

Budget Committee Meeting

May 13, 2025

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
- Federal & State Updates
- Aligning for Student Success – Integrated Guidance
- Budget Resource Information
- Key Takeaways
- Budget Document Overview
- Committee Questions/Comments
- Public Comment
- Next Steps
- Summary for Next Meeting
- Superintendent’s Closing Remarks
- Adjourn

11 Funds

\$1.7B

All Funds Proposed

\$786.9M

General Fund Proposed

37,970

Current Enrollment

37,394

Projected Enrollment

\$512.3M

Current State School Fund

\$550.0M

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)

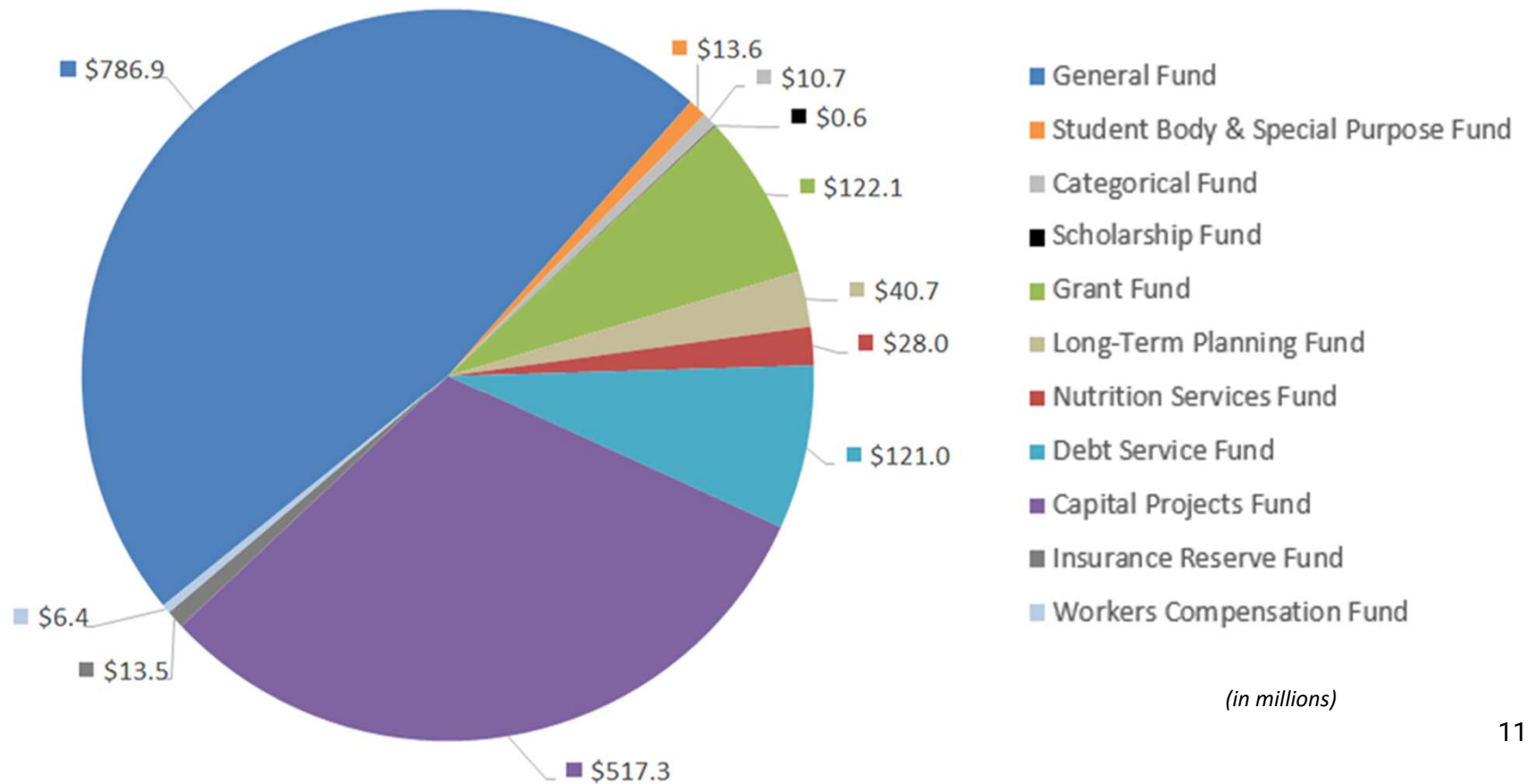
4XX – Capital Projects Fund (facility construction, acquisition, equipment)

5XX – Enterprise Funds (none for us)

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

7XX - Fiduciary Funds (none for us)

