BEAVERTON SCHOOL DISTRICT

WE EXPECT EXCELLENCE

WE INNOVATE

WE EMBRACE EQUITY

WE COLLABORATE

ADOPTED BUDGET

2021-2022

District Goal:
WE empower all students to achieve post-high school success.



Beaverton School District
16550 SW Merlo Rd., Beaverton, Oregon 97003

www.beaverton.k12.or.us

District Goal: WE empower all students to achieve post-high school success.

BEAVERTON
SCHOOL DISTRICT

Beaverton School District
16550 SW Merlo Road • Beaverton, Oregon 97003 • Telephone: 503-356-4500
For more information, visit the District website at: www.beaverton.k12.or.us

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

BEAVERTON SCHOOL DISTRICT

Beaverton, Oregon

ADOPTED BUDGET
2021-22

Prepared by:
Business Services

Don Grotting
Superintendent

Michael Schofield
Associate Superintendent for Business Services

Jessica Jones
Budget Manager

BEAVERTON SCHOOL DISTRICT

District Goal

WE empower all students to achieve post-high school success.







Our Pillars of Learning

EXPECT EXCELLENCE

- **WE** teach students knowledge and skills for our evolving world.
- **WE** seek, support, and recognize our world class employees.

INNOVATE

- **WE** engage students with a variety of relevant and challenging learning experiences.
- **WE** create learning environments that promote student achievement.

EMBRACE EQUITY

- **WE** build honest, safe, and inclusive relationships with our diverse students and their families.
- **WE** provide needed support so that every student succeeds.

COLLABORATE

- **WE** work and learn in teams to understand student needs and improve learning outcomes.
- **WE** partner with the community to educate and serve our students.

WE believe that as we provide education based on these pillars, students will achieve the District Goal.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

BEAVERTON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Claire Hertz

Claire Hertz, SFO
President

David J. Lewis

David J. Lewis
Executive Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Beaverton School District 48J
Oregon

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

BEAVERTON SCHOOL DISTRICT
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BEAVERTON
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BEAVERTON SCHOOL DISTRICT

EXECUTIVE SUMMARY

WE EXPECT EXCELLENCE

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BEAVERTON
SCHOOL DISTRICT

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.



BEAVERTON SCHOOL DISTRICT

WE EXPECT EXCELLENCE WE INNOVATE WE EMBRACE EQUITY WE COLLABORATE

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,



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.

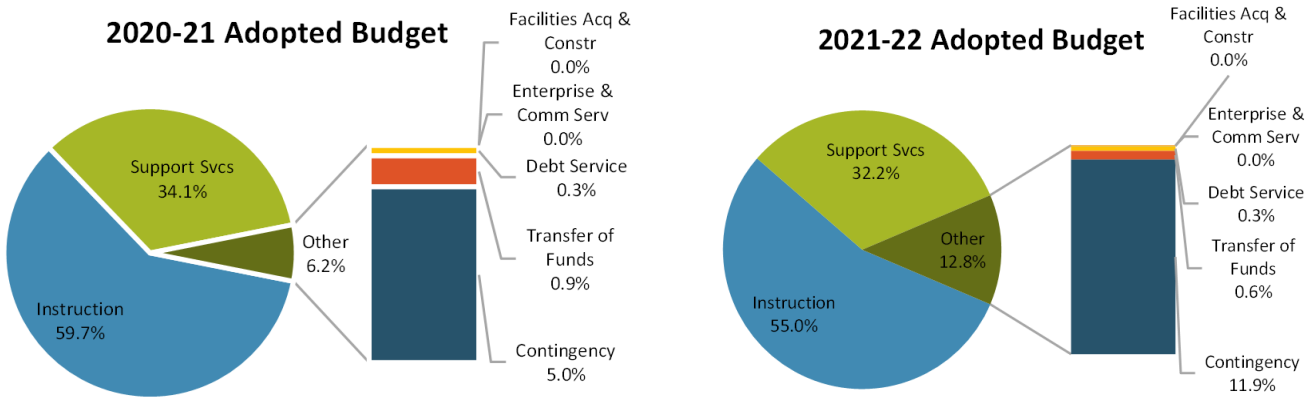


It is helpful to compare the 2021-22 and 2020-21 adopted budgets. The allocation to Instruction decreased from 59.7% to 55.0% of the total General Fund budget. Support Services decreased from 34.1% to 32.2%. These decreases are largely due to the contingency increase from 5.0% to 11.9%, as well as enrollment 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*** • Budget Committee openings • Application process discussion	*Virtual Meeting*
November 30, 2020 **Monday**	***School Board Meeting - 6:30 pm*** • Appoint Budget Committee members to fill vacancies	*Virtual Meeting*
March 8, 2021 **Monday**	***Budget 101 - 6:30 pm*** • Provide up-to-date budget information prior to budget proposal • Budget Committee to ask questions about process and significant factors influencing the budget	*Virtual Meeting*
May 3, 2021 **Monday**	***Budget Committee Meeting - 6:30 pm*** • Superintendent proposes the budget and delivers the budget message • Elect Budget Committee officers • Public testimony	*Virtual Meeting*
May 17, 2021 **Monday**	***Budget Committee Meeting - 6:30 pm*** • Budget Committee discussion • Approval of budget and tax levies	*Virtual Meeting*
June 21, 2021 **Monday**	***School Board Meeting - 6:30 pm*** • Budget public hearing • Board makes appropriations • Adopt budget and tax levies	*Virtual Meeting*

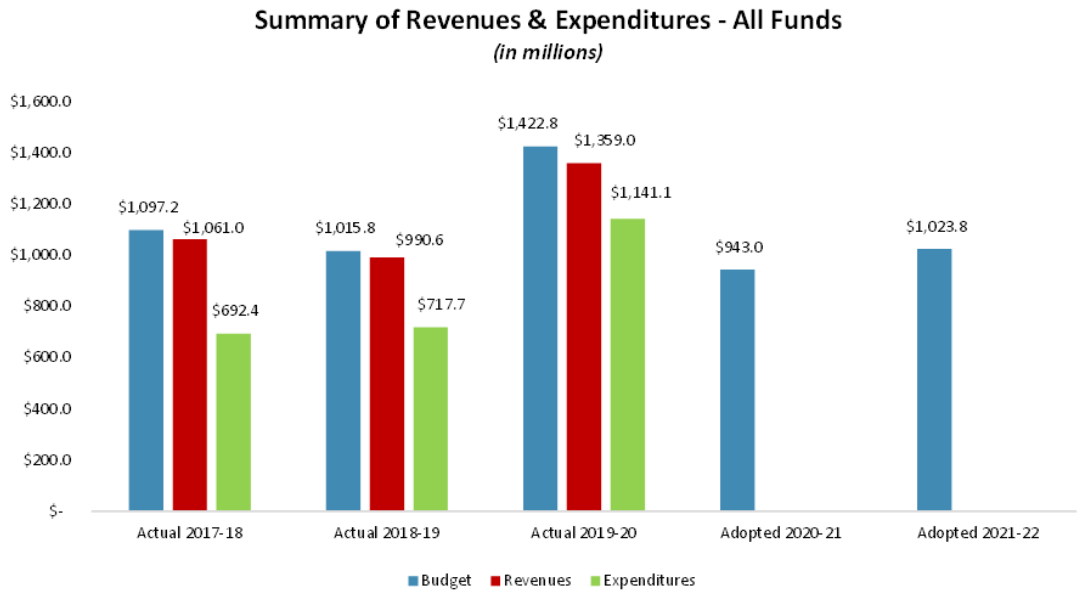
BUDGET SUMMARY BY FUND – ALL FUNDS
FIVE YEARS ADOPTED BUDGETS

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**

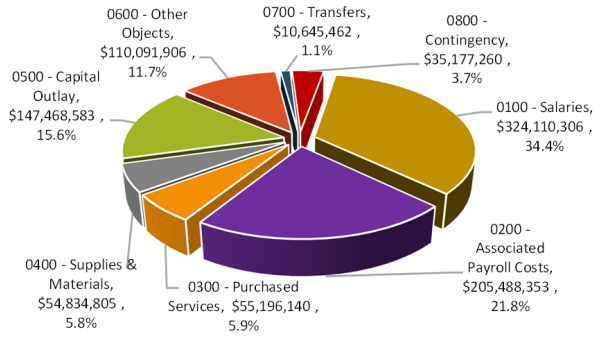


Source: Business Services

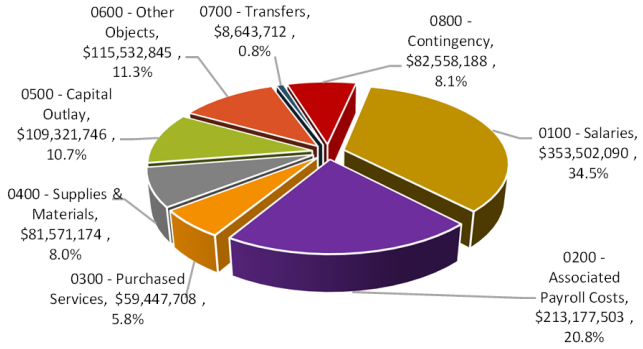
EXPENDITURES BY OBJECT – ALL FUNDS

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.

2020-21 Adopted Budget



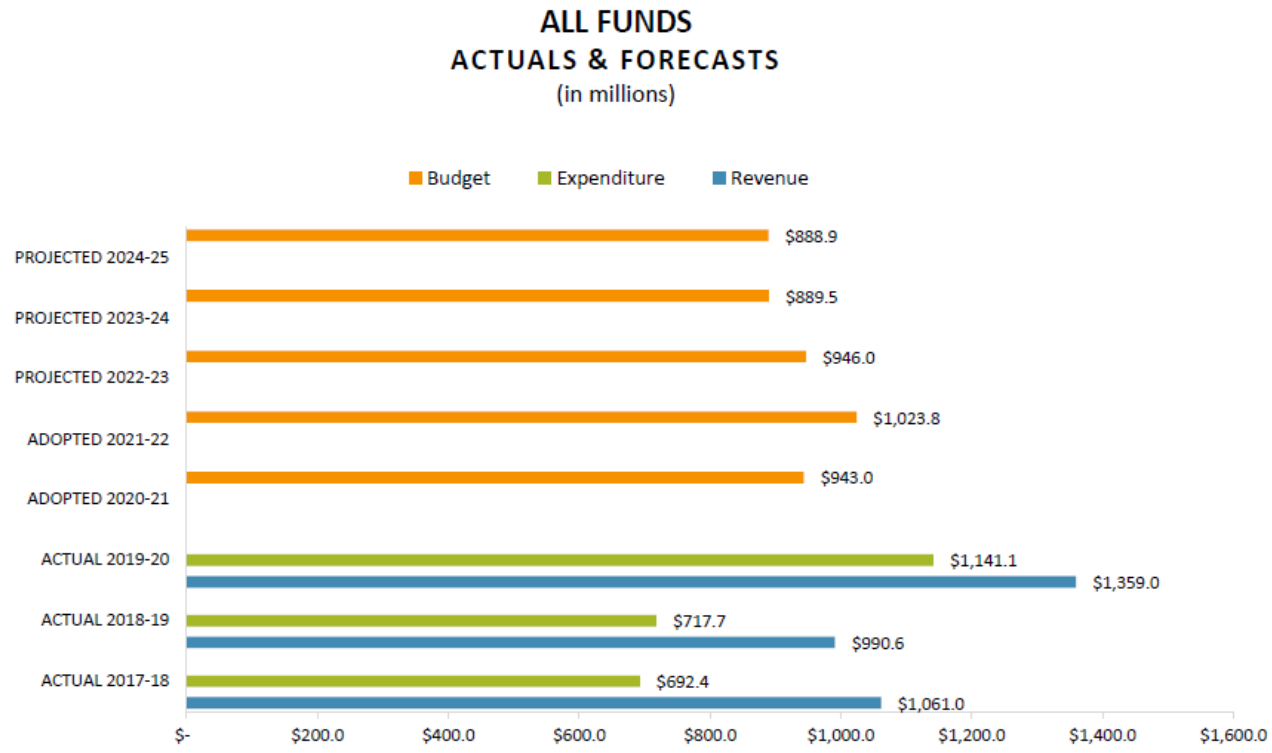
2021-22 Adopted Budget



Source: Business Services

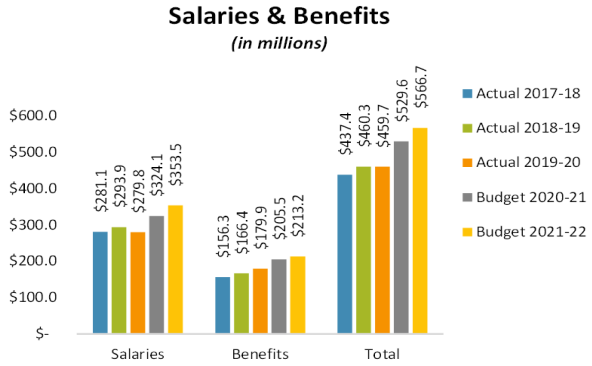
THREE YEAR FORECAST – ALL FUNDS

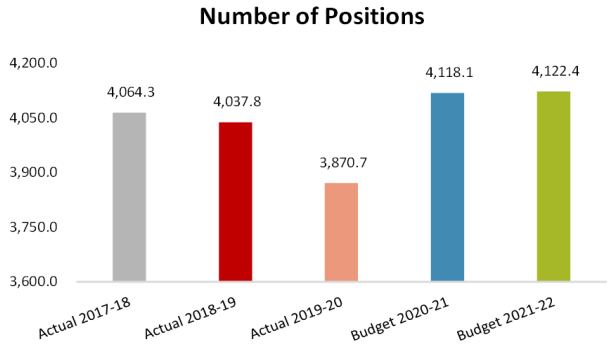
Although costs continue to increase, especially in the area of employee salaries and benefits, the forecast for all funds is decreasing through 2024-25 due to the spend down of the 8-year capital construction bond, fluctuations in debt service funds, forecasted declining enrollment, and the spend down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



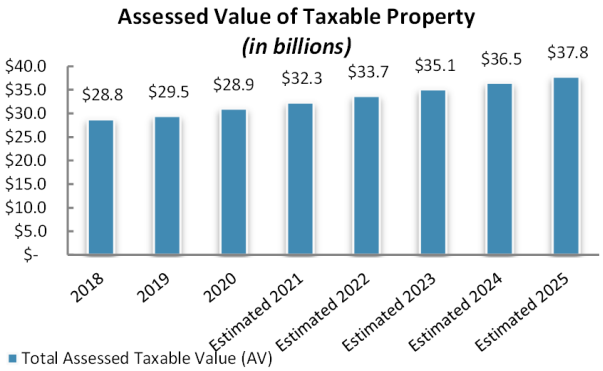


Source: Business Services

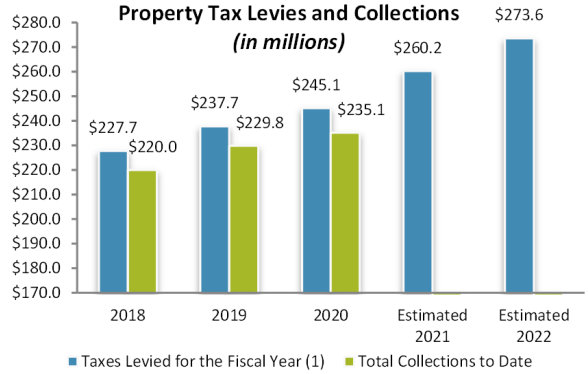
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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

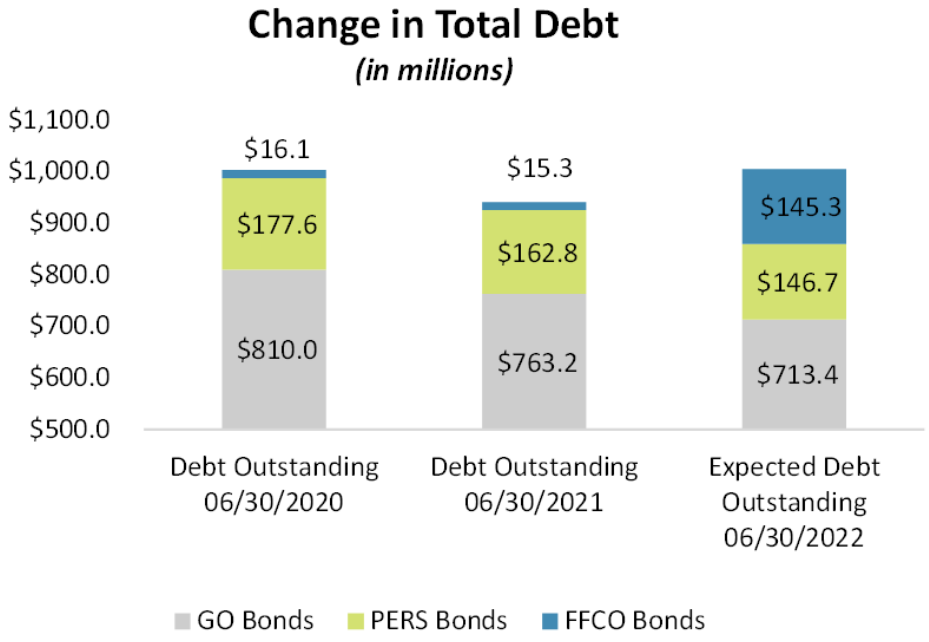


(1) Amounts are based upon the tax collection year July 1 to June 30.

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	

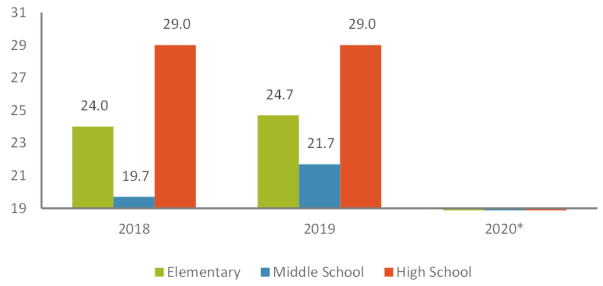


Source: Business Services

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).

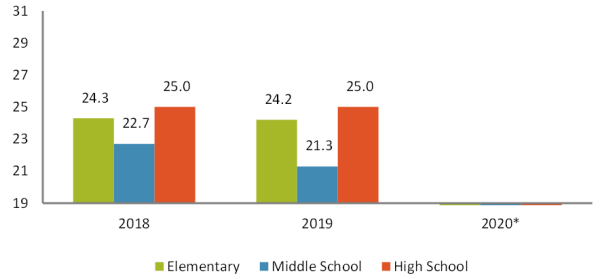
Beaverton School District
Median Class Size



* 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.

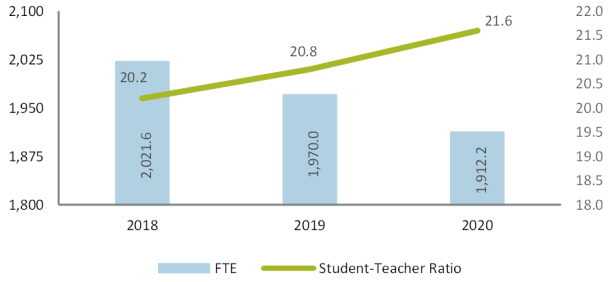
State of Oregon
Median Class Size



* 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.

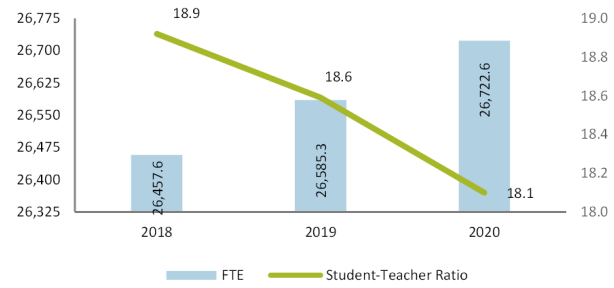
Beaverton School District
Student-Teacher Ratios



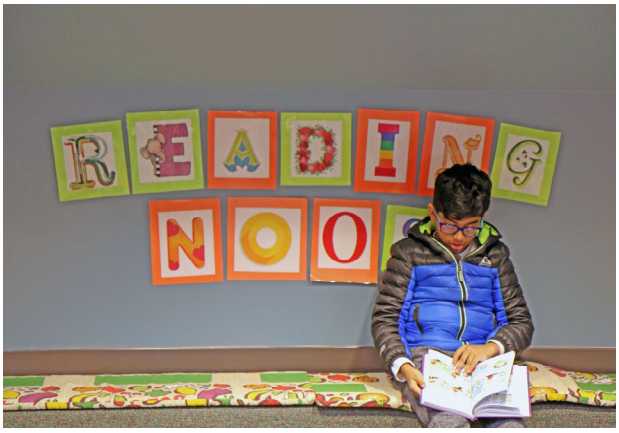
Source: Forecast 5 Analytics

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

State of Oregon
Student-Teacher Ratios



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

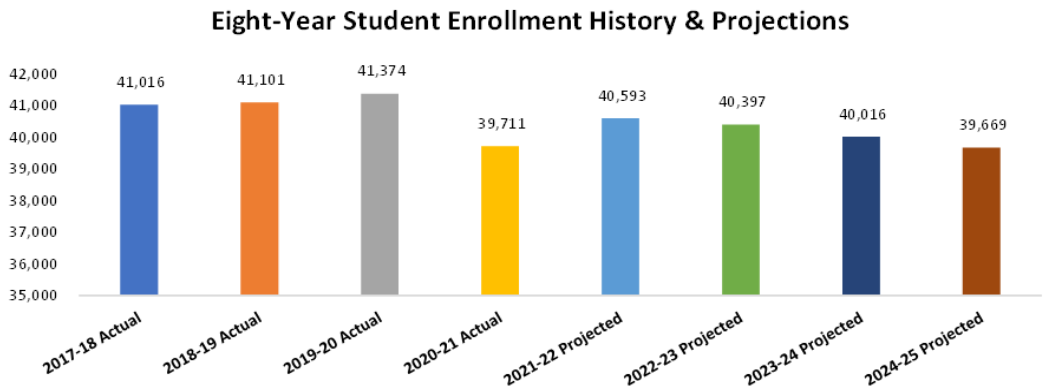
Source: Forecast 5 Analytics

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



BEAVERTON SCHOOL DISTRICT

ORGANIZATIONAL SECTION

WE INNOVATE

BEAVERTON SCHOOL DISTRICT
2021-22 ADOPTED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
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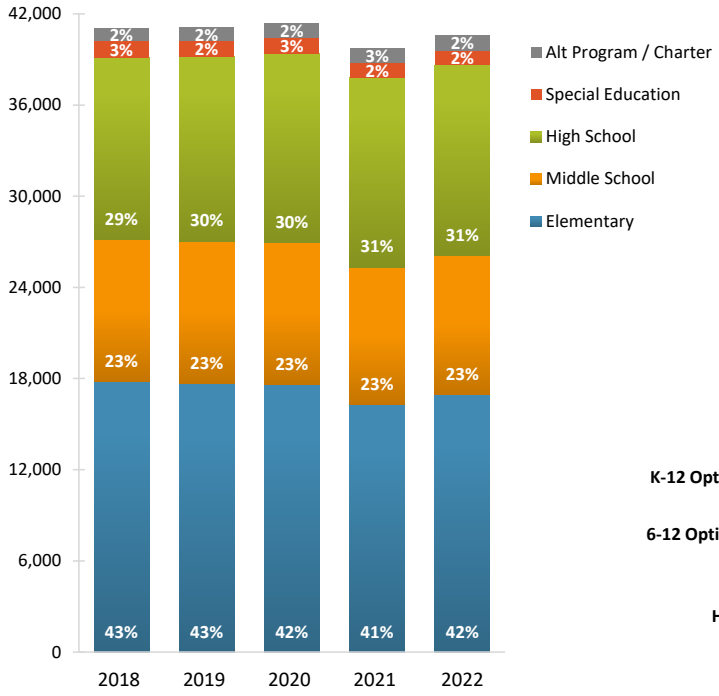
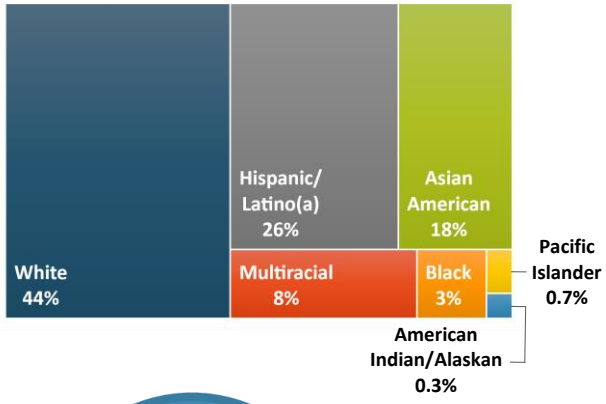
BEAVERTON
SCHOOL DISTRICT

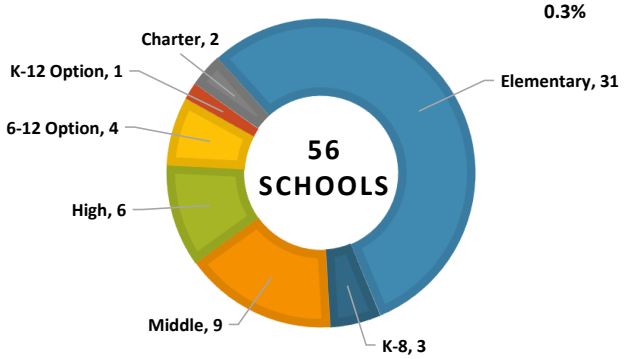
DISTRICT-WIDE FACTS AT A GLANCE

DISTRICT ENROLLMENT

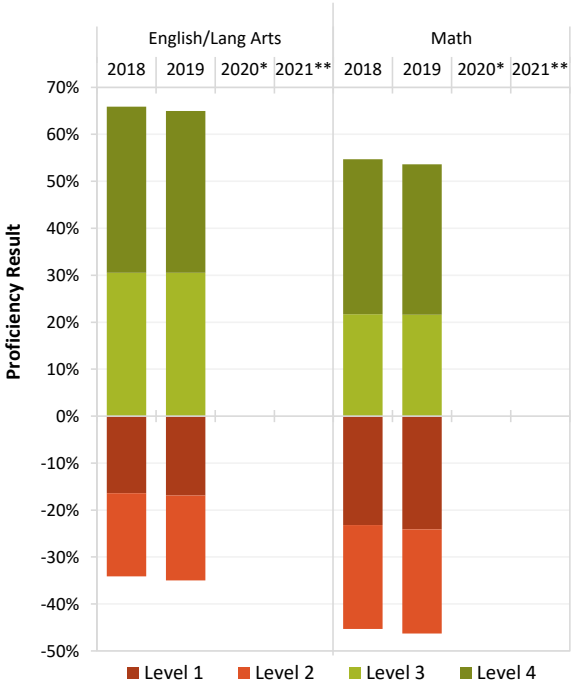


STUDENT DEMOGRAPHICS 2020-21





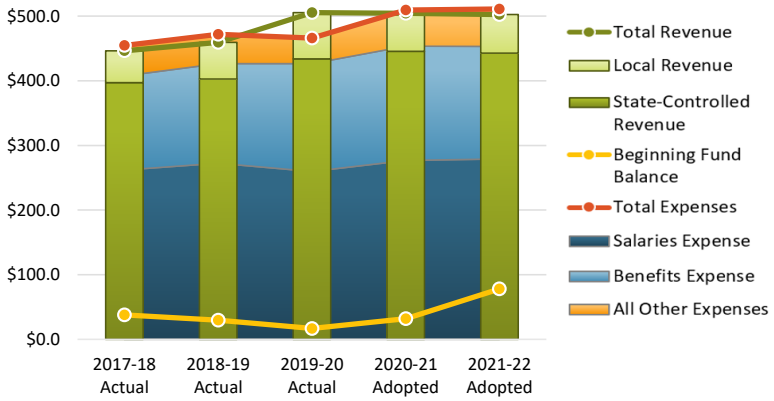
PERFORMANCE MEASURES

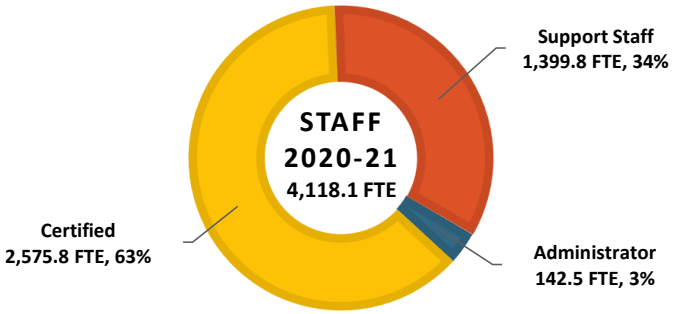


** Due to the COVID-19 pandemic, test scores are not available for 2020.*
*** Test scores not yet available for 2021.*

GENERAL FUND REVENUE AND EXPENSES

(in millions)





Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

THE DISTRICT AND THE COMMUNITY

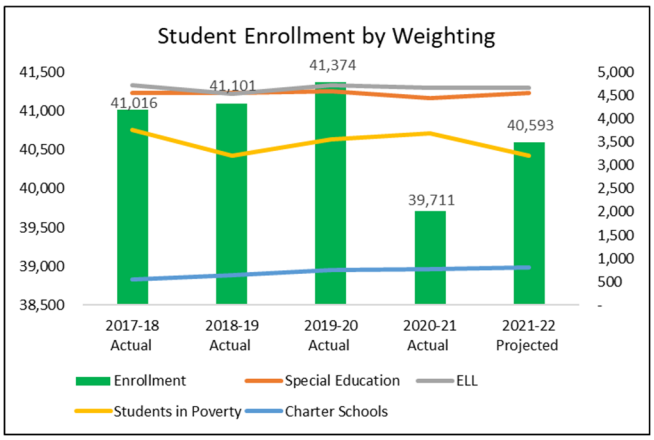
Beaverton School District (BSD or the District) is the third largest district in the state of Oregon and projected to have over 40,000 students for the 2021-22 school year. The District offers 54 schools and two charter schools to its diverse population. Students of color make up 53.9% of the District population. The largest minority student group is Hispanic/Latino(a) followed by Asian. There are 94 different primary languages spoken in students' homes.

On average, the students of the District exceed the statewide test score averages and District schools receive high ratings based on Oregon's state education standards. The District's dropout rates have declined and graduation rates have increased in the past decade. The success of the District's educational program is the result of the support and involvement of parents, students, District staff and the community.



The District, a kindergarten through twelfth grade district, was formed in 1960 following a successful vote for unification of 12 elementary school districts and one high school district, began with 24 schools and an enrollment of 9,912 students. By 1980, the District had opened an additional 10 elementary schools, six middle schools, one high school, a transportation center, maintenance facility and administration center. In just 20 years, the student enrollment had doubled to 20,103.

The next two decades showed steady growth for the District, bringing the student enrollment up to 33,324 in 2000 which was a 65.8% increase from 1980. The District continued to add another eight schools which included two option schools, Arts and Communications Magnet Academy (ACMA) and Merlo Station High School. By the fall of 2009, the District had opened another four elementary schools, including two K-8 schools and two option schools.



In 2015, the District completed construction on a new middle school in the northern part of the District using funding from the $680 million capital construction bond that was passed in May of 2014. The middle school was used as a swing school while the District completely rebuilt three elementary schools and one option school as part of the same bond measure. The building will open as a middle school in the fall of 2021. In the fall of 2017, the District opened a new elementary school and a new high school as well as reopened the first elementary tear down and rebuild. The second elementary rebuild opened in August 2018 and the third elementary rebuild opened in September 2019. The final rebuild will open for the 2021-22 school year.

The District celebrated 60 years of operations in 2020 with an enrollment that has quadrupled. Beaverton School District currently has 31 elementary schools, three K-8 schools, nine middle schools, six high schools, four middle/high option schools and one K-12 online option school, all of which are supported by Central Support Services. A complete list of schools and enrollment can be found in the Informational Section of this document. The District employs over 4,450 people, of which 56.3% are teachers and other certified staff. The number of teachers with a master's degree or higher in the District is 89.0%. Beaverton School District teachers have an average of 15.43 years of overall teaching experience.

The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries. As required by accounting principles generally accepted in the United States of America, all significant activities and organizations have been included in the financial statements.

The District is located predominantly in Washington County, approximately 10 miles west of Portland, Oregon, and encompasses over 57 square miles of land. It serves the residents of the City of Beaverton and various outlying towns and municipalities and is the third largest school district in Oregon.

Student enrollment in the fall of 2020 was 39,711. October 1 enrollment counts are reported to the state in November of each year, allowing time for data entry and confirmation of student records. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once.



Between the fall of 2011 with enrollment of 39,054 to the fall of 2021 with projected enrollment of 40,593, the District has experienced average growth of 3.9% during the past 10 years. Within those years, enrollment growth increased as much as 6.0% in many years and decreased 4.4% during the COVID-19 pandemic. The 2021-22 enrollment projection represents the recovery of approximately half of those students. In addition, the District expects relatively flat to declining enrollment over the next few years with forecasted enrollment of 39,659 in 2024-25 based on cohort survival history, current and projected housing development, and overall regional economics.

The Beaverton School District Board, elected by a majority of the voting electorate, is the governing body responsible for the District's policy decisions. The seven-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.

Located in northwestern Oregon, Washington County is one of the six counties that comprise the Portland-Vancouver-Hillsboro Primary Metropolitan Statistical Area (PVH-PMSA). The six counties are Washington, Multnomah, Clackamas, Yamhill and Columbia in Oregon, and Clark in Washington. According to the Population Research Center of Portland State University, Multnomah and Washington counties together have one-third of the State of Oregon's population. Washington County's three largest cities are Beaverton, Hillsboro and Tigard. Because the District lies within the PVH-PMSA, economic and demographic data is not available specifically for the District. Data is generally available for Washington County and for the PVH-PMSA.

Currently, manufacturing accounts for 17% of the total non-farm employment in the PVH-PMSA, while trade, transportation and utilities also account for 17%, government jobs 8%, professional and business services 19%, education and health services 12%, and leisure and hospitality 9%. A major manufacturing employer in the Beaverton area is Nike, an athletic footwear and apparel manufacturer with its 286-acre world headquarters campus located in Washington County.

The PVH-PMSA relies heavily on the manufacturing, high technology industries, wholesale trade and financial activities. According to the Oregon Employment Department, at the end of June 2019, the PVH-PMSA unemployment rate was 3.7%, as compared to the Oregon unemployment rate of 4.0% and the nation’s rate of 3.7%.

Beaverton schools are dedicated to providing outstanding, challenging educational opportunities that prepare all students to be college- and career-ready. The

District Goal and Pillars of Learning provide the Framework for the strategic plan:

District Goal: WE empower all students to achieve post-high school success.



WE Innovate

- WE engage students with a variety of relevant and challenging learning experiences
- WE create learning environments that promote student achievement

WE Expect Excellence

- WE teach students knowledge and skills for our evolving world
- WE seek, support and recognize our world class employees

WE Embrace Equity

- WE build honest, safe and inclusive relationships with our diverse students and their families
- WE provide needed support so that every student succeeds

WE Collaborate

- WE work and learn in teams to understand student needs and improve learning outcomes
- WE partner with the community to educate and serve our students

Beginning in March of 2020, the onset of a global pandemic required the District to transform teaching as we know it. The District was driven to plan a Comprehensive Distance Learning (CDL) plan, create an online school (FLEX), and plan for Hybrid and Limited In-Person Instruction (LIPI) in a very compressed period. The District began CDL in the fall of 2020 and continue to operate in that model today. Throughout the year, the District has been refining both Hybrid and LIPI for all Pre-K-12 schools. The District has worked at a high level to ensure success for our students and families.



The District is extremely proud and grateful for the work that has been accomplished this year amidst these challenges. The District will continue to strive to meet the needs of all students in the Beaverton School District, with an emphasis on the most marginalized students. The District will work harder than ever to help Beaverton School District students develop the skills they missed out on during this time.

The Strategic Plan is organized into six sections which measures data, the analysis of successes and issues, and the description of short- and long-term action plans:

1. Principal Learning Action Plan
2. English Language Arts K-11
3. Math K-11
4. Science K-11
5. High School Graduation and Career Learning
6. K-12 Attendance

Strategic Measurement Results

Measurement	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Goal	2021-22 Goal
1. Kindergarten students proficient or advanced in:					
- English Language Arts	79.4%	74.0%	N/A	79.0%	79.0%
2. Third grade students proficient or advanced in:					
- English Language Arts	63.6%	62.1%	N/A	70.5%	70.3%
- Mathematics	64.0%	63.9%	N/A	68.9%	71.6%
3. Fifth grade students proficient or advanced in:					
- English Language Arts	68.6%	68.6%	N/A	72.1%	75.0%
- Mathematics	54.9%	53.2%	N/A	60.9%	63.4%
- Science	73.8%	47.3%	N/A	56.4%	N/A
4. Eighth grade students proficient or advanced in:					
- English Language Arts	64.2%	64.5%	N/A	79.3%	72.1%
- Mathematics	54.0%	53.4%	N/A	61.1%	63.5%
- Science	N/A	48.4%	N/A	57.2%	N/A
5. Eleventh grade students proficient or advanced in:					
- English Language Arts	60.7%	58.7%	56.9%	60.9%	65.1%
- Mathematics	43.4%	46.1%	40.3%	46.2%	55.4%
- Science	43.4%	40.2%	41.5%	47.3%	50.6%
6. Students graduating in:					
- Four years	86.4%	85.6%	89.3%	89.4%	87.4%
- Five years	88.9%	89.1%	88.6%	89.5%	90.1%
7. Graduates completing 4 or more credits with a C or better in the six Career Learning Areas	58.8%	60.0%	67.1%	66.0%	69.3%
8. Students missing 10 or more school days	38.1%	40.8%	24.7%	31.9%	27.0%

**Due to the COVID-19 pandemic, not all 2019-20 strategic measurement results were available.*

Teaching & Learning Leadership

The foundation of our work is growing our capacity in anti-bias antiracist (ABAR) leadership and changing biased and racist district/school practices:

- To use collective efficacy as an umbrella as the District focuses on leadership in these areas:
  -ABAR
  -Leadership
  -Consistent curriculum and instruction in all classrooms
  -Meaningful feedback to students and teachers to work collaboratively with each school in their journey to being ABAR learning communities
- To foster deeper collective efficacy amongst schools in their alignment of curriculum, instruction, and assessment.
- To provide principals with support, time and resources to enhance and grow their leadership practices.
- To strengthen collective efficacy within leadership groups through honest dialogue around student achievement data, instructional best practices and learning, as measured by

Oregon State Assessment System (OSAS) and other assessment tools at the school level and class/programming access.

Successes:

- School leaders and staff have appreciated the ABAR commitment and have incorporated strategies into their school learning and teaching plans. Principals have shared that the District's commitment to ABAR has strengthened their resolve to change inherently racist practices and their understanding of curricular materials has deepened, which in turn is having a positive impact on student growth.
- With students and teachers engaged in CDL since March 2020, school leaders have grown in their capacity to support the success of their students, families, and staff even when they are limited to digital platforms.
- The feedback after each leader learning time has been overwhelmingly positive and demonstrates that principals feel their practice is improving and their ability to effectively lead has grown.
- During academic conferences this year, principals had opportunities to present their goals and strategies for school improvement as well as listen to the work and leadership moves of colleagues. These conferences continue to provide principals an opportunity to note areas of strength, but more importantly, voice areas of opportunity and growth.



Areas for Growth:

- Continued ABAR work with staff, students, and school communities. There will be a constant state of growth, adaptation and adjustment with the goal to be an ABAR school district.
- Continued coordination of ABAR learning for administrators, licensed staff, and classified staff will enhance the impact on the District.
- School leaders will need to identify how successes from CDL might inform what teaching and learning will look like in the future.
- The interconnection between ABAR learning and instructional and classroom practices continues to be an area of growth. Schools are focused on this through their school learning plans.
- The vertical alignment of instructional practice, leadership strategies and curriculum implementation tied to ABAR learning is an area for continued growth.

Elementary English Language Arts (ELA) and Math Analysis

Successes:

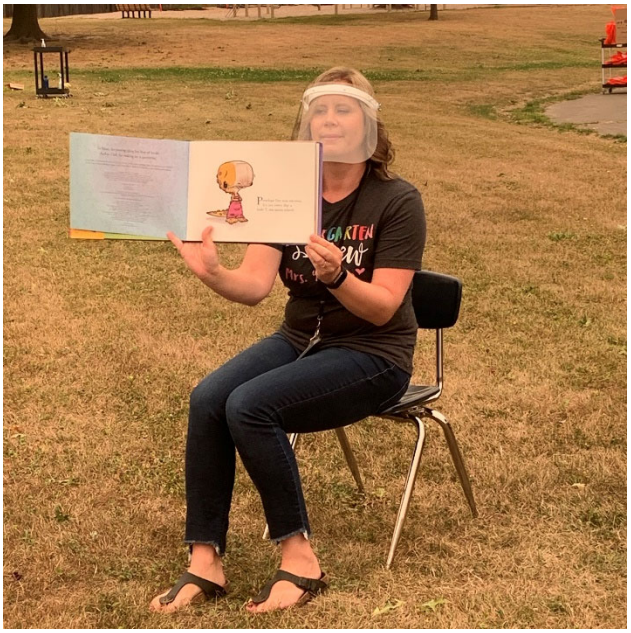
- Supporting the vision for building capacity in best practices in writing and reading around the district. Teachers on Special Assignment (TOSA) are spending time working with teachers directly to align practices.
- Creating units of study reading and writing resource slide decks in order to support CDL (in English as well as Spanish for Dual Language), including supports/resources for multilingual learners as well as the English Language Proficiency Assessment (ELPA) standards.
- Creating reading and writing launching units K-5 for reading identity and community building (both in English and Spanish).
- Creating Seesaw and Canvas activities for units of study in reading and writing (both in English and Spanish).
- Dyslexia screening of incoming kindergarten students and new to the District first graders. Professional development for intervention

teachers who have received training from the dyslexia point person in their building.

- TOSA supported professional development in reading.
- Development of a multi-tiered system of support referral and tracking system in Synergy.
- Revisited and revised the first semester report card to reflect CDL practices and the varying ability to accurately report student proficiency.
- Inclusion of specialized program classrooms in the district ELA curriculum adoption process.
- The development of a universal pre-referral system for special education.
- Utilization of i-Ready, Unique Learning Systems, News to You, and First Author instructional tools for students with disabilities who receive specially designed instruction in the resource room or in a specialized program classroom.

Areas for Growth:

- Build in a Culturally and Historically Responsive Literacy Framework (CHRLF) into reading and writing units.
- Professional development on adding work around identity, intellect, criticality, and joy into units of study, and how modifications may be made based on the identities of students in a specific classroom.
- Professional development around thoughtfully planning interactive read aloud.
- Review scope and sequence and adjust as necessary for return to in-person instruction.
- Create reading and writing launching units K-5 for identity and community building in English and Spanish.
- Continue early learning professional development efforts on an ABAR foundation including playful inquiry and social emotional learning.
- Implementation of Synergy 504 documentation system.



Secondary ELA, Math and Science Analysis

Successes:

- The college- and career-readiness of 11th grade students with disabilities has increased over the last three years.
- Language arts and humanities teachers worked together to create multiple units in reading, writing, and humanities and shared them in Canvas so that all teachers could have access and support with CDL. This is an ongoing project to support teachers in CDL.
- Slight increase in 11th grade college readiness in math for Black/African American students from previous year.

Areas for Growth:

- The percentage of 11th graders meeting college and career-readiness benchmarks in English and math is at its lowest point. This is also true for most student groups as well.
- Outcomes for students are still predictive of socio-economic status, English language proficiency, race, gender, and ability.

- More consistent implementation of adopted best practices, position paper, learning targets, and instructional materials in all schools.
- Create greater awareness of implementation at the administrator and teacher level.
- Work with teachers to translate curricular resources in Math 6/7, 7/8, AGS 1, AGS 2, AGS 3 into a digital format using GoFormative for CDL.
- Middle school and high school collaborating in spring/summer to create sample scope and sequences and materials to support teachers in 2021-22 school year.
- Provide training and support for GoFormative to support 6-12 math teachers in providing more frequent formative assessment.
- Optional professional development opportunities around collaboration, inclusive language arts practices, supporting linguistically diverse students in reading, writing, and math.
- Teacher collaboration and professional development opportunities for middle school/high school math teachers. During these collaboration times, teachers shared best practices problems of practice and worked on instruction in CDL.
- Provide training and support for Dreambox to support 6 - 8 math teachers in using adaptive math supports.
- The development of a Multi-Tiered System of Support (MTSS) that outlines Tier I, Tier II, and Tier III ELA interventions for students who are working towards grade-level proficiency. The development of a universal BSD pre-referral system for special education.
- Utilization of i-Ready, Unique Learning Systems, News to You, and First Author instructional tools for students with disabilities who receive specially designed instruction in the resource room or in a specialized program classroom.
- The addition of classroom libraries in all specialized program classrooms.
- Training for English Language Development (ELD), special education teachers, counselors and intervention teachers on how to assess language difference versus learning difference.
- Update the assessment practices for evaluating an English Learner (EL) student for special education services.



High School Graduation and Career Learning Analysis

Successes:

- The four-year cohort graduation rate rose to an all-time high for all student groups except multi-racial students. This is narrowing the achievement gap. The graduation rate for Black students exceeded the rate for white students for the first time.
- Multiple student groups are exceeding the district goal of a 90% on-time graduation rate.
- Four-year cohort graduation rates hit all-time highs at Aloha, Community School (Merlo Station), Sunset and Westview.
- Five-year cohort graduation rates reached all-time highs for economically disadvantaged students, Ever ELL students, Hispanic/Latino, and multi-racial students. Community School's five-year graduation rate is also higher than ever.
- 83% of students with disabilities who graduated from BSD in 2017-18 are engaged in higher education, competitive employment, or enrolled in some other type of school or work. This is 9% higher than the state average.
- In 2019-20, Beaverton students in every subgroup graduated at a higher percentage than the state average in both 4- and 5-year

graduation rates, except for the four-year and five-year rate for migrant students. The percentage improvement in four-year cohort graduation rates since 2015 for Black, Hispanic/Latino, and economically disadvantaged students outpaces the increases for students in Oregon.

Percentage Improvement Graduation Rates

Percentage Improvements since 2015	Beaverton	State of Oregon	Oregon Rate 2020
All Students	+8.0	+8.8	82.6
Black/African American	+18.9	+13.7	76.3
Hispanic/Latino	+15.9	+12.1	79.5
ELL in High School	+10.8	+13.4	64.6
Economically Disadvantaged	+13.5	+11.1	77.6
Students with Disabilities	+12.1	+15.2	68.0

Areas for Growth:

- The five-year cohort graduation rate is lower than the previous two years as are the rates for white students and male students. The five-year graduation rate for Black students is at its lowest point in the last four years. Migrant students in Beaverton are less likely to graduate than migrant students across Oregon.
- Graduation rates remain predictable by gender, based on race/ethnicity, economic status, and program participation although differences have narrowed over time.

Graduates Completing Four Credits in Career Learning Analysis

Successes:

- The District average rose 7.1% points from the previous year and is the highest rate ever.
- The success rate for every student group reached an all-time high in 2019-20. Beaverton, Community School, Sunset, and Westview also attained all-time highs on this measure.

Areas for Growth:

- Some of the options schools struggle to offer the curriculum options that fall within this measurement. Due to school program requirements and specific areas of focus, this measurement for these schools will continue at this rate.
- Rates at Aloha and Southridge are lower than they were five years ago.

K-12 Attendance Analysis

Successes:

- In 2019-20, for all student groups, the percentage of students missing 10 or more school days declined (this was impacted by the school closure in March 2020).
- The improvements made in the Early Warning System (EWS) provides secondary schools with a resource to identify attendance concerns.
- Synergy elementary attendance reports were implemented showing student attendance and trends.
- The implementation of the Behavior, Health and Wellness teams has been a success this year. In each elementary school they have been critical to supporting students and families with addressing barriers to their attendance.

Areas for Growth:

- Outcomes for students are still predictive of socio-economic status, English language proficiency, race, and ability.
- As the District transitions back to in person instruction, the plan is to continue the laser focus on attendance patterns and outreach to families that have been so successful during remote learning.



CENTRAL SUPPORT SERVICES is comprised of Business Services, Communications & Community Involvement, Facilities & Maintenance, Human Resources, Information & Technology, Teaching & Learning, Nutrition Services, Public Safety & Security, and Transportation. All the Central Support Services goals and objectives focus on the District's Strategic Plan.

Superintendent's Office

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	2.0	2.0	2.0	3.0	4.0
Certified	-	-	-	1.0	-
Classified	2.0	2.0	2.0	4.0	3.0
Total	**4.0**	**4.0**	**4.0**	**8.0**	**7.0**

Central Services, along with all schools in the District, is led by Superintendent Don Grotting. The Superintendent's office includes the Office of Equity & Inclusion, as of 2020-21, as well as the Administrator for Strategic Initiatives and District Legal Counsel.

Business Services

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	2.0	1.6	0.8	2.0	2.0
Classified	24.1	24.9	24.0	32.5	32.8
Total	**26.1**	**26.5**	**24.9**	**34.5**	**34.8**

Purpose: The Business Services Department provides services for budget development, implementation and control of District resources, purchasing for procuring products and services, accounting, financial reporting, and payroll services. In 2020-21, the District reorganized the Risk Management department from HR to Business Services.

Outcomes for 2019-20:

- Audited by an external audit firm and received an unmodified audit with no comments.
- Received the Association of School Business Officials International (ASBO) Meritorious Budget Award for the ninth year.
- Applied for the Government Finance Officers Association (GFOA) Award for Best Practices in School Budgeting for the third year. The District received the award in the inaugural year (2017-18) and have not received confirmation on the 2018-19 and 2019-20 submissions as of printing. This program was discontinued in 2019-20 and the District has applied for, and received, the GFOA Distinguished Budget Presentation award for the 2020-21 budget. This was the District's sixth submission for the Distinguished Budget Presentation award as the District had applied and received the award for five years before changing programs for 2017-18 to 2019-20.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 39th year and the ASBO Certificate of Excellence in Financial Reporting for the 38th year.

Goals and Objectives for 2021-22:

- Continue the Multiyear Finance Plan.
- Manage the nearly $90.5 million in grant funds that have come to the District from ESSER I, II and III, Washington County CARES funding and the State's Summer Learning Program.
- Implement work in alignment with the Student Investment Account (SIA) and Student Success Act (SSA).
- Provide support for additional accountability around HSS and SIA.
- Adopt budget aligned to Strategic Plan and District Goal.

- Continue work on Academic Return on Investment (AROI).
- Continue work with Forecast5 Analytics to provide added transparency and comparability.
- Maintain minimum General Fund 5% fund balance and work with the School Board to formulate a plan to replenish the Financial Reserves (previously Rainy-Day Fund).



Communications and Community Involvement

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	1.0	1.0	1.0	1.0	1.0
Classified	6.3	6.2	5.5	5.7	6.6
Total	**7.3**	**7.2**	**6.5**	**6.7**	**7.6**

Purpose: The Communications and Community Involvement Department (CCI) is committed to providing timely and transparent internal and external communications to parents, community members, staff, students, and media partners. The department staff has eight employees who collaborate with all departments and schools to promote and support the District's mission.

***Successes*:**

- Played a vital role in the management and coordination of information during the early months of the COVID-19 pandemic including daily and/or weekly pandemic team meetings and messaging for administrators, staff, and families from March-June.
- Promotion and communication support for parent webinars for learning platforms as well as various live Q&A sessions.
- Communication and technical support for live streaming of School Board meetings.
- Worked in conjunction with Long Range Planning to support the Middle School Boundary process by communicating meeting details, developing a livestream system, and coordinating overflow livestream locations at all middle schools for crowded meetings.
- Played an instrumental role in showing the community how bond dollars continue to be spent.
- Managed the district social media platforms as well as oversaw registration, archiving and support for 49 school Facebook accounts, 35 school Twitter accounts, and 24 school Instagram accounts.
- Continued to make improvements to the content and functionality of the Districts website after the redesign in 2019 including the addition of standard curriculum pages and all school websites for ELA, Math, Science and PE.
- Developed new community partnerships and built relationships that led to increased ability to serve families with food insecurity and distribute school supplies received from various donors.
- Received high marks for customer service from administrators on the 2019 Annual Survey:
  Overall quality of service: 80%
  Timeliness of service: 84%
  Customer service orientation: 84%
  Clarify of communication: 83%

***Challenges*:**

- Increasing reliance on translation services from the Multilingual Department to meet the commitment of providing the community all communication in eight different languages. The hope is to research a platform called ParentSquare as a possible solution.
- Information overload compounded by various communication platforms to parents, staff, schools, and teachers. Getting the entire District

to transition and use a single platform would be highly challenging.

- Increased workloads, stress, and uncertainty due to the pandemic while still trying to find ways to boost morale and celebrate staff successes.
- Concerned about how the overall community's dissatisfaction in the state of education (not specifically BSD) will impact the willingness to support projects like the bond campaign.
- The reliance on the grant from the United States Department of Agriculture (USDA) creates uncertainty and stress for department families as well as logistical challenges for staff.
- Impact of COVID-19 on volunteer engagement as it is limited to virtual presence, but breakout sessions must have at least two volunteers.

Facilities and Maintenance

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	4.9	5.0	4.9	5.0	5.0
Classified	292.3	300.2	294.8	311.0	307.0
Total	**297.3**	**305.1**	**299.7**	**316.0**	**312.0**

Facilities Development

Purpose: The Facilities Department is responsible for the general management and support of the District's real property assets. It forecasts future facilities requirements based upon growth and projections, develops capital investment programs, and manages the planning, design, and construction of capital projects.

Currently in the seventh year of the 2014 $680 million Bond Program, the department has completed another summer of construction projects across the District. With all major projects either complete or under contract, the bond program is in great shape financially and on track to deliver all projects promised to voters.



Successes:

- The Five Oaks project was set to be finished by December 2020 and on budget and is on track to surpass this goal, students will be welcomed back into a beautiful, state of the art facility.
- Security upgrades were focused on improvements at the high school level with a focus on a three-pronged approach: fencing (limits number of people on site who do not belong), access control system (helps secure the building, limits access points, and increases accessibility), and security cameras (deter negative behaviors and gives leadership the ability to review incidences). The fencing and camera projects are substantially complete and access control is delayed due to COVID-19 but should be complete by November 2021.
- Seismic upgrades at Aloha High School have been a huge success and has made it one of the safest facilities in the District.
- Beaver Acres had an incredibly large project over the summer including major seismic upgrades, a full roof replacement, partial window replacement, and replacement of the domestic water main line. Currently projected to come in 25% under budget.
- Highland Park and Whitford had similar upgrades that involved replacing the HVAC and adding air conditioning.
- Timberland had a warranty repair at no cost to BSD that included removal of the slab and storefront and reinforcing the structural footing and replacing everything.

- Westview and Merlo Station had upgrades funded by HSS including improved layout, dust collection system and a space for the new construction Career and Technical Education (CTE) program at Merlo Station.
- Replaced the domestic water system at Terra Linda and remodel of several student bathrooms.
- The ACMA project is projected to be substantially complete in March 2021 and on track to finish under budget.
- After four consecutive years of high school auditorium upgrades, the project is now complete. While it varied by site, the project largely included safety improvements, energy efficiency improvements, and upgrades to lighting and controls. All high school auditoriums are now safer and more functional with up-to-date equipment.
- Did an overlay of about two thirds of the roofing at Barnes Elementary School.
- Raleigh Park received HVAC and electrical improvements.

Challenges:

- COVID-19 has caused great disruption to the field of construction as it significantly impacted lead times for manufactured items, made construction difficult because workers must spend more time dealing with health precautions, and the bond program staff must do most of their work remotely.
- Bond program staff is funded through the 2021-22 year and the uncertainty of a new bond is making staff uncomfortable and has even led to many pursuing other opportunities.
- Maintenance facility improvements has been delayed due to inadequate consideration for regulating the outflow of storm water from the site.

Maintenance and Custodial Services

The Maintenance Department is responsible for District-wide buildings and grounds maintenance and repair work covering approximately 5.6 million square feet of building space contained in 60 separate facilities on 875 acres of property. This is accomplished through a combination of in-house trades staff and contracted services.

Since March 2020, Maintenance Services has reprioritized all efforts in response to COVID-19. The Department is actively developing a system of metrics to gauge performance and drive continuous improvement in work accomplishment, resource utilization, response, and client satisfaction. Due to school closures in response to COVID-19, the loss in state revenue resulted in the reduction of the facility equity funding and 3 positions, resulting in a net shortage of 17.3 full-time equivalent (FTE).

The custodial team is configured of 53 building foremen and 119 custodians over 53 schools with 11 centralized roving custodial teams to respond to vacancies. Custodial Services make up over 75% of the total staffing of the Maintenance Services Department.

Successes:

- Realigned existing maintenance supervisor positions leading to added efficiencies and consistency across the District.
- Established a framework that aligned emergency work, safety related work, important work, and routine work that allowed us to manage expectations, set realistic timeframes, and collaboratively approach resolving issues.
- Transitioned the elevator and Americans with Disabilities Act (ADA) lift service and maintenance contract from Otis to Kone and expanded it to include monitoring the emergency phones in each elevator.
- Kept 50% of the District's annual siding replacement program in-house resulting in a tremendous savings to the district.
- Continued to respond to the requirements of the Healthy and Safe Schools program which directs the monitoring, sampling, testing, and documenting of asbestos, radon, lead paint and lead content in the drinking water across the District. It also guides expectations for the Integrated Pest Management (IPM) program.
- In response to COVID-19, the department has ramped the HVAC operations to align with the

recommended American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHREA) guidance for increasing air exchanges. This continues to be an ongoing process as the department manages and optimizes 30,000+ pieces of equipment to create a safe and comfortable environment for staff and students.

- Expanded the capabilities of the viral response team by introducing electrostatic disinfection, refined internal protocols to effectively respond to disease outbreaks rapidly.

Challenges:

- The department continues to be more reactive than proactive in delivering maintenance services for the District. This is entirely the result of the current level of staffing in the department.
- The list of unfunded work is continuing to grow. Unfunded work is considered to be expensive, cosmetic and low priority work not directly aligned to the classroom.
- Staffing must continue to increase significantly to support the building space already added in the 2006 bond and that is currently being added as part of the 2014 bond.
- Regulatory compliance and safety inspection work has greatly increased over the past few years as codes have evolved and new buildings have come online.
- Visibility of extracurricular, community facility use continues to grow district-wide in both the evenings and on weekends. This usage has created additional demands on already strained and under-resourced custodial staff.

Energy and Resource Conservation

Beaverton School District strives to be a leader in energy management locally and nationally. The District currently has 31 Environmental Protection Agency (EPA)-recognized Energy Star schools and 13 certified Oregon Green Schools.

The Energy and Resource Conservation (E&RC) Department continues to work with Facilities Development and the Maintenance Department to deliver energy-efficient HVAC and lighting systems with advanced control upgrades for existing schools. These improvements continue to save electricity and natural gas costs while improving thermal comfort, ventilation and lighting quality and control.

Total Utility Consumption Comparison

Utility	2017-18	2018-19	2019-20	Comparison to Prior Year
Electricity				
(kWh x 1,000)	33,522	33,629	28,314	Usage (-15.8%)
($ x 1,000)	($3,590)	($3,670)	($3,259)	Cost (-11.2%)
Natural Gas				
(Therms x 1,000)	1,396	1,307	1,323	Usage (+1.2%)*
($ x 1,000)	($1,105)	($992)	($920)	Cost (-7.3%)*
Water				
(CCF x 100)	158	155	107	Usage (-24.0%)*
($ x 1,000)	($2,501)	($2,645)	($2,476)	Cost (-3.8%)*
Solar PV Production				
(1,000 x kwh)	420	710	771	Production (+8.6%)
($ x 1,000)	($44,979)	($77,484)	($88,688)	Cost (+12.6%)

*Comparison to average of last 3 years due to weather volatility.

Successes:

- E&RC continues to work closely with Facilities Development and the Maintenance Departments investing $3.5 million SB1149 funds into energy-efficient capital projects.
- E&RC has secured nearly $600,000 in incentives through the Energy Trust of Oregon's Existing Building Program since 2017 when the program was permitted to serve existing schools.
- District solar systems to date have generated 3.6 Gigawatts (million kWh) of electricity, enough to power 340 average-sized homes for a year.
- BSD was awarded a $561,727 grant for 2 electric school buses and charging infrastructure, charging systems are currently being installed at Transportation Support Center (TSC).
- The SB1149 program now allows investment in District electric vehicle fleet adoption and should receive further details this year.
- Coordinated multi-departmental meetings regarding water usage which led to increased awareness and response to potential building and irrigation leaks.

Challenges:

- Continued support for qualified HVAC department staff is critical to minimizing excess utility usage across the District and limiting damage to costly HVAC system components.
- Increases in water usage and cost have dropped from double digit increases per year to single digits, however sustained high costs due to increased irrigation and historically high rates continue to be concerning.

Long-Range Planning and Facility Use

The Long-Range Planning Division of the Facilities Department is responsible for providing several services that support District programs and departments. The services include, but are not limited to, annual enrollment projections, evaluation of demographic data, tracking demographic trends, monitoring new residential development in the City of Beaverton and Washington County, and participating in District property development decision-making. The Division manages attendance boundaries and maintains the Synergy address database, in coordination with the Information and Technology (IT) department. It also supports the 2014 Capital Bond program by working with property owners for land acquisition, negotiating with permitting agencies on land use and other permitting issues, and working with staff and consultants on project proposals. The Division is committed to active cooperation and collaboration with other programs and departments to support the mission of the District.

The Facility Use Division of the Facilities Department is responsible for managing the rental and use of District facilities. Fields and building space are available for district and public use at 60 separate facilities.



Successes:

- Continued provision of timely data summaries and analysis of student enrollment and demographic information.
- Preparation of the annual budget enrollment projection, in coordination with the Business Office and Teaching & Learning.
- Continued pre-emptive and active participation in the permitting processes of City of Beaverton and Washington County. There has been a

significant reduction in unsupported actions by the permitting agencies due to this participation.

- Conducted a public involvement process for recommending new Middle School Boundary Adjustment to lower the enrollment at Stoller Middle School and establish an attendance boundary for the new Tumwater Middle School that will open August 2021.
- Continued coordination and negotiations with partner agencies to build trust and support of community goals and expectations. Examples include, but are not limited to: on-going tracking on the Tualatin Hills Parks and Recreation Department (THPRD) Master Intergovernmental Agreement (IGA) and property maintenance, new cooperative agreements with Washington County and THPRD that benefit District residents, City of Beaverton, and Washington County.

Challenges:

- Staffing and software support must continue to be adequately funded to provide a level of service that is responsive to demands from District programs and departments.
- Housing prices, new development, and socio-economic factors are creating a variety of impacts at different elementary schools.
- The District is a largely built out community and new residential development will continue to slow. Existing residential neighborhoods are not refilling with younger families consistent with historical trends. Declining enrollment will impact the District's budget and potentially necessitate a dialog on school consolidation.



Human Resources

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	4.9	5.0	5.0	5.0	5.0
Certified	11.3	11.4	8.3	9.6	8.9
Classified	24.3	24.2	24.4	19.4	20.0
Total	**40.5**	**40.7**	**37.7**	**34.0**	**33.9**

Purpose: The Human Resources (HR) Department is responsible for hiring, supporting, and retaining excellent and accountable staff. Human Resources is focusing on the following key areas:

Successes

- Administrators and licensed employees continue to identify 5D+ as an effective coaching and evaluation tool.
- The rubric and framework provide descriptive language that allows employees to orient their current practice, identify where their area of proximal growth is, and chart a course to make performance gains.
- Retention rates for all employee groups remain high overall and employee diversity shows very slight gains in all categories.
- Beaverton's CDL plan has embedded additional time and expanded options for teachers for Professional Development needed in order to reimagine the delivery of instruction for a remote environment.
- The 5D+ teacher evaluation system aligns well with remote learning.

Challenges:

- Evaluations were suspended in the 2019-20 school year due to the onset of the COVID-19 pandemic. Oregon Department of Education (ODE) did not collect summative ratings for licensed staff in June of 2020.
- Employee diversity is improving but not growing at the rate of students' diversity.

Information & Technology

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	2.0	1.7	2.0	2.0	2.0
Certified	-	-	0.3	-	0.3
Classified	43.5	44.8	44.3	44.2	43.2
Total	**45.5**	**46.5**	**46.6**	**46.2**	**45.5**

Purpose: The purpose of the Information & Technology (IT) Department is to design, build, maintain, and enhance technology for students and staff, enabling them to make efficient use of information technologies in their respective environments. The IT Department assesses new technologies and integrates them in innovative ways to support the District's goal of increased academic performance for all students. The department supports the effective and efficient use of technology as part of the community's investment in educating children.

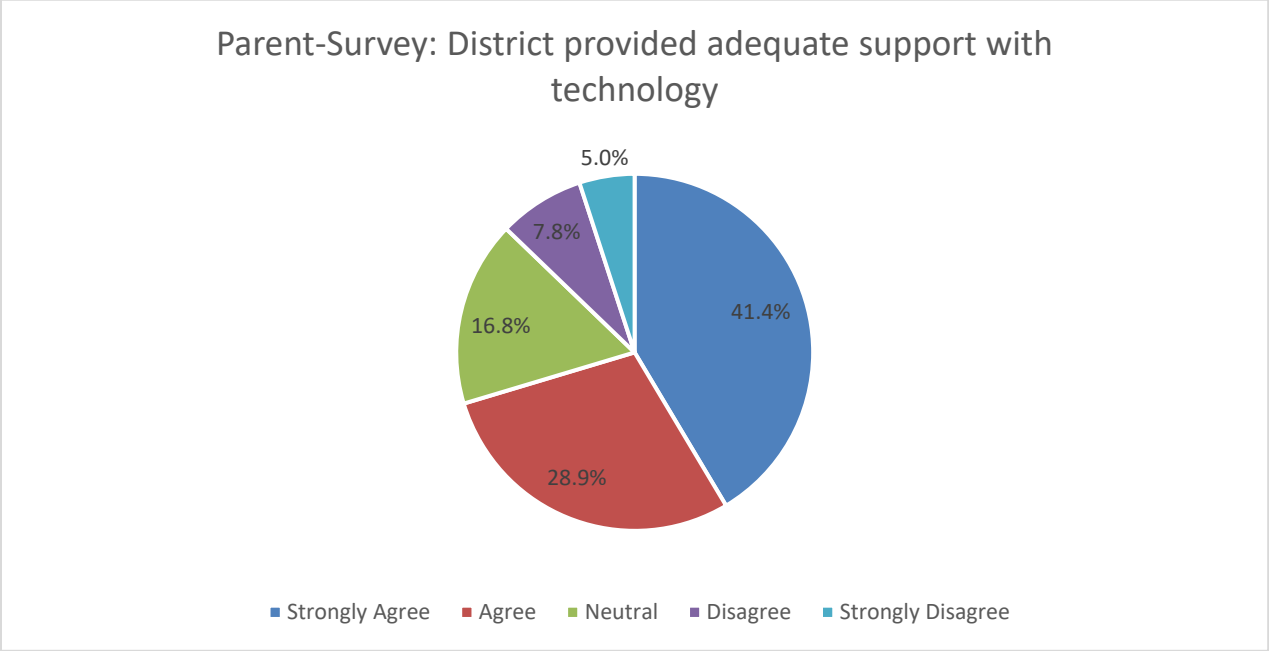


Staff and student surveys report:

Measurement	2015-16	2016-17	2017-18	2018-19	2019-20
Percent of teachers reporting adequate access to technology to support their instruction	66.6%	83.5%	86.5%	87.2%	NA
Percent of students reporting adequate access to technology to support their learning	91.1%	92.8%	94.5%	93.6%	93.6%*

** 2019-20 survey only administered in grades 9-12*

Parent Survey-Remote Learning Experiences-Spring 2020



Successes:

- Despite the swift transition to remote learning and work in Spring 2020, students, staff, and parents report high satisfaction with technology and support.
- Spring and Fall device distributions at all elementary schools were conducted safely and efficiently for staff and parents.
- The pandemic has stretched and challenged IT services and support unlike any other time. Through device deployments, revisioning customer support models, reprogramming and adjustment of virtually all IT applications and infrastructure, the IT Department staff has maintained the exceptional level of service aligned to the IT Department Customer Service Standard.
- When buildings closed in March, the telecommunications team quickly worked to extend remote phone system access to all employees and partnered with other IT teams to automatically install the application onto all district laptops, create training documentation, and trained the IT Help Desk team so they could answer setup and support calls as staff began using phone capabilities from their computer screens.

