

Budget Committee Meeting

May 14, 2024

Welcome & Opening Remarks



Elect Budget Committee Chair and Vice Chair



Superintendent's Budget Message



Roles & Responsibilities



- Administration
 - Charged with presenting the proposed budget to the budget committee.

Using the District's Equity Lens, our budget supports students and they are at the center of decisions made using our available resources.
 - After the budget message, the administration serves in an advisory capacity

Roles & Responsibilities

- Budget Committee
 - Approves appropriations, tax rates and amounts
 - Appropriation approval is by Fund/Function only
 - Expenditures are accounted for at a very detailed level
 - Subject to public meeting laws, simple majority
 - May discuss, but not determine program ([see policy DBEA](#))

Roles & Responsibilities

- Budget Committee Options For Approval
 - Approve the budget as proposed
 - Increase the appropriation (we think we'll get more \$\$)
 - Decrease the appropriation (we think we'll get less \$\$)

Presentation Agenda

- Components of the Budget
 - Fund Sources and Uses
- General Fund
 - Where the money comes from
 - How we spend it
 - Our approach
- Significant Budget Assumptions/Modifications
- The Numbers
- Reserve Discussion
- Aligning for Student Success
- Budget Resource Information
- Key Takeaways
- Budget Document Overview
- Committee Questions/Comments
- Public Comment
- Next Steps
- Summary for May 28 Meeting
- Superintendent's Closing Remarks
- Adjourn

12 Funds

\$1.8B

All Funds Proposed

\$740.8M

General Fund Proposed

38,076

Current Enrollment

37,703

Projected Enrollment

\$489.1M

Current State School Fund

\$510.2M

Projected State School Fund

Components of the Budget

1XX – General Fund (core operations)

2XX – Special Revenue Funds (grants, nutrition services, SIA, HSS, etc.)

3XX – Debt Service Fund (general obligation bonds, pension bonds, other debt)

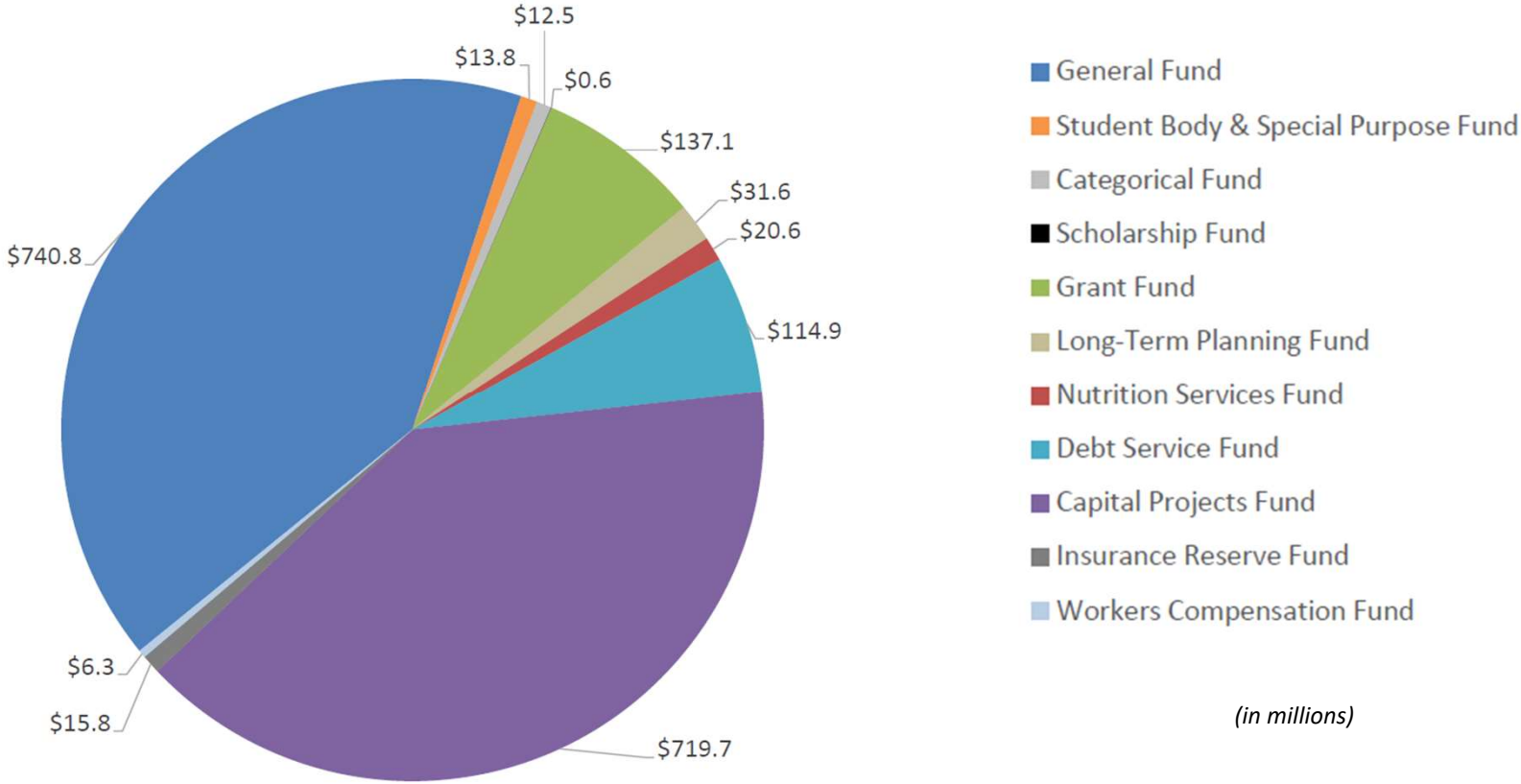
4XX – Capital Projects Fund (facility construction, acquisition, equipment)

