741	176,735,240	165,430,369	175,847,201	184,276,573
All Other	45,503,252	39,418,509	56,005,992	47,183,556	57,279,606	53,997,994
Contingency/Reserve	-	-	26,744,516	-	-	-
Total	**$ 472,148,351**	**$ 465,994,334**	**$ 536,377,901**	**$ 475,609,894**	**$ 516,346,389**	**$ 536,100,758**
			-	-	-	-
Ending Fund Balance	**$ 16,915,100**	**$ 56,424,054**	**$ 26,744,516**	**$ 72,223,600**	**$ 52,500,668**	**$ 26,336,364**
Planning/PERS Reserve	22,201,279	3,823,243	3,823,243	3,846,447	10,046,447	16,491,447
Total Reserves	**$ 39,116,379**	**$ 60,247,297**	**$ 30,567,759**	**$ 76,070,047**	**$ 62,547,115**	**$ 42,827,811**

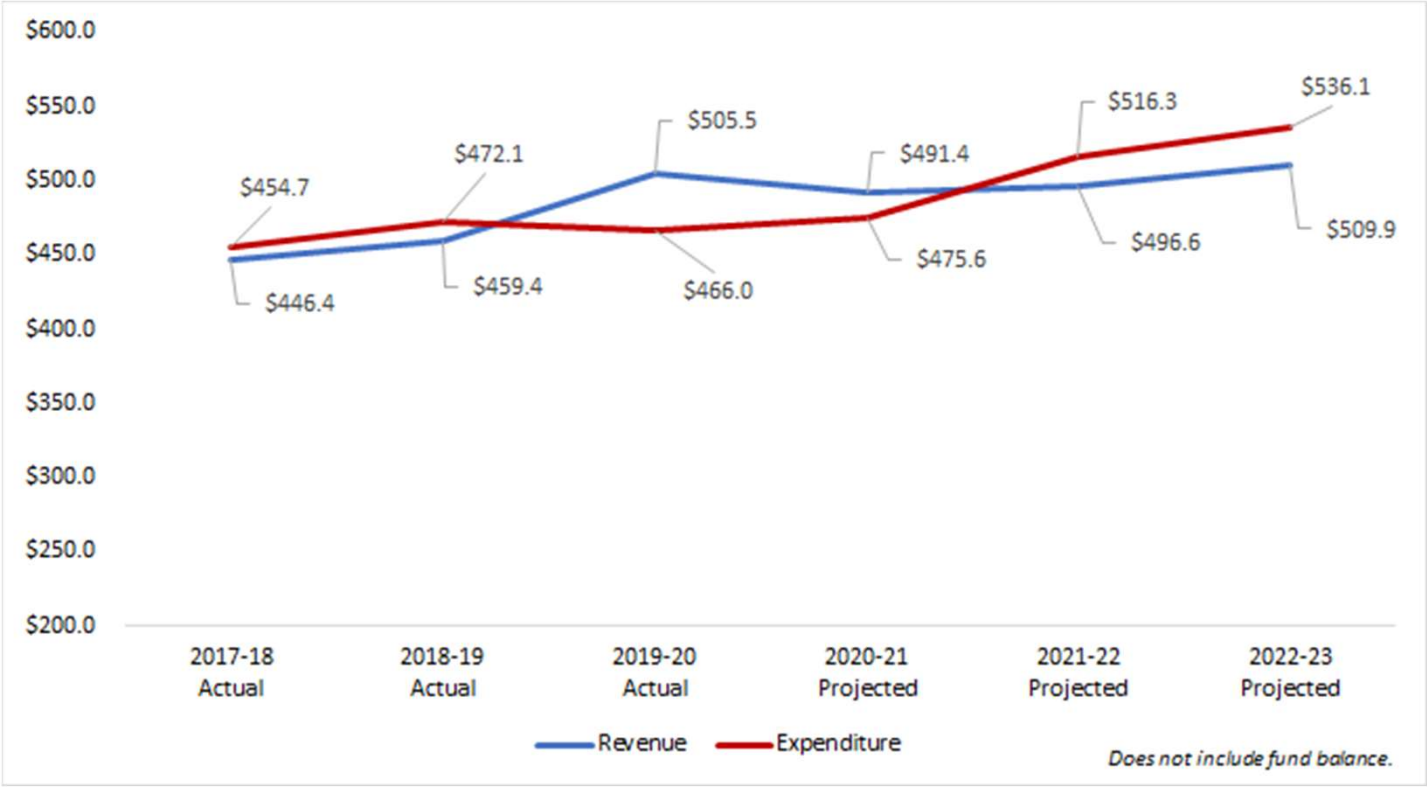
Proyecciones:

