



EXECUTIVE SUMMARY



**WE
EXPECT
EXCELLENCE**

**BEAVERTON SCHOOL DISTRICT
2021-22 ADOPTED BUDGET DOCUMENT
EXECUTIVE SUMMARY
TABLE OF CONTENTS**

Budget Format	3
Budget Message	4
The Budget at a Glance	8
Budget Calendar 2021-22	9
Budget Summary by Fund - All Funds.....	10
Summary of Revenues & Expenditures - All Funds.....	10
Expenditures by Object - All Funds	11
Three Year Forecast - All Funds	11
All Funds Salaries, Benefits & Positions History and Budget	12
Assessed Value and Property Tax Summaries	12
Debt Summary	13
Benchmark Data	14
Student Enrollment Historical and Projected	15
Budget Committee 2021-22	16
Superintendent's Cabinet	16



BUDGET FORMAT

Welcome to the Beaverton School District. If you are a new reader of our budget document or you need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information is shown on the first few pages of the budget document.

The **Executive Summary** includes the Budget Message and an overview of the 2021-22 budget. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and benchmark data.

The District Goal, Pillars of Learning, Key Investments, Strategic Measures, and Budget Committee 2021-22 are included in the budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes from 2020-21 with an emphasis on the General Fund, Debt Service Fund and Capital Projects Fund.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

The **Financial Section** contains required information for the District's thirteen funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District. Summary pages by individual schools can also be found in the Informational Section.





Superintendent's 2021-22 Budget Message

May 3, 2021

Dear BSD Community,

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

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

Current Climate

As of today, the Oregon Legislature is planning on a State School Fund appropriation of \$9.1 billion for the 2021-23 biennium. It is important to note that this funding level is inadequate to meet the needs of our students and to maintain our current level of service. As a result, it may require budget cuts later in the biennium. We have and will continue to advocate for adequate funding at \$9.6 billion from the state. In the meantime, we have built our budget on an assumption of \$9.3 billion for the biennium.

The District also will receive significant one-time funds at the federal and state level. The 2021-22 proposed budget anticipates one-time federal funds of approximately \$67.1 million that must be spent over the next two years and additional one-time state funds of over \$13 million for programs this coming summer. These funds will be distributed via an equity lens with the intention of serving those students who have been most deeply impacted by the pandemic and the shift to online learning. We will be targeting programs and interventions to address any unfinished learning and gaps, as well as an increased focus on mental health. In addition, funds will be spent on continuing COVID-related health and safety needs like personal protective equipment and capital projects to improve HVAC systems in select schools. Again, it is important to emphasize that these funds are one-time distributions and will require additional yet temporary staff to support students.

This budget message is designed to summarize important features, financial policies and planned modifications in the 2021-22 proposed budget. The total budget of \$1,023,754,966 and General Fund Budget of \$580,557,172 is the result of aligning resources to priorities in the District's Strategic Plan previously set by the School Board, staff, students and community and extensive community outreach as a part of implementing the new Student Investment Account (SIA). This budget proposal includes ongoing allocations for strategic investments, progress updates on strategic plan metrics, new funding from the SIA

and significant one-time funds from the federal and state government. It also identifies investments to be monitored for improvement in the coming years.

Planning the 2021-22 Budget

We built the proposed budget with the District's Strategic Plan providing clear direction and focus. The budget is based on \$9.3 billion in funding from the State School Fund for the 2021-23 biennium. It also includes an additional \$26.8 million allocation from the SIA which is a significant increase from the 2020-21 school year. The SIA is a part of the Student Success Act (SSA) that passed during the 2019 Legislative Session. Funding for the SSA comes from the state's Corporate Activity Tax.

Notable Financial Assumptions

- Assumes 2021-22 State School Fund amount of \$438.4 million
- Assumes Student Investment Account amount of \$26.8 million
- Assumes Career & Technical Education funding from the High School Success Act (HSS, Ballot Measure 98) of approximately \$10.7 million
- Estimates Elementary and Secondary School Emergency Relief Fund (ESSER) II and (ESSER) III Funds of \$67.1 million
- Includes a cost of living increase of 2% across all employee groups
- Includes an increase in the district-paid portion of health insurance of 3.5%
- Provides 278.6 teachers through the Local Option Levy of \$36.4 million
- Projects September enrollment of 40,593, an increase of 882 from September 30, 2020, but well below pre-pandemic enrollment projections
- Reduced 43.2 positions compared to the 2020-21 budget
- Provides for continued investment in Early Childhood Education by adding two schools in 2021-22 for a total of nine schools

Multi-year Budget Development Process for 2021-22 Budget

Phase 1: The School Board approved the budget calendar in June 2020, establishing a process for the 2021-22 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2020. The open positions were advertised across the District.

Phase 2: From October to December 2020, the District developed plans for use of Coronavirus Aid, Relief and Economic Security Act (CARES) funding from the federal government passed down through the State of Oregon and Washington County. Most of those funds were used to support portions of the SIA that were not funded, technology equipment and connectivity, safety planning and personal protective equipment for staff and schools. Use of federal funds and closure of most facilities enabled the District to build financial reserves heading into the 2021-22 budget year.