***Challenges*:**

- Addressing student connectivity needs for the most vulnerable students remains a challenge.
- Beaverton School District continues to experience an increase in the number of cyber security threats. The methods and sophistication of attacks have escalated with the move to remote learning and work.
- Moving from in-person instruction to distance learning required significant adjustments to the student information system. IT staff collaborated with Teaching and Learning and school staff to address the many changes needed to open schools in the fall.

Teaching and Learning

(includes Special Education & Multilingual Department)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	20.4	19.0	18.7	21.0	21.0
Certified	506.8	497.0	484.8	540.1	549.4
Classified	292.4	288.0	258.6	258.4	257.0
Total	**819.6**	**804.0**	**762.1**	**819.5**	**827.4**

Purpose: To foster deeper collective efficacy amongst schools in their alignment of curriculum, instruction, and assessment. Grow the District's capacity in anti-bias antiracist leadership as well as change biased and racist district/school practices. Provide principals with support, time, and resources to enhance and grow their leadership practices while strengthening collective efficacy within leadership groups through honest dialogue around student achievement data, instructional best practices and learning, as measured by OSAS and other assessment tools at the school level and class/programming access.

Four Goals:

- Anti-bias antiracism- As a district, the goal is to be antiracist not just in theory but in practice. The department is and will continue to examine school and district practices with an equity lens, eliminating those practices which are inherently racist.
- Impactful Leadership- Work to empower leaders to guide their school communities as they support improved ABAR practices, support the social emotional needs of students and staff, manage facilities, and improve outcomes for all students.
- Consistent Curriculum- Work together to build consistent and coherent use of curricular materials across all schools and classrooms.
- Meaningful Feedback- Feedback to and from learners is powerful, not just at the end of a process or task, but within the course of the work. This is a central aspect of growing teacher and principal practice to further impact student learning.

These measurements are discussed in detail earlier in this section.

Nutrition Services

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	1.0	1.0	0.9	1.0	1.0
Classified	106.4	109.5	103.8	112.4	113.3
Total	**107.4**	**110.5**	**104.7**	**113.4**	**114.3**

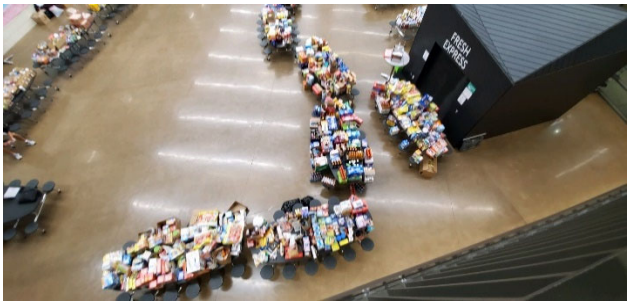
Purpose: The Nutrition Services Department supports students by providing nutritious meals that appeal to students. The department provides a welcoming, safe environment for students to eat and practice their nutrition skills. Nutrition Services is a reliable resource for nutritional information while maintaining a self-supporting operation.



Successes:

- Meals served to students:
  September 3, 2019-March 13, 2020:
- Breakfasts – 491,881
- Lunches – 1,747,271
- Supper meals – 97,820
  March 16, 2020-June 12, 2020:
- Emergency closure meals: 318,543
  June 14, 2020-September 11, 2020:
- Summer meals: 228,095

- With the emergency building closure in March due to COVID, Nutrition Services was able to begin serving meals curbside at 18 school locations with only one day of planning.
- Increased methods of service to provide meal access to more children.
- Received approval to add service locations, implemented bus routes, and began home deliveries for families with severe need.
- Started 2020-21 school year utilizing all the methods previously developed and currently serving approximately 10,000 meals a day and reaching 5,000 children, an increase of over 2,400 meals a day from the highest service last spring.
- Served over 130,000 more meals during the summer compared to previous summer, despite a decrease in available staff and reduction in service locations.
- Added a "Farm to School" day every third Thursday and developed new menu ideas.
- Leveraged its social media accounts on Instagram, Facebook and Twitter to showcase new foods, inform families about meal services, and highlight the great ongoing work of staff.



***Challenges*:**

- During the emergency closure in the spring of 2020, the department experienced a loss of approximately $650,000 each month and anticipate exhausting the fund balance by the end of October. The department will require assistant from the ESSER and CARES funds to stay in a positive financial position.
- Cost increases in the following areas:
  - Labor costs - Cost of Living Adjustment (COLA)
  - Food costs-Increase in purchases of commercial ready to eat items last spring when quickly transitioning to curbside meals. Increased product costs due to increase demand and limited supplies. Disruption of supply chains led

to purchase of substitute items that were often more expensive.

- Packing and supply costs - Use of packing materials for curbside meals and increased demand has increased prices on many items.
- Equipment costs - Additional hot and cold holding equipment has been purchased to provide meals on buses and curbside.

- Prior to the emergency closure, meal service levels were very similar to the previous school year. During the closure in the Spring the department served approximately 24% of regular lunch counts. The department is currently serving approximately 32% of total usual lunches, or 57% of usual number of free and reduced student lunch participation.

Public Safety and Security

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Classified	31.6	33.7	32.5	31.4	29.9
Total	**31.6**	**33.7**	**32.5**	**31.4**	**29.9**

Purpose: The Public Safety and Security Department maintains a safe school environment and collaborates with community partners to review and enhance the District's safety practices, emergency readiness and response. Public Safety is a reactive entity but works towards a more proactive mentality and approach to improve the overall safety and security provided through customer service, systems, and partnerships across the district and Washington County.

Successes:

- Serves the entire District with minimal staffing and covers daily operations, projects, dispatching, administrative duties, law enforcement systems and information, as well as emergency situations.
- Recognized by the State of Oregon as a certified law enforcement agency.
- Campus supervisors receive 2 year certifications, First Aid/CPR (cardiopulmonary resuscitation)/ AED (automated external defibrillator), and Safety Care Training, as well as other professional development opportunities focused on their specific job duties.
- With the 2020-21 school year starting in CDL, many of the crossing guard positions were shifted to provide support to school administration in connecting with their students under current CDL.
- Assisted the Washington County Sheriffs office during the evacuation of over 100 people from Chehalem Mountain and the Bald Peak Fire, setting up an evacuation site at Mountainside High School and coordinating an overwhelming amount of food and water donations.



Challenges:

- Current assignments, positions, and expectations of campus supervisors is not consistent across the district. COVID-19 has halted this progress as there are many unknowns on how it will impact the supervisors overall.
- The security camera bond project has compatibility issues with old and existing camera systems which has increased the cost as well as impacted the timeframe.
- The lack of equipment and trained staff to assist with emergency response elements such as establishing Emergency Operations Center, Incident Command, and Resource Management.

- Increase in criminal activity at several schools due to building vacancies during CDL.

Transportation

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Administrator	1.0	1.0	1.0	1.0	1.0
Classified	185.0	185.4	174.2	192.3	195.4
Total	**186.0**	**186.4**	**175.2**	**193.3**	**196.4**

Purpose: Provide 30,000 students with safe and efficient transportation to and from school and for field trips, athletics and activities, and after-school programs with buses traveling over 3.0 million miles annually.

Successes:

- The department continued to actively pursue candidates for school bus driver positions. There were 38 drivers were added, and 42 drivers departed.
- Awarded $561,727 by Portland General Electric (PGE) for the purchase and implementation of 2 electric buses.
- Awarded $200,000 in grant money to offset the cost of purchasing 10 propane powered buses, resulting in the ability to purchase 2 propane powered buses in addition to the normal annual purchase.
- Received funds totaling $44,140 from the Pacific Propane Gas Association for participating in a propane survey and Hattenhauer Distributing for the purchase of fuel credits generated by BSD propane use.



Challenges:

- Retention and recruitment of drivers is the main concern, COVID-19 accelerated departures as employees re-evaluated their personal circumstances.
- COVID-19 restrictions extended the timeframe to train and qualify new drivers.

BEAVERTON
SCHOOL DISTRICT

MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

The District, a consolidation of several districts since 1960, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades PreK-12. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements of the District's audited financial report.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements of the District's audited financial report.



The following is an overview of the District's thirteen funds:

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and services analysis. In addition, explanations are available for significant variances which exist between the 2020-21 and 2021-22 budgets.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up 88.0% of all General Fund revenue, excluding beginning fund balance.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: Special Education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of three grants including: general purpose, transportation, and high-cost disability grants.

In addition, voters renewed a five-year Local Option Levy in May 2018 that generates property taxes to be spent specifically on classroom teachers. The levy comprises 7.2% of all General Fund revenue, excluding beginning fund balance.

Other Funds include:

Student Body & Special Purpose Fund – Accounts for the District's individual school activity programs, including student body funds and department donations. The major revenue sources are participation fees, contributions and donations and fund-raising activities.

This fund was previously the Student Body Fund and only accounted for school student body funds. As of July 1, 2020, this fund was combined with the Special Purpose

Fund, and the Special Purpose Fund was closed with a transfer to the Student Body & Special Purpose Fund.

Special Purpose Fund – This fund previously accounted fo the District's individual school activity programs and department donations. The Fund was closed July 1, 2020 after a transfer to the Student Body & Special Purpose Fund.

Categorical Fund – Accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. Revenue sources include funds received through various Oregon Department of Education and Department of Energy grants, Chromebook replacement fees and State School Fund transportation grant for bus replacement. As of July 1, 2021, a transfer will be made to this fund to transfer all budget related to capital equipment and student device replacements from the Long-Term Planning Fund. These types of expenses will be accounted for in the Categorical Fund going forward.

Pension Fund – The historical budget accounted for the accumulation of resources used for payments to retired employees who earned supplemental early retirement stipends and post-employment health care benefits. Final expenditures were made in 2017-18 and a transfer was made back to the General Fund in 2018-19. The fund was closed June 30, 2019.

Scholarship Fund – Accounts for fundraising and scholarship resources received and held by the District on behalf of the scholarships for future recipients. Disbursements from this fund are made in accordance with trust and scholarship agreements.

Grant Fund – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants. In the 2021-22 budget, there is a significant increase in the Grant Fund due to increases in carryover from grant extensions due to the COVID-19 pandemic and the anticipated $67.0 million ESSER II and III funds.

Long-Term Planning Fund – Prior to 2021-22, this fund accounted for funds accumulated for capital equipment replacement, and for the sustainability of District instructional programs. Principal revenue sources were a transfer from the General Fund and interest earnings. In the 2019-20 year, $18.4 million of the Financial Reserve was transferred to the General Fund and no additional transfers into this fund have occurred. As of July 1, 2021, all funds related to capital equipment replacement will be transferred to the Categorical Fund and this fund will only account for the financial reserves. The principal revenue sources for this fund going forward will be services provided to other funds and interest earnings.

Nutrition Services Fund – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

Debt Service Fund – Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and equipment. Voters must approve the sale of these bonds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System. The FFCO bonds were issued to finance capital projects. Principal revenue sources are property taxes, construction excise tax, General Fund transfer and charges to other funds.

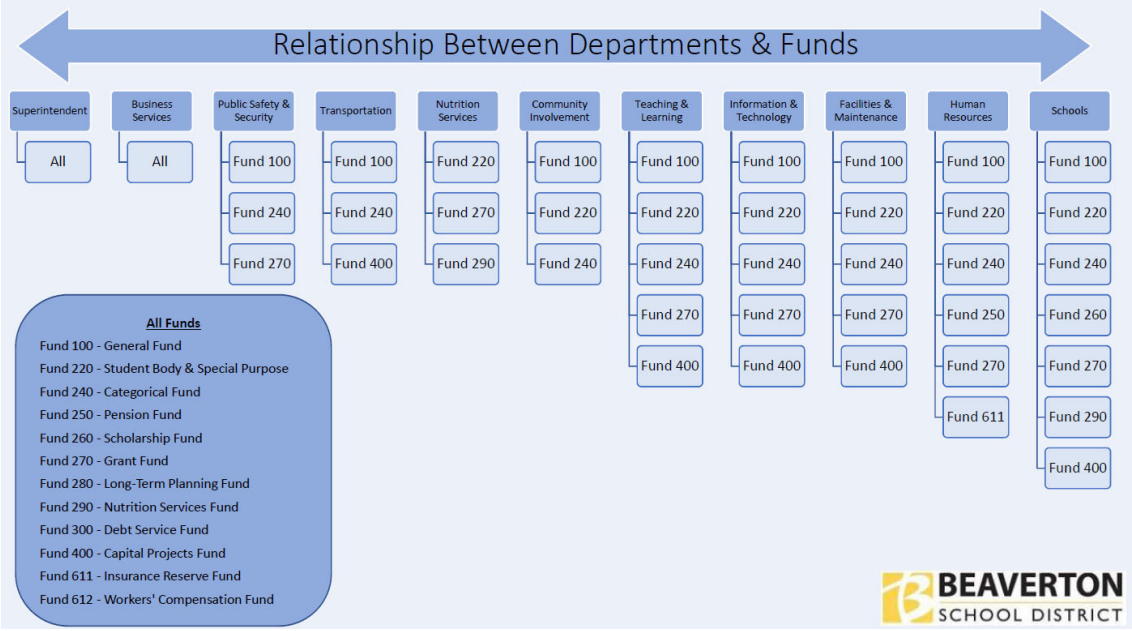
Capital Projects Fund – Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment. Principal revenue sources are proceeds from the sale of GO bonds, construction excise tax and interest earnings.

The Capital Budget includes a $680 million bond measure that was passed by voters on May 20, 2014. The bond provides funds for repairs, construction and improvements over a projected eight-year period. Additional information about the Capital Budget can be found in the Financial Section.

Insurance Reserve Fund – Accounts for administrative costs and costs incurred (up to insurance policy deductible

limits) for the District's self-insurance programs. These programs include property, liability, life, long-term disability, and unemployment. Principal revenue sources are charges to other funds and a transfer from the General Fund.

Workers' Compensation Fund – Accounts for workers' compensation claims (up to insurance policy deductible limits) for on-the-job injuries. The primary revenue sources are charges to other funds and interest earnings.



MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types and private purpose trust fund are budgeted by major function in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt are reported as other financing sources.



Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and

producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, and administrative expenses.



DISTRICT BUDGET GOALS

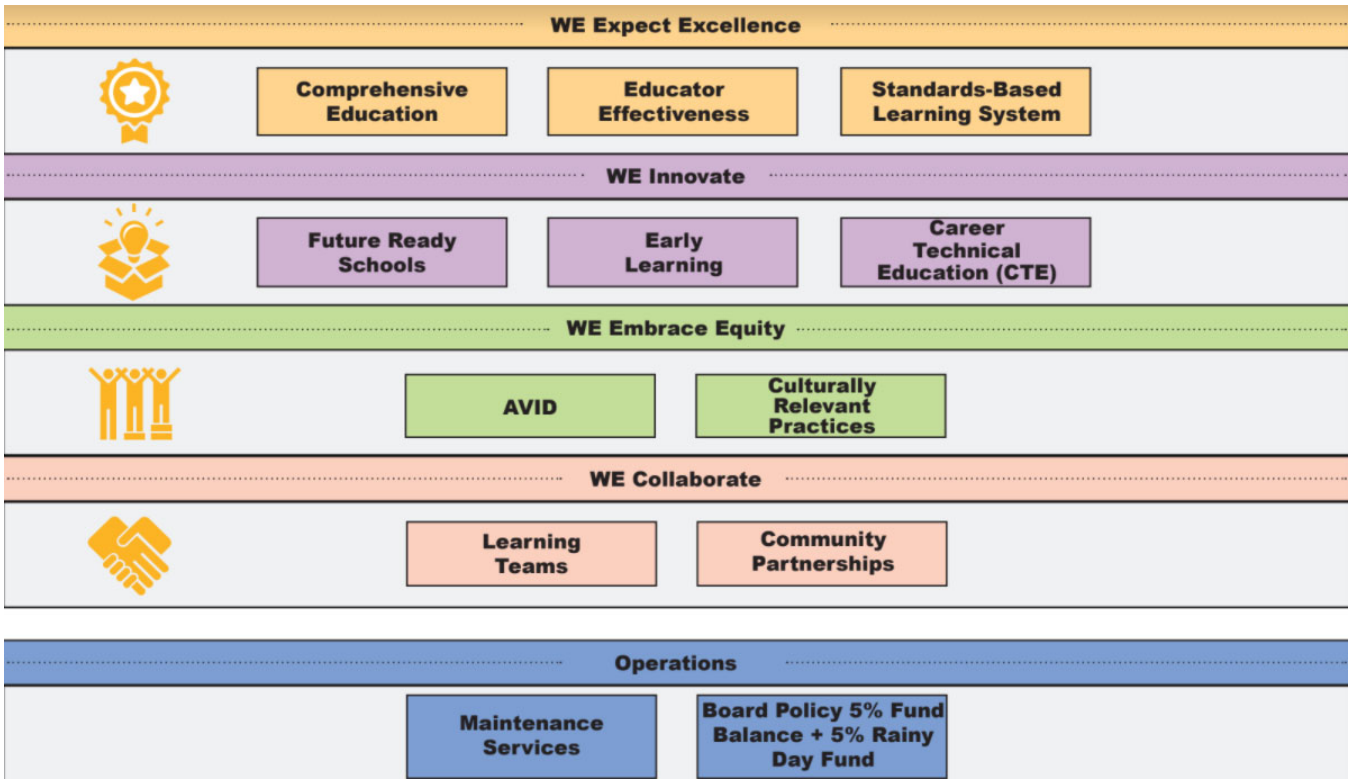
The District budget shall serve as the financial plan of operation. The District Strategic Plan guides the budgeting process. The Board shall approve the budget calendar, appoint the budget committee membership and adopt the District budget. The district will provide the budget and budget documents on an annual basis. The administration shall provide opportunities for students, staff and the community to provide feedback regarding the alignment of the budget with the Strategic Plan. The District budget shall be prepared and authorized in full compliance with the Local Budget Law. The Chief Financial Officer, now filled by the Associate Superintendent for Business Services, shall be the budget officer.

The District will budget for a minimum General Fund 5% contingency to ensure an ending General Fund balance of at least 5% of total actual revenues and to maintain an additional Financial Reserve (held in the Long-Term Planning Fund) of 5% of total revenue. Following a transfer to the General Fund from the Long-Term Planning Fund in the 2019-20 year, the Board is reviewing the policy in which to replenish the Financial Reserves. In addition, the District has implemented a PERS Reserve account which is included in the Long-Term Planning Fund, beginning in the 2021-22 year. This reserve is funded by services provided other funds in the form of a payroll cost of 2.0%.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2021-22 budget includes a $9.3 billion K-12 State School Fund estimation for the 2021-23 biennium, as well as the passage of the Student Success Act (SSA) in the spring of 2019. The SSA allocates a $26.8 million Student Investment Account (SIA) to the District for targeted populations who have historically been underserved. In addition, due to the COVID-19 pandemic, the District has received additional Elementary and Secondary School Emergency Relief (ESSER) funds. These, along with the SIA funds, can be found in the Grant Fund. The main goals of the ESSER funds are to assist districts in the safe reopening of schools following the pandemic. The District has received approximately $6.0 million in funds for ESSER I, $20.6 million for ESSER II, $46.4 million for ESSER III, and $4.2 million in Coronavirus Aid, Relief and Economic Security (CARES) Act from Washington County. The funds from ESSER II and III will be used in fiscal years 2021-22 and 2022-23.

Including the financial goals listed previously, the District has created a Multiyear Finance Plan focused on strategic investments in support of the District's Pillars of Learning:

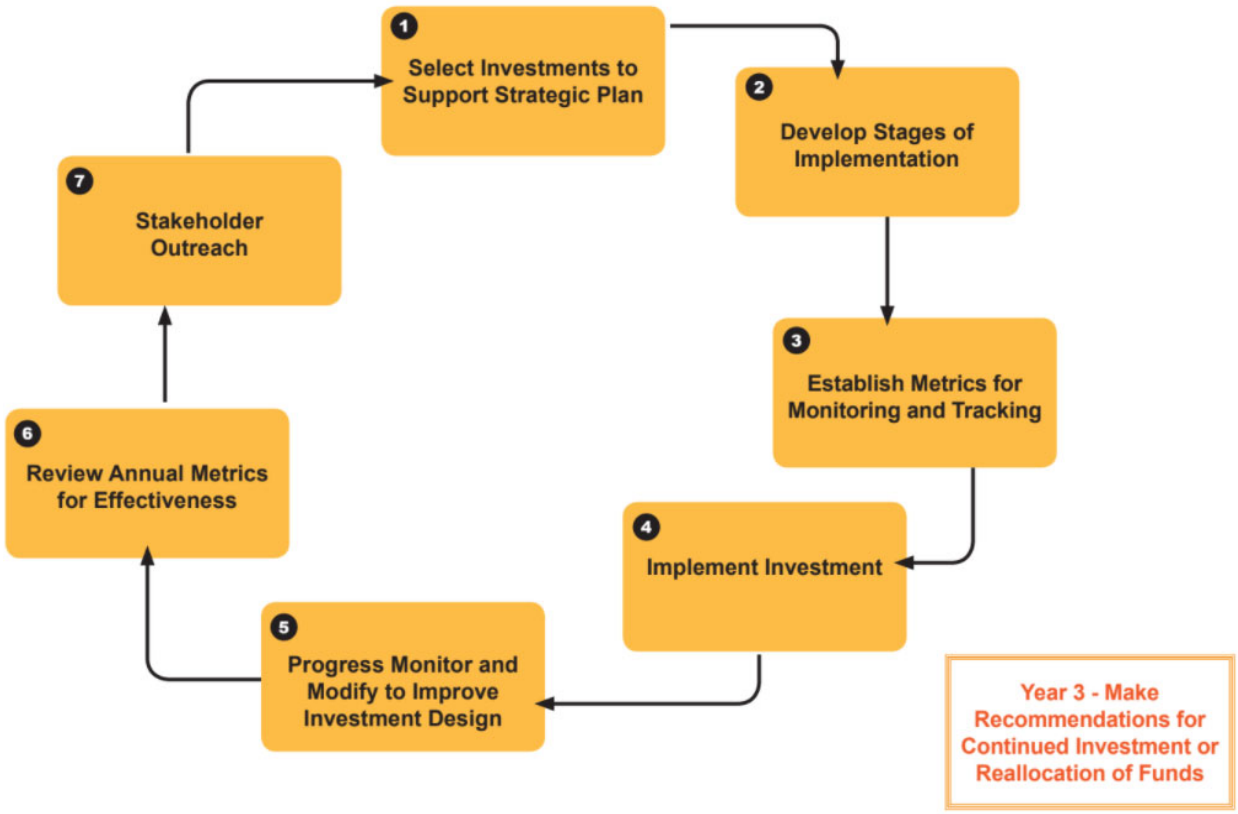


THE BUDGET PROCESS. The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

The District's five-year Multiyear Finance Plan includes a continuous improvement process of monitoring and tracking the District's progress in effectively investing in its strategic priorities. Investments are evaluated over two to three years using metrics established to measure improvement in staff development and increased student achievement. The plan is updated annually prior to the budget process.

Due to the COVID-19 pandemic, the District did not hold Listening & Learning sessions in January of 2021. Instead, the District provided a video update with a short survey to determine the priorities of the students, parents, staff and community. Overwhelmingly, the top priority was class size, followed by social emotional learning (SEL) supports, intervention and COVID-19 health and safety. In addition to the January 2021 budget update, the District held a series of SIA community engagement sessions as part of the SSA process.

MULTIYEAR FINANCE PLAN PROCESS



The Superintendent's Cabinet is the final decision-making body for creating the District's budget. Between November 2020 and February 2021, the District's Staffing Allocation Methodology (SAM) committee met and reviewed allocation changes and adjustments that were necessary for schools. In addition, during February 2021, District departments completed their budget worksheets, including requests for additional required or critical needs. These additional budget requests were first reviewed by the Deputy Superintendent for Teaching & Learning, the Deputy Superintendent for Operations and the Associate Superintendent for Business Services. Their recommendations were brought forward to the SAM committee, if the requests were for schools, and then all budget requests with preliminary approval were brought to the Superintendent's Cabinet for final approval.

Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions and receives public comment. The Budget Committee approves a budget for adoption by the School Board.

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District's website for at least ten days before the first budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy by calling (503) 356-4540 or by downloading it from the District's website (www.beaverton.k12.or.us).

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public

testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS

If the District receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the School Board must first publish the supplemental budget and hold a public hearing.

MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY

Pillar: Excellence
Investments Continuing to be Monitored for 2021-22

Strategic Investment	Investment	Prior Cumulative Annual Investment	2021-22 Investment Change	Total Cumulative Annual Investment
Educator Effectiveness	Teacher Mentoring	$ 349,356	$ -	$ 349,356
Educator Effectiveness	Teach for Beaverton (T4B)	192,575	100,000	292,575
Total		**$ 541,931**	**$ 100,000**	**$ 641,931**

Excellence Total		**$ 541,931**	**$ 100,000**	**$ 641,931**

Pillar: Innovation
Investments Continuing to be Monitored for 2021-22

Strategic Investment	Investment	Prior Cumulative Annual Investment	2021-22 Investment Change	Total Cumulative Annual Investment
Early Childhood Education	9 Pre-K Programs/PD	$ 2,372,614	$ -	$ 2,372,614
Comprehensive Education	Increasing CTE Options/Measure 98	15,002,527	803,290	15,805,817
Total		**$ 17,375,141**	**$ 803,290**	**$18,178,431**

In the 2020-21 budget, the Early Childhood Education investment increased due to the addition of two more Pre-K schools, Fir Grove Elementary and McKinley Elementary. However, due to the COVID-19 pandemic, these programs not opened and are planned for the 2021-22 year. There is also an increase shown in the Increasing CTE Options/Measure 98 investment due to the fully funding of Measure 98 (High School Success) from SSA.

Innovation Total		**$ 17,375,141**	**$ 803,290**	**$18,178,431**

Pillar: Equity

Investments Continuing to be Monitored for 2021-22

Strategic Investment	Investment	Prior Cumulative Annual Investment	2021-22 Investment Change	Total Cumulative Annual Investment
Culturally Relevant Practices	Social Emotional Learning - Student Success Coaches	$ 3,842,911	$ -	$ 3,842,911
Culturally Relevant Practices	Student Success Teams	3,437,750	6,556,810	9,994,560
Culturally Relevant Practices	Equity Co-Admin/Equity Training	-	594,094	594,094
Culturally Relevant Practices	Equity Based K-12 Class Size	4,400,952	6,672,698	11,073,650
Culturally Relevant Practices	All Staff Professional Development: Behavioral & Mental Health Supports for Students	-	250,000	250,000
Total		**$ 11,681,613**	**$ 14,073,602**	**$ 25,755,215**

The Social Emotional Learning for the Student Success Coaches was continued in the 2021-22 budget. The Student Success Coaches are part of the Student Success Teams and is funded by SIA. They are listed separately above as they were a strategic investment before SIA. The investments with changes shown above were investments from the original SIA plan for the 2020-21 budget that were not able to be fully funded with the reduced SIA revenue. As the District is expecting more funding for SIA in the 2021-22 year, these investments were either able to be increased or added back to the budget.

Equity Total		**$ 11,681,613**	**$ 14,073,602**	**$ 25,755,215**

Remaining SIA Investments - not included in full AROI analysis	**$ 2,803,007**	**$ 3,681,663**	**$ 6,484,670**

GRAND TOTAL	**$ 32,401,692**	**$ 18,658,555**	**$ 51,060,247**

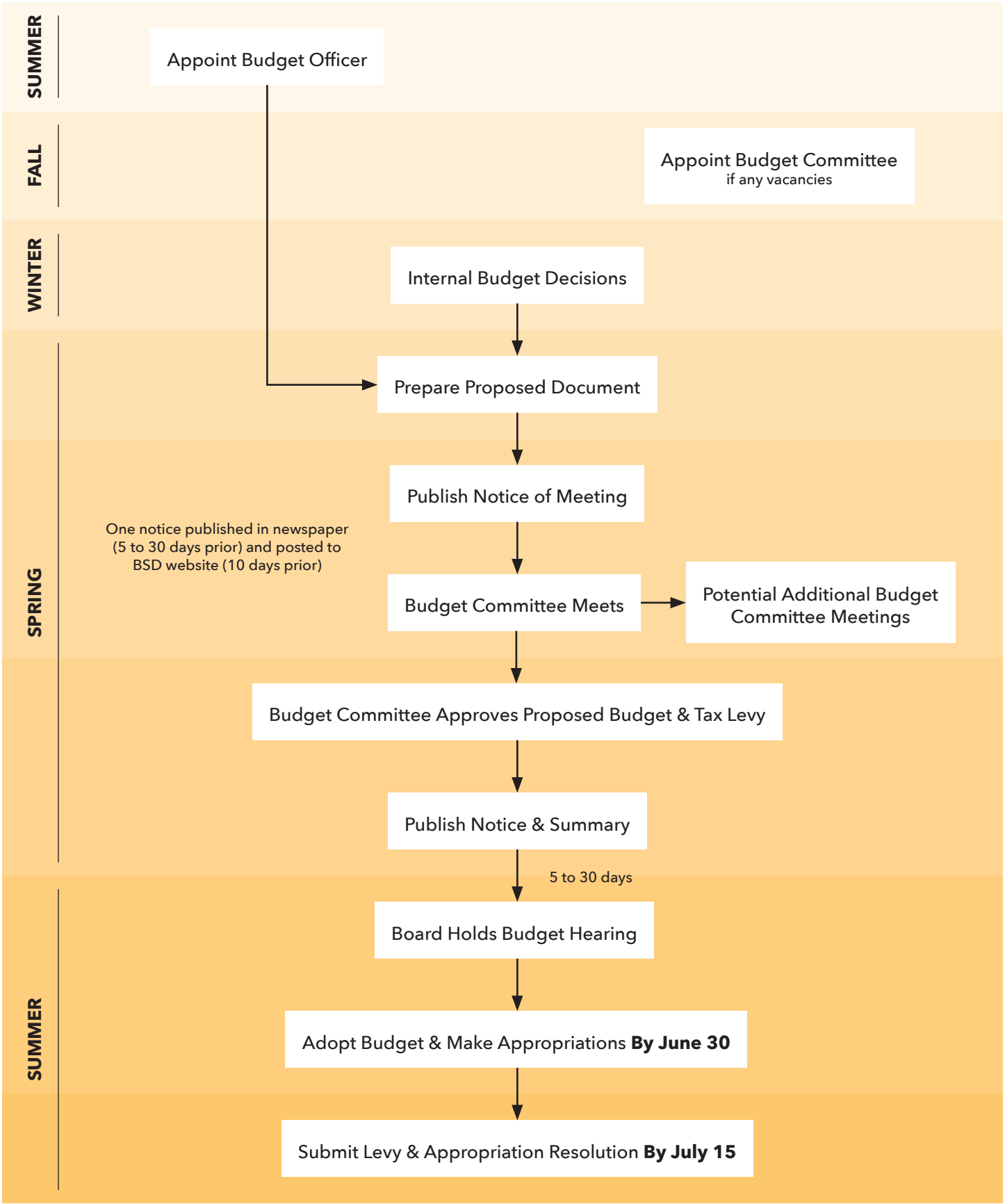
For full investment reports, please see the Informational Section of this document.





BEAVERTON SCHOOL DISTRICT

THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW



MEASURES AND LEVIES

MEASURE 5. In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5% of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of $15 per $1,000 of property value in 1991-92 and decreasing to a permanent limit of $5 per $1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50. In 1997, Oregon voters approved Measure 50 to clarify legal ambiguities in a prior measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The District's permanent rate was set at $4.693 per $1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 56. In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

MEASURES 66 AND 67. In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high income individuals, and Measure 67 increased corporate taxes by raising the $10 corporate minimum tax to $150, raising the corporate profits tax, and increasing certain business filing fees.

MEASURE 98 (High School Success). In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students, and to establish or expand dropout prevention strategies in high schools.



MEASURE 99. In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in fifth or sixth grade the opportunity to attend a week-long outdoor school program.

LOCAL OPTION LEVY. Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: $1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Beaverton voters renewed a five-year local option levy in the May 15, 2018 primary election for a $1.25/$1,000 of assessed value of property.

GENERAL OBLIGATION BONDS. Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining "capital costs" as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Beaverton voters approved a $680 million bond measure on the May 20, 2014 ballot to provide funds for repairs, construction and improvements over a projected eight-year period.



SCHOOL BOARD BUDGET AND REPORTING POLICIES

School Board policy states that the District Budget Committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. The terms for each of the appointed members of the Budget Committee are three years.

The Budget Committee holds one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer announces the time and place for all meetings, as provided by law. All meetings of the Budget Committee are open to the public.

The function of the Budget Committee is to approve budget estimates for an educational plan previously determined by the Board. The Budget Committee will determine levels of spending but will not determine programs. The Budget Committee will approve an estimated budget document for submission to the Board.

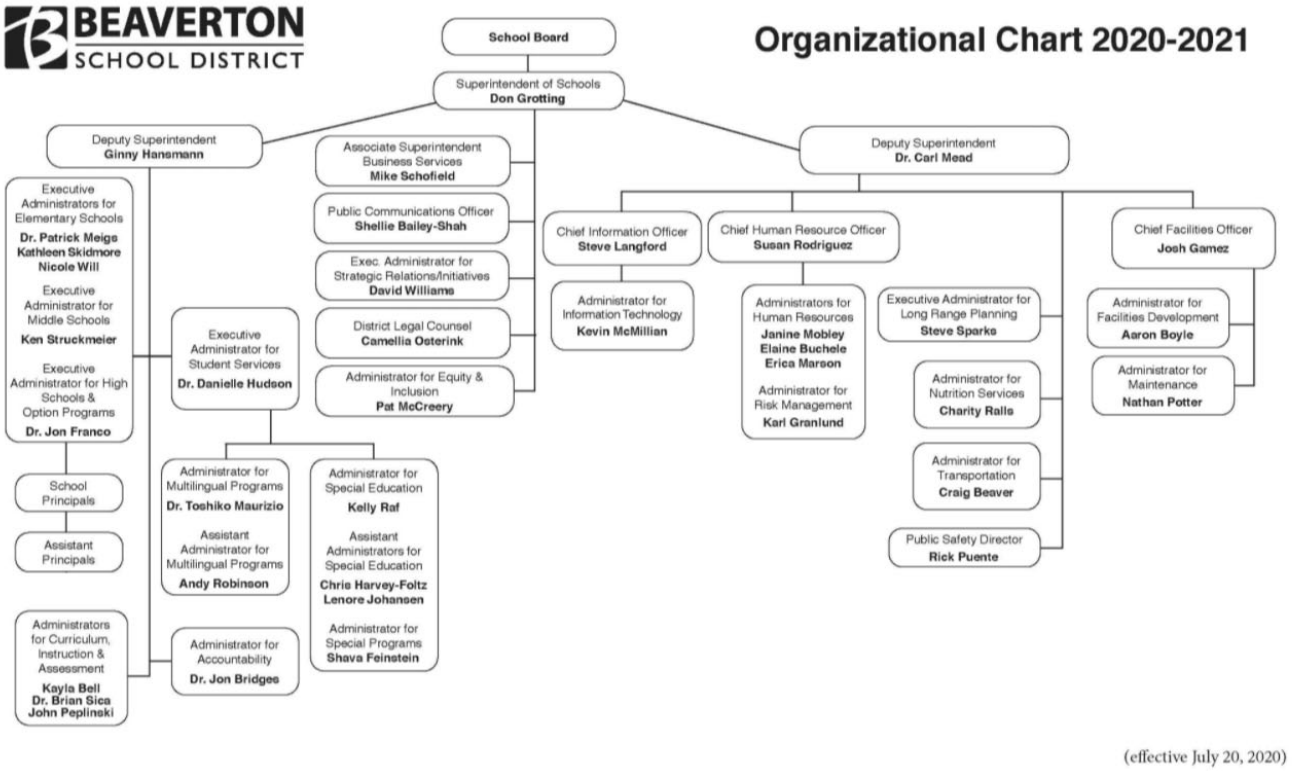
The District budget shall serve as the financial plan of operation for the District. The District Strategic Plan guides the budgeting process. The Board approves the budget calendar, appoints the Budget Committee members and adopts the District budget. The District provides the budget and budget documents on an annual basis. The District budget is prepared and authorized in full compliance with the Local Budget Law. The Chief Financial Officer is the budget officer for the District, currently filled by the Associate Superintendent for Business Services.

The Adopted Budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers are authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Board policy states that the District reserves include both a sufficient General Fund Ending Fund Balance of at least 5% of total actual revenues and a Financial Reserve (Rainy Day Fund) of 5% of the total resources of the General Fund. The Financial Reserve policy is currently under review with the school board, following an $18.4 million transfer in 2019-20 to the General Fund.

The Board receives monthly financial reports that include estimates of expenditures for the major general fund accounts in comparison to budget appropriations, actual receipts in comparison to budget estimates and the District's overall cash condition.

An audit of the accounts of the District is completed annually by an independent firm of certified public accountants selected by the Board. A copy of the audit report will be presented to the Board with the audited financial statements.



Beaverton School District Board Zones

April 5, 2021

Board Members by Zone

2020-21
Number of Schools: 53
Enrollment: 39,711

2021-22
Number of Schools: 54
Proj. Enrollment: 40,593



Zone 1
Susan Greenberg (06/30/21 term ends)
Fir Grove ES
Greenway ES
McKay ES
Montclair ES
Vose ES
Whitford MS
Southridge HS
Arco Iris Charter



Zone 2
Anne Bryan (06/30/21)
Bethany ES
Jacob Wismer ES
Oak Hills ES
Rock Creek ES
Sato ES
Springville ES
Stoller MS
Westview HS



Zone 3
Eric Simpson (06/30/23)
Bonny Slope ES
Cedar Mill ES
Findley ES
Ridgewood ES
Terra Linda ES
West TV ES
Cedar Park MS
Sunset HS



Zone 4
Donna Tyner (06/30/21)
Aloha-Huber Park K-8
Beaver Acres ES
Errol Hassell ES
Hazeldale ES
Kinnaman ES
International School of Beaverton (ISB)
Mountain View MS
Aloha HS



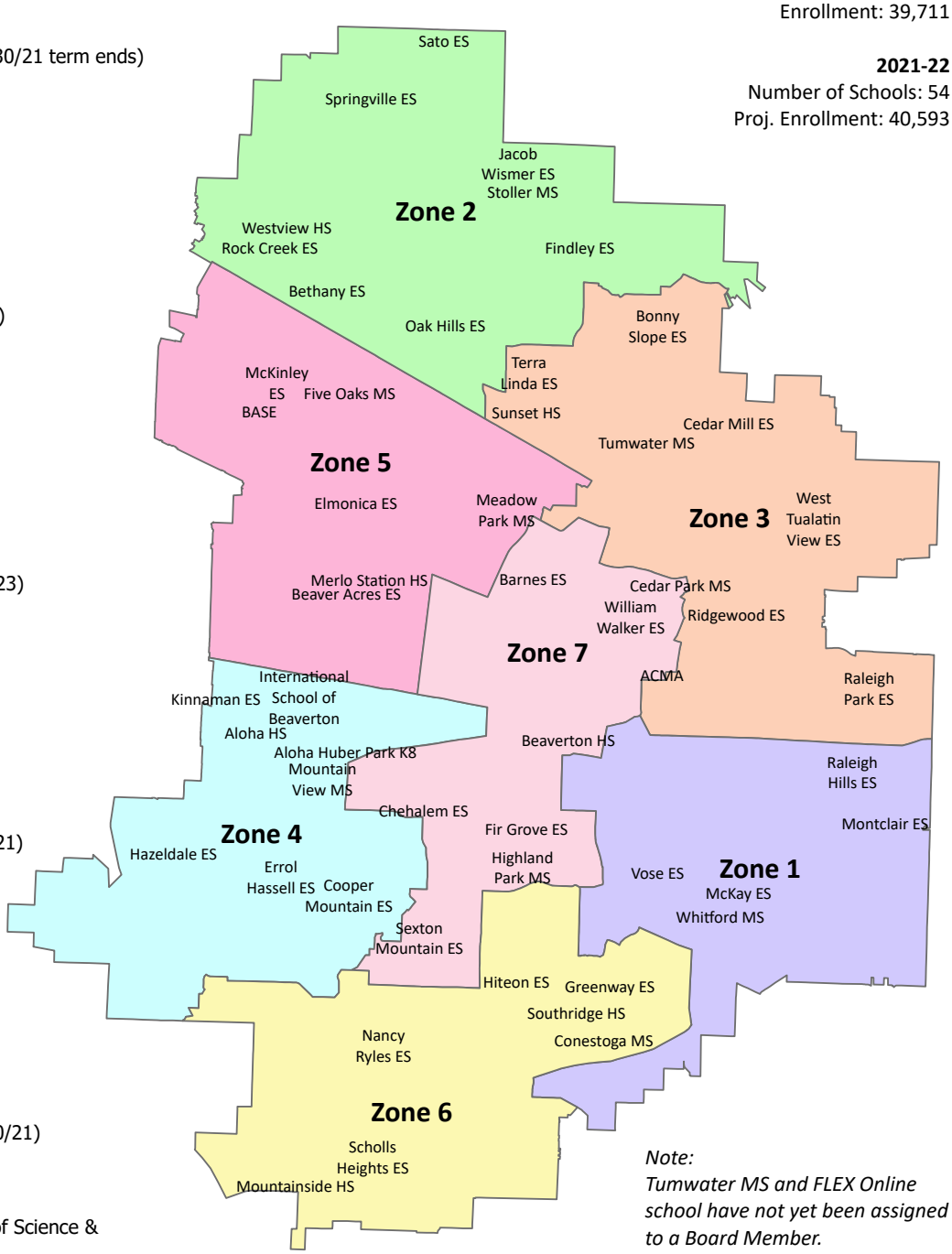
Zone 5
LeeAnn Larsen (06/30/21)
Elmonica ES
McKinley ES
Five Oaks MS
Beaverton Academy of Science & Engineering (BASE)
Early College PCC/Terra Nova
Merlo Station HS
Hope Chinese Charter



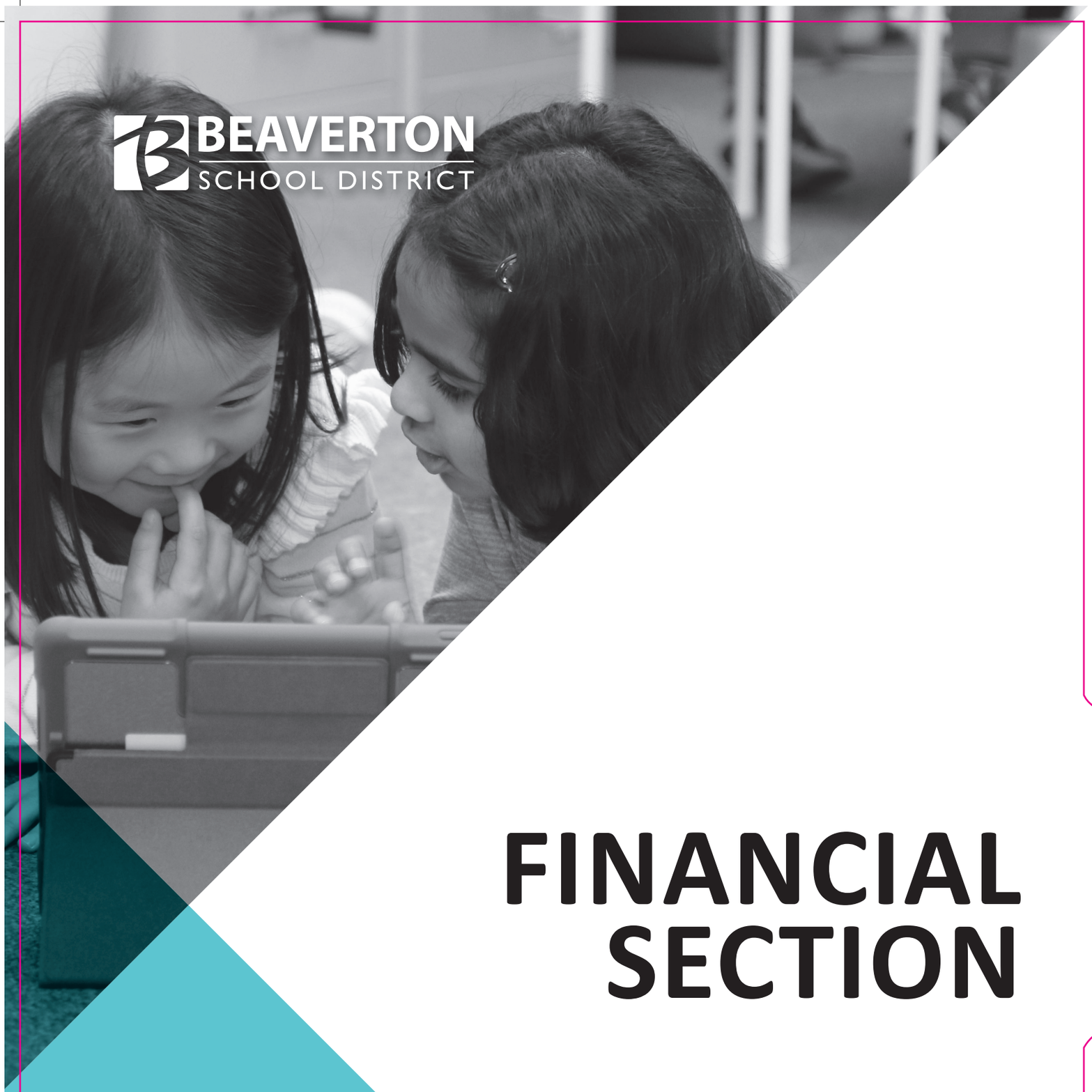
Zone 6
Becky Tymchuk (06/30/23)
Cooper Mountain ES
Hiteon ES
Nancy Ryles ES
Scholls Heights ES
Sexton Mountain ES
Conestoga MS
Highland Park MS
Mountainside HS



Zone 7
Tom Collet (06/30/23)
Barnes ES
Chehalem ES
Raleigh Hills ES
Raleigh Park ES
William Walker ES
Meadow Park MS
Arts & Communication Magnet Academy (ACMA)
Beaverton HS



Note:
Tumwater MS and FLEX Online school have not yet been assigned to a Board Member.



BEAVERTON SCHOOL DISTRICT

FINANCIAL SECTION

WE EMBRACE EQUITY

BEAVERTON SCHOOL DISTRICT
2021-22 ADOPTED BUDGET DOCUMENT
FINANCIAL SECTION
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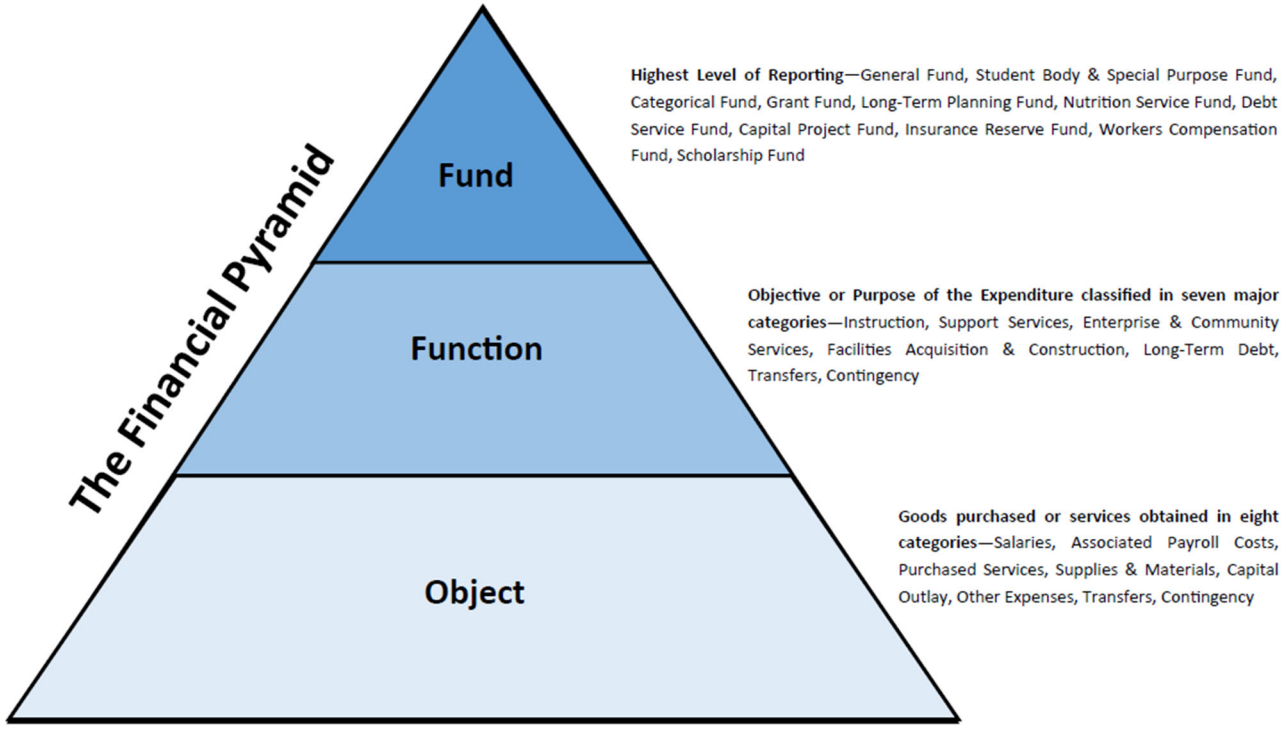
FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2021-22 budget. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

Classification Structure

The primary elements used to classify revenues and expenditures are fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The seven major categories are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, Transfers and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels. Objects are used to describe the type of goods or service and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency. As shown in the chart below, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail. This pyramid approach is reflected in all the financial reports that follow.



All Funds Revenue

The 2021-22 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

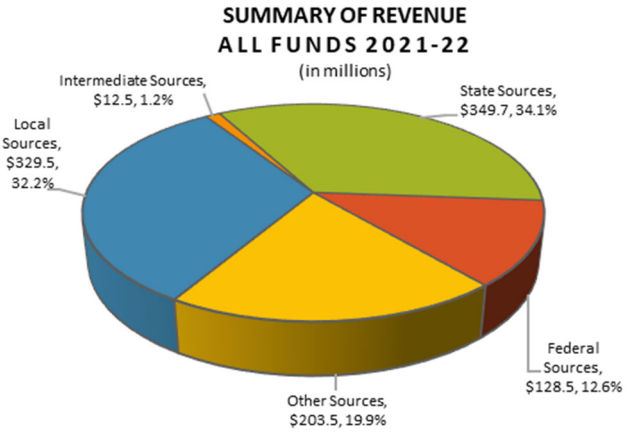
In 2021-22, the adopted revenue for all funds totals $1.0 billion, an increase of $80.8 million or 8.6% compared to the 2020-21 adopted budget. The increase in all revenue is primarily due to the increase in the Grant Fund for federal stimulus dollars in the Elementary and Secondary School Emergency Relief (ESSER) grants. This increase can be seen within the 203.9% increase in federal revenue.

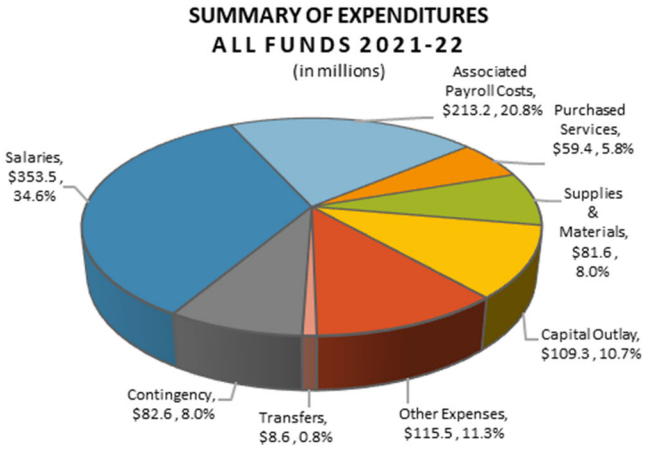
The primary source of revenue for all funds is State Sources totaling $349.7 million or 34.1% of all sources. The second highest source of revenue totaling $329.5 million or 32.2% is Local Revenue (property taxes). Other Sources (beginning fund balance and transfers) totaling $203.5 million or 19.9% is the third major funding source. Together, State, Local and Other Sources comprise $882.7 million or 86.2% of all sources.

All Funds Expenditure

The 2021-22 adopted budget expenditures for all funds have increased by $80.8 million or 8.6% when compared to the 2020-21 adopted budget.

Expenditures in the following graph are categorized by object category. Salaries are the largest budget category at $353.5 million or 34.6% of all funds. Associated Payroll Costs is the second largest component of the expenditure budget at $213.2 million or 20.8%. The increases in these two areas, as well as supplies and materials, are primarily due to the addition of the ESSER II and ESSER III funds to the District's grant budget in the 2021-22 year. These grant funds will be available until 2024.





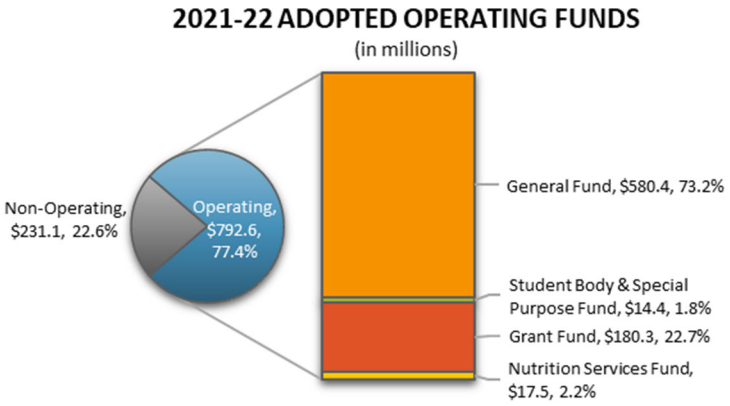
OPERATING FUNDS

For the purposes of regular District operations, the following funds are considered to be operating funds:

- General Fund (100)
- Student Body & Special Purpose Fund (220)
- Special Purpose Fund (230)*
- Grant Fund (270)
- Nutrition Services Fund (290)

Together, these funds total $792.6 million and make up 77.4% of the District's total budget.

*This fund was closed July 1, 2020. It is only included in historical information within this section.



INTERFUND TRANSFERS

Below is a summary of interfund transfers for the current budget year and the prior budget year. Transfers are generally very consistent from year to year. The changes to be noted in the table below is a transfer of $3,187,000 from the Long-Term Planning fund to the Categorical Fund to transfer all equipment replacement funds to the Categorical Fund. After this transfer occurs on July 1, 2021, the Long-Term Planning Fund will only contain financial reserves. In addition, 2020-21 include a transfer to the Student Body & Special Purpose Fund to close the Special Purpose Fund.

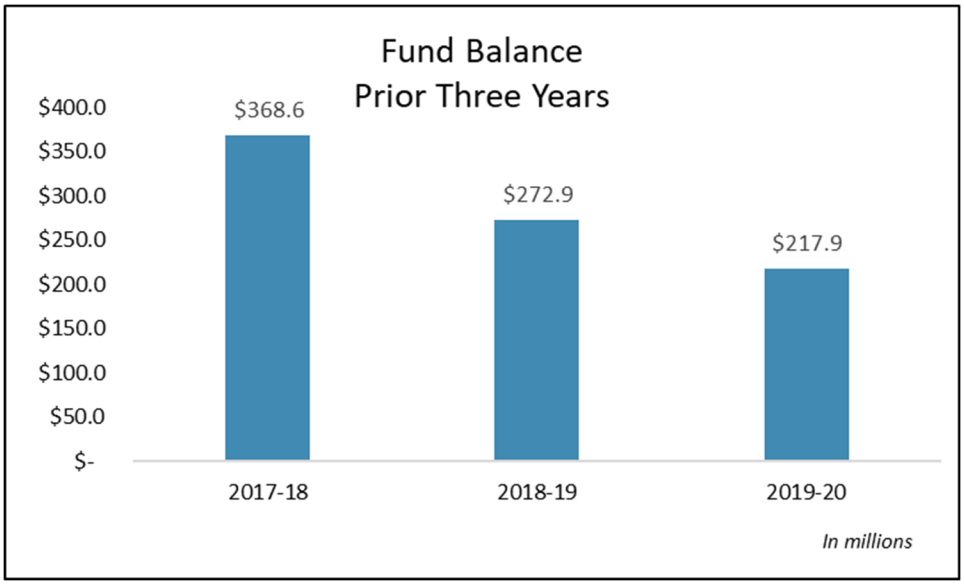
	2020-21		2021-22	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	$ -	$ 6,461,906	$ -	$ 3,033,212
Student Body & Special Purpose Fund	3,005,000	10,000	-	15,000
Special Purpose Fund	-	3,000,000	-	-
Categorical Fund	-	-	3,197,000	129,161
Scholarship Fund	10,000	-	15,000	-
Long-Term Planning Fund	1,515,000	-	-	3,187,000
Nutrition Services Fund	-	5,000	-	4,000
Debt Service Fund	1,338,250	-	1,338,450	-
Capital Projects Fund	-	1,168,556	-	1,209,289
Insurance Reserve Fund	4,777,212	-	3,027,212	-
	$ 10,645,462	**$ 10,645,462**	**$ 7,577,662**	**$ 7,577,662**

FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2020-21 or 2021-22. The ending fund balances by fund are listed in the following table for the last three years.

Significant changes that can be noted below are the decrease in the General Fund ending fund balance in 2018-19 which was due to an increase in calendar days for staff and rising salary costs. When budgeting for the 2019-20 years, reductions were made to the General Fund, as well as an $18.4 million dollar transfer to the General Fund from the Long-Term Planning Fund (Rainy Day Fund). This decrease in the Long-Term Planning Fund is noted in the ending fund balance for 2019-20 below. The other significant change noted is in the Capital Projects Fund due to the spend down of the $680 million bond that was passed in 2014. The 2021-22 budget year is the final year of the eight-year bond program.

		Ending Fund Balance		
		2017-18	**2018-19**	**2019-20**
100	General Fund	$ 29,617,787	$ 16,915,100	$ 56,424,054
220	Student Body and Special Purpose Fund	3,532,119	3,628,068	3,622,843
230	Special Purpose Fund	1,110,005	1,754,025	926,859
240	Categorical Fund	2,705,099	2,726,046	1,566,476
250	Pension Fund (closed)	61,970	-	-
260	Scholarship Fund	339,620	376,816	377,129
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	22,832,269	24,369,523	6,149,838
290	Nutrition Services Fund	3,762,097	3,252,096	1,299,692
300	Debt Service Fund	2,199,589	3,437,650	2,321,620
400	Capital Projects Fund	296,563,818	212,499,473	141,570,125
611	Insurance Reserve Fund	2,882,308	1,602,827	1,921,554
612	Workers Compensation Fund	3,017,027	2,294,508	1,720,245
		$ 368,623,708	**$ 272,856,132**	**$ 217,900,435**



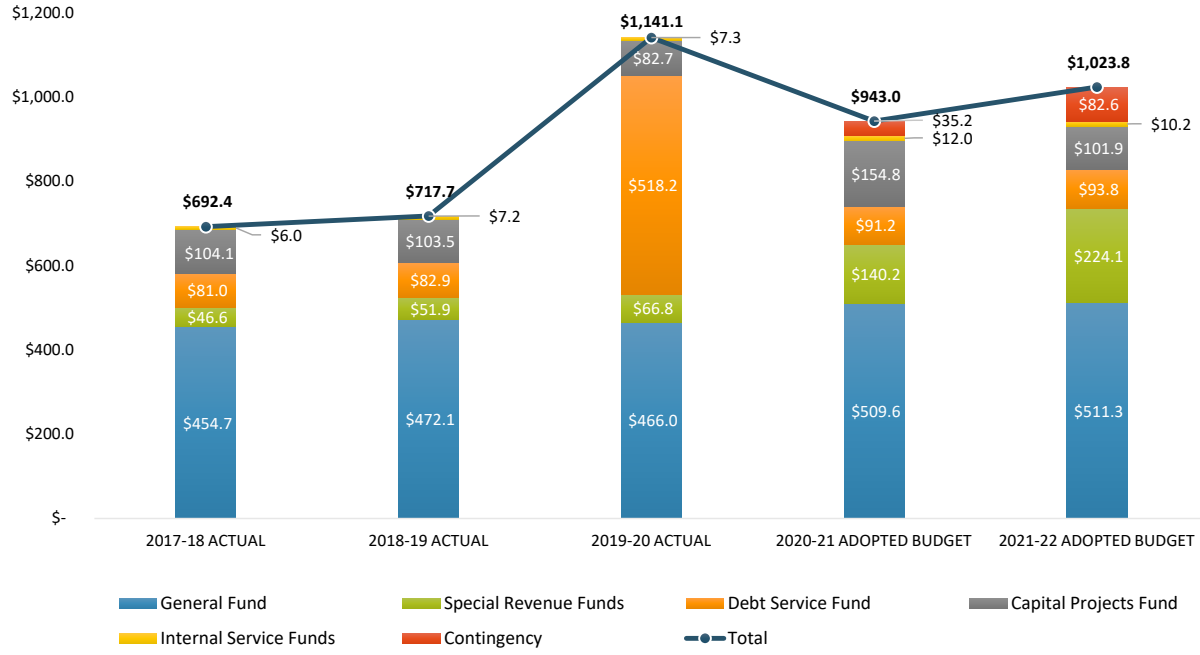
ALL FUNDS SUMMARY BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 279,041,238	$ 303,602,252	$ 294,265,894	$ 314,378,648	$ 329,502,677	$ 329,502,677	$ 329,502,677
2000	Intermediate Revenue	12,114,483	12,491,150	12,372,470	13,677,419	12,474,269	12,474,269	12,474,269
3000	State Revenue	273,744,442	273,870,719	300,638,138	354,855,239	349,692,354	349,692,354	349,692,354
4000	Federal Revenue	24,170,167	25,888,701	22,747,867	44,580,614	128,547,853	128,547,853	128,547,853
5000	Other Sources	471,919,780	374,713,045	728,985,272	215,520,895	203,537,813	203,537,813	203,537,813
	Total Revenues	**$ 1,060,990,110**	**$ 990,565,867**	**$ 1,359,009,641**	**$ 943,012,815**	**$ 1,023,754,966**	**$ 1,023,754,966**	**$ 1,023,754,966**
0100	Salaries	$ 281,116,984	$ 293,949,194	$ 279,841,650	$ 324,110,306	$ 353,754,962	$ 353,502,090	$ 353,502,090
0200	Associated Payroll Costs	156,323,751	166,361,280	179,869,746	205,488,353	212,829,060	213,177,503	213,177,503
0300	Purchased Services	35,556,379	38,419,513	32,404,045	55,196,140	59,447,708	59,447,708	59,447,708
0400	Supplies & Materials	36,792,413	35,171,375	27,540,556	54,834,805	81,666,745	81,571,174	81,571,174
0500	Capital Outlay	89,325,535	78,102,026	72,211,254	147,468,583	109,321,746	109,321,746	109,321,746
0600	Other Objects	90,022,433	100,421,023	526,597,041	110,091,906	115,532,845	115,532,845	115,532,845
0700	Transfers	3,228,905	5,285,322	22,644,914	10,645,462	8,643,712	8,643,712	8,643,712
0800	Other Uses of Funds (Contingency)	-	-	-	35,177,260	82,558,188	82,558,188	82,558,188
	Total Expenditures	**692,366,400**	**717,709,733**	**1,141,109,205**	**943,012,815**	**1,023,754,966**	**1,023,754,966**	**1,023,754,966**
	Ending Fund Balance	**$ 368,623,710**	**$ 272,856,134**	**$ 217,900,436**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES

(in millions)

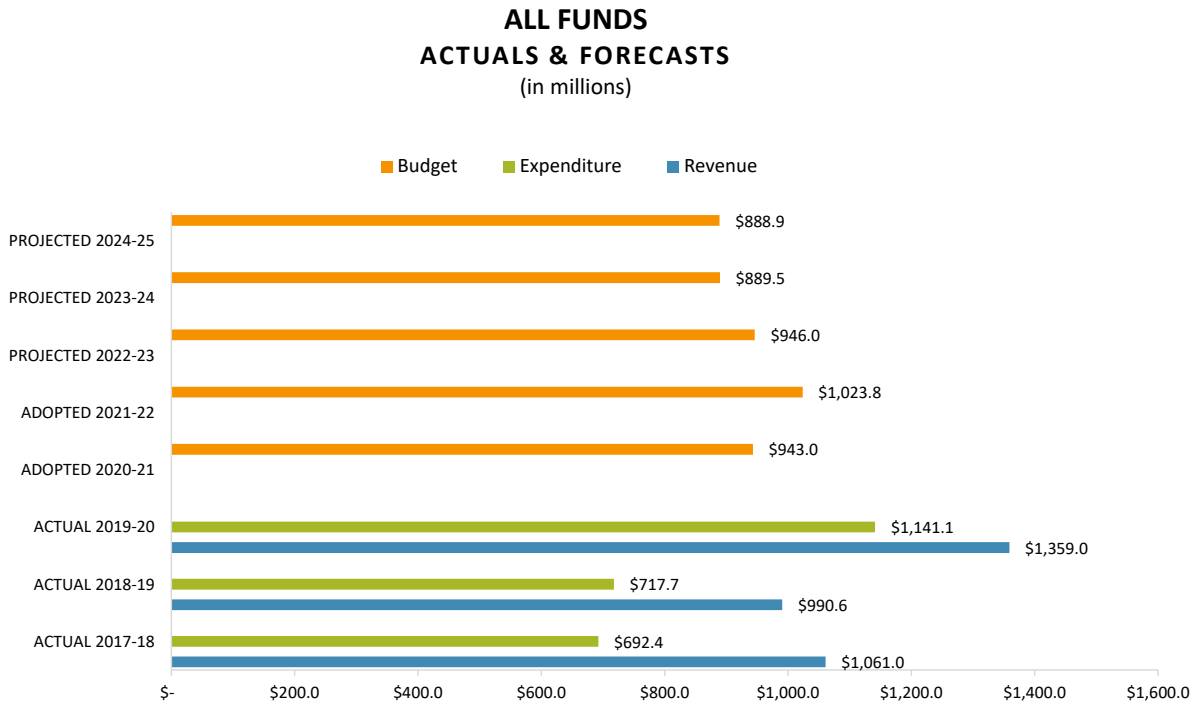


ALL FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

		Adopted	Forecasted		
		2021-22	2022-23	2023-24	2024-25
Revenue					
1000	Local Revenue	$ 329,502,677	$ 327,662,009	$ 337,301,841	$ 349,281,778
2000	Intermediate Revenue	12,474,269	12,627,900	12,785,281	12,946,582
3000	State Revenue	349,692,354	349,795,762	354,477,511	365,255,670
4000	Federal Revenue	128,547,853	99,228,091	64,949,142	65,713,457
5000	Other Sources	203,537,813	156,712,733	120,028,824	95,636,582
	Total Revenue	**$ 1,023,754,966**	**$ 946,026,495**	**$ 889,542,600**	**$ 888,834,069**
Expenditures					
0100	Salaries	$ 353,502,090	$ 353,680,708	$ 354,072,547	$ 363,948,968
0200	Associated Payroll Costs	213,177,503	209,441,827	208,048,560	210,917,279
0300	Purchased Services	59,447,708	53,990,721	43,985,994	40,497,115
0400	Supplies & Materials	81,571,174	68,036,819	58,874,645	56,351,796
0500	Capital Outlay	109,321,746	76,635,205	50,328,327	41,650,531
0600	Other Objects	115,532,845	104,324,158	104,593,781	107,149,612
0700	Transfers	8,643,712	5,615,737	5,780,175	5,917,335
0800	Other Uses of Funds (Contingency)	82,558,188	74,301,321	63,858,571	62,446,434
	Total Expenditures	**$ 1,023,754,966**	**$ 946,026,495**	**$ 889,542,600**	**$ 888,879,069**

Note: Minor differences due to rounding.

