

Budget Basics & Staffing Allocation Methodology (SAM)

School Board Study Session
November 14, 2023

Presentation Agenda

1. Funding Sources & Uses
2. Budget Process & Timeline
3. The Numbers
4. Staffing Allocation Methodology (SAM)

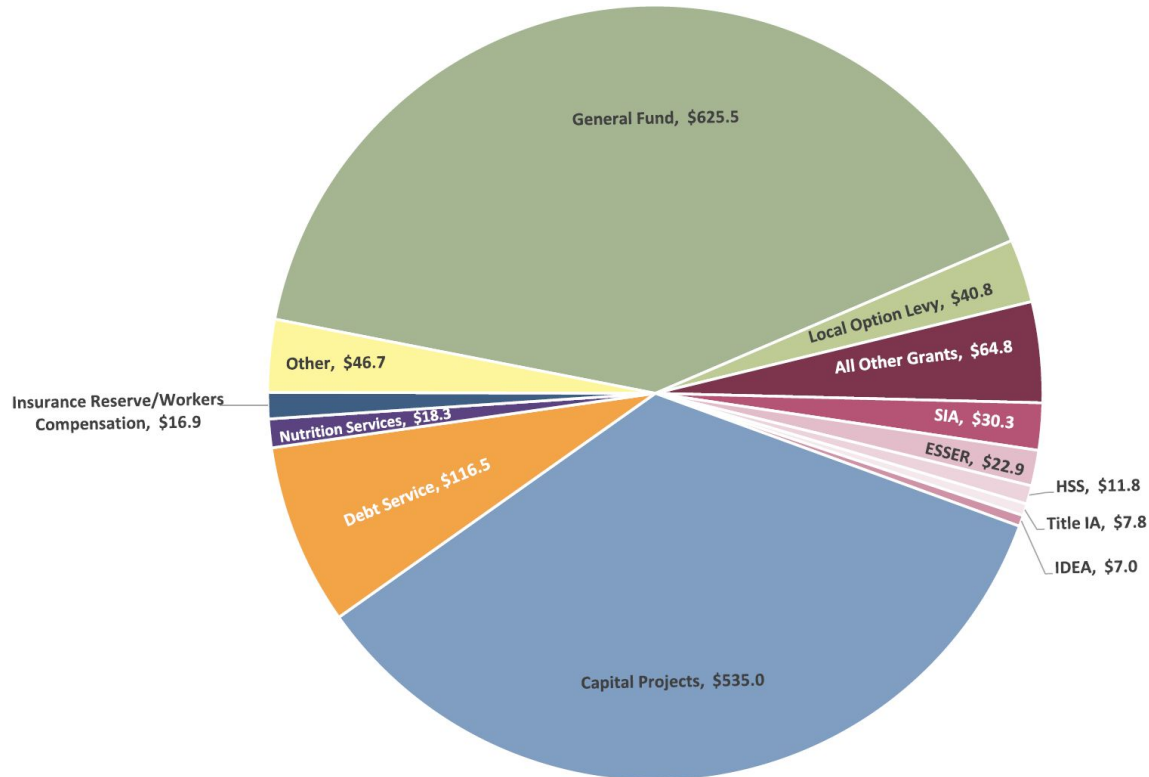
Section 1

Funding

Sources & Uses



2023-24 All Funds Budget – \$1,544,321,757



All Funds Budget – \$1,544,321,757

Fund	2023-24 Budget	Description
General Fund	\$ 625,521,402	Operating Fund - Staffing Allocation Methodology (SAM)
Local Option Levy	\$ 40,800,000	Restricted - Teachers only (SAM)
Grant Fund - Student Investment Account (SIA)	\$ 30,273,784	Restricted - Must be spent to increase academic achievement for historically underrepresented student populations and address students' mental health and well-being (79.8% SAM)
Grant Fund - High School Success (HSS)	\$ 11,813,616	Restricted - Must be spent to improve student progress towards graduation, increase graduation rates and improve graduates' readiness for college & career specific targets (77.5% SAM)
Grant Fund - Elementary & Secondary Schools Emergency Relief (ESSER)	\$ 22,900,000	Restricted - Ends 9/30/2024
Grant Fund - Federal Grants	\$ 47,500,158	Restricted - Must follow all Federal grant guidelines (Title IA, Title IC, Title II, Title III, Title IV, IDEA)
Grant Fund - All Other	\$ 32,160,682	Restricted - Must follow all granting agency guidelines
Debt Service Fund	\$ 116,516,484	Restricted - Debt service payments only
Capital Projects Fund	\$ 534,962,000	Restricted - Capital bond-related expenses only
Insurance Reserve Fund	\$ 11,038,624	Restricted - Self-Insurance program and related claims only
Workers Compensation Fund	\$ 5,851,772	Restricted - Workers compensation claims only
Nutrition Services Fund	\$ 18,332,235	Restricted - Must be used for child nutrition programs and follow all Federal and State guidelines. Operates without subsidy.
Student Body & Special Purpose Fund	\$ 13,569,000	Restricted - Student Body and school donations only
Categorical Fund	\$ 9,932,000	Restricted - State Facilities Grant and equipment replacement only
Scholarship Fund	\$ 550,000	Restricted - District scholarships only
Long-Term Planning Fund	\$ 22,600,000	Restricted - PERS Reserve only
Total	\$ 1,544,321,757	

General Fund – Sources and Uses

- Sources
 - Major funding sources: State School Fund/Local Property taxes - 88.5%
 - Local Option Levy (**restricted**) - 7.5%
 - Remaining 4% - Other revenue (interest earnings, ESD, etc)
-

- Uses
 - Operating Fund for the District
 - Salaries/Benefits - 88.3%
 - Charter Schools - 1.3%
 - Utilities - 2.1%
 - Transfers - 1.2%
 - All Other - 7.1% (ex: supplies, materials, textbooks)

General Fund Budget – \$550.3M*

*Does not include contingency

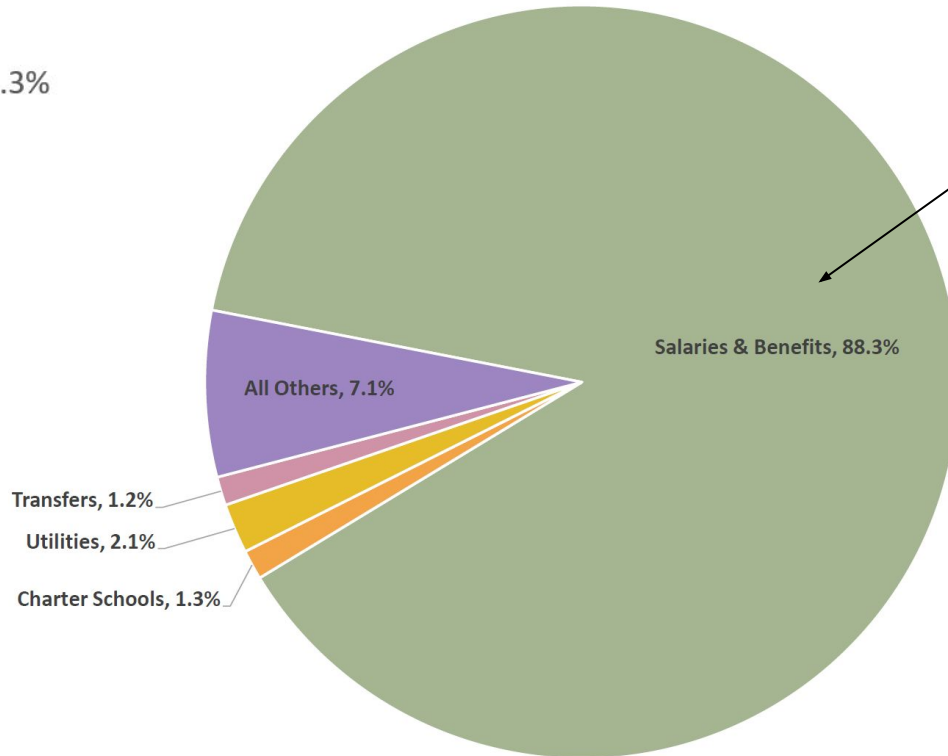
Salaries & Benefits 88.3%

Charter Schools 1.3%

Utilities 2.1%

Transfers 1.2%

All Others 7.1%



8.3% of the total salaries & benefits is Local Option Levy (**RESTRICTED**)