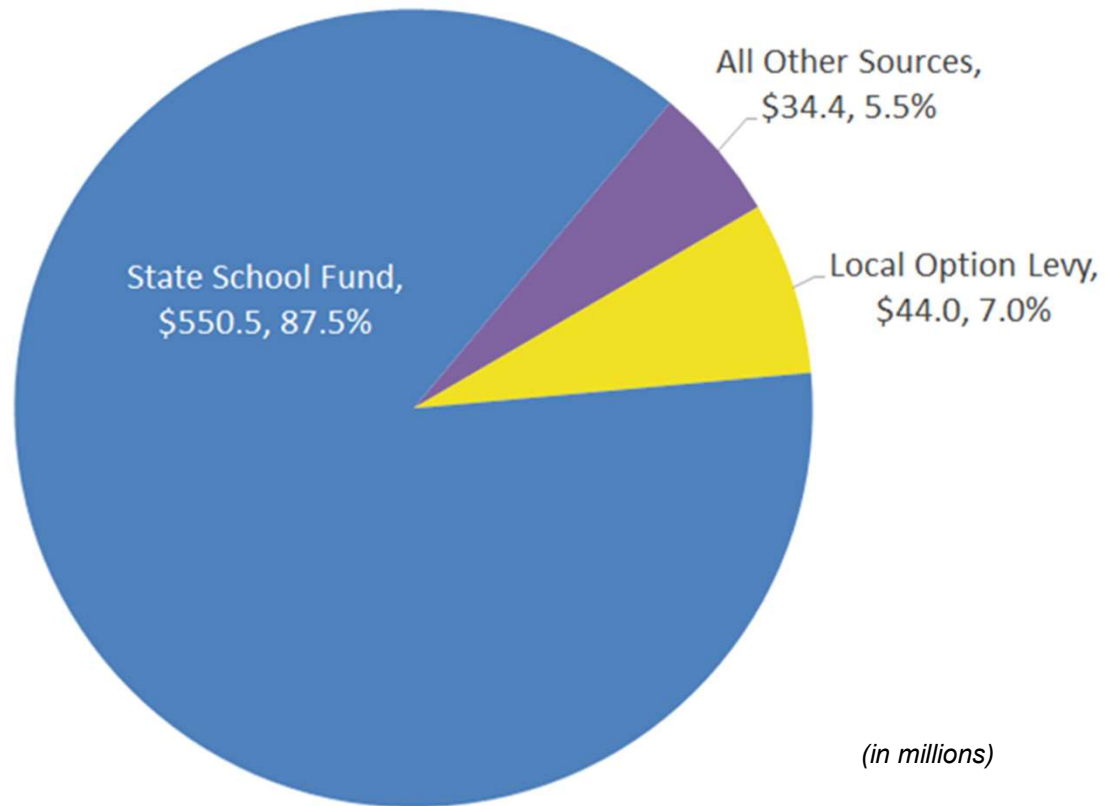
Components of the Budget - 2025-26 Proposed