- Basado en las actualizaciones más recientes del Fondo Escolar Estatal de ODE para 2019-20, 2020-21 y 2021-22
- Incluye los ajustes de inscripción más recientes para 2019-20, 2020-21 y 2021-22
- Marco presupuestario de la gobernadora $9.1 mil millones (aumento del 1.1%) para 2021-23
- Porcentajes de PERS reducidos en 2021-20, nueva reserva de PERS creada para 2021-23
- No incluye nuevos fondos de SIA
- No incluye fondos de HSS (M98)
- No incluye fondos únicos de CARES Act / ESSER
- Basado en la mejor información disponible en este momento

BEAVERTON SCHOOL DISTRICT

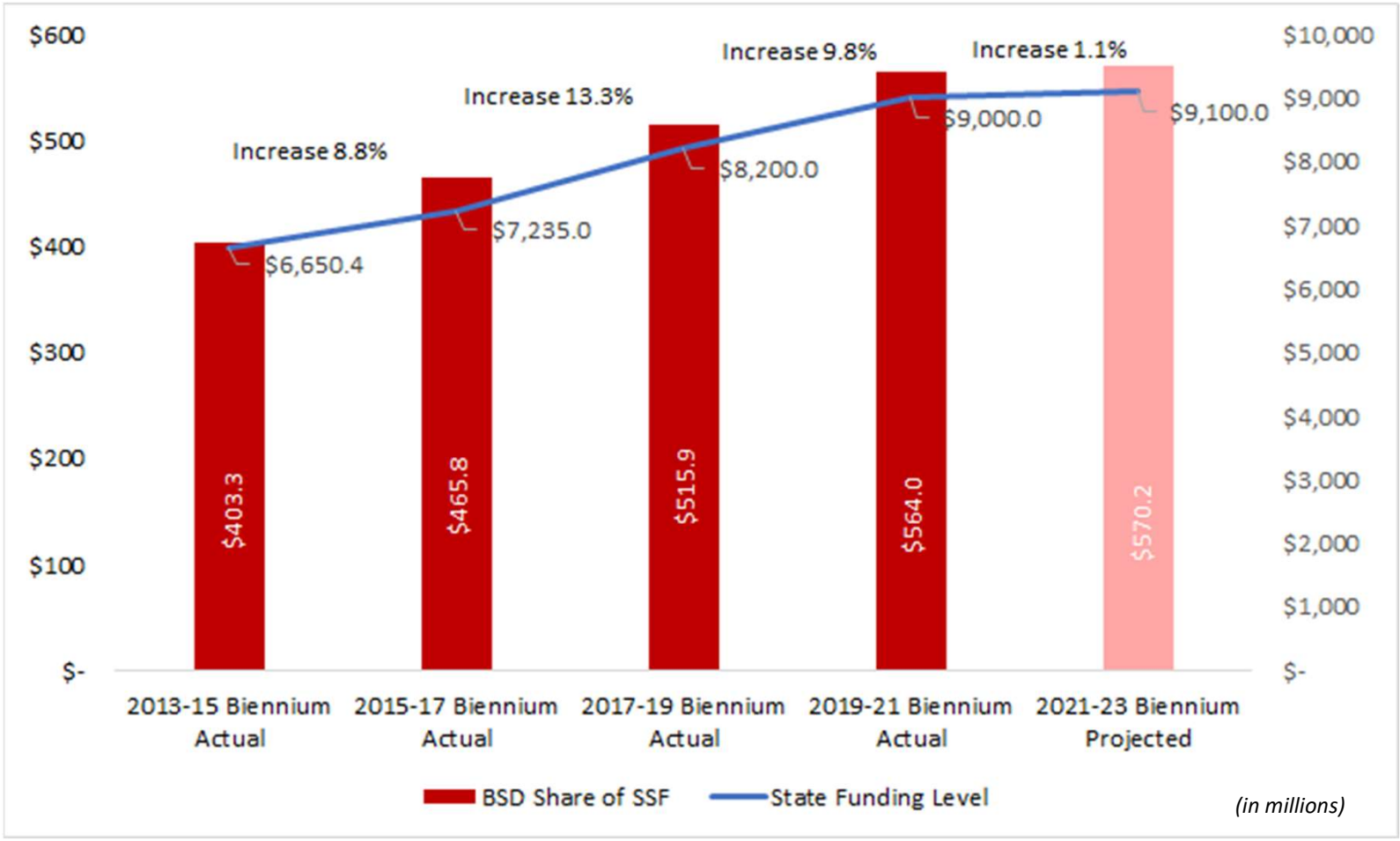
Ingresos y gastos del Fondo General

(en millones)



BEAVERTON SCHOOL DISTRICT

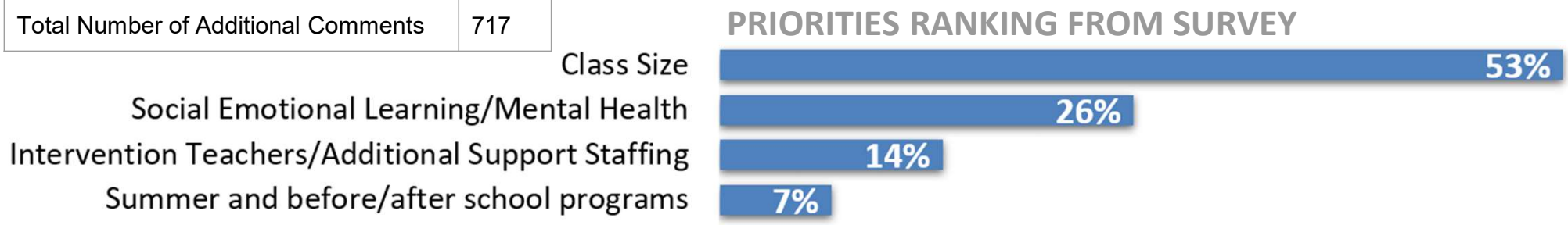
Historia y proyección de la historia del Fondo Escolar por bienio