5XX – Enterprise Funds (none for us)

6XX – Internal Reserve Funds (insurance reserve, worker's compensation)

7XX - Fiduciary Funds (none for us)

Components of the Budget - 2024-25 Proposed

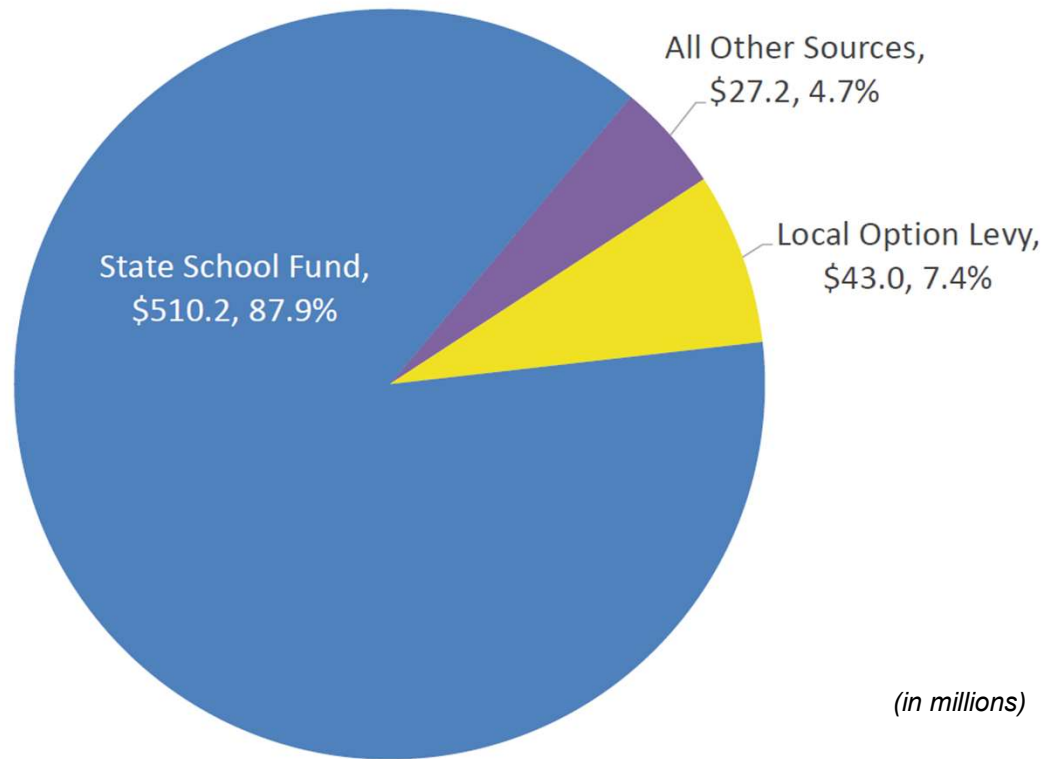


(in millions)

General Fund - Building the Budget (Revenue)

- State School Fund
 - Average number of students enrolled during the school year (higher of current or immediate prior year)
 - Additional “weights” for:
 - Students in ESL
 - Pregnant and Parenting Programs
 - Students on Individualized Education Plans (IEP)
 - District Poverty Data
 - Students in Foster Care
- Local Option Levy
 - Property Tax Based (\$1.25/\$1,000 of Assessed Value)
 - Property by property assessment varies
- Beginning Fund Balance
 - Estimated difference between resources and expenditures in the prior year