Phase 3: From January through March 2021, the District solicited feedback from staff and community members by creating a Budget Listening and Learning video and a feedback survey that was widely promoted to staff, parents, students and community members. The District received just under 2,000 survey responses. That feedback along with input from district leadership informed some modifications to the General Fund. In addition, the District also solicited and received feedback from stakeholders regarding the SIA, specifically around priorities, given the reduced amount of funding. The Staffing Allocation Methodology (SAM) committee also met to make modest adjustments to the model. The Superintendent's Cabinet reviewed and approved budget changes. Additionally, District leadership has begun meeting to discuss additional incoming federal stimulus funds. Those funds are appropriated in the 2021-22 budget; however, specific plans are still under review. All additions, reductions and modifications were or will be made based on alignment to the District's Strategic Plan, feedback from the Budget Listening and Learning survey and through our equity lens.



Phase 4: Beginning in April through May 2021, the final phase includes the delivery of the Superintendent's Budget Message and the 2021-22 proposed budget to the Budget Committee. The Budget Committee will review the proposed budget, receive community testimony and accept requests for additional information. The Budget Committee ensures that the budget is balanced and aligns with the District's Strategic Plan. Additional plans for use of federal (ESSER) and state funds will be provided as additional information becomes available. Finally, the Budget Committee will approve the budget and tax levies and send the approved budget to the School Board for adoption in June.

Student Success Act

A significant portion of the SSA is the SIA. The SIA is a new source of funding to address students' mental and behavioral health needs in addition to academic achievement, specifically among students of color, students experiencing disabilities, emerging bilinguals, students in poverty, students experiencing homelessness/living in foster care and other historically underserved students. The SIA also allows us to maintain and, in some cases, enhance existing programs in the areas of expanding instructional time, address student health and safety, reduce or maintain class size and caseloads, and provide a well-rounded education.

The SIA plan is based on significant community engagement and can be found on the District's website. The SIA plan generally targets class size based on poverty and lowers class sizes at grades K-2; class sizes will be larger in schools with low poverty and smaller in schools experiencing high poverty. Overall, class sizes will be about the same as budgeted for the current year.

Additionally, the SIA plan allows the district to maintain and expand supports for students' mental and behavioral health needs.

Staffing Allocation Methodology (SAM)

A new SAM was created by an interdisciplinary team from Teaching & Learning, Human Resources, Business Services and Information & Technology during the planning phase of the 2020-21 budget. The catalyst for the change was the SIA. It was approved by the Superintendent's Cabinet with modification due to cost considerations. The most significant outcome of the new model is a commitment to a more equitable and responsive allocation of resources to schools based on the number of students living in poverty. It is difficult to assess the effectiveness of the new methodology since we have spent most of the current school year in CDL. Time will be set aside in the fall of 2021 to review the new SAM implementation. It is important to note, while we do not have the resources to fully fund the new SAM as it was created, it will provide a roadmap for future investments.

Additional Federal Funds

Significant additional one-time federal funding is anticipated in the 2021-22 budget year: ESSER II at \$20.7 million and ESSER III at \$46.4 million. District leadership will use survey feedback in addition to information about services not funded in the SIA, the original SAM proposal, health and safety requirements and priorities in the District's Strategic Plan to determine the use of additional federal funds to meet student needs as we emerge from the pandemic. It is critically important to note that these funds are one-time and must be spent by September 2023. Funding for staffing to meet additional student needs will only be available for the next two years. After these funds are spent, the district will revert to significant reliance on the State School Fund, Local Option Levy, SIA and HSS for funding.

Conclusion

In closing, I want to thank the School Board, administrators, staff and community for their dedication and hard work in preparing the proposed 2021-22 budget. Many thanks to the Budget Committee for its thoughts and attention in reviewing the proposed budget and providing feedback as we navigate these uncertain times. This work, much like the new SAM and



new SIA, provides a framework for future investments as well as guidance on spending priorities for the one-time ESSER II and ESSER III federal funds. We will use the priorities outlined in the District's Strategic Plan, new SAM, community input around the SIA, and the District's equity lens to direct our decision-making.

We will continue to move forward and meet the challenges of educating our children in these unprecedented times. We will continue to advocate at the state level for not only our students but all Oregon students. We will continue to look for ways to innovate and improve. And we will continue to partner with our community to ensure that ALL students succeed.

Thank you for your consideration of the 2021-22 proposed budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Don Grotting', with a stylized flourish at the end.

Don Grotting
Superintendent

THE BUDGET AT A GLANCE

The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A balanced budget is when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Beaverton School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Debt Service, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

The District's budget message and adopted budget is based on a \$9.3 billion State School Funding level for the 2021-23 biennium. The 2021-22 adopted budget for the District is \$1,023,754,966 for all funds, an \$80.8 million increase from the 2020-21 adopted all funds budget. The main reasons for the change include a significant increase to the Grant Fund due to Elementary and Secondary School Emergency Relief (ESSER) funds and increased General Fund reserves as a result of steps the District took in the spring of 2020 when the COVID-19 pandemic began to limit spending and operating in a mostly remote environment for the 2020-21 school year. The District has increased the General Fund budget by \$44.1 million for the 2021-22 adopted budget, with increases of \$6.0 million from property taxes, \$1.1 million from the District's Local Option Levy, \$46.1 million from beginning fund balance and \$0.7 million in lease purchase receipts, and decreases of \$8.7 million in State School Fund, \$0.1 million in other local revenue, and \$0.8 million from Education Service District (ESD).