Grant Fund – Sources and Uses

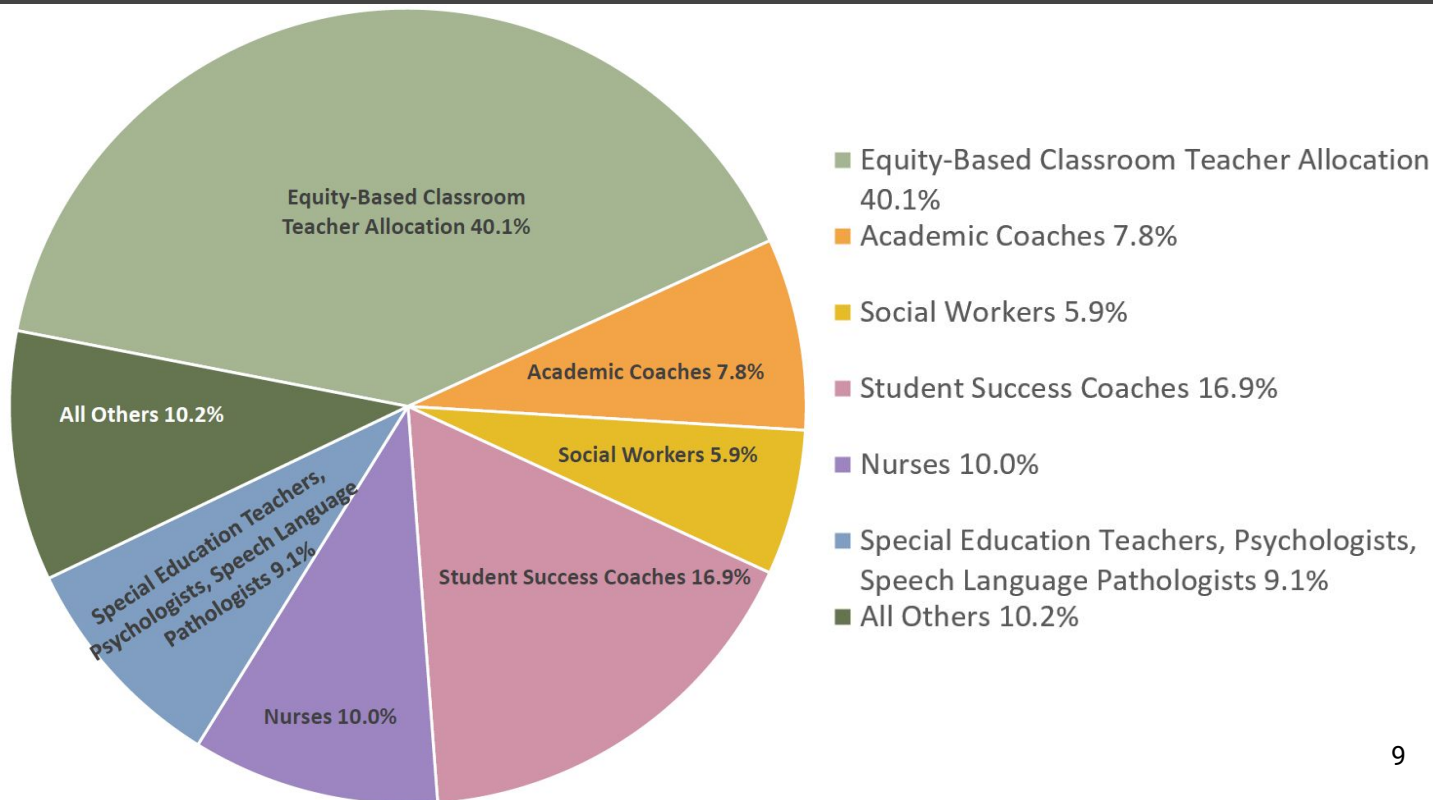
- Major funding sources: State and Federal Grants - 97.3%
- ALL **RESTRICTED** - must follow grant rules & narrative/district policy
- For FY 2023-24 (estimated) -
 - Student Investment Account (SIA) \$30.3M
 - Elementary & Secondary Schools Emergency Relief (ESSER) \$22.9M (last year)
 - High School Success (HSS) \$11.8M
 - Other Federal Grants \$47.5M*
 - All Other \$32.2M*

*includes capacity for unknown grant awards

Student Investment Account (SIA) Budget – \$30.3M

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

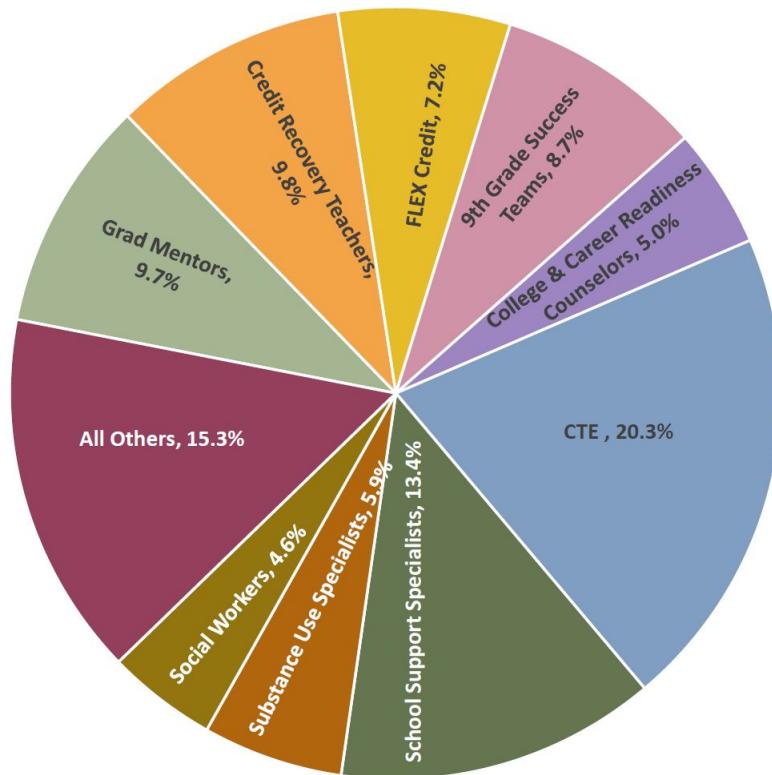
RESTRICTED - Must follow district's Integrated Guidance Plan. Must be spent to increase academic achievement for historically underrepresented student populations and address students' mental health and well-being.