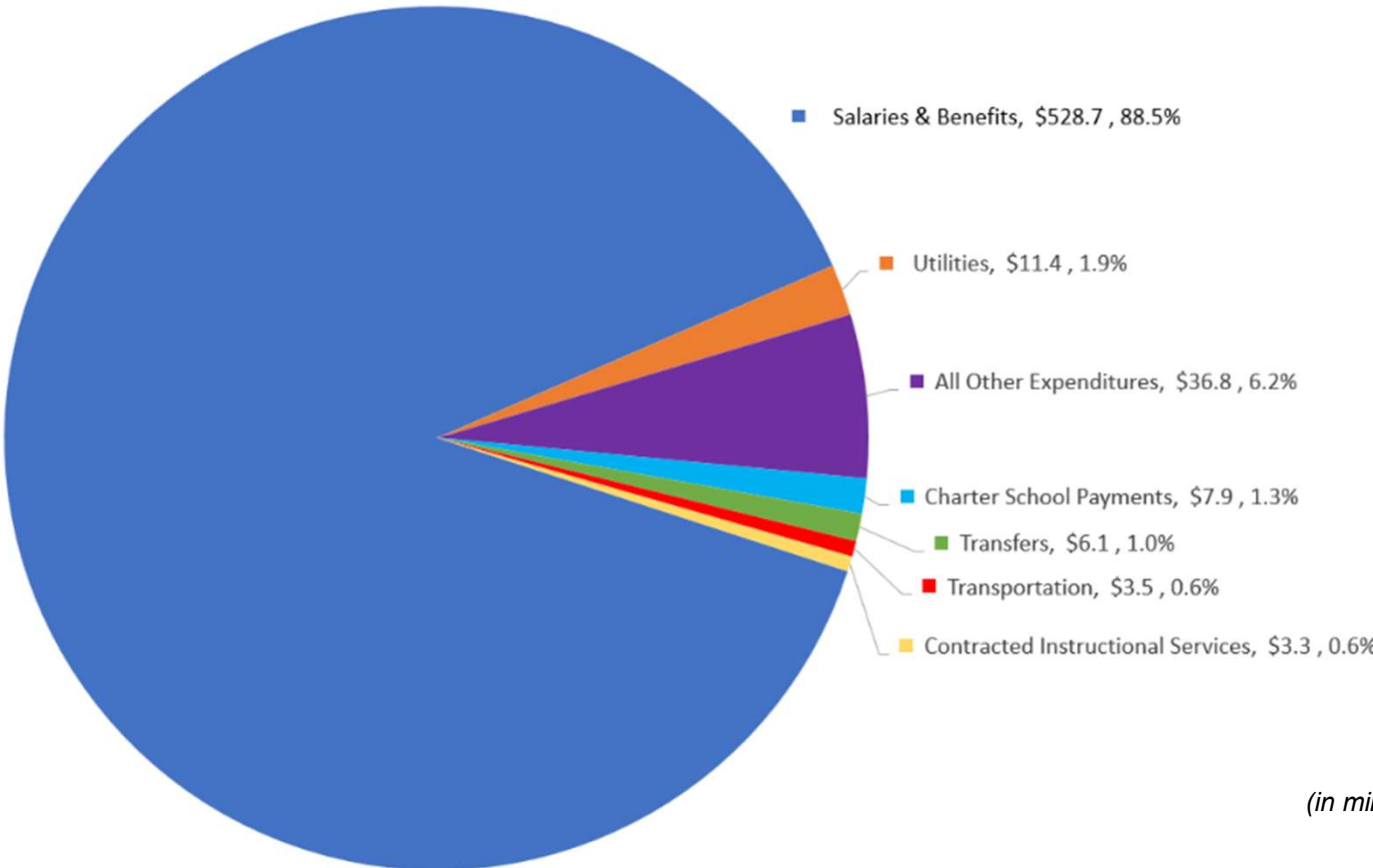
General Fund Revenue - 2024-25 Proposed



General Fund - Building the Budget (Expenditures)

- Bargaining Items - Licensed (full bargain) Classified (economics)
 - Step
 - Cost of Living Adjustment (COLA)
 - Professional Development
 - Working Conditions (preparation time, etc)
 - Benefits (health and other)
 - Leaves (sick, personal, other)
- Schools
 - Staffing (allocation based on number of students & demographics)
 - Discretionary (allocation based on number of students & demographics)
 - Uses Staffing Allocation Methodology (SAM)
- Central Department Budgets
 - Support based, very defined

General Fund Expenditures - 2024-25 Proposed



Significant Budget Assumptions

- Budget is based on \$10.2 billion State School Fund (SSF)
- Planned \$17M deficit spending, uses reserves
- Local option levy funds 301.2 teachers (\$44M)
- Includes summer school funding from ESSER and new State grant

Significant Budget Modifications

Strategic Plan Goals / Foundational Building Blocks:

- *Foundations of Success*
- *Progress on Standards*
- *Safe & Thriving*
- *Engaging & Effective Teaching & Learning Systems*
- *Facilities & Programs for World-Class Learning*

Investment: \$2.3 million

- Additional Pre-K program at one school (total 14 programs)
- Expansion of dual language programs at three school (total 12 schools)
- Allocates resources to support multi-tiered systems of support (MTSS) materials
- Includes additional investment of Maintenance and Custodial supplies/materials

Significant Budget Modifications

Strategic Plan Goals / Foundational Building Blocks:

- *Foundations of Success*
- *Progress on Standards*
- *Safe & Thriving*
- *Engaging & Effective Teaching & Learning Systems*
- *Effective Systems & Structures for Student Success*

Investment: \$9.8 million

- Includes 73.6 FTE previously funded by ESSER
 - 30.2 licensed school-based positions (teachers, academic coaches, school support specialists)
 - 25.4 social workers
 - 9.6 bilingual resource facilitators
 - 8.4 Teaching & Learning positions

Significant Budget Modifications

Strategic Plan Goals / Foundational Building Blocks:

- *Foundations of Success*
- *Safe & Thriving*
- *Engaging & Effective Teaching & Learning Systems*
- *Authentic Engagement with Students, Families & Community*

Investment: \$7.7 million

- Maintains 104.9 FTE added during the 2023-24 school year
 - 42.9 kindergarten paraeducators
 - 4.0 Newcomer supports
 - 58.0 Special Education supports