General Fund

As adopted, the General Fund budget for 2021-22 totals \$580,428,011. This is an increase of \$44.1 million from the 2020-21 adopted budget. This is largely due to increased reserves as a result of the COVID-19 pandemic, closing schools to in-person instruction in the spring of 2020, and operating mostly in a remote setting for the

2020-21 year. An analysis of major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart on the following page, the 2021-22 adopted budget allocates 55.0% to Instruction, 32.2% to Support Services, 0.3% to Debt Service, 0.6% to Transfers, and 11.9% to Contingency. There are small allocations to Facilities Acquisition and Construction and Enterprise and Community Services which are less than 0.1% of the total General Fund budget.

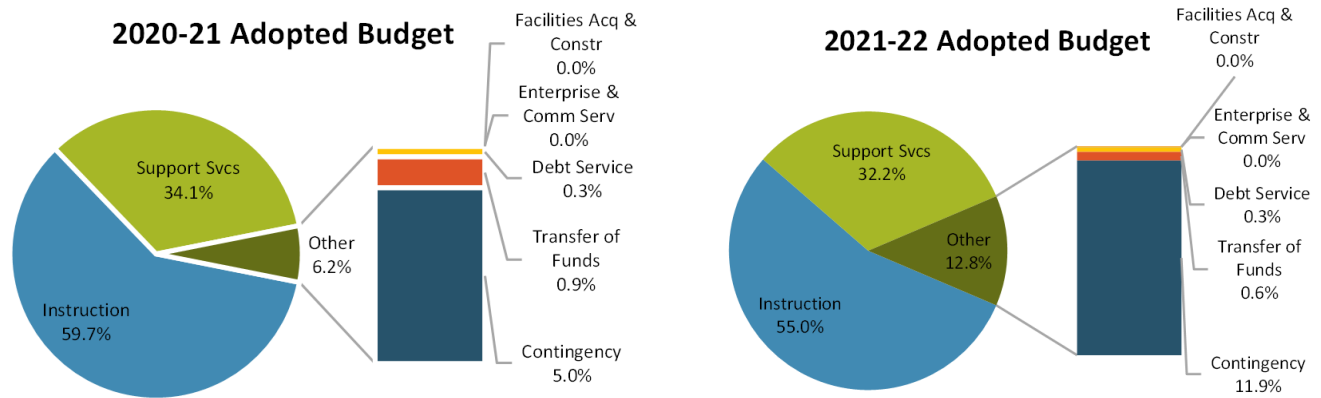


It is helpful to compare the 2021-22 and 2020-21 adopted budgets. The allocation to Instruction decreased from 59.7% to 55.0% of the total General Fund budget. Support Services decreased from 34.1% to 32.2%. These decreases are largely due to the contingency increase from 5.0% to 11.9%, as well as enrollment loss. The contingency increase is due to the changes in reserves noted earlier in this section. Transfers, Enterprise & Community Services, Facilities Acquisition & Construction and Debt Service saw no changes.

Revenue Outlook

The General Fund revenue budget includes \$438,304,003 from the State School Fund formula. The estimate is based on ODE's February 26, 2021 projection of \$9.1 billion, adjusted to an anticipated funding level of \$9.3 billion. Of this amount, \$15.8 million is reimbursement for Transportation programs.

General Fund Budget Comparison by Function



Source: Business Services

BUDGET CALENDAR

The following calendar represents the planned budget process for the 2021-22 budget development.

August 31, 2020 Monday	School Board Meeting - 6:30 pm <ul style="list-style-type: none"> Budget Committee openings Application process discussion 	<i>Virtual Meeting</i>
November 30, 2020 Monday	School Board Meeting - 6:30 pm <ul style="list-style-type: none"> Appoint Budget Committee members to fill vacancies 	<i>Virtual Meeting</i>
March 8, 2021 Monday	Budget 101 - 6:30 pm <ul style="list-style-type: none"> Provide up-to-date budget information prior to budget proposal Budget Committee to ask questions about process and significant factors influencing the budget 	<i>Virtual Meeting</i>
May 3, 2021 Monday	Budget Committee Meeting - 6:30 pm <ul style="list-style-type: none"> Superintendent proposes the budget and delivers the budget message Elect Budget Committee officers Public testimony 	<i>Virtual Meeting</i>
May 17, 2021 Monday	Budget Committee Meeting - 6:30 pm <ul style="list-style-type: none"> Budget Committee discussion Approval of budget and tax levies 	<i>Virtual Meeting</i>
June 21, 2021 Monday	School Board Meeting - 6:30 pm <ul style="list-style-type: none"> Budget public hearing Board makes appropriations Adopt budget and tax levies 	<i>Virtual Meeting</i>