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

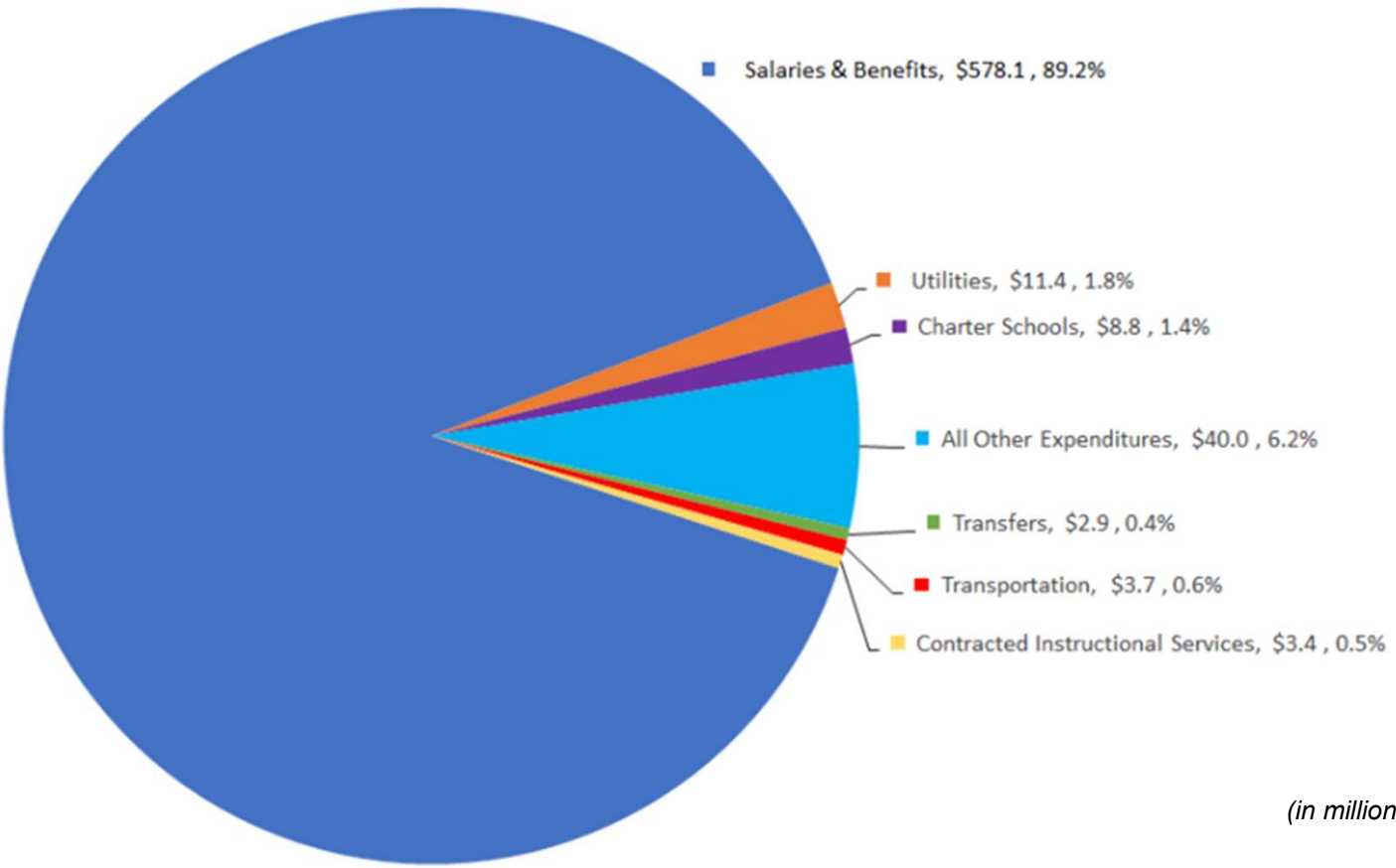
General Fund Revenue - 2025-26 Proposed



General Fund - Building the Budget (Expenditures)

- Bargaining Items - Licensed (known) Classified (still bargaining)
 - 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 - 2025-26 Proposed



Significant Budget Assumptions

- Budget is based on \$11.36 billion State School Fund (SSF)
- Anticipates an additional \$200 million statewide for k-12 special education
- Planned \$19M deficit spending, uses reserves
- Local option levy funds 305.4 teachers (\$44M)

Significant Budget Modifications

Strategic Plan Goals / Foundational Building Blocks:

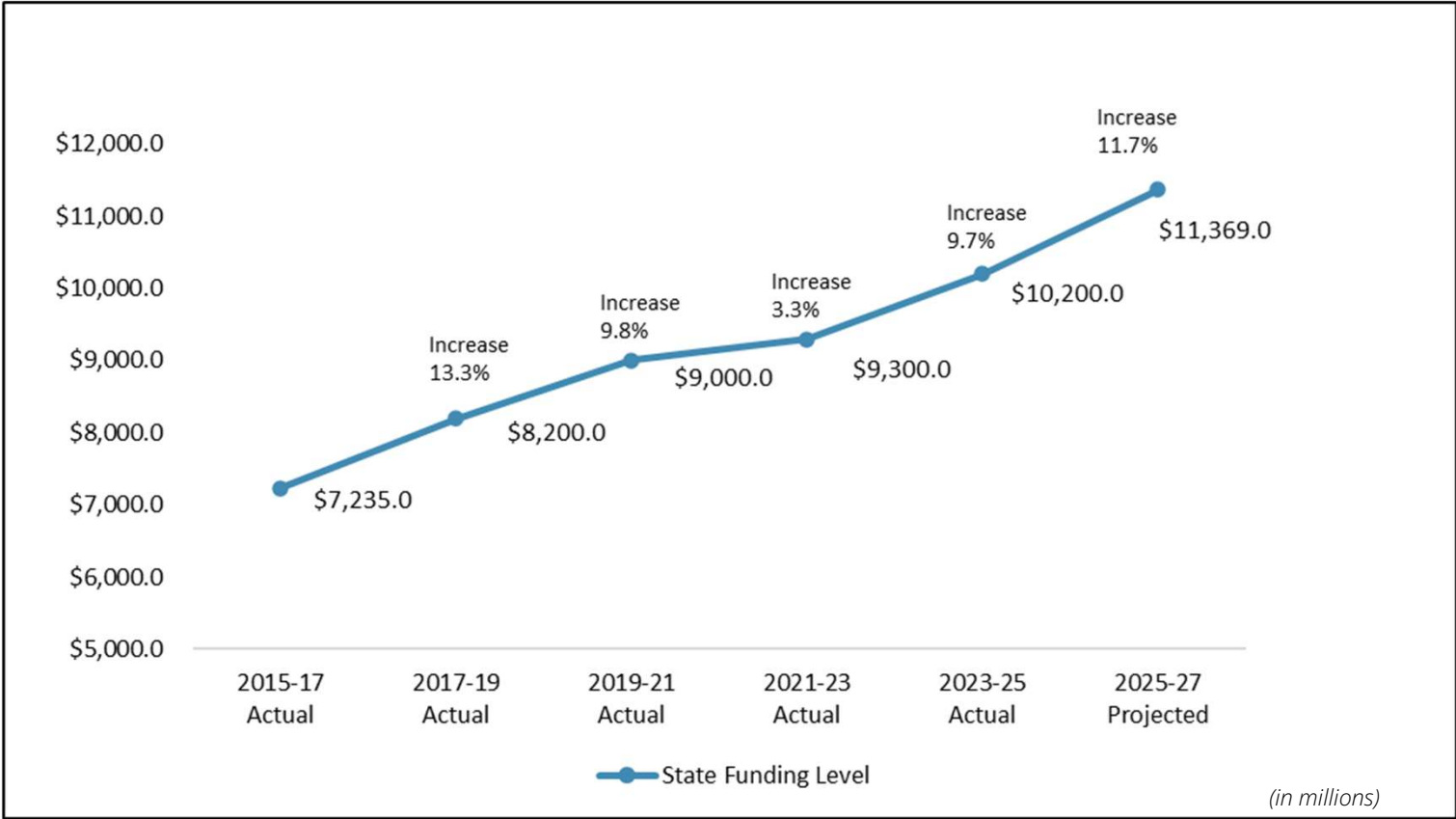
- *Engaging & Effective Teaching & Learning Systems*
- *Progress on Standards*
- *Facilities & Programs for World-Class Learning*