In all funds, overall decline in 2022-23 and 2023-24 due to the spend down of the 2014 Capital Bond and the one-time ESSER II, ESSER III and Summer Learning Grants. The District's local option levy is a five-year levy that expires in 2022-23. The renewal of the levy is included in this forecast. If the levy was not renewed in 2023-24, the District would reduce $38.6 million in revenue (278 teachers). The District will also be spending down reserves quickly during the 2021-23 biennium if the State School Fund is not adequately funded.

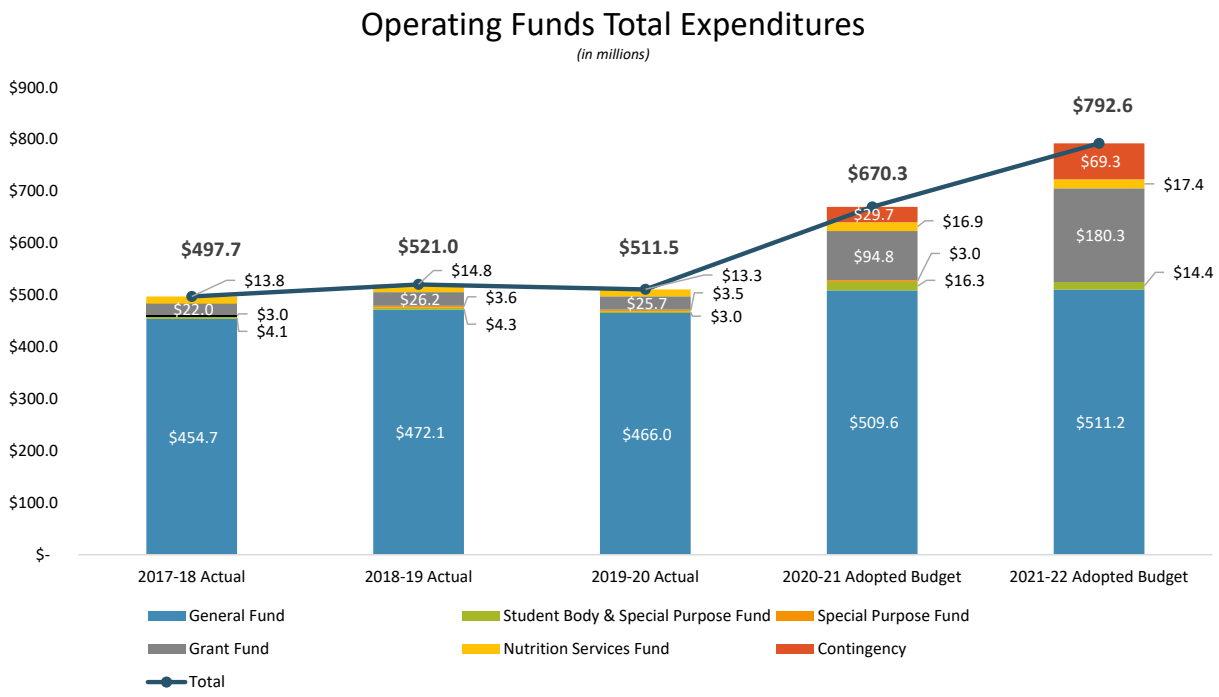


OPERATING FUNDS SUMMARY BY OBJECT

As noted previously in this section, the District's Operating Funds are the General Fund (100), Student Body & Special Purpose Fund (220), Special Purpose Fund (230), Grant Fund (270) and Nutrition Services Fund (290).

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 180,935,868	$ 196,271,678	$ 195,051,417	$ 209,891,629	$ 215,849,632	$ 215,849,632	$ 215,849,632
2000	Intermediate Revenue	12,114,483	12,491,150	12,372,470	13,677,419	12,474,269	12,474,269	12,474,269
3000	State Revenue	271,463,524	273,277,011	299,233,847	353,855,239	346,992,354	346,992,354	346,863,193
4000	Federal Revenue	24,170,167	25,888,701	22,747,867	44,580,614	128,547,853	128,547,853	128,547,853
5000	Other Sources	47,021,243	38,634,219	44,325,095	48,260,190	88,897,408	88,897,408	88,897,408
	Total Revenues	**$ 535,705,286**	**$ 546,562,759**	**$ 573,730,696**	**$ 670,265,091**	**$ 792,761,516**	**$ 792,761,516**	**$ 792,632,355**
0100	Salaries	$ 277,307,395	$ 289,741,313	$ 275,804,688	$ 319,514,002	$ 349,360,289	$ 349,107,417	$ 349,107,417
0200	Associated Payroll Costs	154,455,431	164,329,466	177,569,513	202,862,773	210,358,958	210,707,401	210,707,401
0300	Purchased Services	28,020,496	29,804,592	26,699,891	43,077,759	47,575,677	47,575,677	47,575,677
0400	Supplies & Materials	29,130,727	26,521,074	19,724,037	43,344,621	70,794,553	70,698,982	70,698,982
0500	Capital Outlay	4,279,229	3,959,076	6,090,140	17,942,035	29,791,192	29,791,192	29,791,192
0600	Other Objects	2,396,200	2,593,802	2,504,257	4,390,316	11,361,915	11,361,915	11,361,915
0700	Transfers	2,093,799	4,064,145	3,064,722	9,476,906	4,247,423	4,247,423	4,118,262
0800	Other Uses of Funds (Contingency)	-	-	-	29,656,679	69,271,509	69,271,509	69,271,509
	Total Expenditures	**497,683,277**	**521,013,469**	**511,457,248**	**670,265,091**	**792,761,516**	**792,761,516**	**792,632,355**
	Ending Fund Balance	**$ 38,022,009**	**$ 25,549,290**	**$ 62,273,448**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

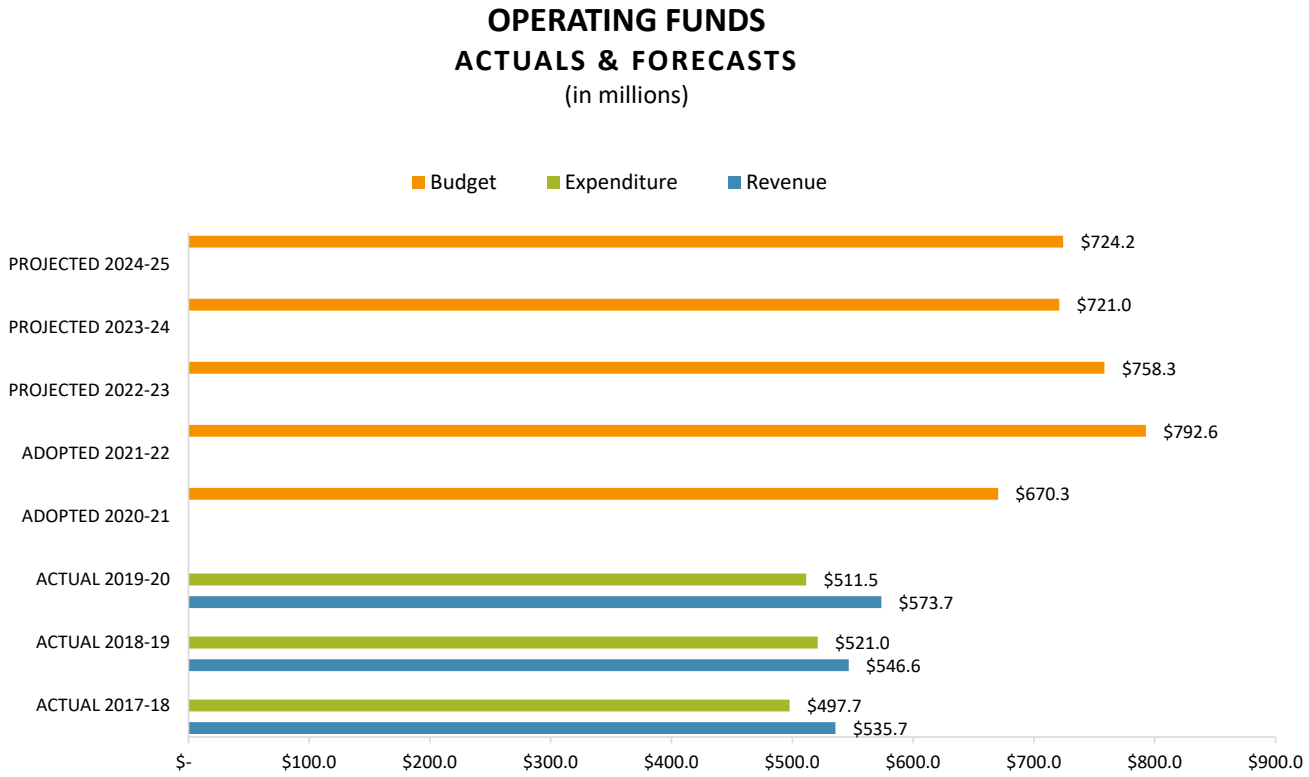


OPERATING FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

		Adopted	Forecasted		
		2021-22	2022-23	2023-24	2024-25
Revenue					
1000	Local Revenue	$ 215,849,632	$ 223,070,502	$ 230,902,600	$ 239,358,954
2000	Intermediate Revenue	12,474,269	12,627,900	12,785,281	12,946,582
3000	State Revenue	346,863,193	347,311,762	352,146,331	363,029,741
4000	Federal Revenue	128,547,853	99,228,091	64,949,142	65,713,457
5000	Other Sources	88,897,408	76,086,509	60,225,421	43,124,265
	Total Revenue	**$ 792,632,355**	**$ 758,324,764**	**$ 721,008,776**	**$ 724,172,999**
Expenditures					
0100	Salaries	$ 349,107,417	$ 350,092,002	$ 351,203,560	$ 361,924,971
0200	Associated Payroll Costs	210,707,401	207,428,873	206,443,942	209,791,968
0300	Purchased Services	47,575,677	44,707,600	36,664,893	34,674,289
0400	Supplies & Materials	70,698,982	60,508,281	53,561,219	52,591,689
0500	Capital Outlay	29,791,192	26,000,752	21,574,642	22,010,663
0600	Other Objects	11,361,915	11,430,012	10,053,446	10,152,860
0700	Transfers	4,118,262	4,364,123	4,484,754	4,576,575
0800	Other Uses of Funds (Contingency)	69,271,509	53,793,121	37,022,319	28,494,984
	Total Expenditures	**$ 792,632,355**	**$ 758,324,764**	**$ 721,008,776**	**$ 724,217,999**

Note: Minor differences due to rounding.

In the District's operating funds, the overall decline is due to the spend down of the one-time ESSER II, ESSER III and Summer Learning Grants in the Grant Fund. The local option levy is a five-year levy that expires in 2022-23. The renewal of the levy is included in this forecast. If the levy was not renewed in 2023-24, the District would reduce $38.6 million in revenue (278 teachers). In addition, if the State School Fund continues to be funded at the proposed $9.3 billion for the 2021-23 biennium, the District will be spending down reserves due to inadequate State funding.



EXPENDITURE VARIANCE ANALYSIS

Major variances from the 2020-21 adopted budget are outlined below beginning with General Fund object variances, followed by function variances for each fund. Variance criteria is indicated with each section.

GENERAL FUND (100)

OBJECT	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
0400	Supplies & Materials	$ 3,953,662	The increase in Supplies & Materials represents the purchase of teacher laptops from a new lease with Apple, as well as increases to the curriculum budget for new adoptions and replacements to library books that were lost during CDL.
0700	Transfers	(3,428,694)	Decrease in transfers is due to the depreciation portion of the transportation grant that is used for school bus replacement. The State School Fund revenue related to this purpose will be coded directly to the Categorical Fund for bus replacement instead of transferred from the General Fund in accordance with ORS 327.033(3). In addition, in 2020-21, the District had an increased transfer amount to the Insurance Reserve which has been decreased back to the typical amount.
0800	Contingency	42,526,993	The increase in contingency is due to increased reserves as a result of the COVID-19 pandemic and operating in a mostly remote setting during the 2020-21 school year. The District also furloughed staff for one day per week beginning in May of 2020 through June for school-based staff and July for year-round employees.

For the General Fund by object, variances greater than $500,000 and 10% are listed above.

GENERAL FUND (100)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds	$ (3,428,694)	Decrease in transfers is due to the depreciation portion of the transportation grant that is used for school bus replacement. The State School Fund revenue related to this purpose will be coded directly to the Categorical Fund for bus replacement instead of transferred from the General Fund in accordance with ORS 327.033(3). In addition, in 2020-21, the District had an increased transfer amount to the Insurance Reserve which has been decreased back to the typical amount.
6000	Contingency	42,526,993	The increase in contingency is due to increased reserves as a result of the COVID-19 pandemic and operating in a mostly remote setting during the 2020-21 school year. The District also furloughed staff for one day per week beginning in May of 2020 through June for school-based staff and July for year-round employees.

For the General Fund by function, variances greater than $500,000 and 10% are listed above.

STUDENT BODY & SPECIAL PURPOSE FUND (220)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
2000	Support Services	(295,193)	Variance is due to the evaluation of excess capacity in this fund. Larger projects have been completed.
3000	Enterprise & Community Service	(150,000)	
4000	Facilities Acquisition & Const	(500,000)	

For the Student Body & Special Purpose Fund, variances greater than $100,000 and 10% are listed above.

SPECIAL PURPOSE FUND (230)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds	$ (3,000,000)	Decrease due the closure of the fund on July 1, 2020.

For Special Purpose Fund, variances greater than $100,000 and 10% are listed above.

CATEGORICAL FUND (240)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
1000	Instruction	$ (331,523)	Variance is due to the spend down of the new school opening expenses.
2000	Support Services	4,478,523	Increase is due to the planned transfer into the Categorical Fund for July 1, 2021 of the equipment replacement funds from the Long-Term Planning Fund, specifically school buses and Chromebook replacement fees.
5200	Transfers of Funds	129,161	Increase is due to proper accounting for the reimbursement on depreciation for buses and garages in the Categorical Fund. Transfer is to fund a portion of the FFCO debt payment that previously has been transferred from the General Fund.

For Categorical Fund, variances greater than $100,000 and 10% are listed above.

GRANT FUND (270)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
1000	Instruction	$ 39,625,241	Increases are due to the addition of the ESSER II and III grants, as well as additional capacity for carryover due to the COVID-19 closures and new grants.
2000	Support Services	34,286,124	
4000	Facilities Acquisition & Const	11,955,646	

For Grant Fund, variances greater than $100,000 and 10% are listed above.

LONG-TERM PLANNING FUND (280)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (4,320,000)	Decrease is due to the transfer of the equipment replacement funds from the Long-Term Planning Fund to the Categorical Fund, effective July 1, 2021.
4000	Facilities Acquisition & Const	(200,000)	
5200	Transfers of Funds	3,187,000	
6000	Contingency	6,450,000	Increase in contingency is due to a charge against salaries paid of 2% for PERS reserve.

For Long-Term Planning Fund, variances greater than $100,000 and 20% are listed above.

NUTRITION SERVICES FUND (290)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
6000	Contingency	$ (2,912,163)	Decrease is due to spend down of beginning fund balance as there were no meal sales beginning March of 2020 due to the federal waiver from the USDA allowing free meals for all students, regardless of need or application status.

For Nutrition Services Fund, variances greater than $100,000 and 10% are listed above.

CAPITAL PROJECTS FUND (400)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (187,265)	Variance is due to the spend down of the 2014 capital construction bond.
4000	Facilities Acquisition & Const	(52,794,968)	Decrease is due to spend down of the 2014 Capital Projects bond.

For Capital Projects Fund, variances greater than $100,000 or 10% are listed above.

INSURANCE RESERVE FUND (611)

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (1,987,353)	Decrease is due to an increased transfer to Insurance Reserve from the General Fund in the 2020-21 budget, which has been reduced to a typical transfer amount in 2021-22.
6000	Contingencies	286,832	Increase in contingency for potential claims and COVID-19 effects.

For Insurance Reserve Fund, variances greater than $100,000 or 10% are listed above.

WORKERS' COMPENSATION FUND

FUNCTION	DESCRIPTION	VARIANCE FROM 2020-21 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ 168,830	Increase due to correction of coding of certain staff positions.
6000	Contingencies	$ 1,029,266	Increase in contingency for potential claims and COVID-19 effects.

For Workers' Compensation Fund, variances greater than $100,000 or 10% are listed above.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUES
BY FUND AND OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	100	General Fund	$ 168,172,028	$ 182,094,374	$ 185,369,081	$ 191,610,100	$ 198,640,100	$ 198,640,100	$ 198,640,100
	220	Student Body & Special Purpose Fund	4,442,980	4,373,588	3,004,181	10,300,000	8,700,000	8,700,000	8,700,000
	230	Special Purpose Fund	2,901,115	4,223,067	2,634,672	-	-	-	-
	240	Categorical Fund	165,896	575,730	155,750	1,025,000	775,000	775,000	775,000
	250	Pension Fund	763	-	-	-	-	-	-
	260	Scholarship Fund	93,829	99,597	87,548	105,000	100,000	100,000	100,000
	270	Grant Fund	500,658	321,282	385,923	2,187,529	2,703,565	2,703,565	2,703,565
	280	Long-Term Planning Fund	377,831	321,710	329,375	305,000	6,450,000	6,450,000	6,450,000
	290	Nutrition Services Fund	4,919,087	5,259,366	3,657,560	5,794,000	5,805,967	5,805,967	5,805,967
	300	Debt Service Fund	79,742,816	82,806,052	83,004,377	88,718,349	91,518,800	91,518,800	91,518,800
	400	Capital Projects Fund	13,440,650	19,201,362	11,437,741	8,818,000	9,046,000	9,046,000	9,046,000
	611	Insurance Reserve Fund	2,477,396	2,427,115	2,229,752	2,576,578	2,826,057	2,826,057	2,826,057
	612	Workers' Compensation Fund	1,806,188	1,899,009	1,969,934	2,939,092	2,937,188	2,937,188	2,937,188
		Total 1000 Local Revenue	**279,041,238**	**303,602,252**	**294,265,894**	**314,378,648**	**329,502,677**	**329,502,677**	**329,502,677**
2000	**Intermediate Revenue**								
	100	General Fund	11,826,208	12,149,110	12,150,332	12,551,064	11,736,500	11,736,500	11,736,500
	270	Grant Fund	288,275	342,040	222,138	1,126,355	737,769	737,769	737,769
		Total 2000 Intermediate Revenue	**12,114,483**	**12,491,150**	**12,372,470**	**13,677,419**	**12,474,269**	**12,474,269**	**12,474,269**
3000	**State Revenue**								
	100	General Fund	265,382,776	264,593,871	289,212,449	295,814,737	287,033,164	287,033,164	286,904,003
	240	Categorical Fund	2,280,917	593,708	114,658	1,000,000	2,700,000	2,700,000	2,829,161
	270	Grant Fund	5,811,191	8,404,684	9,779,814	57,732,602	59,651,290	59,651,290	59,651,290
	280	Long-Term Planning Fund	-	-	1,289,633	-	-	-	-
	290	Nutrition Services Fund	269,558	278,456	241,585	307,900	307,900	307,900	307,900
		Total 3000 State Revenue	**273,744,442**	**273,870,719**	**300,638,138**	**354,855,239**	**349,692,354**	**349,692,354**	**349,692,354**
4000	**Federal Revenue**								
	270	Grant Fund	15,435,149	17,165,360	15,314,190	33,723,082	117,210,561	117,210,561	117,210,561
	290	Nutrition Services Fund	8,735,018	8,723,341	7,433,677	10,857,532	11,337,292	11,337,292	11,337,292
		Total 4000 Federal Revenue	**24,170,167**	**25,888,701**	**22,747,867**	**44,580,614**	**128,547,853**	**128,547,853**	**128,547,853**
5000	**Other Sources**								
	100	General Fund	38,921,404	30,226,097	35,686,526	36,402,000	83,147,408	83,147,408	83,147,408
	220	Student Body & Special Purpose Fund	3,178,608	3,532,119	3,628,068	6,005,000	5,750,000	5,750,000	5,750,000
	230	Special Purpose Fund	1,252,191	1,113,905	1,758,405	3,000,000	-	-	-
	240	Categorical Fund	2,534,954	2,705,099	2,726,046	2,100,000	4,697,000	4,697,000	4,697,000
	250	Pension Fund	71,037	61,970	-	-	-	-	-
	260	Scholarship Fund	307,545	339,620	376,816	385,000	415,000	415,000	415,000
	280	Long-Term Planning Fund	23,674,295	25,812,821	24,375,523	8,088,243	7,010,243	7,010,243	7,010,243
	290	Nutrition Services Fund	3,669,040	3,762,097	3,252,096	2,853,190	-	-	-
	300	Debt Service Fund	3,461,897	3,528,489	437,519,500	2,488,250	2,238,450	2,238,450	2,238,450
	400	Capital Projects Fund	387,192,336	296,821,491	212,880,308	146,022,000	92,852,500	92,852,500	92,852,500
	611	Insurance Reserve Fund	4,436,226	3,792,308	4,487,475	6,877,212	4,927,212	4,927,212	4,927,212
	612	Workers' Compensation Fund	3,220,246	3,017,027	2,294,508	1,300,000	2,500,000	2,500,000	2,500,000
		Total 5000 Other Sources	**471,919,780**	**374,713,045**	**728,985,272**	**215,520,895**	**203,537,813**	**203,537,813**	**203,537,813**
		TOTAL REVENUES	**$ 1,060,990,110**	**$ 990,565,867**	**$ 1,359,009,641**	**$ 943,012,815**	**$ 1,023,754,966**	**$ 1,023,754,966**	**$ 1,023,754,966**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
100	**General Fund**								
	1000	Instruction	$290,977,430	$ 299,248,954	$ 295,005,432	$ 320,230,185	$ 319,122,087	$ 319,122,087	$ 319,122,087
	2000	Support Services	160,523,012	167,650,311	166,661,823	181,011,294	186,996,851	186,996,851	186,996,851
	3000	Enterprise & Community Service	-	-	16,438	250,000	250,000	250,000	250,000
	4000	Facilities Acquisition & Construction	76,818	27,169	-	100,000	100,000	100,000	100,000
	5100	Long-Term Debt Service	1,018,389	1,161,672	1,250,299	1,580,000	1,654,352	1,654,352	1,654,352
	5200	Transfers of Funds	2,088,979	4,060,245	3,060,342	6,461,906	3,162,373	3,162,373	3,033,212
	6000	Contingencies	-	-	-	26,744,516	69,271,509	69,271,509	69,271,509
		Total Fund 100	**454,684,629**	**472,148,351**	**465,994,333**	**536,377,901**	**580,557,172**	**580,557,172**	**580,428,011**
220	**Student Body & Special Purpose Fund**								
	1000	Instruction	3,949,236	4,132,052	2,874,262	11,717,560	10,802,753	10,802,753	10,802,753
	2000	Support Services	140,233	145,586	135,144	1,577,440	1,282,247	1,282,247	1,282,247
	3000	Enterprise & Community Service	-	-	-	500,000	350,000	350,000	350,000
	4000	Facilities Acquisition & Construction	-	-	-	2,500,000	2,000,000	2,000,000	2,000,000
	5200	Transfers of Funds	-	-	-	10,000	15,000	15,000	15,000
		Total Fund 220	**4,089,469**	**4,277,639**	**3,009,406**	**16,305,000**	**14,450,000**	**14,450,000**	**14,450,000**
230	**Special Purpose Fund**								
	1000	Instruction	1,930,131	2,202,896	2,054,085	-	-	-	-
	2000	Support Services	539,951	545,983	469,748	-	-	-	-
	3000	Enterprise & Community Service	1,321	1,213	33,751	-	-	-	-
	4000	Facilities Acquisition & Construction	571,897	832,856	908,635	-	-	-	-
	5200	Transfers of Funds	-	-	-	3,000,000	-	-	-
		Total Fund 230	**3,043,301**	**3,582,948**	**3,466,218**	**3,000,000**	**-**	**-**	**-**
240	**Categorical Fund**								
	1000	Instruction	77,034	621,110	220,501	450,000	118,477	118,477	118,477
	2000	Support Services	-	143,024	319,795	1,050,000	5,528,523	5,528,523	5,528,523
	4000	Facilities Acquisition & Construction	2,199,634	384,357	889,682	2,625,000	2,525,000	2,525,000	2,525,000
	5200	Transfers of Funds	-	-	-	-	-	-	129,161
		Total Fund 240	**2,276,668**	**1,148,492**	**1,429,978**	**4,125,000**	**8,172,000**	**8,172,000**	**8,301,161**
250	**Pension Fund**								
	2000	Support Services	9,830	-	-	-	-	-	-
	5200	Transfers of Funds	-	61,970	-	-	-	-	-
		Total Fund 250	**9,830**	**61,970**	**-**	**-**	**-**	**-**	**-**
260	**Scholarship Fund**								
	3000	Enterprise & Community Service	61,755	62,400	87,236	490,000	515,000	515,000	515,000
		Total Fund 260	**61,755**	**62,400**	**87,236**	**490,000**	**515,000**	**515,000**	**515,000**
270	**Grant Fund**								
	1000	Instruction	13,419,475	15,680,713	14,546,055	44,589,448	84,214,689	84,214,689	84,214,689
	2000	Support Services	6,237,888	8,266,902	6,424,095	29,894,962	64,181,086	64,181,086	64,181,086
	3000	Enterprise & Community Service	231,918	131,995	241,907	5,620,421	5,287,027	5,287,027	5,287,027
	4000	Facilities Acquisition & Construction	2,145,993	2,153,757	4,490,007	14,664,737	26,620,383	26,620,383	26,620,383
		Total Fund 270	**22,035,273**	**26,233,367**	**25,702,064**	**94,769,568**	**180,303,185**	**180,303,185**	**180,303,185**
280	**Long-Term Planning Fund**								
	1000	Instruction	-	-	-	50,000	-	-	-
	2000	Support Services	1,211,886	1,765,008	1,431,656	4,320,000	-	-	-
	4000	Facilities Acquisition & Construction	7,972	-	-	200,000	-	-	-
	5200	Transfers of Funds	-	-	18,413,036	-	3,187,000	3,187,000	3,187,000
	6000	Contingencies	-	-	-	3,823,243	10,273,243	10,273,243	10,273,243
		Total Fund 280	**1,219,858**	**1,765,008**	**19,844,692**	**8,393,243**	**13,460,243**	**13,460,243**	**13,460,243**
290	**Nutrition Services Fund**								
	2000	Support Services	13,545	14,388	15,514	15,889	20,883	20,883	20,883
	3000	Enterprise & Community Service	13,812,241	14,752,876	13,265,332	16,879,570	17,426,276	17,426,276	17,426,276
	5200	Transfers of Funds	4,820	3,900	4,380	5,000	4,000	4,000	4,000
	6000	Contingencies	-	-	-	2,912,163	-	-	-
		Total Fund 290	**13,830,605**	**14,771,164**	**13,285,226**	**19,812,622**	**17,451,159**	**17,451,159**	**17,451,159**
300	**Debt Service Fund**								
	5100	Long-Term Debt Service	81,005,124	82,896,891	518,202,258	91,206,599	93,757,250	93,757,250	93,757,250
		Total Fund 300	**81,005,124**	**82,896,891**	**518,202,258**	**91,206,599**	**93,757,250**	**93,757,250**	**93,757,250**
400	**Capital Projects Fund**								
	2000	Support Services	2,243,150	2,272,437	3,917,796	3,200,422	3,013,157	3,013,157	3,013,157
	4000	Facilities Acquisition & Construction	100,690,912	100,091,738	77,662,971	150,471,022	97,676,054	97,676,054	97,676,054
	5200	Transfers of Funds	1,135,106	1,159,206	1,167,156	1,168,556	1,209,289	1,209,289	1,209,289
		Total Fund 400	**104,069,169**	**103,523,380**	**82,747,923**	**154,840,000**	**101,898,500**	**101,898,500**	**101,898,500**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
611	**Insurance Reserve Fund**							
2000	Support Services	3,875,058	4,442,376	4,795,673	8,493,482	6,506,129	6,506,129	6,506,129
4000	Facilities Acquisition & Construction	156,256	174,219	-	160,308	160,308	160,308	160,308
6000	Contingencies	-	-	-	800,000	1,086,832	1,086,832	1,086,832
	Total Fund 611	**4,031,314**	**4,616,596**	**4,795,673**	**9,453,790**	**7,753,269**	**7,753,269**	**7,753,269**
612	**Workers' Compensation Fund**							
2000	Support Services	2,009,406	2,621,528	2,544,197	3,341,754	3,510,584	3,510,584	3,510,584
6000	Contingencies	-	-	-	897,338	1,926,604	1,926,604	1,926,604
	Total Fund 612	**2,009,406**	**2,621,528**	**2,544,197**	**4,239,092**	**5,437,188**	**5,437,188**	**5,437,188**
	TOTAL EXPENDITURES	**$692,366,400**	**$ 717,709,733**	**$ 1,141,109,205**	**$ 943,012,815**	**$ 1,023,754,966**	**$ 1,023,754,966**	**$ 1,023,754,966**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUNCTION AND FUND

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Instruction**								
	100	General Fund	$290,977,430	$ 299,248,954	$ 295,005,432	$ 320,230,185	$ 319,122,087	$ 319,122,087	$ 319,122,087
	220	Student Body & Special Purpose Fund	3,949,236	4,132,052	2,874,262	11,717,560	10,802,753	10,802,753	10,802,753
	230	Special Purpose Fund	1,930,131	2,202,896	2,054,085	-	-	-	-
	240	Categorical Fund	77,034	621,110	220,501	450,000	118,477	118,477	118,477
	270	Grant Fund	13,419,475	15,680,713	14,546,055	44,589,448	84,214,689	84,214,689	84,214,689
	280	Long-Term Planning Fund	-	-	-	50,000	-	-	-
		Total 1000	**310,353,307**	**321,885,726**	**314,700,334**	**377,037,193**	**414,258,006**	**414,258,006**	**414,258,006**
2000	**Support Services**								
	100	General Fund	160,523,012	167,650,311	166,661,823	181,011,294	186,996,851	186,996,851	186,996,851
	220	Student Body & Special Purpose Fund	140,233	145,586	135,144	1,577,440	1,282,247	1,282,247	1,282,247
	230	Special Purpose Fund	539,951	545,983	469,748	-	-	-	-
	240	Categorical Fund	-	143,024	319,795	1,050,000	5,528,523	5,528,523	5,528,523
	250	Pension Fund	9,830	-	-	-	-	-	-
	270	Grant Fund	6,237,888	8,266,902	6,424,095	29,894,962	64,181,086	64,181,086	64,181,086
	280	Long-Term Planning Fund	1,211,886	1,765,008	1,431,656	4,320,000	-	-	-
	290	Nutrition Services Fund	13,545	14,388	15,514	15,889	20,883	20,883	20,883
	400	Capital Projects Fund	2,243,150	2,272,437	3,917,796	3,200,422	3,013,157	3,013,157	3,013,157
	611	Insurance Reserve Fund	3,875,058	4,442,376	4,795,673	8,493,482	6,506,129	6,506,129	6,506,129
	612	Workers' Compensation Fund	2,009,406	2,621,528	2,544,197	3,341,754	3,510,584	3,510,584	3,510,584
		Total 2000	**176,803,958**	**187,867,542**	**186,715,441**	**232,905,243**	**271,039,460**	**271,039,460**	**271,039,460**
3000	**Enterprise & Community Service**								
	100	General Fund	-	-	16,438	250,000	250,000	250,000	250,000
	220	Student Body & Special Purpose Fund	-	-	-	500,000	350,000	350,000	350,000
	230	Special Purpose Fund	1,321	1,213	33,751	-	-	-	-
	260	Scholarship Fund	61,755	62,400	87,236	490,000	515,000	515,000	515,000
	270	Grant Fund	231,918	131,995	241,907	5,620,421	5,287,027	5,287,027	5,287,027
	290	Nutrition Services Fund	13,812,241	14,752,876	13,265,332	16,879,570	17,426,276	17,426,276	17,426,276
		Total 3000	**14,107,235**	**14,948,484**	**13,644,663**	**23,739,991**	**23,828,303**	**23,828,303**	**23,828,303**
4000	**Facilities Acquisition & Construction**								
	100	General Fund	76,818	27,169	-	100,000	100,000	100,000	100,000
	220	Student Body & Special Purpose Fund	-	-	-	2,500,000	2,000,000	2,000,000	2,000,000
	230	Special Purpose Fund	571,897	832,856	908,635	-	-	-	-
	240	Categorical Fund	2,199,634	384,357	889,682	2,625,000	2,525,000	2,525,000	2,525,000
	270	Grant Fund	2,145,993	2,153,757	4,490,007	14,664,737	26,620,383	26,620,383	26,620,383
	280	Long-Term Planning Fund	7,972	-	-	200,000	-	-	-
	400	Capital Projects Fund	100,690,912	100,091,738	77,662,971	150,471,022	97,676,054	97,676,054	97,676,054
	611	Insurance Reserve Fund	156,256	174,219	-	160,308	160,308	160,308	160,308
		Total 4000	**105,849,482**	**103,664,097**	**83,951,295**	**170,721,067**	**129,081,745**	**129,081,745**	**129,081,745**
5100	**Long-Term Debt Service**								
	100	General Fund	1,018,389	1,161,672	1,250,299	1,580,000	1,654,352	1,654,352	1,654,352
	300	Debt Service Fund	81,005,124	82,896,891	518,202,258	91,206,599	93,757,250	93,757,250	93,757,250
		Total 5100	**82,023,513**	**84,058,563**	**519,452,557**	**92,786,599**	**95,411,602**	**95,411,602**	**95,411,602**
5200	**Transfers of Funds**								
	100	General Fund	2,088,979	4,060,245	3,060,342	6,461,906	3,162,373	3,162,373	3,033,212
	220	Student Body & Special Purpose Fund	-	-	-	10,000	15,000	15,000	15,000
	230	Special Purpose Fund	-	-	-	3,000,000	-	-	-
	240	Categorical Fund	-	-	-	-	-	-	129,161
	250	Pension Fund	-	61,970	-	-	-	-	-
	280	Long-Term Planning Fund	-	-	18,413,036	-	3,187,000	3,187,000	3,187,000
	290	Nutrition Services Fund	4,820	3,900	4,380	5,000	4,000	4,000	4,000
	400	Capital Projects Fund	1,135,106	1,159,206	1,167,156	1,168,556	1,209,289	1,209,289	1,209,289
		Total 5200	**3,228,905**	**5,285,322**	**22,644,914**	**10,645,462**	**7,577,662**	**7,577,662**	**7,577,662**
6000	**Contingencies**								
	100	General Fund	-	-	-	26,744,516	69,271,509	69,271,509	69,271,509
	280	Long-Term Planning Fund	-	-	-	3,823,243	10,273,243	10,273,243	10,273,243
	290	Nutrition Services Fund	-	-	-	2,912,163	-	-	-
	611	Insurance Reserve Fund	-	-	-	800,000	1,086,832	1,086,832	1,086,832
	612	Workers' Compensation Fund	-	-	-	897,338	1,926,604	1,926,604	1,926,604
		Total 6000	**-**	**-**	**-**	**35,177,260**	**82,558,188**	**82,558,188**	**82,558,188**
		TOTAL EXPENDITURES	**$692,366,400**	**$ 717,709,733**	**$ 1,141,109,205**	**$ 943,012,815**	**$ 1,023,754,966**	**$ 1,023,754,966**	**$ 1,023,754,966**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
0100	**Salaries**								
	100	General Fund	$ 262,041,509	$ 272,466,915	$ 259,791,083	$ 276,831,737	$ 278,958,047	$ 279,005,792	$ 279,005,792
	220	Student Body & Special Purpose Fund	34,956	25,467	21,831	992,855	1,031,697	1,031,697	1,031,697
	230	Special Purpose Fund	770,888	804,037	730,194	-	-	-	-
	240	Categorical Fund	-	956	-	-	18,501	18,501	18,501
	270	Grant Fund	9,821,595	11,350,193	10,456,573	36,152,363	63,695,167	63,394,550	63,394,550
	280	Long-Term Planning Fund	-	-	18,502	-	-	-	-
	290	Nutrition Services Fund	4,638,447	5,094,699	4,805,006	5,537,047	5,675,378	5,675,378	5,675,378
	400	Capital Projects Fund	3,053,041	3,300,224	3,019,988	3,537,806	3,385,360	3,385,360	3,385,360
	611	Insurance Reserve Fund	440,409	473,732	610,952	668,148	551,143	551,143	551,143
	612	Workers' Compensation Fund	316,140	432,970	387,520	390,350	439,669	439,669	439,669
		Total 0100	**281,116,984**	**293,949,194**	**279,841,650**	**324,110,306**	**353,754,962**	**353,502,090**	**353,502,090**
0200	**Associated Payroll Costs**								
	100	General Fund	145,552,031	154,178,184	166,784,742	176,795,656	174,117,908	174,165,734	174,165,734
	220	Student Body & Special Purpose Fund	9,901	7,292	6,958	395,253	421,834	421,834	421,834
	230	Special Purpose Fund	219,811	213,163	229,538	-	-	-	-
	240	Categorical Fund	-	325	-	-	12,037	12,037	12,037
	250	Pension Fund	9,830	-	-	-	-	-	-
	270	Grant Fund	5,449,170	6,325,943	6,698,032	21,443,514	31,661,649	31,962,266	31,962,266
	280	Long-Term Planning Fund	-	-	6,420	-	-	-	-
	290	Nutrition Services Fund	3,224,518	3,604,884	3,850,243	4,228,350	4,157,567	4,157,567	4,157,567
	400	Capital Projects Fund	1,490,954	1,603,983	1,776,616	2,035,170	1,917,077	1,917,077	1,917,077
	611	Insurance Reserve Fund	241,228	255,876	344,698	382,421	313,459	313,459	313,459
	612	Workers' Compensation Fund	126,309	171,630	172,499	207,989	227,529	227,529	227,529
		Total 0200	**156,323,751**	**166,361,280**	**179,869,746**	**205,488,353**	**212,829,060**	**213,177,503**	**213,177,503**
0300	**Purchased Services**								
	100	General Fund	24,455,295	24,776,879	23,660,249	28,184,961	28,940,437	28,940,437	28,940,437
	220	Student Body & Special Purpose Fund	155,238	174,071	94,390	-	-	-	-
	230	Special Purpose Fund	783,478	887,262	531,216	-	-	-	-
	240	Categorical Fund	34,877	108,739	166,403	-	350,000	350,000	350,000
	260	Scholarship Fund	27,142	62,400	87,236	490,000	515,000	515,000	515,000
	270	Grant Fund	2,467,023	3,812,841	2,298,389	14,688,872	18,459,621	18,459,621	18,459,621
	280	Long-Term Planning Fund	106,438	47,008	24,223	100,000	-	-	-
	290	Nutrition Services Fund	159,462	153,539	115,647	203,926	175,619	175,619	175,619
	400	Capital Projects Fund	6,972,941	7,687,782	4,767,430	10,595,500	10,125,500	10,125,500	10,125,500
	611	Insurance Reserve Fund	275,657	573,308	548,849	775,441	700,641	700,641	700,641
	612	Workers' Compensation Fund	118,828	135,683	110,013	157,440	180,890	180,890	180,890
		Total 0300	**35,556,379**	**38,419,513**	**32,404,045**	**55,196,140**	**59,447,708**	**59,447,708**	**59,447,708**
0400	**Supplies & Materials**								
	100	General Fund	17,026,824	13,624,980	9,839,438	18,428,310	22,477,543	22,381,972	22,381,972
	220	Student Body & Special Purpose Fund	3,886,143	4,006,242	2,885,859	12,406,892	10,981,469	10,981,469	10,981,469
	230	Special Purpose Fund	880,552	883,263	1,041,922	-	-	-	-
	240	Categorical Fund	1,993,776	769,451	1,259,946	2,000,000	2,229,462	2,229,462	2,229,462
	260	Scholarship Fund	34,613	-	-	-	-	-	-
	270	Grant Fund	1,617,524	2,131,784	1,449,097	5,586,183	29,909,246	29,909,246	29,909,246
	280	Long-Term Planning Fund	99,173	231,186	140,291	1,250,000	-	-	-
	290	Nutrition Services Fund	5,719,683	5,874,805	4,507,721	6,923,236	7,426,295	7,426,295	7,426,295
	400	Capital Projects Fund	5,409,688	7,555,979	6,204,949	7,318,700	8,046,000	8,046,000	8,046,000
	611	Insurance Reserve Fund	81,353	82,632	115,168	901,164	536,590	536,590	536,590
	612	Workers' Compensation Fund	43,082	11,054	96,165	20,320	60,140	60,140	60,140
		Total 0400	**36,792,413**	**35,171,375**	**27,540,556**	**54,834,805**	**81,666,745**	**81,571,174**	**81,571,174**
0500	**Capital Outlay**								
	100	General Fund	1,703,854	1,226,147	958,815	339,298	784,498	784,498	784,498
	220	Student Body & Special Purpose Fund	-	61,866	-	2,500,000	2,000,000	2,000,000	2,000,000
	230	Special Purpose Fund	347,523	668,883	896,024	-	-	-	-
	240	Categorical Fund	248,015	268,171	-	2,125,000	5,562,000	5,562,000	5,562,000
	270	Grant Fund	2,145,783	1,967,959	4,235,301	15,102,737	27,006,694	27,006,694	27,006,694
	280	Long-Term Planning Fund	1,014,247	1,486,814	1,242,221	3,220,000	-	-	-
	290	Nutrition Services Fund	82,069	34,220	-	-	-	-	-
	400	Capital Projects Fund	83,623,872	72,177,785	64,704,260	124,178,268	73,965,274	73,965,274	73,965,274
	611	Insurance Reserve Fund	160,172	205,076	174,632	-	-	-	-
	612	Workers' Compensation Fund	-	5,104	-	3,280	3,280	3,280	3,280
		Total 0500	**89,325,535**	**78,102,026**	**72,211,254**	**147,468,583**	**109,321,746**	**109,321,746**	**109,321,746**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
0600	**Other Objects**								
	100	General Fund	1,816,136	1,815,000	1,899,665	2,591,517	2,844,857	2,844,857	2,844,857
	220	Student Body & Special Purpose Fund	3,231	2,700	368	-	-	-	-
	230	Special Purpose Fund	41,049	126,339	37,324	-	-	-	-
	240	Categorical Fund	-	850	3,628	-	-	-	-
	270	Grant Fund	534,178	644,646	564,671	1,795,899	8,504,758	8,504,758	8,504,758
	290	Nutrition Services Fund	1,606	5,116	2,229	2,900	12,300	12,300	12,300
	300	Debt Service Fund	81,005,124	82,896,891	518,202,258	91,206,599	93,757,250	93,757,250	93,757,250
	400	Capital Projects Fund	2,383,566	10,038,421	1,107,524	6,006,000	3,250,000	3,250,000	3,250,000
	611	Insurance Reserve Fund	2,832,494	3,025,972	3,001,373	5,926,616	4,564,604	4,564,604	4,564,604
	612	Workers' Compensation Fund	1,405,048	1,865,087	1,778,000	2,562,375	2,599,076	2,599,076	2,599,076
		Total 0600	**90,022,433**	**100,421,023**	**526,597,041**	**110,091,906**	**115,532,845**	**115,532,845**	**115,532,845**
0700	**Transfers**								
	100	General Fund	2,088,979	4,060,245	3,060,342	6,461,906	3,162,373	3,162,373	3,033,212
	220	Student Body & Special Purpose Fund	-	-	-	10,000	15,000	15,000	15,000
	230	Special Purpose Fund	-	-	-	3,000,000	-	-	-
	240	Categorical Fund	-	-	-	-	-	-	129,161
	250	Pension Fund	-	61,970	-	-	-	-	-
	270	Grant Fund	-	-	-	-	1,066,050	1,066,050	1,066,050
	280	Long-Term Planning Fund	-	-	18,413,036	-	3,187,000	3,187,000	3,187,000
	290	Nutrition Services Fund	4,820	3,900	4,380	5,000	4,000	4,000	4,000
	400	Capital Projects Fund	1,135,106	1,159,206	1,167,156	1,168,556	1,209,289	1,209,289	1,209,289
		Total 0700	**3,228,905**	**5,285,322**	**22,644,914**	**10,645,462**	**8,643,712**	**8,643,712**	**8,643,712**
0800	**Other Uses of Funds (Contingency)**								
	100	General Fund	-	-	-	26,744,516	69,271,509	69,271,509	69,271,509
	280	Long-Term Planning Fund	-	-	-	3,823,243	10,273,243	10,273,243	10,273,243
	290	Nutrition Services Fund	-	-	-	2,912,163	-	-	-
	611	Insurance Reserve Fund	-	-	-	800,000	1,086,832	1,086,832	1,086,832
	612	Workers' Compensation Fund	-	-	-	897,338	1,926,604	1,926,604	1,926,604
		Total 0800	**-**	**-**	**-**	**35,177,260**	**82,558,188**	**82,558,188**	**82,558,188**
		TOTAL EXPENDITURES	**$ 692,366,400**	**$ 717,709,733**	**$ 1,141,109,205**	**$ 943,012,815**	**$ 1,023,754,966**	**$ 1,023,754,966**	**$ 1,023,754,966**

Minor differences due to rounding.

General Fund (100)


BEAVERTON
SCHOOL DISTRICT

GENERAL FUND OVERVIEW

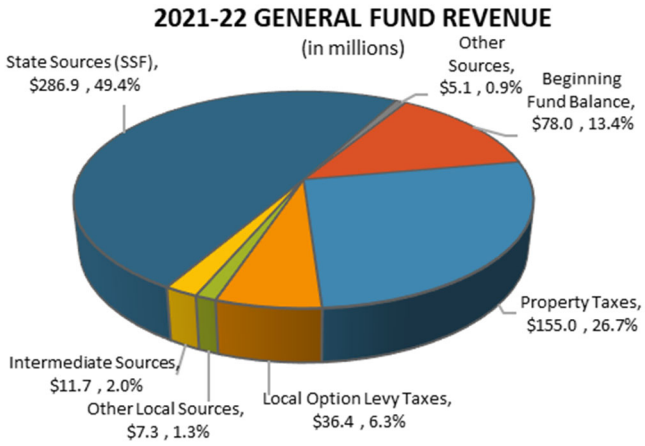
The General Fund budgets for most operating activities of the District, except for those activities required to be accounted for in another fund.

Revenue - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 88.0% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility grant, a transportation grant and a high cost disabilities grant. Approximately 95.5% of the grant is allocated to school districts and the remainder is allocated to Education Service Districts (ESD). All grants except the facility grant are accounted for in the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The District accounts for this in the Categorical Fund.

The state grant apportionment is less the local revenue. Local revenue includes general operating property taxes, county and common school funds. Local property taxes account for 96.4% of the local revenue. The general purpose grant is allocated through a weighted average daily membership (ADMw) formula. The transportation grant is paid at seventy percent of the District's allowable General Fund transportation costs. Each December, all school districts within the state are required to estimate for the following year the components of the grant such as ADMw, local property taxes, transportation costs, and the cost of students with an individual education plan (IEP) with a cost per student over $30,000.

The District receives estimated payments starting in September and ending in May. The general purpose and transportation portion of the grant is reconciled in the month of May in the next fiscal year after districts file student enrollment data and final annual financial reports. The high cost disability grant is a shared grant based the District's proportion of the funds claimed and is approximately 0.8% of General Fund revenue. The District receives an estimated payment for the current year in May and a final settlement the following May.

The local option tax levy is a voter approved levy that allows the district to collect taxes outside the constitutional tax limitation. The length of the approval is limited to five years. District voters passed a local option levy in 2013 for reduced class size. Funds from this levy can only be spent on classroom teachers. Voters renewed the levy in 2018 for an additional five years at $1.25/$1,000 of assessed value of property. This resource accounts for7.2% of the General Fund revenue, excluding beginning fund balance. The District estimates the current year local option tax collection to be $36.4 million. The remainder of the General Fund revenue includes earning on investments, the portion of district's ESD allocation not used for services, athletic pay-to-play and gate fees, other state and local sources, and beginning fund balance.



Expenditures - Salaries and benefits account for approximately 88.7% of the General Fund expenditures, excluding contingency. General Fund budgeted positions is outlined on the following page.

Board policy requires a 5% contingency. Due to increased reserves as a result of the COVID-19 pandemic and CDL, the contingency for 2021-22 is 11.9%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund and the Debt Service Fund, which makes up 0.5% of the total General Fund budget. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials. There were increases in Supplies & Materials for the 2021-22 budget due to increases to Computer Hardware due to the anticipated purchase of teacher laptops with a new Apple lease.

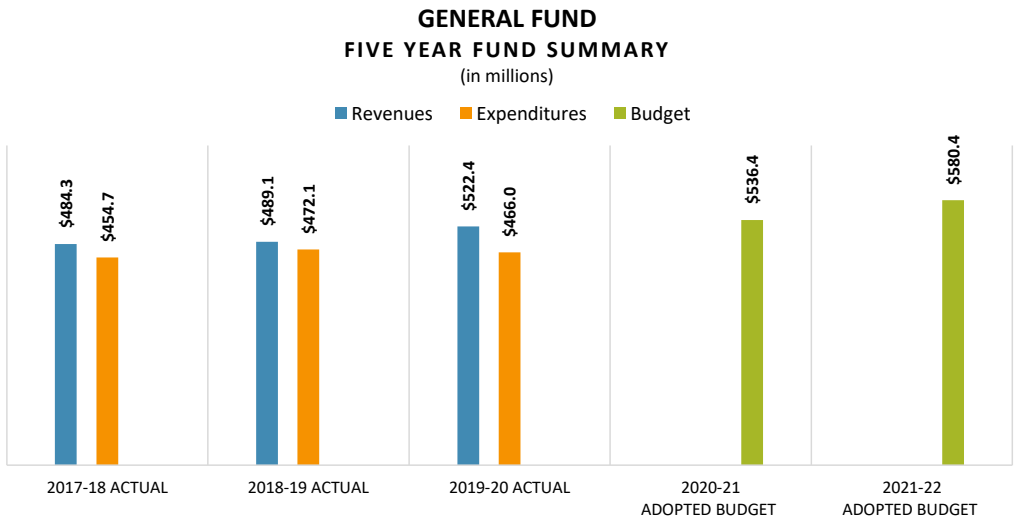
BEAVERTON SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)
FOR THE 2021-22 ADOPTED BUDGET

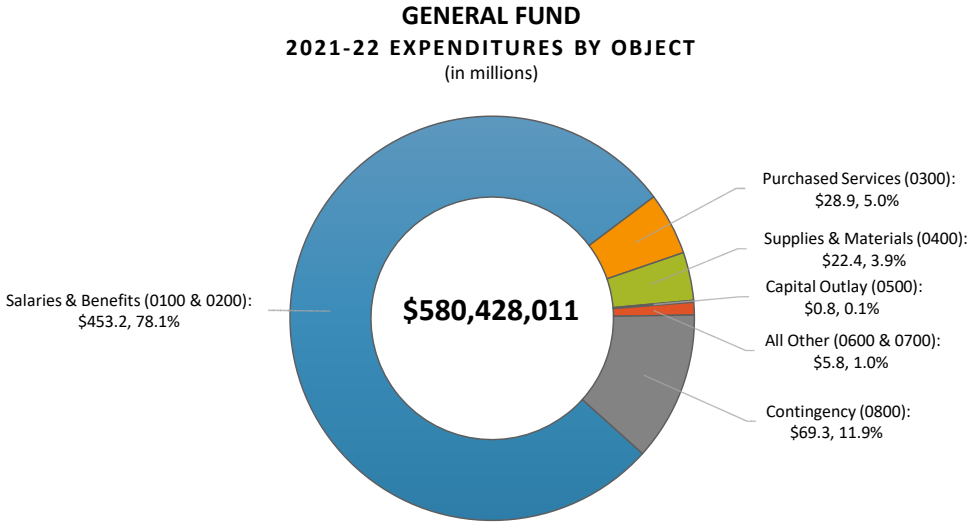
FUNCTION	DESCRIPTION	CERTIFIED 2020-21	CERTIFIED 2021-22	CLASSIFIED 2020-21	CLASSIFIED 2021-22	SUPPORT SERVICES NON-REPRESENTED 2020-21	SUPPORT SERVICES NON-REPRESENTED 2021-22	ADMINISTRATIVE 2020-21	ADMINISTRATIVE 2021-22	NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
1110	Elementary Programs	770.0	724.0	100.4	95.8	-	-	-	-	16,946	$ 111,698,387	19.2%	$ 6,591
1120	Middle School Programs	377.8	364.8	10.0	10.0	-	-	-	-	9,169	52,898,923	9.1%	5,769
1130	High School Programs	508.0	510.6	11.4	11.7	-	-	-	-	12,503	80,272,213	13.8%	6,420
1140	Pre-Kindergarten Programs	9.0	9.0	10.9	11.0	-	-	-	-	324	2,103,655	0.4%	6,493
1210	Programs for the Talented & Gifted	0.8	0.8	-	-	-	-	-	-	6,333	387,433	0.1%	61
1220	Restrictive Programs for Students with Disabilities	73.9	73.9	155.1	157.2	-	-	-	-	1,176	25,108,859	4.3%	21,351
1250	Less Restrictive Programs for Students with Disabilities	106.3	107.3	9.6	5.4	-	-	-	-	3,095	13,823,305	2.4%	4,466
1280	Alternative Education	17.0	17.0	1.6	1.2	-	-	-	-	1,531	11,706,327	2.0%	7,646
1290	Designated Programs	136.4	135.1	15.5	16.1	-	-	-	-	4,673	20,540,016	3.5%	4,395
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	135	3,946	0.0%	29
1430	Summer School - High School	-	-	-	-	-	-	-	-	1,080	577,923	0.1%	535
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	30	1,100	0.0%	37
	INSTRUCTION	**1,999.2**	**1,942.5**	**314.5**	**308.4**	**-**	**-**	**-**	**-**		**319,122,087**	**55.0%**	
2110	Attendance & Social Work Services	2.4	2.4	49.7	47.4	1.0	1.0	-	-	39,787	5,849,188	1.0%	147
2120	Guidance Services	126.0	132.5	23.1	23.4	-	-	-	-	39,787	19,273,958	3.3%	484
2130	Health Services	1.3	1.5	9.5	10.0	-	-	-	-	39,787	1,491,018	0.3%	37
2140	Psychological Services	35.9	38.3	-	-	-	-	-	-	1,383	4,911,434	0.9%	3,551
2150	Speech Pathology and Audiology Services	40.3	42.6	2.0	2.0	-	-	-	-	3,399	6,106,369	1.1%	1,797
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	245	1,224,444	0.2%	4,998
2190	Service Direction, Student Support Services	11.5	10.0	16.7	18.9	0.5	0.5	5.0	5.0	8,934	5,059,702	0.9%	566
2210	Improvement of Instruction Services	11.8	12.1	2.3	2.0	-	-	3.5	3.0	39,787	2,986,694	0.5%	75
2220	Educational Media Services	15.5	15.0	42.5	42.2	-	-	-	-	39,787	6,804,258	1.2%	171
2230	Assessment and Testing	-	-	1.8	1.1	-	-	-	-	39,787	653,810	0.1%	16
2240	Instructional Staff Development	10.4	9.4	-	-	-	-	-	-	39,787	5,385,099	0.9%	135
2310	Board of Education Services	-	-	-	-	-	-	-	-	40,593	367,688	0.1%	9
2320	Executive Administration Services	0.8	0.8	1.0	1.0	3.2	3.8	3.8	3.8	40,593	1,942,505	0.3%	48
2410	Office of the Principal Services	7.0	8.0	116.4	118.1	-	-	101.5	103.0	39,787	34,418,306	5.9%	865
2490	Other Support Services - School Administration	0.7	0.7	6.9	7.3	-	-	8.0	8.0	40,593	3,131,157	0.5%	77
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	1.0	1.0	40,593	410,348	0.1%	10
2520	Fiscal Services	-	-	17.0	17.0	2.8	2.8	-	-	40,593	2,788,814	0.5%	69
2540	Operation & Maintenance of Plant Services	-	-	266.5	263.5	7.0	7.0	2.0	2.0	39,787	40,133,478	6.9%	1,009
2550	Student Transportation Services	-	-	188.3	191.4	4.1	4.1	1.2	1.2	33,593	23,364,279	4.0%	696
2570	Internal Services	-	-	10.8	9.8	0.5	1.0	-	-	39,787	1,681,226	0.3%	42
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	2.6	3.4	-	-	1.0	1.0	40,593	1,096,363	0.2%	27
2630	Information Services	-	-	5.7	6.6	-	-	1.0	1.0	40,593	1,060,437	0.2%	26
2640	Staff Services	3.1	2.5	11.5	11.5	5.0	5.0	4.0	4.0	40,593	3,711,388	0.6%	91
2660	Technology Services			68.3	69.2	3.0	3.0	2.0	2.0	40,593	13,144,888	2.3%	324
	SUPPORT SERVICES	**269.7**	**278.8**	**842.6**	**845.8**	**28.1**	**29.2**	**134.0**	**135.0**		**186,996,851**	**32.2%**	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	39,787	250,000	0.0%	6
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**250,000**	**0.0%**	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	39,787	100,000	0.0%	3
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**100,000**	**0.0%**	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	40,593	1,654,352	0.3%	41
5200	Transfers of Funds	-	-	-	-	-	-	-	-	40,593	3,033,212	0.5%	75
6110	Operating Contingency	-	-	-	-	-	-	-	-	40,593	69,271,509	11.9%	1,706
	FUND TOTAL:	**2,268.9**	**2,221.3**	**1,157.1**	**1,154.2**	**28.1**	**29.2**	**134.0**	**135.0**		**$ 580,428,011**	100.0%	