BUDGET SUMMARY BY FUND – ALL FUNDS FIVE YEARS ADOPTED BUDGETS

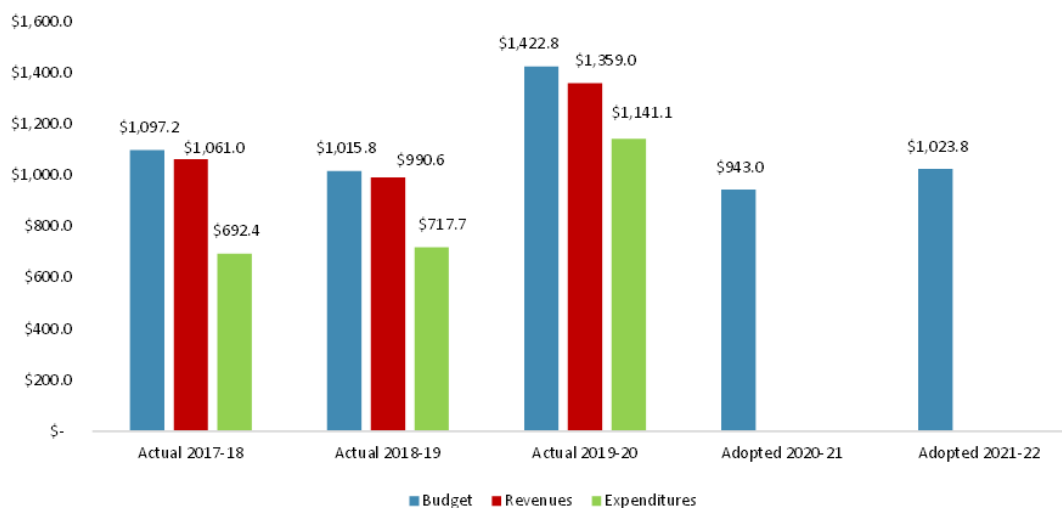
Total revenue and expenditures budget for all funds have increased by \$80.8 million from 2020-21 to 2021-22. This increase is primarily due to the inclusion of approximately \$67.0 million in the Grant Fund for ESSER funds. These federal funds were awarded in three grants, ESSER I, II and III. ESSER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

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

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

		Adopted Budget 2017-18	Adopted Budget 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22
100	General Fund	\$ 485,584,740	\$ 488,328,269	\$ 515,619,825	\$ 536,377,901	\$ 580,428,011
220	Student Body & Special Purpose Fund	10,700,000	10,700,000	10,700,000	16,305,000	14,450,000
230	Special Purpose Fund	12,009,089	12,160,000	9,160,000	3,000,000	-
240	Categorical Fund	10,725,000	6,525,000	4,025,000	4,125,000	8,301,161
250	Pension Fund	75,000	65,000	-	-	-
260	Scholarship Fund	400,000	400,000	450,000	490,000	515,000
270	Grant Fund	37,010,265	42,497,719	57,497,749	94,769,568	180,303,185
280	Long-Term Planning Fund	24,389,827	26,281,279	26,284,279	8,393,243	13,460,243
290	Nutrition Services Fund	19,642,301	19,477,834	18,766,435	19,812,622	17,451,159
300	Debt Service Fund	81,008,473	82,899,491	525,461,801	91,206,599	93,757,250
400	Capital Projects Fund	405,056,000	316,314,000	244,134,000	154,840,000	101,898,500
611	Insurance Reserve Fund	6,839,971	6,362,430	6,825,667	9,453,790	7,753,269
612	Workers Compensation Fund	3,736,532	3,786,436	3,828,815	4,239,092	5,437,188
		\$ 1,097,177,198	\$ 1,015,797,458	\$ 1,422,753,571	\$ 943,012,815	\$ 1,023,754,966

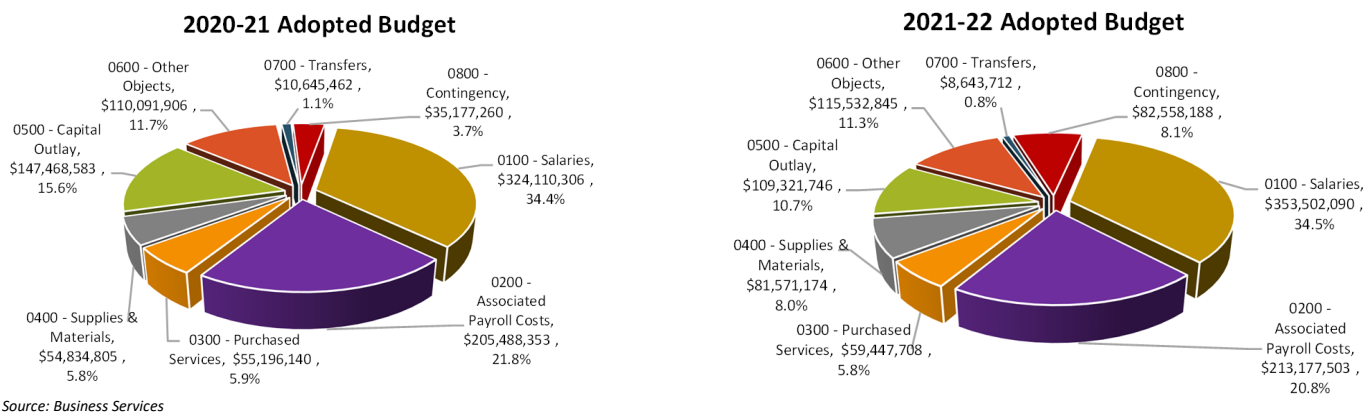
Summary of Revenues & Expenditures - All Funds
(in millions)