- Includes additional \$3.9 million for secondary Language Arts/English Language Proficiency curriculum adoption through 2022 bond funds
- General Fund obligations moved to another funding source:
 - Investment of \$1.0 million for classroom technology and \$1.0 million for classroom furniture replacement (to Capital Projects Fund)
 - \$0.75 million in debt service payments (to Capital Projects Fund)

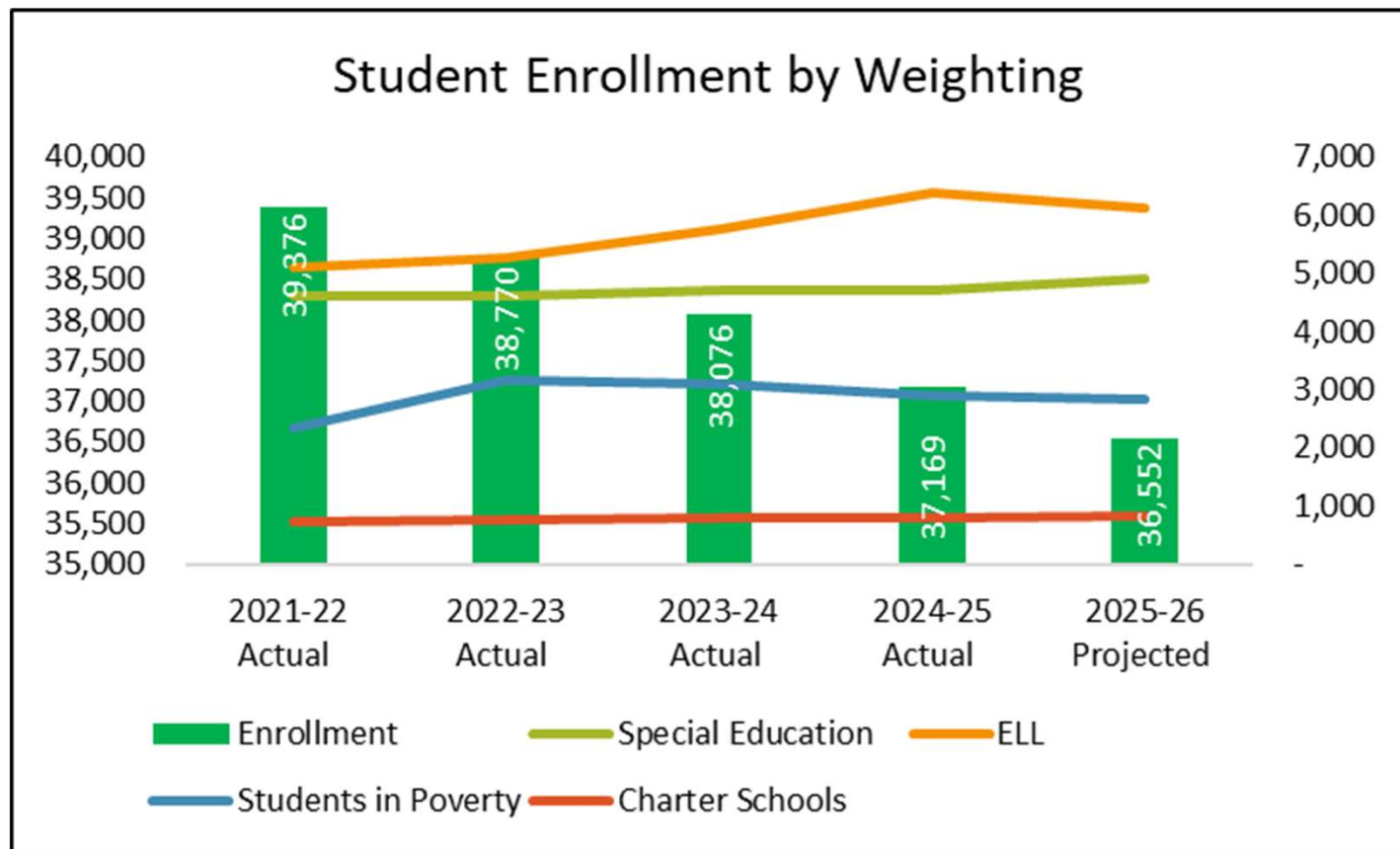
Significant Budget Modifications

- Reduced School Non-Salary: \$141k
- District Office Department Reductions: \$2.3M
 - Teaching & Learning - \$756K
 - Operations - \$957K
 - All Others - \$591K