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 168,172,028	$ 182,094,374	$ 185,369,081	$ 191,610,100	$ 198,640,100	$ 198,640,100	$ 198,640,100
2000	Intermediate Revenue	11,826,208	12,149,110	12,150,332	12,551,064	11,736,500	11,736,500	11,736,500
3000	State Revenue	265,382,776	264,593,871	289,212,449	295,814,737	287,033,164	287,033,164	286,904,003
5000	Other Sources	38,921,404	30,226,097	35,686,526	36,402,000	83,147,408	83,147,408	83,147,408
	Total Revenues	**$ 484,302,416**	**$ 489,063,452**	**$ 522,418,388**	**$ 536,377,901**	**$ 580,557,172**	**$ 580,557,172**	**$ 580,428,011**
0100	Salaries	$ 262,041,509	$ 272,466,915	$ 259,791,083	$ 276,831,737	$ 278,958,047	$ 279,005,792	$ 279,005,792
0200	Associated Payroll Costs	145,552,031	154,178,184	166,784,742	176,795,656	174,117,908	174,165,734	174,165,734
0300	Purchased Services	24,455,295	24,776,879	23,660,249	28,184,961	28,940,437	28,940,437	28,940,437
0400	Supplies & Materials	17,026,824	13,624,980	9,839,438	18,428,310	22,477,543	22,381,972	22,381,972
0500	Capital Outlay	1,703,854	1,226,147	958,815	339,298	784,498	784,498	784,498
0600	Other Objects	1,816,136	1,815,000	1,899,665	2,591,517	2,844,857	2,844,857	2,844,857
0700	Transfers	2,088,979	4,060,245	3,060,342	6,461,906	3,162,373	3,162,373	3,033,212
0800	Other Uses of Funds (Contingency)	-	-	-	26,744,516	69,271,509	69,271,509	69,271,509
	Total Expenditures	**$ 454,684,629**	**$ 472,148,351**	**$ 465,994,333**	**$ 536,377,901**	**$ 580,557,172**	**$ 580,557,172**	**$ 580,428,011**
	Ending Fund Balance	**$ 29,617,787**	**$ 16,915,100**	**$ 56,424,054**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 37,945,300**	**$ 29,617,787**	**$ 16,915,100**				
	Change in Fund Balance	**(8,327,513)**	**(12,702,687)**	**39,508,954**				
	Ending Fund Balance	**$ 29,617,787**	**$ 16,915,100**	**$ 56,424,054**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1110	Property Taxes	$ 130,772,599	$ 140,178,404	$ 143,660,937	$ 149,000,000	$ 155,000,000	$ 155,000,000	$ 155,000,000
	1120	Local Option Taxes	31,005,163	33,330,338	34,194,060	35,300,000	36,400,000	36,400,000	36,400,000
	1310	Regular Day School Tuition	480,735	903,509	853,517	585,100	585,100	585,100	585,100
	1330	Summer School Tuition	-	-	170,548	175,000	-	-	-
	1410	Regular Day School Transport	282,489	203,274	170,082	150,000	150,000	150,000	150,000
	1510	Interest on Investments	1,455,919	3,204,239	1,961,287	1,600,000	650,000	650,000	650,000
	1710	Admissions	193,222	221,705	333,777	275,000	275,000	275,000	275,000
	1740	Fees	1,680,518	1,654,937	1,191,555	1,400,000	1,225,000	1,225,000	1,225,000
	1910	Rentals	904,652	1,019,361	831,407	1,120,000	720,000	720,000	720,000
	1920	Contrib/Donat - Private Source	38,813	6,053	12,137	-	-	-	-
	1960	Recovery of Prior Year Exp	229,367	96,697	163,201	50,000	50,000	50,000	50,000
	1980	Fees Charged to Grants	497,184	623,804	541,780	1,375,000	2,770,000	2,770,000	2,770,000
	1990	Miscellaneous	631,365	652,053	1,284,793	580,000	815,000	815,000	815,000
		Total 1000	**168,172,028**	**182,094,374**	**185,369,081**	**191,610,100**	**198,640,100**	**198,640,100**	**198,640,100**
2000	**Intermediate Revenue**								
	2100	Unrestr Revenue - Intermediate	11,826,208	12,149,110	12,150,332	12,551,064	11,736,500	11,736,500	11,736,500
		Total 2000	**11,826,208**	**12,149,110**	**12,150,332**	**12,551,064**	**11,736,500**	**11,736,500**	**11,736,500**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	262,348,981	262,194,842	285,647,658	289,814,737	282,633,164	282,633,164	282,504,003
	3190	Other Unrestr Grants-in-Aid	3,033,795	2,353,095	3,564,791	6,000,000	4,400,000	4,400,000	4,400,000
	3290	Other Restricted Grants-in-Aid	-	45,933	-	-	-	-	-
		Total 3000	**265,382,776**	**264,593,871**	**289,212,449**	**295,814,737**	**287,033,164**	**287,033,164**	**286,904,003**
5000	**Other Sources**								
	5160	Lease Purchase Receipts	976,104	531,140	358,390	4,452,000	5,147,408	5,147,408	5,147,408
	5200	Interfund Transfers	-	61,970	18,413,036	-	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	-	15,200	-	-	-	-	-
	5400	Beginning Fund Balance	37,945,300	29,617,787	16,915,100	31,950,000	78,000,000	78,000,000	78,000,000
		Total 5000	**38,921,404**	**30,226,097**	**35,686,526**	**36,402,000**	**83,147,408**	**83,147,408**	**83,147,408**
		FUND 100 TOTAL	**$ 484,302,416**	**$ 489,063,452**	**$ 522,418,388**	**$ 536,377,901**	**$ 580,557,172**	**$ 580,557,172**	**$ 580,428,011**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0100	Salaries	$ 67,535,800	$ 68,585,751	$ 66,060,151	$ 68,252,337	$ 66,434,669	$ 66,434,669	$ 66,434,669
	0200	Associated Payroll Costs	36,165,202	37,480,658	41,355,785	42,457,892	40,455,934	40,455,934	40,455,934
	0300	Purchased Services	179,052	92,885	57,992	91,170	88,396	88,396	88,396
	0400	Supplies & Materials	3,450,627	2,483,311	1,709,839	4,170,072	4,718,583	4,718,583	4,718,583
	0500	Capital Outlay	7,673	7,703	-	-	-	-	-
	0600	Other Objects	887	1,132	635	450	805	805	805
		Total 1110	**107,339,241**	**108,651,440**	**109,184,402**	**114,971,921**	**111,698,387**	**111,698,387**	**111,698,387**
1120	**Middle School Programs**								
	0100	Salaries	29,152,708	30,468,930	29,322,400	31,565,686	31,378,070	31,378,070	31,378,070
	0200	Associated Payroll Costs	15,158,913	16,056,714	17,573,550	18,850,852	18,066,832	18,066,832	18,066,832
	0300	Purchased Services	125,742	60,248	53,124	65,069	64,010	64,010	64,010
	0400	Supplies & Materials	1,242,793	1,213,773	396,688	1,743,338	3,388,881	3,388,881	3,388,881
	0500	Capital Outlay	-	3,934	4,212	-	-	-	-
	0600	Other Objects	5,328	5,537	4,203	750	1,130	1,130	1,130
		Total 1120	**45,685,484**	**47,809,136**	**47,354,177**	**52,225,695**	**52,898,923**	**52,898,923**	**52,898,923**
1130	**High School Programs**								
	0100	Salaries	41,585,298	43,505,498	43,344,473	45,555,734	47,327,560	47,327,560	47,327,560
	0200	Associated Payroll Costs	20,753,627	21,842,664	24,889,756	26,433,876	27,019,961	27,019,961	27,019,961
	0300	Purchased Services	1,125,891	1,200,435	912,105	930,504	956,575	956,575	956,575
	0400	Supplies & Materials	2,942,909	2,038,810	1,246,312	4,720,261	4,883,832	4,883,832	4,883,832
	0500	Capital Outlay	23,788	3,780	7,782	-	-	-	-
	0600	Other Objects	71,004	80,728	73,441	72,707	84,285	84,285	84,285
		Total 1130	**66,502,516**	**68,671,915**	**70,473,870**	**77,713,082**	**80,272,213**	**80,272,213**	**80,272,213**
1140	**Pre-Kindergarten Programs**								
	0100	Salaries	78,288	461,607	629,472	1,197,090	1,147,392	1,147,392	1,147,392
	0200	Associated Payroll Costs	35,022	334,495	520,536	961,578	836,865	836,865	836,865
	0300	Purchased Services	65	-	31	-	-	-	-
	0400	Supplies & Materials	2,523	81,897	26,241	86,851	119,398	119,398	119,398
		Total 1140	**115,897**	**877,999**	**1,176,281**	**2,245,519**	**2,103,655**	**2,103,655**	**2,103,655**
1210	**Programs for Talented & Gifted**								
	0100	Salaries	199,554	199,690	197,642	178,087	179,180	179,180	179,180
	0200	Associated Payroll Costs	65,775	66,102	67,983	81,471	76,853	76,853	76,853
	0300	Purchased Services	1,752	3,492	993	5,650	5,650	5,650	5,650
	0400	Supplies & Materials	135,565	6,521	95,812	123,750	123,750	123,750	123,750
	0600	Other Objects	6,188	2,240	1,675	2,000	2,000	2,000	2,000
		Total 1210	**408,834**	**278,045**	**364,106**	**390,958**	**387,433**	**387,433**	**387,433**
1220	**Restrictive Programs**								
	0100	Salaries	13,363,663	13,782,141	12,993,641	13,649,916	13,511,989	13,511,989	13,511,989
	0200	Associated Payroll Costs	9,424,264	9,950,579	10,376,673	10,757,794	10,550,884	10,550,884	10,550,884
	0300	Purchased Services	1,854,388	1,541,436	709,179	970,710	1,007,860	1,007,860	1,007,860
	0400	Supplies & Materials	115,031	74,023	38,626	45,826	38,126	38,126	38,126
	0500	Capital Outlay	5,095	-	-	-	-	-	-
		Total 1220	**24,762,441**	**25,348,179**	**24,118,120**	**25,424,246**	**25,108,859**	**25,108,859**	**25,108,859**
1250	**Less Restrictive Programs**								
	0100	Salaries	7,200,142	7,136,485	7,574,879	9,163,443	8,648,209	8,648,209	8,648,209
	0200	Associated Payroll Costs	3,801,423	3,790,437	4,567,212	5,801,427	5,106,696	5,106,696	5,106,696
	0300	Purchased Services	-	1,497	435	1,600	1,600	1,600	1,600
	0400	Supplies & Materials	589	334	11,197	56,000	66,800	66,800	66,800
		Total 1250	**11,002,154**	**10,928,754**	**12,153,723**	**15,022,470**	**13,823,305**	**13,823,305**	**13,823,305**
1280	**Alternative Education**								
	0100	Salaries	1,957,020	1,979,795	1,505,291	1,648,727	1,674,505	1,674,505	1,674,505
	0200	Associated Payroll Costs	1,071,007	1,100,017	898,909	975,322	960,485	960,485	960,485
	0300	Purchased Services	5,569,828	6,572,858	7,314,552	8,252,198	8,701,792	8,701,792	8,701,792
	0400	Supplies & Materials	237,153	234,500	228,613	365,695	369,045	369,045	369,045
	0600	Other Objects	2,002	-	-	-	500	500	500
		Total 1280	**8,837,010**	**9,887,170**	**9,947,365**	**11,241,942**	**11,706,327**	**11,706,327**	**11,706,327**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1290	**Designated Programs**								
	0100	Salaries	15,951,359	16,439,017	11,980,027	12,265,592	12,489,274	12,489,274	12,489,274
	0200	Associated Payroll Costs	8,474,129	8,837,401	7,296,787	7,391,845	7,302,597	7,302,597	7,302,597
	0300	Purchased Services	652,214	599,988	284,920	170,184	138,563	138,563	138,563
	0400	Supplies & Materials	133,997	94,775	75,500	378,150	488,192	488,192	488,192
	0500	Capital Outlay	-	16,394	-	-	-	-	-
	0600	Other Objects	192,693	182,871	178,654	191,800	121,390	121,390	121,390
		Total 1290	**25,404,392**	**26,170,446**	**19,815,887**	**20,397,571**	**20,540,016**	**20,540,016**	**20,540,016**
1410	**Summer School - Elem School**								
	0100	Salaries	22,694	22,487	27,328	4,589	2,924	2,924	2,924
	0200	Associated Payroll Costs	6,992	6,075	9,778	1,640	1,022	1,022	1,022
	0300	Purchased Services	3,240	4,921	13,838	-	-	-	-
	0400	Supplies & Materials	6,657	8,505	4,879	-	-	-	-
		Total 1410	**39,584**	**41,988**	**55,823**	**6,229**	**3,946**	**3,946**	**3,946**
1420	**Summer School - Middle School**								
	0100	Salaries	109,136	1,062	-	-	-	-	-
	0200	Associated Payroll Costs	33,879	291	-	-	-	-	-
	0300	Purchased Services	28,101	-	-	-	-	-	-
	0400	Supplies & Materials	15,961	-	-	-	-	-	-
		Total 1420	**187,077**	**1,353**	**-**	**-**	**-**	**-**	**-**
1430	**Summer School - High School**								
	0100	Salaries	365,627	314,079	258,266	429,898	421,518	421,518	421,518
	0200	Associated Payroll Costs	111,288	97,453	89,422	153,554	147,405	147,405	147,405
	0300	Purchased Services	1,397	2,063	6,794	-	-	-	-
	0400	Supplies & Materials	25,121	8,381	4,793	6,000	9,000	9,000	9,000
	0600	Other Objects	-	-	737	-	-	-	-
		Total 1430	**503,434**	**421,977**	**360,011**	**589,452**	**577,923**	**577,923**	**577,923**
1460	**Summer School - Special Programs**								
	0100	Salaries	129,358	98,886	-	-	-	-	-
	0200	Associated Payroll Costs	36,985	26,524	-	-	-	-	-
	0300	Purchased Services	20,964	33,999	-	-	-	-	-
	0400	Supplies & Materials	2,059	1,144	-	-	-	-	-
		Total 1460	**189,366**	**160,552**	**-**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**								
	0100	Salaries	-	-	1,113	-	-	-	-
	0200	Associated Payroll Costs	-	-	405	-	-	-	-
	0300	Purchased Services	-	-	-	1,000	1,000	1,000	1,000
	0400	Supplies & Materials	-	-	150	100	100	100	100
		Total 1490	**-**	**-**	**1,668**	**1,100**	**1,100**	**1,100**	**1,100**
2110	**Attendance & Social Work Services**								
	0100	Salaries	2,777,798	3,157,561	3,278,126	2,921,702	2,889,646	2,919,650	2,919,650
	0200	Associated Payroll Costs	2,077,754	2,408,432	2,719,558	2,432,075	2,228,020	2,260,062	2,260,062
	0300	Purchased Services	320,531	334,362	344,956	623,571	610,847	610,847	610,847
	0400	Supplies & Materials	101,699	199,149	29,995	98,900	102,700	57,129	57,129
	0600	Other Objects	1,299	1,111	3,084	1,500	1,500	1,500	1,500
		Total 2110	**5,279,082**	**6,100,615**	**6,375,719**	**6,077,748**	**5,832,713**	**5,849,188**	**5,849,188**
2120	**Guidance Services**								
	0100	Salaries	8,636,045	9,471,075	9,036,624	11,147,302	11,921,774	11,921,774	11,921,774
	0200	Associated Payroll Costs	4,696,688	5,275,826	5,740,777	6,626,180	7,235,499	7,235,499	7,235,499
	0300	Purchased Services	293,925	244,130	40,438	240,720	39,432	39,432	39,432
	0400	Supplies & Materials	66,023	68,428	47,764	100,803	127,153	77,153	77,153
	0600	Other Objects	754	60	1,068	-	100	100	100
		Total 2120	**13,693,435**	**15,059,519**	**14,866,671**	**18,115,005**	**19,323,958**	**19,273,958**	**19,273,958**
2130	**Health Services**								
	0100	Salaries	1,357,731	1,711,353	1,574,212	740,301	788,015	788,015	788,015
	0200	Associated Payroll Costs	802,013	1,014,948	1,063,688	537,518	557,805	557,805	557,805
	0300	Purchased Services	31,227	34,623	98,578	110,350	104,650	104,650	104,650
	0400	Supplies & Materials	24,554	28,643	25,283	28,634	40,548	40,548	40,548
	0500	Capital Outlay	-	7,517	-	-	-	-	-
		Total 2130	**2,215,525**	**2,797,085**	**2,761,761**	**1,416,803**	**1,491,018**	**1,491,018**	**1,491,018**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2140	**Psychological Service**							
0100	Salaries	1,959,162	2,736,453	2,460,606	3,017,112	3,035,844	3,035,844	3,035,844
0200	Associated Payroll Costs	960,241	1,394,597	1,442,001	1,909,510	1,846,779	1,846,779	1,846,779
0300	Purchased Services	5,033	4,546	3,399	4,200	4,200	4,200	4,200
0400	Supplies & Materials	50,606	31,432	38,954	24,515	24,611	24,611	24,611
	Total 2140	**2,975,041**	**4,167,029**	**3,944,959**	**4,955,337**	**4,911,434**	**4,911,434**	**4,911,434**
2150	**Speech Path & Audiology Services**							
0100	Salaries	3,845,162	3,992,638	4,077,966	3,466,725	3,843,562	3,843,562	3,843,562
0200	Associated Payroll Costs	1,946,454	2,057,933	2,433,319	2,137,066	2,213,937	2,213,937	2,213,937
0300	Purchased Services	41,807	137,925	13,257	4,350	4,350	4,350	4,350
0400	Supplies & Materials	35,104	12,777	43,823	39,500	44,520	44,520	44,520
0600	Other Objects	1,828	-	-	-	-	-	-
	Total 2150	**5,870,355**	**6,201,272**	**6,568,365**	**5,647,641**	**6,106,369**	**6,106,369**	**6,106,369**
2160	**Other Student Treatment Services**							
0100	Salaries	-	-	219,959	246,414	226,704	226,704	226,704
0200	Associated Payroll Costs	-	-	131,036	151,948	137,671	137,671	137,671
0300	Purchased Services	-	-	1,023,228	555,268	850,069	850,069	850,069
0400	Supplies & Materials	-	-	10,750	10,000	10,000	10,000	10,000
	Total 2160	**-**	**-**	**1,384,973**	**963,630**	**1,224,444**	**1,224,444**	**1,224,444**
2190	**Direction of Student Support Services**							
0100	Salaries	2,657,151	2,454,544	2,586,211	2,782,300	2,863,636	2,930,825	2,930,825
0200	Associated Payroll Costs	1,323,804	1,297,949	1,548,400	1,800,211	1,759,300	1,796,731	1,796,731
0300	Purchased Services	230,592	258,703	171,949	145,480	132,880	133,600	133,600
0400	Supplies & Materials	369,764	264,058	239,015	186,896	97,546	97,546	97,546
0600	Other Objects	82,433	9,869	56,371	100,600	101,000	101,000	101,000
	Total 2190	**4,663,743**	**4,285,123**	**4,601,946**	**5,015,487**	**4,954,362**	**5,059,702**	**5,059,702**
2210	**Improvement Instruction Services**							
0100	Salaries	1,972,106	1,858,945	1,559,723	1,725,416	1,730,549	1,730,549	1,730,549
0200	Associated Payroll Costs	921,720	911,161	913,027	1,048,800	967,556	967,556	967,556
0300	Purchased Services	49,808	18,851	14,073	16,839	49,839	49,839	49,839
0400	Supplies & Materials	34,615	4,463	77,371	151,650	137,250	137,250	137,250
0600	Other Objects	83,195	86,508	82,999	101,500	101,500	101,500	101,500
	Total 2210	**3,061,444**	**2,879,929**	**2,647,193**	**3,044,205**	**2,986,694**	**2,986,694**	**2,986,694**
2220	**Educational Media Services**							
0100	Salaries	4,318,354	4,546,147	3,464,596	3,390,243	3,367,082	3,372,166	3,372,166
0200	Associated Payroll Costs	2,721,806	2,976,384	2,681,277	2,952,173	2,659,537	2,661,304	2,661,304
0300	Purchased Services	15,377	28,886	4,312	13,900	7,550	7,550	7,550
0400	Supplies & Materials	721,525	554,319	406,977	463,519	762,288	762,288	762,288
0600	Other Objects	414	659	480	265	950	950	950
	Total 2220	**7,777,476**	**8,106,395**	**6,557,642**	**6,820,100**	**6,797,407**	**6,804,258**	**6,804,258**
2230	**Assessment and Testing**							
0100	Salaries	95,649	120,455	107,571	180,310	149,053	149,053	149,053
0200	Associated Payroll Costs	58,098	77,297	82,459	107,465	81,857	81,857	81,857
0300	Purchased Services	17,129	2,360	112	400	400	400	400
0400	Supplies & Materials	283,004	205,860	247,325	247,250	422,500	422,500	422,500
0600	Other Objects	-	1,510	-	-	-	-	-
	Total 2230	**453,880**	**407,483**	**437,466**	**535,425**	**653,810**	**653,810**	**653,810**
2240	**Instructional Staff Development**							
0100	Salaries	2,836,933	2,503,804	1,675,977	2,544,450	2,609,159	2,609,159	2,609,159
0200	Associated Payroll Costs	1,696,228	1,516,073	1,237,929	1,928,092	1,861,720	1,861,720	1,861,720
0300	Purchased Services	965,986	756,364	199,782	323,400	622,066	622,066	622,066
0400	Supplies & Materials	645,200	176,482	74,360	240,310	208,754	208,754	208,754
0600	Other Objects	84,564	66,412	74,018	78,000	83,400	83,400	83,400
	Total 2240	**6,228,911**	**5,019,134**	**3,262,066**	**5,114,252**	**5,385,099**	**5,385,099**	**5,385,099**
2310	**Board of Education Services**							
0300	Purchased Services	106,842	142,488	102,287	218,774	332,774	332,774	332,774
0400	Supplies & Materials	8,201	7,951	6,093	8,750	10,750	10,750	10,750
0600	Other Objects	22,140	22,438	22,140	24,164	24,164	24,164	24,164
	Total 2310	**137,184**	**172,876**	**130,520**	**251,688**	**367,688**	**367,688**	**367,688**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2320	**Executive Administration Services**							
0100	Salaries	1,048,385	1,137,311	1,215,340	1,125,870	1,228,195	1,161,006	1,161,006
0200	Associated Payroll Costs	544,670	538,471	691,061	652,076	680,358	642,927	642,927
0300	Purchased Services	74,608	53,052	48,446	93,208	86,724	86,004	86,004
0400	Supplies & Materials	22,554	16,040	13,827	16,144	17,360	17,360	17,360
0600	Other Objects	56,239	6,320	6,524	9,168	35,208	35,208	35,208
	Total 2320	**1,746,456**	**1,751,194**	**1,975,198**	**1,896,466**	**2,047,845**	**1,942,505**	**1,942,505**
2410	**Office of the Principal**							
0100	Salaries	18,551,835	19,453,037	18,698,900	20,144,647	20,706,400	20,719,057	20,719,057
0200	Associated Payroll Costs	10,767,688	11,258,617	12,390,761	12,556,861	13,227,412	13,241,429	13,241,429
0300	Purchased Services	102,616	94,473	67,662	44,840	54,399	54,399	54,399
0400	Supplies & Materials	351,604	389,999	238,309	346,408	393,960	393,960	393,960
0500	Capital Outlay	2,241	36,463	-	-	-	-	-
0600	Other Objects	17,037	13,280	17,737	8,328	9,461	9,461	9,461
	Total 2410	**29,793,022**	**31,245,869**	**31,413,369**	**33,101,084**	**34,391,632**	**34,418,306**	**34,418,306**
2490	**Other Support Serv-Sch Admin**							
0100	Salaries	1,706,574	1,547,018	1,616,817	1,703,873	1,770,369	1,770,369	1,770,369
0200	Associated Payroll Costs	862,218	818,964	979,583	1,030,921	1,038,728	1,038,728	1,038,728
0300	Purchased Services	104,058	55,911	42,810	137,798	128,297	128,297	128,297
0400	Supplies & Materials	76,428	94,427	34,866	189,593	189,763	189,763	189,763
0600	Other Objects	622	3,150	377	4,000	4,000	4,000	4,000
	Total 2490	**2,749,899**	**2,519,470**	**2,674,453**	**3,066,185**	**3,131,157**	**3,131,157**	**3,131,157**
2510	**Direction of Business Services**							
0100	Salaries	205,694	264,916	213,960	236,651	240,860	240,860	240,860
0200	Associated Payroll Costs	115,104	131,828	107,091	140,892	139,352	139,352	139,352
0300	Purchased Services	11,714	8,923	6,564	20,036	20,036	20,036	20,036
0400	Supplies & Materials	11,243	10,029	12,743	16,050	6,050	6,050	6,050
0600	Other Objects	757	2,700	430	4,050	4,050	4,050	4,050
	Total 2510	**344,512**	**418,396**	**340,789**	**417,679**	**410,348**	**410,348**	**410,348**
2520	**Fiscal Services**							
0100	Salaries	1,221,233	1,375,598	1,280,017	1,498,563	1,537,572	1,537,572	1,537,572
0200	Associated Payroll Costs	648,592	727,306	754,574	905,618	921,370	921,370	921,370
0300	Purchased Services	138,470	138,846	109,354	162,565	162,165	162,165	162,165
0400	Supplies & Materials	28,337	27,648	26,649	33,657	47,707	47,707	47,707
0600	Other Objects	37,682	115,260	74,608	123,150	120,000	120,000	120,000
	Total 2520	**2,074,314**	**2,384,657**	**2,245,202**	**2,723,553**	**2,788,814**	**2,788,814**	**2,788,814**
2540	**Operation & Maint of Plant Services**							
0100	Salaries	13,159,213	14,358,413	14,371,837	15,717,521	15,798,681	15,798,681	15,798,681
0200	Associated Payroll Costs	8,020,642	8,993,860	9,997,693	10,514,093	10,645,094	10,645,094	10,645,094
0300	Purchased Services	9,791,204	9,945,201	8,806,103	11,220,847	11,403,906	11,403,906	11,403,906
0400	Supplies & Materials	2,050,469	1,694,190	1,569,926	1,821,193	1,580,496	1,580,496	1,580,496
0500	Capital Outlay	1,590,012	1,038,719	850,930	235,526	680,726	680,726	680,726
0600	Other Objects	23,477	35,329	13,029	24,375	24,575	24,575	24,575
	Total 2540	**34,635,018**	**36,065,711**	**35,609,518**	**39,533,555**	**40,133,478**	**40,133,478**	**40,133,478**
2550	**Student Transportation Services**							
0100	Salaries	9,716,372	9,858,559	9,407,617	11,033,373	11,447,372	11,447,372	11,447,372
0200	Associated Payroll Costs	7,641,375	8,129,825	8,622,219	9,600,930	9,458,149	9,458,149	9,458,149
0300	Purchased Services	295,604	326,602	254,068	306,190	297,590	297,590	297,590
0400	Supplies & Materials	1,824,189	1,774,160	1,187,507	1,339,218	1,957,968	1,957,968	1,957,968
0500	Capital Outlay	-	-	41,866	-	-	-	-
0600	Other Objects	4,123	3,621	3,454	3,200	203,200	203,200	203,200
	Total 2550	**19,481,662**	**20,092,768**	**19,516,731**	**22,282,911**	**23,364,279**	**23,364,279**	**23,364,279**
2570	**Internal Services**							
0100	Salaries	562,056	523,191	553,118	652,358	675,575	675,575	675,575
0200	Associated Payroll Costs	341,959	321,234	392,323	454,773	435,290	435,290	435,290
0300	Purchased Services	522,755	470,692	369,196	578,580	549,812	549,812	549,812
0400	Supplies & Materials	60,517	41,667	14,111	24,477	14,949	14,949	14,949
0500	Capital Outlay	5,950	215	12,296	-	-	-	-
0600	Other Objects	2,299	922	1,390	2,000	5,600	5,600	5,600
	Total 2570	**1,495,536**	**1,357,921**	**1,342,433**	**1,712,188**	**1,681,226**	**1,681,226**	**1,681,226**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2620	**Plan/R&D/Eval/Grants/Stats Serv**								
	0100	Salaries	326,787	349,556	416,801	394,509	462,758	462,758	462,758
	0200	Associated Payroll Costs	164,541	181,398	191,252	229,867	269,246	269,246	269,246
	0300	Purchased Services	13,539	63,333	796,707	504,509	341,709	341,709	341,709
	0400	Supplies & Materials	12,669	13,479	11,468	24,850	21,650	21,650	21,650
	0600	Other Objects	95	699	-	-	1,000	1,000	1,000
		Total 2620	**517,631**	**608,464**	**1,416,227**	**1,153,735**	**1,096,363**	**1,096,363**	**1,096,363**
2630	**Information Services**								
	0100	Salaries	525,085	539,993	554,959	542,601	621,705	621,705	621,705
	0200	Associated Payroll Costs	290,550	314,225	341,914	347,808	392,476	392,476	392,476
	0300	Purchased Services	62,191	11,853	7,112	31,310	22,968	22,968	22,968
	0400	Supplies & Materials	29,891	19,487	26,792	15,192	21,038	21,038	21,038
	0600	Other Objects	1,693	1,395	1,370	1,254	2,250	2,250	2,250
		Total 2630	**909,411**	**886,953**	**932,148**	**938,165**	**1,060,437**	**1,060,437**	**1,060,437**
2640	**Staff Services**								
	0100	Salaries	2,038,652	2,215,288	2,229,702	2,067,245	2,081,749	2,081,749	2,081,749
	0200	Associated Payroll Costs	1,061,042	1,297,944	1,426,882	1,279,829	1,229,747	1,229,747	1,229,747
	0300	Purchased Services	180,151	197,472	173,947	206,965	232,965	232,965	232,965
	0400	Supplies & Materials	129,421	117,051	104,563	108,800	162,527	162,527	162,527
	0600	Other Objects	92,211	4,583	9,859	4,400	4,400	4,400	4,400
		Total 2640	**3,501,478**	**3,832,338**	**3,944,953**	**3,667,239**	**3,711,388**	**3,711,388**	**3,711,388**
2660	**Technology Services**								
	0100	Salaries	4,872,886	5,295,633	5,295,761	5,641,152	5,746,497	5,746,497	5,746,497
	0200	Associated Payroll Costs	2,750,339	2,944,502	3,249,122	3,583,699	3,605,471	3,605,471	3,605,471
	0300	Purchased Services	1,510,020	1,333,462	1,607,948	2,132,776	1,915,363	1,915,363	1,915,363
	0400	Supplies & Materials	1,778,222	1,627,265	1,512,315	1,195,958	1,869,748	1,869,748	1,869,748
	0500	Capital Outlay	-	84,253	41,729	3,772	3,772	3,772	3,772
	0600	Other Objects	6,531	4,993	4,645	3,856	4,037	4,037	4,037
		Total 2660	**10,917,998**	**11,290,110**	**11,711,519**	**12,561,213**	**13,144,888**	**13,144,888**	**13,144,888**
3110	**Direction of Food Services**								
	0600	Other Objects	-	-	16,438	250,000	250,000	250,000	250,000
		Total 3110	**-**	**-**	**16,438**	**250,000**	**250,000**	**250,000**	**250,000**
4150	**Building Acq Constr & Improv Services**								
	0300	Purchased Services	7,473	-	-	-	-	-	-
	0500	Capital Outlay	69,095	27,169	-	100,000	100,000	100,000	100,000
	0600	Other Objects	250	-	-	-	-	-	-
		Total 4150	**76,818**	**27,169**	**-**	**100,000**	**100,000**	**100,000**	**100,000**
5110	**Long-Term Debt Service**								
	0600	Other Objects	1,018,389	1,161,672	1,250,299	1,580,000	1,654,352	1,654,352	1,654,352
		Total 5110	**1,018,389**	**1,161,672**	**1,250,299**	**1,580,000**	**1,654,352**	**1,654,352**	**1,654,352**
5200	**Transfers of Funds**								
	0700	Transfers	2,088,979	4,060,245	3,060,342	6,461,906	3,162,373	3,162,373	3,033,212
		Total 5200	**2,088,979**	**4,060,245**	**3,060,342**	**6,461,906**	**3,162,373**	**3,162,373**	**3,033,212**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	26,744,516	69,271,509	69,271,509	69,271,509
		Total 6110	**-**	**-**	**-**	**26,744,516**	**69,271,509**	**69,271,509**	**69,271,509**
		FUND 100 TOTAL	**$ 454,684,629**	**$ 472,148,351**	**$ 465,994,333**	**$ 536,377,901**	**$ 580,557,172**	**$ 580,557,172**	**$ 580,428,011**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 198,640,100	$ 205,495,637	$ 212,949,476	$ 221,014,008
2000 Intermediate Revenue	11,736,500	11,845,865	11,956,324	12,067,887
3000 State Revenue	286,904,003	297,267,337	299,111,803	306,825,954
5000 Other Sources	83,147,408	69,721,509	53,693,121	36,417,319
Total Revenue	**$ 580,428,011**	**$ 584,330,348**	**$ 577,710,724**	**$ 576,325,168**
Expenditures				
0100 Salaries	$ 279,005,792	$ 293,345,917	$ 304,789,323	$ 313,675,632
0200 Associated Payroll Costs	174,165,734	182,477,986	187,422,980	190,018,945
0300 Purchased Services	28,940,437	30,733,651	27,567,323	25,156,782
0400 Supplies & Materials	22,381,972	17,693,228	14,973,905	13,476,515
0500 Capital Outlay	784,498	623,723	561,351	505,216
0600 Other Objects	2,844,857	2,987,101	2,688,390	2,419,551
0700 Transfers	3,033,212	3,225,620	3,290,133	3,323,034
0800 Other Uses of Funds (Contingency)	69,271,509	53,243,121	36,417,319	27,794,493
Total Expenditures	**$ 580,428,011**	**$ 584,330,348**	**$ 577,710,724**	**$ 576,370,168**

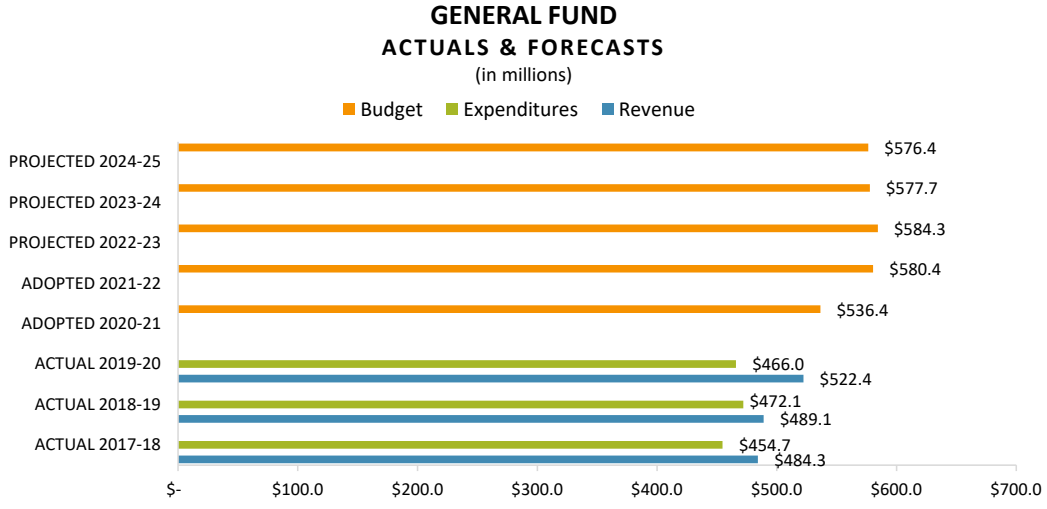
Assumptions:

Revenues:

Revenue is based on State School Fund revenue for the 2021-23 biennium of $9.3 billion with a 49/51% split. The District's local option levy is projected at $36.4 million in the 2021-22 year and increasing 3.0% per year. The local option levy is a five-year levy that expires in 2022-23. The renewal of the levy is included in this forecast. If the levy was not renewed in 2023-24, the District would reduce $38.6 million in revenue (278 teachers). The State School Fund revenue is projected at a 9% increase for the 2023-25 biennium with a 49/51% split. The District is projected to have declining enrollment over the next several years, which reduces the State School Fund allocations. Local Revenue is projected to increase by 4% and Intermediate Revenue is projected to increase by 1% per year. Other Revenue will decline over time as the District spends down reserves as expenditures would exceed revenue.

Expenditures:

Salary and benefit expenditures will increase due to contractual salary increases and the related benefits, increase in health benefits and an expected PERS rate increase in 2022-23. In addition, Board policy states that the District must maintain a contingency of 5% of total revenue. Decreases shown in non-salary objects due to the increases in salaries and benefits at a faster rate than revenue.



Minor differences due to rounding.

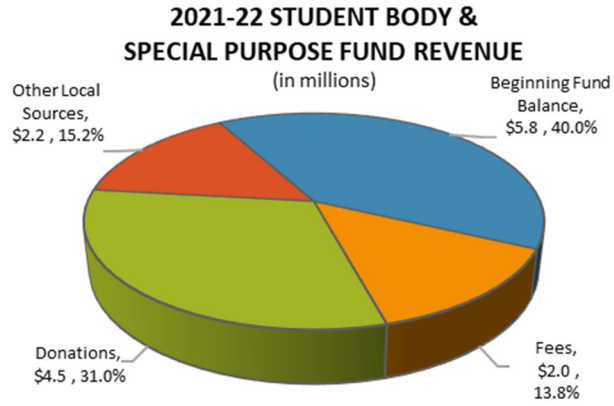
Student Body & Special Purpose Fund (220)


BEAVERTON
SCHOOL DISTRICT

STUDENT BODY & SPECIAL PURPOSE FUND OVERVIEW

The Student Body & Special Purpose Fund accounts for the District's individual school activity programs, including student body funds and department donations. This fund was previously the Student Body Fund and only accounted for school student body funds. Effective July 1, 2020, this fund was combined with the Special Purpose Fund (230) and the Special Purpose Fund was closed on July 1, 2020 with a transfer to the Student Body & Special Purpose Fund (220).

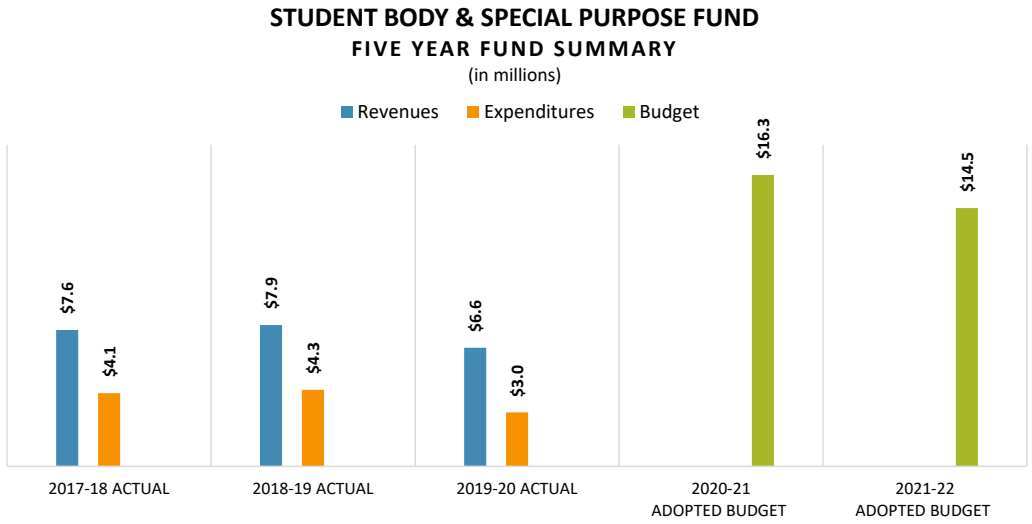
Revenue – The primary revenue source for the Student Body & Special Purpose fund is participation fees, contributions and donations, and fund-raising activities. Overall, the revenue is similar from year to year but an increase was expected for the 2020-21 actual revenue due to the combination of this fund with the Special Purpose Fund. There is a slight decline in overall revenue for the 2021-22 year as a result of the COVID-19 pandemic and less participation fees and fund-raising occurring. Approximately 60.0% of the total 2021-22 revenue is from local sources, including 31.0% of the local sources from donations and 13.8% from fees. The remaining 40.0% of the total budgeted revenue is a beginning fund balance.

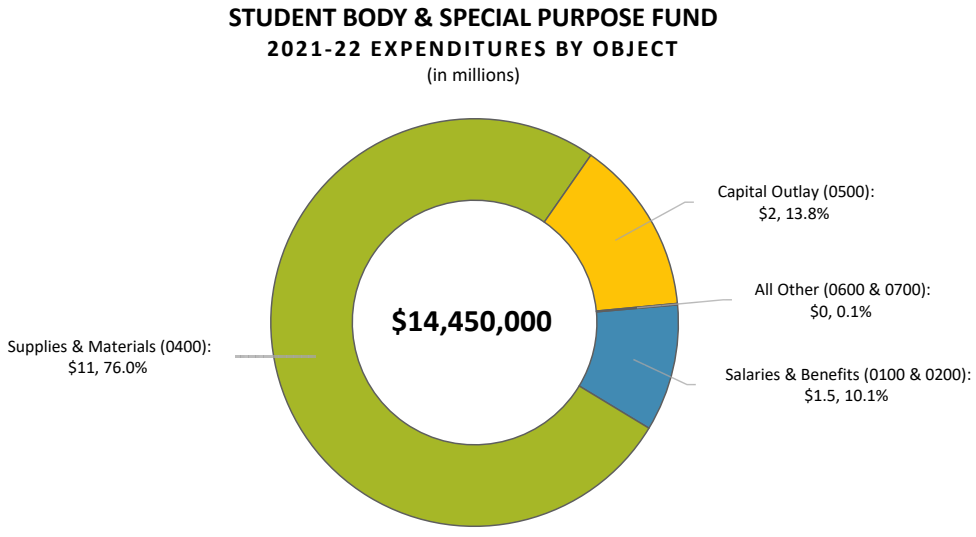


Expenditures – The majority of expenditures within the Student Body & Special Purpose Fund are in the area of supplies and materials with 95.9% of the 2019-20 actual expenditures being in this area and making up 76.0% of the 2021-22 budget.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 4,442,980	$ 4,373,588	$ 3,004,181	$ 10,300,000	$ 8,700,000	$ 8,700,000	$ 8,700,000
5000	Other Sources	3,178,608	3,532,119	3,628,068	6,005,000	5,750,000	5,750,000	5,750,000
	Total Revenues	**$ 7,621,588**	**$ 7,905,707**	**$ 6,632,249**	**$ 16,305,000**	**$ 14,450,000**	**$ 14,450,000**	**$ 14,450,000**
0100	Salaries	$ 34,956	$ 25,467	$ 21,831	$ 992,855	$ 1,031,697	$ 1,031,697	$ 1,031,697
0200	Associated Payroll Costs	9,901	7,292	6,958	395,253	421,834	421,834	421,834
0300	Purchased Services	155,238	174,071	94,390	-	-	-	-
0400	Supplies & Materials	3,886,143	4,006,242	2,885,859	12,406,892	10,981,469	10,981,469	10,981,469
0500	Capital Outlay	-	61,866	-	2,500,000	2,000,000	2,000,000	2,000,000
0600	Other Objects	3,231	2,700	368	-	-	-	-
0700	Transfers	-	-	-	10,000	15,000	15,000	15,000
	Total Expenditures	**$ 4,089,469**	**$ 4,277,639**	**$ 3,009,406**	**$ 16,305,000**	**$ 14,450,000**	**$ 14,450,000**	**$ 14,450,000**
	Ending Fund Balance	**$ 3,532,119**	**$ 3,628,068**	**$ 3,622,843**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,178,608**	**$ 3,532,119**	**$ 3,628,068**				
	Change in Fund Balance	**353,511**	**95,949**	**(5,225)**				
	Ending Fund Balance	**$ 3,532,119**	**$ 3,628,068**	**$ 3,622,843**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1710	Admissions	$ 284,807	$ 311,264	$ 271,257	$ 300,000	$ 300,000	$ 300,000	$ 300,000
1740	Fees	2,619,362	2,314,009	1,663,360	3,500,000	2,000,000	2,000,000	2,000,000
1750	Concessions	11,805	18,526	11,403	-	-	-	-
1760	Club Fund Raising	626,981	659,869	199,046	1,500,000	1,400,000	1,400,000	1,400,000
1920	Contrib/Donat - Private Source	850,972	1,017,655	825,321	4,500,000	4,500,000	4,500,000	4,500,000
1950	Textbook Sales & Rentals	41,661	49,328	32,478	-	-	-	-
1960	Recovery of Prior Year Exp	25	-	391	-	-	-	-
1990	Miscellaneous	7,367	2,937	925	500,000	500,000	500,000	500,000
	Total 1000	**4,442,980**	**4,373,588**	**3,004,181**	**10,300,000**	**8,700,000**	**8,700,000**	**8,700,000**
5000	**Other Sources**							
5200	Interfund Transfers	-	-	-	3,005,000	-	-	-
5400	Beginning Fund Balance	3,178,608	3,532,119	3,628,068	3,000,000	5,750,000	5,750,000	5,750,000
	Total 5000	**3,178,608**	**3,532,119**	**3,628,068**	**6,005,000**	**5,750,000**	**5,750,000**	**5,750,000**
	FUND 220 TOTAL	**$ 7,621,588**	**$ 7,905,707**	**$ 6,632,249**	**$ 16,305,000**	**$ 14,450,000**	**$ 14,450,000**	**$ 14,450,000**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0100	Salaries	$ 30,601	$ 25,181	$ 17,540	$ 168,203	$ 167,353	$ 167,353	$ 167,353
	0200	Associated Payroll Costs	8,770	7,268	5,850	60,082	58,523	58,523	58,523
	0300	Purchased Services	106,221	121,840	77,875	-	-	-	-
	0400	Supplies & Materials	387,711	453,649	271,495	2,000,000	1,997,920	1,997,920	1,997,920
	0600	Other Objects	2,900	2,625	245	-	-	-	-
		Total 1110	**536,203**	**610,562**	**373,004**	**2,228,285**	**2,223,796**	**2,223,796**	**2,223,796**
1120	**Middle School Programs**								
	0100	Salaries	-	-	-	223,519	222,388	222,388	222,388
	0200	Associated Payroll Costs	-	-	-	79,841	77,769	77,769	77,769
	0300	Purchased Services	30,826	35,761	195	-	-	-	-
	0400	Supplies & Materials	335,125	365,644	133,254	2,500,000	2,500,000	2,500,000	2,500,000
	0500	Capital Outlay	-	9,752	-	-	-	-	-
		Total 1120	**365,951**	**411,156**	**133,449**	**2,803,360**	**2,800,157**	**2,800,157**	**2,800,157**
1130	**High School Programs**								
	0100	Salaries	-	-	-	357,630	355,821	355,821	355,821
	0200	Associated Payroll Costs	-	-	-	127,747	124,430	124,430	124,430
	0400	Supplies & Materials	3,047,032	3,058,220	2,367,809	5,985,000	5,250,000	5,250,000	5,250,000
	0500	Capital Outlay	-	52,114	-	-	-	-	-
	0600	Other Objects	50	-	-	-	-	-	-
		Total 1130	**3,047,082**	**3,110,334**	**2,367,809**	**6,470,377**	**5,730,251**	**5,730,251**	**5,730,251**
1290	**Designated Programs**								
	0400	Supplies & Materials	-	-	-	215,538	48,549	48,549	48,549
		Total 1290	**-**	**-**	**-**	**215,538**	**48,549**	**48,549**	**48,549**
2410	**Office of the Principal**								
	0100	Salaries	4,355	287	3,792	-	-	-	-
	0200	Associated Payroll Costs	1,131	25	1,042	-	-	-	-
	0300	Purchased Services	18,191	16,471	16,320	-	-	-	-
	0400	Supplies & Materials	116,275	128,730	113,301	750,000	750,000	750,000	750,000
	0600	Other Objects	281	75	123	-	-	-	-
		Total 2410	**140,233**	**145,586**	**134,577**	**750,000**	**750,000**	**750,000**	**750,000**
2630	**Information Services**								
	0400	Supplies & Materials	-	-	-	50,000	85,000	85,000	85,000
		Total 2630	**-**	**-**	**-**	**50,000**	**85,000**	**85,000**	**85,000**
2640	**Staff Services**								
	0100	Salaries	-	-	500	243,503	286,135	286,135	286,135
	0200	Associated Payroll Costs	-	-	66	127,583	161,112	161,112	161,112
	0400	Supplies & Materials	-	-	-	356,354	-	-	-
		Total 2640	**-**	**-**	**566**	**727,440**	**447,247**	**447,247**	**447,247**
2660	**Technology Services**								
	0400	Supplies & Materials	-	-	-	50,000	-	-	-
		Total 2660	**-**	**-**	**-**	**50,000**	**-**	**-**	**-**
3360	**Welfare Activities Services**								
	0400	Supplies & Materials	-	-	-	250,000	-	-	-
		Total 3360	**-**	**-**	**-**	**250,000**	**-**	**-**	**-**
3390	**Other Community Services**								
	0400	Supplies & Materials	-	-	-	250,000	350,000	350,000	350,000
		Total 3390	**-**	**-**	**-**	**250,000**	**350,000**	**350,000**	**350,000**
4150	**Building Acq Constr & Improv Services**								
	0500	Capital Outlay	-	-	-	2,500,000	2,000,000	2,000,000	2,000,000
		Total 4150	**-**	**-**	**-**	**2,500,000**	**2,000,000**	**2,000,000**	**2,000,000**
5200	**Transfers of Funds**								
	0700	Transfers	-	-	-	10,000	15,000	15,000	15,000
		Total 5200	**-**	**-**	**-**	**10,000**	**15,000**	**15,000**	**15,000**
		FUND 220 TOTAL	**$ 4,089,469**	**$ 4,277,639**	**$ 3,009,406**	**$ 16,305,000**	**$ 14,450,000**	**$ 14,450,000**	**$ 14,450,000**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 8,700,000	$ 8,787,000	$ 8,874,870	$ 8,963,619
5000 Other Sources	5,750,000	5,865,000	5,982,300	6,101,946
Total Revenue	**$ 14,450,000**	**$ 14,652,000**	**$ 14,857,170**	**$ 15,065,565**
Expenditures				
0100 Salaries	$ 1,031,697	$ 1,052,331	$ 1,073,378	$ 1,094,845
0200 Associated Payroll Costs	421,834	430,271	438,876	447,654
0400 Supplies & Materials	10,981,469	11,134,249	11,289,415	11,447,009
0500 Capital Outlay	2,000,000	2,020,000	2,040,200	2,060,602
0700 Transfers	15,000	15,150	15,302	15,455
Total Expenditures	**$ 14,450,000**	**$ 14,652,000**	**$ 14,857,170**	**$ 15,065,565**

Assumptions:

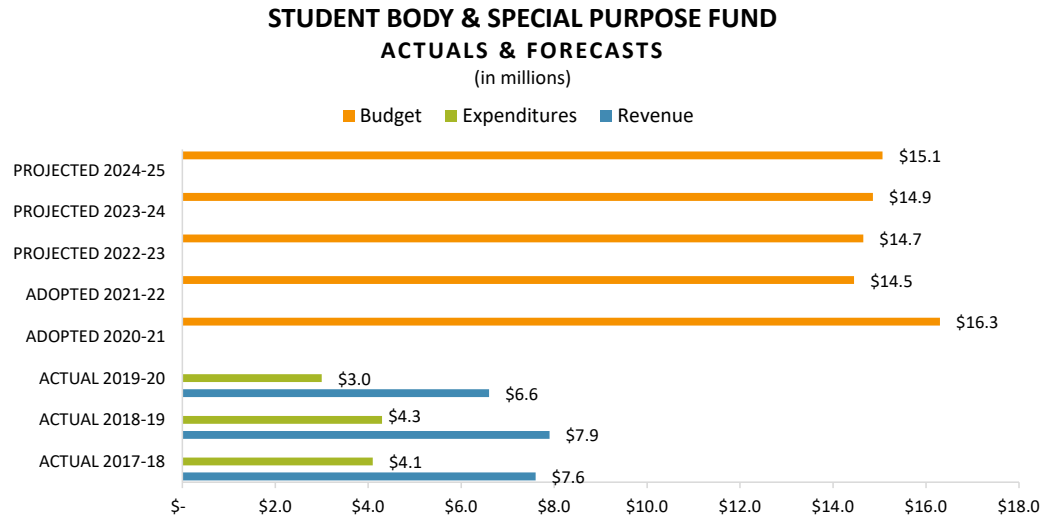
Revenues:

Projected 1% increase to Local Revenue and 2% increase in Other Revenue.

Expenditures:

Projected 1% increase.

Note: The Special Purpose Fund (230) was closed in 2020-21 and consolidated into the Student Body Fund, creating the Student Body & Special Purpose Fund. Actual data for this fund shown in the graph below represents Fund 220 prior to the consolidation of the two funds.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

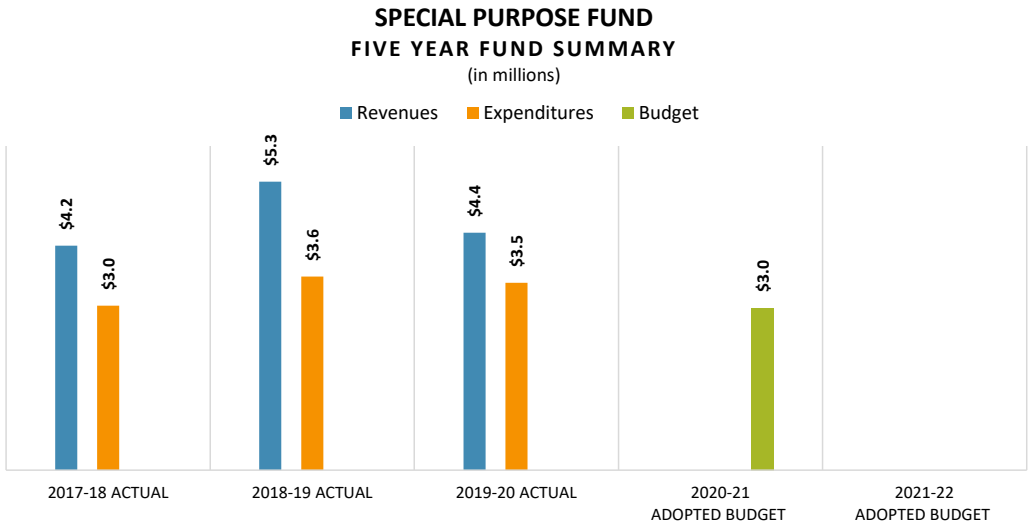
Special Purpose Fund (230)

This fund was closed July 1, 2020 after a transfer to Student Body & Special Purpose Fund (220) occurred. This fund previously accounted for the District's individual school activity programs and department donations and has been combined into Student Body & Special Purpose Fund (220).


BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT
230 - SPECIAL PURPOSE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,901,115	$ 4,223,067	$ 2,634,672	$ -	$ -	$ -	$ -
5000	Other Sources	1,252,191	1,113,905	1,758,405	3,000,000	-	-	-
	Total Revenues	**$ 4,153,306**	**$ 5,336,973**	**$ 4,393,077**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**
0100	Salaries	$ 770,888	$ 804,037	$ 730,194	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	219,811	213,163	229,538	-	-	-	-
0300	Purchased Services	783,478	887,262	531,216	-	-	-	-
0400	Supplies & Materials	880,552	883,263	1,041,922	-	-	-	-
0500	Capital Outlay	347,523	668,883	896,024	-	-	-	-
0600	Other Objects	41,049	126,339	37,324	-	-	-	-
0700	Transfers	-	-	-	3,000,000	-	-	-
	Total Expenditures	**$ 3,043,301**	**$ 3,582,948**	**$ 3,466,218**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ 1,110,005**	**$ 1,754,025**	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 1,247,371**	**$ 1,110,005**	**$ 1,754,025**				
	Change in Fund Balance	**(137,365)**	**644,020**	**(827,166)**				
	Ending Fund Balance	**$ 1,110,005**	**$ 1,754,025**	**$ 926,859**				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1740	Fees	$ -	$ 4,230	$ 3,795	$ -	$ -	$ -	$ -
1760	Club Fund Raising	1,032,960	1,125,492	1,059,674	-	-	-	-
1920	Contrib/Donat - Private Source	1,563,783	2,919,347	1,217,997	-	-	-	-
1960	Recovery of Prior Year Exp	1,125	8,550	5,866	-	-	-	-
1990	Miscellaneous	303,248	165,448	347,340	-	-	-	-
	Total 1000	**2,901,115**	**4,223,067**	**2,634,672**	**-**	**-**	**-**	**-**
5000	**Other Sources**							
5200	Interfund Transfers	4,820	3,900	4,380	-	-	-	-
5400	Beginning Fund Balance	1,247,371	1,110,005	1,754,025	3,000,000	-	-	-
	Total 5000	**1,252,191**	**1,113,905**	**1,758,405**	**3,000,000**	**-**	**-**	**-**
	FUND 230 TOTAL	**$ 4,153,306**	**$ 5,336,973**	**$ 4,393,077**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0100	Salaries	$ 25,312	$ 20,311	$ 17,422	$ -	$ -	$ -	$ -
	0200	Associated Payroll Costs	5,349	5,726	5,036	-	-	-	-
	0300	Purchased Services	61,212	37,311	11,620	-	-	-	-
	0400	Supplies & Materials	256,852	127,548	63,836	-	-	-	-
	0500	Capital Outlay	24,366	33,666	5,030	-	-	-	-
	0600	Other Objects	120	619	65	-	-	-	-
		Total 1110	**373,211**	**225,181**	**103,009**	**-**	**-**	**-**	**-**
1120	**Middle School Programs**								
	0100	Salaries	40,729	52,745	29,056	-	-	-	-
	0200	Associated Payroll Costs	8,943	12,609	8,506	-	-	-	-
	0300	Purchased Services	56,587	64,799	18,829	-	-	-	-
	0400	Supplies & Materials	116,972	131,504	183,796	-	-	-	-
	0500	Capital Outlay	-	9,275	-	-	-	-	-
	0600	Other Objects	420	1,779	1,894	-	-	-	-
		Total 1120	**223,651**	**272,711**	**242,081**	**-**	**-**	**-**	**-**
1130	**High School Programs**								
	0100	Salaries	372,901	449,900	413,850	-	-	-	-
	0200	Associated Payroll Costs	71,423	77,306	80,728	-	-	-	-
	0300	Purchased Services	368,289	556,141	455,581	-	-	-	-
	0400	Supplies & Materials	388,611	497,291	663,955	-	-	-	-
	0500	Capital Outlay	10,140	22,241	20,633	-	-	-	-
	0600	Other Objects	32,800	39,539	34,080	-	-	-	-
		Total 1130	**1,244,164**	**1,642,419**	**1,668,827**	**-**	**-**	**-**	**-**
1210	**Programs for Talented & Gifted**								
	0100	Salaries	2,014	-	-	-	-	-	-
	0200	Associated Payroll Costs	697	-	-	-	-	-	-
		Total 1210	**2,710**	**-**	**-**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**								
	0300	Purchased Services	550	1,640	51	-	-	-	-
	0400	Supplies & Materials	20,487	20,980	13,559	-	-	-	-
	0600	Other Objects	2,000	1,915	635	-	-	-	-
		Total 1220	**23,037**	**24,535**	**14,244**	**-**	**-**	**-**	**-**
1250	**Less Restrictive Programs**								
	0300	Purchased Services	-	-	208	-	-	-	-
	0400	Supplies & Materials	-	65	-	-	-	-	-
		Total 1250	**-**	**65**	**208**	**-**	**-**	**-**	**-**
1280	**Alternative Education**								
	0100	Salaries	20,779	19,780	9,654	-	-	-	-
	0200	Associated Payroll Costs	5,635	6,838	3,438	-	-	-	-
	0300	Purchased Services	6,134	425	-	-	-	-	-
	0400	Supplies & Materials	2,609	1,157	-	-	-	-	-
		Total 1280	**35,158**	**28,200**	**13,092**	**-**	**-**	**-**	**-**
1290	**Designated Programs**								
	0100	Salaries	8,779	2,305	4,272	-	-	-	-
	0200	Associated Payroll Costs	1,653	521	1,501	-	-	-	-
	0300	Purchased Services	2,770	1,585	235	-	-	-	-
	0400	Supplies & Materials	14,999	5,075	5,984	-	-	-	-
	0600	Other Objects	-	120	-	-	-	-	-
		Total 1290	**28,200**	**9,606**	**11,992**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**								
	0400	Supplies & Materials	-	180	631	-	-	-	-
		Total 1490	**-**	**180**	**631**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**								
	0300	Purchased Services	-	-	675	-	-	-	-
	0400	Supplies & Materials	-	-	95	-	-	-	-
		Total 2110	**-**	**-**	**770**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2120	**Guidance Services**								
	0100	Salaries	-	1,550	1,350	-	-	-	-
	0200	Associated Payroll Costs	-	133	116	-	-	-	-
	0300	Purchased Services	-	-	347	-	-	-	-
	0400	Supplies & Materials	635	2,562	2,288	-	-	-	-
		Total 2120	**635**	**4,245**	**4,100**	**-**	**-**	**-**	**-**
2130	**Health Services**								
	0400	Supplies & Materials	-	364	230	-	-	-	-
		Total 2130	**-**	**364**	**230**	**-**	**-**	**-**	**-**
2150	**Speech Path & Audiology Services**								
	0400	Supplies & Materials	-	-	1,170	-	-	-	-
		Total 2150	**-**	**-**	**1,170**	**-**	**-**	**-**	**-**
2160	**Other Student Treatment Services**								
	0400	Supplies & Materials	-	-	418	-	-	-	-
		Total 2160	**-**	**-**	**418**	**-**	**-**	**-**	**-**
2190	**Direction of Student Support Services**								
	0100	Salaries	-	278	832	-	-	-	-
	0200	Associated Payroll Costs	-	58	378	-	-	-	-
	0300	Purchased Services	177	2,818	652	-	-	-	-
	0400	Supplies & Materials	757	735	-	-	-	-	-
		Total 2190	**934**	**3,889**	**1,862**	**-**	**-**	**-**	**-**
2210	**Improvement Instruction Services**								
	0100	Salaries	31,223	30,118	12,592	-	-	-	-
	0200	Associated Payroll Costs	9,680	9,176	4,352	-	-	-	-
	0300	Purchased Services	-	-	237	-	-	-	-
	0400	Supplies & Materials	1,763	3,079	3,423	-	-	-	-
	0600	Other Objects	500	500	-	-	-	-	-
		Total 2210	**43,166**	**42,873**	**20,604**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**								
	0100	Salaries	2,000	-	-	-	-	-	-
	0200	Associated Payroll Costs	171	-	-	-	-	-	-
	0300	Purchased Services	3,873	8,218	1,058	-	-	-	-
	0400	Supplies & Materials	37,714	69,464	23,855	-	-	-	-
	0500	Capital Outlay	6,434	-	-	-	-	-	-
		Total 2220	**50,193**	**77,681**	**24,913**	**-**	**-**	**-**	**-**
2230	**Assessment and Testing**								
	0100	Salaries	-	1,357	-	-	-	-	-
	0200	Associated Payroll Costs	-	377	-	-	-	-	-
	0300	Purchased Services	15,575	-	-	-	-	-	-
		Total 2230	**15,575**	**1,734**	**-**	**-**	**-**	**-**	**-**
2240	**Instructional Staff Development**								
	0100	Salaries	47,967	3,402	2,773	-	-	-	-
	0200	Associated Payroll Costs	24,490	867	835	-	-	-	-
	0300	Purchased Services	16,322	12,697	7,705	-	-	-	-
	0400	Supplies & Materials	5,634	4,980	3,149	-	-	-	-
	0600	Other Objects	-	1,828	-	-	-	-	-
		Total 2240	**94,413**	**23,773**	**14,462**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**								
	0100	Salaries	-	-	960	-	-	-	-
	0200	Associated Payroll Costs	-	-	336	-	-	-	-
	0300	Purchased Services	2,348	649	6,916	-	-	-	-
	0400	Supplies & Materials	6,422	9,612	27,354	-	-	-	-
	0600	Other Objects	99	-	-	-	-	-	-
		Total 2410	**8,869**	**10,262**	**35,566**	**-**	**-**	**-**	**-**
2490	**Other Support Serv-Sch Admin**								
	0400	Supplies & Materials	500	-	-	-	-	-	-
		Total 2490	**500**	**-**	**-**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2540	**Operation & Maint of Plant Services**								
	0100	Salaries	-	287	-	-	-	-	-
	0200	Associated Payroll Costs	-	79	-	-	-	-	-
	0300	Purchased Services	533	582	4,332	-	-	-	-
	0400	Supplies & Materials	15,859	1,507	809	-	-	-	-
		Total 2540	**16,392**	**2,455**	**5,141**	**-**	**-**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	591	2,012	-	-	-	-	-
		Total 2570	**591**	**2,012**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**								
	0300	Purchased Services	-	53	-	-	-	-	-
	0400	Supplies & Materials	9,869	5,190	3,788	-	-	-	-
		Total 2630	**9,869**	**5,243**	**3,788**	**-**	**-**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	207,045	222,004	232,412	-	-	-	-
	0200	Associated Payroll Costs	91,770	99,472	124,312	-	-	-	-
		Total 2640	**298,815**	**321,477**	**356,724**	**-**	**-**	**-**	**-**
2660	**Technology Services**								
	0300	Purchased Services	-	48,216	-	-	-	-	-
	0400	Supplies & Materials	-	1,761	-	-	-	-	-
		Total 2660	**-**	**49,977**	**-**	**-**	**-**	**-**	**-**
3390	**Other Community Services**								
	0300	Purchased Services	1,250	1,073	-	-	-	-	-
	0400	Supplies & Materials	71	140	33,751	-	-	-	-
		Total 3390	**1,321**	**1,213**	**33,751**	**-**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0100	Salaries	12,139	-	5,022	-	-	-	-
	0300	Purchased Services	247,267	149,044	22,771	-	-	-	-
	0400	Supplies & Materials	799	72	9,830	-	-	-	-
	0500	Capital Outlay	306,582	603,701	870,361	-	-	-	-
	0600	Other Objects	5,110	80,039	650	-	-	-	-
		Total 4150	**571,897**	**832,856**	**908,635**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	-	-	-	3,000,000	-	-	-
		Total 5200	**-**	**-**	**-**	**3,000,000**	**-**	**-**	**-**
		FUND 230 TOTAL	**$ 3,043,301**	**$ 3,582,948**	**$ 3,466,218**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

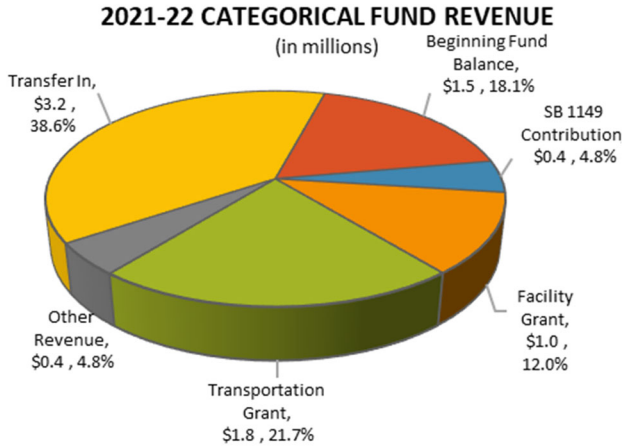
Categorical Fund (240)


BEAVERTON
SCHOOL DISTRICT

CATEGORICAL FUND OVERVIEW

The Categorical Fund accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. Effective July 1, 2021, a transfer into the Categorical Fund from the Long-Term Planning Fund (280) will occur. This transaction will transfer all of the equipment replacement reserves from the Long-Term Planning Fund to the Categorical Fund, including Chromebook replacement fees and school bus replacement funds. The Long-Term Planning Fund will only include financial reserves after July 1, 2021.

Revenue – The four main sources of revenue for the Categorical Fund are Senate Bill 1149 (SB1149) contributions, Chromebook replacement fees, State School Fund transportation grant and facility grant from the State. Districts may apply for facility grant funds when construction adds square footage to school buildings. In the past several years, due to the 2014 capital construction bond, the District has added a significant amount of capacity to its buildings with rebuilds and the addition of new schools. This amount has decreased significantly in recent years as 2021-22 year is the eighth and final year of the 2014 bond measure. The District is reimbursed at a rate of 70% of eligible transportation costs by the State School Fund. The portion attributable to depreciation of school buses is included in this fund for bus replacement.



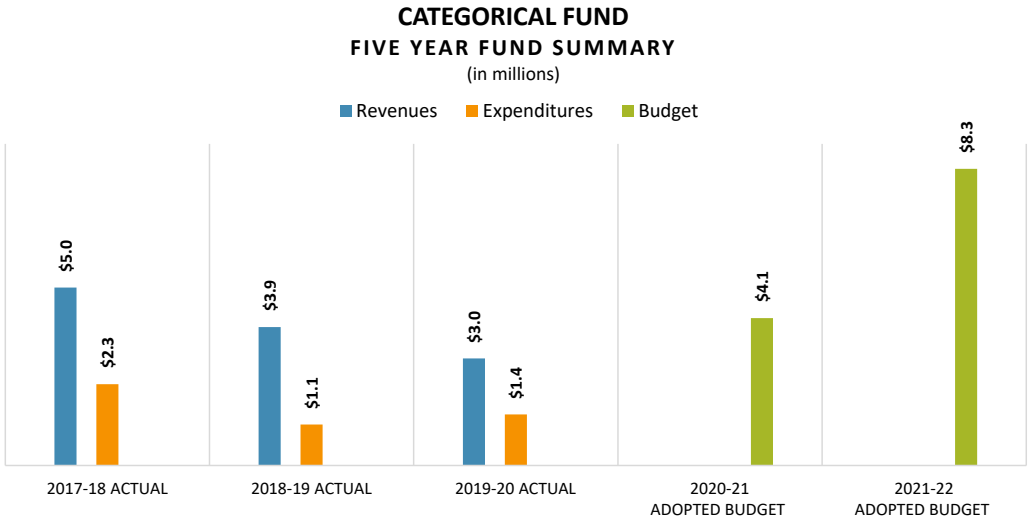
Expenditures – The District opened two new schools and one elementary rebuild in the fall of 2017. With these new schools came a large amount of capacity increase. The District had applied for the facility grant through the state and used the funds to purchase supplies and materials associated with the opening of new schools such as science lab equipment, musical instruments and physical education equipment. The District also opened a new middle school site that was used as a swing school for school rebuilds in the fall of 2016 which also added a large amount of capacity to the District. Subsequent to the 2017 opening of new buildings, the District's capacity increases have decreased in size due to the rebuilding nature of the projects versus complete new schools. As such, the amount of expenditures related to opening new schools has also decreased and has continued to decrease over recent years.

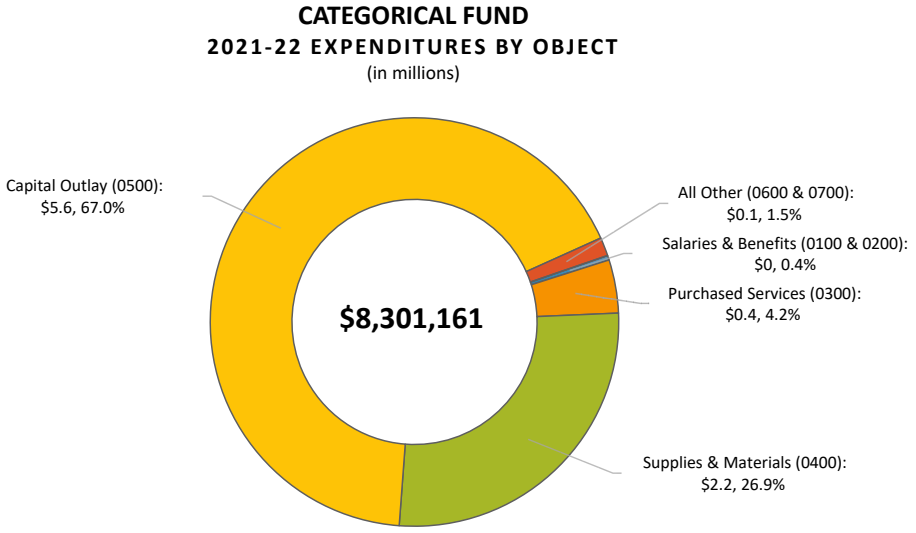
The capital outlay expenditures have remained consistent over the past several years as the District uses the SB1149 contributions to install energy efficient equipment and electrical fixtures with these funds. Most of these expenses are considered capital improvements or meet the capital asset criteria individually.

Beginning July 1, 2021, this fund will also contain the equipment replacement funds which includes Chromebook replacement fees and school bus replacement funds. The inclusion of bus replacements in this fund has doubled the capital outlay budget for 2021-22 compared to 2020-21.

