

# Budget 101

March 11, 2025

# Welcome & Opening Remarks



# Presentation Agenda

- Background
  - Understanding Components of the Budget (Fund Sources and Uses)
  - Where the money comes from
  - How we spend it
  - How we compare
  - Budget process updates
  - Enrollment update

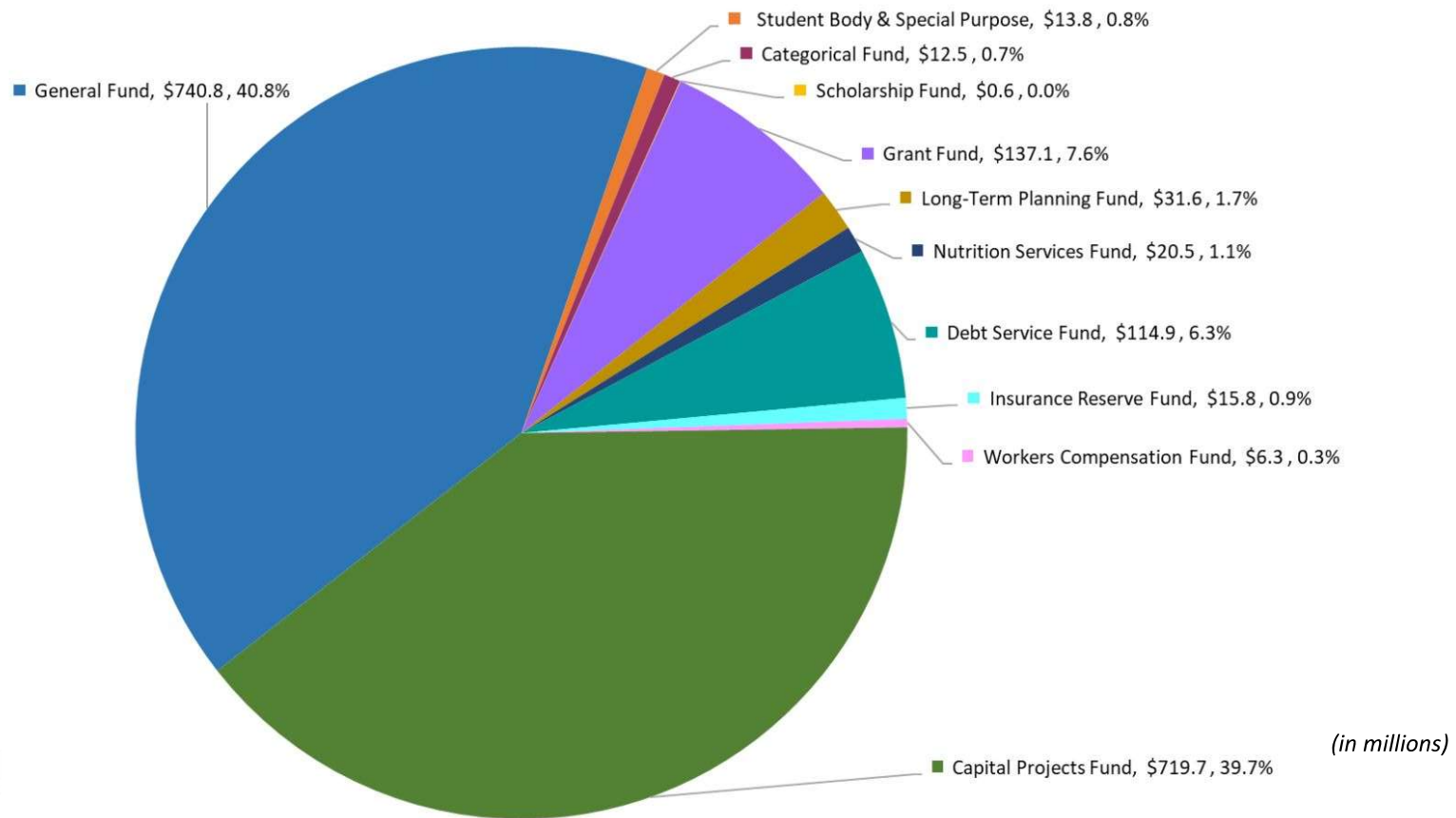
# Presentation Agenda

- General Fund
  - Operating fund for the district
  - Major funding source is State School Fund, including local property tax
  - This is where most district staff is funded, including teachers & other personnel
  - Spring 2024 Projection vs Actual 2024
  - The Numbers