The Numbers: State School Fund History & Projections



The Numbers: Enrollment



The Numbers

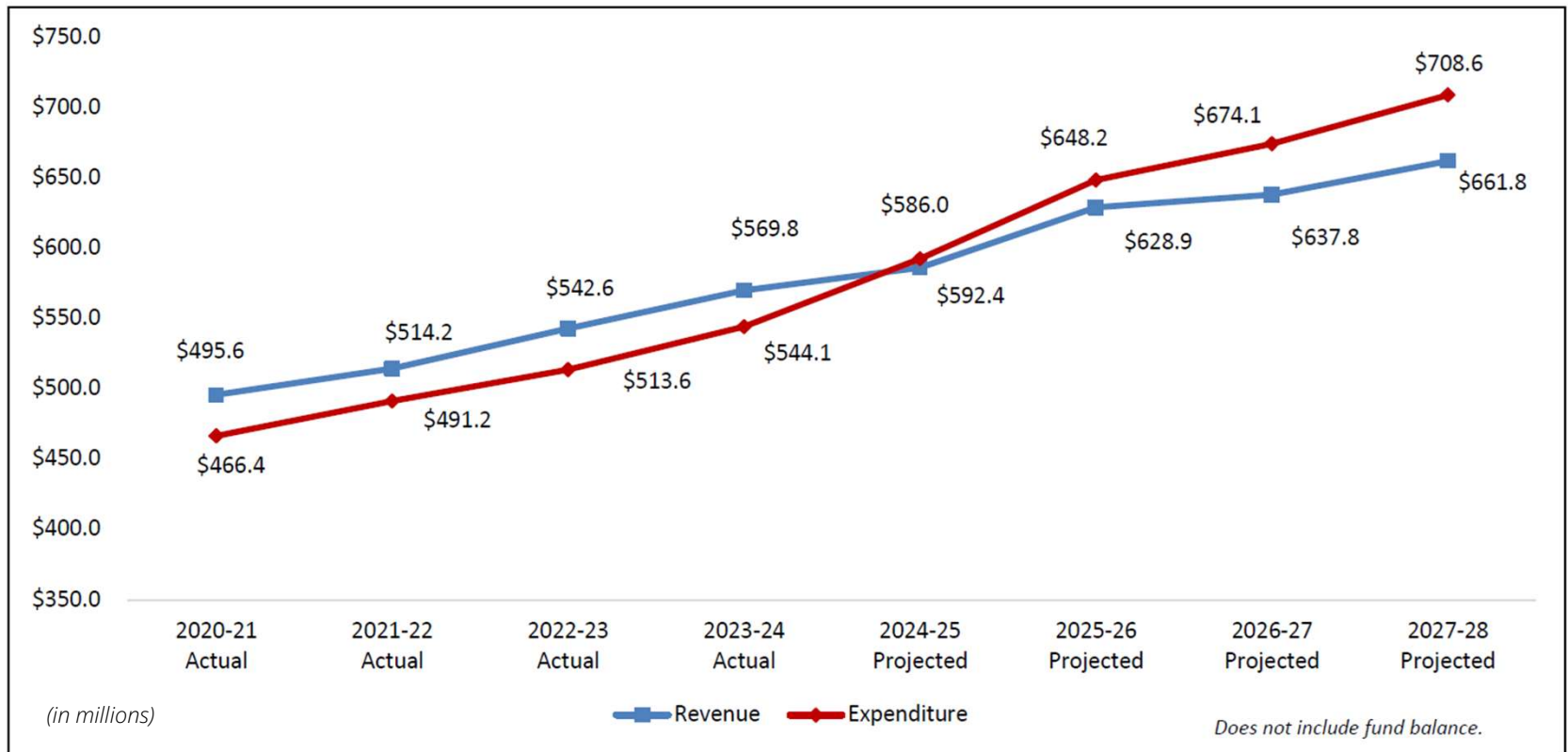
Assumptions:

- Based on \$11.36B SSF for 2025-27 with anticipated \$200M for SPED, 10% increase in 2027-29.
- Uses SSF estimates for 2024-25 as of 3/5/25 and 2025-26 as of 3/3/25.
- Includes most recent enrollment projections. 2026-27 is reduced for extended ADMW. Flat in 2027-28.
- Does not include PERS reserve expenditure after 2025-26
- Does not include SIA or HSS funds.
- Based on best information available at this time.

As of April 25, 2025

Resources	2023-2024 Actual	2024-2025 Estimated	2025-2026 Estimated	2026-2027 Estimated	2027-2028 Estimated
Beginning Fund Balance	\$ 138,652,119	\$ 164,436,027	\$ 158,025,890	\$ 138,734,578	\$ 102,347,408
State Controlled	504,547,485	513,783,991	551,496,454	564,830,053	586,750,010
Locally Controlled	65,294,374	72,222,825	77,417,695	72,927,602	75,082,416
Total	\$ 708,493,978	\$ 750,442,843	\$ 786,940,039	\$ 776,492,233	\$ 764,179,834
Expenditures	2023-2024 Actual	2024-2025 Estimated	2025-2026 Estimated	2026-2027 Estimated	2027-2028 Estimated
Salaries	\$ 303,035,265	\$ 331,807,419	\$ 353,855,275	\$ 375,994,776	\$ 395,894,815
Benefits	182,136,678	198,965,482	224,242,812	229,198,944	240,273,496
All Other	58,886,007	61,644,052	70,107,374	68,951,105	72,474,944
Total	\$ 544,057,951	\$ 592,416,953	\$ 648,205,461	\$ 674,144,825	\$ 708,643,255
Surplus/(Deficit)	25,783,908	(6,410,137)	(19,291,312)	(36,387,170)	(46,810,829)
Ending Fund Balance	\$ 164,436,027	\$ 158,025,890	\$ 138,734,578	\$ 102,347,408	\$ 55,536,579
Financial Reserve (PERS)	24,651,224	32,609,829	40,650,000	41,150,000	41,650,000
Total Reserves	\$ 189,087,251	\$ 190,635,719	\$ 179,384,578	\$ 143,497,408	\$ 97,186,579