BEAVERTON SCHOOL DISTRICT
240 - CATEGORICAL FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 165,896	$ 575,730	$ 155,750	$ 1,025,000	$ 775,000	$ 775,000	$ 775,000
3000	State Revenue	2,280,917	593,708	114,658	1,000,000	2,700,000	2,700,000	2,829,161
5000	Other Sources	2,534,954	2,705,099	2,726,046	2,100,000	4,697,000	4,697,000	4,697,000
	Total Revenues	**$ 4,981,767**	**$ 3,874,537**	**$ 2,996,454**	**$ 4,125,000**	**$ 8,172,000**	**$ 8,172,000**	**$ 8,301,161**
0100	Salaries	$ -	$ 956	$ -	$ -	$ 18,501	$ 18,501	$ 18,501
0200	Associated Payroll Costs	-	325	-	-	12,037	12,037	12,037
0300	Purchased Services	34,877	108,739	166,403	-	350,000	350,000	350,000
0400	Supplies & Materials	1,993,776	769,451	1,259,946	2,000,000	2,229,462	2,229,462	2,229,462
0500	Capital Outlay	248,015	268,171	-	2,125,000	5,562,000	5,562,000	5,562,000
0600	Other Objects	-	850	3,628	-	-	-	-
0700	Transfers	-	-	-	-	-	-	129,161
	Total Expenditures	**$ 2,276,668**	**$ 1,148,492**	**$ 1,429,978**	**$ 4,125,000**	**$ 8,172,000**	**$ 8,172,000**	**$ 8,301,161**
	Ending Fund Balance	**$ 2,705,099**	**$ 2,726,046**	**$ 1,566,476**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,534,954**	**$ 2,705,099**	**$ 2,726,046**				
	Change in Fund Balance	**170,145**	**20,946**	**(1,159,570)**				
	Ending Fund Balance	**$ 2,705,099**	**$ 2,726,046**	**$ 1,566,476**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - CATEGORICAL FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 54,998	$ 87,710	$ 28,003	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	1740	Fees	-	-	-	-	325,000	325,000	325,000
	1920	Contrib/Donat - Private Source	108,982	250,339	111,910	1,000,000	400,000	400,000	400,000
	1960	Recovery of Prior Year Exp	-	-	58	-	-	-	-
	1990	Miscellaneous	1,916	237,681	15,780	-	25,000	25,000	25,000
		Total 1000	**165,896**	**575,730**	**155,750**	**1,025,000**	**775,000**	**775,000**	**775,000**
3000	**State Revenue**								
	3190	Other Unrestr Grants-in-Aid	2,280,917	593,708	114,658	1,000,000	1,000,000	1,000,000	1,000,000
	3220	State School Fund - Transport	-	-	-	-	1,700,000	1,700,000	1,829,161
		Total 3000	**2,280,917**	**593,708**	**114,658**	**1,000,000**	**2,700,000**	**2,700,000**	**2,829,161**
5000	**Other Sources**								
	5200	Interfund Transfers	-	-	-	-	3,197,000	3,197,000	3,197,000
	5400	Beginning Fund Balance	2,534,954	2,705,099	2,726,046	2,100,000	1,500,000	1,500,000	1,500,000
		Total 5000	**2,534,954**	**2,705,099**	**2,726,046**	**2,100,000**	**4,697,000**	**4,697,000**	**4,697,000**
		FUND 240 TOTAL	**$ 4,981,767**	**$ 3,874,537**	**$ 2,996,454**	**$ 4,125,000**	**$ 8,172,000**	**$ 8,172,000**	**$ 8,301,161**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - CATEGORICAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0400	Supplies & Materials	$ -	$ 153,124	$ 73,546	$ 150,000	$ 68,477	$ 68,477	$ 68,477
		Total 1110	**-**	**153,124**	**73,546**	**150,000**	**68,477**	**68,477**	**68,477**
1120	**Middle School Programs**								
	0400	Supplies & Materials	-	-	84,578	300,000	-	-	-
		Total 1120	**-**	**-**	**84,578**	**300,000**	**-**	**-**	**-**
1130	**High School Programs**								
	0100	Salaries	-	956	-	-	-	-	-
	0200	Associated Payroll Costs	-	325	-	-	-	-	-
	0300	Purchased Services	-	3,777	4,336	-	50,000	50,000	50,000
	0400	Supplies & Materials	57,999	457,398	57,631	-	-	-	-
	0500	Capital Outlay	19,035	5,240	-	-	-	-	-
	0600	Other Objects	-	289	410	-	-	-	-
		Total 1130	**77,034**	**467,986**	**62,377**	**-**	**50,000**	**50,000**	**50,000**
2130	**Health Services**								
	0400	Supplies & Materials	-	-	106	-	-	-	-
		Total 2130	**-**	**-**	**106**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**								
	0400	Supplies & Materials	-	119,387	173,777	50,000	70,000	70,000	70,000
		Total 2220	**-**	**119,387**	**173,777**	**50,000**	**70,000**	**70,000**	**70,000**
2410	**Office of the Principal**								
	0300	Purchased Services	-	3,400	2,741	-	-	-	-
	0400	Supplies & Materials	-	15,025	32,504	-	-	-	-
	0600	Other Objects	-	561	3,218	-	-	-	-
		Total 2410	**-**	**18,986**	**38,464**	**-**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	-	-	93,019	-	-	-	-
	0400	Supplies & Materials	-	211	-	1,000,000	486,523	486,523	486,523
		Total 2540	**-**	**211**	**93,019**	**1,000,000**	**486,523**	**486,523**	**486,523**
2550	**Student Transportation Services**								
	0500	Capital Outlay	-	-	-	-	3,362,000	3,362,000	3,362,000
		Total 2550	**-**	**-**	**-**	**-**	**3,362,000**	**3,362,000**	**3,362,000**
2570	**Internal Services**								
	0300	Purchased Services	-	-	5,654	-	-	-	-
		Total 2570	**-**	**-**	**5,654**	**-**	**-**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	-	-	-	-	18,501	18,501	18,501
	0200	Associated Payroll Costs	-	-	-	-	12,037	12,037	12,037
	0300	Purchased Services	-	-	420	-	-	-	-
	0400	Supplies & Materials	-	4,440	8,356	-	1,579,462	1,579,462	1,579,462
		Total 2660	**-**	**4,440**	**8,776**	**-**	**1,610,000**	**1,610,000**	**1,610,000**
4150	**Building Acq Constr & Improv Services**								
	0300	Purchased Services	34,877	101,562	60,234	-	300,000	300,000	300,000
	0400	Supplies & Materials	1,935,777	19,865	829,448	500,000	25,000	25,000	25,000
	0500	Capital Outlay	228,980	262,931	-	2,125,000	2,200,000	2,200,000	2,200,000
		Total 4150	**2,199,634**	**384,357**	**889,682**	**2,625,000**	**2,525,000**	**2,525,000**	**2,525,000**
5200	**Transfers of Funds**								
	0700	Transfers	-	-	-	-	-	-	129,161
		Total 5200	**-**	**-**	**-**	**-**	**-**	**-**	**129,161**
		FUND 240 TOTAL	**$ 2,276,668**	**$ 1,148,492**	**$ 1,429,978**	**$ 4,125,000**	**$ 8,172,000**	**$ 8,172,000**	**$ 8,301,161**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - CATEGORICAL FUND
THREE YEAR FORECAST

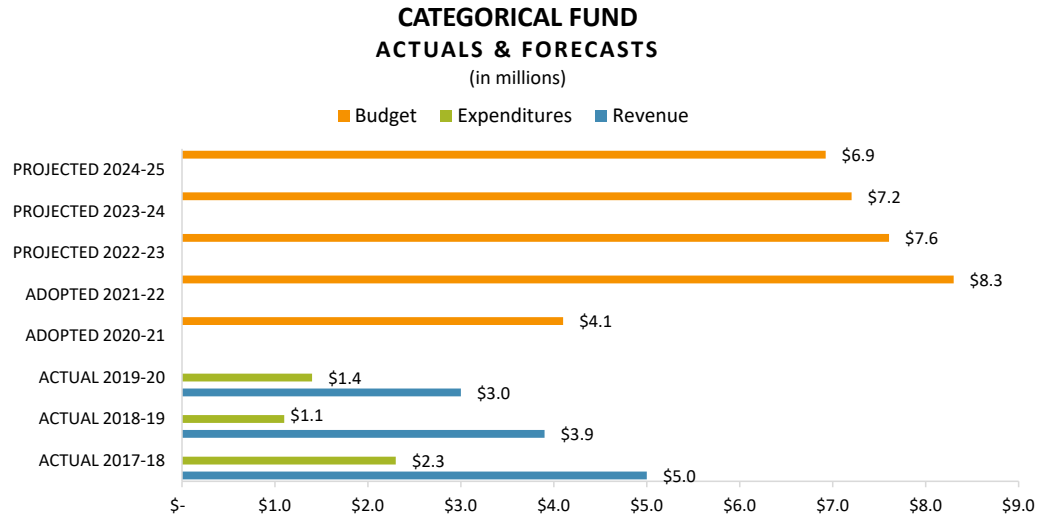
	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 775,000	$ 736,500	$ 702,630	$ 672,943
3000 State Revenue	2,829,161	2,484,000	2,331,180	2,225,929
5000 Other Sources	4,697,000	4,385,740	4,169,505	4,024,882
Total Revenue	**$ 8,301,161**	**$ 7,606,240**	**$ 7,203,315**	**$ 6,923,754**
Expenditures				
0100 Salaries	$ 18,501	$ 19,241	$ 20,011	$ 20,811
0200 Associated Payroll Costs	12,037	12,518	13,019	13,540
0300 Purchased Services	350,000	275,500	219,755	178,078
0400 Supplies & Materials	2,229,462	2,098,241	2,008,142	1,949,015
0500 Capital Outlay	5,562,000	5,071,579	4,813,227	4,633,149
0700 Transfers	129,161	129,161	129,161	129,161
Total Expenditures	**$ 8,301,161**	**$ 7,606,240**	**$ 7,203,315**	**$ 6,923,754**

Assumptions:

Revenues:
As the 2014 Capital Bond Program is finishing up major projects, the Local Revenue and State Revenue related to the Facilities Grant is declining at a quick rate. However, equipment replacement funds are anticipated to increase approximately 1% at the Local level and 2% at the State level for the Transportation Grant. Beginning fund balance is declining due to the spend down of the Facility Grant funds.

Expenditures:
Overall spend down of the Facility Grant Funds, offset by an anticipated increase in bus purchases related to the increase in the Transportation Grant, as well as approximately 1% increase in computer hardware using the Chromebook insurance fund within the Equipment Replacement Funds.

Note: On July 1, 2021, the equipment replacement portion of the Long-Term Planning Fund will be closed out of Fund 280 and transferred to the Categorical Fund (240). The Long-Term Planning Fund will only include financial reserves in future years. The actual data presented for the Categorical Fund does not include the equipment replacement history.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Pension Fund (250)

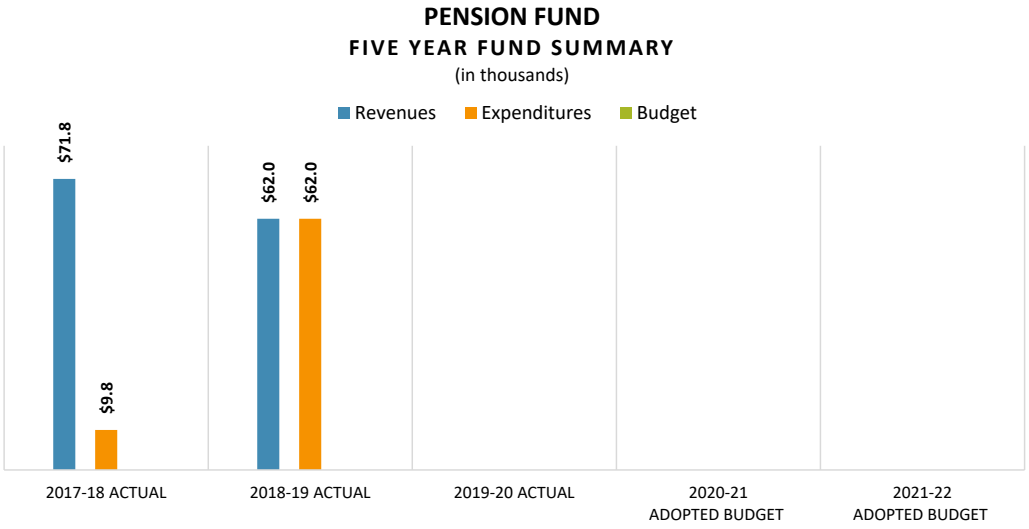
The District previously had a single-employer early retirement supplement program, which has ended.

The plan was accounted for in the Pension Fund. Benefits and refunds in the Pension Fund were recognized when due and payable in accordance with the terms of the plan. The District transferred $500,000 in 2013-14 to fund the remaining obligation. The final benefit under the plan was recognized in 2017-18, and the remaining balance was transferred back into General Fund in 2018-19. The fund was closed June 30, 2019.


BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT
250 - PENSION FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 763	$ -	$ -	$ -	$ -	$ -	$ -
5000	Other Sources	71,037	61,970	-	-	-	-	-
	Total Revenues	**$ 71,800**	**$ 61,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
0200	Associated Payroll Costs	9,830	-	-	-	-	-	-
0700	Transfers	-	61,970	-	-	-	-	-
	Total Expenditures	**$ 9,830**	**$ 61,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ 61,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 71,037**	**$ 61,970**	**$ -**				
	Change in Fund Balance	**(9,067)**	**(61,970)**	**-**				
	Ending Fund Balance	**$ 61,970**	**$ -**	**$ -**				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
250 - PENSION FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 763	$ -	$ -	$ -	$ -	$ -	$ -
	Total 1000	**763**	**-**	**-**	**-**	**-**	**-**	**-**
5000	**Other Sources**							
5400	Beginning Fund Balance	71,037	61,970	-	-	-	-	-
	Total 5000	**71,037**	**61,970**	**-**	**-**	**-**	**-**	**-**
	FUND 250 TOTAL	**$ 71,800**	**$ 61,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
250 - PENSION FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2700	**Supplemental Retirement Program**								
	0200	Associated Payroll Costs	$ 9,830	$ -	$ -	$ -	$ -	$ -	$ -
		Total 2700	**9,830**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	-	61,970	-	-	-	-	-
		Total 5200	**-**	**61,970**	**-**	**-**	**-**	**-**	**-**
		FUND 250 TOTAL	**$ 9,830**	**$ 61,970**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

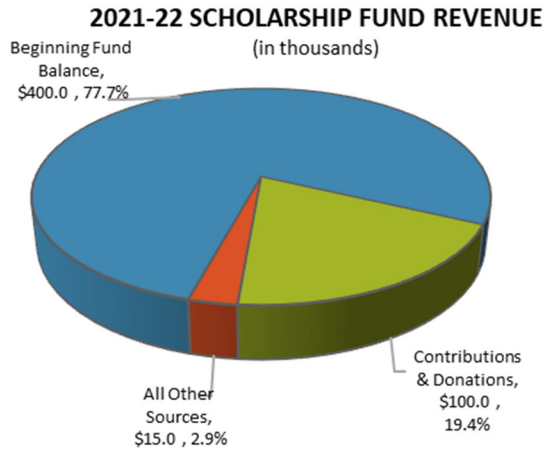
Scholarship Fund (260)


BEAVERTON
SCHOOL DISTRICT

SCHOLARSHIP FUND

The Scholarship Fund accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

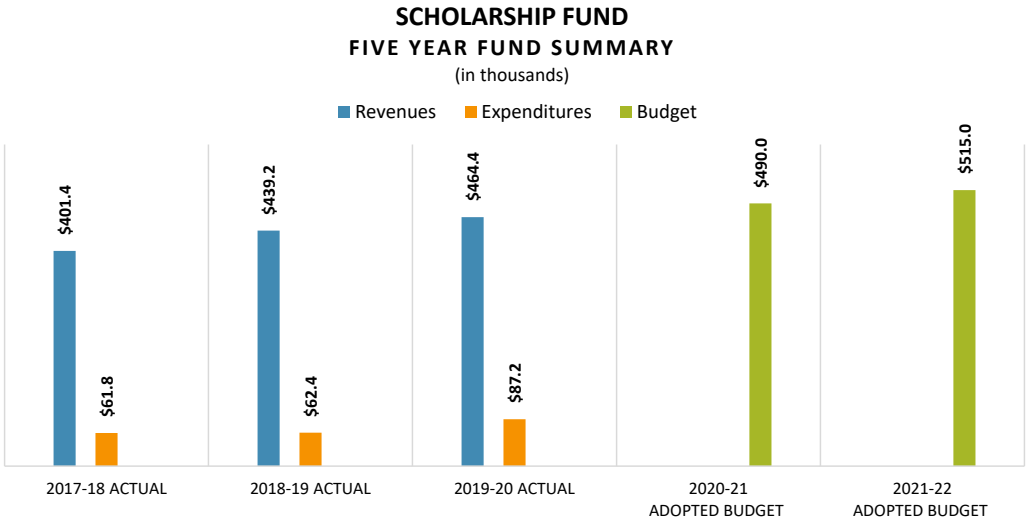
The principal revenue source for this fund is contributions and donations. Contributions and donations make up approximately 19.4% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 77.7%. Overall, the revenue within this fund is consistent from year to year with slight fluctuations in the fund-raising and donations to the scholarships.

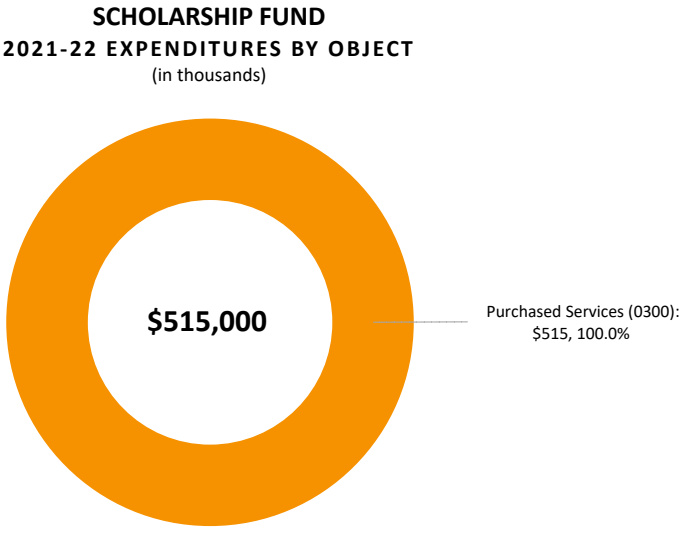


Expenditures – The expenditures in the Scholarship Fund are generally tuition payments to institutions after a scholarship has been awarded to a Beaverton School District senior. These expenditures may fluctuate from year-to-year based on a variety of reasons, such as the applications and the trust and fund-raising agreements.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 93,829	$ 99,597	$ 87,548	$ 105,000	$ 100,000	$ 100,000	$ 100,000
5000	Other Sources	307,545	339,620	376,816	385,000	415,000	415,000	415,000
	Total Revenues	**$ 401,375**	**$ 439,216**	**$ 464,364**	**$ 490,000**	**$ 515,000**	**$ 515,000**	**$ 515,000**
0300	Purchased Services	27,142	62,400	87,236	490,000	515,000	515,000	515,000
0400	Supplies & Materials	34,613	-	-	-	-	-	-
	Total Expenditures	**$ 61,755**	**$ 62,400**	**$ 87,236**	**$ 490,000**	**$ 515,000**	**$ 515,000**	**$ 515,000**
	Ending Fund Balance	**$ 339,620**	**$ 376,816**	**$ 377,129**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 307,545**	**$ 339,620**	**$ 376,816**				
	Change in Fund Balance	**32,074**	**37,196**	**313**				
	Ending Fund Balance	**$ 339,620**	**$ 376,816**	**$ 377,129**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 3,152	$ 6,611	$ 2,379	$ 5,000	$ -	$ -	$ -
	1920	Contrib/Donat - Private Source	88,932	92,986	85,170	100,000	100,000	100,000	100,000
	1960	Recovery of Prior Year Exp	1,745	-	-	-	-	-	-
		Total 1000	**93,829**	**99,597**	**87,548**	**105,000**	**100,000**	**100,000**	**100,000**
5000	**Other Sources**								
	5200	Interfund Transfers	-	-	-	10,000	15,000	15,000	15,000
	5400	Beginning Fund Balance	307,545	339,620	376,816	375,000	400,000	400,000	400,000
		Total 5000	**307,545**	**339,620**	**376,816**	**385,000**	**415,000**	**415,000**	**415,000**
		FUND 260 TOTAL	**$ 401,375**	**$ 439,216**	**$ 464,364**	**$ 490,000**	**$ 515,000**	**$ 515,000**	**$ 515,000**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
3390	**Other Community Services**							
0300	Purchased Services	$ 27,142	$ 62,400	$ 87,236	$ 490,000	$ 515,000	$ 515,000	$ 515,000
0400	Supplies & Materials	34,613	-	-	-	-	-	-
	Total 3390	**61,755**	**62,400**	**87,236**	**490,000**	**515,000**	**515,000**	**515,000**
	FUND 260 TOTAL	**$ 61,755**	**$ 62,400**	**$ 87,236**	**$ 490,000**	**$ 515,000**	**$ 515,000**	**$ 515,000**

Minor differences due to rounding.

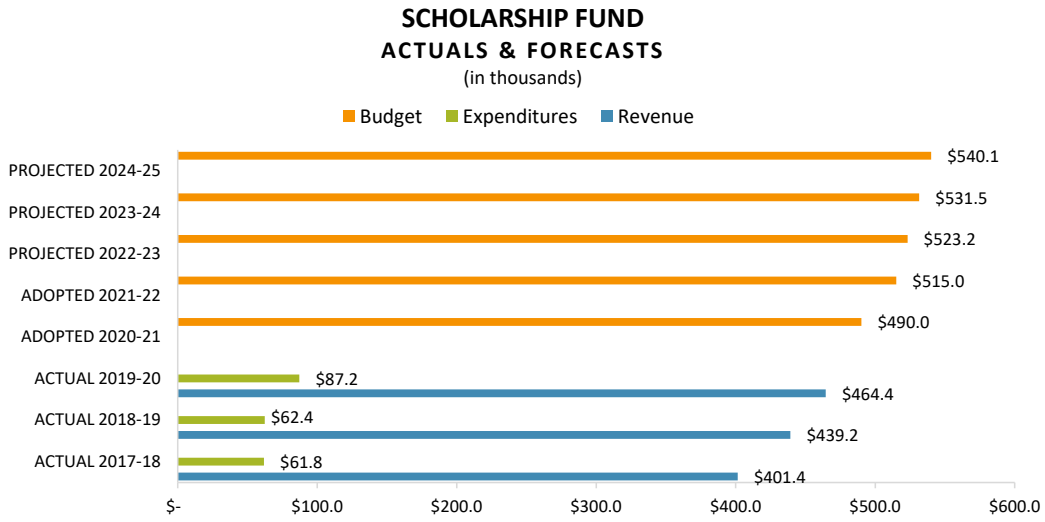
BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 100,000	$ 104,000	$ 108,160	$ 112,486
5000 Other Sources	415,000	419,150	423,342	427,575
Total Revenue	**$ 515,000**	**$ 523,150**	**$ 531,502**	**$ 540,061**
Expenditures				
0300 Purchased Services	$ 515,000	$ 523,150	$ 531,502	$ 540,061
Total Expenditures	**$ 515,000**	**$ 523,150**	**$ 531,502**	**$ 540,061**

Assumptions:

Revenues:
Projected revenue increase of 4% for Local Sources and 1% for Other Sources.

Expenditures:
Increase in expenditures for scholarships consistent with revenue increases.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Grant Fund (270)

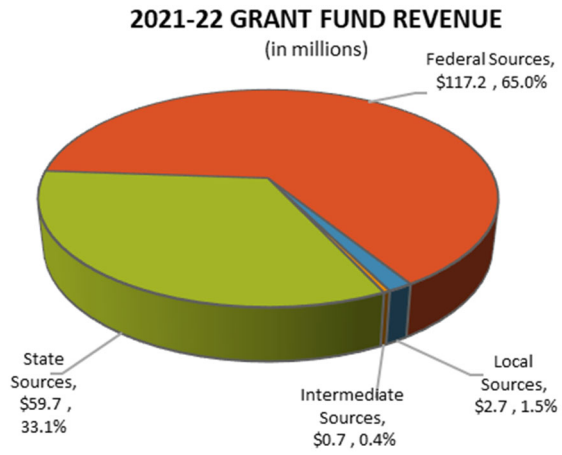

BEAVERTON
SCHOOL DISTRICT

GRANT FUND OVERVIEW

The Grant Fund accounts for revenues and expenditures of grants restricted for specific educational projects. This fund includes the Student Investment Account (SIA) and Elementary and Secondary School Emergency Relief (ESSER) funds.

Revenue – Principal revenue sources for the Grant Fund are federal, state and local grants. The most significant change in revenue sources in the Grant Fund is federal sources due to the ESSER II and ESSER III allocations to the District which total approximately $67.0 million. Federal sources make up 65.0% of the total Grant Fund revenue, while state sources make up 33.1% of the total Grant Fund in 2021-22. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 1.9% of the Grant Fund budget is from local and intermediate sources, the majority of which are grants from the Beaverton Education Foundation (BEF).

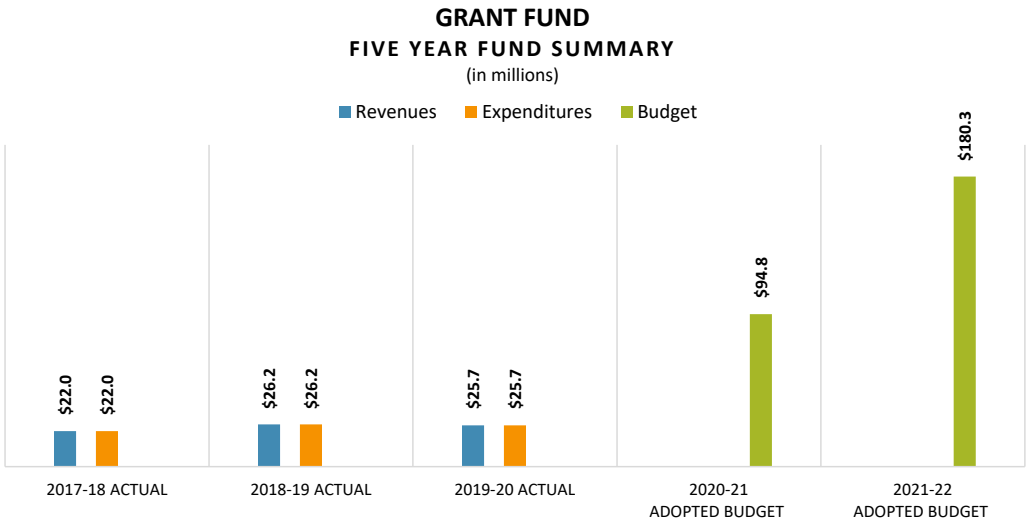


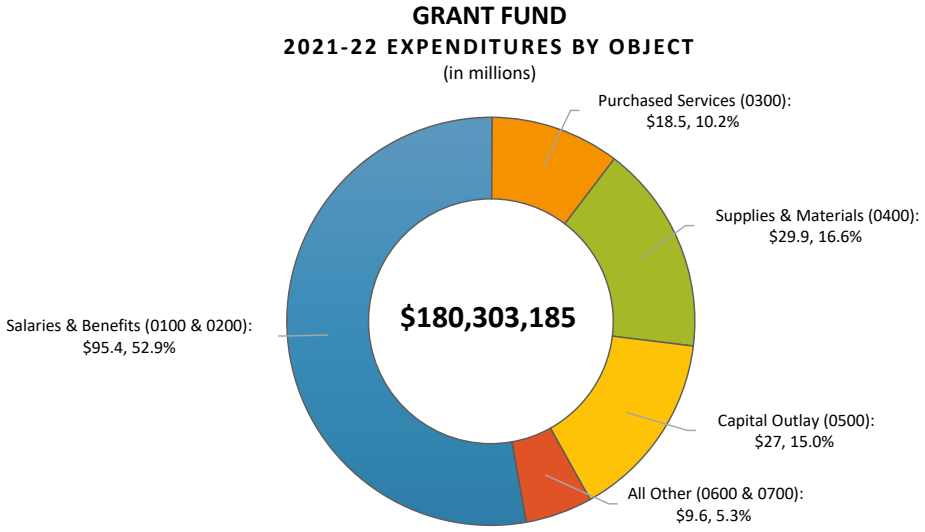
Expenditures – Approximately 52.9% of the Grant Fund budget is accounted for in salaries and benefits. The majority of the SIA budget and many pieces of ESSER II and III were allocated in positions. Following the salaries and benefit budget, the next largest areas are supplies and materials at 16.6% and capital outlay at 15.0%. This includes capacity for seismic grants through the state, as well as CTE building improvements through HSS and other facility improvements through ESSER II and III.

Expenditures in the Grant Fund must follow the requirements of each individual grant. Overall, these areas do not shift significantly from year to year, however, the increase in ESSER II and III dollars has created larger than normal changes.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 500,658	$ 321,282	$ 385,923	$ 2,187,529	$ 2,703,565	$ 2,703,565	$ 2,703,565
2000	Intermediate Revenue	288,275	342,040	222,138	1,126,355	737,769	737,769	737,769
3000	State Revenue	5,811,191	8,404,684	9,779,814	57,732,602	59,651,290	59,651,290	59,651,290
4000	Federal Revenue	15,435,149	17,165,360	15,314,190	33,723,082	117,210,561	117,210,561	117,210,561
	Total Revenues	**$ 22,035,273**	**$ 26,233,367**	**$ 25,702,064**	**$ 94,769,568**	**$ 180,303,185**	**$ 180,303,185**	**$ 180,303,185**
0100	Salaries	$ 9,821,595	$ 11,350,193	$ 10,456,573	$ 36,152,363	$ 63,695,167	$ 63,394,550	$ 63,394,550
0200	Associated Payroll Costs	5,449,170	6,325,943	6,698,032	21,443,514	31,661,649	31,962,266	31,962,266
0300	Purchased Services	2,467,023	3,812,841	2,298,389	14,688,872	18,459,621	18,459,621	18,459,621
0400	Supplies & Materials	1,617,524	2,131,784	1,449,097	5,586,183	29,909,246	29,909,246	29,909,246
0500	Capital Outlay	2,145,783	1,967,959	4,235,301	15,102,737	27,006,694	27,006,694	27,006,694
0600	Other Objects	534,178	644,646	564,671	1,795,899	8,504,758	8,504,758	8,504,758
0700	Transfers	-	-	-	-	1,066,050	1,066,050	1,066,050
	Total Expenditures	**$ 22,035,273**	**$ 26,233,367**	**$ 25,702,064**	**$ 94,769,568**	**$ 180,303,185**	**$ 180,303,185**	**$ 180,303,185**
	Beginning Fund Balance	**$ -**	**$ -**	**$ -**				
	Change in Fund Balance	-	-	-				
	Ending Fund Balance	**$ -**	**$ -**	**$ -**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1920	Contrib/Donat - Private Source	$ 500,658	$ 321,282	$ 385,923	$ 2,187,529	$ 2,703,565	$ 2,703,565	$ 2,703,565
		Total 1000	**500,658**	**321,282**	**385,923**	**2,187,529**	**2,703,565**	**2,703,565**	**2,703,565**
2000	**Intermediate Revenue**								
	2200	Restricted Revenue	288,275	342,040	222,138	1,126,355	737,769	737,769	737,769
		Total 2000	**288,275**	**342,040**	**222,138**	**1,126,355**	**737,769**	**737,769**	**737,769**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	5,811,191	8,404,684	9,779,814	57,732,602	59,651,290	59,651,290	59,651,290
		Total 3000	**5,811,191**	**8,404,684**	**9,779,814**	**57,732,602**	**59,651,290**	**59,651,290**	**59,651,290**
4000	**Federal Revenue**								
	4300	Restr Revenue Direct - Federal	232,485	146,279	156,217	136,883	164,577	164,577	164,577
	4500	Restr Rev from Fed Thru State	15,154,143	16,908,464	15,105,540	28,220,704	116,472,904	116,472,904	116,472,904
	4700	Fed Grants Thru Interm Sources	48,521	110,616	52,433	5,365,495	573,080	573,080	573,080
		Total 4000	**15,435,149**	**17,165,360**	**15,314,190**	**33,723,082**	**117,210,561**	**117,210,561**	**117,210,561**
		FUND 270 TOTAL	**$ 22,035,273**	**$ 26,233,367**	**$ 25,702,064**	**$ 94,769,568**	**$ 180,303,185**	**$ 180,303,185**	**$ 180,303,185**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0100	Salaries	$ -	$ -	$ 5,893	$ 4,189,760	$ 5,949,529	$ 5,949,529	$ 5,949,529
	0200	Associated Payroll Costs	-	-	2,184	2,497,057	3,484,327	3,484,327	3,484,327
	0300	Purchased Services	-	473	309,325	1,143,141	3,825	3,825	3,825
	0400	Supplies & Materials	7,456	1,324	2,246	136,844	1,655,898	1,655,898	1,655,898
	0700	Transfers	-	-	-	-	66,050	66,050	66,050
		Total 1110	**7,456**	**1,796**	**319,648**	**7,966,802**	**11,159,629**	**11,159,629**	**11,159,629**
1120	**Middle School Programs**								
	0100	Salaries	64,359	96,159	39,134	1,594,442	2,606,851	2,606,851	2,606,851
	0200	Associated Payroll Costs	17,410	28,344	13,308	872,561	1,273,455	1,273,455	1,273,455
	0300	Purchased Services	527,463	647,589	515,722	2,065,723	2,550,253	2,550,253	2,550,253
	0400	Supplies & Materials	4,262	10,457	29,337	234,349	1,799,320	1,799,320	1,799,320
	0600	Other Objects	450	-	-	5,000	-	-	-
		Total 1120	**613,944**	**782,549**	**597,501**	**4,772,075**	**8,229,879**	**8,229,879**	**8,229,879**
1130	**High School Programs**								
	0100	Salaries	472,090	839,754	894,495	2,675,013	3,010,487	2,995,466	2,995,466
	0200	Associated Payroll Costs	257,075	403,050	520,483	1,487,118	1,678,632	1,693,653	1,693,653
	0300	Purchased Services	27,564	54,566	28,487	396,084	486,594	486,594	486,594
	0400	Supplies & Materials	384,120	379,585	244,032	734,865	2,414,741	2,414,741	2,414,741
	0500	Capital Outlay	54,920	93,737	32,931	154,000	175,334	175,334	175,334
	0600	Other Objects	5,992	1,867	5,215	1,640	7,408	7,408	7,408
		Total 1130	**1,201,761**	**1,772,560**	**1,725,643**	**5,448,720**	**7,773,196**	**7,773,196**	**7,773,196**
1140	**Pre-Kindergarten Programs**								
	0100	Salaries	-	-	-	200,000	316,615	316,615	316,615
	0200	Associated Payroll Costs	-	-	-	71,440	253,540	253,540	253,540
	0300	Purchased Services	-	-	-	200,000	192,316	192,316	192,316
	0400	Supplies & Materials	-	9,477	10,626	28,560	320,748	320,748	320,748
		Total 1140	**-**	**9,477**	**10,626**	**500,000**	**1,083,219**	**1,083,219**	**1,083,219**
1220	**Restrictive Programs**								
	0100	Salaries	1,696,830	2,050,030	1,172,649	2,235,812	2,281,648	2,281,648	2,281,648
	0200	Associated Payroll Costs	1,117,761	1,322,417	931,367	1,411,545	1,260,277	1,260,277	1,260,277
	0300	Purchased Services	-	2,718	-	301,272	29,336	29,336	29,336
	0400	Supplies & Materials	4,800	2,367	2,804	-	19,216	19,216	19,216
	0600	Other Objects	-	30	-	-	-	-	-
		Total 1220	**2,819,391**	**3,377,562**	**2,106,819**	**3,948,629**	**3,590,477**	**3,590,477**	**3,590,477**
1250	**Less Restrictive Programs**								
	0100	Salaries	823,360	851,076	747,958	1,054,919	1,155,228	1,155,228	1,155,228
	0200	Associated Payroll Costs	434,941	489,435	494,670	643,976	630,933	630,933	630,933
	0300	Purchased Services	-	-	-	201,272	24,068	24,068	24,068
	0400	Supplies & Materials	-	-	-	-	52,632	52,632	52,632
		Total 1250	**1,258,301**	**1,340,511**	**1,242,628**	**1,900,167**	**1,862,861**	**1,862,861**	**1,862,861**
1270	**Educationally Underserved**								
	0100	Salaries	3,262,951	3,329,979	3,063,499	4,847,135	1,885,693	1,885,693	1,885,693
	0200	Associated Payroll Costs	1,873,720	1,991,448	2,061,882	2,975,304	978,878	978,878	978,878
	0300	Purchased Services	307,017	542,562	301,015	1,035,041	496,470	496,470	496,470
	0400	Supplies & Materials	538,114	551,864	206,344	1,537,740	1,081,719	1,081,719	1,081,719
		Total 1270	**5,981,803**	**6,415,854**	**5,632,741**	**10,395,220**	**4,442,760**	**4,442,760**	**4,442,760**
1280	**Alternative Education**								
	0100	Salaries	190	5,798	35,526	373,436	225,010	225,010	225,010
	0200	Associated Payroll Costs	66	2,463	24,206	156,451	99,246	99,246	99,246
	0300	Purchased Services	5,824	4,504	5,243	243,650	176,033	176,033	176,033
	0400	Supplies & Materials	-	642	6,052	233,414	304,462	304,462	304,462
		Total 1280	**6,080**	**13,407**	**71,027**	**1,006,951**	**804,751**	**804,751**	**804,751**
1290	**Designated Programs**								
	0100	Salaries	395,486	460,013	1,195,433	4,348,855	17,200,523	16,914,927	16,914,927
	0200	Associated Payroll Costs	192,246	216,651	705,711	2,788,741	7,249,566	7,535,162	7,535,162
	0300	Purchased Services	263,383	224,946	232,640	440,732	766,721	766,721	766,721
	0400	Supplies & Materials	165,362	417,061	156,873	352,012	4,576,209	4,576,209	4,576,209
	0500	Capital Outlay	24,817	97,119	43,760	44,000	20,000	20,000	20,000
	0600	Other Objects	3,573	545	1,205	1,755	500	500	500
		Total 1290	**1,044,866**	**1,416,334**	**2,335,622**	**7,976,095**	**29,813,519**	**29,813,519**	**29,813,519**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1410	**Summer School - Elem School**								
	0100	Salaries	67,717	65,958	74,790	-	846,632	846,632	846,632
	0200	Associated Payroll Costs	20,508	18,643	23,602	-	337,232	337,232	337,232
	0300	Purchased Services	1,775	3,550	-	-	28,188	28,188	28,188
	0400	Supplies & Materials	-	398	226	-	44,000	44,000	44,000
		Total 1410	**90,000**	**88,549**	**98,617**	**-**	**1,256,052**	**1,256,052**	**1,256,052**
1420	**Summer School - Middle School**								
	0100	Salaries	-	1,916	3,880	-	665,632	665,632	665,632
	0200	Associated Payroll Costs	-	370	665	-	273,280	273,280	273,280
	0300	Purchased Services	-	-	180	-	1,000	1,000	1,000
	0400	Supplies & Materials	-	1,698	426	-	5,500	5,500	5,500
		Total 1420	**-**	**3,985**	**5,150**	**-**	**945,412**	**945,412**	**945,412**
1430	**Summer School - High School**								
	0100	Salaries	-	-	-	-	4,037,009	4,037,009	4,037,009
	0200	Associated Payroll Costs	-	-	-	-	1,660,938	1,660,938	1,660,938
	0300	Purchased Services	-	-	-	-	399,202	399,202	399,202
	0400	Supplies & Materials	-	-	-	-	568,260	568,260	568,260
		Total 1430	**-**	**-**	**-**	**-**	**6,665,409**	**6,665,409**	**6,665,409**
1460	**Summer School - Special Programs**								
	0300	Purchased Services	4,750	-	-	-	-	-	-
		Total 1460	**4,750**	**-**	**-**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**								
	0100	Salaries	247,304	283,974	232,116	379,649	3,091,861	3,091,861	3,091,861
	0200	Associated Payroll Costs	73,086	86,317	82,467	135,613	1,258,027	1,258,027	1,258,027
	0300	Purchased Services	46,132	80,005	61,826	109,148	1,040,533	1,040,533	1,040,533
	0400	Supplies & Materials	24,602	7,833	23,623	50,379	1,196,473	1,196,473	1,196,473
	0600	Other Objects	-	-	-	-	631	631	631
		Total 1490	**391,123**	**458,129**	**400,031**	**674,789**	**6,587,525**	**6,587,525**	**6,587,525**
2110	**Attendance & Social Work Services**								
	0100	Salaries	517,081	938,913	900,716	6,196,452	6,654,305	6,743,890	6,743,890
	0200	Associated Payroll Costs	356,309	713,766	749,992	4,074,033	3,759,943	3,810,100	3,810,100
	0300	Purchased Services	140,165	207,283	24,882	808,673	290,093	290,093	290,093
	0400	Supplies & Materials	24,169	9,161	770	119,036	1,633,629	1,633,629	1,633,629
		Total 2110	**1,037,724**	**1,869,122**	**1,676,360**	**11,198,194**	**12,337,970**	**12,477,712**	**12,477,712**
2120	**Guidance Services**								
	0100	Salaries	69,876	75,210	76,323	651,748	1,083,454	1,083,454	1,083,454
	0200	Associated Payroll Costs	40,253	43,988	49,355	391,514	444,857	444,857	444,857
	0300	Purchased Services	271	-	85,136	126,000	52,600	52,600	52,600
	0400	Supplies & Materials	8,356	-	3,444	589	26,645	26,645	26,645
	0600	Other Objects	-	-	205	-	30	30	30
		Total 2120	**118,756**	**119,198**	**214,463**	**1,169,851**	**1,607,586**	**1,607,586**	**1,607,586**
2130	**Health Services**								
	0100	Salaries	213,042	-	91,014	1,455,777	3,278,669	3,278,669	3,278,669
	0200	Associated Payroll Costs	104,855	-	42,501	895,360	2,497,924	2,497,924	2,497,924
	0300	Purchased Services	2,760	52,159	55,201	60,000	62,688	62,688	62,688
	0400	Supplies & Materials	-	-	-	-	1,100	1,100	1,100
		Total 2130	**320,657**	**52,159**	**188,715**	**2,411,137**	**5,840,381**	**5,840,381**	**5,840,381**
2140	**Psychological Service**								
	0100	Salaries	529,740	20,624	304,352	409,076	393,711	393,711	393,711
	0200	Associated Payroll Costs	312,188	14,292	217,420	261,971	236,381	236,381	236,381
	0300	Purchased Services	-	-	-	-	110,900	110,900	110,900
		Total 2140	**841,928**	**34,916**	**521,772**	**671,047**	**740,992**	**740,992**	**740,992**
2150	**Speech Path & Audiology Services**								
	0100	Salaries	170,950	294,359	91,770	1,094,034	1,142,242	1,142,242	1,142,242
	0200	Associated Payroll Costs	92,321	141,580	52,650	676,808	642,842	642,842	642,842
		Total 2150	**263,272**	**435,939**	**144,420**	**1,770,842**	**1,785,084**	**1,785,084**	**1,785,084**
2160	**Other Student Treatment Services**								
	0300	Purchased Services	-	-	152,519	-	4,392,146	4,392,146	4,392,146
		Total 2160	**-**	**-**	**152,519**	**-**	**4,392,146**	**4,392,146**	**4,392,146**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2190	**Direction of Student Support Services**								
	0100	Salaries	427,832	513,403	354,078	637,856	889,011	889,011	889,011
	0200	Associated Payroll Costs	219,578	248,735	190,862	400,763	483,733	483,733	483,733
	0300	Purchased Services	549,252	986,350	374	1,262,802	16,165	16,165	16,165
	0400	Supplies & Materials	4,506	741	-	142,694	56,367	56,367	56,367
		Total 2190	**1,201,168**	**1,749,230**	**545,315**	**2,444,115**	**1,445,276**	**1,445,276**	**1,445,276**
2210	**Improvement Instruction Services**								
	0100	Salaries	417,417	774,846	469,897	1,061,775	1,669,135	1,489,965	1,489,965
	0200	Associated Payroll Costs	184,930	325,370	235,316	474,665	754,056	653,742	653,742
	0300	Purchased Services	72,604	98,938	7,840	176,098	98,813	98,813	98,813
	0400	Supplies & Materials	109,391	16,010	295,999	296,804	5,329,007	5,329,007	5,329,007
	0600	Other Objects	281	-	-	-	-	-	-
		Total 2210	**784,623**	**1,215,163**	**1,009,051**	**2,009,342**	**7,851,011**	**7,571,527**	**7,571,527**
2220	**Educational Media Services**								
	0100	Salaries	-	-	-	40,000	67,189	156,774	156,774
	0200	Associated Payroll Costs	-	-	-	14,988	37,618	87,775	87,775
	0300	Purchased Services	-	4,201	12,827	16,800	6,000	6,000	6,000
	0400	Supplies & Materials	-	76,858	57,142	100,117	1,263,950	1,263,950	1,263,950
		Total 2220	**-**	**81,060**	**69,969**	**171,905**	**1,374,757**	**1,514,499**	**1,514,499**
2230	**Assessment and Testing**								
	0100	Salaries	-	-	-	20,231	16,547	16,547	16,547
	0200	Associated Payroll Costs	-	-	-	7,226	5,846	5,846	5,846
	0300	Purchased Services	-	-	-	36,664	86,785	86,785	86,785
	0400	Supplies & Materials	30,660	33,995	34,749	50,000	-	-	-
		Total 2230	**30,660**	**33,995**	**34,749**	**114,121**	**109,178**	**109,178**	**109,178**
2240	**Instructional Staff Development**								
	0100	Salaries	400,637	706,414	525,184	2,160,699	2,476,352	2,476,352	2,476,352
	0200	Associated Payroll Costs	147,722	272,453	259,874	953,051	1,019,414	1,019,414	1,019,414
	0300	Purchased Services	360,145	554,191	268,388	835,112	1,062,614	1,062,614	1,062,614
	0400	Supplies & Materials	30,297	18,072	18,185	307,657	108,021	108,021	108,021
	0600	Other Objects	24,290	988	-	-	-	-	-
		Total 2240	**963,091**	**1,552,118**	**1,071,631**	**4,256,519**	**4,666,401**	**4,666,401**	**4,666,401**
2320	**Executive Administration Services**								
	0300	Purchased Services	-	-	15,000	-	-	-	-
		Total 2320	**-**	**-**	**15,000**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**								
	0100	Salaries	-	-	5,600	16,953	15,456	15,456	15,456
	0200	Associated Payroll Costs	-	-	1,727	13,483	14,269	14,269	14,269
	0300	Purchased Services	-	-	950	-	-	-	-
	0400	Supplies & Materials	-	-	1,671	-	-	-	-
		Total 2410	**-**	**-**	**9,947**	**30,436**	**29,725**	**29,725**	**29,725**
2490	**Other Support Serv-Sch Admin**								
	0100	Salaries	-	-	-	-	243,225	243,225	243,225
	0200	Associated Payroll Costs	-	-	-	-	185,877	185,877	185,877
	0400	Supplies & Materials	-	-	-	383,261	40,000	40,000	40,000
		Total 2490	**-**	**-**	**-**	**383,261**	**469,102**	**469,102**	**469,102**
2520	**Fiscal Services**								
	0600	Other Objects	497,184	623,804	541,780	1,787,504	8,496,189	8,496,189	8,496,189
		Total 2520	**497,184**	**623,804**	**541,780**	**1,787,504**	**8,496,189**	**8,496,189**	**8,496,189**
2540	**Operation & Maint of Plant Services**								
	0100	Salaries	-	-	-	-	1,097,171	1,046,000	1,046,000
	0200	Associated Payroll Costs	-	-	-	-	579,143	546,122	546,122
	0300	Purchased Services	-	-	-	-	3,678,200	3,678,200	3,678,200
	0400	Supplies & Materials	-	-	-	-	5,432,902	5,432,902	5,432,902
		Total 2540	**-**	**-**	**-**	**-**	**10,787,416**	**10,703,224**	**10,703,224**
2550	**Student Transportation Services**								
	0100	Salaries	-	-	84,239	114,970	180,750	180,750	180,750
	0200	Associated Payroll Costs	-	-	24,080	45,091	63,867	63,867	63,867
	0300	Purchased Services	6,701	64,808	48,685	102,200	54,472	54,472	54,472
	0400	Supplies & Materials	-	-	10,589	7,238	53,797	53,797	53,797
	0500	Capital Outlay	-	58,734	-	200,000	200,000	200,000	200,000
		Total 2550	**6,701**	**123,541**	**167,592**	**469,499**	**552,886**	**552,886**	**552,886**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2630	**Information Services**								
	0100	Salaries	-	-	-	79,818	-	-	-
	0200	Associated Payroll Costs	-	-	-	47,414	-	-	-
		Total 2630	**-**	**-**	**-**	**127,232**	**-**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	-	-	-	159,808	162,632	213,803	213,803
	0200	Associated Payroll Costs	-	-	-	90,614	90,191	123,212	123,212
	0400	Supplies & Materials	-	-	-	50,000	25,000	25,000	25,000
		Total 2640	**-**	**-**	**-**	**300,422**	**277,823**	**362,015**	**362,015**
2660	**Technology Services**								
	0100	Salaries	8,351	5,274	658	7,374	94,750	94,750	94,750
	0200	Associated Payroll Costs	2,459	1,596	246	2,634	33,479	33,479	33,479
	0300	Purchased Services	11,772	15,197	1,440	45,420	689,882	689,882	689,882
	0400	Supplies & Materials	85,117	328,776	29,679	524,107	584,052	584,052	584,052
	0500	Capital Outlay	64,424	25,219	28,789	-	15,000	15,000	15,000
	0600	Other Objects	-	594	-	-	-	-	-
		Total 2660	**172,123**	**376,657**	**60,812**	**579,535**	**1,417,163**	**1,417,163**	**1,417,163**
3110	**Direction of Food Services**								
	0100	Salaries	529	-	-	-	-	-	-
	0200	Associated Payroll Costs	383	-	-	-	-	-	-
	0300	Purchased Services	1	-	-	-	-	-	-
		Total 3110	**913**	**-**	**-**	**-**	**-**	**-**	**-**
3120	**Food Prep/Dispensing Services**								
	0100	Salaries	10,825	9,694	6,970	22,471	99,817	99,817	99,817
	0200	Associated Payroll Costs	1,140	895	1,320	8,816	35,852	35,852	35,852
	0400	Supplies & Materials	189,161	115,089	192,009	158,345	449,172	449,172	449,172
	0500	Capital Outlay	15,923	-	-	40,000	-	-	-
		Total 3120	**217,049**	**125,678**	**200,299**	**229,632**	**584,841**	**584,841**	**584,841**
3390	**Other Community Services**								
	0100	Salaries	849	1,354	6,738	124,300	258,033	258,033	258,033
	0200	Associated Payroll Costs	218	460	2,455	45,277	91,170	91,170	91,170
	0300	Purchased Services	9,908	2,692	11,745	317,044	38,535	38,535	38,535
	0400	Supplies & Materials	2,981	1,811	20,669	138,172	614,127	614,127	614,127
		Total 3390	**13,956**	**6,317**	**41,608**	**624,793**	**1,001,865**	**1,001,865**	**1,001,865**
3500	**Custody & Care of Children Services**								
	0100	Salaries	-	-	-	-	600,000	600,000	600,000
	0200	Associated Payroll Costs	-	-	-	-	246,856	246,856	246,856
	0300	Purchased Services	-	-	-	4,765,996	1,601,166	1,601,166	1,601,166
	0400	Supplies & Materials	-	-	-	-	252,299	252,299	252,299
	0700	Transfers	-	-	-	-	1,000,000	1,000,000	1,000,000
		Total 3500	**-**	**-**	**-**	**4,765,996**	**3,700,321**	**3,700,321**	**3,700,321**
4150	**Building Acq Constr & Improv Services**								
	0100	Salaries	24,178	25,445	73,663	-	-	-	-
	0200	Associated Payroll Costs	-	3,671	9,690	-	-	-	-
	0300	Purchased Services	129,536	266,108	158,964	-	24,023	24,023	24,023
	0400	Supplies & Materials	4,171	148,563	101,602	-	-	-	-
	0500	Capital Outlay	1,985,699	1,693,151	4,129,822	14,664,737	26,596,360	26,596,360	26,596,360
	0600	Other Objects	2,408	16,820	16,266	-	-	-	-
		Total 4150	**2,145,993**	**2,153,757**	**4,490,007**	**14,664,737**	**26,620,383**	**26,620,383**	**26,620,383**
		FUND 270 TOTAL	**$ 22,035,273**	**$ 26,233,367**	**$ 25,702,064**	**$ 94,769,568**	**$ 180,303,185**	**$ 180,303,185**	**$ 180,303,185**

Minor differences due to rounding.

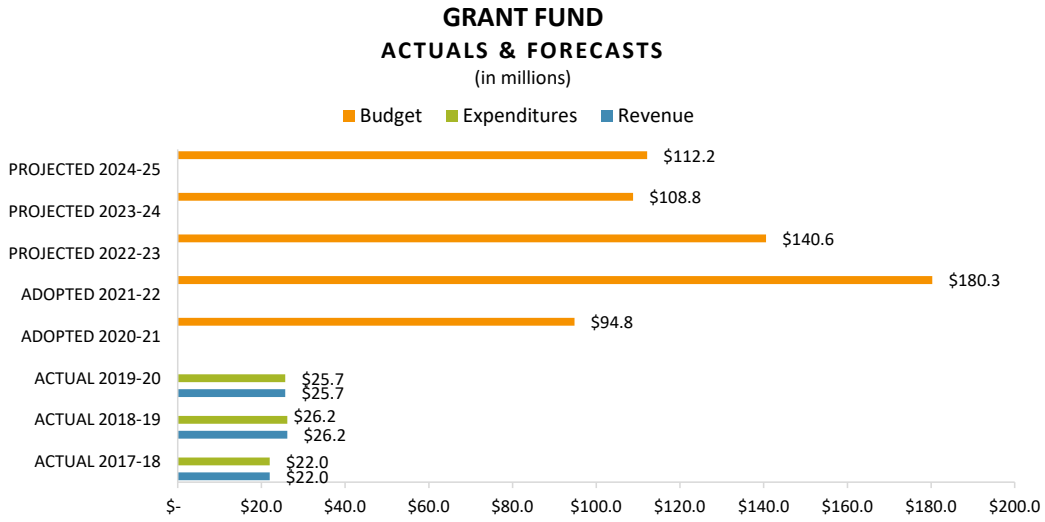
BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 2,703,565	$ 2,865,779	$ 3,037,726	$ 3,219,989
2000 Intermediate Revenue	737,769	782,035	828,957	878,695
3000 State Revenue	59,651,290	49,730,367	52,714,189	55,877,041
4000 Federal Revenue	117,210,561	87,210,561	52,210,561	52,210,561
Total Revenue	**$ 180,303,185**	**$ 140,588,742**	**$ 108,791,433**	**$ 112,186,286**
Expenditures				
0100 Salaries	$ 63,394,550	$ 49,791,361	$ 39,202,370	$ 40,770,465
0200 Associated Payroll Costs	31,962,266	20,196,747	14,085,262	14,648,672
0300 Purchased Services	18,459,621	13,789,549	8,903,951	9,314,206
0400 Supplies & Materials	29,909,246	23,904,708	19,099,944	19,054,941
0500 Capital Outlay	27,006,694	23,357,029	18,973,091	19,444,846
0600 Other Objects	8,504,758	8,429,996	7,351,496	7,719,070
0700 Transfers	1,066,050	1,119,353	1,175,320	1,234,086
Total Expenditures	**$ 180,303,185**	**$ 140,588,742**	**$ 108,791,433**	**$ 112,186,286**

Assumptions:

Revenues:
The 2021-22 budget includes significant increases due to ESSER II and ESSER III in the Federal Sources and the State Summer Learning Grants in the State Sources. The Summer Learning Grants must be fully spent by September 2021 and this is reduced from the forecasts for future years. Similarly, the ESSER II and III grants must be spent by September 2023 and September 2024, respectively, and a rapid spend down occurs over the next two fiscal years. These large declines are offset by modest increases in overall growth in grant revenues over the next three years.

Expenditures:
Salaries and benefits are increasing over the next three years as contractually required, however this is significantly offset by the spend down of the ESSER II, ESSER III and State Summer Learning Grants.



Minor differences due to rounding.

Long-Term Planning Fund (280)

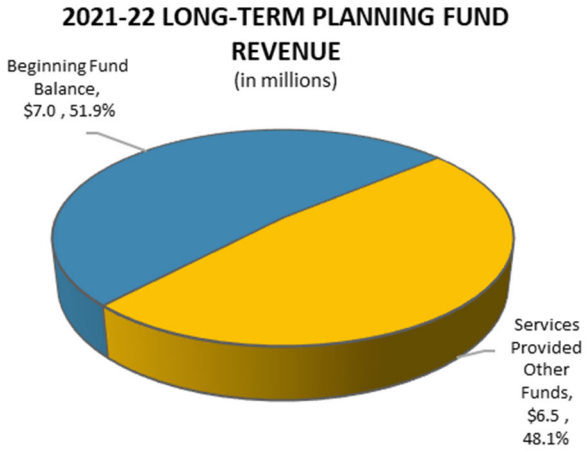

BEAVERTON
SCHOOL DISTRICT

LONG-TERM PLANNING FUND OVERVIEW

This fund previously accounted for capital equipment replacements and reserves to address adverse economic conditions. Effective July 1, 2021, the capital equipment replacement portion of this fund will be transferred to the Categorical Fund (240) and the Long-Term Planning Fund will only contain financial reserves.

Revenue – The revenue sources for the Long-Term Planning Fund are services provided other funds and beginning fund balance. The largest portion of the Long-Term Planning Fund revenues is beginning fund balance. In 2019-20, the District transferred $18.4 million from the financial reserve held in this fund to the General Fund which accounts for the large decrease shown between the 2020-21 revenue budget and 2019-20 audited actual. The current Board policy requires that the District maintain a 5% contingency in the General Fund and maintain an additional Financial Reserve of 5% of the total revenue within the Long-Term Planning Fund. After the transfer to the General Fund in 2019-20, the school board is currently reviewing the policy in which to replenish the Financial Reserve.

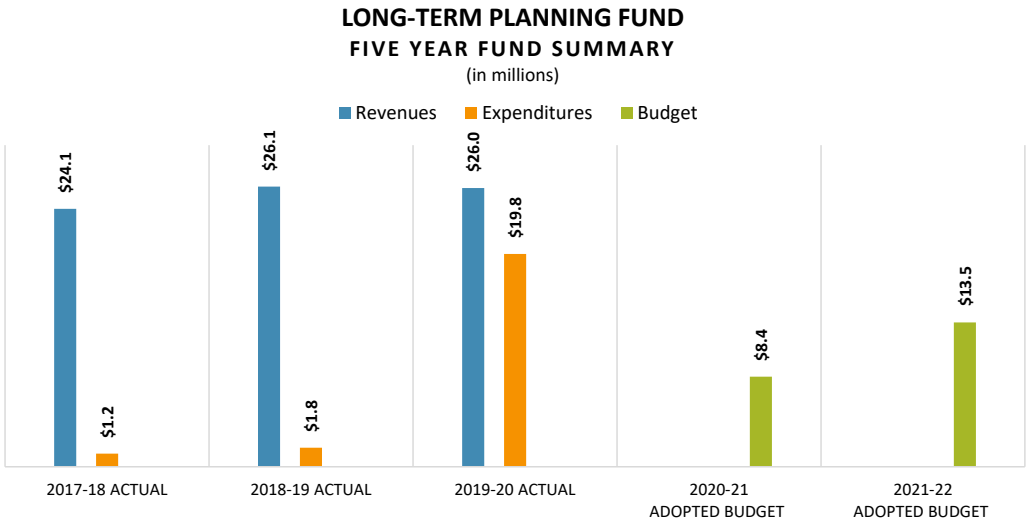
Services provided other fund revenue is made up of a percentage of payroll costs related to the decrease in PERS rates for the 2021-23 biennium. As rates expected to increase again in the 2023-25 biennium, the District will have reserves in this fund to help remedy the increased costs related to PERS in 2023-25.

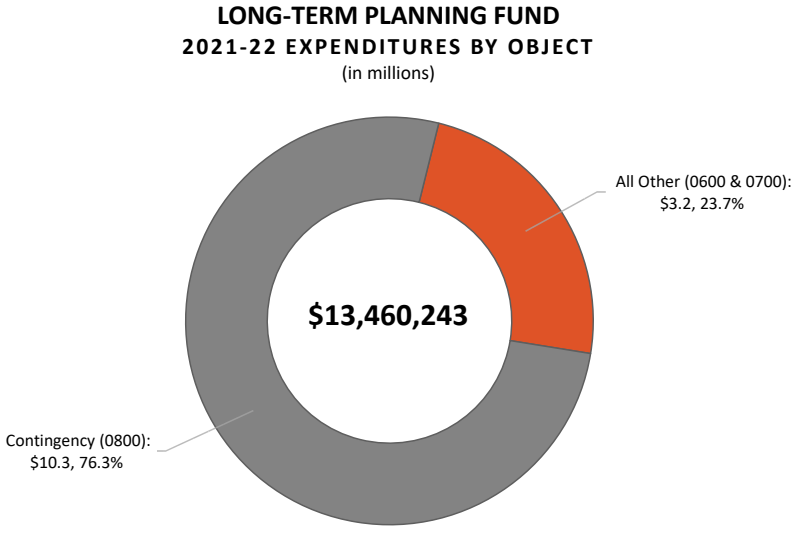


Expenditures – As this fund is meant for long-term planning and will only contain financial reserves effective July 1, 2021, the only expenditure budgeted in this fund is a transfer to the Categorical Fund for the equipment replacement funds. The remaining balance of this fund is in contingency and not intended to spend in the 2021-22 year.

BEAVERTON SCHOOL DISTRICT
280 - LONG-TERM PLANNING FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 377,831	$ 321,710	$ 329,375	$ 305,000	$ 6,450,000	$ 6,450,000	$ 6,450,000
3000	State Revenue	-	-	1,289,633	-	-	-	-
5000	Other Sources	23,674,295	25,812,821	24,375,523	8,088,243	7,010,243	7,010,243	7,010,243
	Total Revenues	**$ 24,052,127**	**$ 26,134,531**	**$ 25,994,531**	**$ 8,393,243**	**$ 13,460,243**	**$ 13,460,243**	**$ 13,460,243**
0100	Salaries	$ -	$ -	$ 18,502	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	-	-	6,420	-	-	-	-
0300	Purchased Services	106,438	47,008	24,223	100,000	-	-	-
0400	Supplies & Materials	99,173	231,186	140,291	1,250,000	-	-	-
0500	Capital Outlay	1,014,247	1,486,814	1,242,221	3,220,000	-	-	-
0700	Transfers	-	-	18,413,036	-	3,187,000	3,187,000	3,187,000
0800	Other Uses of Funds (Contingency)	-	-	-	3,823,243	10,273,243	10,273,243	10,273,243
	Total Expenditures	**$ 1,219,858**	**$ 1,765,008**	**$ 19,844,692**	**$ 8,393,243**	**$ 13,460,243**	**$ 13,460,243**	**$ 13,460,243**
	Ending Fund Balance	**$ 22,832,269**	**$ 24,369,523**	**$ 6,149,838**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 21,755,010**	**$ 22,832,269**	**$ 24,369,523**				
	Change in Fund Balance	**1,077,259**	**1,537,254**	**(18,219,685)**				
	Ending Fund Balance	**$ 22,832,269**	**$ 24,369,523**	**$ 6,149,838**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
280 - LONG-TERM PLANNING FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 29,657	$ 46,327	$ 38,679	$ 5,000	$ -	$ -	$ -
	1740	Fees	348,175	275,383	290,695	300,000	-	-	-
	1970	Services Provided Other Funds	-	-	-	-	6,450,000	6,450,000	6,450,000
		Total 1000	**377,831**	**321,710**	**329,375**	**305,000**	**6,450,000**	**6,450,000**	**6,450,000**
3000	**State Revenue**								
	3220	State School Fund - Transport	-	-	1,289,633	-	-	-	-
		Total 3000	**-**	**-**	**1,289,633**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	1,919,285	2,980,551	6,000	1,515,000	-	-	-
	5400	Beginning Fund Balance	21,755,010	22,832,269	24,369,523	6,573,243	7,010,243	7,010,243	7,010,243
		Total 5000	**23,674,295**	**25,812,821**	**24,375,523**	**8,088,243**	**7,010,243**	**7,010,243**	**7,010,243**
		FUND 280 TOTAL	**$ 24,052,127**	**$ 26,134,531**	**$ 25,994,531**	**$ 8,393,243**	**$ 13,460,243**	**$ 13,460,243**	**$ 13,460,243**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
280 - LONG-TERM PLANNING FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1130	**High School Programs**								
	0300	Purchased Services	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -
		Total 1130	**-**	**-**	**-**	**50,000**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	33,871	-	-	-	-	-	-
	0400	Supplies & Materials	34,904	-	-	-	-	-	-
	0500	Capital Outlay	64,195	-	-	175,000	-	-	-
		Total 2540	**132,970**	**-**	**-**	**175,000**	**-**	**-**	**-**
2550	**Student Transportation Services**								
	0500	Capital Outlay	942,080	1,486,814	1,242,221	2,845,000	-	-	-
		Total 2550	**942,080**	**1,486,814**	**1,242,221**	**2,845,000**	**-**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	72,567	43,662	23,569	50,000	-	-	-
	0400	Supplies & Materials	245	220	-	-	-	-	-
		Total 2570	**72,811**	**43,882**	**23,569**	**50,000**	**-**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	-	-	18,502	-	-	-	-
	0200	Associated Payroll Costs	-	-	6,420	-	-	-	-
	0300	Purchased Services	-	3,346	653	-	-	-	-
	0400	Supplies & Materials	64,025	230,966	140,291	1,250,000	-	-	-
		Total 2660	**64,025**	**234,312**	**165,866**	**1,250,000**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0500	Capital Outlay	7,972	-	-	200,000	-	-	-
		Total 4150	**7,972**	**-**	**-**	**200,000**	**-**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	-	-	18,413,036	-	3,187,000	3,187,000	3,187,000
		Total 5200	**-**	**-**	**18,413,036**	**-**	**3,187,000**	**3,187,000**	**3,187,000**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	3,823,243	10,273,243	10,273,243	10,273,243
		Total 6110	**-**	**-**	**-**	**3,823,243**	**10,273,243**	**10,273,243**	**10,273,243**
		FUND 280 TOTAL	**$ 1,219,858**	**$ 1,765,008**	**$ 19,844,692**	**$ 8,393,243**	**$ 13,460,243**	**$ 13,460,243**	**$ 13,460,243**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
280 - LONG-TERM PLANNING FUND
THREE YEAR FORECAST

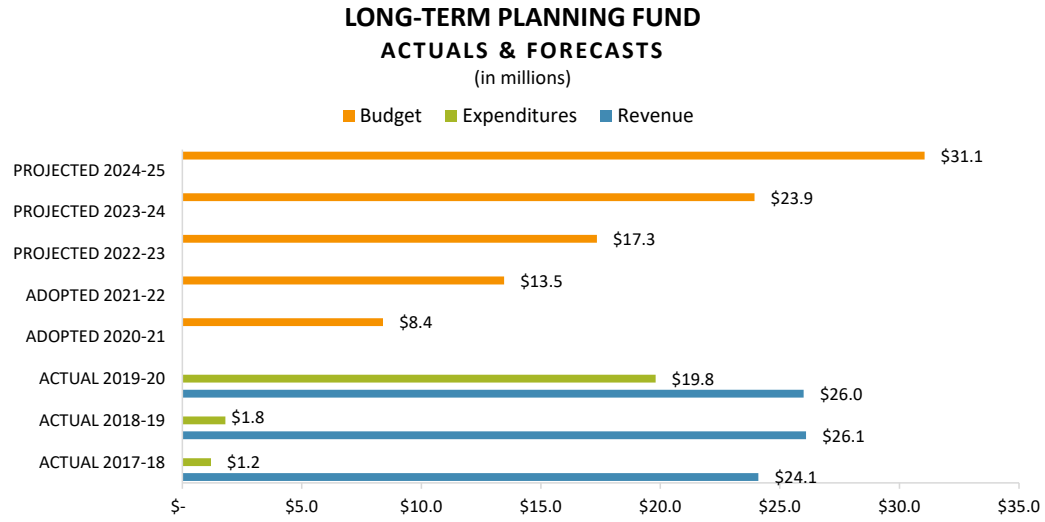
	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 6,450,000	$ 7,070,849	$ 6,599,799	$ 7,107,445
5000 Other Sources	7,010,243	10,273,243	17,344,092	23,943,891
Total Revenue	**$ 13,460,243**	**$ 17,344,092**	**$ 23,943,891**	**$ 31,051,336**
Expenditures				
0700 Transfers	$ 3,187,000	$ -	$ -	$ -
0800 Other Uses of Funds (Contingency)	10,273,243	17,344,092	23,943,891	31,051,336
Total Expenditures	**$ 13,460,243**	**$ 17,344,092**	**$ 23,943,891**	**$ 31,051,336**

Assumptions:

Revenues:
Revenue increases are based on a 2% PERS reserve charged against all salaries in each year.

Expenditures:
Increase in contingency each year due to the build up of a PERS reserve. The PERS reserved is calculated as a 2% charge against all salaries.