Source: Business Services

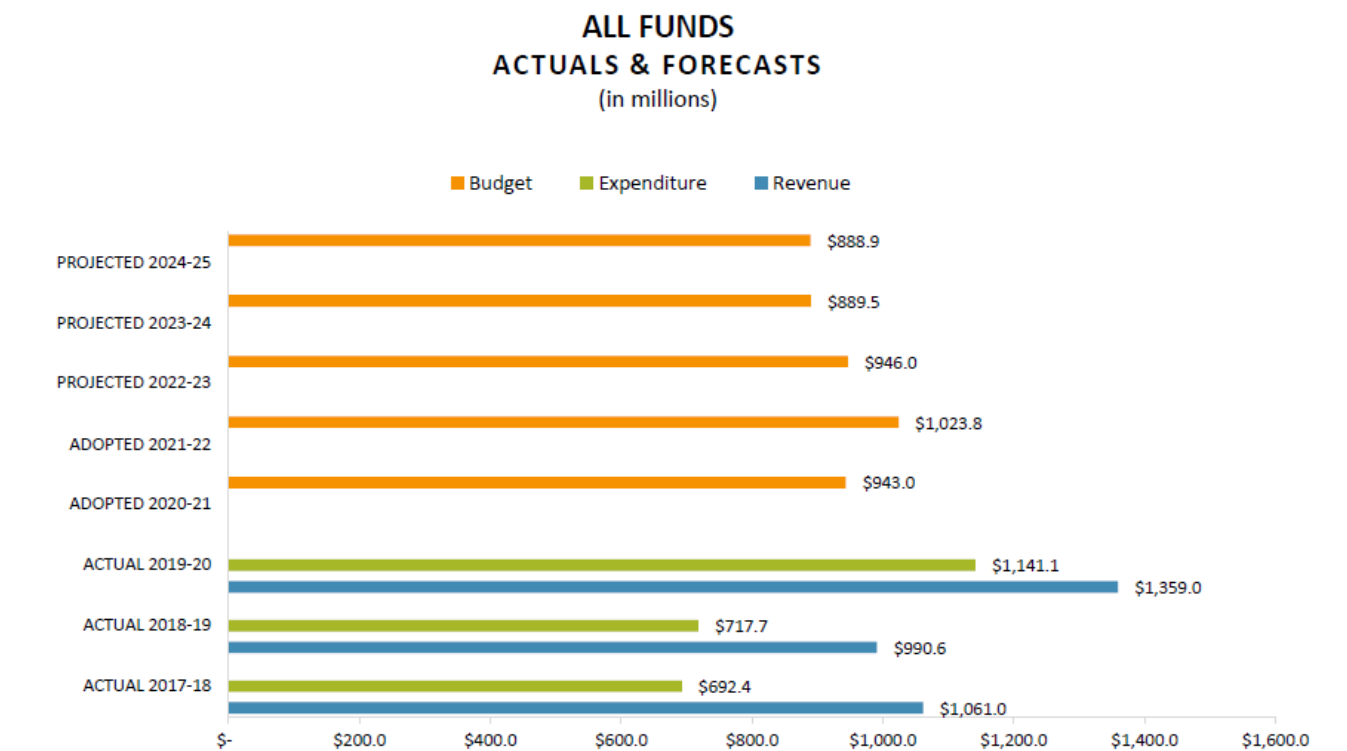
EXPENDITURES BY OBJECT – ALL FUNDS

The following charts show a comparison of the District’s all funds adopted 2020-21 and 2021-22 budgets. Major changes in the District’s budget are a decrease in 0500 Capital Outlay due to the spend down of the 2014 Capital Construction Bond and an increase in 0800 Contingency due to a \$42.5 million increase to the General Fund as a result of increased beginning fund balance.



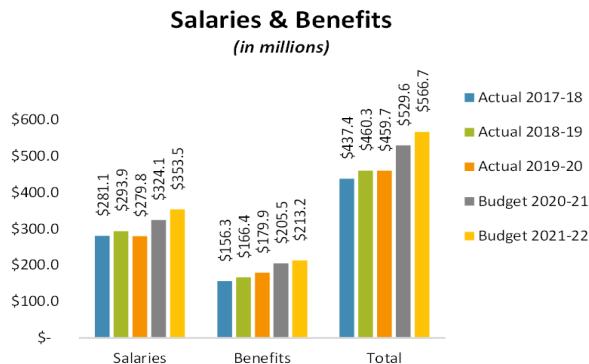
THREE YEAR FORECAST – ALL FUNDS

Although costs continue to increase, especially in the area of employee salaries and benefits, the forecast for all funds is decreasing through 2024-25 due to the spend down of the 8-year capital construction bond, fluctuations in debt service funds, forecasted declining enrollment, and the spend down of the one-time ESSER II, III and Summer Learning grants.

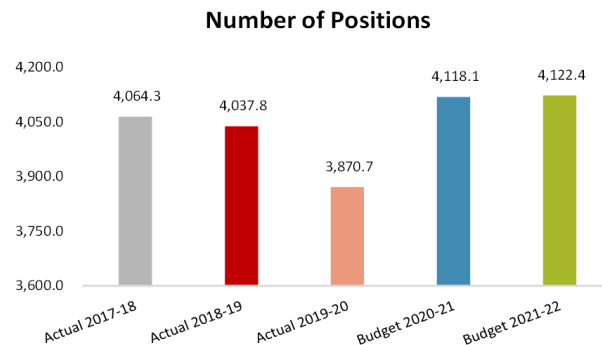


ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing an increase of 9.1% in salaries for the 2021-22 budget year, largely due to the addition of ESSER funds that were awarded to the District related to the COVID-19 pandemic and reopening schools. These awards (ESSER II and ESSER III) total approximately \$67.0 million and a large portion of these funds will be allocated as positions. Benefits have increased by 3.7% from the 2020-21 adopted budget mainly due to the increase in the salaries noted above, offset by a decrease in the District's PERS rate. While the PERS rates have decreased for the 2021-22 year, the District has created a PERS Reserve account that will set aside funds to address the anticipated rate increase for the 2023-25 biennium. This reserve is funded by a charge against all payroll costs of 2% and is held in the Long-Term Planning Fund. The PERS rate decrease for the 2021-23 biennium is greater than 2% and the District is realizing some savings due to the rate decline. Overall, this is an increase of 7.0% for the 2021-22 budget from the prior year in salary and benefits and an increase of 0.1% in positions.