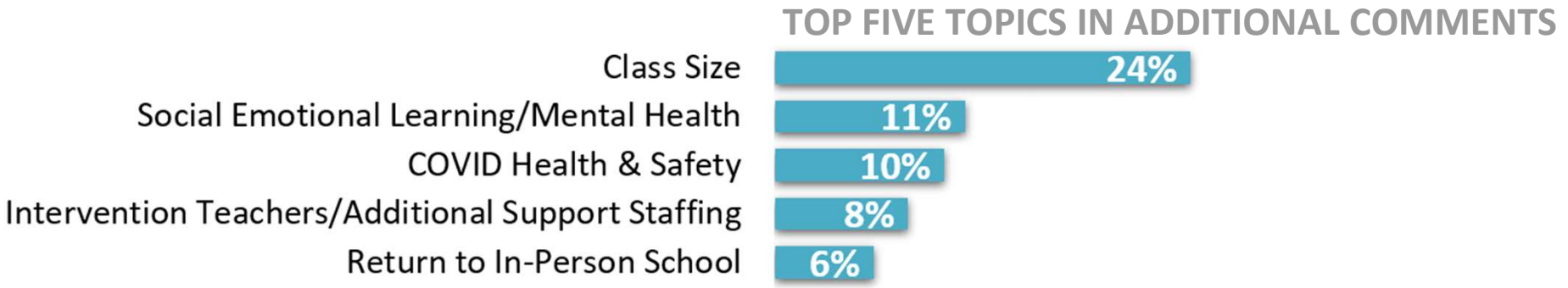


BEAVERTON SCHOOL DISTRICT

Comentarios sobre el Presupuesto: enero de 2021

Total Number of Survey Responses	1,873
Total Number of Additional Comments	717





A full version of all budget survey comments is available at www.beaverton.k12.or.us/budget

BEAVERTON SCHOOL DISTRICT

Resumen del documento Presupuestario

- **Cuatro Secciones Principales**
  - Resumen Ejecutivo
  - Resumen Organizativo
  - Resumen Financiero
  - Resumen Informativo

BEAVERTON
SCHOOL DISTRICT

Resumen Ejecutivo

- Documento independiente elevable
- Datos financieros de alto nivel
- Historial de inscripciones y proyecciones
- Todos los salarios del Fondo, beneficios y puestos

BEAVERTON SCHOOL DISTRICT

Mensaje del Presupuesto – Página 4

BEAVERTON SCHOOL DISTRICT

WE EXPECT EXCELLENCE WE INNOVATE WE EMBRACE EQUITY WE COLLABORATE

Budget Message – 2020-21

April 20, 2020

Superintendent's 2020-21 Budget Message

We are in unprecedented times. Our schools have been closed for over a month and our students will not return to in-person classes this academic year. In times like this, it is critical to focus on the health and welfare of our students, staff and community. While our work has changed, we continue to provide meals, daycare services for healthcare workers and education services to our students in a multitude of ways.

We will continue to engage students in learning through our teacher-led Remote Learning Plan until June 12. Our high school principals and their teams, along with the Teaching & Learning team are working to ensure that our seniors' accomplishments over 12 years and 7 months of school are not impacted or diminished by this unprecedented closure during the last two months of their final school year. We are exploring possible alternatives for commemorating their achievements.

We are learning to be more flexible and responsive, and through this situation, we are innovating the way we teach and learn and do business. I have asked that we prioritize equity in every instructional and operational decision.

It is important to note the 2020-21 proposed budget does not include any financial impacts as a result of the COVID-19

BEAVERTON SCHOOL DISTRICT

Resumen de Fondos - Página 9

BUDGET SUMMARY BY FUND – ALL FUNDS
FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds have decreased by $486.3 million from 2019-20 to 2020-21. This decrease is primarily due to the 2019-20 budget including $440.0 million in capacity for bond refunding and a decrease of $89.3 million in the Capital Projects Fund from the spend down of the bond program. This is offset by an increase of $32.7 to the Grant Fund primarily due to the additional funding from the SSA in fully funding High School Success (HSS) and the addition of the SIA.

Over the past five years, all funds budget has decreased by $389.5 million. The areas of greatest change are the General Fund, Grant Fund and the Capital Projects Fund. The increases in General Fund are due to increased state and local funding for operations and an increase in PERS costs. The increases in the Grant Fund are due to the SSA addition noted above. 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.

		Adopted Budget 2016-17	Adopted Budget 2017-18	Adopted Budget 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21
100	General Fund	$454,853,893	$485,584,740	$488,328,269	$515,619,825	$536,377,901
220	Student Body & Special Purpose Fund	10,700,000	10,700,000	10,700,000	10,700,000	16,305,000
230	Special Purpose Fund	5,155,694	12,009,089	12,160,000	9,160,000	3,000,000
240	Categorical Fund	3,750,000	10,725,000	6,525,000	4,025,000	4,125,000
250	Pension Fund	115,000	75,000	65,000	-	-
270	Grant Fund	28,206,293	37,010,265	42,497,719	57,497,749	90,003,572
280	Long-Term Planning Fund	23,311,000	24,389,827	26,281,279	26,284,279	8,393,243
290	Nutrition Services Fund	19,339,698	19,642,301	19,477,834	18,766,435	19,812,622
300	Debt Service Fund	75,805,244	81,008,473	83,809,401	535,461,801	91,306,509