Significant Budget Modifications

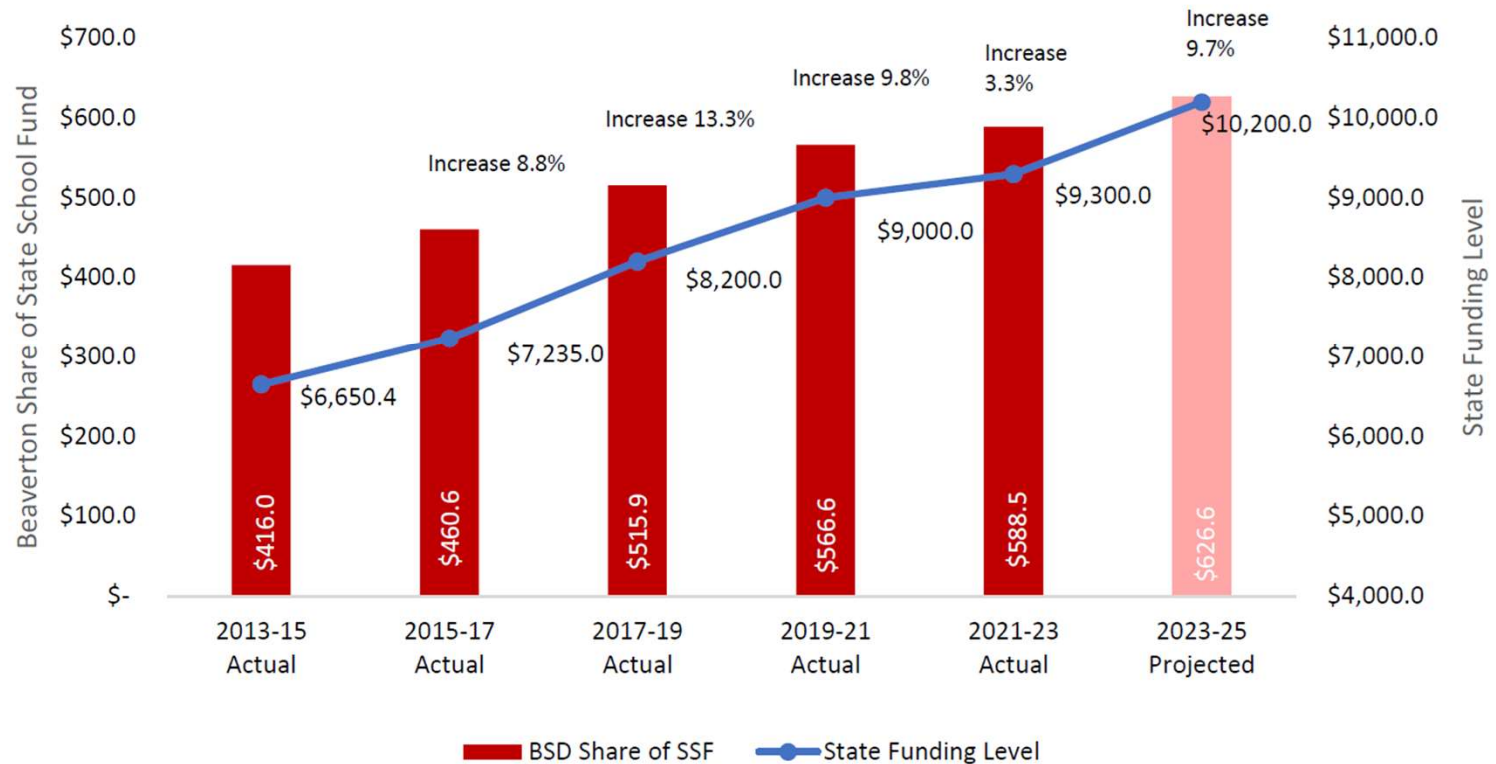
Strategic Plan Goals / Foundational Building Blocks:

- *Safe & Thriving*
- *Progress on Standards*
- *Engaging & Effective Teaching & Learning Systems*
- *Facilities & Programs for World-Class Learnings*