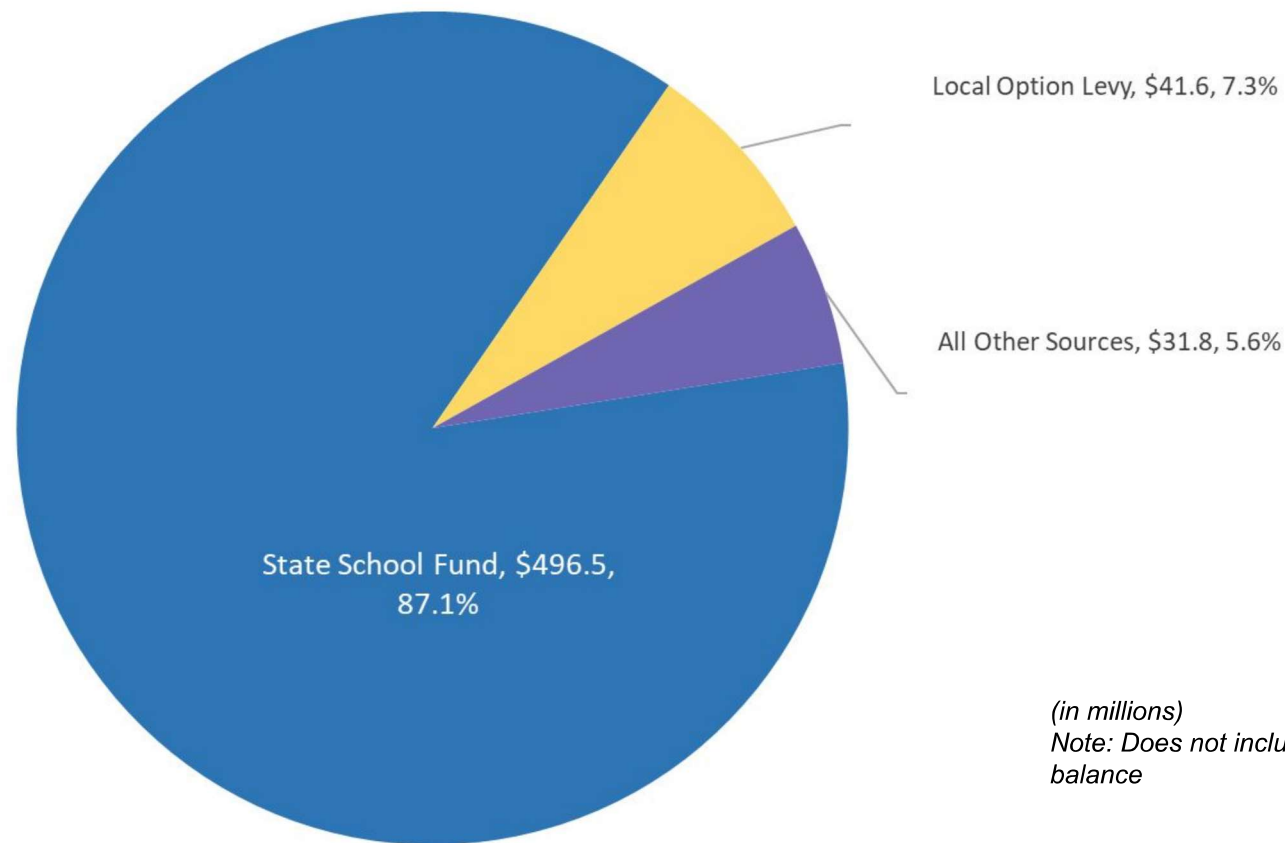
# Presentation Agenda

- Integrated Guidance (SIA, HSS, etc.)
- Federal Funding Update
- Budget Listening & Learning Survey Results
- Staffing Allocation Methodology (SAM) Overview
- Timeline
- Questions & Comments
- Closing Remarks