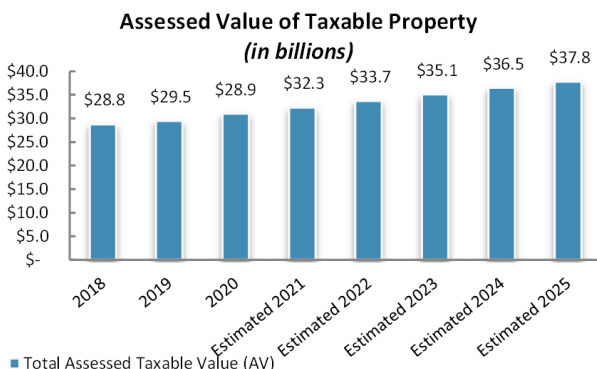
Source: Business Services



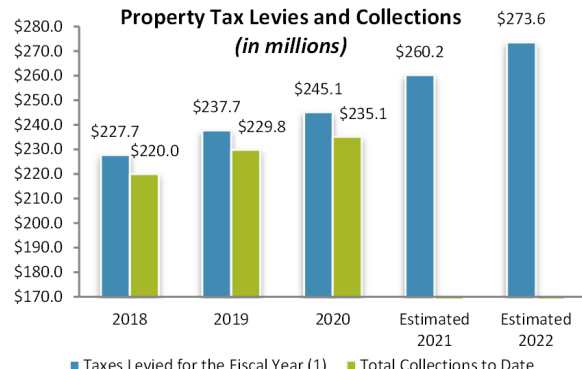
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

The permanent tax rate and local option tax collections are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Local option levies are limited to five years for operations and ten years for capital projects. Elections for local option levies must meet the double majority election test, except in the May and November general elections. Rates for debt services are set based on each year's requirements.

	2017-18	2018-19	2019-20	2020-21	Projected 2021-22
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.1097	2.0775	1.9645	2.0827	2.1382
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 261,070	\$ 270,208	\$ 279,432	\$ 287,220	\$ 296,508



Source: Washington County Department of Assessment Taxation and District Financial Records



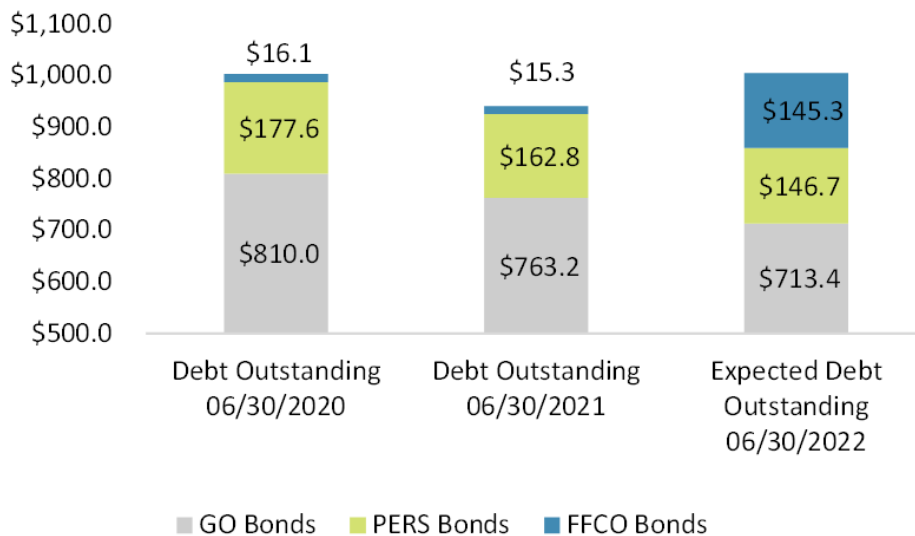
(1) Amounts are based upon the tax collection year July 1 to June 30.

DEBT SUMMARY

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the Debt Service Fund from transfers from General Fund and Capital Projects Fund.