BEAVERTON SCHOOL DISTRICT

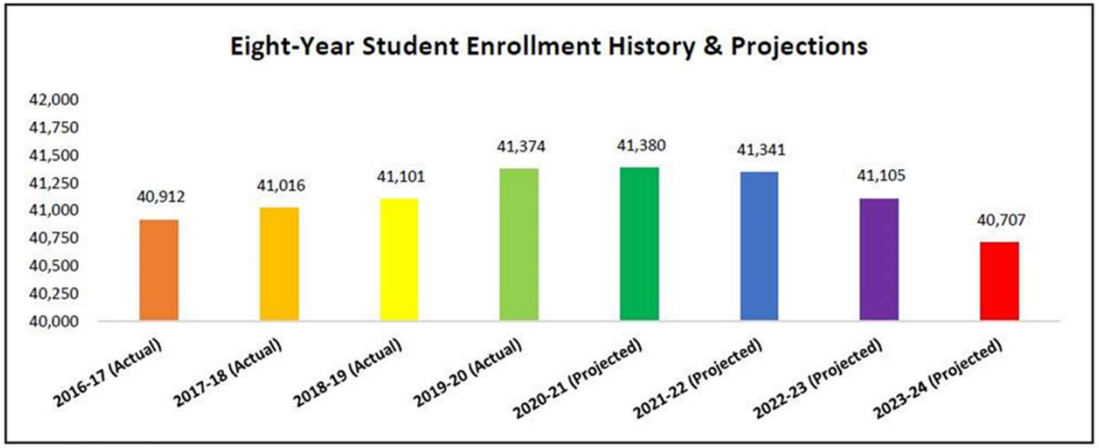
Historial de inscripción y proyección - Página 14

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District's adopted budget requirements are 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 2020-21 budget projection includes an enrollment relatively even with September 2019 with a decline in elementary. While overall projections are flat compared to 2019-20, the District's charter school students are projected 64 students higher than September 2019.

The following chart displays student population for four years based on actual enrollment as of September 30 of each year and projected enrollment for 2020-21 through 2023-24.



Source: District Records

BEAVERTON SCHOOL DISTRICT

Sección organizativa

- Estructura del Distrito, Consejo Escolar y personal administrativo
- Medidas estratégicas del éxito de los estudiantes
- Descripción del proceso presupuestario y de los informes financieros
- Resumen de inversión multianual

BEAVERTON SCHOOL DISTRICT

Sección financiera

- Información financiera resumida y detallada de todos los Fondos
- Análisis de varianza
- Posiciones presupuestadas del Fondo General
- Información sobre proyectos de capital y deudas

BEAVERTON SCHOOL DISTRICT

Análisis de varianza - Páginas 60-62

EXPENDITURE VARIANCE ANALYSIS

Major variances from the 2019-20 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 2019-20 BUDGET	VARIANCE EXPLANATION
0120	Substitute/Temporary Salaries	$ 1,644,612	An analysis was done in the fall of 2019 to review the substitute budget for the District and it was found to be too low. The budget was increased for the 2020-21 year to reflect expected substitute usage.
0230	Other Required Payroll Costs	911,990	Increase is due to a change in the workers' compensation rate from 0.60% to 0.90%. An analysis of the Workers' Compensation Fund and actuarial reports indicated that the rate should have been increased previously to maintain a sustainable level.
0360	Charter School Payments	694,538	Increase in Charter School Payments to reflect the increase in the State School Fund and increased enrollment.
0410	Consumable Supplies	1,907,897	School allocations were changed to use student enrollment that is weighted based on poverty percentages. This increased the amount of non-salary dollars placed into a school's budget.
0430	Library Books	524,454	Increase is due to addition of classroom libraries.
0470	Computer Software	1,199,415	A portion of the increase is due to the addition of district-wide licensing in the IT department, including cybersecurity licensing, K12 Insight, and Microsoft licensing. In addition, for the 2020-21 year, the District is moving to line item budgeting and departments moved budget that had been held in other objects to the correct Computer Software object.
0480	Computer Hardware	3,873,350	The increase in computer hardware represents the purchase of teacher laptops from a new lease with Apple.