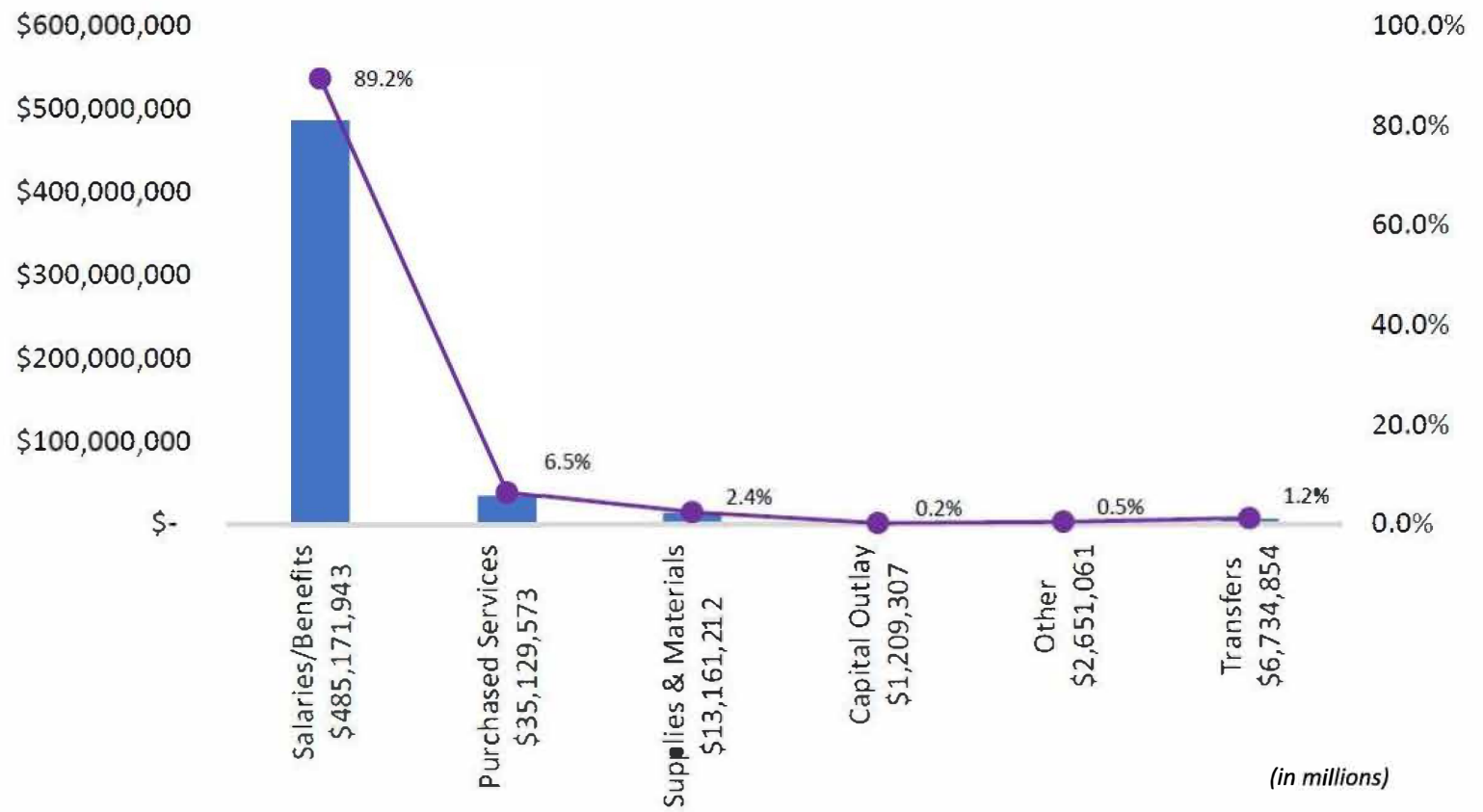
# Components of the Budget - 2024-25



# General Fund Revenue - 2023-24 Actuals

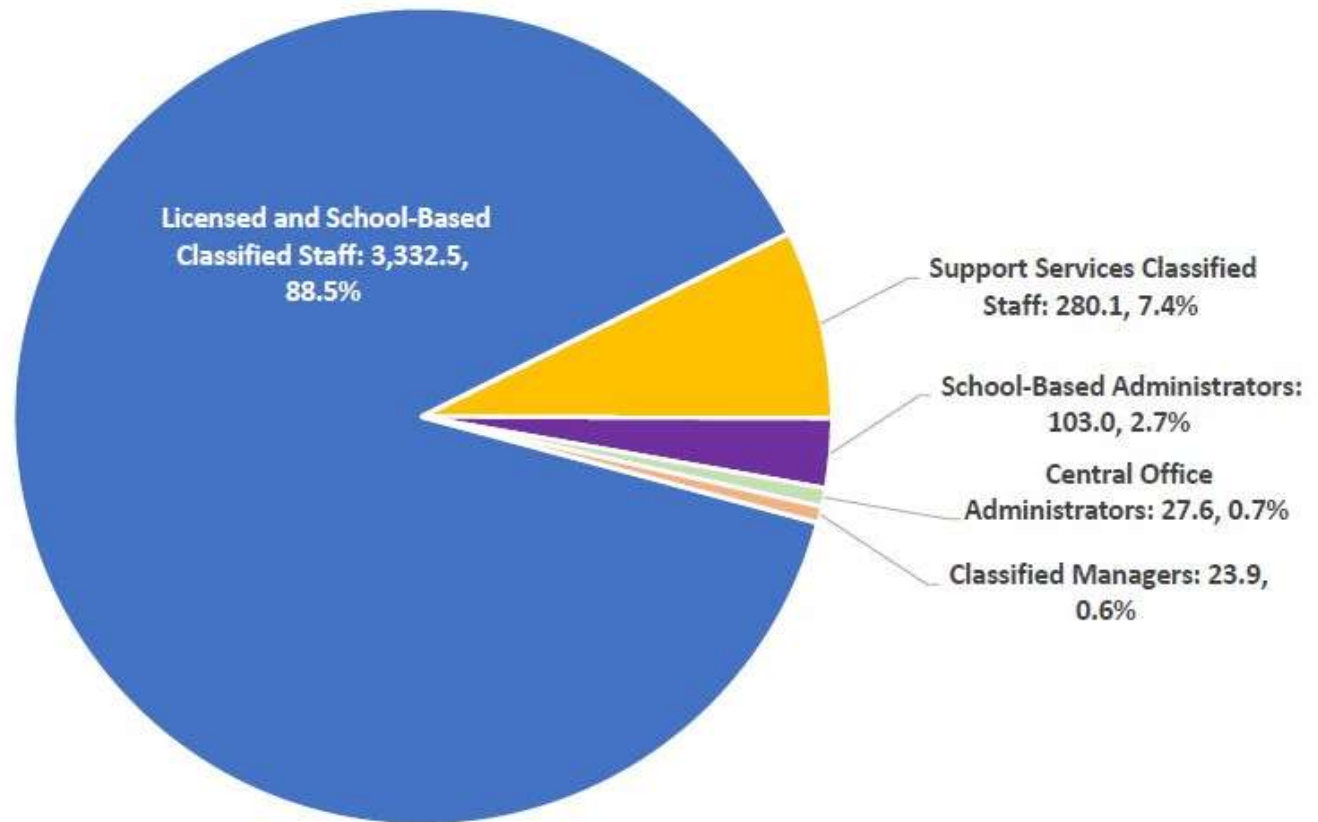


# General Fund Expenditures - 2023-24 Actuals





# General Fund FTE by Type - 2023-24 Actuals

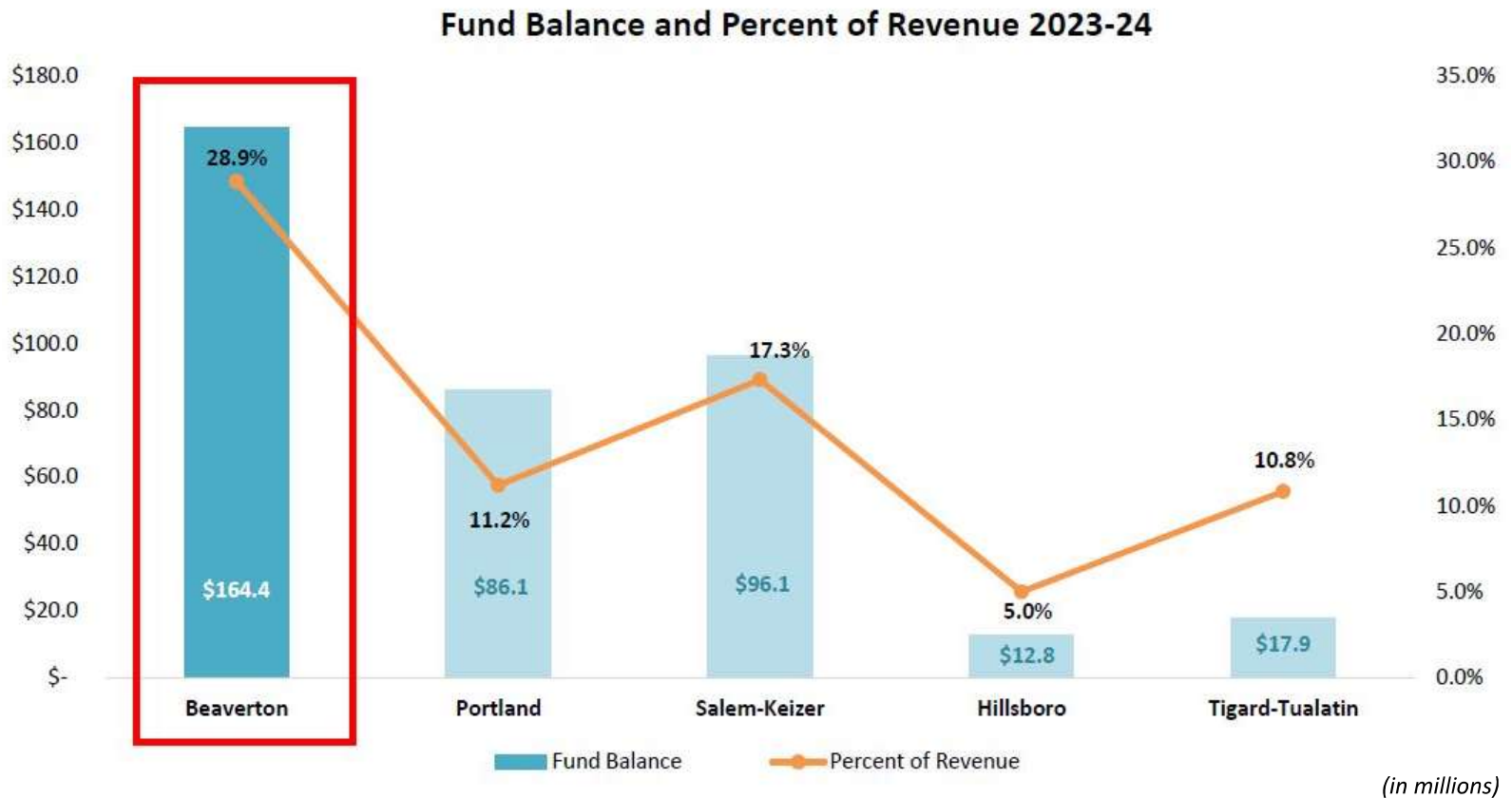


# How We Compare

- Based on location and/or demographics
  - Portland Public Schools
  - Salem-Keizer Public Schools
  - Hillsboro School District
  - Tigard-Tualatin School District