High School Success (HSS) – Budget \$11.8M

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

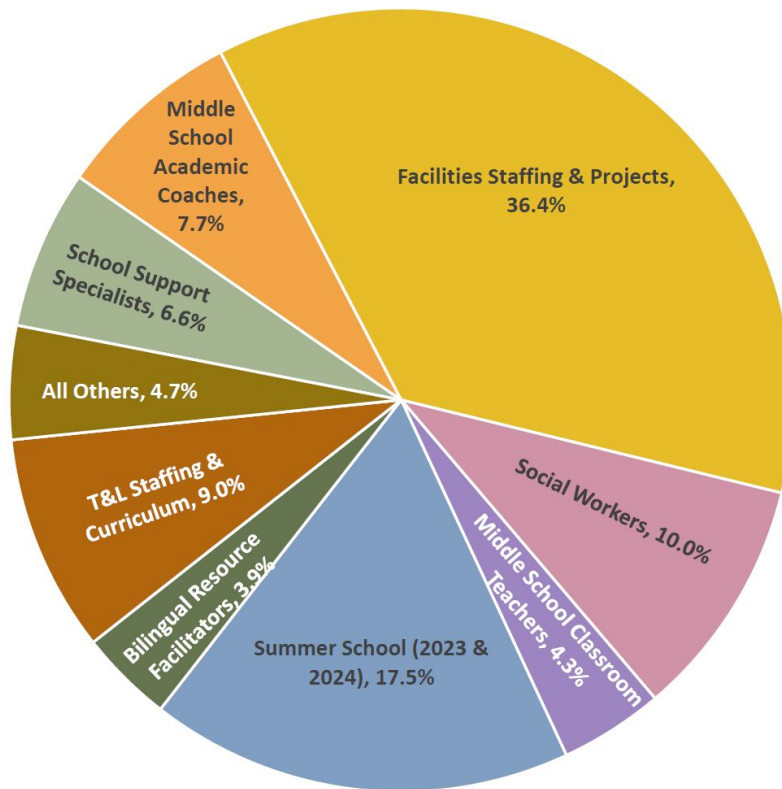
RESTRICTED - Must follow district's Integrated Guidance Plan. Must be spent to improve student progress towards graduation, increase graduation rates and improve graduates' readiness for college & career.



- Grad Mentors 9.7%
- Credit Recovery Teachers 9.8%
- FLEX Credit 7.2%
- 9th Grade Success Teams 8.7%
- College & Career Readiness Counselors 5.0%
- CTE 20.3%
- School Support Specialists 13.4%
- Substance Use Specialists 5.9%
- Social Workers 4.6%
- All Others 15.3%

ESSER (Pandemic Relief) Budget – \$22.9M

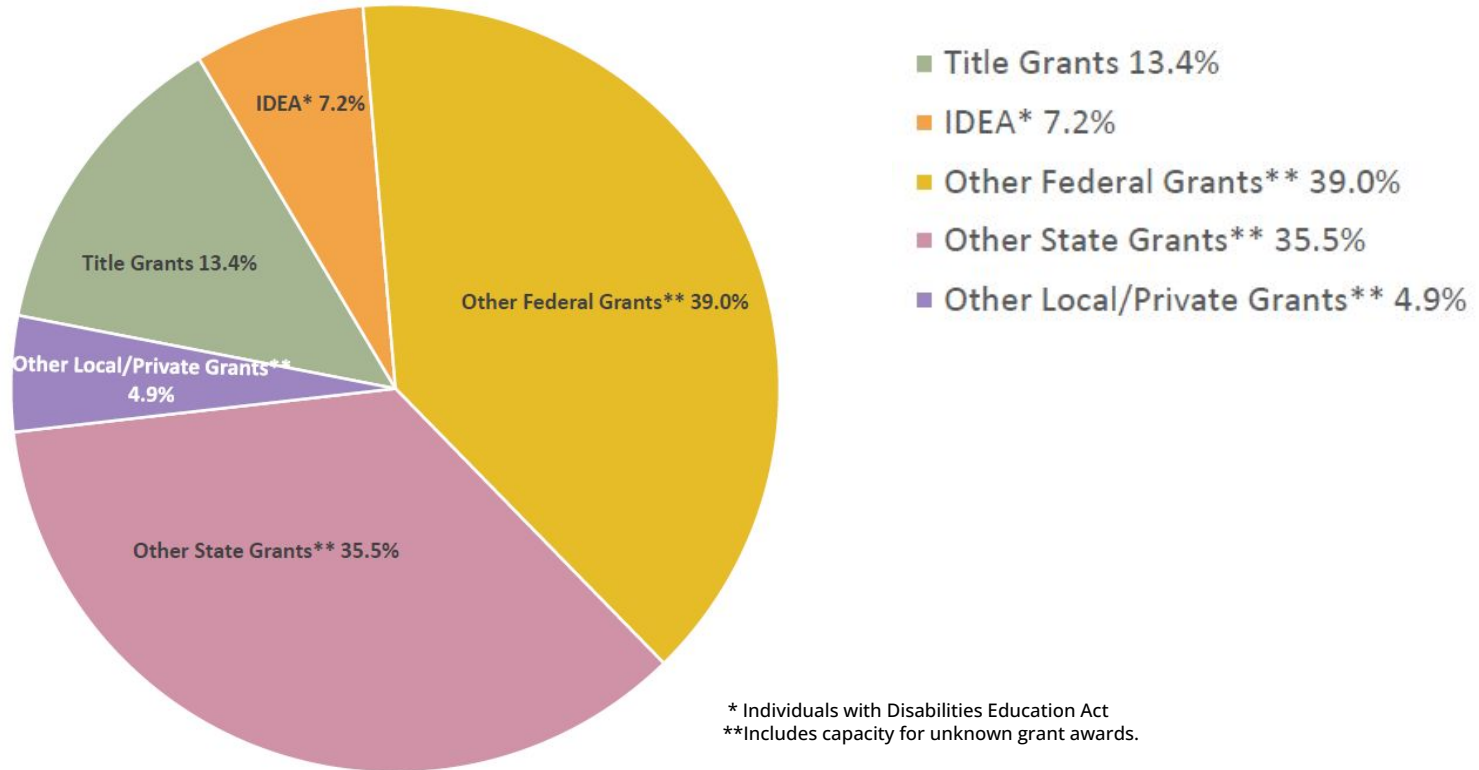
NOTE - Funding ends 9/30/24. Must follow all federal grant rules.



- School Support Specialists 6.6%
- Middle School Academic Coaches 7.7%
- Facilities Staffing & Projects 36.4%
- Social Workers 10.0%
- Middle School Classroom Teachers 4.3%
- Summer School (2023 & 2024) 17.5%
- Bilingual Resource Facilitators 3.9%
- T&L Staffing & Curriculum 9.0%
- All Others 4.7%

Other Grant Funds Budget – \$79.7M

RESTRICTED -
Must follow all
federal grant
and/or
awarding
agency
guidelines.