The Numbers: General Fund Revenue & Expenditure

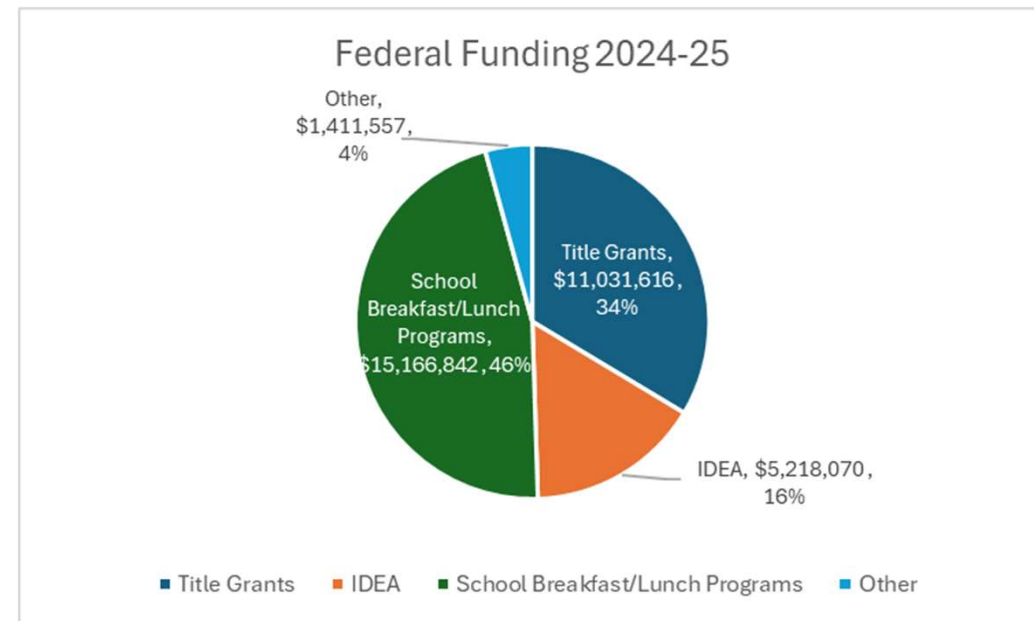


Reserves Discussion

- 2023-24 Fiscal year
 - State School Fund slightly higher than budgeted
 - Lower student counts Statewide = more \$ per student
 - Lower enrollment = unfilled positions (holdback)
 - Improving staffing and sub shortage conditions
- 2024-25 Fiscal Year
 - Slight increase in beginning fund balance
 - Slight increase in State School Fund and interest earnings (1%)
 - Overall expenditures down 1% from budget.
- 2025-26 Fiscal Year
 - Budgeted Deficit of \$19 million

Federal Funding Updates

- Lots of discussion
- Lots of uncertainty
- Working on contingencies

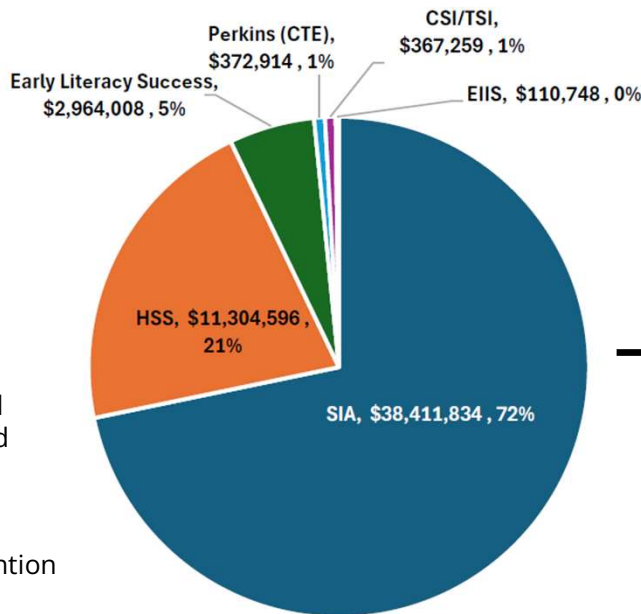


Senate Bill 849 - PERS Rates

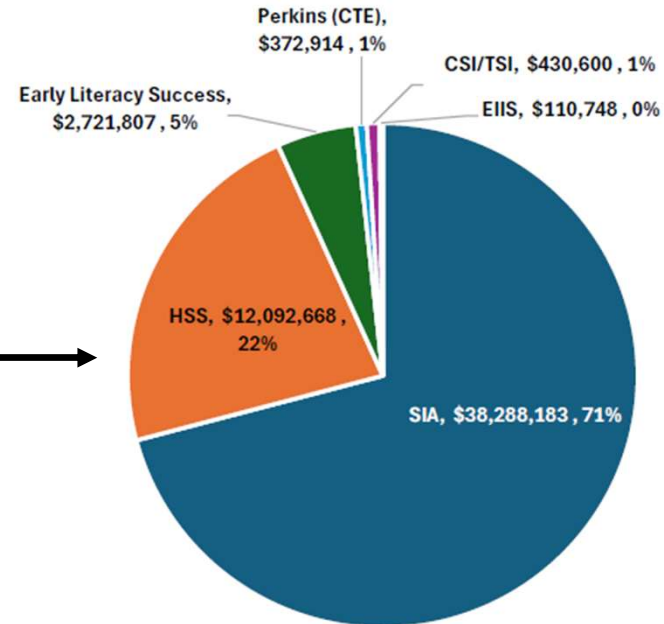
- Modifies School Districts Unfunded Liability Fund - Passed both House and Senate
- Approximate PERS rate reduction of 1.68%
- Not reflected in 2025-26 Proposed Budget - has not been approved by PERS board (May 30, 2025)
- Approximately \$5.0M for Beaverton