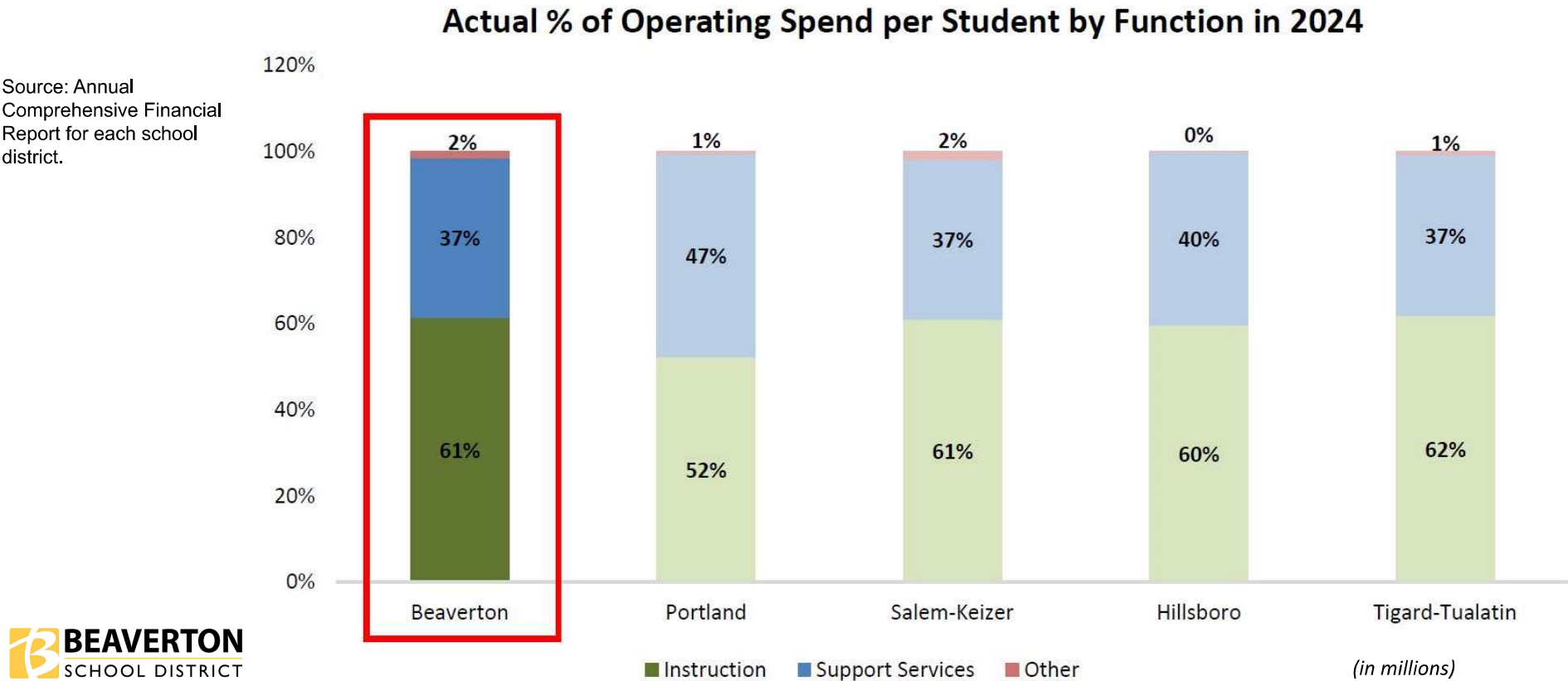
# How We Compare (General Fund) - 2024 Ending Fund Balance

Source: Annual Comprehensive Financial Report for each school district.



# How We Compare (General Fund) - 2024 Expenditures

Source: Annual Comprehensive Financial Report for each school district.



# Budget Process Updates

- What We Know
  - \$11.4 billion governor's recommended State School Fund (SSF) (11.4% increase over 2 years)
  - Budget priorities collected from staff and community
  - Cost of living adjustments for all groups - classified bargaining underway