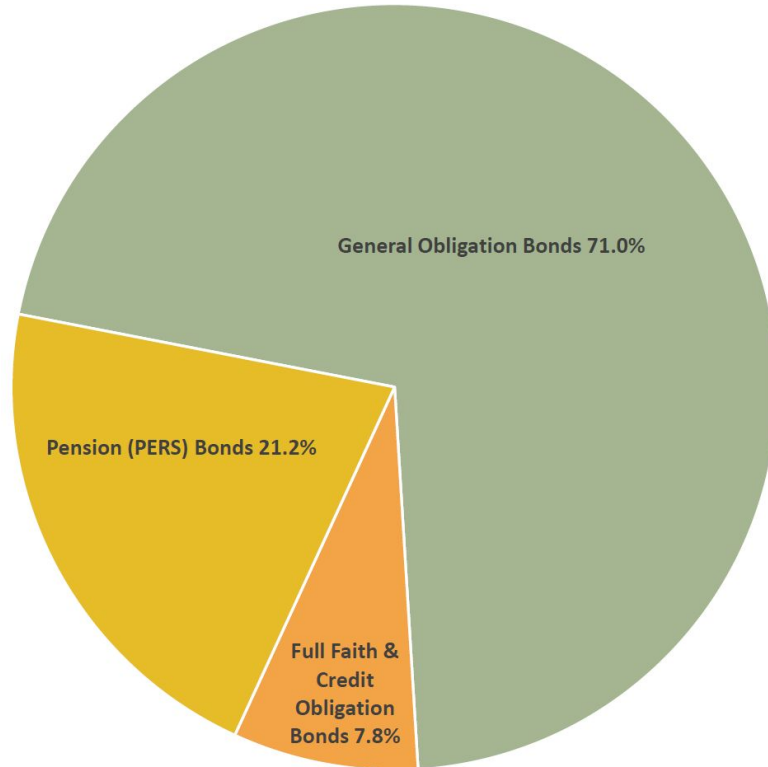
Debt Service Fund – Sources and Uses

FY 2023-24 Budget \$116,516,484

- Major funding sources: Local property taxes / payroll tax - 99.0%
- **Restricted** - Must be used to pay debt service payments (principal/interest)
- Types:
 - General Obligation Bonds
 - Full Faith & Credit Obligation Bonds
 - PERS Bonds

Debt Service Funds Budget – \$116.5M

RESTRICTED -
Must be used
to pay debt
service
payments
(principal/
interest)



- General Obligation Bonds 71.0%
- Full Faith & Credit Obligation Bonds 7.8%
- Pension (PERS) Bonds 21.2%

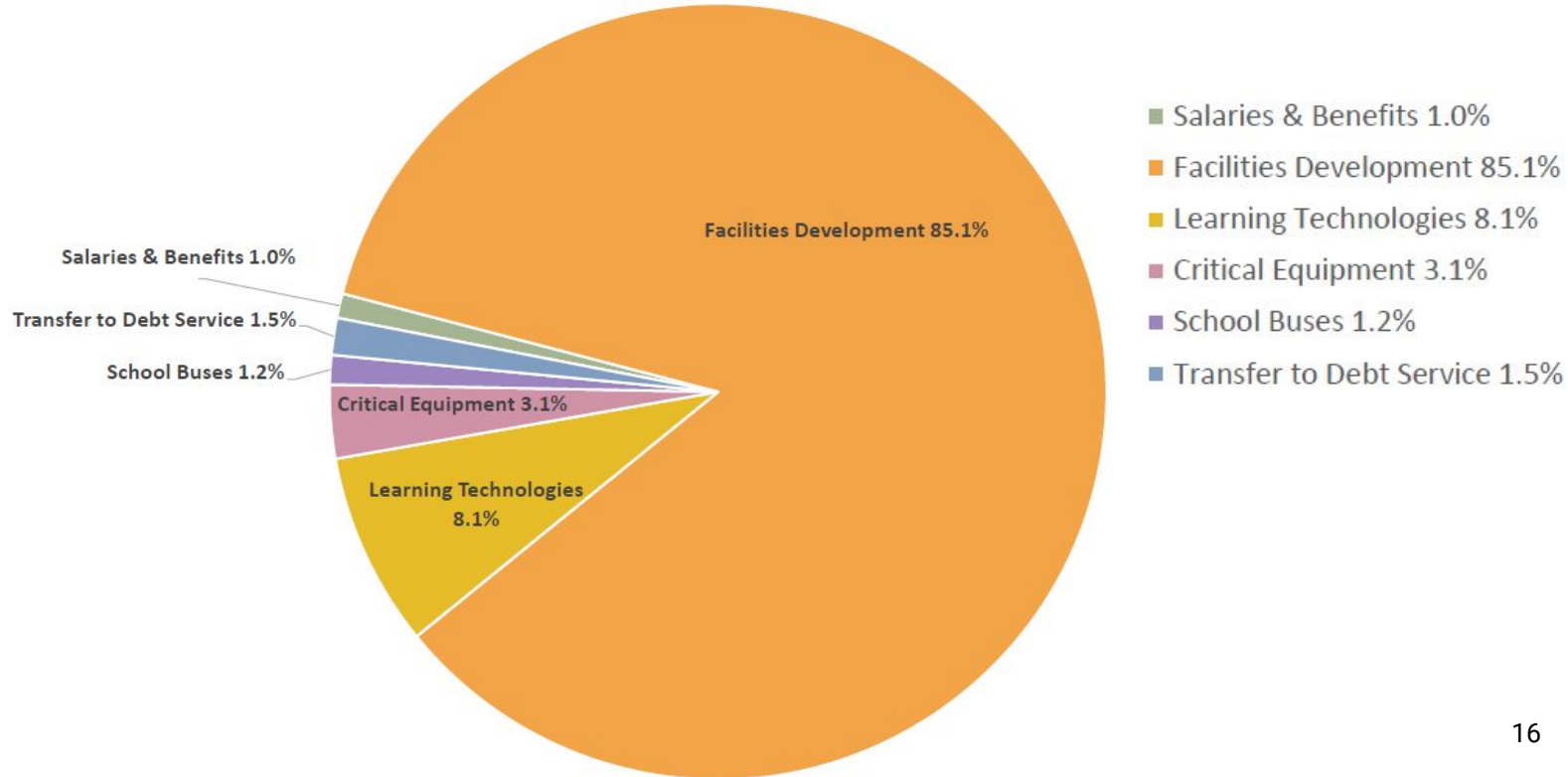
Capital Projects Fund – Sources and Uses

FY 2023-24 Budget \$534,962,000

- Major funding sources: Bond Sales - 99.0%
- **Restricted** - Must be used within the scope of the capital bond measure approved by voters
- Small portion of non-voter approved (Construction Excise Tax)
- Salaries/Benefits - 1.0%
- Purchased Services - 16.2%
- Supplies & Materials - 8.2%
- Capital Outlay - 73.0%
- Other - 1.6%