Integrated Guidance Grant Comparison

2024-25 Awards



2025-26 Estimates



- SIA:**
Student Investment Account
- HSS:**
High School Success
- CSI/TSI:**
Comprehensive School Improvement/Targeted School Improvement
- EIIS:**
Early Indicator Intervention System

2024-25 Total Award: \$53,531,360 → 2025-26 Estimates: \$54,016,920 (0.91% increase)

Aligning for Student Success - SIA

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

Student Investment Account (SIA) 2025-26 Projected Award: \$38.2M

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	84.4
1	Student Success Coaches/School Support Specialists	43.0
1	Academic Coaches	17.5
1	Kindergarten Paraeducators	41.6
1	ELD Teachers & Support	9.3
2	Social Workers	14.8
2	Nurses	21.5
2	Special Education Teachers, Speech Language Pathologists & Psychologists	20.0
2	Multi-Tiered System of Supports TOSA	0.4
2	Substance Use Specialists	2.0
2	Equity & Inclusion Administrator	1.0
2	HR Equity Talent Acquisition Administrator	1.0
	Total	256.3

Aligning for Student Success - HSS

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

High School Success (HSS) 2025-26 Projected Award: \$12.1M

HSS Goals:

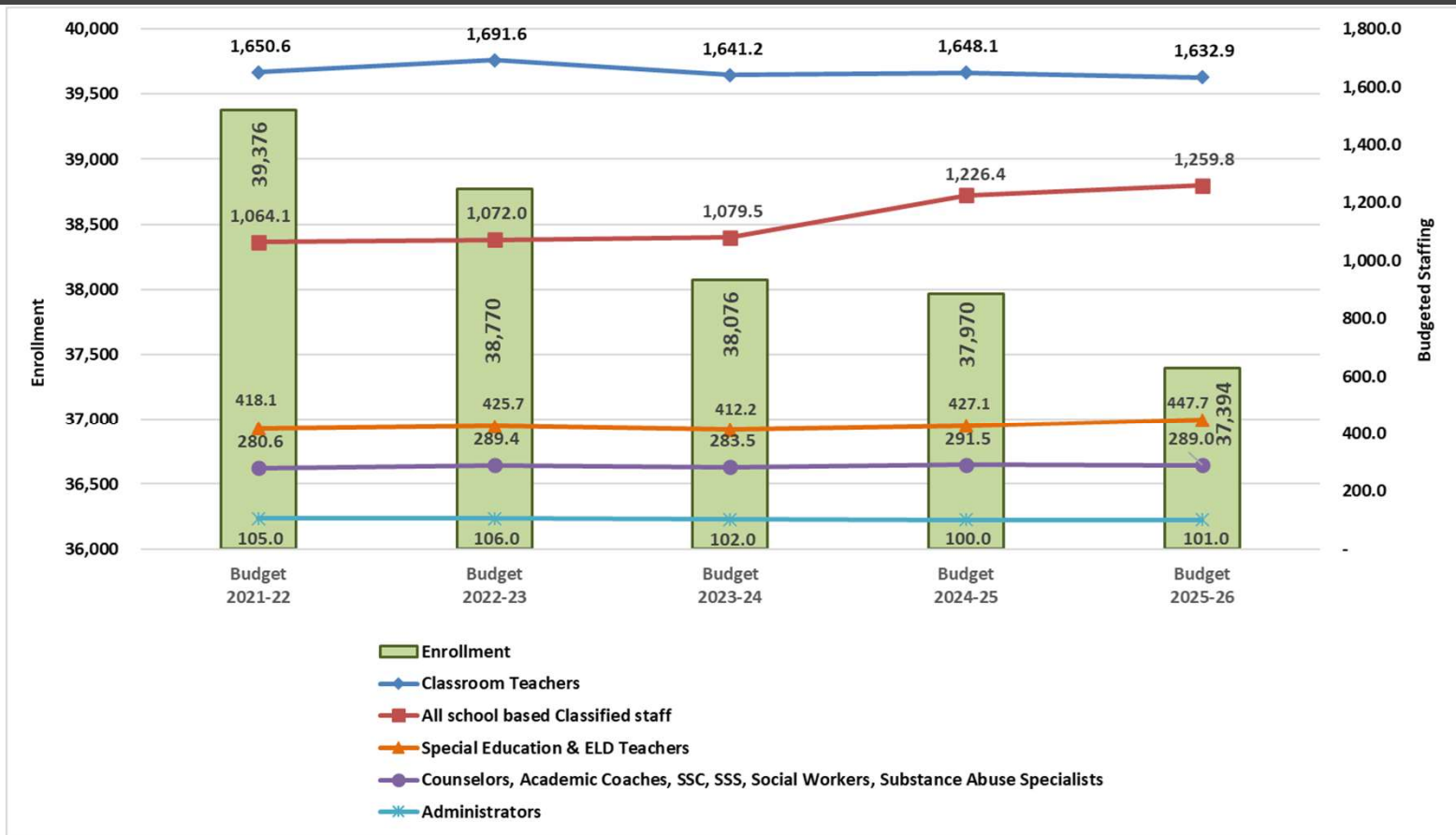
- Improve student progress toward graduation, beginning in grade 9
- Increase high school graduation rates
- Increase equitable access to advanced coursework
- Improve high school graduates' readiness for college and career (*College & Career Ready*)