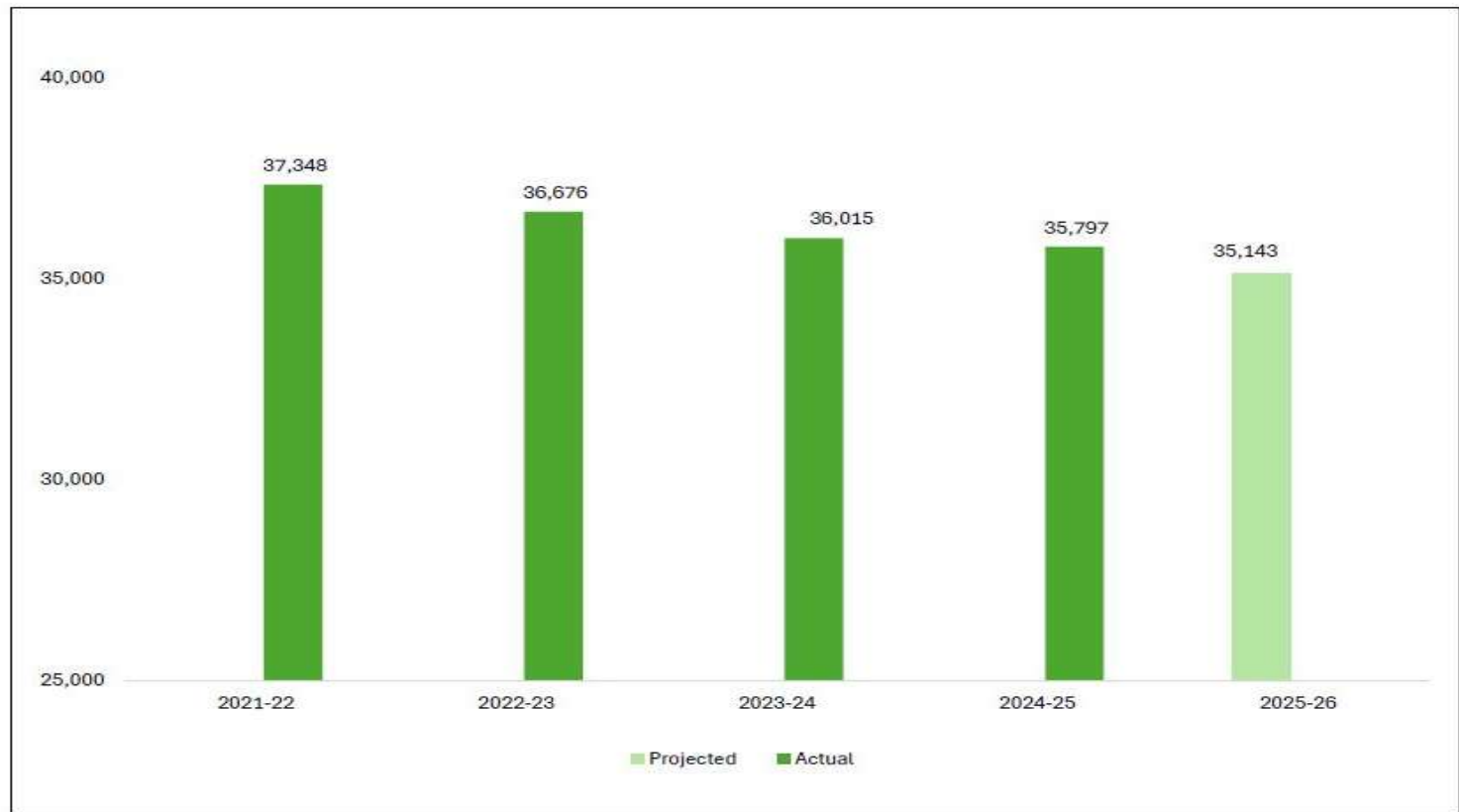
# Budget Process Updates

- What We Are Working On
  - Applying Staffing Allocation Methodology (SAM) formulas to final enrollment projections
  - Analyzing budget priorities collected from students, staff and community
  - Budget Reductions

# Budget Process Updates

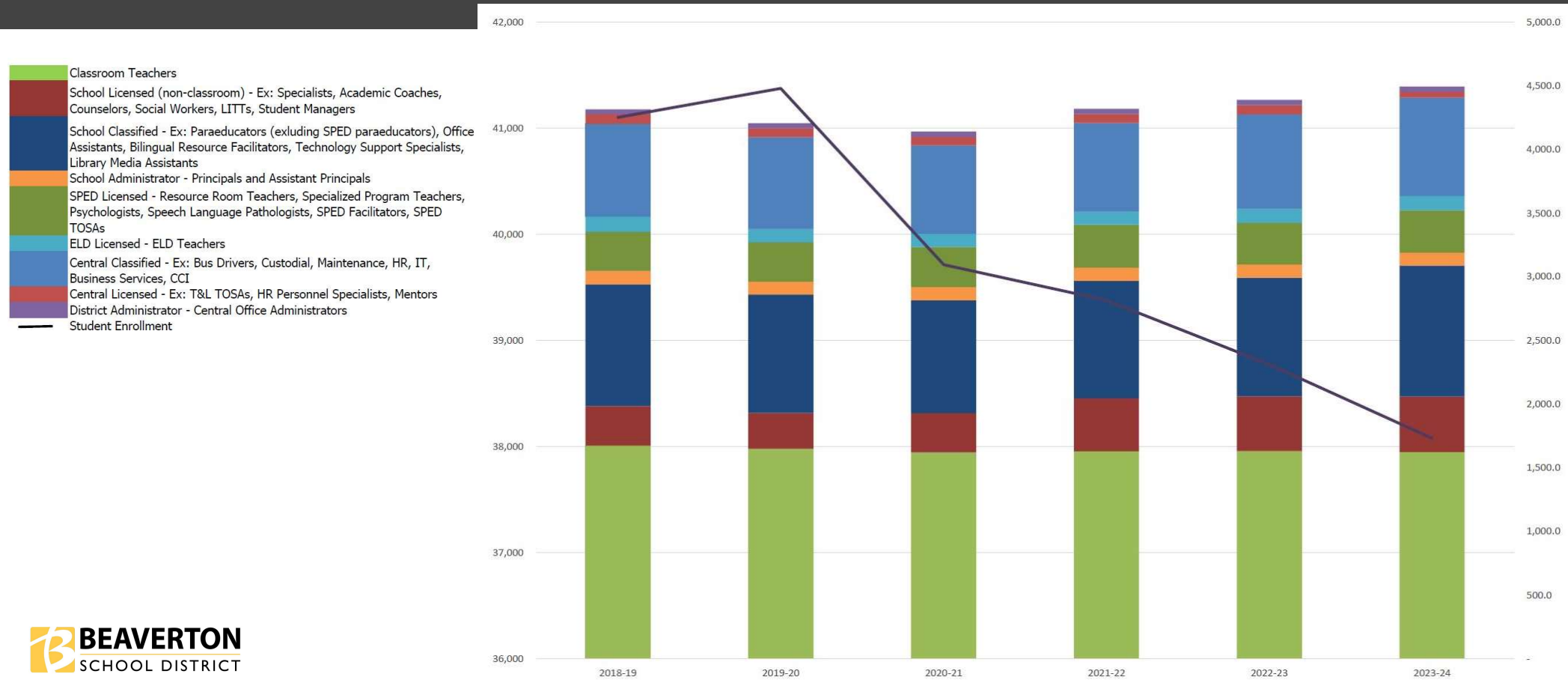
- What We Need to Know
  - Legislative leadership budget framework
  - Classified negotiations this spring
  - May economic forecast