Capital Projects Fund Budget – \$535.5M

**MAJORITY
RESTRICTED** -
Must be used
within the
scope of the
capital bond
measure
approved by
voters.



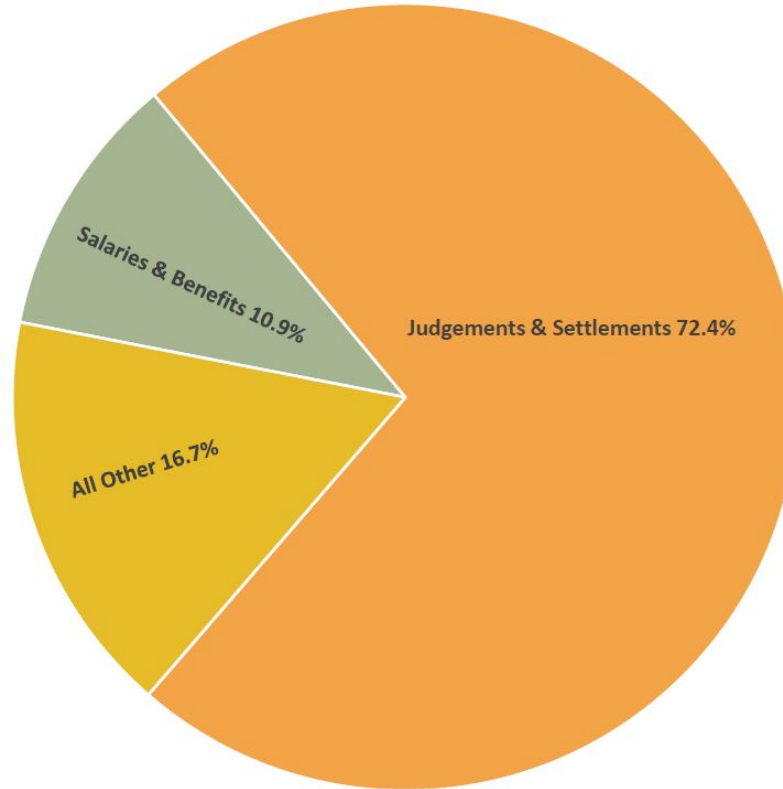
Insurance Reserve/Workers' Compensation Funds – Sources and Uses

FY 2023-24 Budget \$16,890,396

- Two separate funds
- Major funding sources: General Fund Transfer / Payroll Tax - 97.2%
- **Restricted** - Must be used for self-insurance programs and workers' compensation
- Salaries/Benefits - 10.9%
- Insurance Judgements/Settlements - 72.4%
- All Other - 16.7%

Insurance Reserve/Workers' Compensation Fund Budget – \$16.9M

RESTRICTED -
Must be used for
self-insurance
programs and
workers'
compensation



- Salaries & Benefits 10.9%
- Judgements & Settlements 72.4%
- All Other 16.7%

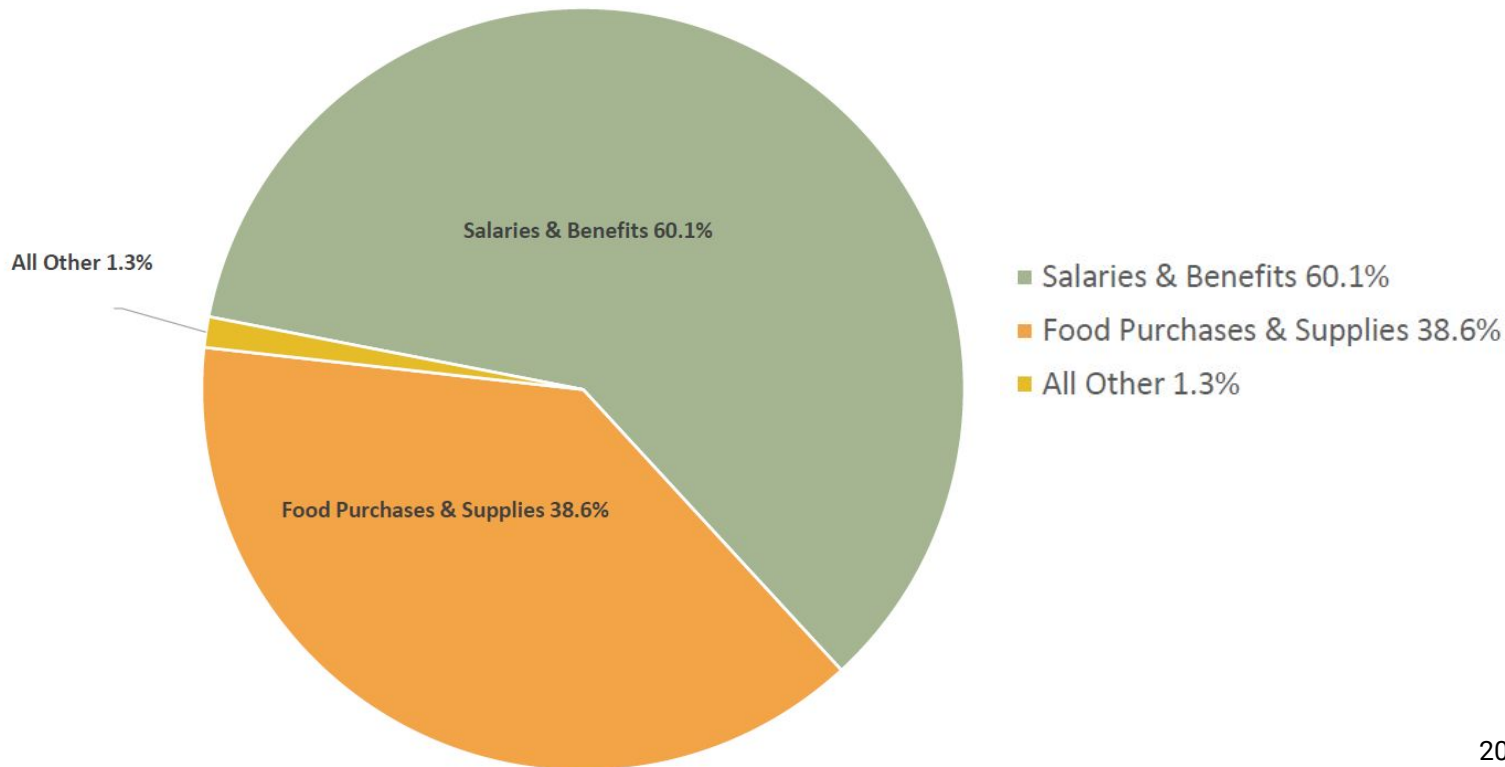
Nutrition Services Fund – Sources and Uses

FY 2023-24 Budget \$18,332,235

- Major funding sources: National School Lunch/Breakfast Programs and sale of lunch/breakfast - 94.4%
- **Restricted** - Must be used for child nutrition programs and follow all federal and state guidelines
- Salaries/Benefits - 60.1%
- Food Purchases & Supplies - 38.6%
- All Other - 1.3%
- Operates without subsidy

Nutrition Services Fund Budget – \$18.3M

RESTRICTED -
Must be used
for child
nutrition
programs and
follow all
federal and
state
guidelines.