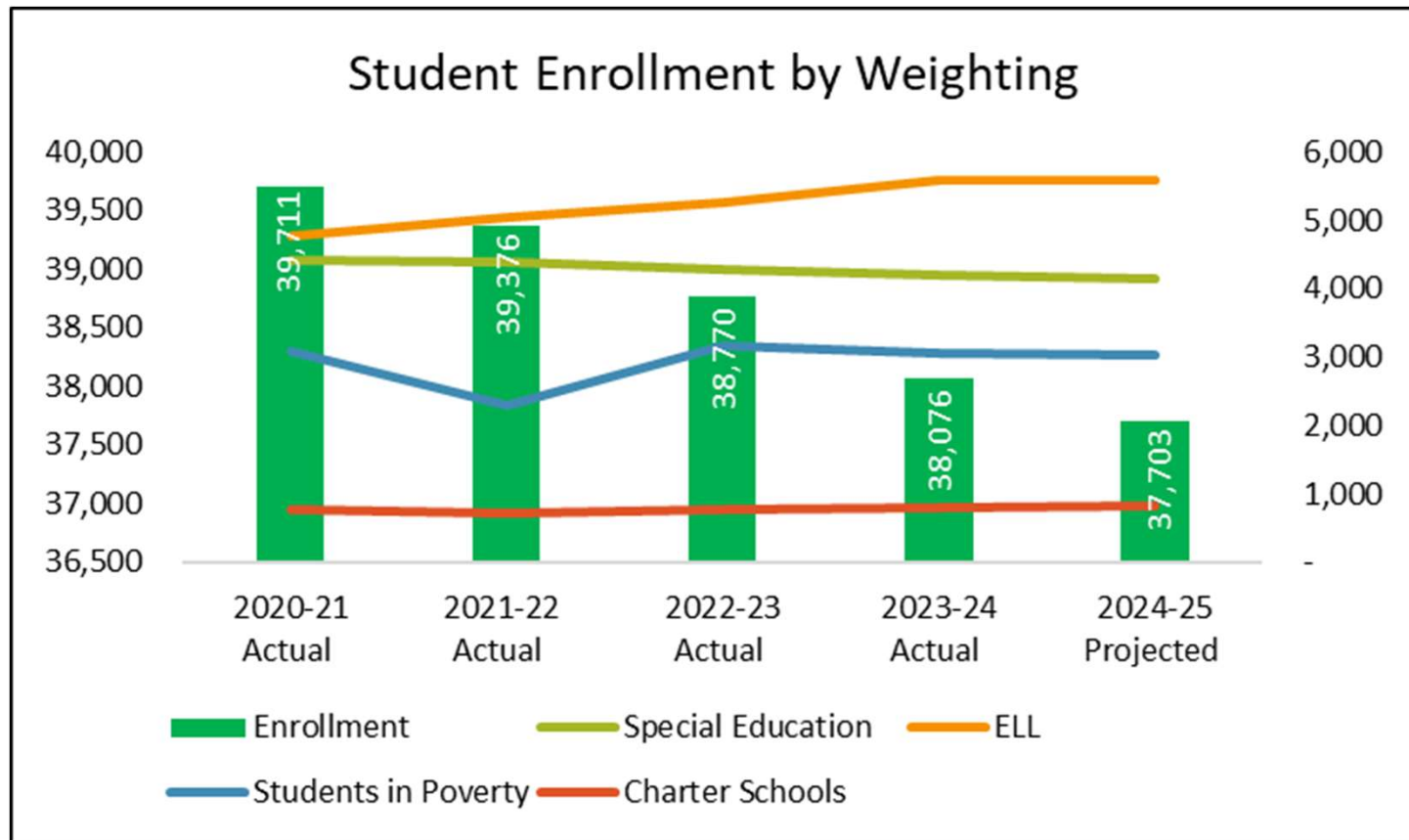
Investment: \$7.6 million

- Invests in 91.6 FTE added during the 2024-25 budget process
 - 31.8 FTE SAM adjustments in SPED & ELD (teachers, paraeducators)
 - 39.4 SPED classified (additional adult assistance paraeducators / classroom nurses)
 - 13.4 Bus Drivers
 - 8.0 Campus Supervisors (net 2.4 FTE)

State School Fund History & Projections



The Numbers



The Numbers

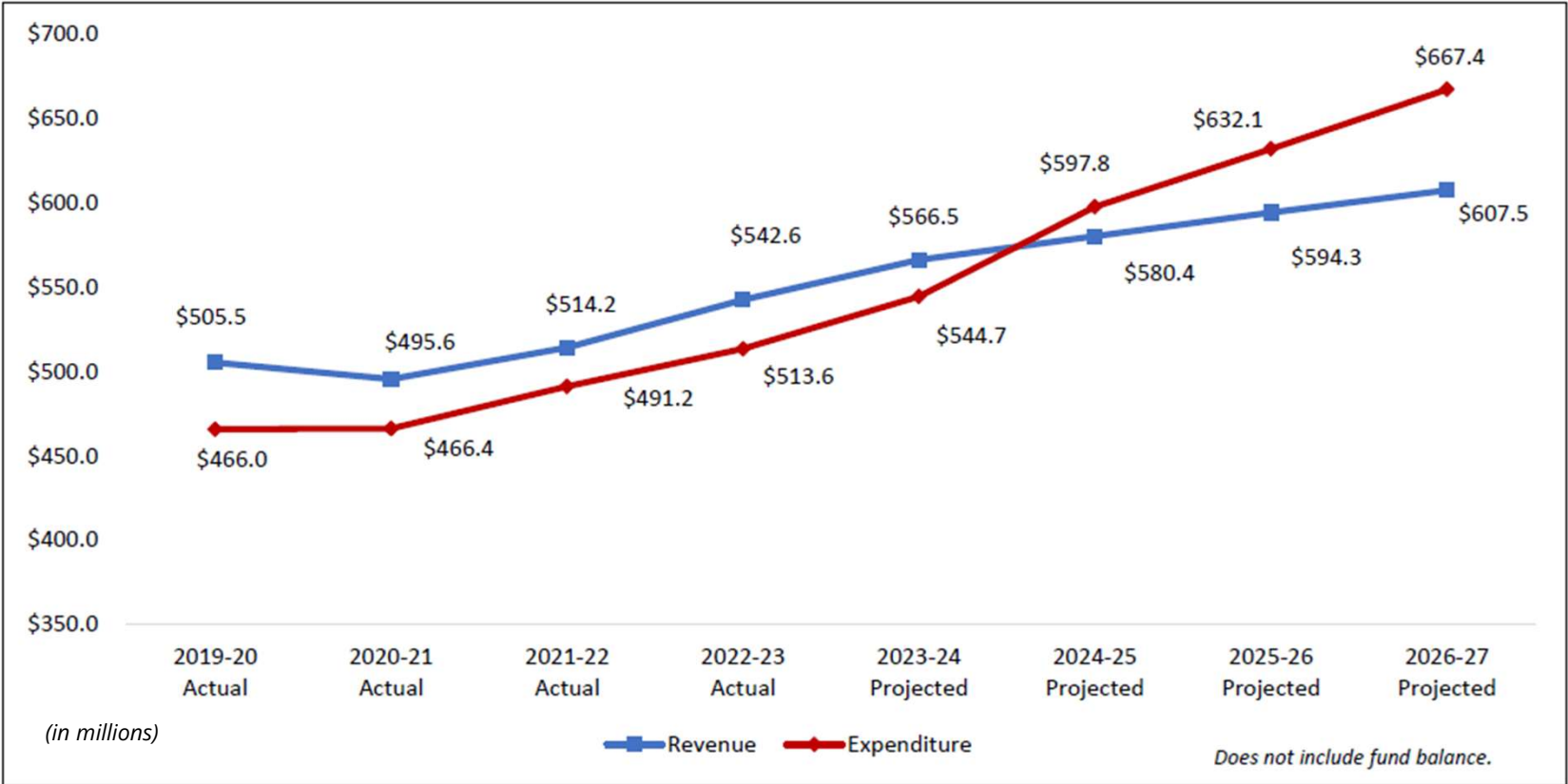
Assumptions:

- Based on \$10.2B SSF for 2023-25, 9% increase in 2025-27.
- Uses most recent SSF estimates for 2023-24 and 2024-25.
- Includes most recent enrollment projections. 2025-26 is reduced for extended ADMW. Flat in 2026-27.
- Does not include SIA, HSS or ESSER funds.
- Based on best information available at this time.