# District Enrollment as of September 30

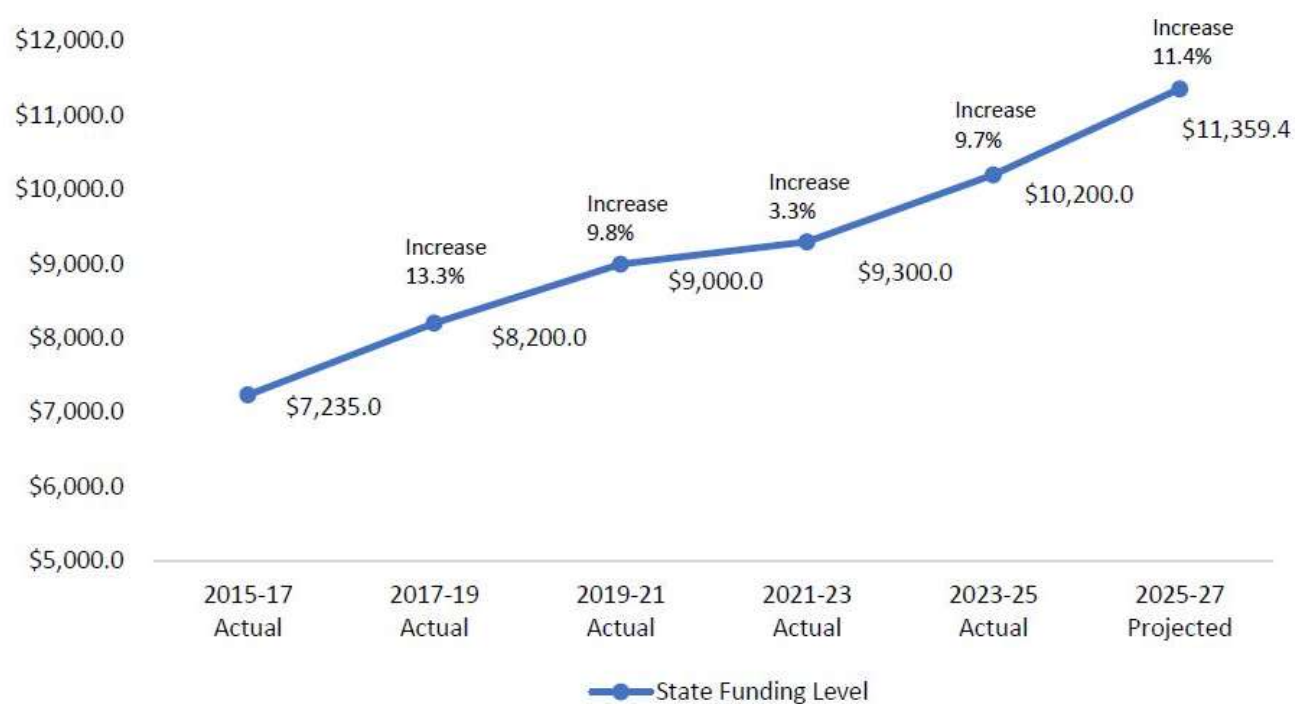




# District Enrollment and Staffing



# State School Fund History & Projections



# 2023-24 Spring Projection\* vs Actual

\*Projection as of  
April 30, 2024

Spring Projection vs Final

Resources	2023-2024 Spring Projection	2023-2024 Final	Variance
Beginning Fund Balance	\$ 138,652,119	\$ 138,652,119	0.0%
State Controlled	497,279,511	504,547,485	1.5%
Locally Controlled	69,214,817	65,294,374	-5.7%
<b>Total</b>	<b>\$ 705,146,447</b>	<b>\$ 708,493,978</b>	<b>0.5%</b>
Expenditures	2023-2024 Spring Projection	2023-2024 Final	Variance
Salaries	\$ 303,013,573	\$ 303,035,265	0.0%
Benefits	180,501,161	182,136,678	0.9%
All Other	61,231,713	58,886,007	-3.8%
<b>Total</b>	<b>\$ 544,746,447</b>	<b>\$ 544,057,951</b>	<b>-0.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 160,400,000</b>	<b>\$ 164,436,027</b>	
Long-Term Planning	22,900,000	24,651,224	
<b>Total Reserves</b>	<b>\$ 183,300,000</b>	<b>\$ 189,087,251</b>	

# The Numbers

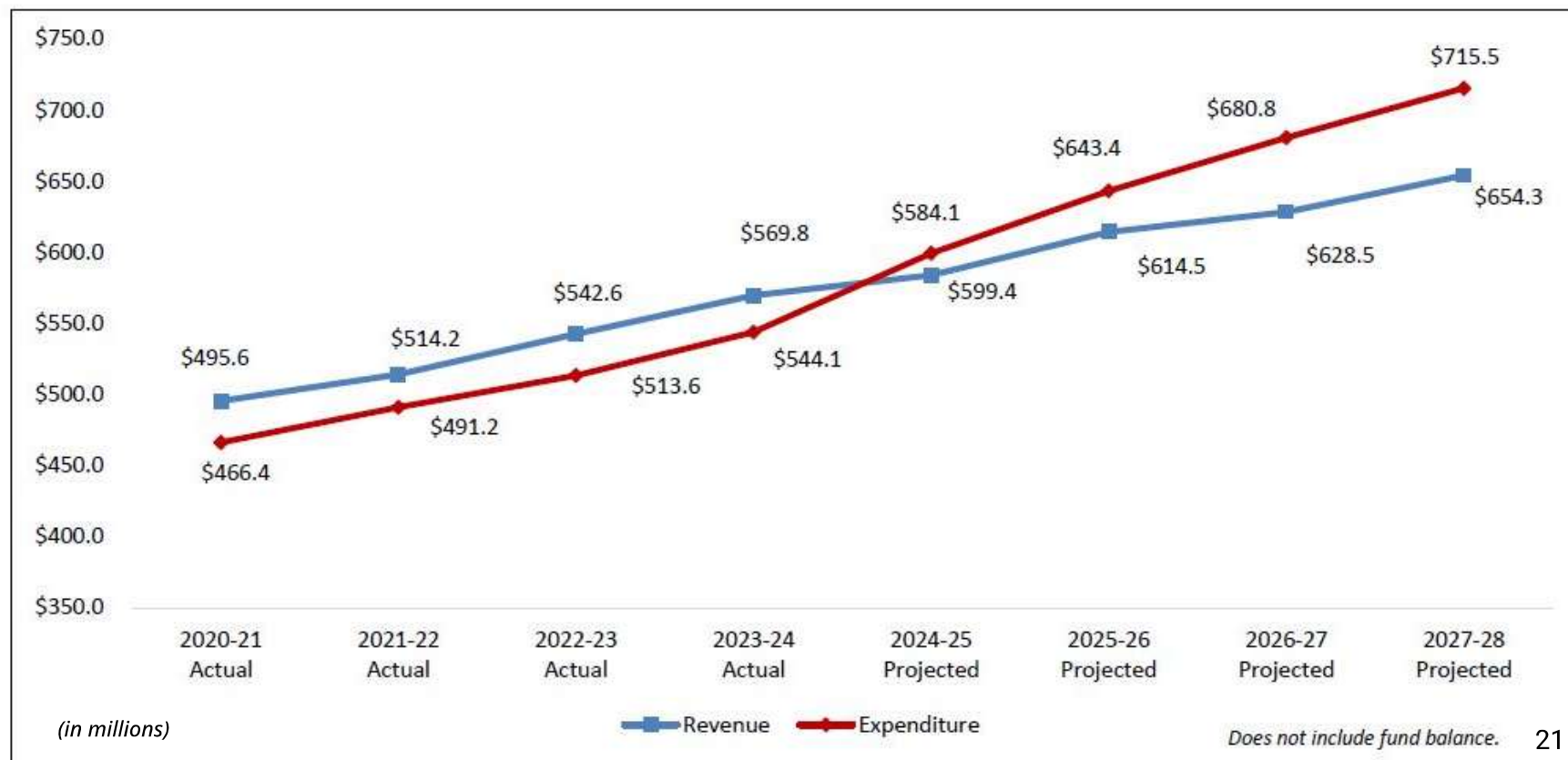
## Assumptions:

- Based on most recent ODE State School Fund updates for 2024-25 and 2025-26
- Includes most recent enrollment adjustments for 2024-25 and 2025-26
- State School Fund at \$10.2B for 2023-25, \$11.4B for 2025-27, \$12.5B for 2027-29
- Includes PERS rate increases for 25-27
- Does not include budget changes under review for 2025-26
- Does not include SIA, HSS or ESSER funds
- Based on best information available at this time.