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

BEAVERTON SCHOOL DISTRICT

Sección informativa

- Proporción de personal docente por escuela
- Asignaciones de recursos de personal
- Páginas de resumen de la escuela
- Informes de inversiones estratégicas
- Encuestas

BEAVERTON SCHOOL DISTRICT

Asignaciones de recursos de personal: páginas 251-252

BEAVERTON SCHOOL DISTRICT

PERSONNEL RESOURCE ALLOCATIONS

HISTORY - ALL FUNDS

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	1.9	1.8	2.0	2.0	2.0
Associate Superintendent	-	-	-	-	1.0
Chief Officer	4.0	4.0	3.0	4.0	3.0
Executive Administrator	7.9	7.7	9.9	9.0	10.0
Administrator	14.8	16.7	13.7	13.0	14.0
Coordinator	6.0	7.0	6.7	7.0	7.0
Elementary School Principal	30.8	30.8	30.8	31.0	31.0
Middle School Principal	7.9	8.0	8.0	8.0	8.5
High School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	2.9	3.0	3.0	3.0	3.0
Options Principal Secondary	4.0	4.0	4.0	4.0	4.0

BEAVERTON SCHOOL DISTRICT

Páginas de resumen de la escuela - Páginas 289-340

Aloha Huber Park K-8

5000 SW 173rd Avenue
Beaverton, OR 97078
Principal: Scott Drue

School Programs: Title I, Dual Language, Early Learning

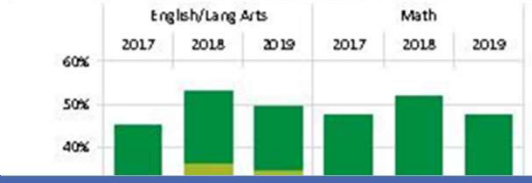
Enrollment History and Projections:	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
	976	921	926	898	857	829	823	805

Staffing Information:	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	49.51	48.06	54.55	54.12	59.30
Classified	13.40	13.31	20.43	19.69	17.62

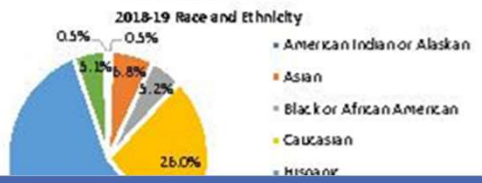
2018-19 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	11.3
Beaverton School District	13.4

Financial Data:	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget*	2020-21 Budget*
Salaries & Benefits	$ 6,097,334	$ 6,352,603	$ 8,149,077	$ 8,620,947	$ 9,906,589
Purchased Services	221,005	157,053	123,368	6,600	5,901
Supplies and Materials	559,384	354,423	323,428	239,536	270,622
Capital Outlay	6,120	-	-	-	-
Other Objects	554	177	269	500	650
Total	$ 6,884,397	$ 6,864,256	$ 8,596,142	$ 8,867,583	$ 10,182,762
Cost Per Student			$ 9,283	$ 9,930	$ 11,882