All Other Funds

- Student Body & Special Purpose Fund
 - 2023-24 Budget - \$13,569,000
 - **RESTRICTED** - Student Body and school donations
- Categorical Fund
 - 2023-24 Budget - \$9,932,000
 - **RESTRICTED** - State Facilities Grant, Equipment Replacement
- Scholarship Fund
 - 2023-24 Budget - \$550,000
 - **RESTRICTED** - Scholarships
- Long-Term Planning Fund
 - 2023-24 Budget - \$22,600,000
 - **RESTRICTED** - PERS Reserve

Section 2

Budget Process & Timeline



Budget Process

- **Fall**

- Budget team begins to prepare models, analyze salaries and benefits, make any needed adjustments
- Staffing allocation methodology (SAM) monitoring – current year / review model for potential needed adjustments

Budget Process

- **December**

- Preliminary enrollment for the upcoming school year received
- Budget meeting invitations are sent to the Budget Committee
- Estimate of Membership & Revenue (informs State School Fund (SSF) calculation) is due to Oregon Department of Education (ODE)
- Small SAM adjustments (if any) are due

Budget Process

- **January**

- Budget worksheets are sent to schools (non-salary only) and departments
- Listening & Learning Video - Opportunity for students, staff and community members to provide input

Budget Process

- **February**

- Budget worksheets are due from schools and departments
- Large SAM adjustments (if any) are due - opportunity for building level input
- Budget requests are received and reviewed by Associate Superintendent, Deputy Superintendents and Superintendent

Budget Process

- **March**

- Budget 101 with Budget Committee is held
- Final enrollment is completed
- All changes to the budget allocations are made
- Represents the district's best thinking to serve Beaverton students with available resources. Includes feedback from students, staff and community.

Budget Process

- **April**

- School and department allocations are shared with Human Resources, Teaching & Learning and schools/departments
- Budget team finalizes all adjustments to the budget and balances
- Prepare proposed budget document

Budget Process

- **May**

- Superintendent proposes budget to the budget committee
- First meeting includes opportunity for public input
- Budget committee questions are addressed
- Budget committee approves budget

Budget Process

- **June**

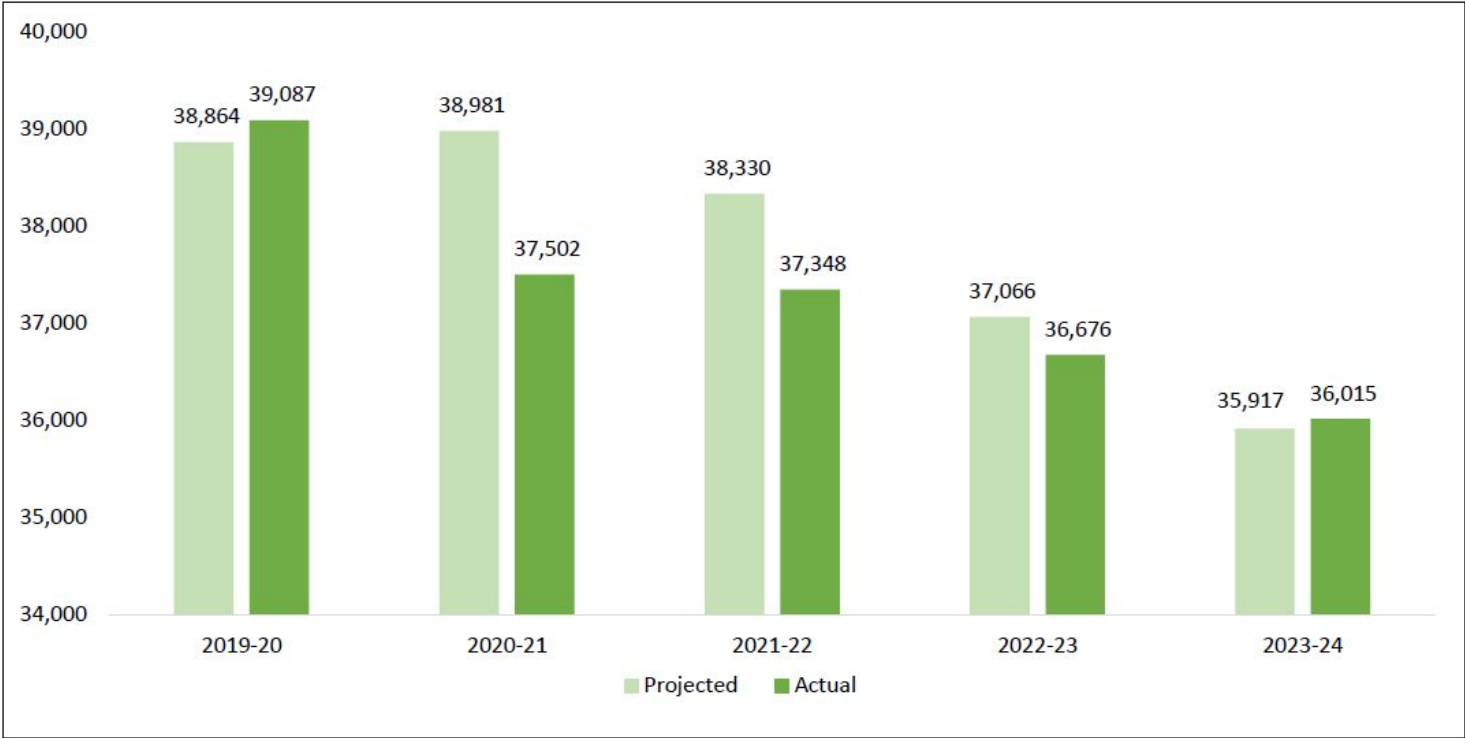
- New budget is opened to schools and departments to begin preparing for the new school year
- Budget hearing is held - opportunity for public input
- School board adopts budget
- Must be adopted by June 30