As of March 7, 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	\$ 149,100,060	\$ 120,282,404	\$ 67,919,255
State Controlled	504,547,485	514,920,244	544,025,216	556,887,373	580,508,104
Locally Controlled	65,294,374	69,181,780	70,522,299	71,595,803	73,747,972
<b>Total</b>	<b>\$ 708,493,978</b>	<b>\$ 748,538,051</b>	<b>\$ 763,647,575</b>	<b>\$ 748,765,580</b>	<b>\$ 722,175,331</b>
Expenditures	2023-2024 Actual	2024-2025 Estimated	2025-2026 Estimated	2026-2027 Estimated	2027-2028 Estimated
Salaries	\$ 303,035,265	\$ 334,037,472	\$ 351,668,081	\$ 373,641,280	\$ 393,386,252
Benefits	182,136,678	199,397,970	221,991,387	234,239,836	245,646,396
All Other	58,886,007	66,002,549	69,705,703	72,965,209	76,464,302
<b>Total</b>	<b>\$ 544,057,951</b>	<b>\$ 599,437,991</b>	<b>\$ 643,365,171</b>	<b>\$ 680,846,325</b>	<b>\$ 715,496,950</b>
Surplus/(Deficit)	25,783,908	(15,335,967)	(28,817,656)	(52,363,149)	(61,240,874)
<b>Ending Fund Balance</b>	<b>\$ 164,436,027</b>	<b>\$ 149,100,060</b>	<b>\$ 120,282,404</b>	<b>\$ 67,919,255</b>	<b>\$ 6,678,381</b>
Financial Reserve (PERS)	24,651,224	31,825,336	39,488,623	47,572,870	56,036,474
<b>Total Reserves</b>	<b>\$ 189,087,251</b>	<b>\$ 180,925,396</b>	<b>\$ 159,771,027</b>	<b>\$ 115,492,125</b>	<b>\$ 62,714,855</b>

# General Fund Revenue & Expenditure



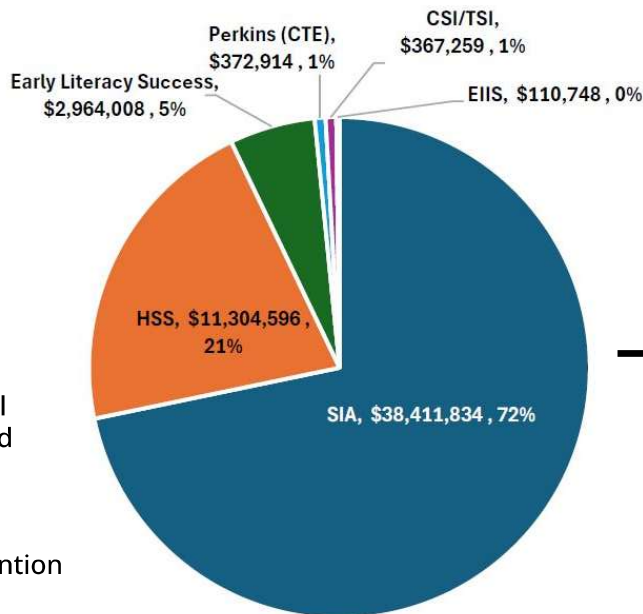
# Aligning for Student Success: Integrated Guidance

- The 2025–2027 biennium requires a new integrated guidance plan.
  - The district will submit a multi-year plan to ODE in April.
  - Student Investment Account (SIA) & High School Success (HSS)
- Additional information regarding the integrated guidance, including the district's current plan and budget can be found on the district's website.
  - <https://www.beaverton.k12.or.us/departments/teaching-learning/integrated-guidance>