Note: On July 1, 2021, the equipment replacement portion of the Long-Term Planning Fund will be closed out of Fund 280 and transferred to the Categorical Fund (240). The Long-Term Planning Fund will only include financial reserves in future years. The actual data presented for the Long-Term Planning Fund includes the equipment replacement history.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Nutrition Services Fund (290)

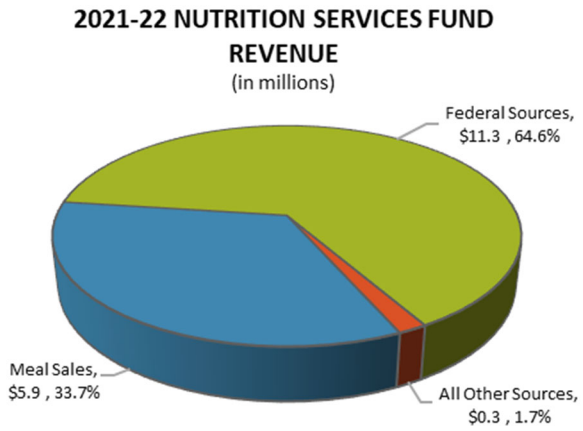

BEAVERTON
SCHOOL DISTRICT

NUTRITION SERVICES FUND OVERVIEW

The Nutrition Services Fund accounts for revenues and expenditures for the food dispensing programs.

Revenue - Principal revenue sources for this fund are sales of food and subsidies under the National School Lunch and Breakfast programs passed through the State of Oregon from the United States Department of Agriculture. Approximately 64.6% of all revenue in the Nutrition Services Fund are from federal sources, followed by 33.7% of all resources being from the sale of lunches and breakfasts to students.

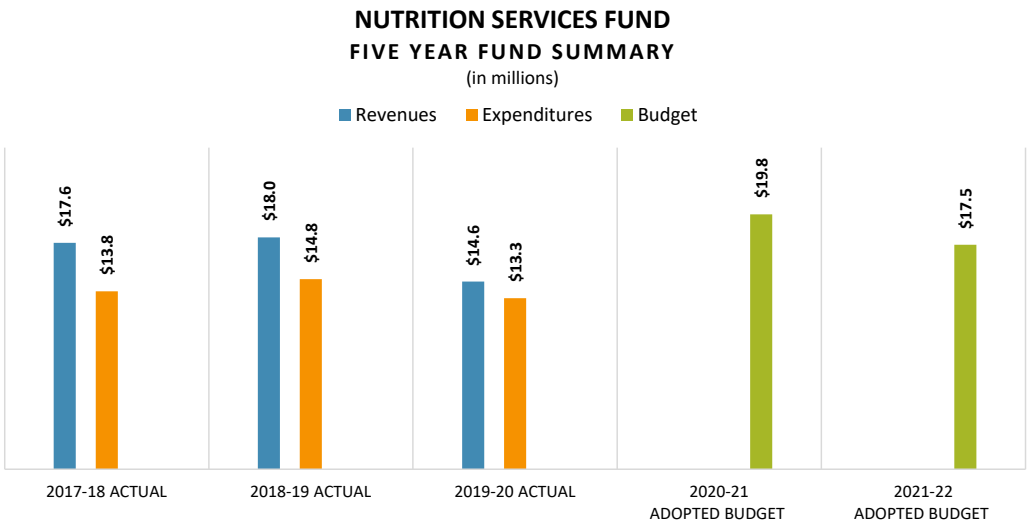
Over the past several years, these amounts have not experienced significant changes in revenue within the Nutrition Services Fund, however with the COVID-19 pandemic there has been significant decrease in the revenue from meal sales due to the federal waiver from the USDA allowing free meals for all students, regardless of need or application status. The 2021-22 budget assumes that there will be meal sales resuming but the effects of the pandemic have depleted the fund balance.

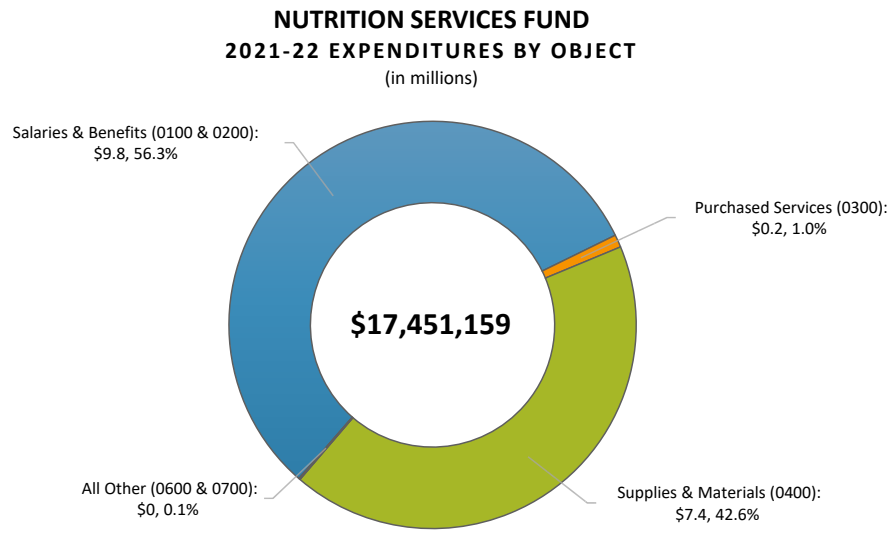


Expenditures – The largest area of expenditures in the Nutrition Services Fund is in salaries and benefits at 56.3%. The next largest expenditure category is supplies & materials at 42.6%, which accounts for all food purchases. Over the past several years, these amounts have had little fluctuation with the exception of contractual salary and benefit increases.

BEAVERTON SCHOOL DISTRICT
290 - NUTRITION SERVICES FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 4,919,087	$ 5,259,366	$ 3,657,560	$ 5,794,000	$ 5,805,967	$ 5,805,967	$ 5,805,967
3000	State Revenue	269,558	278,456	241,585	307,900	307,900	307,900	307,900
4000	Federal Revenue	8,735,018	8,723,341	7,433,677	10,857,532	11,337,292	11,337,292	11,337,292
5000	Other Sources	3,669,040	3,762,097	3,252,096	2,853,190	-	-	-
	Total Revenues	**$ 17,592,702**	**$ 18,023,261**	**$ 14,584,918**	**$ 19,812,622**	**$ 17,451,159**	**$ 17,451,159**	**$ 17,451,159**
0100	Salaries	$ 4,638,447	$ 5,094,699	$ 4,805,006	$ 5,537,047	$ 5,675,378	$ 5,675,378	$ 5,675,378
0200	Associated Payroll Costs	3,224,518	3,604,884	3,850,243	4,228,350	4,157,567	4,157,567	4,157,567
0300	Purchased Services	159,462	153,539	115,647	203,926	175,619	175,619	175,619
0400	Supplies & Materials	5,719,683	5,874,805	4,507,721	6,923,236	7,426,295	7,426,295	7,426,295
0500	Capital Outlay	82,069	34,220	-	-	-	-	-
0600	Other Objects	1,606	5,116	2,229	2,900	12,300	12,300	12,300
0700	Transfers	4,820	3,900	4,380	5,000	4,000	4,000	4,000
0800	Other Uses of Funds (Contingency)	-	-	-	2,912,163	-	-	-
	Total Expenditures	**$ 13,830,605**	**$ 14,771,164**	**$ 13,285,226**	**$ 19,812,622**	**$ 17,451,159**	**$ 17,451,159**	**$ 17,451,159**
	Ending Fund Balance	**$ 3,762,097**	**$ 3,252,096**	**$ 1,299,692**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,669,040**	**$ 3,762,097**	**$ 3,252,096**				
	Change in Fund Balance	**93,057**	**(510,001)**	**(1,952,404)**				
	Ending Fund Balance	**$ 3,762,097**	**$ 3,252,096**	**$ 1,299,692**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 30,177	$ 46,284	$ 11,631	$ 30,000	$ 8,000	$ 8,000	$ 8,000
1600	Food Services	-	-	-	-	-	-	-
1610	Daily Sales - Reimbursable	3,422,456	3,617,310	2,466,806	3,909,000	3,542,967	3,542,967	3,542,967
1620	Daily Sales - Non-reimbursable	1,456,714	1,583,559	1,164,661	1,850,000	2,250,000	2,250,000	2,250,000
1910	Rentals	4,976	2,160	1,760	-	-	-	-
1920	Contrib/Donat - Private Source	50	6,949	12,261	-	-	-	-
1990	Miscellaneous	4,714	3,105	442	5,000	5,000	5,000	5,000
	Total 1000	**4,919,087**	**5,259,366**	**3,657,560**	**5,794,000**	**5,805,967**	**5,805,967**	**5,805,967**
3000	**State Revenue**							
3100	Unrestricted Grants-in-Aid	119,725	122,286	124,744	121,000	121,000	121,000	121,000
3290	Other Restricted Grants-in-Aid	149,833	156,170	116,840	186,900	186,900	186,900	186,900
	Total 3000	**269,558**	**278,456**	**241,585**	**307,900**	**307,900**	**307,900**	**307,900**
4000	**Federal Revenue**							
4500	Restr Rev from Fed Thru State	7,815,488	7,820,412	6,465,924	9,938,859	10,325,609	10,325,609	10,325,609
4910	Commodities	919,530	902,929	967,753	918,673	1,011,683	1,011,683	1,011,683
	Total 4000	**8,735,018**	**8,723,341**	**7,433,677**	**10,857,532**	**11,337,292**	**11,337,292**	**11,337,292**
5000	**Other Sources**							
5400	Beginning Fund Balance	3,669,040	3,762,097	3,252,096	2,853,190	-	-	-
	Total 5000	**3,669,040**	**3,762,097**	**3,252,096**	**2,853,190**	**-**	**-**	**-**
	FUND 290 TOTAL	**$ 17,592,702**	**$ 18,023,261**	**$ 14,584,918**	**$ 19,812,622**	**$ 17,451,159**	**$ 17,451,159**	**$ 17,451,159**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2520	**Fiscal Services**								
	0100	Salaries	$ 9,224	$ 9,777	$ 9,997	$ 10,242	$ 14,146	$ 14,146	$ 14,146
	0200	Associated Payroll Costs	4,321	4,611	5,466	5,647	6,737	6,737	6,737
		Total 2520	**13,545**	**14,388**	**15,463**	**15,889**	**20,883**	**20,883**	**20,883**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	-	-	51	-	-	-	-
		Total 2540	**-**	**-**	**51**	**-**	**-**	**-**	**-**
3110	**Direction of Food Services**								
	0100	Salaries	937,675	975,210	955,098	1,129,053	1,161,025	1,161,025	1,161,025
	0200	Associated Payroll Costs	512,031	534,270	597,472	685,036	695,920	695,920	695,920
	0300	Purchased Services	65,488	61,958	46,993	72,710	63,560	63,560	63,560
	0400	Supplies & Materials	929,576	913,547	974,836	931,923	1,023,833	1,023,833	1,023,833
	0500	Capital Outlay	50,845	-	-	-	-	-	-
	0600	Other Objects	1,606	1,611	1,800	2,900	2,300	2,300	2,300
		Total 3110	**2,497,221**	**2,486,595**	**2,576,199**	**2,821,622**	**2,946,638**	**2,946,638**	**2,946,638**
3120	**Food Prep/Dispensing Services**								
	0100	Salaries	3,576,534	3,962,110	3,699,473	4,270,789	4,370,751	4,370,751	4,370,751
	0200	Associated Payroll Costs	2,673,604	3,021,835	3,199,161	3,492,314	3,409,641	3,409,641	3,409,641
	0300	Purchased Services	87,119	87,426	60,209	120,616	105,959	105,959	105,959
	0400	Supplies & Materials	4,664,213	4,849,302	3,161,220	5,877,863	6,135,662	6,135,662	6,135,662
	0500	Capital Outlay	31,224	34,220	-	-	-	-	-
	0600	Other Objects	-	3,505	429	-	10,000	10,000	10,000
		Total 3120	**11,032,694**	**11,958,399**	**10,120,493**	**13,761,582**	**14,032,013**	**14,032,013**	**14,032,013**
3140	**Food Services - Summer School**								
	0100	Salaries	115,013	147,602	140,437	126,963	129,456	129,456	129,456
	0200	Associated Payroll Costs	34,563	44,169	48,144	45,353	45,269	45,269	45,269
	0300	Purchased Services	6,855	4,154	8,394	10,600	6,100	6,100	6,100
	0400	Supplies & Materials	125,895	111,957	371,665	113,450	266,800	266,800	266,800
		Total 3140	**282,326**	**307,882**	**568,640**	**296,366**	**447,625**	**447,625**	**447,625**
5200	**Transfers of Funds**								
	0700	Transfers	4,820	3,900	4,380	5,000	4,000	4,000	4,000
		Total 5200	**4,820**	**3,900**	**4,380**	**5,000**	**4,000**	**4,000**	**4,000**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	2,912,163	-	-	-
		Total 6110	**-**	**-**	**-**	**2,912,163**	**-**	**-**	**-**
		FUND 290 TOTAL	**$ 13,830,605**	**$ 14,771,164**	**$ 13,285,226**	**$ 19,812,622**	**$ 17,451,159**	**$ 17,451,159**	**$ 17,451,159**

Minor differences due to rounding.

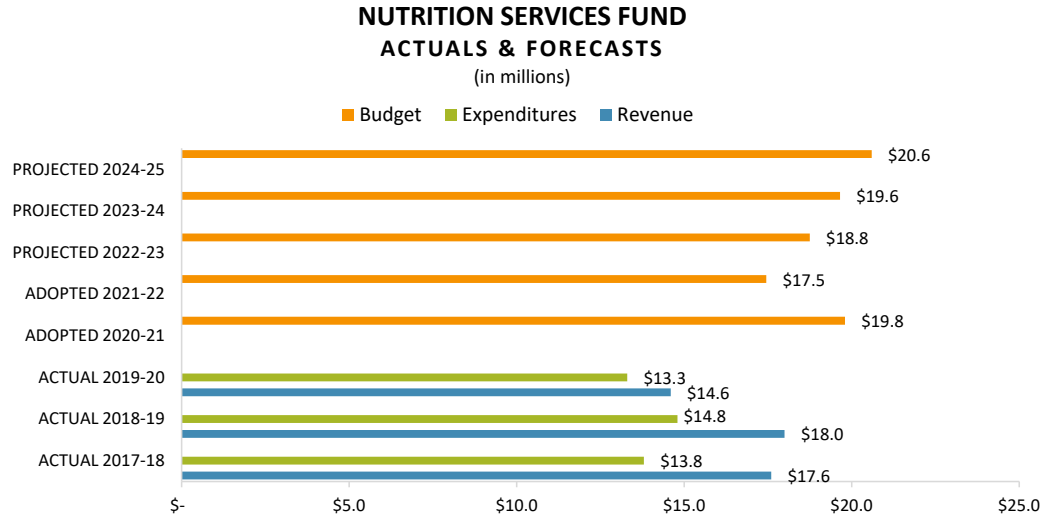
BEAVERTON SCHOOL DISTRICT
290 - NUTRITION SERVICES FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 5,805,967	$ 5,922,086	$ 6,040,528	$ 6,161,339
3000 State Revenue	307,900	314,058	320,339	326,746
4000 Federal Revenue	11,337,292	12,017,530	12,738,581	13,502,896
5000 Other Sources	-	500,000	550,000	605,000
Total Revenue	**$ 17,451,159**	**$ 18,753,674**	**$ 19,649,449**	**$ 20,595,981**
Expenditures				
0100 Salaries	$ 5,675,378	$ 5,902,393	$ 6,138,489	$ 6,384,028
0200 Associated Payroll Costs	4,157,567	4,323,870	4,496,824	4,676,697
0300 Purchased Services	175,619	184,400	193,620	203,301
0400 Supplies & Materials	7,426,295	7,776,096	8,197,955	8,613,224
0600 Other Objects	12,300	12,915	13,561	14,239
0700 Transfers	4,000	4,000	4,000	4,000
0800 Other Uses of Funds (Contingency)	-	550,000	605,000	700,491
Total Expenditures	**$ 17,451,159**	**$ 18,753,674**	**$ 19,649,449**	**$ 20,595,981**

Assumptions:

Revenues:
Projecting revenue increase of 2% for Local Revenue, 2% for State Revenue, 6% for Federal Revenue and 10% for Other Sources. Anticipating the return of daily sales revenue in the 2021-22 year.

Expenditures:
Increase in expenditures for contractual salary increases and related benefits, and an increase in commodities. With the return of daily sales revenue, a contingency is projected to be added back into the budget in future years.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Debt Service Fund (300)


BEAVERTON
SCHOOL DISTRICT

DEBT SERVICE FUND

The Debt Service Fund provides for the payment of principal and interest on long-term debt including General Obligation (GO) bonds, Public Employees Retirement System Unfunded Actuarial Liability (PERS UAL) pension obligation bonds, and the Full Faith and Credit Obligation (FFCO) bonds.

Beaverton School District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, Construction Excise Taxes (CET) and through a deduction in the monthly State School Fund payment from the state of Oregon.

The bulk of the District's debt service consists of GO bonds paid with revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market value of all taxable properties within the District based on the following: 1) For each grade from kindergarten to 8th for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. 2) For each grade from 9th to 12th for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

The legal debt margin for Fiscal Year 2020 is:

Real Market Value	$51,999,570,619
Debt Limit (7.95% of RMV)	$4,133,965,864
Debt Applicable to Limit	$809,975,000
Legal Debt Margin	$3,323,990,864
Debt as Percentage of Debt Limit	19.59%

The second largest portion of the District's debt service consists of the District's UAL Bonds. In 2005 the District participated in a state sponsored funding of the District's UAL under Oregon PERS. Funding to meet the 2005 UAL Bonds debt service requirements is deducted from State School Fund payments made to the District. In February 2015, the District issued additional UAL Bonds. The 2015 UAL Bonds are not deducted from the State School Fund payments but paid directly by the District. In both cases, the net impact is a reduction in the funding available in the General Fund. However, the District would have to pay a significantly higher PERS rate on its payroll expense in lieu of participating in the UAL Bonds.

The District also has debt service for FFCO. In April 2016, the District refunded the majority of the FFCO entered into in 2009. Debt service payments consist of the remaining 2016 FFCO and extend until 2036. FFCO debt service requirements are paid from the proceeds of CET and a transfer from the General Fund. Debt service requirements will remain at about the $1.34 million level through the remainder of the life of the obligations.

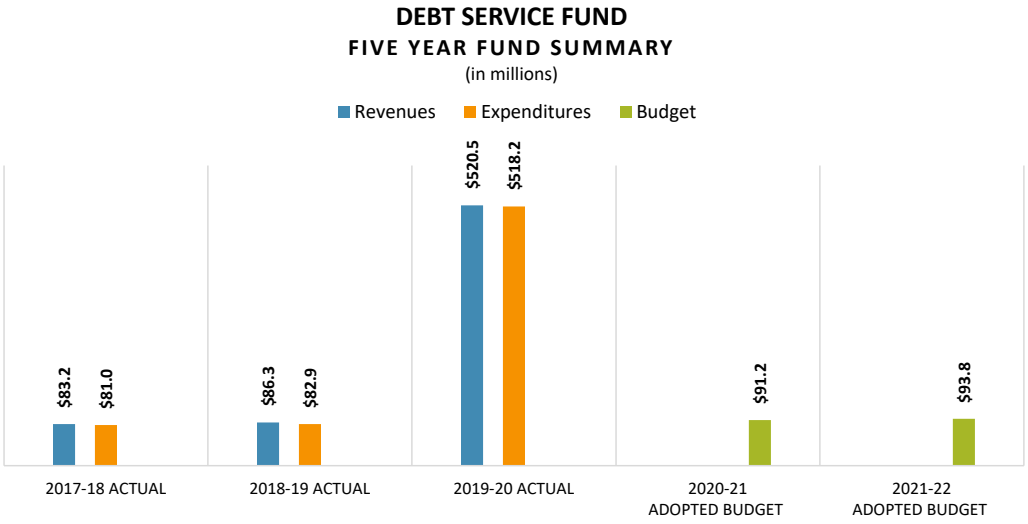
Bond Effects on Budget - Current and Future

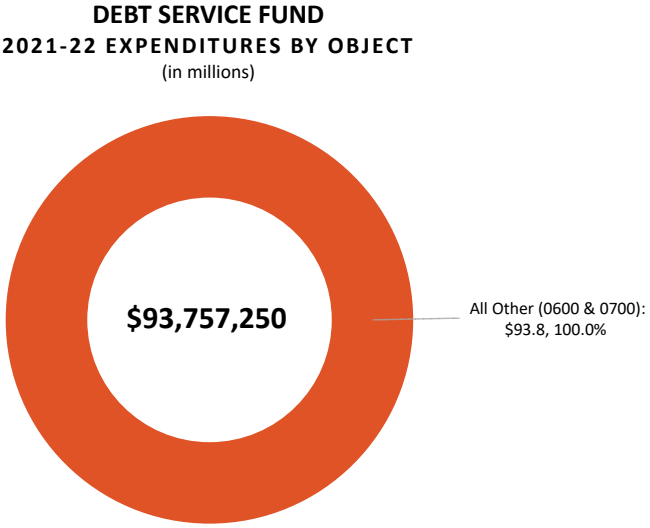
Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2021	$ 67,246,999	$ 1,338,250	$ 22,615,142	$ 91,200,391
2022	69,132,822	1,338,450	23,285,967	93,757,239
2023	57,830,950	1,337,450	23,983,757	83,152,157
2024	59,560,118	1,335,250	24,707,957	85,603,325
2025	61,349,182	1,336,850	25,463,260	88,149,292
2026-2030	328,341,097	6,688,050	81,770,453	416,799,600
2031-2035	354,232,690	6,683,150	20,564,295	381,480,135
2036-2040	80,592,749	1,225,700	0	81,818,449
	$ 1,078,286,607	$ 21,283,150	$ 222,390,831	$ 1,321,960,588

Source: Business Services

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 79,742,816	$ 82,806,052	$ 83,004,377	$ 88,718,349	$ 91,518,800	$ 91,518,800	$ 91,518,800
5000	Other Sources	3,461,897	3,528,489	437,519,500	2,488,250	2,238,450	2,238,450	2,238,450
	Total Revenues	**$ 83,204,713**	**$ 86,334,541**	**$ 520,523,878**	**$ 91,206,599**	**$ 93,757,250**	**$ 93,757,250**	**$ 93,757,250**
0600	Other Objects	81,005,124	82,896,891	518,202,258	91,206,599	93,757,250	93,757,250	93,757,250
	Total Expenditures	**$ 81,005,124**	**$ 82,896,891**	**$ 518,202,258**	**$ 91,206,599**	**$ 93,757,250**	**$ 93,757,250**	**$ 93,757,250**
	Ending Fund Balance	**$ 2,199,589**	**$ 3,437,650**	**$ 2,321,620**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,157,097**	**$ 2,199,589**	**$ 3,437,650**				
	Change in Fund Balance	**42,492**	**1,238,062**	**(1,116,031)**				
	Ending Fund Balance	**$ 2,199,589**	**$ 3,437,650**	**$ 2,321,620**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1110	Property Taxes	$ 58,897,201	$ 62,457,808	$ 60,651,036	$ 65,903,199	$ 68,382,830	$ 68,382,830	$ 68,382,830
1510	Interest on Investments	470,989	811,194	587,881	325,000	150,000	150,000	150,000
1960	Recovery of Prior Year Exp	-	1,518	2,708	-	-	-	-
1970	Services Provided Other Funds	20,374,626	19,535,532	21,762,753	22,490,150	22,985,970	22,985,970	22,985,970
	Total 1000	**79,742,816**	**82,806,052**	**83,004,377**	**88,718,349**	**91,518,800**	**91,518,800**	**91,518,800**
5000	**Other Sources**							
5110	Bond Proceeds	-	-	432,745,000	-	-	-	-
5200	Interfund Transfers	1,304,800	1,328,900	1,336,850	1,338,250	1,338,450	1,338,450	1,338,450
5400	Beginning Fund Balance	2,157,097	2,199,589	3,437,650	1,150,000	900,000	900,000	900,000
	Total 5000	**3,461,897**	**3,528,489**	**437,519,500**	**2,488,250**	**2,238,450**	**2,238,450**	**2,238,450**
	FUND 300 TOTAL	**$ 83,204,713**	**$ 86,334,541**	**$ 520,523,878**	**$ 91,206,599**	**$ 93,757,250**	**$ 93,757,250**	**$ 93,757,250**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
5110	**Long-Term Debt Service**							
0600	Other Objects	$ 81,005,124	$ 82,896,891	$ 518,202,258	$ 91,206,599	$ 93,757,250	$ 93,757,250	$ 93,757,250
	Total 5110	**81,005,124**	**82,896,891**	**518,202,258**	**91,206,599**	**93,757,250**	**93,757,250**	**93,757,250**
	FUND 300 TOTAL	**$ 81,005,124**	**$ 82,896,891**	**$ 518,202,258**	**$ 91,206,599**	**$ 93,757,250**	**$ 93,757,250**	**$ 93,757,250**

Minor differences due to rounding.

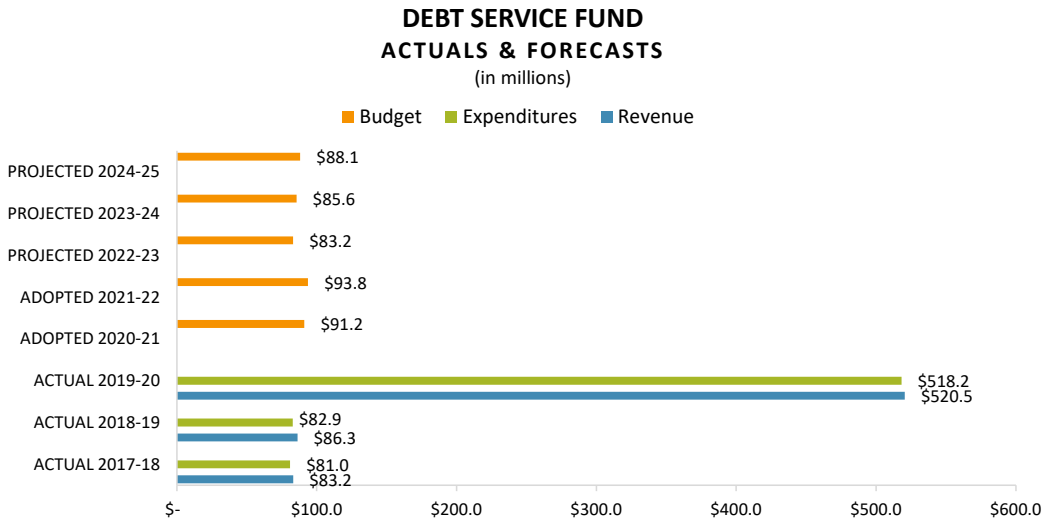
BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 91,518,800	$ 80,891,331	$ 83,319,882	$ 85,843,014
5000 Other Sources	2,238,450	2,260,835	2,283,443	2,306,277
Total Revenue	**$ 93,757,250**	**$ 83,152,166**	**$ 85,603,325**	**$ 88,149,291**
Expenditures				
0600 Other Objects	$ 93,757,250	$ 83,152,166	$ 85,603,325	$ 88,149,291
Total Expenditures	**$ 93,757,250**	**$ 83,152,166**	**$ 85,603,325**	**$ 88,149,291**

Assumptions:

Revenues:
Fluctuations in property tax revenues equal to debt service payments.

Expenditures:
Fluctuations in expenditures equal to debt service payments.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Capital Projects Fund (400)

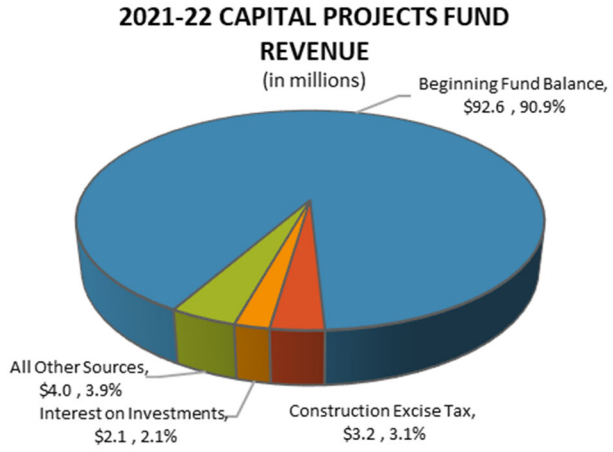

BEAVERTON
SCHOOL DISTRICT

CAPITAL PROJECTS FUND OVERVIEW

The Capital Projects Fund accounts for activities related to the acquisition, construction and equipping of facilities. This fund includes the 2014 bond program proceeds and related expenditures.

The principal revenue sources are proceeds from the sale of bonds, construction excise tax and interest earnings. The 2021-22 year is the eighth and final year of the $680 million bond measure that was passed by voters in 2014. As such, the overall beginning fund balance in this fund has been steadily declining as bond projects are being completed. Interest on investments have been steadily decreasing as they relate to the decline of bond measure balances.

In the 2021-22 budget, 90.9% of the total revenue budget is from beginning fund balance, while 3.1% is construction excise tax and 2.1% is interest on investments.



Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 72.6%, purchased services at 9.9% and supplies and materials at 5.2% of the total budget. As noted in revenue above, the expenditures also have been declining as the majority of bond projects have been completed as the bond program nears the end of the eight-year plan.

District Construction in Progress (CIP)

At June 30, 2019, the Beaverton School District had $77,751,525 in CIP. CIP is comprised of capital projects that are less than 95% complete at year end. Once a project is at least 9% complete, it is moved out of CIP and categorized in the proper capital asset classification and depreciation begins.

	Construction in Progress
Balance at July 1, 2019	$ 77,751,525
Additions	58,134,808
Reductions	(44,049,145)
Balance at June 30, 2020	$ 91,837,188

The June 30, 2020 CIP balance is made up of:	
Project - Five Oaks Renovation	$ 25,699,410
Project - ACMA Replacement	21,710,113
Project - Maintenance Facility Upgrades	8,759,005
Project - AHS Seismic Upgrade	10,597,067
Project - Security Upgrades Phase 3	7,909,088
Project - Highland Park and Meadow Park HVAC	5,675,041
Other Various Projects	11,487,465
	$ 91,837,188

The six projects listed above make up 87.5% of the total June 30, 2020 CIP balance

The following District Capital Improvement Plan is based on the $680 million bond measure that was passed by voters in the May 20, 2014 election.

District Capital Improvement Plan

The *2010 Beaverton School District School Facility Plan* was used as the guiding document in preparing the *2014 Capital Improvement Plan*. All of the potential projects considered for the *Capital Plan* were subjected to a needs-based screening process to develop the final list of projects that was approved by the Beaverton School District Board of Directors. The School Board is currently reviewing a revised *Capital Plan* that is expected to be approved later this year.

The District's *2014 Capital Improvement Plan* is an 8-year program funded by a $680 million capital bond program authorized by the voters in May 2014. Investments are grouped into three categories: modernization and repairs, new capacity, and technology. This bond program addresses needs that have accumulated since the completion of the prior

bond program in 2010, plus forecasted requirements through 2022. Execution of this capital program was initiated in the 2014-15 budget year.

Modernization and repair work constitutes 55% of the *Capital Plan* funding and includes replacement of four old schools, renovations of some buildings, renewing worn out building components, safety improvements for seismic and security needs, and building code compliance upgrades. To identify repair requirements, District staff conducted inspections of all existing buildings evaluating the condition and life expectancy of facility components. Projects address items that should have been replaced already, plus forecasted requirements over the term of the bond based upon the life expectancy estimates. Prioritization was accomplished by scoring each item with two factors: (1) likelihood of failure and (2) severity of the impact of a failure. These were combined into a single score which was then used in the priority ranking. The total budget for capital repair work is about $98 million, approximately one-third of the modernization total, and will be performed over the 8-year bond cycle.

Additional capacity was needed in Beaverton School District to reduce existing school crowding and to accommodate the forecasted student enrollment growth. New capacity projects were 35% of the *Capital Plan* funding and included the construction of three new schools: one high school, one middle school, and one K-5 elementary school. In addition, four schools were replaced to increase District capacity by about 400 students. Together, the new schools and replacement schools added capacity for about 4,500 students.

The technology component, 10% of the *Capital Plan*, will provide the following: resources for students to learn using digital instruction materials and personal computing devices, a centralized District-wide HVAC control system to support better energy efficiency at District facilities, replacement of a 20-year-old failing telephone system and improved emergency 911-service. In addition, a new data center will double the District's network capacity and will be installed in a separate location to better protect the District from the effects of a catastrophic event at the current single location.

Impact of Capital Investments on Operating Budget

Capital investments funded by prior bonds and various grants have contributed to keeping the District facilities in good condition. The current backlog of needed capital improvements and repairs to existing buildings is being addressed in the *2014 Capital Improvement Plan*. Continued investment in building systems and components will keep costly breakdown maintenance to a minimum and extend the life of existing building assets. The replacement school projects will reduce maintenance costs somewhat in those buildings and improve their energy efficiency.

As the new schools were constructed, some operating costs rose to support the substantial amounts of new building space and school grounds. These additional requirements will result in added operation and maintenance staff and utility costs. The General Fund budget addresses these new operational costs. Below is a table outlining the operating costs related to the last new building project resulting from the bond.

Project	First Budget Year	Additional Operating Expenses	Cost
New Middle School	2021-22	Building Personnel, Custodial Supplies, Electricity	1,850,000

First Year (2014-15) Capital Budget

The first bond sale for the $680 million *Capital Plan* supported the capital work planned in 2014-15. The following projects were completed:

- New high school design substantially completed
- New middle school design substantially completed
- A portion of the capital repair work including a roof replacement and turf field
- Portable classroom relocations
- Planning and design work for multiple projects

- Bus purchases

Second Year (2015-16) Capital Budget

The first bond sale for the $680 million *Capital Plan* supported the second year of capital work planned in 2015-16. The following projects were initiated:

- New high school construction
- New middle school construction
- New elementary school design
- Vose Elementary replacement design
- Security Upgrades Phase I
- District-wide Title IX improvements
- Additional improvements and repairs at various locations
- Additional classroom technology and bus purchases planned

Third Year (2016-17) Capital Budget

The following projects occurred in the third year of the bond:

- New Middle School construction – complete
- Sunset High School Title IX improvements - completed
- McKay K-5 ADA improvements - complete
- Capital Center building improvements - Phase I and II completed
- Cedar Park Middle School HVAC Upgrade - completed
- Meadow Park Middle School HVAC Upgrade – completed
- Conestoga Middle School Roof Replacement and HVAC Upgrade - completed
- Conestoga Middle School plumbing and moisture intrusion repair - continued
- Vose K-5 replacement, Sato Elementary and Mountainside High School – construction continued
- William Walker K-5 and Hazeldale K-5 replacement – design continued
- Westview High School roof replacement – design complete, Phase I construction began
- Aloha High School Title IX – construction began
- Raleigh Hills K-8 renovation phase II – schematic design completed
- ACMA Replacement – schematic design completed
- Five Oaks Middle School renovation – design continues, Flooring replacement began
- Maintenance Facility Improvements – design continued
- Various seismic retrofits – grant application submitted
- Various roof replacements – design continued
- Various door and hardware replacements
- District-wide Security Upgrades – design and construction continued
- Beaverton High School HVAC Upgrades – construction began
- Highland Park Plumbing – construction began
- Various elementary school playgrounds – completed
- District-wide Title IX improvements - completed

Fourth Year (2017-18) Capital Budget

The following projects occurred in the fourth year of the bond:

- Mountainside High School – opened for students September 2017
- Vose Elementary Replacement – opened for students September 2017
- Sato Elementary – opened for students September 2017
- Aloha High School Title IX, Locker/Team Rooms – completed October 2017
- Aloha High School Career Technical Education Expansion (CTE Grant, non-Bond) – completed

- Beaverton High School HVAC Upgrade and Partial Reroof – completed
- Highland Park Plumbing Upgrades – completed
- Westview High School Reroof – Phase 1 completed, Phase 2 occurred summer 2018
- Cedar Park Middle School Electrical Service Upgrade – completed
- Meadow Park Middle School Electrical Service Upgrade – completed
- Conestoga Middle School – moisture intrusion repairs complete and sensors in place
- Hazeldale Elementary Replacement – design completed; construction began June 2017
- District-wide Facility Repairs – completed at various locations
- District-wide Security Upgrades – design and construction continue
- William Walker Elementary Replacement – design continued
- District-wide Auditoriums – design continued
- Beaverton High School Vision Project (donor project, non-Bond) – design in progress
- ACMA Replacement – design in progress
- Five Oaks Middle School Renovation – carpet removal completed, design in progress
- Maintenance Facility Improvements – design continued
- Sexton Mountain Elementary Roof – design in progress
- Ridgewood Elementary HVAC – design in progress

Fifth Year (2018-19) Capital Budget

The following projects were planned for the fifth year of the bond:

- Hazeldale Elementary Replacement – opened for students August 2018
- William Walker Elementary Replacement – design continued, access road to be constructed spring of 2018, will open for the 2019-20 school year
- District-wide Security Upgrades – design and phased construction continued
- District-wide Auditorium Repairs – design and phased construction continued
- ACMA Replacement – design in progress for 2019-21 construction
- Aloha High School Auto Tech CTE
- Beaverton High School Concessions (donor project, non-Bond) – design in progress for 2019 construction
- Sunset High School Canopy (donor project, non-Bond)
- Five Oaks Middle School Renovation – carpet removal completed, design in progress, occupied construction began summer 2018
- Maintenance Facility Improvements
- Raleigh Hills K8 Phase II – design in progress for 2019-20 occupied construction
- Bethany Elementary Plumbing
- Beaverton High School Gym Truss Repairs
- Highland Park Middle School Electrical Upgrade
- Hiteon Elementary HVAC Upgrade
- Kinnaman Elementary HVAC Upgrade
- Merlo Station High School Roof
- Ridgewood Elementary HVAC Upgrade
- Sexton Mountain Elementary Roof
- Westview High School Reroof – Phase 2
- Whitford Middle School Electrical Upgrade
- District-wide Facility Repairs (projects at various locations)
- District-wide Generator Survey for 2019 construction started
- District-wide Electrical Distribution Survey for 2019 construction started
- Cedar Mill Elementary HVAC and Roof – pre-design in progress for summer 2019 construction
- Highland Park Middle School HVAC Upgrades – pre-design in progress for summer 2019 construction

- Mountain View Middle School Roof – pre-design in progress for summer 2019 construction

Sixth Year (2019-20) Capital Budget

The following projects were planned for the sixth year of the bond:

- William Walker Elementary Replacement – open for the 2019-20 school year
- ACMA Replacement – construction started July 2019; open for 2021-22 school year
- Five Oaks Middle School Renovation – occupied construction scheduled through December 2020
- Classroom Lock Replacement – occupied installation scheduled through mid-August 2019
- Auditorium Upgrades – design and phased construction continued
- District-Wide Facility Repairs – projects @ various locations
- Security Upgrades – design and phased construction continued
- Beaverton High School Concessions (donor project, non-Bond) – in construction; scheduled through May 2019
- Maintenance Facility Improvements – construction scheduled April through mid-August 2019
- Aloha High School Seismic and Roofing – scheduled for summer 2019 and summer 2020 construction
- Capital Center/BASE ADA wheelchair lift – scheduled for summer 2019
- ISB Gym Truss Repairs – scheduled for summer 2019
- Sunset High School Flagpole and Stadium Site Improvements (donor projects, non-Bond) – scheduled for summer 2019
- Highland Park Middle School HVAC and Roof – scheduled for summer 2019
- Tumwater Middle School Parking Lot Addition – scheduled for summer 2019
- Aloha-Huber Park K-8 Roofing – scheduled for summer 2019
- Cedar Mill Elementary HVAC and Roof – scheduled for summer 2019
- West TV Elementary Roof – scheduled for summer 2019
- Clock System Replacement at Cedar Park Middle School, Meadow Park Middle School, Chehalem Elementary and Greenway Elementary – scheduled for summer 2019
- Flooring at Whitford Middle School and Montclair Elementary – scheduled for summer 2019
- Paving at Cedar Park Middle School, Meadow Park Middle School and Bethany Elementary – scheduled for summer 2019
- Playground Repairs at Findley Elementary and Scholls Heights Elementary – scheduled for summer 2019
- Restroom Renovations at McKinley Elementary and Rock Creek Elementary – scheduled for summer 2019
- Merlo High School CTE (HSS (measure 98), non-Bond) – design, construction start scheduled for January 2020
- Whitford Middle School HVAC – beginning design for summer 2020 construction
- Beaver Acres Elementary Roof and Seismic – beginning design for summer 2020 construction
- Terra Linda Elementary Restroom Renovations and Domestic Water Re-pipe – beginning design for summer 2020 construction

Seventh Year (2020-21) Capital Budget

The following projects were planned for the seventh year of the bond:

- Cooper Mountain Elementary Seismic & Roof Upgrades – scheduled for summer 2021 construction
- ACMA Replacement – construction underway; open for 2021-22 school year
- Security Upgrades – Completion of all security upgrades at all high schools including camera systems

- Outfitting of the new Tumwater Middle School during summer 2021
- Multiple roof projects at Hiteon, Elmonica, Errol Hassell, Montclair, Jacob Wismer during summer 2021
- Renovate Westview High School team rooms summer 2021
- HVAC upgrades at Hiteon Elementary, construction summer 2021
- Raleigh Park Elementary Freezer replacement, construction summer 2021
- HVAC and Roofing upgrades at Bethany Elementary, construction summer 2021
- Upgrades to the Maintenance Facility, construction during 2020-21
- Sewer Replacements at Raleigh Park Elementary and West TV Elementary, summer 2021
- District-wide ADA upgrades, construction will be ongoing
- Freezer Replacement at Rock Creek Elementary, construction summer 2021
- HVAC and Roofing upgrades at ISB, construction summer 2021
- Vose Classroom addition design (CET, non-Bond)
- Aloha High School Roofing repairs, construction summer 2021
- Beaverton High School track and dugout repairs, construction summer 2021
- Security Upgrades — phase 1 of classroom walls, construction summer 2021
- Design of a new Raleigh Hills school building
- BASE CTE (HSS (measure 98), non-Bond), construction summer 2021
- WHS Culinary (measure 98, non-Bond), construction summer 2021

Eight Year (2021-22) Capital Budget

The following projects are planned for the eighth year of the bond:

- Multiple roof projects at Nancy Ryles, Fir Grove, Greenway, McKinley, Findley, construction summer 2022
- Bethany Elementary Seismic and Roof upgrades — scheduled for summer 2022 construction
- Re-piping projects at McKinley and Chehalem, construction summer 2022
- Vose classroom addition — scheduled for summer 2022 construction pending School Board approval
- Security Upgrades — phase 2 and 3 of classroom walls, construction summer 2022
- Security Upgrades — district-wide paging improvements, construction summer 2022
- Security Upgrades — completion of camera systems at all the elementary and middle schools
- Fire alarm resiliency upgrades across multiple District schools during summer 2022
- Multiple HVAC projects (Group 1) at Kinnaman, McKinley, Errol Hassel, construction summer 2022
- Multiple HVAC projects (Group 2) at Nancy Ryles, Greenway, Elmonica, Stoller, construction summer 2022
- Design of a new Raleigh Hills school building, continued from summer 2021
- Future Bond planning (General Fund, non-Bond)
- Added Bond projects, that are currently in the Program Reserve-use approval process — focus on additional seismic and security projects

BEAVERTON SCHOOL DISTRICT

2014 Bond Program

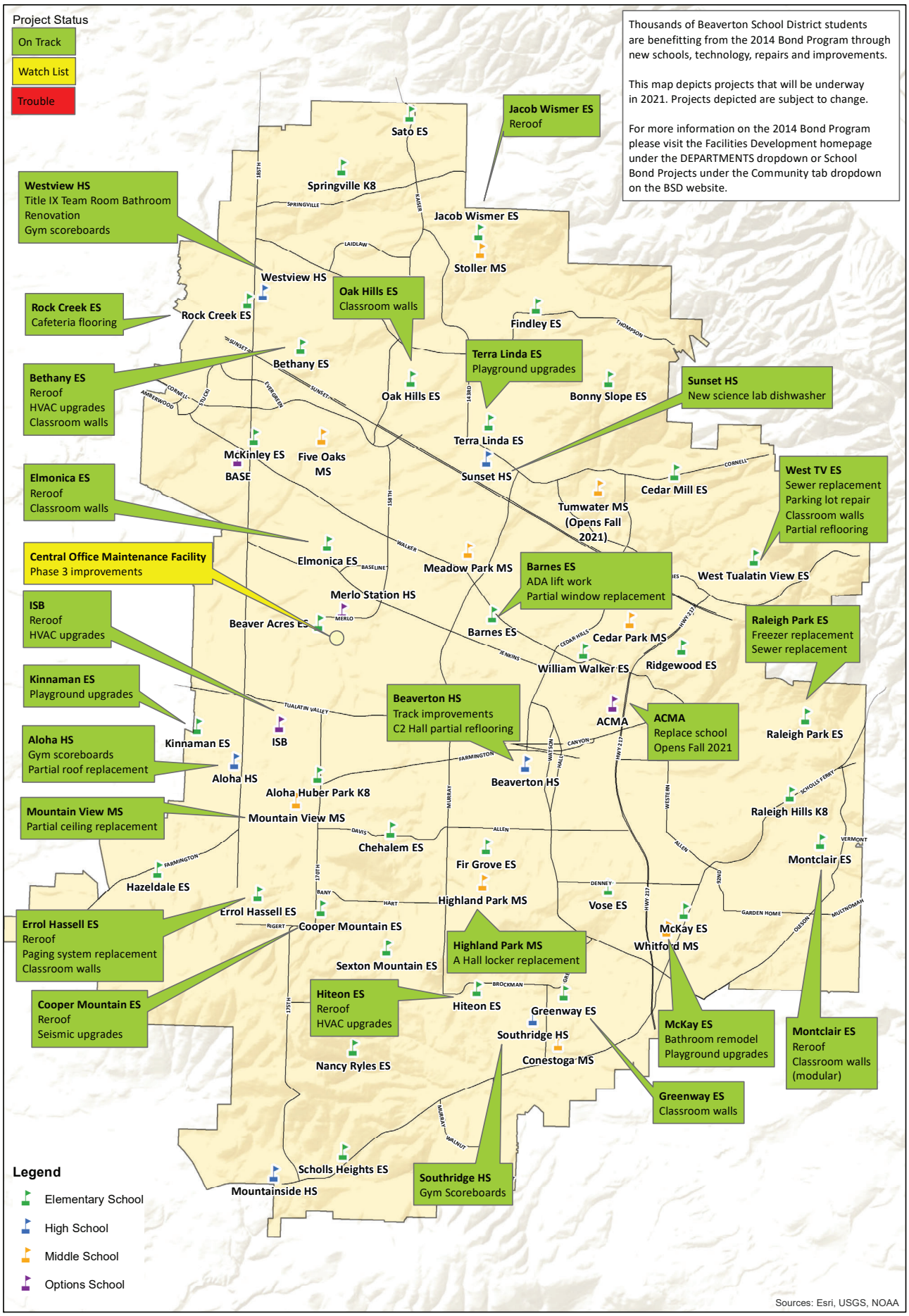
Project	Original Cost Estimate ($M)	Adjusted Budget 6/30/20	Project Costs as of 6/30/20
Modernization Replacement Projects			
Arts and Communication Magnet Academy (ACMA)	$ 28.3	$ 37.6	$ 21.7
Hazeldale K-5	24.6	31.8	32.7
Vose K-5	24.8	33.9	34.9
William Walker K-5	24.6	36.7	39.9
Modernization Renovation Projects			
Capital Center Building Improvements	7.9	12.7	13.2
Critical Equipment Purchases	24.0	24.0	20.6
Five Oaks Middle School	21.1	28.6	25.8
Maintenance Facility Improvements	10.0	11.3	9.4
District-wide Repairs to Schools and Facilities	98.0	107.3	89.9
Raleigh Hills K-8	9.7	13.2	1.6
School Kitchen Improvements	0.8	1.0	-
Springville K-8	2.0	0.5	0.6
Modernization Regulatory Compliance			
District-wide ADA Compliance	2.0	2.0	0.3
Domestic and Fire Protection Separation at Schools	0.8	1.0	-
Green Energy Technology	5.0	-	-
High School Title IX Compliance; Sunset and Aloha HS	4.0	8.8	9.1
McKay K-5 ADA Upgrades	0.4	0.6	0.7
Security Upgrades	10.0	18.0	15.8
Seismic Upgrades	4.2	23.8	2.6
Seclusion Rooms	-	0.1	0.1
Classroom Door Locks	-	2.0	1.2
Classroom Walls and Paging	-	2.5	-
Other Added Projects	-	0.7	-
New Capacity			
New Elementary School Site, Land Acquisition	3.0	7.8	7.8
Mountainside High School	109.0	184.1	185.7
Sato Elementary	25.0	38.2	39.3
New Middle School on Timberland Site	51.6	61.4	62.7
Portable Relocations	-	0.9	1.3
Technology			
HVAC Control System Upgrade	0.8	0.8	1.6
Unified Communication System	7.2	5.3	5.5
Learning Technology: Classroom Systems	56.0	56.0	42.9
Program Contingency and Inflation Costs			
Program Contingency	45.4	-	-
Program Inflation Costs	52.8	-	-
Program Implementation Requirements			
Prebond Planning Reimbursement	1.0	1.0	1.0
Bond Implementation/Management Costs @ $2.5 million/year	20.0	30.1	1.2
Bond Issuance Services @ 1% of Bond Value	6.0	4.0	3.5
Grand Total	**$ 680.0**	**$ 787.7**	**$ 672.6**

Note: The Program Contingency and Inflation Costs have been allocated to the expected projects.
Minor differences due to rounding.

School Bond Program
2021 Activity Map

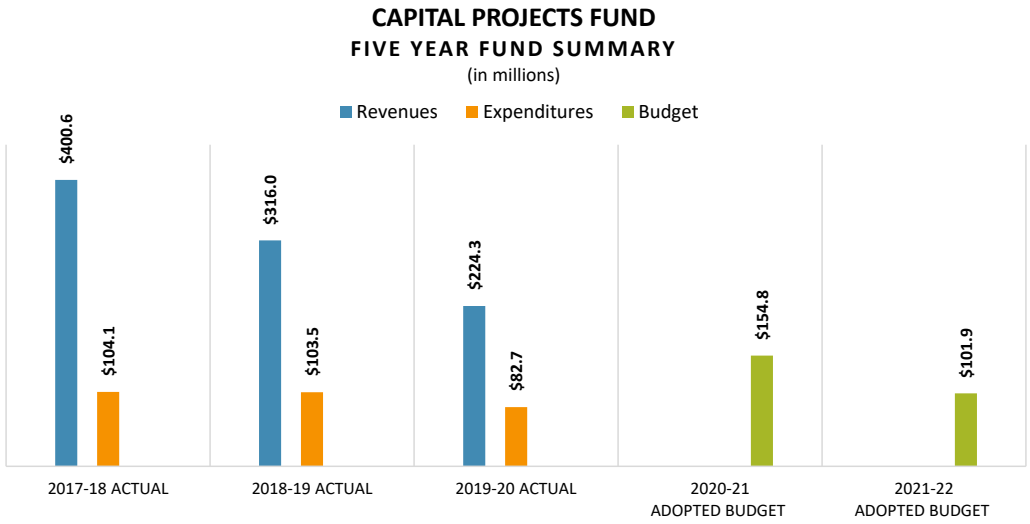
BEAVERTON SCHOOL DISTRICT

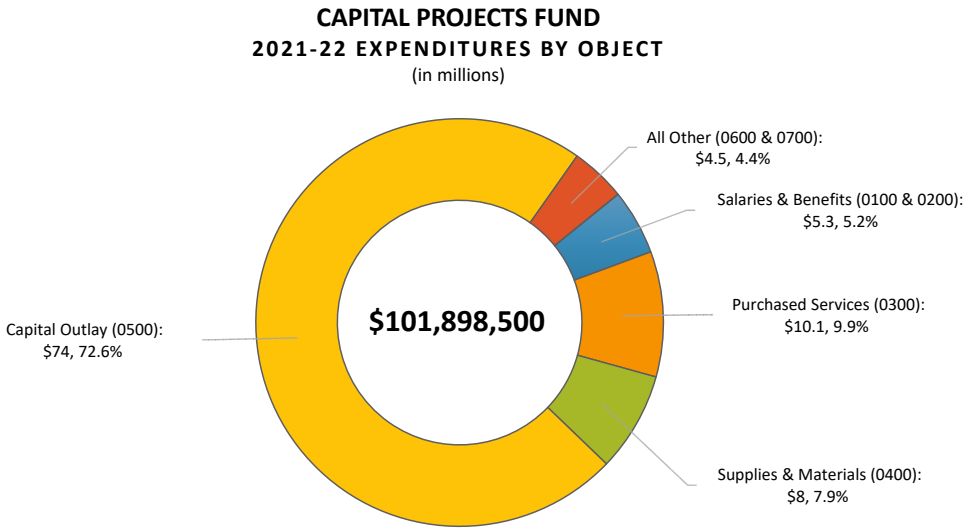
April 6, 2021



BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 13,440,650	$ 19,201,362	$ 11,437,741	$ 8,818,000	$ 9,046,000	$ 9,046,000	$ 9,046,000
5000	Other Sources	387,192,336	296,821,491	212,880,308	146,022,000	92,852,500	92,852,500	92,852,500
	Total Revenues	**$ 400,632,986**	**$ 316,022,853**	**$ 224,318,048**	**$ 154,840,000**	**$ 101,898,500**	**$ 101,898,500**	**$ 101,898,500**
0100	Salaries	$ 3,053,041	$ 3,300,224	$ 3,019,988	$ 3,537,806	$ 3,385,360	$ 3,385,360	$ 3,385,360
0200	Associated Payroll Costs	1,490,954	1,603,983	1,776,616	2,035,170	1,917,077	1,917,077	1,917,077
0300	Purchased Services	6,972,941	7,687,782	4,767,430	10,595,500	10,125,500	10,125,500	10,125,500
0400	Supplies & Materials	5,409,688	7,555,979	6,204,949	7,318,700	8,046,000	8,046,000	8,046,000
0500	Capital Outlay	83,623,872	72,177,785	64,704,260	124,178,268	73,965,274	73,965,274	73,965,274
0600	Other Objects	2,383,566	10,038,421	1,107,524	6,006,000	3,250,000	3,250,000	3,250,000
0700	Transfers	1,135,106	1,159,206	1,167,156	1,168,556	1,209,289	1,209,289	1,209,289
	Total Expenditures	**$ 104,069,169**	**$ 103,523,380**	**$ 82,747,923**	**$ 154,840,000**	**$ 101,898,500**	**$ 101,898,500**	**$ 101,898,500**
	Ending Fund Balance	**$ 296,563,818**	**$ 212,499,473**	**$ 141,570,125**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 386,914,587**	**$ 296,563,818**	**$ 212,499,473**				
	Change in Fund Balance	**(90,350,769)**	**(84,064,345)**	**(70,929,348)**				
	Ending Fund Balance	**$ 296,563,818**	**$ 212,499,473**	**$ 141,570,125**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1130	Construction Excise Tax	$ 3,217,459	$ 3,391,946	$ 2,465,595	$ 3,475,000	$ 3,225,000	$ 3,225,000	$ 3,225,000
	1510	Interest on Investments	2,801,327	7,850,696	4,063,949	3,011,000	2,131,000	2,131,000	2,131,000
	1910	Rentals	26,730	29,160	29,160	32,000	90,000	90,000	90,000
	1920	Contrib/Donat - Private Source	2,149,002	833,853	969,464	1,300,000	700,000	700,000	700,000
	1960	Recovery of Prior Year Exp	4,773,963	6,473,096	3,595,037	-	2,300,000	2,300,000	2,300,000
	1990	Miscellaneous	472,169	622,611	314,536	1,000,000	600,000	600,000	600,000
		Total 1000	**13,440,650**	**19,201,362**	**11,437,741**	**8,818,000**	**9,046,000**	**9,046,000**	**9,046,000**
5000	**Other Sources**								
	5300	Sale/Comp for Loss of Fixed Assets	277,750	257,673	380,835	200,000	300,000	300,000	300,000
	5400	Beginning Fund Balance	386,914,587	296,563,818	212,499,473	145,822,000	92,552,500	92,552,500	92,552,500
		Total 5000	**387,192,336**	**296,821,491**	**212,880,308**	**146,022,000**	**92,852,500**	**92,852,500**	**92,852,500**
		FUND 400 TOTAL	**$ 400,632,986**	**$ 316,022,853**	**$ 224,318,048**	**$ 154,840,000**	**$ 101,898,500**	**$ 101,898,500**	**$ 101,898,500**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2190	**Direction of Student Support Services**								
	0300	Purchased Services	$ -	$ 16,600	$ -	$ -	$ -	$ -	$ -
		Total 2190	**-**	**16,600**	**-**	**-**	**-**	**-**	**-**
2510	**Direction of Business Services**								
	0300	Purchased Services	1,900	-	3,000	250,000	250,000	250,000	250,000
		Total 2510	**1,900**	**-**	**3,000**	**250,000**	**250,000**	**250,000**	**250,000**
2520	**Fiscal Services**								
	0400	Supplies & Materials	5,586	-	-	-	-	-	-
		Total 2520	**5,586**	**-**	**-**	**-**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	-	-	24,395	-	100,000	100,000	100,000
	0400	Supplies & Materials	-	-	8,587	-	10,000	10,000	10,000
	0500	Capital Outlay	-	-	146,454	800,000	2,300,334	2,300,334	2,300,334
	0600	Other Objects	-	-	1,225	-	100,000	100,000	100,000
		Total 2540	**-**	**-**	**180,660**	**800,000**	**2,510,334**	**2,510,334**	**2,510,334**
2550	**Student Transportation Services**								
	0400	Supplies & Materials	1,795	-	-	-	-	-	-
	0500	Capital Outlay	1,997,961	2,023,341	3,492,318	1,900,000	-	-	-
		Total 2550	**1,999,756**	**2,023,341**	**3,492,318**	**1,900,000**	**-**	**-**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**								
	0100	Salaries	147,660	152,850	151,999	159,808	162,632	162,632	162,632
	0200	Associated Payroll Costs	76,651	79,521	89,819	90,614	90,191	90,191	90,191
	0300	Purchased Services	11,598	125	-	-	-	-	-
		Total 2620	**235,908**	**232,496**	**241,818**	**250,422**	**252,823**	**252,823**	**252,823**
4110	**Direction of Facilities Acq & Constr**								
	0100	Salaries	2,895,248	3,095,435	2,843,408	3,377,998	3,222,728	3,222,728	3,222,728
	0200	Associated Payroll Costs	1,414,303	1,513,497	1,686,509	1,944,556	1,826,886	1,826,886	1,826,886
	0300	Purchased Services	80,879	78,775	48,355	35,000	66,000	66,000	66,000
	0400	Supplies & Materials	138,385	150,344	9,063	217,500	18,000	18,000	18,000
	0600	Other Objects	1,210,001	5,931,433	203,442	6,000	250,000	250,000	250,000
		Total 4110	**5,738,816**	**10,769,484**	**4,790,778**	**5,581,054**	**5,383,614**	**5,383,614**	**5,383,614**
4150	**Building Acq Constr & Improv Services**								
	0100	Salaries	10,134	51,939	23,616	-	-	-	-
	0200	Associated Payroll Costs	-	10,965	-	-	-	-	-
	0300	Purchased Services	6,872,001	7,467,663	4,473,268	10,310,500	9,709,500	9,709,500	9,709,500
	0400	Supplies & Materials	3,870,251	2,451,594	1,874,732	2,595,200	2,090,000	2,090,000	2,090,000
	0500	Capital Outlay	80,969,452	69,743,988	60,619,958	114,472,418	69,119,822	69,119,822	69,119,822
	0600	Other Objects	1,171,269	4,106,989	902,857	6,000,000	2,900,000	2,900,000	2,900,000
		Total 4150	**92,893,106**	**83,833,138**	**67,894,430**	**133,378,118**	**83,819,322**	**83,819,322**	**83,819,322**
4180	**Other Capital Items**								
	0100	Salaries	-	-	965	-	-	-	-
	0200	Associated Payroll Costs	-	-	287	-	-	-	-
	0300	Purchased Services	6,564	124,619	218,413	-	-	-	-
	0400	Supplies & Materials	1,393,671	4,954,041	4,312,567	4,506,000	5,928,000	5,928,000	5,928,000
	0500	Capital Outlay	656,459	410,456	445,531	7,005,850	2,545,118	2,545,118	2,545,118
	0600	Other Objects	2,297	-	-	-	-	-	-
		Total 4180	**2,058,991**	**5,489,116**	**4,977,763**	**11,511,850**	**8,473,118**	**8,473,118**	**8,473,118**
5200	**Transfers of Funds**								
	0700	Transfers	1,135,106	1,159,206	1,167,156	1,168,556	1,209,289	1,209,289	1,209,289
		Total 5200	**1,135,106**	**1,159,206**	**1,167,156**	**1,168,556**	**1,209,289**	**1,209,289**	**1,209,289**
		FUND 400 TOTAL	**$ 104,069,169**	**$ 103,523,380**	**$ 82,747,923**	**$ 154,840,000**	**$ 101,898,500**	**$ 101,898,500**	**$ 101,898,500**

Minor differences due to rounding.

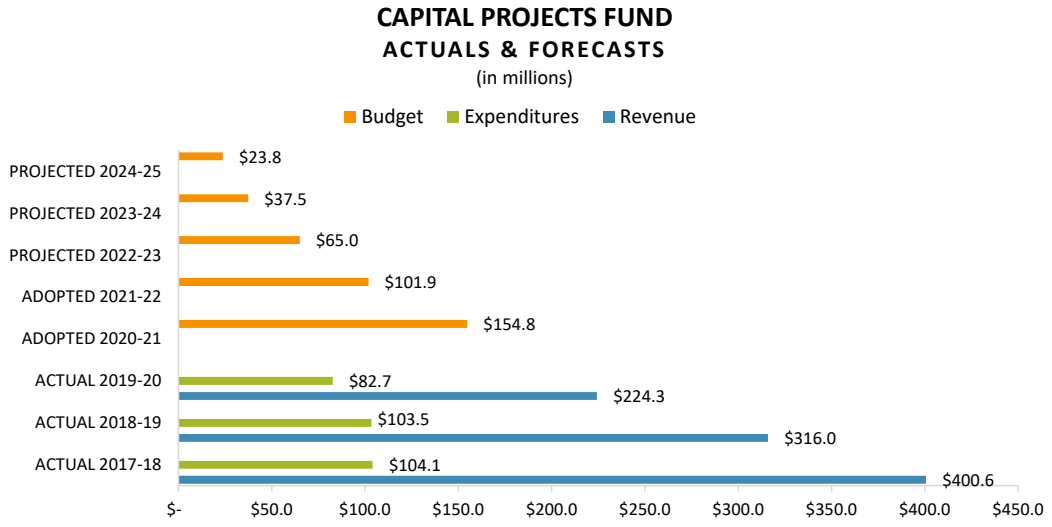
BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
THREE YEAR FORECAST

		Adopted	Forecasted		
		2021-22	2022-23	2023-24	2024-25
Revenue					
1000	**Local Revenue**	$ 9,046,000	$ 9,317,380	$ 9,596,901	$ 9,884,808
5000	**Other Sources**	92,852,500	55,711,500	27,855,750	13,927,875
	Total Revenue	**$ 101,898,500**	**$ 65,028,880**	**$ 37,452,651**	**$ 23,812,683**
Expenditures					
0100	**Salaries**	$ 3,385,360	$ 2,539,020	$ 1,777,314	$ 888,657
0200	**Associated Payroll Costs**	1,917,077	1,437,808	1,006,465	503,233
0300	**Purchased Services**	10,125,500	7,594,125	5,695,594	4,271,695
0400	**Supplies & Materials**	8,046,000	4,827,600	2,896,560	1,448,280
0500	**Capital Outlay**	73,965,274	45,428,713	23,806,297	14,872,558
0600	**Other Objects**	3,250,000	1,950,000	975,000	487,500
0700	**Transfers**	1,209,289	1,251,614	1,295,421	1,340,760
	Total Expenditures	**$ 101,898,500**	**$ 65,028,880**	**$ 37,452,651**	**$ 23,812,683**

Assumptions:

Revenues:
The forecasts show declining beginning fund balance due to the spend down of the bond proceeds as planned each year. All bonds have been sold to fund all planned projects.

Expenditures:
Bond expenditures are decreasing as the 2014 Bond Measure was an eight-year bond measure that goes through 2021-22. Major projects have been completed and the final projects will be completed over the next few years. No future bond measures are included in these forecasts as the District is currently assessing the need and costs of a future bond measure.



Minor differences due to rounding.

Insurance Reserve Fund (611)


BEAVERTON
SCHOOL DISTRICT

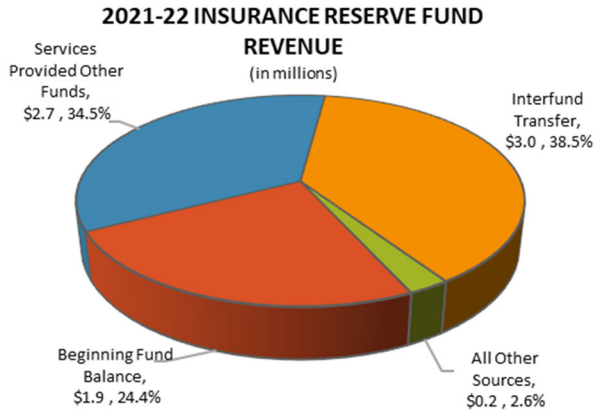
INSURANCE RESERVE FUND OVERVIEW

The Insurance Reserve Fund accounts for costs incurred by the District under its self-insurance programs, except workers' compensation, up to insurance policy deductible limits. These programs include property liability, life, long-term disability, and unemployment.

The District is self-insured for costs up to policy deductible limits as follows:

- General Liability and School Board errors and omissions - $500,000 per occurrence
- Fire loss, property damage, all risk (theft, vandalism, etc.) - $500,000 per occurrence
- Long-term disability claims – payment of all claims for the first fifty-one months of disability for eligible administrator and classified staff. Eligible certified staff are fully insured for disability claims.

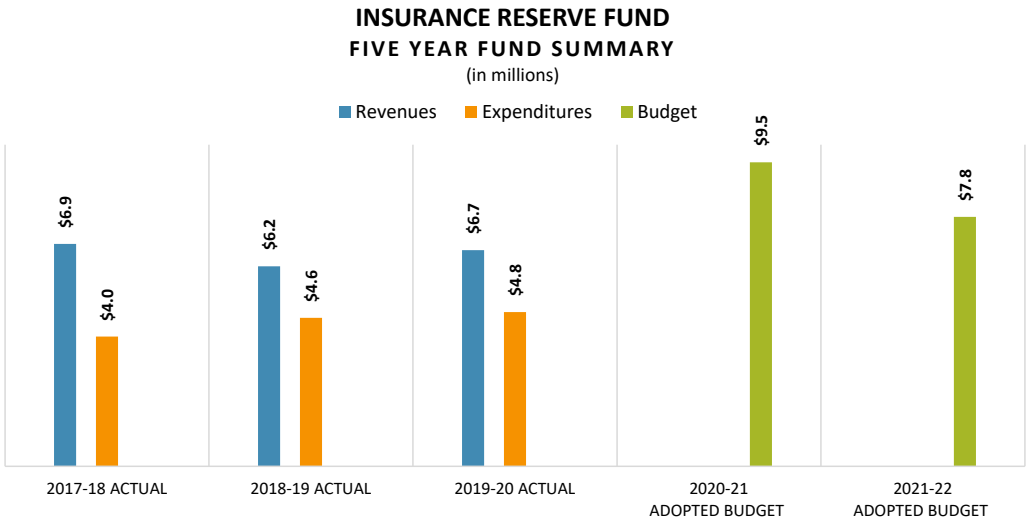
Principal revenue sources for the Insurance Reserve Fund are services provided to other funds and a transfer from the General Fund. The transfer from the General Fund makes up 38.5% of total revenues, followed by services provided other funds at 34.5%. Services provided other funds are made up of unemployment insurance, life insurance and long-term disability insurance charges against salaries paid. The rates for the 2021-22 year are 0.31% for unemployment insurance, 0.35% for life insurance and 0.20% for long-term disability insurance. These rates have remained steady over the past several years and the revenue generated from these charges only fluctuate with the salaries expended by the District.