Section 3

The Numbers

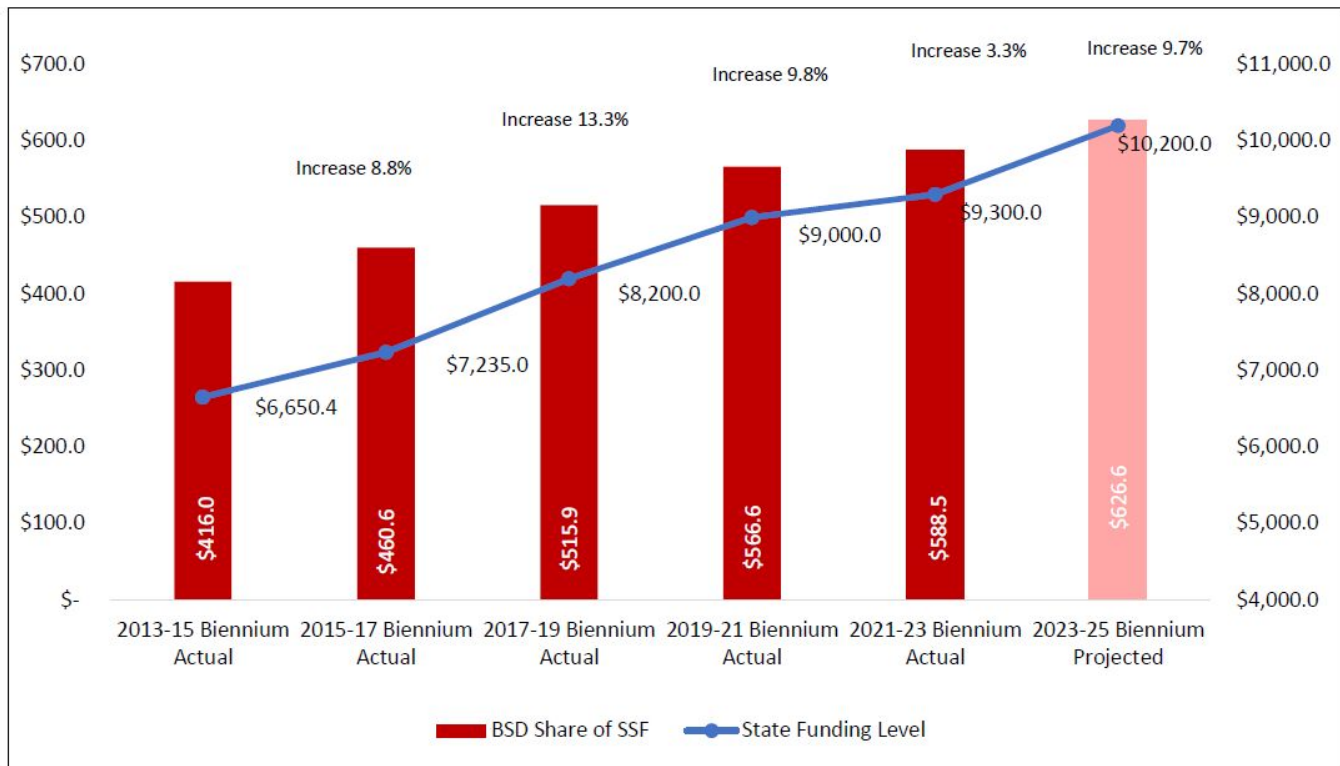


The Enrollment *(as of 9/30 of each year)*



Note: General Education enrollment only

State School Fund History & Projections



The Numbers

Spring Projection vs Final

Resources	2022-23 Spring Projection	2022-23 Final	Variance
Beginning Fund Balance	\$ 109,645,221	\$ 109,645,221	0.00%
State Controlled	471,451,447	477,113,856	1.20%
Locally Controlled	62,593,702	65,518,475	4.67%
Total	\$ 643,690,370	\$ 652,277,552	1.33%
Expenditures	2022-23 Spring Projection	2022-23 Final	Variance
Salaries	\$ 290,378,053	\$ 289,468,762	-0.31%
Benefits	173,609,137	169,554,435	-2.34%
All Other	55,703,180	54,602,236	-1.98%
Total	\$ 519,690,370	\$ 513,625,433	-1.17%
Ending Fund Balance	\$ 124,000,000	\$ 138,652,119	
Long-Term Planning Reserve	15,500,000	17,162,668	
Total Reserves	\$ 139,500,000	\$ 155,814,787	

The Numbers

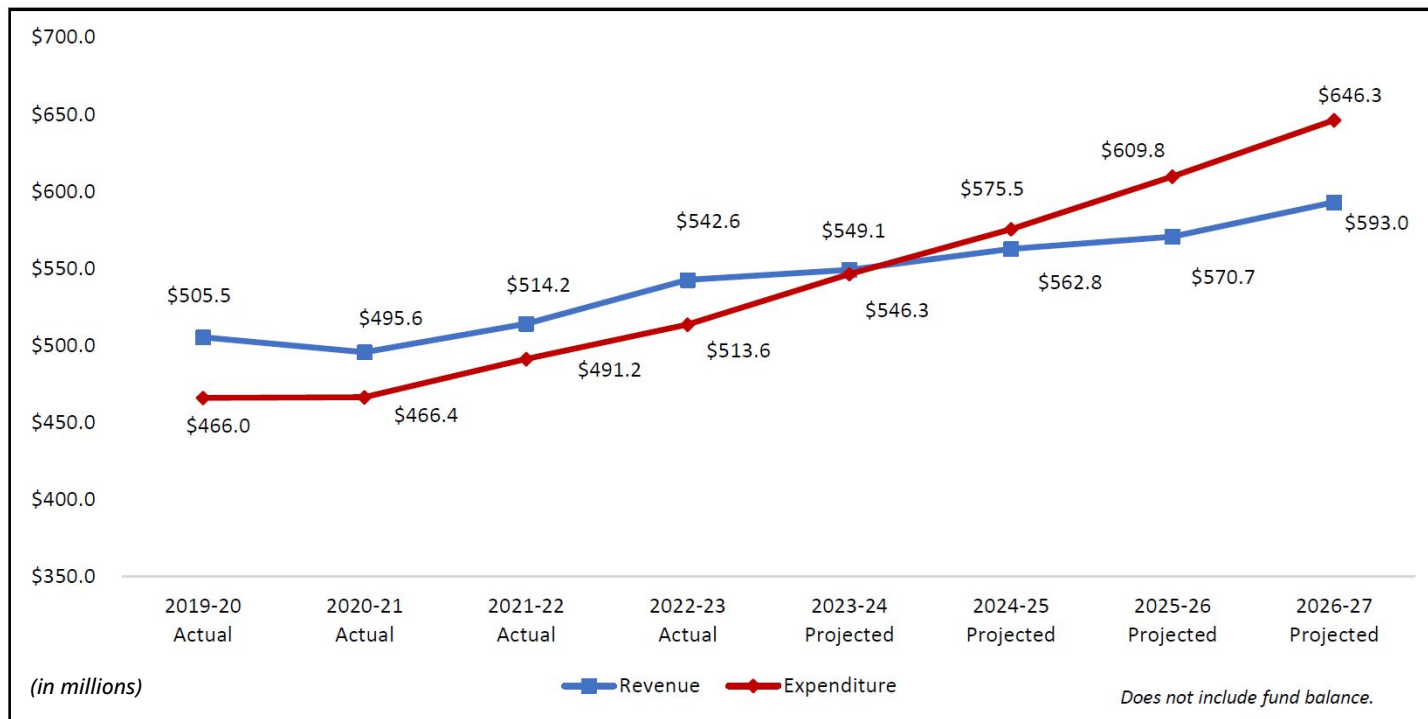
Assumptions:

- Based on \$10.2B SSF for 2023-25, 9% increase in 2025-27.
- Uses most recent SSF estimates for 2022-23 and 2023-24.
- Includes most recent enrollment adjustments for 2023-24 and 2024-25. 2025-26 is reduced for extended ADMw. Flat in 2026-27.
- Includes 4% salary increase plus eligible step and 8% health increase.
- Includes staff reductions due to enrollment declines.
- Does not include SIA, HSS or ESSER funds.
- Based on best information available at this time.

Financial Update - November 4, 2023

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	\$ 141,425,686	\$ 128,745,839	\$ 89,681,384
State Controlled	477,113,856	480,912,345	485,312,345	496,841,495	502,458,164	522,334,030
Locally Controlled	65,518,475	61,409,057	63,785,057	65,986,650	68,273,156	70,656,643
Total	\$ 652,277,552	\$ 666,321,402	\$ 687,749,521	\$ 704,253,831	\$ 699,477,159	\$ 682,672,057
Expenditures	2022-23 Actual	2023-24 Adopted	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Salaries	\$ 289,468,762	\$ 304,463,573	\$ 301,463,573	\$ 316,976,214	\$ 335,169,884	\$ 354,422,180
Benefits	169,554,435	181,201,161	180,205,387	190,881,007	203,758,079	217,530,330
All Other	54,602,236	64,659,475	64,654,875	67,650,771	70,867,812	74,325,764
Contingency/Reserve	-	115,997,193	-	-	-	-
Total	\$ 513,625,433	\$ 666,321,402	\$ 546,323,835	\$ 575,507,992	\$ 609,795,775	\$ 646,278,274
Ending Fund Balance	\$ 138,652,119	\$ 115,997,193	\$ 141,425,686	\$ 128,745,839	\$ 89,681,384	\$ 36,393,783
Long-Term Planning Reserve	17,162,668	22,600,000	22,600,000	28,882,041	35,240,755	42,363,852
Total Reserves	\$ 155,814,787	\$ 138,597,193	\$ 164,025,686	\$ 157,627,880	\$ 124,922,139	\$ 78,757,635

General Fund Revenue & Expenditure



Student Investment Account Update

BSD Improvement Planning website: <https://www.beaverton.k12.or.us/departments/teaching-learning/accountability/improvement-planning>

Original Estimated
Award: \$30.3M

Updated Award: \$36.9M

Note: Additional Middle School Teachers, Academic coaches and School Support Specialists were moved from ESSER to SIA with the increased award amount.