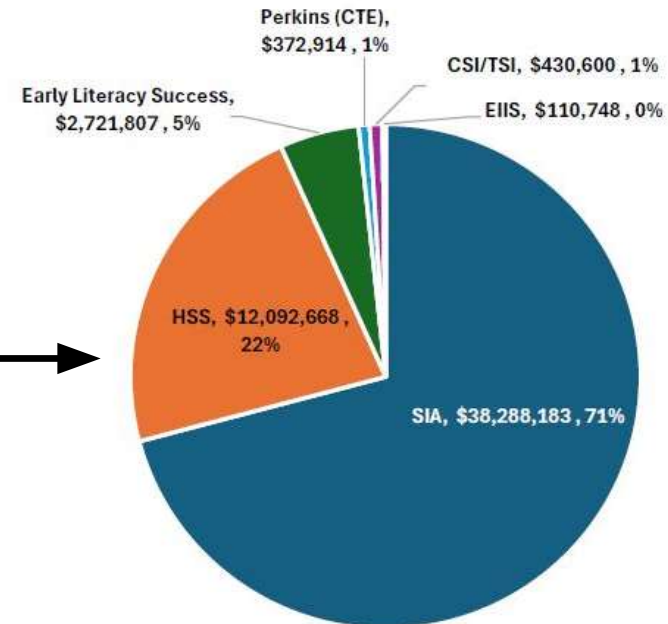


# Integrated Guidance Grant Comparison

2024-25 Awards



2025-26 Estimates



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

**SIA:**  
Student Investment Account

**HSS:**  
High School Success

**CSI/TSI:**  
Comprehensive School Improvement/Targeted School Improvement

**EIIS:**  
Early Indicator Intervention System

# Projected SIA Spending

## 2025-26 Estimated SIA Award: \$38.3M

**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
	<b>Total</b>	<b>256.3</b>



# Projected HSS Spending

**2025-26 Estimated HSS Award:  
\$12.1M**

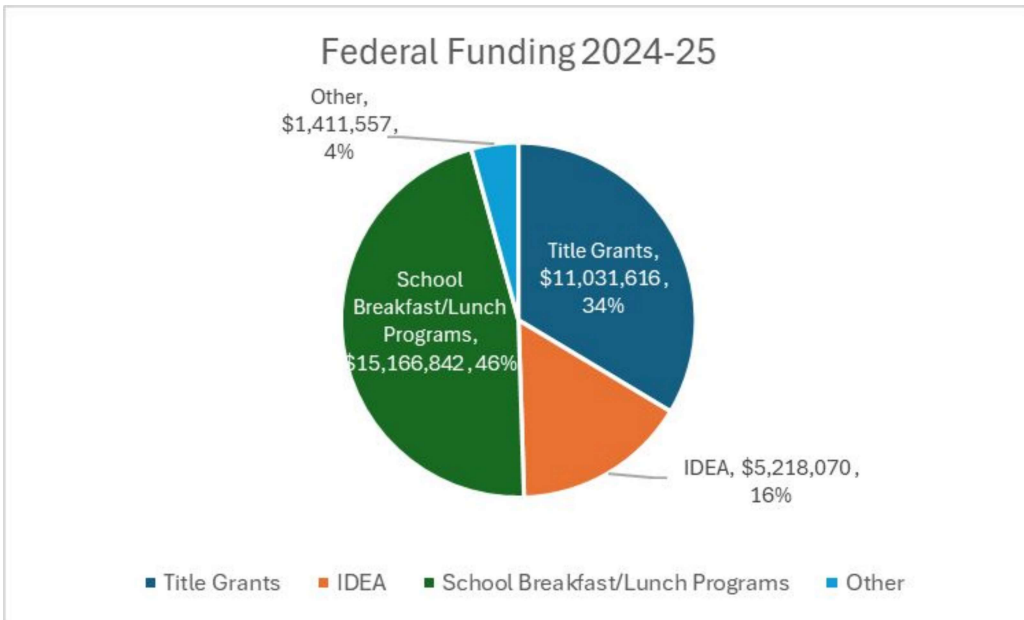
**HSS Goals:**

- 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
<b>Total</b>	<b>77.3</b>

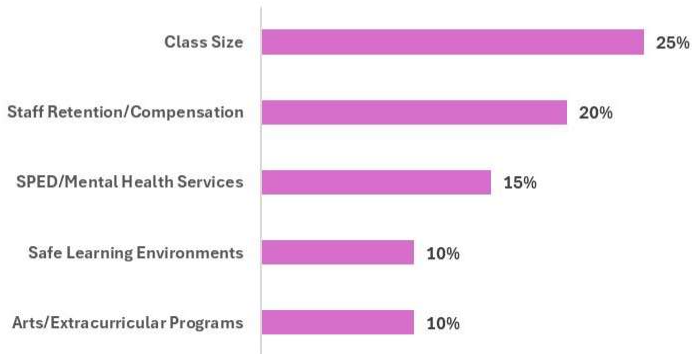
# Federal Funding Updates

- Lots of discussion
- Lots of uncertainty



# Budget Listening & Learning Feedback

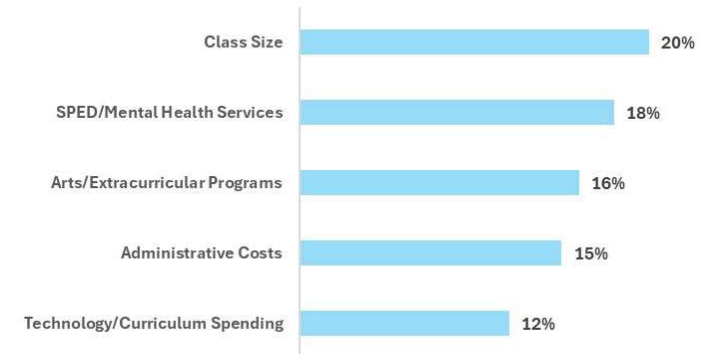
Top 5 Budget Priorities



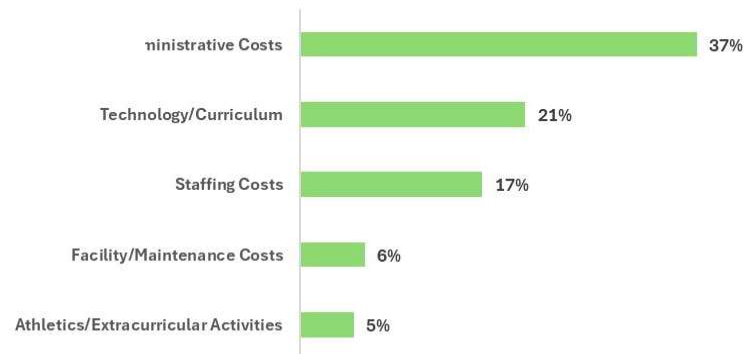
February 2025

Total Number of Survey Responses	1,729
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Top 5 Additional Comments



Top 5 Budget Reduction Ideas



Note: All budget survey comments are available for review at <https://www.beaverton.k12.or.us/about-us/annual-budget>.

# Staffing Allocation Methodology

## 2024-25 SAM

- Resource allocation methodology for schools based on students and demographics
- Updated methodology was developed in 2019, small adjustments since
- 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

- Most general education, SPED and ELD resource allocations to schools
  - SPED and ELD were added in the 2024-25 year
- Complex calculations due to layering of funding
  - General Fund
  - Local Option Levy
  - SIA
  - HSS
- Continuous Improvement Model

# Elementary School SAM Example

## Beaverton School District Staffing Allocation Methodology (SAM) 2024-25

### Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 24.30 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 26.75. 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

*Includes Students Enrollment in Special Education Specialized Programs and Pre-K students at 0.5 weighting.*

### 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

### Classroom Teachers

	Criteria
# of Students Divided by 24.30	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 26.75	Grades 3-5 and 3-8*, Rounded to nearest 1.0

**Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.**  
**\*Grades 3-8 for Aloha Huber Park K-8 only**



# Middle School SAM Example

Beaverton School District  
 Staffing Allocation Methodology (SAM)  
 2024-25

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

	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 Assistant	Criteria
0.720	All Schools
Technology Support Specialist	Criteria
0.815	All Schools
Registrar	Criteria
0.815	All Schools

Academic Coach

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

School Support Specialist

	Criteria
1.000	All Schools

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

*Note: All classified 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. All other allocations are shown in FTE.*  
 Updated: 3/22/24

# High School SAM Example

## Beaverton School District Staffing Allocation Methodology (SAM) 2024-25

### 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

### 9<sup>th</sup> Grade Success Lead

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

### Social Worker

	Criteria
1.000	Per School

### School Support Specialist

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

**Note:** All classified 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. All other allocations are shown in FTE.  
Updated: 3/22/24

# Timeline

## March/April

- Present Budget 101 to Budget Committee
- Applying SAM formulas to final enrollment projections
- Analyzing survey results
- Budget reductions

## May

- Present proposed budget
- Budget Committee approval of proposed budget

## June

- School Board adoption of proposed budget

# Committee Questions & Comments?



# Superintendent's Closing Comments

Budget documents are available at  
[http://www.beaverton.k12.or.us/about-us/  
annual-budget](http://www.beaverton.k12.or.us/about-us/annual-budget)