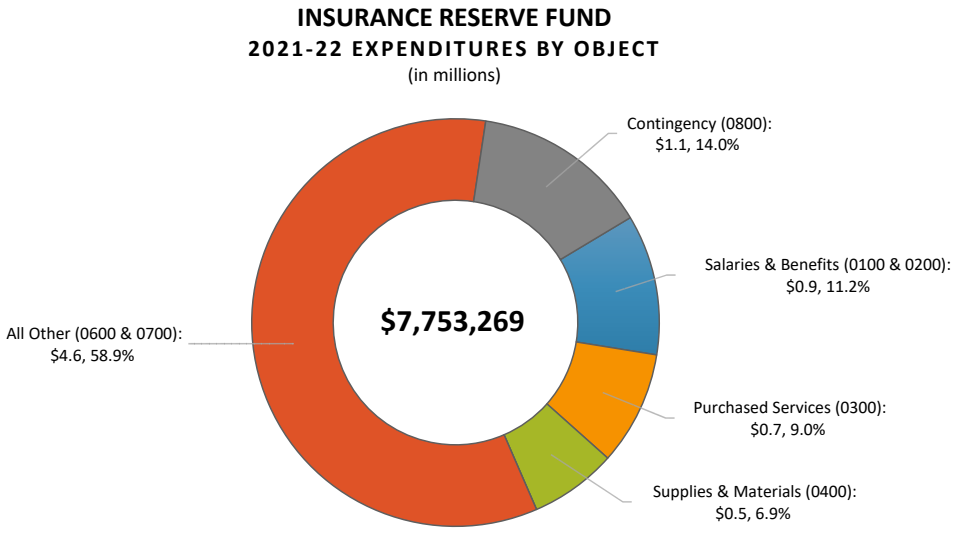


Expenditures – Major expenditures in the Insurance Reserve Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 58.9% of the total Insurance Reserve Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims, particularly in the area of property loss due to a fire at Beaverton High School in early 2020, as well as unemployment costs due to the COVID-19 pandemic.

BEAVERTON SCHOOL DISTRICT
611 - INSURANCE RESERVE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,477,396	$ 2,427,115	$ 2,229,752	$ 2,576,578	$ 2,826,057	$ 2,826,057	$ 2,826,057
5000	Other Sources	4,436,226	3,792,308	4,487,475	6,877,212	4,927,212	4,927,212	4,927,212
	Total Revenues	**$ 6,913,623**	**$ 6,219,423**	**$ 6,717,227**	**$ 9,453,790**	**$ 7,753,269**	**$ 7,753,269**	**$ 7,753,269**
0100	Salaries	$ 440,409	$ 473,732	$ 610,952	$ 668,148	$ 551,143	$ 551,143	$ 551,143
0200	Associated Payroll Costs	241,228	255,876	344,698	382,421	313,459	313,459	313,459
0300	Purchased Services	275,657	573,308	548,849	775,441	700,641	700,641	700,641
0400	Supplies & Materials	81,353	82,632	115,168	901,164	536,590	536,590	536,590
0500	Capital Outlay	160,172	205,076	174,632	-	-	-	-
0600	Other Objects	2,832,494	3,025,972	3,001,373	5,926,616	4,564,604	4,564,604	4,564,604
0800	Other Uses of Funds (Contingency)	-	-	-	800,000	1,086,832	1,086,832	1,086,832
	Total Expenditures	**$ 4,031,314**	**$ 4,616,596**	**$ 4,795,673**	**$ 9,453,790**	**$ 7,753,269**	**$ 7,753,269**	**$ 7,753,269**
	Ending Fund Balance	**$ 2,882,308**	**$ 1,602,827**	**$ 1,921,554**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 4,436,226**	**$ 2,882,308**	**$ 1,602,827**				
	Change in Fund Balance	**(1,553,918)**	**(1,279,481)**	**318,727**				
	Ending Fund Balance	**$ 2,882,308**	**$ 1,602,827**	**$ 1,921,554**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 46,933	$ 49,819	$ 15,661	$ 30,000	$ 15,000	$ 15,000	$ 15,000
1960	Recovery of Prior Year Exp	332,118	181,692	165	-	-	-	-
1970	Services Provided Other Funds	2,034,829	2,133,723	2,040,824	2,391,578	2,656,057	2,656,057	2,656,057
1990	Miscellaneous	63,515	61,880	173,102	155,000	155,000	155,000	155,000
	Total 1000	**2,477,396**	**2,427,115**	**2,229,752**	**2,576,578**	**2,826,057**	**2,826,057**	**2,826,057**
5000	**Other Sources**							
5200	Interfund Transfers	-	910,000	2,884,648	4,777,212	3,027,212	3,027,212	3,027,212
5400	Beginning Fund Balance	4,436,226	2,882,308	1,602,827	2,100,000	1,900,000	1,900,000	1,900,000
	Total 5000	**4,436,226**	**3,792,308**	**4,487,475**	**6,877,212**	**4,927,212**	**4,927,212**	**4,927,212**
	FUND 611 TOTAL	**$ 6,913,623**	**$ 6,219,423**	**$ 6,717,227**	**$ 9,453,790**	**$ 7,753,269**	**$ 7,753,269**	**$ 7,753,269**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2320	**Executive Administration Services**								
	0100	Salaries	$ 63,117	$ 66,904	$ 67,764	$ 85,952	$ 22,246	$ 22,246	$ 22,246
	0200	Associated Payroll Costs	27,508	28,061	31,941	43,925	10,440	10,440	10,440
	0300	Purchased Services	30,548	9,263	69,920	75,250	90	90	90
		Total 2320	**121,173**	**104,228**	**169,625**	**205,127**	**32,776**	**32,776**	**32,776**
2520	**Fiscal Services**								
	0100	Salaries	-	-	88,877	93,308	43,925	43,925	43,925
	0200	Associated Payroll Costs	-	-	49,546	49,633	23,257	23,257	23,257
	0300	Purchased Services	-	-	720	-	360	360	360
		Total 2520	**-**	**-**	**139,142**	**142,941**	**67,542**	**67,542**	**67,542**
2640	**Staff Services**								
	0100	Salaries	195,027	211,012	235,442	269,474	244,486	244,486	244,486
	0200	Associated Payroll Costs	113,797	122,235	138,462	156,563	136,965	136,965	136,965
	0300	Purchased Services	61,175	54,351	53,965	64,545	64,545	64,545	64,545
	0400	Supplies & Materials	-	-	25	4,228	4,228	4,228	4,228
	0600	Other Objects	-	150	-	416	416	416	416
		Total 2640	**369,999**	**387,748**	**427,893**	**495,226**	**450,640**	**450,640**	**450,640**
2690	**Other Support Services-Central**								
	0100	Salaries	182,265	195,815	218,869	219,414	240,486	240,486	240,486
	0200	Associated Payroll Costs	99,924	105,581	124,750	132,300	142,797	142,797	142,797
	0300	Purchased Services	183,934	509,694	424,244	475,338	475,338	475,338	475,338
	0400	Supplies & Materials	81,353	82,632	115,143	896,936	532,362	532,362	532,362
	0500	Capital Outlay	3,916	30,857	174,632	-	-	-	-
	0600	Other Objects	2,832,494	3,025,822	3,001,373	5,926,200	4,564,188	4,564,188	4,564,188
		Total 2690	**3,383,886**	**3,950,401**	**4,059,012**	**7,650,188**	**5,955,171**	**5,955,171**	**5,955,171**
4150	**Building Acq Constr & Improv Services**								
	0300	Purchased Services	-	-	-	160,308	160,308	160,308	160,308
	0500	Capital Outlay	156,256	174,219	-	-	-	-	-
		Total 4150	**156,256**	**174,219**	**-**	**160,308**	**160,308**	**160,308**	**160,308**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	800,000	1,086,832	1,086,832	1,086,832
		Total 6110	**-**	**-**	**-**	**800,000**	**1,086,832**	**1,086,832**	**1,086,832**
		FUND 611 TOTAL	**$ 4,031,314**	**$ 4,616,596**	**$ 4,795,673**	**$ 9,453,790**	**$ 7,753,269**	**$ 7,753,269**	**$ 7,753,269**

Minor differences due to rounding.

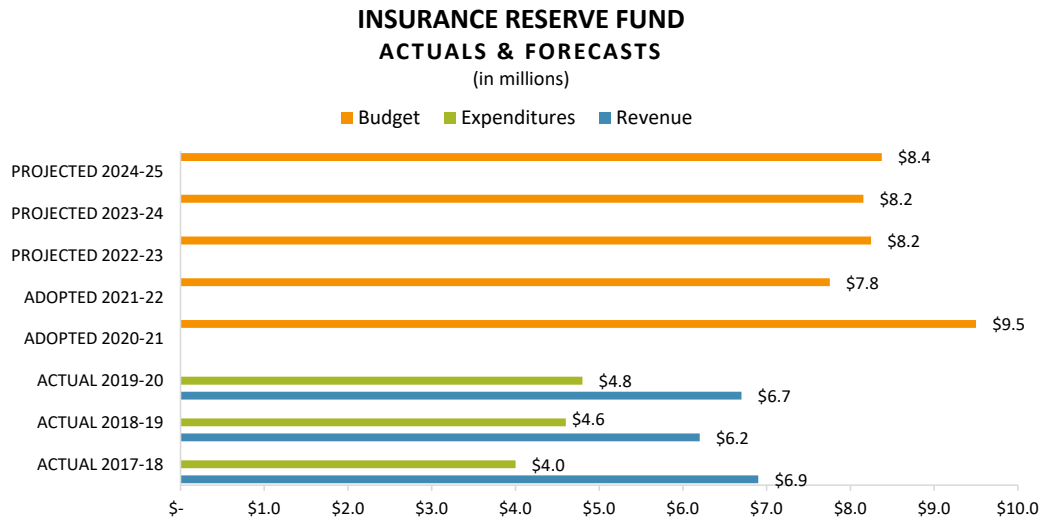
BEAVERTON SCHOOL DISTRICT
611 - INSURANCE RESERVE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 2,826,057	$ 3,220,665	$ 3,028,926	$ 3,145,158
5000 Other Sources	4,927,212	5,025,756	5,126,271	5,228,797
Total Revenue	**$ 7,753,269**	**$ 8,246,421**	**$ 8,155,197**	**$ 8,373,955**
Expenditures				
0100 Salaries	$ 551,143	$ 573,189	$ 596,116	$ 619,961
0200 Associated Payroll Costs	313,459	325,997	339,037	352,599
0300 Purchased Services	700,641	707,647	689,724	646,621
0400 Supplies & Materials	536,590	541,956	347,375	300,849
0600 Other Objects	4,564,604	4,956,458	4,984,712	5,233,798
0800 Other Uses of Funds (Contingency)	1,086,832	1,141,174	1,198,232	1,220,127
Total Expenditures	**$ 7,753,269**	**$ 8,246,421**	**$ 8,155,197**	**$ 8,373,955**

Assumptions:

Revenues:
Projected revenue increases of 6% for Local Revenue and 5% for Other Revenue. Slight decline in 2023-24 due to a reduction in Services Provided Other Funds as a result of the District's Local Option Levy expiration and ESSER II and ESSER III one-time funds are spent down.

Expenditures:
Increase in expenditures projected for contractual salaries and related benefits.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

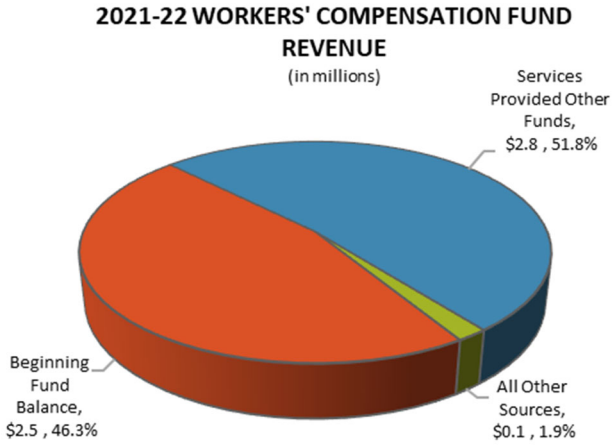
Workers' Compensation Fund (612)


BEAVERTON
SCHOOL DISTRICT

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund accounts for claims relating to on-the-job injuries up to insurance policy deductible limits. The District is self-insured for costs up to policy deductible limits of $400,000 per claim for workers' compensation.

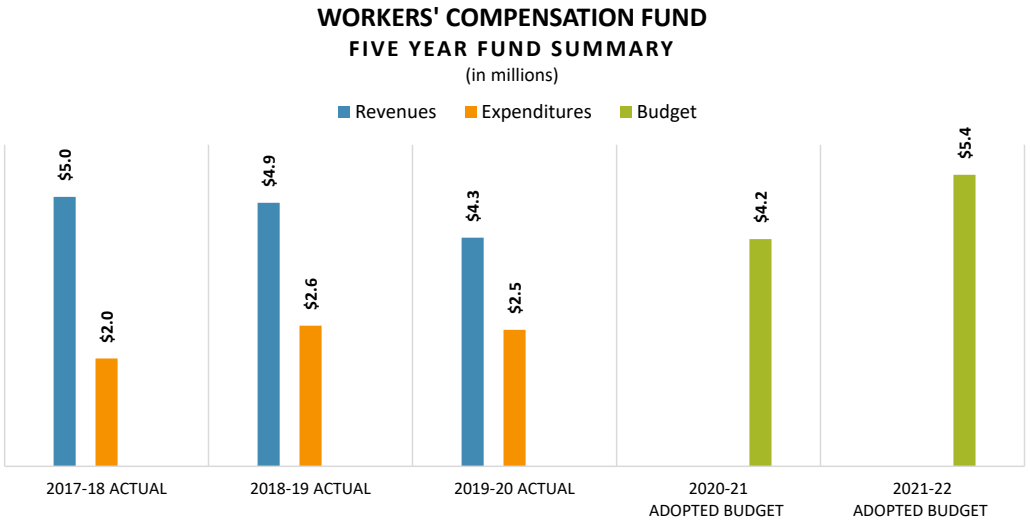
The primary revenue source for the Workers' Compensation Fund is services provided to other funds, which makes up 51.8% of the total revenue. The services provided to other funds are made up of workers' compensation insurance charges against salaries paid. The rate for the 2021-22 year is 0.90% which is the same as it was in 2020-21.

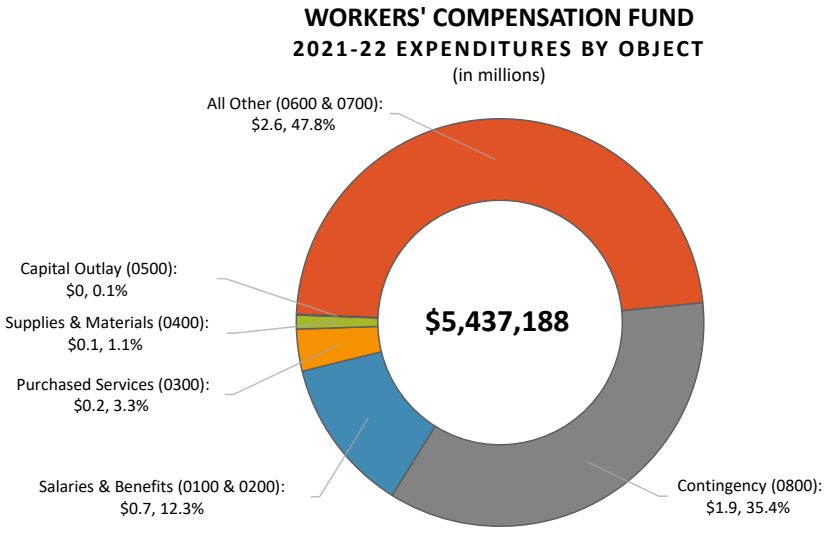


Expenditures – Major expenditures in the Workers' Compensation Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 47.8% of the total Workers' Compensation Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims, however, due to the COVID-19 pandemic and operating in a mostly remote environment for the 2020-21 school year, claims have decreased. With the return of students and staff to buildings expected for 2021-22, claims are expected to rise again.

BEAVERTON SCHOOL DISTRICT
612 - WORKERS' COMPENSATION FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	Local Revenue	$ 1,806,188	$ 1,899,009	$ 1,969,934	$ 2,939,092	$ 2,937,188	$ 2,937,188	$ 2,937,188
5000	Other Sources	3,220,246	3,017,027	2,294,508	1,300,000	2,500,000	2,500,000	2,500,000
	Total Revenues	**$ 5,026,434**	**$ 4,916,036**	**$ 4,264,442**	**$ 4,239,092**	**$ 5,437,188**	**$ 5,437,188**	**$ 5,437,188**
0100	Salaries	$ 316,140	$ 432,970	$ 387,520	$ 390,350	$ 439,669	$ 439,669	$ 439,669
0200	Associated Payroll Costs	126,309	171,630	172,499	207,989	227,529	227,529	227,529
0300	Purchased Services	118,828	135,683	110,013	157,440	180,890	180,890	180,890
0400	Supplies & Materials	43,082	11,054	96,165	20,320	60,140	60,140	60,140
0500	Capital Outlay	-	5,104	-	3,280	3,280	3,280	3,280
0600	Other Objects	1,405,048	1,865,087	1,778,000	2,562,375	2,599,076	2,599,076	2,599,076
0800	Other Uses of Funds (Contingency)	-	-	-	897,338	1,926,604	1,926,604	1,926,604
	Total Expenditures	**$ 2,009,406**	**$ 2,621,528**	**$ 2,544,197**	**$ 4,239,092**	**$ 5,437,188**	**$ 5,437,188**	**$ 5,437,188**
	Ending Fund Balance	**$ 3,017,027**	**$ 2,294,508**	**$ 1,720,245**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,220,246**	**$ 3,017,027**	**$ 2,294,508**				
	Change in Fund Balance	**(203,219)**	**(722,519)**	**(574,263)**				
	Ending Fund Balance	**$ 3,017,027**	**$ 2,294,508**	**$ 1,720,245**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
612 - WORKERS' COMPENSATION FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2021-22 Budget		
		2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 52,812	$ 76,181	$ 21,463	$ 30,000	$ 15,000	$ 15,000	$ 15,000
1960	Recovery of Prior Year Exp	67,239	59,234	226,450	80,000	50,000	50,000	50,000
1970	Services Provided Other Funds	1,686,137	1,763,594	1,722,021	2,829,092	2,872,188	2,872,188	2,872,188
	Total 1000	**1,806,188**	**1,899,009**	**1,969,934**	**2,939,092**	**2,937,188**	**2,937,188**	**2,937,188**
5000	**Other Sources**							
5400	Beginning Fund Balance	3,220,246	3,017,027	2,294,508	1,300,000	2,500,000	2,500,000	2,500,000
	Total 5000	**3,220,246**	**3,017,027**	**2,294,508**	**1,300,000**	**2,500,000**	**2,500,000**	**2,500,000**
	FUND 612 TOTAL	**$ 5,026,434**	**$ 4,916,036**	**$ 4,264,442**	**$ 4,239,092**	**$ 5,437,188**	**$ 5,437,188**	**$ 5,437,188**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
612 - WORKERS' COMPENSATION FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2021-22 Budget		
			2017-18	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2520	**Fiscal Services**								
	0100	Salaries	$ -	$ -	$ -	$ -	$ 43,925	$ 43,925	$ 43,925
	0200	Associated Payroll Costs	-	-	-	-	23,257	23,257	23,257
	0300	Purchased Services	-	-	-	-	360	360	360
		Total 2520	**-**	**-**	**-**	**-**	**67,542**	**67,542**	**67,542**
2550	**Student Transportation Services**								
	0100	Salaries	-	-	-	5,846	-	-	-
	0200	Associated Payroll Costs	-	-	-	4,648	-	-	-
		Total 2550	**-**	**-**	**-**	**10,494**	**-**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	-	-	1,877	-	-	-	-
	0200	Associated Payroll Costs	-	-	634	-	-	-	-
		Total 2640	**-**	**-**	**2,511**	**-**	**-**	**-**	**-**
2690	**Other Support Services-Central**								
	0100	Salaries	316,140	432,970	385,643	384,504	395,744	395,744	395,744
	0200	Associated Payroll Costs	126,309	171,630	171,865	203,341	204,272	204,272	204,272
	0300	Purchased Services	118,828	135,683	110,013	157,440	180,530	180,530	180,530
	0400	Supplies & Materials	43,082	11,054	96,165	20,320	60,140	60,140	60,140
	0500	Capital Outlay	-	5,104	-	3,280	3,280	3,280	3,280
	0600	Other Objects	1,405,048	1,865,087	1,778,000	2,562,375	2,599,076	2,599,076	2,599,076
		Total 2690	**2,009,406**	**2,621,528**	**2,541,686**	**3,331,260**	**3,443,042**	**3,443,042**	**3,443,042**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	897,338	1,926,604	1,926,604	1,926,604
		Total 6110	**-**	**-**	**-**	**897,338**	**1,926,604**	**1,926,604**	**1,926,604**
		FUND 612 TOTAL	**$ 2,009,406**	**$ 2,621,528**	**$ 2,544,197**	**$ 4,239,092**	**$ 5,437,188**	**$ 5,437,188**	**$ 5,437,188**

Minor differences due to rounding.

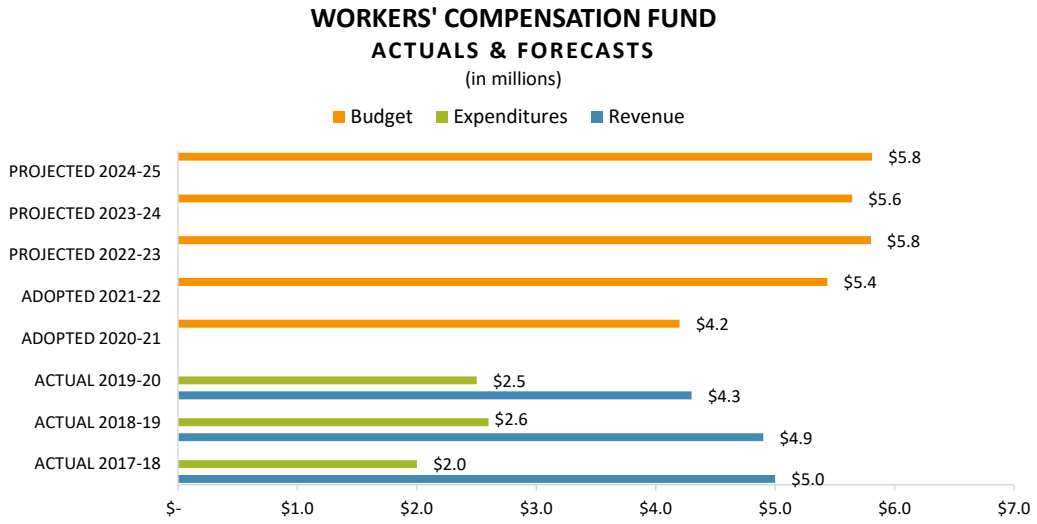
BEAVERTON SCHOOL DISTRICT
612 - WORKERS' COMPENSATION FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2021-22	2022-23	2023-24	2024-25
Revenue				
1000 Local Revenue	$ 2,937,188	$ 3,250,782	$ 3,042,943	$ 3,156,970
5000 Other Sources	2,500,000	2,550,000	2,601,000	2,653,020
Total Revenue	**$ 5,437,188**	**$ 5,800,782**	**$ 5,643,943**	**$ 5,809,990**
Expenditures				
0100 Salaries	$ 439,669	$ 457,256	$ 475,546	$ 494,568
0200 Associated Payroll Costs	227,529	236,630	246,095	255,939
0300 Purchased Services	180,890	182,699	184,526	186,371
0400 Supplies & Materials	60,140	60,741	61,349	61,962
0500 Capital Outlay	3,280	5,000	5,000	5,000
0600 Other Objects	2,599,076	2,835,522	2,977,298	3,126,163
0800 Other Uses of Funds (Contingency)	1,926,604	2,022,934	1,694,129	1,679,987
Total Expenditures	**$ 5,437,188**	**$ 5,800,782**	**$ 5,643,943**	**$ 5,809,990**

Assumptions:

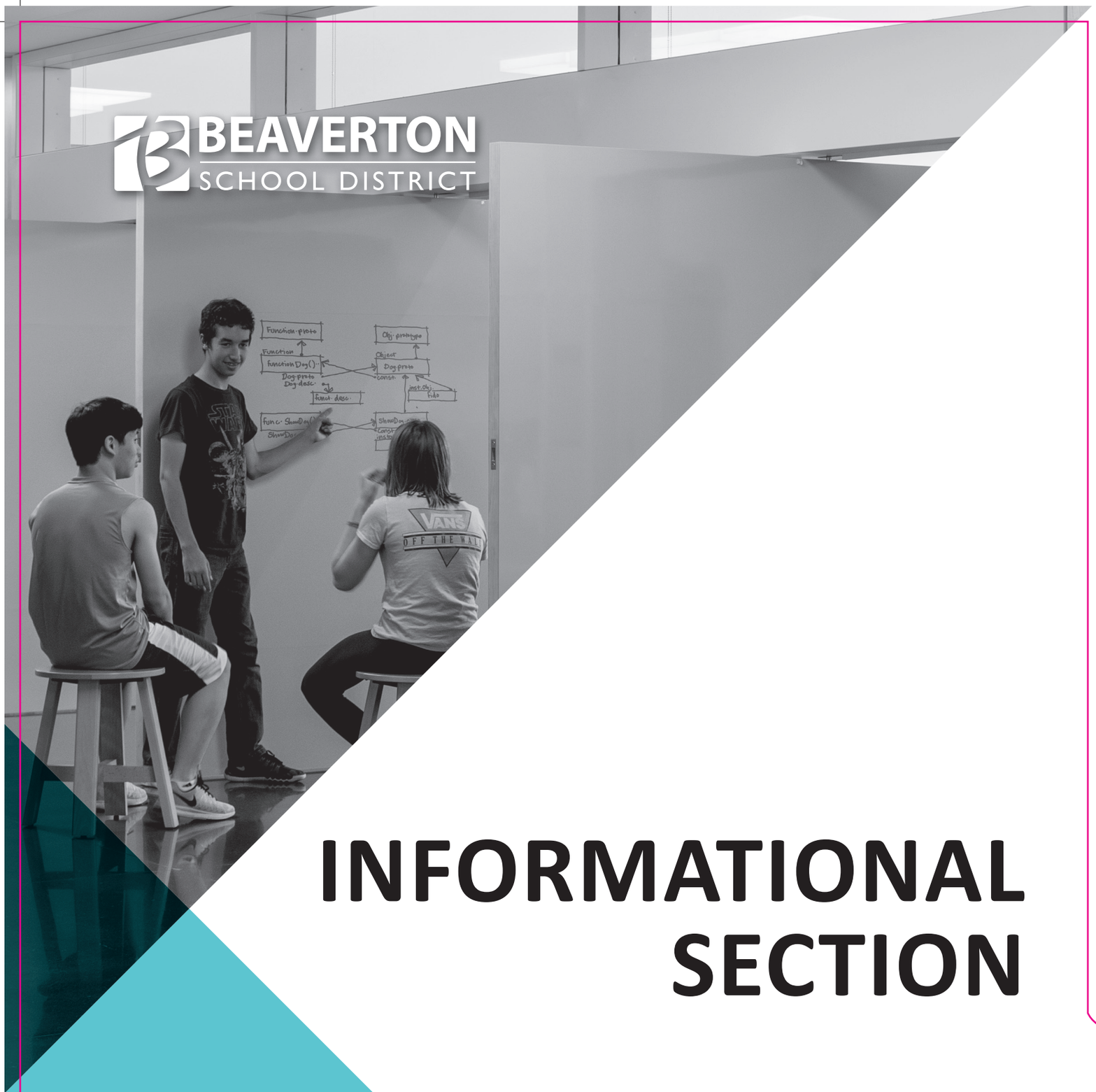
Revenues:
Projected revenue increases of 6% for Local Revenue and 5% for Other Revenue. Slight decline in 2023-24 due to a reduction in Services Provided Other Funds as a result of the District's Local Option Levy expiration and ESSER II and ESSER III one-time funds are spent down.

Expenditures:
Increase in expenditures projected for contractual salaries and related benefits.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT



INFORMATIONAL SECTION

WE
COLLABORATE

BEAVERTON SCHOOL DISTRICT
2021-22 ADOPTED BUDGET DOCUMENT
INFORMATIONAL SECTION
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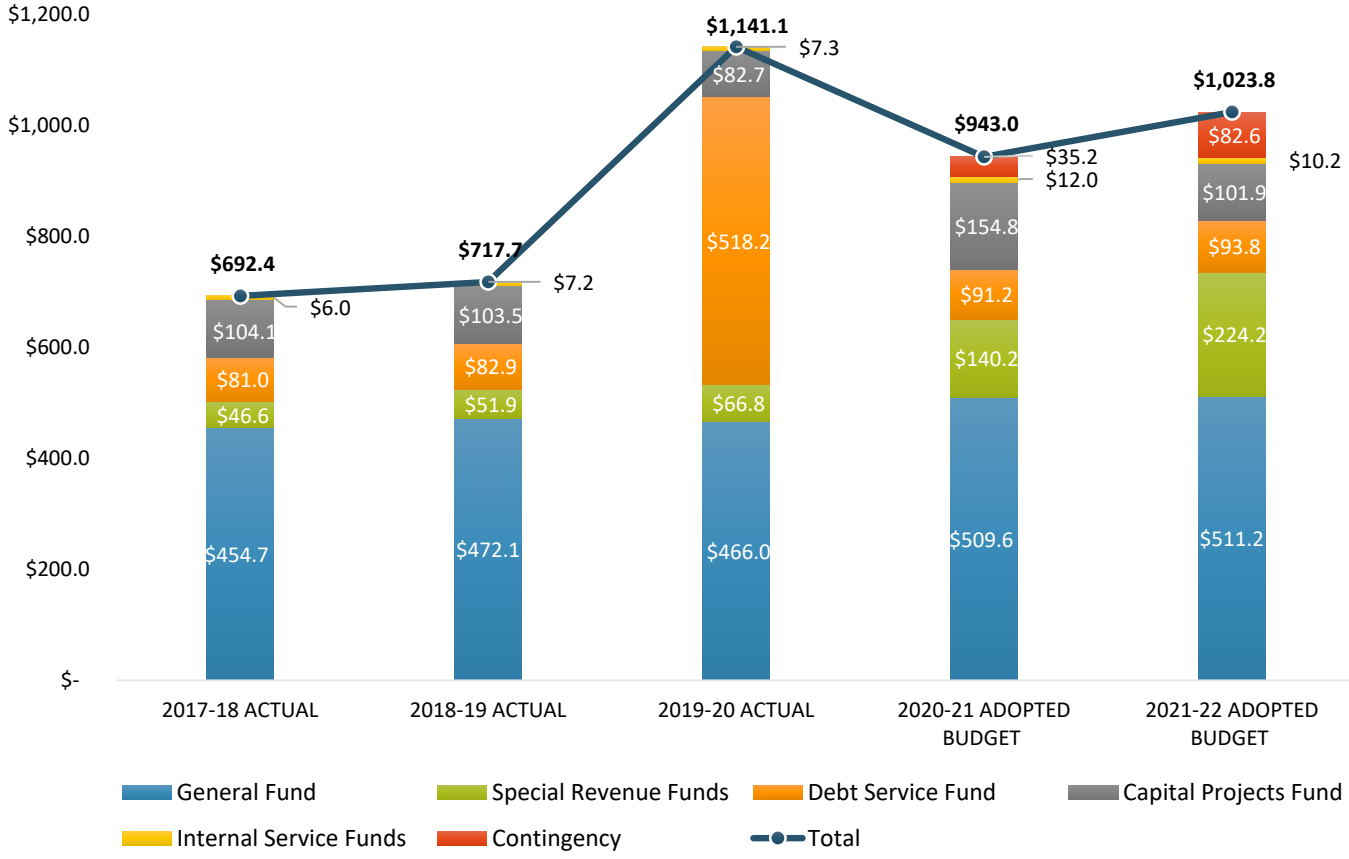
BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
HISTORY AND BUDGETED - ALL FUNDS

	Actual (Audited)			Adopted Budget	Adopted Budget
	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue	$ 590,324,184	$ 616,656,835	$ 1,063,508,593	$ 732,143,920	$ 825,664,561
Transfers In	3,228,905	5,285,322	22,644,914	10,645,462	7,577,662
Beginning Balance	467,437,021	368,623,710	272,856,134	200,223,433	190,512,743
Total Revenues	**$ 1,060,990,110**	**$ 990,565,867**	**$ 1,359,009,641**	**$ 943,012,815**	**$ 1,023,754,966**
Expenditures	$ 689,137,495	$ 712,424,412	$ 1,118,464,291	$ 897,190,093	$ 933,619,116
Transfers Out	3,228,905	5,285,322	22,644,914	10,645,462	7,577,662
Contingency	-	-	-	35,177,260	82,558,188
Total Expenditures	**692,366,400**	**717,709,733**	**1,141,109,205**	**943,012,815**	**1,023,754,966**
Ending Fund Balance	**$ 368,623,710**	**$ 272,856,134**	**$ 217,900,436**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES
(in millions)



BEAVERTON SCHOOL DISTRICT

2021-22 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom Teachers	Average Staffing Ratio
Funded by General Fund (GF)	1,329.8	28.7
Funded by Local Option Levy	278.6	23.7
Funded by Student Investment Account (SIA)	113.4	22.2
TOTAL	**1,721.8**	

		Classroom Teachers			
ELEMENTARY	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**TOTAL**
Aloha Huber (K-8)	836	30.0	8.0	3.0	41.0
Barnes	569	19.0	6.0	2.0	27.0
Beaver Acres	713	24.0	7.0	2.0	33.0
Bethany	458	13.0	4.0	2.0	19.0
Bonny Slope	585	18.0	5.0	2.0	25.0
Cedar Mill	372	11.0	3.0	2.0	16.0
Chehalem	423	15.0	4.0	2.0	21.0
Cooper Mountain	444	12.0	4.0	2.0	18.0
Elmonica	439	14.0	4.0	2.0	20.0
Errol Hassell	369	12.0	3.0	2.0	17.0
Findley	529	15.0	5.0	2.0	22.0
Fir Grove	361	12.0	3.0	2.0	17.0
Greenway	311	10.0	3.0	2.0	15.0
Hazeldale	473	16.0	4.0	2.0	22.0
Hiteon	574	18.0	5.0	2.0	25.0
Jacob Wismer	681	22.0	5.0	2.0	29.0
Kinnaman	578	21.0	5.0	2.0	28.0
McKay	293	10.0	2.0	2.0	14.0
McKinley	647	23.0	6.0	2.0	31.0
Montclair	281	9.0	2.0	3.0	14.0
Nancy Ryles	550	18.0	4.0	2.0	24.0
Oak Hills	529	17.0	4.0	2.0	23.0
Raleigh Hills (K-5, 7-8)	409	13.0	4.0	2.0	19.0
Raleigh Park	316	9.0	3.0	2.0	14.0
Ridgewood	379	11.0	3.0	2.0	16.0
Rock Creek	434	13.0	4.0	2.0	19.0
Sato	744	24.0	6.0	2.0	32.0
Scholls Heights	630	21.0	5.0	2.0	28.0
Sexton Mountain	499	15.0	4.0	2.0	21.0
Springville (K-5, 7-8)	817	26.0	7.0	2.0	35.0
Terra Linda	321	9.0	3.0	2.0	14.0
Vose	720	25.0	7.0	3.0	35.0
West TV	298	10.0	3.0	1.0	14.0
William Walker	504	20.0	4.0	2.0	26.0
Elementary Total	**17,086**	**555.0**	**149.0**	**70.0**	**774.0**
Average Elementary Staffing Ratio		**30.8**	**24.3**	**22.1**	

		Classroom Teachers			
MIDDLE SCHOOLS	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**TOTAL**
Cedar Park	673	21.6	4.2	1.6	27.4
Conestoga	892	27.8	5.4	2.0	35.2
Five Oaks	869	28.4	5.4	2.0	35.8
Highland Park	665	20.4	4.0	1.6	26.0
Meadow Park	698	26.2	4.6	1.6	32.4
Mountain View	938	32.8	6.2	2.4	41.4
Stoller	996	29.0	5.6	1.4	36.0
Tumwater	879	24.7	4.8	2.0	31.5
Whitford	824	30.0	5.4	1.8	37.2
Middle School Total	**7,434**	**240.9**	**45.6**	**16.4**	**302.9**
Average Middle School Staffing Ratio		**30.9**	**25.9**	**24.5**	

HIGH SCHOOLS					**TOTAL**
Aloha	1,754	67.6	13.2	4.0	84.8
Beaverton	1,406	55.2	9.0	3.2	67.4
Mountainside	1,762	57.6	10.2	3.4	71.2
Southridge	1,480	51.4	9.4	3.2	64.0
Sunset	1,892	58.6	10.8	3.4	72.8
Westview	2,316	74.2	13.8	4.0	92.0
High School Total	**10,610**	**364.6**	**66.4**	**21.2**	**452.2**
Average High School Staffing Ratio		**29.1**	**24.6**	**23.5**	

OPTIONS SCHOOLS					**TOTAL**
Arts & Communication Magnet Academy - ACMA (6-12)	712	25.2	4.2	1.2	30.6
Beaverton Academy of Science & Engineering - BASE (6-12)	837	31.4	5.0	1.4	37.8
FLEX Online School (K-12)	512	27.1	2.0	1.6	30.7
International School of Beaverton - ISB (6-12)	854	30.4	5.0	1.2	36.6
Merlo Community School (9-12)	98	10.6	1.4	0.4	12.4
Options Schools Total	**3,013**	**124.7**	**17.6**	**5.8**	**148.1**
Average Options Staffing Ratio		**24.2**	**21.2**	**20.3**	

DISTRICT WIDE					**TOTAL**
Add'l Teachers for Extreme Class Size K-12		**44.6**	**-**	**-**	**44.6**
DISTRICT TOTAL	**38,143**	**1,329.8**	**278.6**	**113.4**	**1,721.8**

Classroom Teacher Definition - Regular full-time and part-time staff who work in instructional activities dealing directly with the teaching of students including school classroom teachers K-12, elementary PE specialists and elementary music specialists.

Note: The budgeted enrollment may not agree to other projected enrollment information within this document due to enrollment being adjusted for a 3 year ADM trend prior to staffing. The budgeted enrollment listed here is the enrollment that was used for staffing.

Note: Minor differences due to rounding.

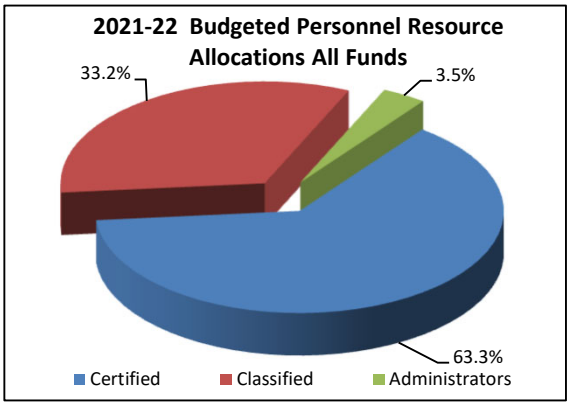
BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	1.8	2.0	2.0	2.0	2.0
Associate Superintendent	-	-	0.6	1.0	1.0
Chief Officer	4.0	3.0	3.2	3.0	3.0
Executive Administrator	7.7	9.9	9.0	10.0	13.0
Administrator	16.7	13.7	12.7	14.0	13.0
Coordinator	7.0	6.7	6.9	7.0	7.0
Elementary School Principal	30.8	30.8	30.9	31.0	31.0
Middle School Principal	8.0	8.0	8.0	8.5	9.0
High School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	3.0	3.0	3.0	3.0	3.3
Options Principal Secondary	4.0	4.0	4.0	4.0	4.7
Vice Principal	54.0	55.4	50.5	52.0	51.0
Administrator Total	144.0	143.5	137.9	142.5	145.0
CERTIFIED					
Pre-K School Teacher	2.1	5.0	7.0	9.0	11.0
Elementary School Teacher	809.0	777.0	740.1	755.0	727.0
Middle School Teacher	402.3	394.2	383.7	398.2	400.9
High School Teacher	540.3	537.8	537.5	549.6	564.7
Athletic Coordinator	6.0	5.8	5.6	5.0	5.0
BEA President (Reimbursement)	2.5	2.5	2.5	2.5	3.0
ELL Teacher	126.5	122.2	102.8	113.9	106.4
Guidance Counselor	105.1	112.3	109.3	133.0	135.5
Intern	4.4	6.0	3.3	-	-
Other Professional	106.6	123.4	100.0	104.9	155.4
Program Specialist	8.0	8.0	8.0	8.0	8.0
Psychologist	35.1	35.9	36.4	40.9	43.1
School Management Support	11.5	9.5	8.5	7.5	8.5
School Nurse	13.8	14.3	14.7	18.0	19.5
Social Worker	7.9	11.1	13.4	57.5	49.1
Special Education Teacher	240.8	234.5	239.7	267.5	268.7
Specialist	108.4	101.6	103.9	105.2	101.2
Certified Total	2,530.2	2,501.1	2,416.4	2,575.8	2,606.9

Source: District Records
Note: Minor differences are due to rounding.

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22
CLASSIFIED					
Account Assistant	24.2	25.5	22.6	23.0	23.2
Aide	424.0	407.5	370.8	388.0	356.7
Bus Driver	145.8	147.6	135.4	151.4	153.9
Bus Routing Assistant	6.9	7.0	7.0	7.0	7.0
Campus Supervisor	14.0	15.6	17.1	14.5	14.0
Construction Project Manager	8.9	9.5	8.9	9.0	9.0
Coordinator/Supervisor	23.8	23.5	24.2	26.0	25.0
Courier	6.4	6.1	6.0	7.3	6.3
Crossing Guard	13.9	14.4	13.3	10.8	9.9
Custodian	122.3	126.7	125.2	133.0	133.5
Custodial Foreman/Manager	59.2	60.7	60.7	60.0	60.0
Dispatcher/Field Assistant	8.5	8.5	8.4	9.2	9.2
Food Services Manager	32.4	33.2	31.6	32.7	33.6
Food Server	63.2	64.6	60.5	67.2	67.1
Legal Counsel	2.3	2.2	1.8	2.0	2.0
Mechanic	17.9	18.0	16.0	19.0	18.0
Maintenance Crew	34.4	35.7	35.8	35.0	37.0
Maintenance Foreman	5.0	5.0	5.0	5.0	5.0
Maintenance Leader	8.7	9.0	9.0	9.0	9.0
Network Engineer	4.0	4.0	4.0	4.0	4.0
Secretary/Clerk	185.8	183.4	177.4	186.3	187.8
Systems Analyst	13.6	13.5	13.0	13.0	13.0
Professional/Technical	164.8	172.0	162.7	187.4	186.3
Classified Total	1,390.1	1,393.2	1,316.4	1,399.8	1,370.5
District Totals	4,064.3	4,037.8	3,870.7	4,118.1	4,122.4



The District is experiencing an increase of 0.1% in overall personnel allocations for the 2021-22 budget year over the previous year budget. This is primarily due to the loss of student enrollment over the past year and projected into the 2021-22 school year, offset by the significant increase in one-time ESSER II and III funds. Actual enrollment in the fall of 2020 was approximately 4.4% below projections. While the District anticipates the return of many of these students in the fall of 2021, the increase percentage is not projected to meet the pre-pandemic levels.

The 2020-21 budget was adopted on the anticipation of fully funded HSS and an investment of $32.7 million in the SIA for the District due to the passage of the SSA in Oregon in the spring of 2019. However, due to the COVID-19 pandemic, the investment in SIA is lower than the original 2020-21 investment was budgeted.

Source: District Records
Note: Minor differences are due to rounding.

BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Elementary Programs	**1110**			$ 60,814,949	$ 58,645,969	$ 4,521,326	$ 4,367,479			$ 65,336,275	$ 63,013,448
	FTE			770.0	724.0	100.4	95.8			870.4	819.8
Middle School Programs	**1120**			29,811,005	29,531,315	446,437	457,536			30,257,442	29,988,851
	FTE			377.8	364.8	10.0	10.0			387.8	374.8
High School Programs	**1130**			41,561,002	42,810,231	624,845	534,268			42,185,847	43,344,499
	FTE			508.0	510.6	11.4	11.7			519.4	522.3
Pre-Kindergarten Programs	**1140**			712,170	644,637	484,920	502,758			1,197,090	1,147,395
	FTE			9.0	9.0	10.9	11.0			19.9	20.0
Programs for the Talented and Gifted	**1210**			65,929	67,189					65,929	67,189
	FTE			0.8	0.8					0.8	0.8
Restrictive Programs for Students with Disabilities	**1220**			6,051,111	5,390,659	7,142,216	7,449,234			13,193,327	12,839,893
	FTE			73.9	73.9	155.1	157.2			229.0	231.1
Less Restrictive Programs for Students with Disabilities	**1250**			8,642,453	8,017,475	441,292	256,068			9,083,745	8,273,543
	FTE			106.3	107.3	9.6	5.4			115.8	112.7
Alternative Education	**1280**			1,376,207	1,376,185	69,274	53,867			1,445,481	1,430,052
	FTE			17.0	17.0	1.6	1.2			18.6	18.2
Designated Programs	**1290**			11,334,107	10,939,751	831,323	734,094			12,165,430	11,673,845
	FTE			136.4	135.1	15.5	16.1			151.9	151.2
Attendance and Social Work Services	**2110**			212,906	176,674	2,551,277	1,760,812	$ 110,311	$ 112,032	2,874,494	2,049,517
	FTE			2.4	2.4	49.7	48.4	1.0	1.0	53.1	51.8
Guidance Services	**2120**			9,871,049	10,543,672	1,130,189	1,203,791			11,001,238	11,747,462
	FTE			126.0	132.5	23.1	23.4			149.1	155.9
Health Services	**2130**			107,042	124,915	595,273	463,015			702,315	587,930
	FTE			1.3	1.5	9.5	10.0			10.7	11.5
Psychological Services	**2140**			2,937,167	2,971,270					2,937,167	2,971,270
	FTE			35.9	38.3					35.9	38.3
Speech Pathology and Audiology Services	**2150**			3,273,964	3,682,119	122,595	130,317			3,396,559	3,812,436
	FTE			40.3	42.6	2.0	2.0			42.2	44.5
Other Student Treatment Services	**2160**			244,022	224,265					244,022	224,265
	FTE			3.0	3.0					3.0	3.0
Service Direction, Student Support	**2190**	$ 690,530	$ 642,826	1,006,217	959,773	866,156	835,303	71,026	72,133	2,633,929	2,510,036
	FTE	5.0	5.0	11.5	10.8	16.7	18.9	0.5	0.5	33.7	35.2
Improvement of Instruction Services	**2210**	478,930	429,789	1,037,278	1,083,977	113,019	111,457			1,629,227	1,625,223
	FTE	3.5	3.0	11.8	12.1	2.3	2.0			17.6	17.1
Educational Media Services	**2220**			1,362,519	1,343,774	1,970,308	1,925,485			3,332,827	3,269,258
	FTE			15.5	15.0	42.5	42.2			58.0	57.2
Assessment and Testing	**2230**					85,095	47,911			85,095	47,911
	FTE					1.8	1.1			1.8	1.1
Instructional Staff Development	**2240**			917,886	840,030					917,886	840,030
	FTE			10.4	9.4					10.4	9.4
Executive Administration Services	**2320**	795,575	609,870	65,929	0	48,975	40,458	214,231	220,433	1,124,710	870,761
	FTE	3.8	3.8	0.8	0.0	1.0	1.0	3.2	3.8	8.7	8.6
Office of the Principal Services	**2410**	13,759,155	13,185,448	592,711	731,325	5,715,388	5,217,001			20,067,254	19,133,775
	FTE	101.5	103.0	7.0	8.0	116.4	118.1			224.9	229.1
Other Support Services - School Administration	**2490**	1,195,135	1,024,112	60,122	62,711	352,179	321,243			1,607,436	1,408,067
	FTE	8.0	8.0	0.7	0.7	6.9	7.3			15.6	16.0
Direction of Business Support Services	**2510**	178,500	182,078					58,151	58,782	236,651	240,860
	FTE	1.0	1.0					1.0	1.0	2.0	2.0
Fiscal Services	**2520**					1,191,800	867,862	306,763	291,245	1,498,563	1,159,107
	FTE					17.0	17.0	2.8	2.8	19.8	19.8

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Operation and Maintenance of Plant Services	**2540**	304,020	281,057			14,434,339	11,430,367	700,823	702,862	15,439,182	12,414,286
	FTE	2.0	2.0			266.5	263.5	7.0	7.0	275.5	272.5
Student Transportation Services	**2550**	187,342	179,079			9,245,501	8,452,457	403,917	411,677	9,836,760	9,043,213
	FTE	1.2	1.2			188.3	191.4	4.1	4.1	193.6	196.7
Internal Services	**2570**					594,998	404,197	57,360	116,509	652,358	520,706
	FTE					10.8	9.8	0.5	1.0	11.3	10.8
Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	**2620**	138,719	143,263			248,557	255,024			387,276	398,287
	FTE	1.0	1.0			2.6	3.4			3.6	4.4
Information Services	**2630**	159,808	162,632			382,793	369,523			542,601	532,155
	FTE	1.0	1.0			5.7	6.6			6.7	7.6
Staff Services	**2640**	645,336	650,528	273,184	223,962	763,691	545,911	360,708	293,911	2,042,919	1,714,312
	FTE	4.0	4.0	3.1	2.5	11.5	11.5	5.0	5.0	23.6	23.0
Technology Services	**2660**	292,554	257,130			5,016,010	3,285,133	254,988	176,347	5,563,552	3,718,610
	FTE	2.0	2.0			68.3	69.2	3.0	3.0	73.3	74.2
TOTAL SALARY		**$ 18,825,604**	**$ 17,747,811**	**$ 182,330,929**	**$ 180,391,878**	**$ 59,989,776**	**$ 52,022,571**	**$ 2,538,278**	**$ 2,455,931**	**$ 263,684,587**	**$ 252,618,191**
TOTAL FTE		**134.0**	**135.0**	**2,268.7**	**2,221.1**	**1,156.7**	**1,155.2**	**28.1**	**29.2**	**3,587.5**	**3,540.5**
AVERAGE BENEFIT RATE*		57.1%	57.8%	60.0%	58.9%	83.5%	83.4%	57.8%	58.5%		
TOTAL BENEFITS		**$ 10,749,205**	**$ 10,262,031**	**$ 109,353,486**	**$ 106,163,854**	**$ 50,065,165**	**$ 43,401,986**	**$ 1,467,755**	**$ 1,437,520**	**$ 171,635,611**	**$ 161,265,391**
TOTAL SALARY & BENEFITS		**$ 29,574,809**	**$ 28,009,842**	**$ 291,684,415**	**$ 286,555,732**	**$ 110,054,941**	**$ 95,424,557**	**$ 4,006,033**	**$ 3,893,451**	**$ 435,320,198**	**$ 413,883,582**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		6.8%	6.8%	67.0%	69.2%	25.3%	23.1%	0.9%	0.9%	100.0%	100.0%

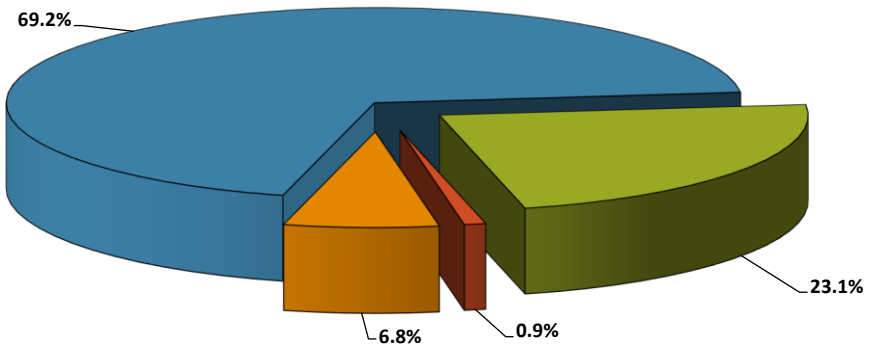
**As of 2020-21, health benefits are no longer being calculated as an overall percentage for each of the four position classifications as they were in past years. To improve accuracy, health benefits are now calculated based on actual dollars up to the cap for each position. Any variance in benefit percentage between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

GENERAL FUND
PERSONNEL COSTS $413,883,582
(Personnel Costs include Salaries, Fixed Payroll Costs, and Fringe Benefits)

Full-Time Equivalent Positions (3,540.5 FTE)

- **Administrators: $28,009,842 (135.0 FTE) 6.8%**
- **Certified: $286,555,732 (2,221.1 FTE) 69.2%**
- **Support Staff: $95,424,557 (1,155.2 FTE) 23.1%**
- **Managerial - Non-Represented: $3,893,451 (29.2 FTE) 0.9%**



Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
STUDENT BODY & SPECIAL PURPOSE FUND - 220
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Staff Services	2640			$ 222,503	$ 265,135					$ 222,503	$ 265,135
	FTE			2.5	3.0					2.5	3.0
TOTAL SALARY		**$ 0**	**$ 0**	**$ 222,503**	**$ 265,135**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 222,503**	**$ 265,135**
TOTAL FTE		**0.0**	**0.0**	**2.5**	**3.0**	**0.0**	**0.0**	**0.0**	**0.0**	**2.5**	**3.0**
AVERAGE BENEFIT RATE*		57.1%	57.8%	60.0%	58.0%	83.5%	83.4%	57.8%	58.5%		
TOTAL BENEFITS		**$ 0**	**$ 0**	**$ 120,083**	**$ 153,770**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 120,083**	**$ 153,770**
TOTAL SALARY & BENEFITS		**$ 0**	**$ 0**	**$ 342,586**	**$ 418,905**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 342,586**	**$ 418,905**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

**As of 2020-21, health benefits are no longer being calculated as an overall percentage for each of the four position classifications as they were in past years. To improve accuracy, health benefits are now calculated based on actual dollars up to the cap for each position. Any variance in benefit percentage between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
CATEGORICAL FUND - 240
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

	ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Technology Services 2660					$ 0	$ 18,501			$ 0	$ 18,501
FTE					0.0	0.3			0.0	0.3
TOTAL SALARY	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 18,501**	**$ 0**	**$ 0**	**$ 0**	**$ 18,501**
TOTAL FTE	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.3**	**0.0**	**0.0**	**0.0**	**0.3**
AVERAGE BENEFIT RATE*	57.1%	57.8%	60.0%	58.9%	83.5%	65.1%	57.8%	58.5%		
TOTAL BENEFITS	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 12,036**	**$ 0**	**$ 0**	**$ 0**	**$ 12,036**
TOTAL SALARY & BENEFITS	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 30,537**	**$ 0**	**$ 0**	**$ 0**	**$ 30,537**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		0.0%		0.0%		100.0%		0.0%		100.0%

**As of 2020-21, health benefits are no longer being calculated as an overall percentage for each of the four position classifications as they were in past years. To improve accuracy, health benefits are now calculated based on actual dollars up to the cap for each position. Any variance in benefit percentage between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Elementary Programs	**1110**			$ 4,114,760	$ 5,712,069					$ 4,114,760	$ 5,712,069
	FTE			52.0	70.0					52.0	70.0
Middle School Programs	**1120**			1,246,727	1,586,661					1,246,727	1,586,661
	FTE			15.8	19.6					15.8	19.6
High School Programs	**1130**			2,178,266	2,657,823	$ 13,470	$ 13,965			2,191,736	2,671,788
	FTE			26.7	31.7	0.3	0.3			27.0	32.0
Pre-Kindergarten Programs	**1140**			0	143,253	0	55,862			0	199,115
	FTE			0.0	2.0	0.0	1.2			0.0	3.2
Restrictive Programs for Students with Disabilities	**1220**			2,080,750	1,756,743	111,585	0			2,192,335	1,756,743
	FTE			25.5	23.5	2.4	0.0			27.9	23.5
Less Restrictive Programs for Students with Disabilities	**1250**			1,016,759	966,778					1,016,759	966,778
	FTE			12.5	12.5					12.5	12.5
Educationally Underserved	**1270**			1,809,224	1,057,102	1,012,422	226,773			2,821,646	1,283,875
	FTE			22.0	11.8	21.4	4.1			43.4	15.9
Alternative Education	**1280**			81,583	83,843					81,583	83,843
	FTE			1.0	1.0					1.0	1.0
Designated Programs	**1290**			2,712,280	7,556,876	1,111,790	451,181			3,824,070	8,008,057
	FTE			31.9	93.4	21.5	9.9			53.3	103.2
Attendance and Social Work Services	**2110**			5,327,039	3,878,503	633,873	618,516			5,960,912	4,497,019
	FTE			60.6	53.2	13.8	13.6			74.4	66.7
Guidance Services	**2120**			645,858	318,313					645,858	318,313
	FTE			8.3	4.0					8.3	4.0
Health Services	**2130**			1,455,777	1,498,985					1,455,777	1,498,985
	FTE			17.0	18.0					17.0	18.0
Psychological Services	**2140**			409,076	368,499					409,076	368,499
	FTE			5.0	4.8					5.0	4.8
Speech Pathology and Audiology Services	**2150**			1,094,034	926,962					1,094,034	926,962
	FTE			13.5	12.4					13.5	12.4
Service Direction, Student Support	**2190**	$ 379,925	$ 514,260	87,905	179,170			$ 71,026	$ 72,133	481,026	765,563
	FTE	3.0	4.0	1.0	2.0			0.5	0.5	4.5	6.5
Improvement of Instruction Services	**2210**	62,773	0	232,948	815,223	59,305	67,089			355,026	882,312
	FTE	0.5	0.0	2.7	9.1	0.8	1.5			4.0	10.6
Educational Media Services	**2220**			0	156,774					0	156,774
	FTE			0.0	1.8					0.0	1.8
Instructional Staff Development	**2240**			369,201	645,011					369,201	645,011
	FTE			4.2	7.2					4.2	7.2
Office of the Principal Services	**2410**					16,953	15,456			16,953	15,456
	FTE					0.3	0.4			0.3	0.4
Other Support Services - School Administration	**2490**	0	143,263							0	143,263
	FTE	0.0	1.0							0.0	1.0
Operation and Maintenance of Plant Services	**2540**					0	112,950			0	112,950
	FTE					0.0	2.0			0.0	2.0
Information Services	**2630**					79,818	0			79,818	0
	FTE					1.0	0.0			1.0	0.0

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Staff Services	**2640**	159,808	162,632			0	51,171			159,808	213,803
	FTE	1.0	1.0			0.0	1.0			1.0	2.0
Food Preparation and Dispensing Services	**3120**					0	1,467			0	1,467
	FTE					0.0	0.0			0.0	0.0
TOTAL SALARY		**$ 602,506**	**$ 820,155**	**$ 24,862,187**	**$ 30,308,586**	**$ 3,039,216**	**$ 1,614,430**	**$ 71,026**	**$ 72,133**	**$ 28,574,935**	**$ 32,815,304**
TOTAL FTE		**4.5**	**6.0**	**299.6**	**377.8**	**61.5**	**34.0**	**0.5**	**0.5**	**366.1**	**418.2**
AVERAGE BENEFIT RATE*		65.1%	58.0%	60.8%	59.2%	94.9%	90.0%	63.9%	49.1%		
TOTAL BENEFITS		**$ 392,507**	**$ 475,621**	**$ 15,127,331**	**$ 17,957,000**	**$ 2,883,572**	**$ 1,452,356**	**$ 45,366**	**$ 35,425**	**$ 18,448,776**	**$ 19,920,402**
TOTAL SALARY & BENEFITS		**$ 995,013**	**$ 1,295,776**	**$ 39,989,518**	**$ 48,265,586**	**$ 5,922,788**	**$ 3,066,786**	**$ 116,392**	**$ 107,558**	**$ 47,023,711**	**$ 52,735,706**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.1%	2.5%	85.0%	91.5%	12.6%	5.8%	0.2%	0.2%	100.0%	100.0%

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SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND - 290
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Fiscal Services	**2520**							$ 10,242	$ 10,402	$ 10,242	$ 10,402
	FTE							0.1	0.1	0.1	0.1
Service Area Direction - Food Services	**3110**	$ 138,719	$ 143,263			$ 378,440	$ 284,051	590,512	602,454	1,107,671	1,029,768
	FTE	1.0	1.0			6.3	6.4	6.0	6.0	13.3	13.4
Food Preparation and Dispensing Services	**3120**					3,913,527	3,384,224			3,913,527	3,384,224
	FTE					100.2	100.9			100.2	100.9
TOTAL SALARY		**$ 138,719**	**$ 143,263**	**$ 0**	**$ 0**	**$ 4,291,967**	**$ 3,668,275**	**$ 600,754**	**$ 612,855**	**$ 5,031,440**	**$ 4,424,393**
TOTAL FTE		**1.0**	**1.0**	**0.0**	**0.0**	**106.4**	**107.3**	**6.1**	**6.1**	**113.5**	**114.4**
AVERAGE BENEFIT RATE*		57.6%	57.2%	60.0%	58.9%	84.5%	75.6%	55.4%	55.2%		
TOTAL BENEFITS		**$ 79,904**	**$ 81,974**	**$ 0**	**$ 0**	**$ 3,628,106**	**$ 2,773,235**	**$ 332,961**	**$ 338,383**	**$ 4,040,971**	**$ 3,193,592**
TOTAL SALARY & BENEFITS		**$ 218,623**	**$ 225,237**	**$ 0**	**$ 0**	**$ 7,920,073**	**$ 6,441,510**	**$ 933,715**	**$ 951,238**	**$ 9,072,411**	**$ 7,617,985**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.4%	3.0%	0.0%	0.0%	87.3%	84.6%	10.3%	12.5%	100.0%	100.0%

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SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

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BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUND - 400
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	**2620**	$ 159,808	$ 162,632							$ 159,808	$ 162,632
	FTE	1.0	1.0							1.0	1.0
Service Area Direction, Facilities Acquisition and Construction	**4110**	138,719	143,263	$ 439,525	$ 447,925	$ 2,425,308	$ 1,293,572	$ 374,446	$ 315,753	3,377,998	2,200,513
	FTE	1.0	1.0	5.0	5.0	28.5	27.3	3.5	3.0	38.0	36.3
TOTAL SALARY		**$ 298,527**	**$ 305,895**	**$ 439,525**	**$ 447,925**	**$ 2,425,308**	**$ 1,293,572**	**$ 374,446**	**$ 315,753**	**$ 3,537,806**	**$ 2,363,145**
TOTAL FTE		**2.0**	**2.0**	**5.0**	**5.0**	**28.5**	**27.3**	**3.5**	**3.0**	**39.0**	**37.3**
AVERAGE BENEFIT RATE*		57.1%	56.3%	62.4%	56.0%	57.3%	74.2%	53.3%	54.4%		
TOTAL BENEFITS		**$ 170,521**	**$ 172,165**	**$ 274,415**	**$ 250,788**	**$ 1,390,632**	**$ 960,244**	**$ 199,606**	**$ 171,625**	**$ 2,035,174**	**$ 1,554,821**
TOTAL SALARY & BENEFITS		**$ 469,048**	**$ 478,060**	**$ 713,940**	**$ 698,712**	**$ 3,815,940**	**$ 2,253,816**	**$ 574,052**	**$ 487,378**	**$ 5,572,980**	**$ 3,917,966**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		8.4%	12.2%	12.8%	17.8%	68.5%	57.5%	10.3%	12.4%	100.0%	100.0%

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SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND - 611
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Executive Administration Services	**2320**							$ 85,952	$ 22,246	$ 85,952	$ 22,246
	FTE							0.5	0.1	0.5	0.1
Fiscal Services	**2520**					$ 93,308	$ 43,925			93,308	43,925
	FTE					1.0	0.5			1.0	0.5
Staff Services	**2640**					123,485	81,863	98,419	100,409	221,904	182,272
	FTE					1.9	1.5	1.0	1.0	2.9	2.5
Other Support Services - Central	**2690**	$ 69,360	$ 71,631			150,054	148,006			219,414	219,637
	FTE	0.5	0.5			1.8	2.0			2.3	2.5
TOTAL SALARY		**$ 69,360**	**$ 71,631**	**$ 0**	**$ 0**	**$ 366,847**	**$ 273,794**	**$ 184,371**	**$ 122,655**	**$ 620,578**	**$ 468,080**
TOTAL FTE		**0.5**	**0.5**	**0.0**	**0.0**	**4.7**	**4.0**	**1.5**	**1.1**	**6.7**	**5.6**
AVERAGE BENEFIT RATE*		57.6%	57.2%	60.0%	58.9%	61.5%	65.0%	53.4%	53.7%		
TOTAL BENEFITS		**$ 39,952**	**$ 40,987**	**$ 0**	**$ 0**	**$ 225,675**	**$ 178,041**	**$ 98,477**	**$ 65,900**	**$ 364,104**	**$ 284,928**
TOTAL SALARY & BENEFITS		**$ 109,312**	**$ 112,618**	**$ 0**	**$ 0**	**$ 592,522**	**$ 451,835**	**$ 282,848**	**$ 188,555**	**$ 984,682**	**$ 753,008**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		11.1%	15.0%	0.0%	0.0%	60.2%	60.0%	28.7%	25.0%	100.0%	100.0%

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SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

Note: Minor differences are due to rounding.
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BEAVERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 612
EXPENDITURES FOR PERSONNEL SERVICES
2021-22 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Student Transportation Services	2550					$ 5,846	$ 43,925			$ 5,846	$ 43,925
	FTE					0.1	0.5			0.1	0.5
Other Support Services - Central	2690	$ 69,360	$ 71,631			143,030	163,993	$ 49,503	$ 22,246	261,893	257,870
	FTE	0.5	0.5			1.8	2.0	0.3	0.1	2.6	2.6
TOTAL SALARY		**$ 69,360**	**$ 71,631**	**$ 0**	**$ 0**	**$ 148,876**	**$ 207,918**	**$ 49,503**	**$ 22,246**	**$ 267,739**	**$ 301,795**
TOTAL FTE		**0.5**	**0.5**	**0.0**	**0.0**	**1.9**	**2.5**	**0.3**	**0.1**	**2.7**	**3.1**
AVERAGE BENEFIT RATE*		57.6%	57.2%	60.0%	58.9%	61.9%	57.5%	51.1%	46.9%		
TOTAL BENEFITS		**$ 39,952**	**$ 40,987**	**$ 0**	**$ 0**	**$ 92,218**	**$ 119,643**	**$ 25,298**	**$ 10,440**	**$ 157,468**	**$ 171,070**
TOTAL SALARY & BENEFITS		**$ 109,312**	**$ 112,618**	**$ 0**	**$ 0**	**$ 241,094**	**$ 327,561**	**$ 74,801**	**$ 32,686**	**$ 425,207**	**$ 472,865**
PERCENTAGE OF TOTAL SALARY AND BENEFITS		25.7%	23.8%	0.0%	0.0%	56.7%	69.3%	17.6%	6.9%	100.0%	100.0%

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SALARY RANGE BY CLASSIFICATION	2020-21 Low	2020-21 High	2021-22 Low	2021-22 High
Administrator	$ 116,799	$ 288,901	$ 119,135	$ 294,679
Certified	$ 45,912	$ 94,216	$ 46,830	$ 96,100
Support Services	$ 28,111	$ 114,220	$ 28,673	$ 116,504
Managerial - Non-Represented	$ 41,470	$ 174,468	$ 42,300	$ 177,957

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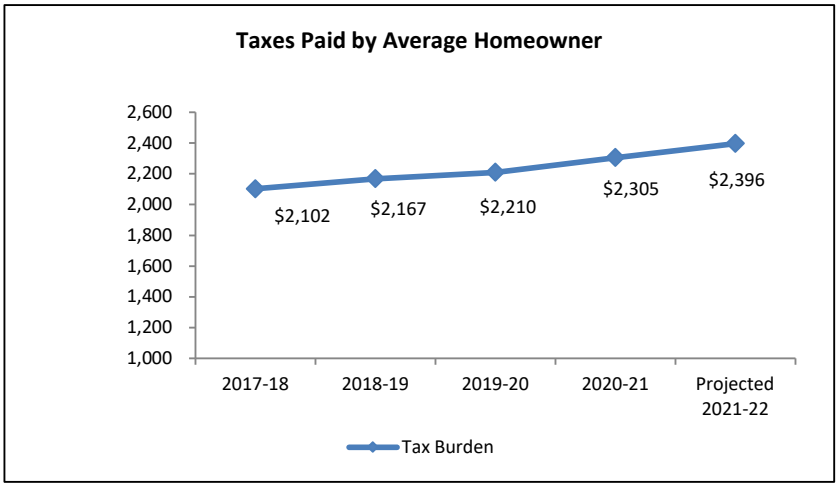
BEAVERTON SCHOOL DISTRICT
BUDGET'S EFFECT ON TAXPAYERS
TAXES PAID BY AVERAGE HOMEOWNERS

	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
Tax Burden	2,102	2,167	2,210	2,305	2,396

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

Measure 5 (M5 limits)
- $5 per $1,000 real market value (RMV) for schools
- $10 per $1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government

Measure 50 (M50 limit)
- Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- Annual growth of AV limited to 3% for existing property
- For new property, AV = (RMV) times (AV/RMV of similar property)



Source: Washington County Department of Assessment Taxation

BEAVERTON SCHOOL DISTRICT
ASSESSED VALUE AND REAL MARKET VALUE OF TAXABLE PROPERTY
(in millions)

Fiscal Year	Assessed Value: Residential Property	Assessed Value: Personal Property	Total Taxable Value	Total Direct Rate [a]	Total Real Market Value	Assessed Value as a percentage of RMV
2025[b]	$ 36,467.1	$ 1,324.8	$ 37,791.9	$ 8.062	$ 76,377.7	49.48 %
2024[b]	35,215.0	1,267.5	36,482.5	8.074	71,828.5	50.79
2023[b]	33,910.7	1,207.1	35,117.7	8.086	66,880.3	52.51
2022[b]	32,551.9	1,143.2	33,695.1	8.098	61,498.0	54.79
2021[b]	31,247.5	1,082.8	32,330.3	8.110	56,549.8	57.17
2020	29,995.4	1,025.5	31,020.9	7.908	51,999.6	59.66
2019	28,627.3	917.6	29,544.9	8.021	50,169.2	58.89
2018	27,981.0	893.0	28,874.0	8.053	46,393.5	62.24

a Per $1,000 of assessed value
b Estimated

PROPERTY TAX LEVIES AND COLLECTIONS
(in millions)

Fiscal Year	Taxes Levied for the Fiscal Year **	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2022	$ 273.6 *	$ 261.9 *	95.72 %			
2021	260.2	249.1 *	95.72			
2020	245.1	235.1	95.94	$ -	$ 235.1	95.94 %
2019	237.7	228.2	95.99	1.6	229.8	96.66
2018	227.7	217.4	95.48	2.5	220.0	96.59
2017	213.1	203.5	95.46	2.5	205.9	96.64

* Estimated
** Amounts are based upon the tax collection year July 1 to June 30.