Staffing Investments	2023-24 SIA
Equity Formula Based Classroom Teachers	103.0
Elementary - Academic Coaches	17.5
Middle School - Academic Coaches	12.9
ELD Teachers	6.0
Nurses	21.0
TOSAs	0.3
Social Workers	14.2
Elementary - Student Success Coaches	34.0
Middle School - School Support Specialists	10.0
Psychologists	6.6
Resource Room Teachers	9.5
Speech Language Pathologists	5.8
Substance Use Specialists	2.0
Bilingual Facilitators	3.1
Equity and Inclusion Administrator	1.0
HR Talent Acquisition Executive Administrator	1.0
	247.8

Actual FTE as of 11/7/23

High School Success Update

BSD Improvement Planning website: <https://www.beaverton.k12.or.us/departments/teaching-learning/accountability/improvement-planning>

Original Estimated
Award: \$11.8M

Updated Award:
\$11.0M

Staffing Investments	2023-24 HSS
9th Grade Success Leads	6.3
Graduation Mentors	19.7
CTE Teachers	7.9
CTE Support Staffing	2.9
FLEX Credit Teachers	5.0
College & Career Readiness Counselors	4.3
Credit Recovery Teachers	7.8
School Support Specialists - HS	10.5
Social Workers	5.3
Substance Use Specialists	5.5
Bilingual Facilitators	3.3
TOSAs	0.7
CTE/CIA Administrator	0.5
	79.6

ESSER Update

BSD Improvement Planning website: <https://www.beaverton.k12.or.us/departments/teaching-learning/accountability/improvement-planning>

The Elementary & Secondary Schools Emergency Relief (ESSER) expires on September 30, 2024. The 2023-24 school year is the last year of funding positions.

	2023-24 ESSER
Staffing Investments	
Social Workers	25.8
Alternative Solutions Teacher	1.0
Bilingual Resource Facilitators	9.5
TOSAs	5.2
FLEX Credit Administrator	1.0
T&L CIA Administrator	0.5
Facilities/Maintenance Staffing	12.5
	55.5

Questions & Comments?



Section 4 Staffing Allocation Methodology (SAM)



Staffing Allocation Methodology

2023-24 SAM

- Resource allocation methodology for schools based on students and demographics
- Updated methodology was developed in 2019
- Why?
 - Students living in poverty need additional supports
 - All schools serve students living in poverty
 - All schools should receive funding to support the academic and social emotional needs of students living in poverty

Staffing Allocation Methodology

- Team worked for several months developing the model with representation from elementary, middle, high and option schools, Teaching & Learning, Special Education, Multilingual, IT, HR and Business
- Included Student Investment Account (SIA) feedback and priorities from students, staff and community members
- Reviewed staffing models from districts around the country

Staffing Allocation Methodology

- Allocations based on weighted enrollment:
 - Classroom teachers
 - Counselors
 - Assistant principals (secondary)
 - Non-salary
- If revisions are needed:
 - Small SAM (example: adjustments to FLEX Online)
 - Big SAM (example: changes to poverty weighting)

Staffing Allocation Methodology

- Original Plan
 - Implement 2020-21
 - Minor adjustments 2021-22
 - Deeper review 2022-23
- What Actually Happened
 - Pandemic began 2019-20
 - Comprehensive Distance Learning 2020-21
 - In-school with some pandemic restrictions 2021-22
 - Full school year 2022-23 & 2023-24

What Is Included in SAM?

- Most general education resource allocations to schools
- Complex calculations due to layering of funding
 - General Fund
 - Local Option Levy
 - SIA
 - HSS
 - ESSER
- Some allocations need work
- Continuous Improvement Model

Elementary SAM Example

Beaverton School District Staffing Allocation Methodology (SAM) 2023-24

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 24.45 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 27.15. The staffing ratio was weighted at 0.25 for students of poverty for each school. The overall classroom teacher staffing of each elementary school was determined by their weighted enrollment. Counseling is also calculated on weighted enrollment. All other staffing that is dependent on enrollment used unweighted projected enrollment.

Administration and Management Support

Principal	Assistant Principal	Management Support	Total	Criteria
1.000	0.000	0.000	1.000	0-499 Students
1.000	0.000	1.000	2.000	400-449 Students, Poverty >40%, >1 Specialized Program Classroom and School does not have an Assistant Principal
1.000	0.000	0.000	1.000	500-649 Students and School does not have Special Education Specialized Program
1.000	1.000	0.000	2.000	450-649 Students and School has Special Education Specialized Program
1.000	1.000	0.000	2.000	650-899 Students
1.000	1.000	1.000	3.000	900+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs and Pre-K students at 0.5 weighting.</i>				

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
0.854	0.815	0.000	1.630	0-599 Students
0.854	0.815	0.263	1.893	600-899 Students
0.854	0.815	0.700	2.330	900+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs and Pre-K students at 0.5 weighting.</i>				

Classroom Teachers

		Criteria
# of Students Divided by 24.45		Grades K-2, Rounded to nearest 1.0
# of Students Divided by 27.15		Grades 3-5 and 3-8*, Rounded to nearest 1.0
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>		
<i>*Grades 3-8 for Aloha Huber Park K-8 only</i>		

Updated 6/15/2023

Note: All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.

Middle School SAM Example

Beaverton School District Staffing Allocation Methodology (SAM) 2023-24

Counselors

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800-1,199 Students
4.000	1,200-1,599 Students
5.000	1,600+ Students
<i>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</i>	

Social Worker (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

Classified Support

Paraeducators	Criteria
0.700	0-799 Students
1.050	800-1,199 Students
1.750	1,200-1,299 Students
2.100	1,300+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
Library Media Aide	Criteria
0.720	All Schools
Technology Support Specialist	Criteria
0.815	All Schools
Registrar	Criteria
0.815	All Schools

Academic Coach (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools
0.500	Poverty >40% (Additional Allocation)

School Support Specialist (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

Updated 6/15/2023

Note: All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.

High School SAM Example

Beaverton School District Staffing Allocation Methodology (SAM) 2023-24

Counselors

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800-1,199 Students
4.000	1,200-1,599 Students
5.000	1,600-1,999 Students
6.000	2,000-2,399 Students
7.000	2,400-2,799 Students
8.000	2,800+ Students
<i>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs</i>	

Additional Counselors

College & Career	Criteria
1.000	Per School
Flexibility	Criteria
1.000	Per School

Substance Use Specialist

	Criteria
0.500	Per School

9th Grade Success Lead

	Criteria
1.500	Aloha
1.000	Beaverton, Westview
0.400	Mountainside, Southridge, Sunset

Social Worker

	Criteria
0.500	Per School
0.500	Per School (Temporary COVID-19 Staffing)

School Support Specialist

	Criteria
2.000	Aloha, Beaverton
1.500	Southridge
1.000	Mountainside, Sunset, Westview

Questions & Comments?