Issue Date	Original Issue	Outstanding at June 30, 2020	Principal Additions	Principal Reductions	Outstanding at June 30, 2021	Interest Rates
General Obligation Bonds:						
August 25, 2011	\$ 42,175,000	\$ 11,295,000	\$ -	\$ 3,585,000	\$ 7,710,000	5.00%
December 11, 2012	126,325,000	23,590,000	-	11,015,000	12,575,000	1.75 - 4.00%
August 7, 2014	361,755,000	48,395,000	-	14,710,000	33,685,000	2.00 - 5.00%
May 11, 2017	38,990,000	35,090,000	-	2,775,000	32,315,000	1.49 - 3.23%
May 11, 2017	76,483,176	76,483,176	-	-	76,483,176	3.57 - 4.13%
May 11, 2017	32,980,000	32,980,000	-	-	32,980,000	5.00%
May 11, 2017	149,397,089	149,397,089	-	-	149,397,089	5.00%
June 30, 2020	432,745,000	432,745,000	-	14,695,000	418,050,000	0.35-2.09%
		809,975,265	-	46,780,000	763,195,265	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	117,180,000	-	11,195,000	105,985,000	4.30 - 4.76%
February 26, 2015	79,220,000	60,450,000	-	3,610,000	56,840,000	0.35 - 4.06%
		177,630,000	-	14,805,000	162,825,000	
Full Faith and Credit Obligation Bonds:						
April 27, 2016	16,260,000	16,050,000	-	745,000	15,305,000	2.00 - 4.00%
		16,050,000	-	745,000	15,305,000	
Total Bonds:		\$ 1,003,655,265	\$ -	\$ 62,330,000	\$ 941,325,265	

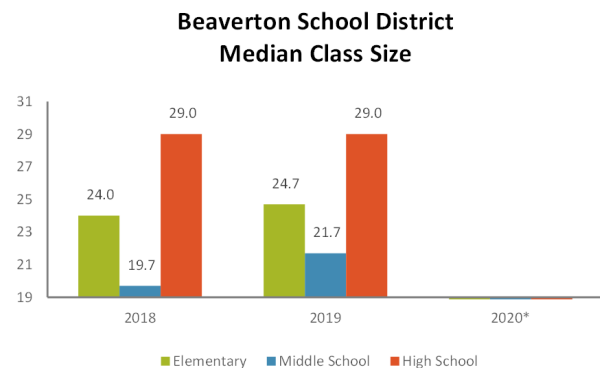
Change in Total Debt (in millions)



Source: Business Services

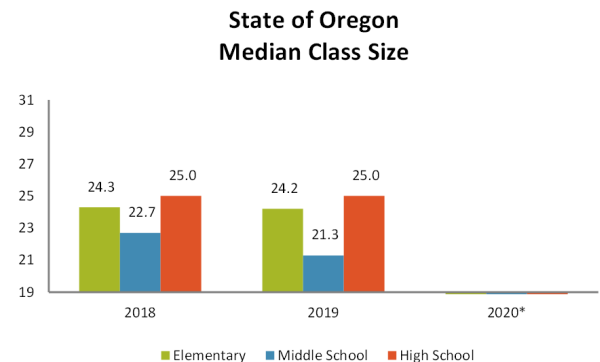
BENCHMARK DATA

A calculation of the median class size, as reported in the Class Size Report on the ODE website, includes only the individual classroom teachers for the core subject areas: English Language Arts, Mathematics, Science and Social Studies (elementary and high school only).



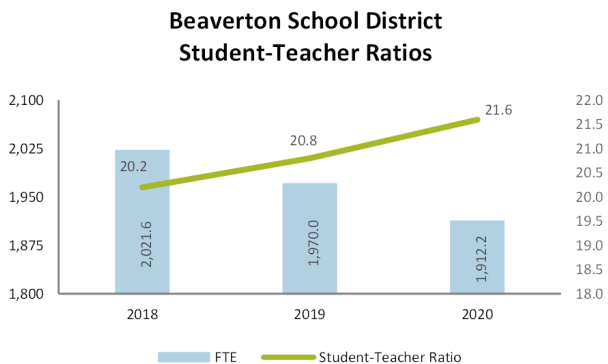
* Data was not collected in the 2019-20 year due to the COVID-19 pandemic. ODE will begin reporting again in the 2020-21 year.
Source: Oregon Department of Education

Compared to the State, the District has higher median class sizes at the high school level, however the elementary and middle school median class sizes are more similar to the State level.



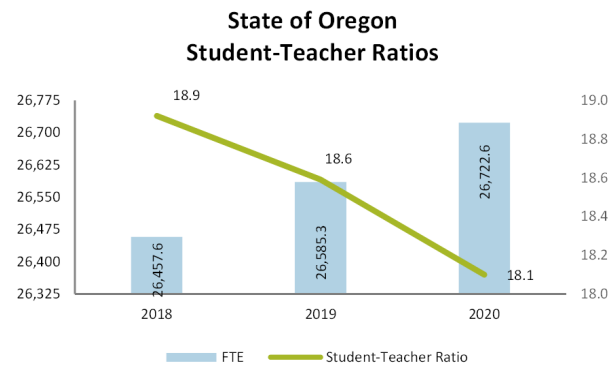
* Data was not collected in the 2019-20 year due to the COVID-19 pandemic. ODE will begin reporting again in the 2020-21 year.
Source: Oregon Department of Education

In addition to the individual classroom teachers, the average student-teacher ratio uses all non-Special Education teachers by Full Time Equivalent (FTE), including elementary (music, art and physical education) specialists.

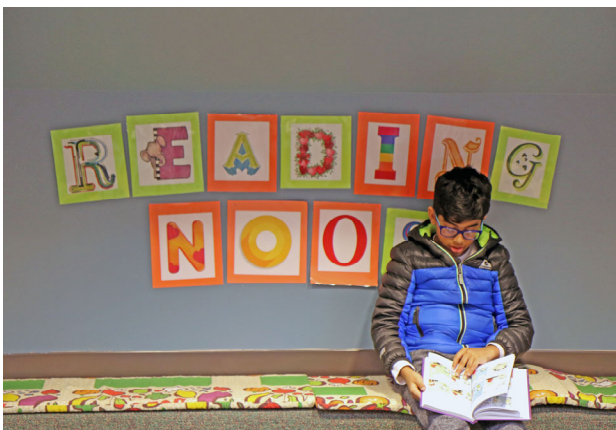


Source: Forecast 5 Analytics

The average student-teacher ratio for the District increased slightly in the last year while the State ratio decreased.