As of April 30, 2024

Resources	2022-23 Actual	2023-24 Adopted	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$ 109,645,221	\$ 124,000,000	\$ 138,652,119	\$ 160,400,000	\$ 143,074,257	\$ 105,260,079
State Controlled	477,113,857	480,912,345	497,279,511	511,182,005	525,029,305	537,072,564
Locally Controlled	65,518,474	61,409,057	69,214,817	69,242,838	69,259,910	70,362,389
Total	\$ 652,277,552	\$ 666,321,402	\$ 705,146,447	\$ 740,824,843	\$ 737,363,472	\$ 712,695,032
Expenditures	2022-23 Actual	2023-24 Adopted	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Salaries	\$ 289,468,762	\$ 304,154,798	\$ 303,013,573	\$ 330,002,328	\$ 348,964,941	\$ 369,031,810
Benefits	169,554,435	181,005,379	180,501,161	198,724,368	209,937,632	220,614,357
All Other	54,602,235	65,164,032	61,231,713	69,023,890	73,200,820	77,712,486
Contingency/Reserve	-	115,997,193	-	-	-	-
Total	\$ 513,625,432	\$ 666,321,402	\$ 544,746,447	\$ 597,750,586	\$ 632,103,393	\$ 667,358,653
Surplus/(Deficit)	29,006,899	-	21,747,881	(17,325,743)	(37,814,178)	(59,923,700)
Ending Fund Balance	\$ 138,652,120	\$ 115,997,193	\$ 160,400,000	\$ 143,074,257	\$ 105,260,079	\$ 45,336,379
Long-Term Planning Reserve	17,163,350	22,522,561	31,600,000	37,600,000	43,600,000	49,600,000
Total Reserves	\$ 155,815,470	\$ 138,519,754	\$ 192,000,000	\$ 180,674,257	\$ 148,860,079	\$ 94,936,379

General Fund Revenue & Expenditure



Reserves Discussion

- 2022-23 ending fund balance was higher than expected
 - Slightly lower spending and increased revenue (mostly SSF and interest earnings)
- 2023-24 State School Fund
 - Our budget was adopted at \$10.1B but is actually \$10.2B
 - Lower student counts Statewide = more \$ per student
 - From original ODE estimate in February 2023 to most recent estimate in April 2024, nearly 7,500 student weights have left the system (12,000 over two years)
- 2023-24 lower spending
 - Lower enrollment = unfilled positions (holdback)
 - Staffing/sub shortage improving

Aligning for Student Success - SIA

BSD Integrated Guidance Website: <https://www.beaverton.k12.or.us/departments/teaching-learning/integrated-guidance>

Student Investment Account (SIA) 2024-25 Projected Award: \$38M

SIA Goal 1: Increasing academic achievement, including reducing academic disparities for focal populations (*Foundations of Success/Progress on Standards*)

SIA Goal 2: Addressing students' health and safety needs. (*Safe & Thriving*)

SIA Goal		FTE
1	Equity Based Classroom Teachers	87.6
1	Student Success Coaches/School Support Specialists	44.0
1	Academic Coaches	30.5
1	Kindergarten Paraeducators	42.4
1	ELD Teachers & Support	9.3
2	Social Workers	14.6
2	Nurses	21.5
2	Special Education Teachers, Speech Language Pathologists & Psychologists	20.0
2	Multi-Tiered System of Supports TOSA	0.3
2	Substance Use Specialists	2.0
2	Equity & Inclusion Administrator	1.0
2	HR Equity Talent Acquisition Administrator	1.0
	Total	274.2

Aligning for Student Success - HSS

BSD Integrated Guidance Website: <https://www.beaverton.k12.or.us/departments/teaching-learning/integrated-guidance>

High School Success (HSS) 2024-25 Projected Award: \$12.0M

HSS Goals:

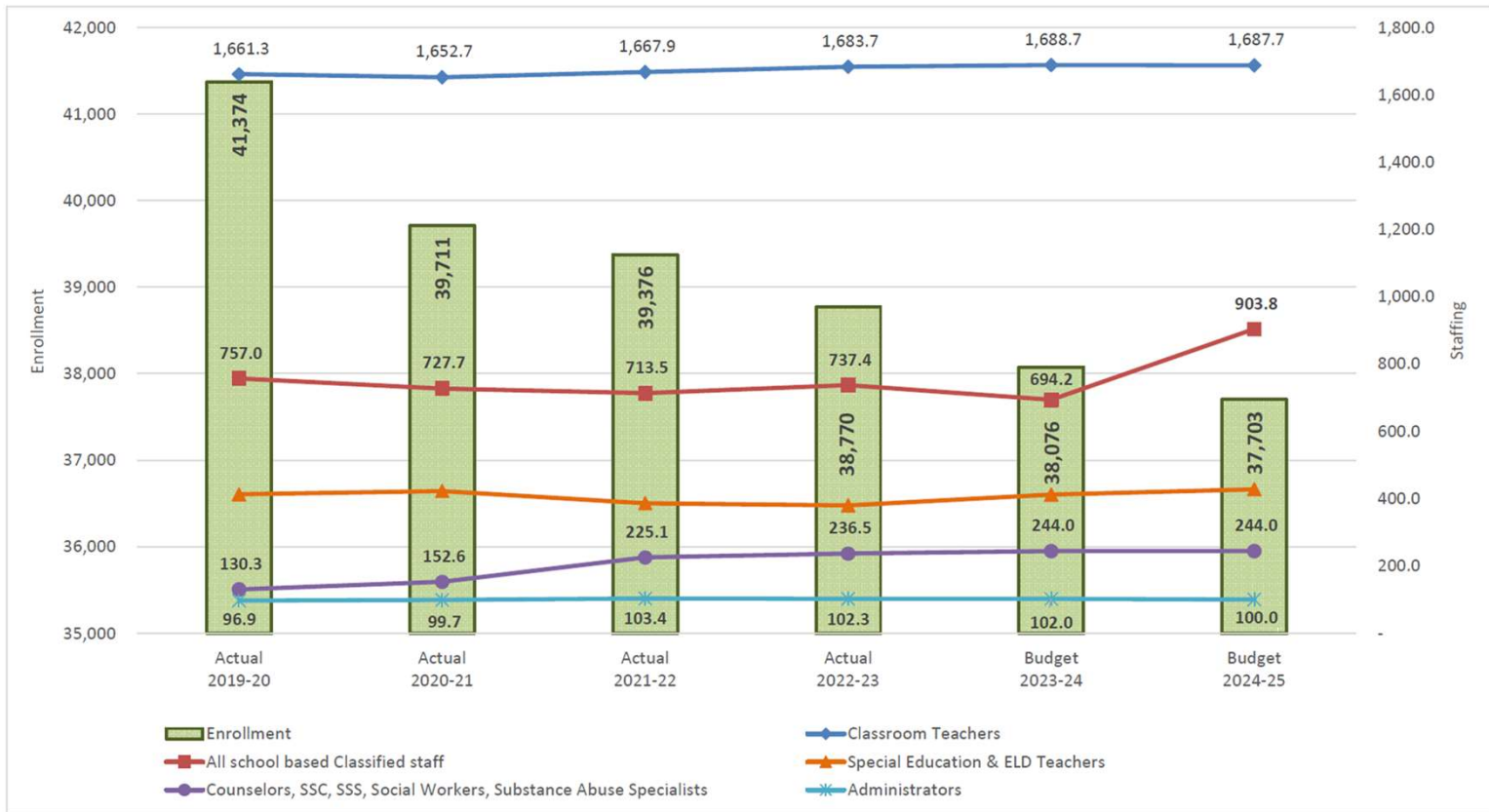
- Improve student progress toward graduation, beginning in grade 9
- Increase high school graduation rates
- Increase equitable access to advanced coursework
- Improve high school graduates' readiness for college and career (*College & Career Ready*)

	FTE
Graduation Mentors/College & Career Counselors	24.0
9th Grade Success Leads	5.9
Social Workers	4.5
Career Technical Education Support	11.5
FLEX Credit/Credit Recovery	13.0
ELD Support	3.3
School Support Specialists/Substance Use Specialists	16.5
Total	78.7

Budget Resource Information

- [District Strategic Plan](#)
- [District Equity Lens](#)
- [Aligning for Student Success: Integrated Guidance Process](#)
- [Budget Listening & Learning Video](#)
 - [Budget Listening & Learning Survey Feedback](#)

Key Takeaways - School Based Staffing



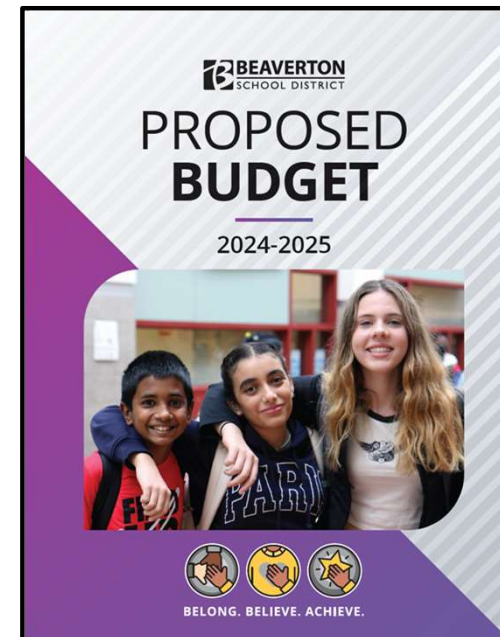
Key Takeaways

- Staff Impacts
 - Class sizes budget at same ratios as 2023-24
 - Individual school staffing affected by enrollment changes
 - Investment in Special Education and English Language Development
- Overall budget
 - Budget anticipates deficit spending growing quickly in future years
 - Healthy reserves
 - Based on birth rates, lower enrollment will continue
 - ESSER ends September 30, 2024
 - State School Fund not keeping up - we need the legislature to fund our core operations

Budget Document Overview

Four Main Sections

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



Executive Summary

- Lifiable stand-alone document presenting high-level financial and organizational data
 - Superintendent's Budget Message - Page 3
 - Summary by Fund - Page 9
 - Benchmark Data - Page 13
 - Enrollment History & Projections - Page 14

Organizational Section

- District structure, School Board, administrative staff
 - Department pages - page 24
 - Budget process and financial reporting description - page 41
 - Strategic investment summary - page 48

Department Pages - Page 23

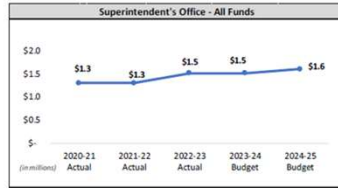
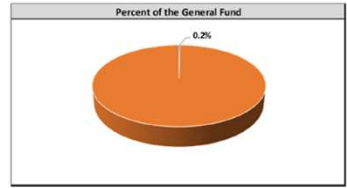
Superintendent's Office