	FTE
Graduation Mentors/College & Career Counselors	23.0
9th Grade Success Leads	5.9
Social Workers	4.5
Career Technical Education Support	12.6
FLEX Credit/Credit Recovery	13.0
ELD Support	3.3
School Support Specialists/Substance Use Specialists	15.0
Total	77.3

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



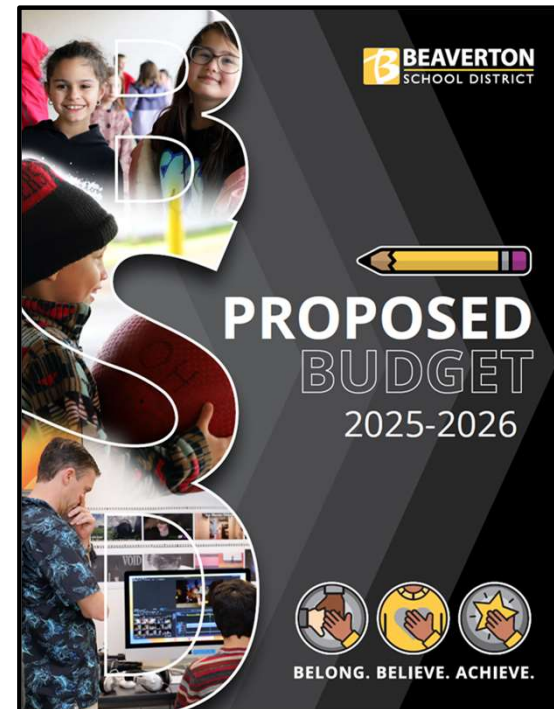
Key Takeaways

- Staff Impacts
 - Individual school staffing affected by enrollment changes
 - Less funding available via Integrated Guidance grants
 - Continued investment in Special Education
- Overall budget
 - Budget anticipates deficit spending growing in future years
 - Healthy reserves
 - Based on birth rates, lower enrollment will continue
 - State School Fund not keeping up - Special Education costs continue to rise

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 (delivered w/ budget document)
 - Summary by Fund - Page 5
 - Benchmark Data - Page 9
 - Enrollment History & Projections - Page 10

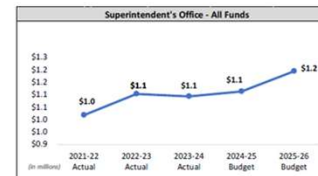
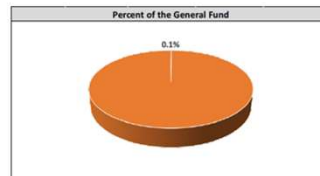
Organizational Section

- District structure, School Board, administrative staff
 - Department pages - page 22
 - Budget process and financial reporting description - page 53
 - Strategic investment summary - page 61

Department Pages - Page 22

Superintendent's Office Administrator: Dr. Gustavo Balderas

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Staffing Information:					
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	0.00	0.00	0.00	0.00	0.00
Confidential Support	1.00	1.00	1.00	1.00	1.00
Financial Data:					
Salaries & Benefits	\$ 918,750	\$ 1,034,765	\$ 976,088	\$ 999,010	\$ 1,081,065
Purchased Services	50,496	25,887	56,921	59,531	59,200
Supplies and Materials	19,520	12,664	13,456	12,550	14,650
Capital Outlay	-	-	-	-	-
Other Objects	29,175	30,433	46,572	42,250	40,000
Total	\$ 1,017,941	\$ 1,103,750	\$ 1,093,037	\$ 1,113,341	\$ 1,194,915



Summary of Major Department Responsibilities

The Superintendent, Dr. Gustavo Balderas, is the chief executive officer of the District and leads the implementation of the strategic plan. In this role, the Superintendent provides executive leadership and administrative oversight for all Beaverton School District schools and central services and is responsible for proposing and executing long-range planning initiatives.

Operating under the direction of the School Board, and in accordance with Board policies and state law, the Superintendent advances the District's vision and mission by guiding schools, staff, departments, programs and operations. The Superintendent's Office also includes the Chief of Staff, who supports this leadership work and ensures alignment across the organization.

Financial Section

- Summary and detail level financial information for all funds
 - Fund overviews - pages 93, 105, 113, 119, 125, 137, 143, 151, 157, 171, 179
 - Variance analysis - page 84
 - Debt service information - page 151
 - Capital projects information - page 157
 - *NEW* Budgeted Positions - pages 91, 97, 108, 128, 146, 174, 182

Informational Section

- Ratio teacher staffing by school - page 190
- Personnel resource allocations - page 191
- Detailed enrollment history and projections - page 200
- Staffing Allocation Methodology (SAM) - page 202
- School summary pages - page 229
- Glossary and Acronyms - page 294

Committee Questions & Comments?



Review Written Public Comment

No written public comment was received.

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 moved to 5/27/2025 pending board approval later this evening

Summary for Next Meeting



Superintendent's Closing Comments and Adjournment

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