School Performance Measures



Demographic Information



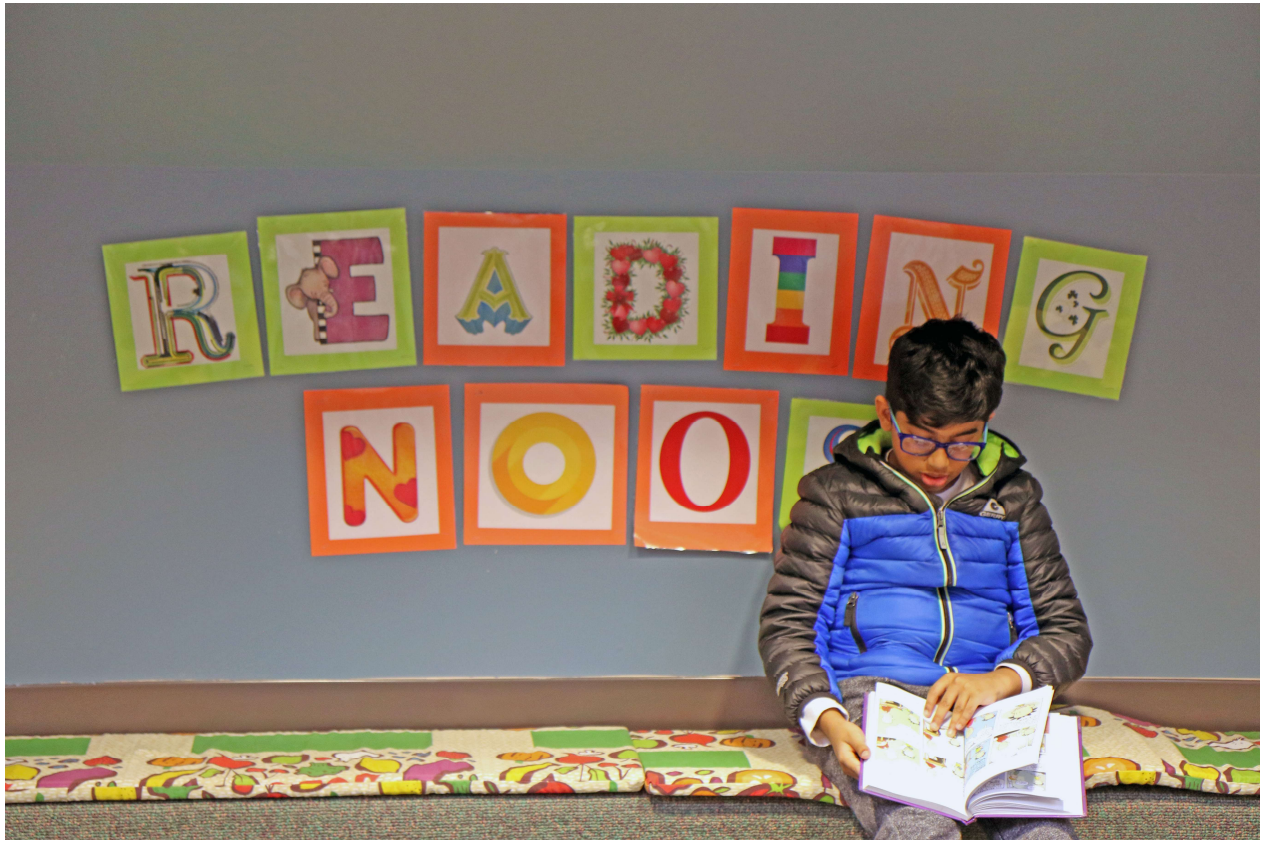
BEAVERTON SCHOOL DISTRICT

Cronograma del Presupuesto

- Presupuesto 101 - 8 de marzo de 2021
- Comité de Presupuesto - 3 de mayo de 2021
  - El Superintendente propone un Presupuesto y entrega un mensaje sobre este.
  - Elegir a los oficiales del Comité de Presupuesto
  - Testimonio Público
- Reunión del Comité de Presupuesto - 17 de mayo de 2021
  - Discusión del Comité de Presupuesto
  - Aprobación de impuestos presupuestarios
- El Consejo Escolar adopta el Presupuesto - 21 de junio de 2021

BEAVERTON SCHOOL DISTRICT

Comentarios y preguntas del Comité



BEAVERTON SCHOOL DISTRICT

Observaciones finales del Superintendente

Budget documents are available at
www.beaverton.k12.or.us/budget

BEAVERTON SCHOOL DISTRICT