Administrator: Dr. Gustavo Balderas

Staffing Information:	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual*	2024-25 Budget
Administration	3.00	2.00	1.94	2.00	2.00
Classified Managers	1.00	1.00	2.00	2.00	2.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	1.70	1.77	0.75	0.69	1.00

Financial Data:	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget*	2024-25 Budget
Salaries & Benefits	\$ 1,134,806	\$ 1,193,483	\$ 1,433,913	\$ 1,363,063	\$ 1,468,287
Purchased Services	118,088	51,921	27,709	71,619	69,001
Supplies and Materials	13,664	21,680	14,829	35,361	21,950
Capital Outlay	-	-	-	-	-
Other Objects	30,505	30,088	31,601	40,891	34,100
Total	\$ 1,297,063	\$ 1,297,172	\$ 1,508,052	\$ 1,510,933	\$ 1,593,338

*Staffing information is actuals as of 3/31/24 and Financial Data is working budget as of 3/31/24.



Summary of Major Department Responsibilities

The Superintendent, Dr. Gustavo Balderas, is the chief executive officer of the District and the leader of its strategic plan. The Superintendent provides executive leadership and administrative direction for the District, including all BSD schools and central services, and is responsible for proposing and implementing long-range plans. Under the guidance of the School Board, policies

and state law, the Superintendent carries out the District vision and mission by providing leadership and direction to the District's schools, personnel, departments, programs, activities and operations. The Superintendent's Office includes the Chief of Staff and District Legal Counsel.

Financial Section

- Summary and detail level financial information for all funds
 - Fund overviews - pages 73, 85, 91, 99, 105, 111, 123, 129, 135, 141, 151, 157
 - Variance analysis - page 62
 - Debt service information - page 133
 - Capital projects information - page 139

Informational Section

- Ratio teacher staffing by school - page 164
- Personnel resource allocations - page 165
- Detailed enrollment history and projections - page 180
- Staffing Allocation Methodology (SAM) - page 182
- School summary pages - page 207
- Glossary and Acronyms - page 271

Committee Questions & Comments?



Review Written Public Comment

1. I am writing to say that I did in fact send the Next Up Oregon action email regarding the vote to allocate \$750,000 to Youth Service Officers-formerly school resource officers (SROs) in our schools. I am strongly against police in our schools. I have one child in a BSD elementary school and two more who will be there soon. Statistics show that having police in schools do not protect all students and that they are actually harmful for our most marginalized students. If we really want to show our students that we care about their wellbeing, we would spend that money on mental health support & services, not police. Please do not allocate nearly one million dollars towards something that will harm kids.
2. I would love any remaining ESSER funds to be used for clean air in our kids schools. I understand HVAC upgrades have been made with some of the funding previously, but I want our kids and educators to be breathing the cleanest air possible in school, and I want to ensure the indoor air quality is being monitored regularly & sufficiently. High CO2 levels in our schools not only makes for sleepy students but it allows for easier transmission of allergens and airborne viruses. If we ensure the ventilation and filtration systems are well above minimum EPA and ASRAE standards, it will help improve learning (and test scores) as well as improve the health of our students and educators (and thus, attendance rates).

Review Written Public Comment

3. I am a resource teacher and have worked for BSD for the last 23 years. I'm concerned with the staffing allocation model (SAM) used for secondary resource staffing. Although it says on page 199 of the proposed budget that the staffing ratio is 32:1, it doesn't sound as if the definition of "caseload" counts students who are in the process of being evaluated. Much of the work done during the eligibility process (completing initial referral paperwork, completing the academic evaluation, typing the meeting minutes, and then processing all paperwork if and when a student is eligible for special ed services) is done by resource staff. All of that is case management work not included in that 32:1 ratio. BSD cut paperwork support (classified records secretaries who used to work at the building level) many years ago and since then resource teachers have taken on that clerical work in addition to teaching, grading, writing IEPs, and evaluating students. Some middle schools are losing half-time resource positions this year, which will have a negative impact on both the class size for learning strategies classes and paperwork load on case managers. The addition of an IA position, while helpful, doesn't decrease this paperwork load because IAs can't do the academic testing, write reports, or do IEP progress notes. I am very concerned about next year. Please consider allocating funding to staff resource positions in a way that acknowledges students in the evaluation process as part of case management workload (because they require meetings, evaluations, and paperwork time) and not base staffing only on students who are eligible at the time of census. There is a teacher shortage in the area of special education. Budget decisions should support and protect those positions, so we can be at our most effective in serving students. Thank you.

4. The school-to-prison pipeline is defined by the ACLU as "A disturbing national trend wherein youth are funneled out of public schools and into the juvenile and criminal legal systems...Many under-resourced schools become pipeline gateways by placing increased reliance on police rather than teachers and administrators to maintain discipline" Given this, why is more money being allocated towards the district's SRO program? What, if any, commitment does the BSD have in preventing and alleviating this national issue starting with our schools?

Live Public Comment



Next Steps

Administration

- Continue with staff bargaining
- Prepare legislative agenda for the upcoming session

Budget Committee

- Receive and review public input
- What questions must be answered?

Next Meeting is May 28, 2024

Summary for May 28 Meeting



Superintendent's Closing Comments and Adjournment

Budget documents are available at
<https://www.beaverton.k12.or.us/about-us/annual-budget>