Source: Forecast 5 Analytics



The District participates in a group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students (10K). The following table compares the District's student-teacher ratio for 2020 to the other districts in the group.

District	FTE	Student-Teacher Ratio
Portland SD 1J	2,473.6	19.7
David Douglas SD 40	467.9	20.8
Tigard-Tualatin SD 23J	594.3	21.2
Reynolds SD 7	510.0	21.5
Beaverton SD 48J	1,912.2	21.6
Springfield SD 19	460.6	23.0
Medford SD 549C	624.2	23.2
Eugene SD 4J	741.2	23.3
Salem-Keizer SD 24J	1,782.1	23.5
North Clackamas SD 12	727.7	23.6
Bend-LaPine SD 1	781.6	23.7
Gresham-Barlow SD 10J	471.8	25.1
Hillsboro SD 1J	773.5	26.2

Source: Forecast 5 Analytics

The following table compares the per pupil expenditures of the District to the other 10K districts for 2020.

District	1000 - Instruction	2000 - Support Services	Total
Portland SD 1J	\$7,396	\$5,794	\$13,190
David Douglas SD 40	\$7,399	\$4,691	\$12,090
Reynolds SD 7	\$7,339	\$4,453	\$11,792
North Clackamas SD 12	\$7,185	\$4,581	\$11,766
Tigard-Tualatin SD 23J	\$7,405	\$4,030	\$11,435
Beaverton SD 48J	\$7,159	\$4,044	\$11,203
Salem-Keizer SD 24J	\$7,193	\$3,854	\$11,047
Hillsboro SD 1J	\$6,729	\$4,265	\$10,994
Medford SD 549C	\$6,541	\$4,221	\$10,762
Gresham-Barlow SD 10J	\$6,860	\$3,791	\$10,651
Eugene SD 4J	\$6,589	\$4,058	\$10,647
Springfield SD 19	\$6,113	\$4,091	\$10,204
Bend-LaPine SD1	\$6,116	\$3,852	\$9,968

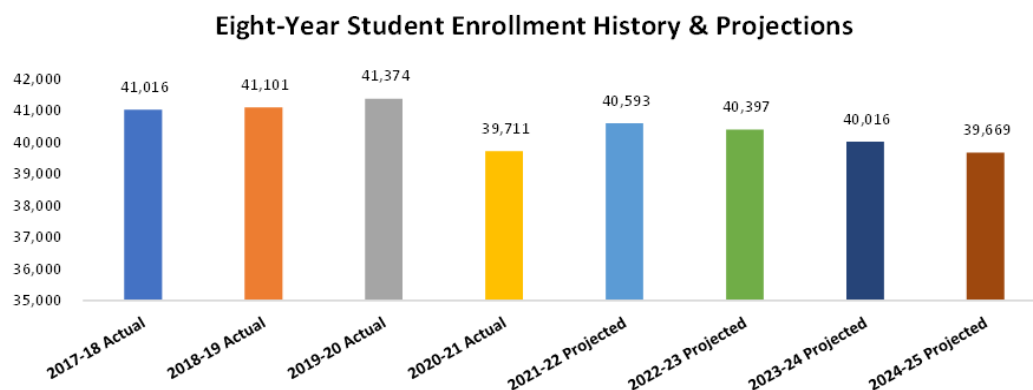
Source: Forecast 5 Analytics

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

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

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

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



Source: District Records

BUDGET COMMITTEE 2021-22

Zone	Board Member	Board Term Expires	Community Member	Committee Term Expires
1	Susan Greenberg	6/30/2021	Jason Hohnbaum	6/30/2023
2	Anne Bryan	6/30/2021	Farah Mahamoud	6/30/2023
3	Eric Simpson	6/30/2023	Bettina Jeszenszky	6/30/2021
4	Donna Tyner	6/30/2021	TBD	6/30/2022
5	LeeAnn Larsen	6/30/2021	Denise Petterborg	6/30/2021
6	Becky Tymchuk - Chair	6/30/2023	Heidi Edwards	6/30/2021
7	Tom Colett - Vice Chair	6/30/2023	Kristan Lee	6/30/2022

SUPERINTENDENT'S CABINET

Name	Position
Don Grotting	Superintendent
Ginny Hansmann	Deputy Superintendent for Teaching & Learning
Carl Mead	Deputy Superintendent for Operations & Support Services
Michael Schofield	Associate Superintendent for Business Services
Shellie Bailey-Shah	Public Communications Officer
Josh Gamez	Chief Facilities Officer
Susan Rodriguez	Chief Human Resource Officer
Steve Langford	Chief Information Officer
David Williams	Executive Administrator for Strategic Initiatives
Danielle Hudson	Executive Administrator for Student Services
Patrick McCreery	Administrator for Equity & Inclusion
Toshiko Maurizio	Administrator for Multilingual Programs
Camellia Osterink	District Legal Counsel