Source: *Washington County Department of Assessment and Taxation and Beaverton School District financial records.*

BEAVERTON SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	Beaverton School District					
	June 2020			June 2011		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	$ 969,967,560	1	3.1%	$ 368,444,143	1	1.7%
Nike, IHM Inc.	216,673,430	2	0.7			
PPR Washington Square LLC	119,837,442	6	0.4	105,357,881	8	0.5
Maxim Intergrated Products Inc.	120,005,560	7	0.4	99,825,420	9	0.5
Beaverton LLC	105,280,660	8	0.3			
Kaiser Foundation Hospitals	85,135,285	9	0.3			
Portland 2 LLC	69,325,260	10	0.2			
Tektronix Inc				128,168,075	4	0.6
PS Business Parks LP				107,572,166	6	0.5
ERP Operating Ltd Partnership				80,435,660	10	0.4
Public Utilities						
Portland General Electric Co.	175,491,343	3	0.6	140,280,523	3	0.6
Comcast Corporation	152,868,000	4	0.5	118,667,000	5	0.5
Northwest Natural Gas	159,501,000	5	0.5	99,661,900	7	0.5
Frontier Communications				175,094,900	2	0.8
Subtotal of Ten Largest Taxpayers	2,174,085,540		7.0	1,423,507,668		6.5
All Other Taxpayers	28,845,825,140		93.0	20,544,111,193		93.5
Total Assessed Value of Tax District	$ 31,019,910,680		100.0%	$ 21,967,618,861		100.0%

	Washington County					
	June 2020			June 2011		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	$ 1,970,829,308	1	2.9%	$ 1,086,959,550	1	2.3%
Nike, Inc.	1,011,210,140	2	1.5	431,605,315	2	0.9
Pacific Realty Associates	405,106,164	4	0.6	301,956,704	5	0.6
Genentech Inc.	274,026,540	6	0.4	231,546,750	7	0.5
Nike, IHM Inc.	216,673,430	9	0.3			
Lam Research Corporation	190,462,687	10	0.3			
Maxim Intergrated Products Inc.				137,021,824	9	0.3
Tektronix Inc				128,237,247	10	0.3
Public Utilities						
Portland General Electric Co.	616,308,814	3	0.9	390,952,730	3	0.8
Northwest Natural Gas	368,707,300	5	0.5	282,171,220	6	0.6
Comcast Corporation	254,049,000	7	0.4	213,072,700	8	0.5
Verizon Communications	241,357,000	8	0.4			
Frontier Communications				371,640,200	4	0.8
Subtotal of Ten Largest Taxpayers	5,548,730,383		8.2	3,575,164,240		7.6
All Other Taxpayers	62,483,625,744		91.8	43,226,703,997		92.4
Total Assessed Value of Tax District	$ 68,032,356,127		100.0%	$ 46,801,868,237		100.0%

Note: Ranked based on taxes levied.

Source: *Washington County Department of Assessment & Taxation*

BEAVERTON SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population[a] *Estimated*	Personal Income[b] *(in thousands)*	Per Capita Personal Income	Unemployment Rate[c] *(Washington County)*
2020	294,437	n/a	n/a	9.9 %
2019	291,014	$ 38,527,576	$ 64,043	3.1
2018	286,013	36,442,209	60,971	3.5
2017	280,126	33,765,596	57,331	3.5
2016	273,845	31,588,397	54,203	4.2
2015	269,023	29,812,561	51,909	4.8
2014	263,778	26,299,466	46,713	5.7
2013	258,199	24,839,911	44,757	6.3
2012	257,562	24,314,346	44,396	7.1
2011	254,914	23,042,656	42,639	7.7

n/a - Information not available as of printing.

[a] ***Source:*** *Bureau of Economic and Business Research and BSD estimates based on PSU Population Research Center data.*

[b] ***Source:*** *U.S. Department of Commerce, Bureau of Economic Analysis.*

[c] ***Source:*** *Oregon Labor Market, Labor Force Data for Washington County. Not seasonally adjusted.*

DEBT SERVICE SCHEDULES

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with equal amounts of principal maturing each year.

On August 25, 2011, the District issued $42,175,000 in General Obligation Bonds, Series 2011 to refund Series 2001 Bonds, Series 2002 Bonds, and Series 2003 Bonds and obtain a savings in total debt service requirement. Interest rates on the bonds range from 2.00% to 5.00%, payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2023. The Series 2011 Bonds maturing on or after June 15, 2022 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2021.

On December 11, 2012, the District issued $33,075,000 in General Obligation Bonds, Series 2012A and $126,325,000 in General Obligation Bonds, Series 2012B to refund Series 2004A Bonds and Series 2007 Bonds, and obtain a savings in total debt service requirement. Final principal payment on Series 2012A was made in June 2019. Interest on the Series 2012B Bonds range from 1.75% to 4.00%. Interest is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2026 for the Series 2012B Bonds. The Series 2012B Bonds maturing on or after June 15, 2023 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2022.

On August 7, 2014, the District issued $20,393,784 in General Obligation Bonds, Series 2014A and $361,755,000 in General Obligation Bonds, Series 2014B to finance the first phase of capital construction and improvements related to the $680 million bond measure passed by voters on May 20, 2014. Final principal payment on Series 2014A was made in June 2020. Interest on the Series 2014B Bonds range from 2.00% to 5.00%. Interest is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2034 for the Series 2014B Bond. The Series 2014B Bonds maturing on or after June 15, 2025 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2024.

On May 11, 2017, the District issued $38,990,000 in General Obligation Bonds, Series 2017A, $76,483,176 in General Obligation Bonds, Series 2017B, $32,980,000 in General Obligation Bonds, Series 2017C, and $149,397,089 in General Obligation Bonds, Series 2017D to finance the second phase of capital construction and improvements related to the $680 million bond measure passed by voters on May 20, 2014. Principal is paid in June, with a final maturity in June 2028 for the Series 2017A Bonds, June 2034 for the Series 2017B Bonds, June 2035 for the Series 2017C Bonds, and June 2036 for the Series 2017D Bonds.

The Series 2017A are taxable bonds with interest rates from 1.49% to 3.23%. Interest is payable semiannually in June and December for the Series 2017A Bonds. The Series 2017A Bonds maturing on June 15, 2028 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027.

The Series 2017B are deferred interest bonds with interest rates from 3.57% to 4.13%. Interest on the Series 2017B Bonds is payable only at maturity. The Series 2017B Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2027.

The Series 2017C are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2017C Series Bonds. The Series 2017C Bonds maturing in 2028 and 2035 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027.

The Series 2017D are convertible deferred interest bonds with an interest rates of 5.00%. The Series 2017D Bonds will convert into current interest bonds in June 2018, after which interest will be payable semiannually in June and December. The 2017D Series Bonds maturing in 2035 and 2036 are subject to redemption prior to maturity at a price of 100 percent of accreted par value plus accrued interest on or after June 15, 2027.

The District issued on June 30, 2020 new General Obligation Bonds Series 2020 Bonds in the amount of $432,745,000 to refund $71,060,000 in 2012B bonds and $298,310,000 in 2014B bonds. Series 2020 bonds have a final maturity June 15, 2034, with interest rates range from 0.351% to 2.093% with semiannual interest paid in December and June, and principal payments annually in June.

Full Faith and Credit Obligation Bonds

On March 19, 2009 the District issued full faith and credit obligation bonds to provide funds for the construction of

Source: Business Services

the Transportation Service Center, an option school auditorium, bus particulate traps and an option school remodel. The District issued $16,260,000 full faith and credit obligation bonds on April 27, 2016, placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old obligations. Interest rates on the 2016 bonds range from 2.00% to 4.00% with a final maturity date of June 1, 2036.

Limited Tax Pension Obligation Bonds

On June 21, 2005 the District participated with thirteen Oregon school districts and two educational service districts in a pooled issuance of taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. The District issued $189,935,000 in debt as part of a pooled issuance of $475,205,000. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS. Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Fund support is withheld on a monthly basis to repay debt. Funds are accumulated and invested by a trust officer and annual principal and interest payments are made each June 30, beginning June 2005 and ending June 2028. The bond interest rates range from 4.11% to 4.76%.

On February 26, 2015 the District issued $79,220,000 taxable pension obligation bonds to finance District's estimated PERS unfunded actuarial liability. The bond proceeds were paid to the Oregon Public Employees Retirement System. No intercept agreement exists for the bonds issued in 2015. Annual principal and interest payments are made each June 30, beginning in June 2015 and ending June 2034. The bond interest rates range from 0.35% to 4.06%.

The reduction in pension expense resulting from the side account will be reflected as a reduction in the District's proportionate share of the PERS net pension liability or an increase in the District's proportionate share of the PERS net pension asset from the General Fund. Debt service requirements will remain at about the $1.34 million level through the remainder of the life of the obligations.

Debt Service Payments

Issue Date	Original Issue	Outstanding at June 30, 2021	2021-22 Principal Payments	2021-22 Interest Payments
General Obligation Bonds:				
August 25, 2011	$ 42,175,000	$ 7,710,000	$ 3,755,000	$ 383,200
December 11, 2012	126,325,000	12,575,000	12,575,000	503,000
August 7, 2014	361,755,000	33,685,000	15,835,000	1,654,250
May 11, 2017	38,990,000	32,315,000	3,305,000	975,168
May 11, 2017	76,483,176	76,483,176	-	-
May 11, 2017	32,980,000	32,980,000	-	1,649,000
May 11, 2017	149,397,089	149,397,089	-	7,884,750
June 30, 2020	432,745,000	418,050,000	14,375,000	6,238,454
		763,195,265	49,845,000	19,287,822
Limited Tax Pension Obligation Bonds:				
June 21, 2005	189,935,000	105,985,000	12,395,000	5,043,826
February 26, 2015	79,220,000	56,840,000	3,705,000	2,142,141
		162,825,000	16,100,000	7,185,967
Full Faith and Credit Obligation Bonds:				
April 27, 2016	16,260,000	15,305,000	775,000	563,450
		15,305,000	775,000	563,450
Total Bonds		$ 941,325,265	$ 66,720,000	$ 27,037,239

Source: Business Services

STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades 1-12 using three types of information: cohort survival history, current and projected housing development, and overall economic picture. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort survival in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e., single family units vs. multiple family units), and general mobility of the population. Because there are no previous years' "cohorts" to compare classes with, kindergarten projections are generated using birth rates and BSD "capture" rates of eligible births in Washington County.

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
ELEMENTARY SCHOOLS								
Aloha Huber K-5	741	743	714	646	659	663	651	628
Barnes	621	634	590	526	575	579	569	581
Beaver Acres	702	623	708	671	687	693	714	726
Bethany	530	534	528	447	471	465	466	468
Bonny Slope	638	650	655	573	603	590	569	519
Cedar Mill	418	428	428	368	384	384	378	381
Chehalem	476	471	459	413	414	410	407	396
Cooper Mountain	505	469	461	383	436	422	404	405
Elmonica	714	757	550	466	445	411	386	362
Errol Hassell	466	441	426	340	380	366	353	344
Findley	726	685	636	539	546	532	538	540
Fir Grove	447	385	387	348	367	348	327	322
Greenway	353	332	318	301	312	301	286	291
Hazeldale	430	440	467	420	462	487	505	496
Hiteon	646	638	634	536	576	552	522	526
Jacob Wismer	755	725	727	658	703	697	674	683
Kinnaman	665	630	599	535	566	536	508	502
McKay	280	283	269	262	277	298	312	313
McKinley	603	575	634	588	633	656	632	630
Montclair	331	307	319	254	290	274	269	261
Nancy Ryles	576	642	630	516	567	563	545	536
Oak Hills	548	552	551	464	527	519	526	515
Raleigh Hills K-5	383	371	359	290	312	297	286	284
Raleigh Park	369	353	332	316	312	308	296	283
Ridgewood	414	399	410	331	370	369	369	368
Rock Creek	573	578	516	418	448	424	392	387
Sato	502	596	649	651	749	790	842	866
Scholls Heights	516	521	571	570	631	684	717	740
Sexton Mountain	495	526	511	447	478	484	470	459
Springville K-5	594	643	724	695	738	809	858	865
Terra Linda	360	332	349	287	308	295	282	267
Vose	617	647	693	682	712	734	726	719
West TV	353	331	336	266	298	296	291	293
William Walker	455	431	487	449	482	501	522	538
FLEX Online K-5	N/A	N/A	N/A	661	228	180	180	180
Elementary Total	**17,802**	**17,672**	**17,627**	**16,317**	**16,946**	**16,917**	**16,772**	**16,674**

STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
MIDDLE SCHOOLS								
Cedar Park	965	996	941	816	672	667	652	656
Conestoga	959	964	975	878	901	890	936	917
Five Oaks	1,009	967	1,010	952	861	829	839	815
Highland Park	896	848	777	678	668	625	629	601
Meadow Park	810	794	834	811	687	662	632	645
Mountain View	811	888	853	781	929	901	879	867
Stoller	1,484	1,514	1,560	1,389	1,005	1,030	1,080	1,130
Tumwater	N/A	N/A	N/A	N/A	889	875	838	815
Whitford	689	692	706	710	804	831	860	888
Aloha Huber 6-8	180	183	179	176	185	180	180	180
Raleigh Hills 6-8	167	160	163	154	102	45	0	0
Springville 6-8	177	178	160	161	104	55	0	0
ACMA Middle	348	338	338	335	353	345	345	345
ISB Middle	482	481	479	474	473	480	480	480
BASE Middle (Former HS2)	377	376	372	385	401	375	375	375
FLEX Online 6-8	N/A	N/A	N/A	319	135	135	135	135
Middle School Total	**9,354**	**9,379**	**9,347**	**9,019**	**9,169**	**8,925**	**8,860**	**8,849**
HIGH SCHOOLS								
Aloha	1,774	1,773	1,751	1,718	1,777	1,761	1,724	1,689
Beaverton	1,644	1,513	1,469	1,508	1,438	1,440	1,441	1,357
Mountainside	873	1,350	1,787	1,701	1,769	1,743	1,741	1,736
Southridge	1,440	1,401	1,380	1,437	1,505	1,434	1,363	1,338
Sunset	2,068	2,019	1,971	1,953	1,924	1,991	1,910	1,831
Westview	2,484	2,364	2,382	2,288	2,339	2,467	2,486	2,476
Merlo Station	161	151	128	106	103	100	100	100
ACMA High	336	361	368	372	369	370	370	370
ISB High	400	381	368	393	387	370	370	370
BASE High (Former HS2)	344	364	334	456	455	455	455	455
SST (merged with HS2 after 2019)	173	163	175	N/A	N/A	N/A	N/A	N/A
Early College	301	307	278	288	288	275	275	275
FLEX Online 9-12	N/A	N/A	N/A	234	149	150	150	150
High School Total	**11,998**	**12,147**	**12,391**	**12,454**	**12,503**	**12,556**	**12,385**	**12,147**
Total Elementary	17,802	17,672	17,627	16,317	16,946	16,917	16,772	16,674
Total Middle	9,354	9,379	9,347	9,019	9,169	8,925	8,860	8,849
Total High	11,998	12,147	12,391	12,454	12,503	12,556	12,385	12,147
Special Education	1,060	1,039	1,040	961	976	1,000	1,000	1,000
Total All Levels	**40,214**	**40,237**	**40,405**	**38,751**	**39,594**	**39,398**	**39,017**	**38,670**
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	802	864	969	960	999	999	999	999
DISTRICT GRAND TOTAL	**41,016**	**41,101**	**41,374**	**39,711**	**40,593**	**40,397**	**40,016**	**39,669**

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 26.20 per teacher. Third grade through 5th grade classes are staffed at a ratio of 28.88. 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	400-499 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	500-649 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 Specialized Program Students and Pre-K students at 0.5 weighting.				

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
0.815	0.815	0.000	1.630	0-599 Students
0.815	0.815	0.263	1.893	600-899 Students
0.815	0.815	0.700	2.330	900+ Students
Includes Specialized Program Students and Pre-K students at 0.5 weighting.				

Classroom Teachers

	Criteria
# of Students Divided by 26.20	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 28.88	Grades 3-5 and 3-8*, Rounded to nearest 1.0
Calculated on Weighted Enrollment and includes Specialized Program Students. ****Grades 3-8 for K-8 schools only.***	

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
Includes Specialized Program Classrooms.	

Counselors

	Criteria
1.000	0-749 Students
2.000	750+ Students
Calculated on Weighted Enrollment and includes Specialized Program Students.	

Academic Coaches

	Criteria
0.500	All Schools
0.500	All Schools (COVID-19 staffing)

Student Success Coaches

	Criteria
0.500	All Schools
0.500	All Schools (COVID-19 staffing)

Convertible Staffing

	Criteria
0.500	Title I Schools. This position can only be used for an Academic Coach, Student Success Coach, Social Worker, Counselor or School Psychologist.

Classified Support

Paraeducators	Criteria
1.532	0-449 Students
2.144	450-600 Students
3.019	601-749 Students
3.325	750-899 Students
3.631	900+ Students
Includes Specialized Program Students.	

Technology Instructional Assistant	Criteria
0.539	0-18 Classrooms
0.630	19-24 Classrooms
0.720	25+ Classrooms
Includes Specialized Program Classrooms.	
Library Media Aide	**Criteria**
0.720	All Schools
Technology Support Specialist	**Criteria**
0.272	Cedar Mill, Chehalem, Errol Hassell, Fir Grove, Greenway,McKay, Montclair, Raleigh Park, Ridgewood, Terra Linda, West TV, William Walker
0.408	Barnes, Beaver Acres, Bethany, Bonny Slope, Cooper Mountain, Elmonica, Findley, Hazeldale, Jacob Wismer, Kinnaman, McKinley, Hiteon, Nancy Ryles, Oak Hills, Rock Creek, Sato, Scholls Heights, Sexton Mountain, Vose
0.815	Aloha Huber Park, Raleigh Hills, Springville

Pre-K Program

Teacher	Paraeducators	Criteria
1.000	1.225	Aloha Huber Park, Barnes, Bonny Slope, Fir Grove, Greenway, McKay, McKinley, Vose, William Walker
Non-Salary		**Criteria**
$81.42*(36*0.5) = $1,466		Maximum number of students = 18 per session. Two sessions per site. Each student is a half weighting (0.5) due to half day program.

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$81.42*15 = $1,221	Aloha Huber Park. Non-Salary is calculated at per pupil rate times 15 students.

Health Room Coverage

	Criteria
0.263	Oak Hills

Summer Office Coverage

	Criteria
0.133	All Schools (allocated as extended classified time)

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Non-Salary

	Criteria
$5,000	Base Allocation for 0-449 Students
$81.42 per student	All Students
Calculated on Weighted Enrollment and includes Specialized Program Students.	

Dual Language Non-Salary

	Criteria
$45 per student	Aloha Huber Park, Barnes, Vose
Calculated on dual language students only, unweighted.	

K-8 Activities

	Criteria
0.113	Aloha Huber Park, Raleigh Hills, Springville

Middle Schools

Middle School students enroll in Language Arts, Mathematics, Physical Education/Health Science, and Social Studies each year. In addition, two periods of electives are offered each semester. The menu of electives includes AVID, Applied Arts/Technology, Fine Arts, and Spanish. Students may receive support for Special Education or English Language Learning in lieu of electives.

Staffing to schools is based on a ratio of 1.0 APU to 29.60 students. For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.5 student weighting for all students that qualify for Free and Reduced Meals.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	1.000	2.000	0-999 Students
1.000	2.000	3.000	1,000+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students.			

Management Support

Management Support	Criteria
1.000	If Only 1 Assistant Principal

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.700	0.000	1.700	0-799 Students
1.000	0.700	0.700	2.400	800-1,199 Students
1.000	1.400	0.700	3.100	1,200+ Students
Includes Specialized Program Students.				

Classroom Teachers

	Criteria
# of Students Divided by 29.60	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes ALC, EGC and SCC Specialized Program Students.	

Counselors

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800-1,199 Students
4.000	1,200-1,499 Students
5.000	1,500+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students.	

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
Includes Specialized Program Students.	
Library Media Aide	**Criteria**
0.720	All Schools
Technology Support Specialist	**Criteria**
0.815	All Schools
Registrar	**Criteria**
0.815	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Academic Coach

	Criteria
1.000	All Schools (COVID-19 staffing)
0.500	Poverty >40% (Additional Allocation)

School Support Specialist

	Criteria
1.000	All Schools (COVID-19 staffing)

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

AVID Teacher

Middle School Base is allocated at one section (0.2 APU) per grade level (1,627 students per APU). Additional poverty allocation is calculated using 12% of unweighted poverty student enrollment (which is within AVID recommendation of students enrolling the AVID elective) divided by the AVID recommendation for elective class sizes to be equal to other core and elective classes (approximately 30).

	Criteria
0.600	All Schools
Additional Allocation	Poverty students >299 then ((12%*Poverty Enrollment)/30)*0.2 (rounded to nearest 0.2)

Dual Language

Teacher	Non-Salary	Criteria
2.000	$45 per student	Meadow Park, Whitford
Non-Salary is calculated on dual language students only, unweighted.		

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$88.79*15 = $1,332	Mountain View. Non-Salary is calculated at per pupil rate times 15 students.

Rachel Carson

Coordinator	Secretary	Criteria
0.400	0.720	Cedar Park

Specialized Program Electives

Teacher	Criteria
0.200	Per ALC, ISC, SLC, SRC classroom

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Non-Salary

	Criteria
$88.79 per student	All Students
Calculated on Weighted Enrollment and includes Specialized Program Students.	

Activities Stipends

	Criteria
2.011	Per School (Band, Choir, Drama, Yearbook only)

High Schools

At the high school level, class size calculations assume students enroll in at least seven classes and teachers have five periods. For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.5 student count for all students that qualify for Free and Reduced Meals.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	2.000	3.000	0-1,799 Students
1.000	3.000	4.000	1,800-2,299 Students
1.000	4.000	5.000	2,300+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students.			

Management Support

	Criteria
1.000	Poverty > 40% or only 2 Assistant Principals

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.815	2.630	0-2,199 Students
1.000	1.630	0.815	3.445	2,200-2,799 Students
1.000	2.445	0.815	4.260	2,800+ Students
Includes Specialized Program Students.				

Classroom Teachers

	Criteria
# of Students Divided by 29.60	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes ALC, EGC and SCC Specialized Program Students.	

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

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+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students	

Additional Counselors

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

9th Grade Success Lead

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

Social Worker

	Criteria
2.000	Poverty > 40%
1.000	Poverty < 40%

School Support Specialist (COVID-19 Staffing)

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

Credit Recovery Support (COVID-19 Staffing)

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

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Classified Support

Paraeducators	Criteria
0.525	0-2,199 Students
1.050	2,200-2,799 Students
1.575	2,800+ Students
Includes Specialized Program Students.	
Library Media Aide	**Criteria**
1.079	0-2,199 Students
1.618	2,200-2,799 Students
2.158	2,800+ Students
Includes Specialized Program Students.	
Technology Support Specialist	**Criteria**
0.815	0-2,199 Students
1.630	2,200-2,799 Students
2.445	2,800+ Students
Includes Specialized Program Students.	
Registrar	**Criteria**
1.000	0-2,499 Students
1.700	2,500+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students.	
College & Career Specialist	**Criteria**
0.613	0-2,199 Students
1.225	2,200-2,799 Students
1.837	2,800+ Students
Includes Specialized Program Students.	
Graduation Mentor	**Criteria**
3.413	Aloha
2.843	Beaverton, Southridge, Westview
1.134	Mountainside, Sunset
Bookkeeper	**Criteria**
1.000	All Schools
Attendance Secretary	**Criteria**
0.700	0-2,199 Students
1.400	2,200+ Students
Includes Specialized Program Students.	

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

AVID Teacher

High School Base is allocated at one section (0.2 APU) per grade level (2,242 students per APU). Additional poverty allocation is calculated using 12% of unweighted poverty student enrollment (which is within AVID recommendation of students enrolling the AVID elective) divided by the AVID recommendation for elective class sizes to be equal to other core and elective classes (approximately 30).

	Criteria
0.800	All Schools
Additional Allocation	Poverty students >399 then ((12%*Poverty Enrollment)/30)*0.2 (rounded to nearest 0.2)

Dual Language

Teacher	Non-Salary	Criteria
1.000	$45 per student	Aloha, Beaverton, Southridge
Non-Salary is calculated on dual language students only, unweighted.		

Evening Academy Teacher

	Criteria
1.000	All Schools

CTE Programs

Teacher	Paraeducator	Secretary	Program	Criteria
1.000	0.306	0.349	Auto Tech	Aloha
1.000			Film	Aloha
0.600			Computer Science	Aloha
1.000			Health Careers	Southridge
1.000			Engineering	Southridge
0.700			Computer Science	Mountainside
1.000			Hospitality & Tourism	Mountainside
1.500			Construction/Engineering	Mountainside
5.400		0.630	Health Careers	Beaverton
1.000			Early Childhood Education	Beaverton
0.500			Manufacturing	Westview

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$88.79*20 = $1,776	Beaverton High School. Non-Salary is calculated at per pupil rate times 20 students.

IB/AP Coordinators

	Criteria
0.400	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Testing Coordinator (Allocated as Temporary Classified)

	Criteria
0.523	All Schools

Specialized Program Electives

Teacher	Criteria
0.200	Per ALC, ISC, SLC, SRC classroom

Non-Salary

	Criteria
$88.79 per student	All Students
Calculated on Weighted Enrollment and includes Specialized Program Students.	

Athletics

Athletic Director	Criteria
0.800	All Schools
Athletic Trainer	**Criteria**
0.815	All Schools
Athletic Bookkeeper	**Criteria**
0.815	All Schools
Coaches	**Criteria**
33.437	Aloha
36.226	Beaverton
34.742	Mountainside
34.226	Southridge
34.595	Sunset
35.507	Westview
Meet Management	**Criteria**
0.573	All Schools
Athletic Director Extended Contract	**Criteria**
0.327	All Schools
Athletic Stipend	**Criteria**
3.152	All Schools
Athletic Substitutes	**Criteria**
0.072	All Schools
Athletic Temporary Classified	**Criteria**
0.284	All Schools
Athletic Extended Contract	**Criteria**
1.234	All Schools
Athletic Overtime	**Criteria**
0.074	All Schools
Athletic Non-Salary	**Criteria**
$194,172	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Activities

Activities Coordinator	Criteria
0.200	All Schools
Activities Responsibility	**Criteria**
8.400	All Schools

Option Schools

For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.5 student count for all students that qualify for Free and Reduced Meals. The District has one K-12 option school, FLEX Online School. Elementary students at FLEX Online School are weighted at 0.25, while secondary students are weighted at 0.5.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	0.000	1.000	0-599 Students
1.000	1.000	2.000	600-999 Students
1.000	2.000	3.000	1,000+ Students
Calculated on Weighted Enrollment Includes Specialized Program Students.			

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.000	1.815	0-799 Students, except FLEX and Merlo
1.000	0.815	0.700	2.515	800-1,199 Students, except FLEX and Merlo
1.000	1.515	0.569	3.084	1,200+ Students, except FLEX and Merlo
0.815	0.815	0.000	1.630	0-799 Students, FLEX only
0.815	0.815	0.700	2.330	800+1,199 Students, FLEX only
0.815	1.515	0.569	2.899	1,200+ Students, FLEX only
1.000	0.000	0.000	1.000	Merlo only
Includes Specialized Program Students.				

Classroom Teachers

	Criteria
# of Students Divided by 29.60	All Schools except FLEX, rounded to nearest 0.2
# of K-2 Students Divided by 28.0	FLEX only, rounded to nearest 1.0
# of Grades 3–5 Students Divided by 30.0	FLEX only, rounded to nearest 1.0
# of Grades 6-12 Students Divided by 35.0	FLEX only, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes ALC, EGC and SCC Specialized Program Students.	

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
Includes Specialized Program Classrooms. This is only for FLEX and is calculated on elementary classrooms only.	

Counselors – Elementary (FLEX only)

	Criteria
1.000	0-749 Students
2.000	749+ Students
Calculated on Weighted Enrollment and Includes Specialized Program Students.	

Counselors - Secondary

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800+ Students
2.000	Merlo
Calculated on Weighted Enrollment and Includes Specialized Program Students. FLEX is calculated on secondary only.	

Additional Counselors

College & Career	Criteria
0.500	All Schools, except FLEX
Flexibility	**Criteria**
0.500	All Schools, except FLEX

Social Workers

	Criteria
1.000	ACMA, ISB, BASE
0.500	FLEX
1.370	Merlo

School Support Specialist (COVID-19 Staffing)

	Criteria
0.500	ACMA, ISB, BASE, Merlo

Credit Recovery Support (COVID-19 Staffing)

	Criteria
0.250	ACMA, BASE

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	ACMA, ISB, BASE

LITT Support (STIPEND)

	Criteria
1.695	Merlo

AVID Teacher

Option School Base is allocated at less than one section (0.2 APU) per grade level (800 students per APU). No additional poverty allocation is made at Option Schools due to low student to APU ratio.

	Criteria
1.000	ACMA, ISB, BASE
0.800	FLEX
0.400	Merlo

Evening Academy Teacher

	Criteria
1.000	Merlo

Alternative Solutions Teacher

	Criteria
1.000	Merlo

9th Grade Success Lead

	Criteria
0.200	All Schools, except ISB
0.400	ISB Only

Classified Support

Paraeducators	Criteria
0.700	0-799 Students
1.050	800-1,199 Students
1.750	1,200+ Students
Includes Specialized Program Students.	
Library Media Aides	**Criteria**
0.720	All Schools, except FLEX

Technology Support Specialist	Criteria
0.815	ACMA, BASE, FLEX, ISB
0.408	Merlo
Registrar	**Criteria**
1.000	All Schools, except FLEX and Merlo
0.815	FLEX and Merlo
Graduation Mentor	**Criteria**
0.569	ACMA, BASE, ISB only
Bookkeeper	**Criteria**
0.750	All Schools, except FLEX and Merlo
Testing Coordinator	**Criteria**
0.270	All Schools, except Merlo
Program Specialist I	**Criteria**
0.500	FLEX

Advanced Programs

Coordinators	Criteria
0.500	ISB Middle (MYP)
0.400	ACMA (AP), ISB (IB), BASE (EL), Merlo
Non-Salary	**Criteria**
$85,000	BASE (Expeditionary Learning)

Additional Options Teachers

	Criteria
3.200	ACMA
4.000	BASE
3.600	ISB
1.000	Merlo
11.070	FLEX
Calculated based on percent of weighted enrollment for ACMA, BASE, and ISB for a total of 10.8 APU. Merlo is excluded from the calculation and receives a base of 1.0. The amount indicated for FLEX represents the amount of additional APU needed to offer a comprehensive program for 2021-22.	

CEYP Program

Childcare Coordinator	Teacher	Criteria
0.225	1.000	Merlo
Non-Salary Base	**Paraeducator**	
$13,064	2.144	
Washington County Nursing Contract	**Childcare Food Server**	
$80,000	0.044	

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Alternative Education

Teacher	Paraeducator	Non-Salary	Criteria
1.000	0.831	$17,111	Merlo

Preschool Promise

Teacher	Paraeducator	Criteria
2.000	1.225	Merlo
Resource Room Teacher	**Social Worker**	
0.200	0.200	

Non-Salary

	Criteria
$88.79 per student	All Students
Calculated on Weighted Enrollment and includes Specialized Program Students.	

Activities Stipends

	Criteria
0.203	Per Middle School
1.915	Per High School
1.214	Merlo

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Special Education

Resource room certified and classified staffing is based off winter 2019-20 and winter 2020-21 caseload averages. For resource room staffing ratios, please refer to tables below. Elementary resource room caseload averages of 23-27 students are required to keep 8 hours per week available for District-level duties. Secondary resource room caseload averages of 24-29 students are required to keep 8 hours per week available for District level duties.

Specialized program classified staffing allocations are based on 2021-22 classroom projections and do not include kindergarten students. Adjustments to specialized program classified staffing will be made upon kindergarten placement confirmations in June, August, and October.

Itinerant staffing APU allocations are subject to change during the school year due to student needs throughout the District.

Elementary and K-8 Resource Room Certified Staffing		**Elementary and K-8 Resource Room Classified Staffing**	
2019-20/2020-21 Caseload Average	**Certified APU**	**2019-20/2020-21 Caseload Average**	**Classified APU**
0-23 Students	0.500	21-23 Students	0.350
23-36 Students	1.000	30-36 Students	0.350
37-50 Students	1.500	44-50 Students	0.350
51-64 Students	2.000	56-65 Students	0.350
65-78 Students	2.500	72-78 Students	0.350
79-92 Students	3.000	86-92 Students	0.350
93-106 Students	3.500	100-106 Students	0.350
107-120 Students	4.000	114-120 Students	0.350
121-134 Students	4.500	128-134 Students	0.350
135-148 Students	5.000	142-148 Students	0.350
Resource programs with 24-27 students will be assigned additional District duties.			

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Secondary Schools Resource Room Certified Staffing		Secondary Schools Resource Room Classified Staffing	
2019-20/2020-21 Caseload Average	**Certified APU**	**2019-20/2020-21 Caseload Average**	**Classified APU**
0-11 Students	0.250	1-23 Students	0.000
12-23 Students	0.250	21-23 Students	0.613
24-41 Students	1.000	38-41 Students	0.613
42-58 Students	1.500	56-58 Students	0.613
59-76 Students	2.000	73-76 Students	0.613
77-93 Students	2.500	91-93 Students	0.613
94-111 Students	3.000	108-111 Students	0.613
112-128 Students	3.500	126-128 Students	0.613
129-146 Students	4.000	143-146 Students	0.613
147-163 Students	4.500	161-163 Students	0.613
164-181 Students	5.000	178-181 Students	0.613
182-198 Students	5.500	196-198 Students	0.613
199-216 Students	6.000	213-216 Students	0.613
217-233 Students	6.500	231-233 Students	0.613
234-251 Students	7.000	248-251 Students	0.613
252-268 Students	7.500	266-268 Students	0.613
269-286 Students	8.000	283-286 Students	0.613
Resource programs with 24-29 students will be assigned additional District duties.			

English Language Learners (ELL)

The 2021-22 projected EL student counts were generated using the cohort progression, which considers historic trends to project the future size of a student cohort. Adjustments are also made to account for other factors that may impact EL counts, such as changes in available rentals, anticipation of new construction, the overall increase or decline in eligible EL students, the changes in eligibility process to remote identification, etc. The projection is based on EL counts taken on October 1st of each school year.

Four staffing allocation scenarios were developed, and each scenario was compared to current staffing allocations to determine the EL allocations for 2021-22. Each scenario produced a projected APU allocation for each school and a final APU allocation was determined using multiple data points. Administrator feedback was also taken into consideration for staffing allocations. Below is a description of how each staffing scenario was developed. Please note that the most recent ELPA scores were used in each of the scenarios.

- **Scenario 1 (Ratios)**: Elementary APU was calculated using the projected student count to teacher ratios below: 1-45 (1.0); 46-75 (2.0); 76-110 (3.0); 111-200 (4.0); 201-250 (5.0); 251+ (6.0). Secondary APU was calculated using these ratios: Emerging (25:1); Progressing 1 (70:1); Progressing 2 (85:1).
- **Scenario 2 (Weighted)**: Projected EL student counts were weighted using the current percentage of ELSWD, the current percentage of ELs on Free or Reduced lunch and projected EL level. ELSWD students were weighted an additional 0.25, **ELs on free & reduced lunch (FRL) were weighted an additional 0.25**, Emerging level students were weighted an additional 0.25, Progressing 1 level students were weighted an additional 0.10. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school.

- **Scenario 3**: Projected EL student counts were weighted using the current percentage of ELSWD, the current percentage of ELs on Free or Reduced lunch and projected EL level. ELSWD students were weighted an additional 0.25, **ELs on FRL were weighted an additional 0.5**, Emerging level students were weighted an additional 0.25, Progressing 1 level students were weighted an additional 0.10. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school.
- **Scenario 4**: The total APU, allocated by the Business Office, was distributed to each school based on their percentage of the total projected EL student counts. Rounding rules were applied to the percentages to calculate the APU per school.

In all scenarios, EL levels were determined by using the most recent English Language Proficiency assessment, ELPA Summative or Screener for each student. ELs are Emerging if they received an ELPA score of Emerging, and had any domain level combination of only 1s or 2s. ELs who received an ELPA score of Progressing, and had any domain level combination of 1s or 2s with any combination of 3s, 4s, or 5s are Progressing 1. ELs who received an ELPA score of Progressing, and had any domain level combination of 3s, 4s, or 5s are Progressing 2. A few ELs who received a score of Proficient and who returned to ELD services were also categorized as Progressing 2.

In all scenarios when calculating total APUs, rounding rules are as follows: schools with 0.25 to 0.74 receive 0.5 APU, 0.75+ receive 1.0 APU.

In scenarios 2, 3, and 4 the Business Office EL certified allocation was 106.439 APU.

Newcomer sites will receive an additional certified and classified staffing allocation for Newcomer Program. Aloha Huber Park will receive an additional 1.0 certified staffing allocation and a 2.0 classified staffing allocation (1 Paraeducator for Newcomer Program and 1 Spanish-speaking bilingual facilitator I). Mountain View will receive an additional 1.0 certified and 1.0 classified paraeducator. Beaverton High School will receive an additional 1.4 certified and 2.6 classified (2 paraeducators and 0.6 Arabic-speaking bilingual facilitator I).

Some schools receive classified bilingual resource facilitator I staffing to support students and families that speak languages other than English and require interpretation. A bilingual resource facilitator I is referred to as an “Elementary Facilitator” in elementary schools and as a “Community Liaison” in middle and high schools. Several factors are taken into consideration when calculating bilingual resource facilitator I school allocations. For example, the overall number of parents/guardians that require an interpreter, the number of Spanish-speaking parents/guardians compared to other languages, the number of students with disabilities that have parents/guardians that require an interpreter, and the grade levels served by schools.

Given the uncertainty of eligibility and summative testing that impacted our enrollment and exit numbers, schools were staffed using the same scenarios outlined above for the 2021-22 school year. However, a total of 5.0 APU was “reduced” and placed in a holdback from select schools that saw dips in enrollment during the 2019-20 and 2020-21 school years. The Multilingual Department will review the staffing scenarios again in June 2021 after testing has been completed to see if there are shifts in enrollment at all of the schools. A final review and potential adjustment of the staffing scenarios will occur in August 2021 after more testing has been completed.

Beaverton School District
Staffing Allocation Methodology (SAM)
2021-22

Classified APU Calculations

Days and Hours	APU for 182 Days	APU for 187 Days	APU for 212 Days
3 Hours	0.263	0.270	0.306
3.5 Hours	0.306	0.315	0.357
4 Hours	0.350	0.360	0.408
4.5 Hours	0.394	0.405	0.459
5 Hours	0.438	0.450	0.510
5.5 Hours	0.481	0.494	0.561
6 Hours	0.525	0.539	0.612
6.5 Hours	0.569	0.584	0.663
7 Hours	0.613	0.629	0.713
7.5 Hours	0.656	0.674	0.764
8 Hours	0.700	0.719	0.815

School Summary Pages

The following pages provide data on individual schools, including historical, current and projected.


BEAVERTON
SCHOOL DISTRICT

Aloha Huber Park K-8

5000 SW 173rd Avenue
Beaverton, OR 97078
Principal: Alfonso Giardiello

School Programs: Title I, Dual Language, Early Learning, Newcomers Program

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
921	926	893	822	844	843	831	808

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.91	2.00
Certified	48.06	54.55	53.98	54.25	58.80
Classified	13.31	20.43	19.63	15.78	17.81

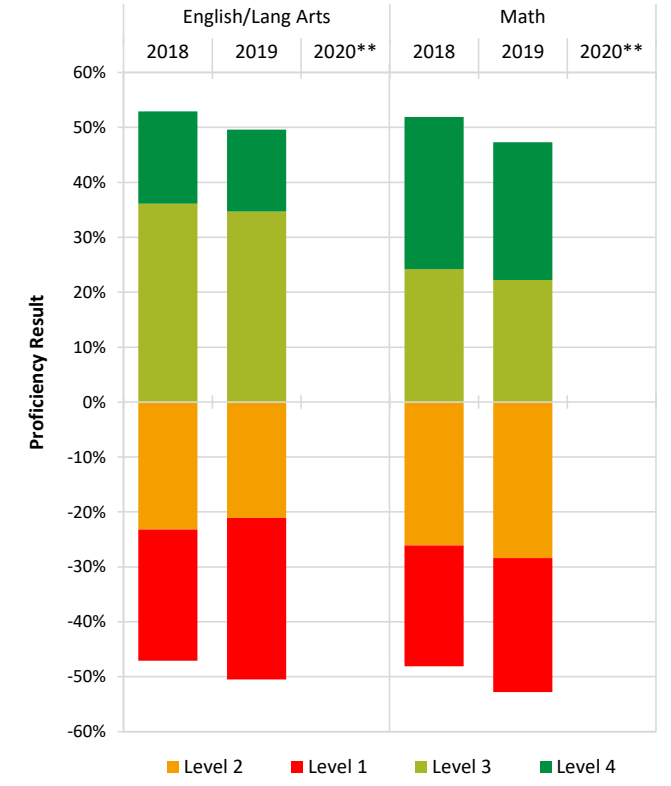
2019-20 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	11.7
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 6,352,603	$ 8,149,077	$ 7,674,402	$ 9,439,068	$ 9,479,262
Purchased Services	157,053	123,368	11,187	117,507	12,625
Supplies and Materials	354,423	323,428	76,036	292,400	282,538
Capital Outlay	-	-	405	745	-
Other Objects	177	269	119	360	400
Total	$ 6,864,256	$ 8,596,142	$ 7,762,149	$ 9,850,080	$ 9,774,825
Cost Per Student		$ 9,283	$ 8,692	$ 11,983	$ 11,582

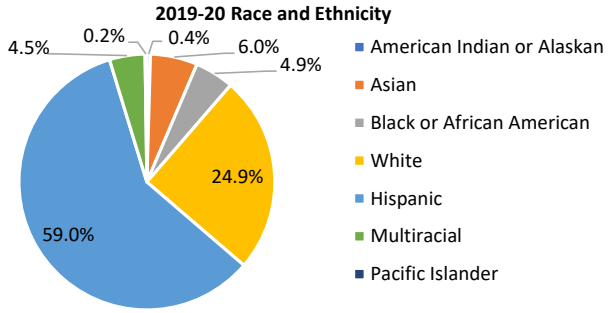


School Performance Measures

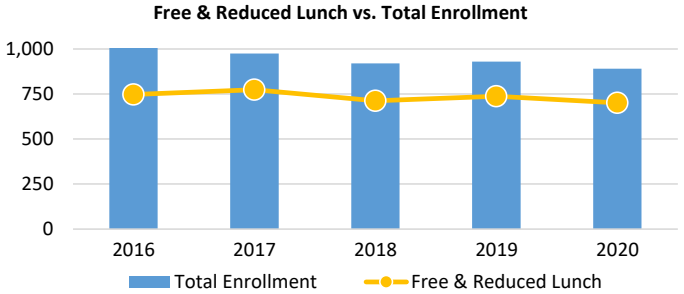


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	11%	14%	14%
English Language Learners	33%	33%	34%
Talented and Gifted	9%	7%	10%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 FRL numbers are from January 2020 as reported by the District's Nutrition Services Department.

^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Barnes Elementary

13730 SW Walker Road
Beaverton, OR 97005
Principal: Paul Marietta
School Programs: Title I, Dual Language, Early Learning

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
621	634	590	526	575	579	569	581

Staffing Information:

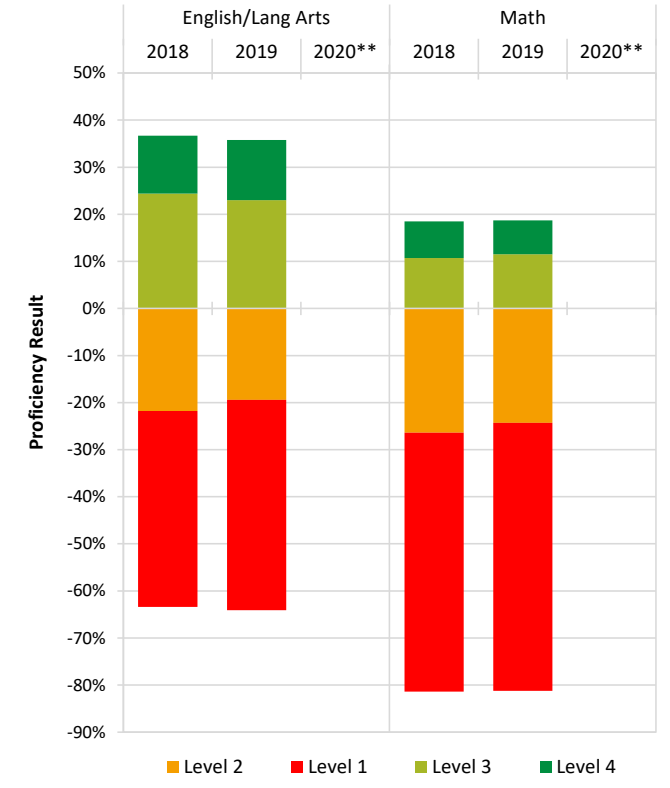
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.00	1.00
Certified	31.50	41.62	40.41	33.95	39.20
Classified	11.71	13.23	12.48	10.19	12.33

2019-20 Average Classroom Teacher Years of Experience	
Barnes Elementary	9.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,206,269	$ 5,834,044	$ 5,234,975	$ 5,933,857	$ 6,298,439
Purchased Services	17,560	24,574	2,885	7,235	9,775
Supplies and Materials	220,507	180,166	71,669	205,441	174,561
Capital Outlay	-	-	-	-	-
Other Objects	150	154	175	-	300
Total	$ 4,444,486	$ 6,038,938	$ 5,309,704	$ 6,146,533	$ 6,483,075
Cost Per Student		$ 9,525	$ 8,999	$ 11,685	$ 11,275

School Performance Measures



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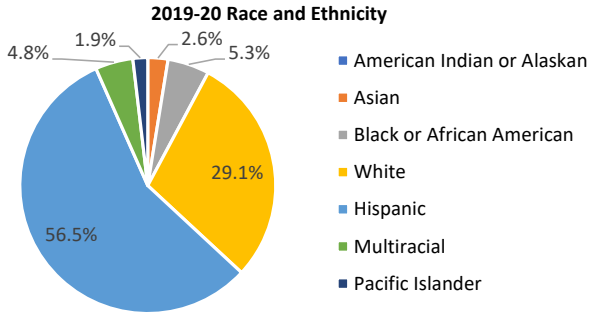
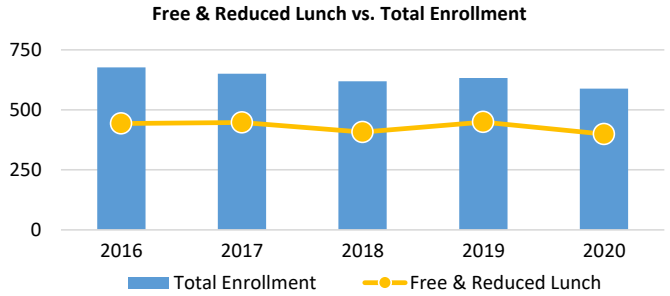
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	12%	15%	13%
English Language Learners	38%	38%	40%
Talented and Gifted	7%	6%	5%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 FRL numbers are from January 2020 as reported by the District's Nutrition Services Department.

^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaver Acres Elementary

2125 SW 170th Avenue
Beaverton, OR 97003
Principal: Angela Tran
School Programs: Title I, ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
702	623	708	671	687	693	714	726

Staffing Information:

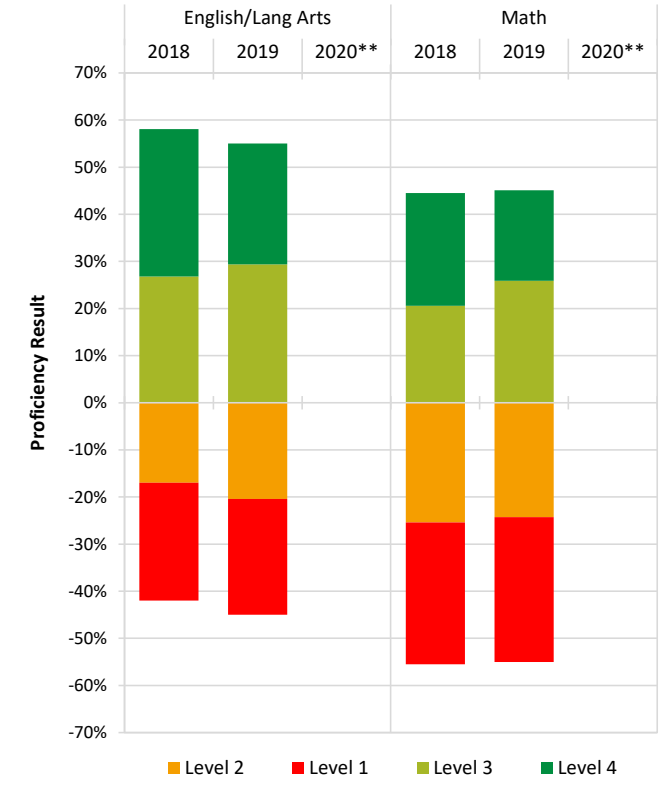
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	38.37	41.86	45.78	43.33	50.10
Classified	10.75	21.82	19.90	11.85	13.09

2019-20 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	14.4
Beaverton School District	15.4

Financial Data:

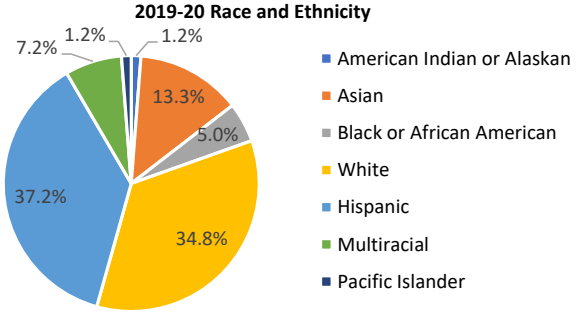
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,278,595	$ 6,877,624	$ 6,877,209	$ 7,489,789	$ 8,715,696
Purchased Services	40,636	23,927	4,428	21,004	25,535
Supplies and Materials	265,787	165,037	59,517	195,938	142,781
Capital Outlay	-	-	-	771,669	-
Other Objects	99	237	-	-	200
Total	$ 5,585,117	$ 7,066,825	$ 6,941,154	$ 8,478,400	$ 8,884,212
Cost Per Student		$ 11,343	$ 9,804	$ 12,635	$ 12,932

School Performance Measures

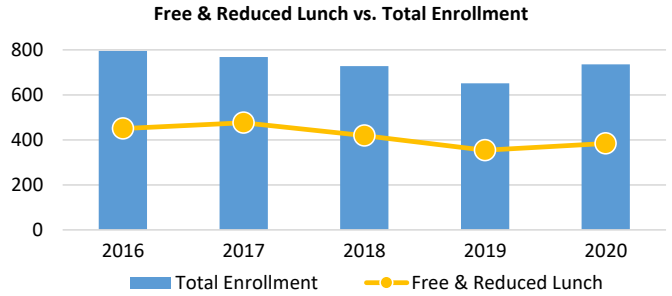


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	13%	19%	16%
English Language Learners	22%	23%	22%
Talented and Gifted	6%	5%	5%



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Bethany Elementary

3305 NW 174th Avenue
Beaverton, OR 97006
Principal: Toni Rosenquist

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
530	534	528	447	471	465	466	468

Staffing Information:

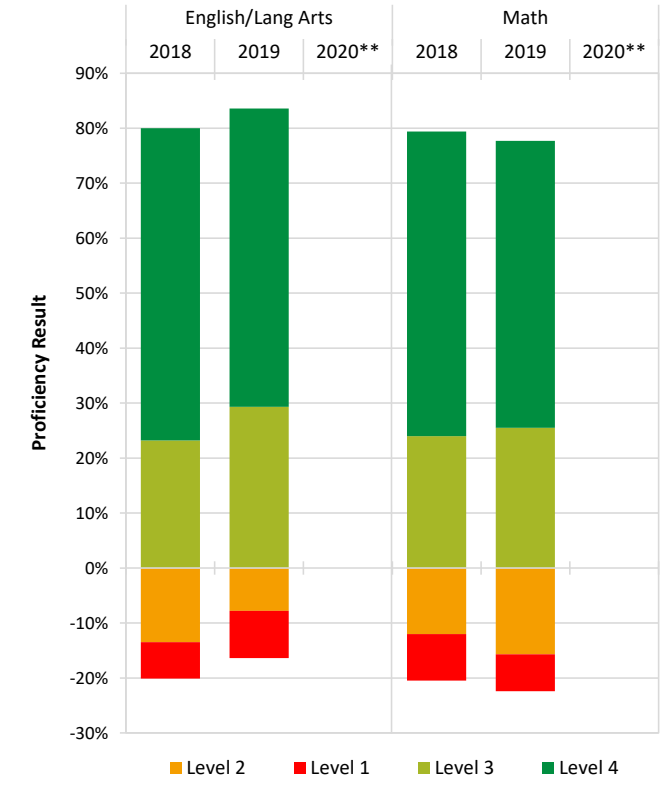
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	0.94	1.00	1.00	1.00	1.00
Certified	27.00	28.26	28.74	25.90	25.90
Classified	5.97	9.84	9.14	8.56	8.96

2019-20 Average Classroom Teacher Years of Experience	
Bethany Elementary	13.0
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,435,889	$ 4,220,251	$ 4,253,741	$ 4,405,041	$ 4,322,304
Purchased Services	10,448	11,330	7,411	15,983	5,015
Supplies and Materials	120,011	101,412	63,352	116,818	64,385
Capital Outlay	-	17,004	-	-	-
Other Objects	568	234	184	-	275
Total	$ 3,566,915	$ 4,350,230	$ 4,324,688	$ 4,537,842	$ 4,391,979
Cost Per Student		$ 8,146	$ 8,191	$ 10,152	$ 9,325

School Performance Measures



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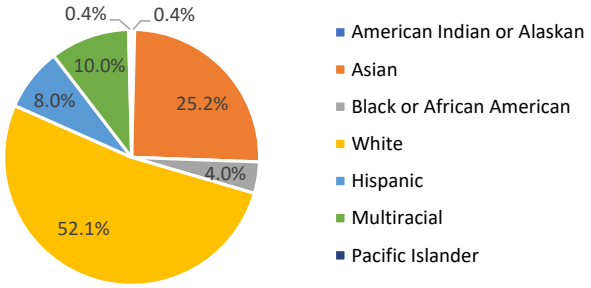
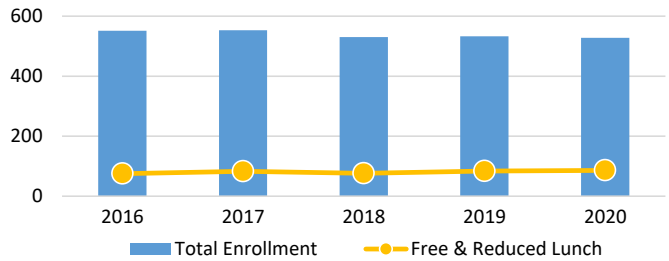
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	9%	12%	11%
English Language Learners	11%	10%	11%
Talented and Gifted	20%	16%	18%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Bonny Slope Elementary

11775 NW McDaniel Road
Portland, OR 97229
Principal: Janet Maza
School Programs: Early Learning

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
638	650	655	573	603	590	569	519

Staffing Information:

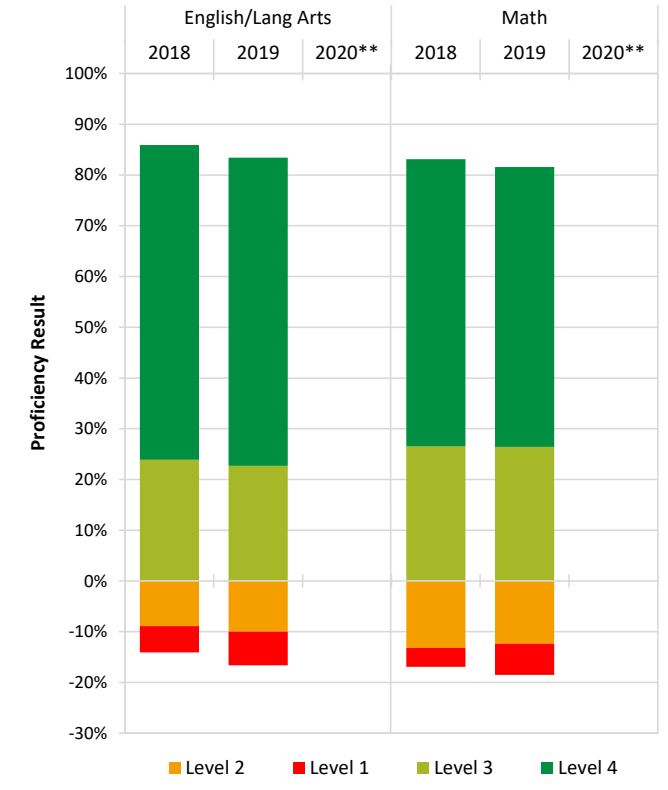
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	31.07	33.44	35.33	31.25	33.00
Classified	7.71	11.94	11.43	11.57	12.01

2019-20 Average Classroom Teacher Years of Experience	
Bonny Slope Elementary	12.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,128,903	$ 5,096,606	$ 5,366,211	$ 5,519,883	$ 5,693,942
Purchased Services	25,701	20,842	6,923	25,100	8,663
Supplies and Materials	117,788	116,918	51,576	157,453	83,210
Capital Outlay	-	-	-	7,117	-
Other Objects	12,378	8,639	8,759	249	300
Total	$ 4,284,770	$ 5,243,005	$ 5,433,469	$ 5,709,802	$ 5,786,115
Cost Per Student		$ 8,066	$ 8,295	$ 9,965	$ 9,596

School Performance Measures



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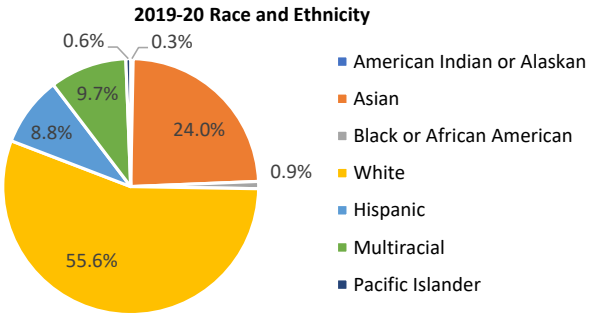
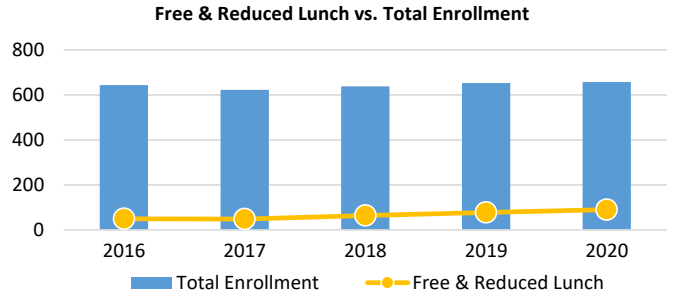
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	6%	8%	8%
English Language Learners	8%	7%	10%
Talented and Gifted	16%	15%	12%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cedar Mill Elementary

10265 NW Cornell Road
Portland, OR 97229
Principal: Amy Chamberlain

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
418	428	428	368	384	384	378	381

Staffing Information:

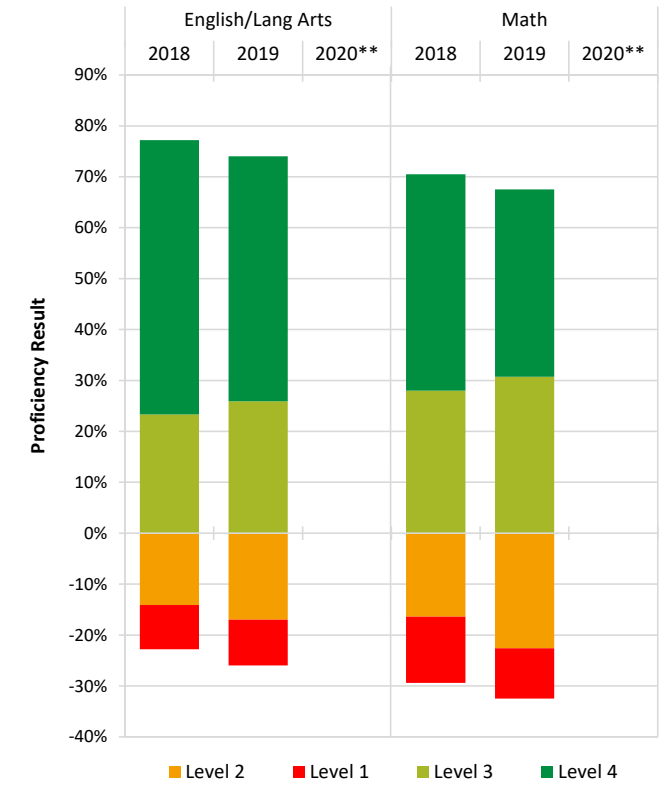
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.00	24.70	24.20	20.10	21.65
Classified	5.54	7.65	8.02	7.40	7.65

2019-20 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	13.8
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,045,889	$ 3,667,748	$ 3,661,003	$ 3,673,533	$ 3,644,015
Purchased Services	14,088	5,760	1,470	6,587	5,800
Supplies and Materials	114,770	99,791	49,231	114,190	66,645
Capital Outlay	-	13,702	-	43,505	-
Other Objects	89	89	89	-	-
Total	$ 3,174,836	$ 3,787,090	$ 3,711,792	$ 3,837,815	$ 3,716,460
Cost Per Student		$ 8,848	$ 8,672	$ 10,429	$ 9,678

School Performance Measures



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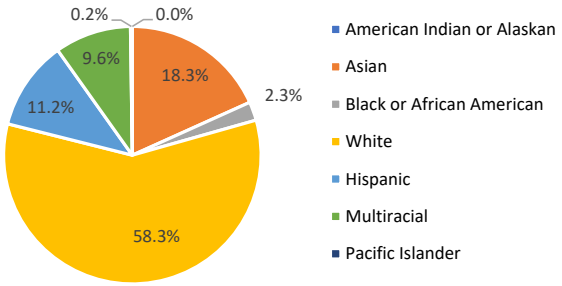
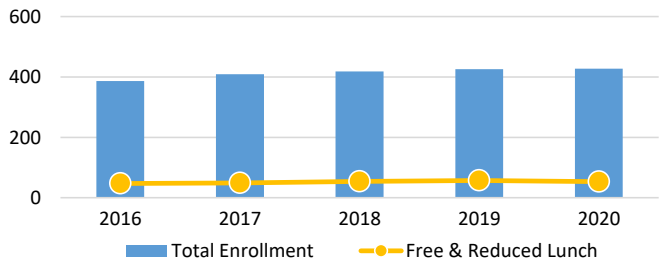
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	10%	10%	9%
English Language Learners	9%	9%	7%
Talented and Gifted	13%	11%	10%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Chehalem Elementary

15555 SW Davis Road
Beaverton, OR 97007
Principal: Angee Silliman
School Programs: Title I, EGC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
476	471	459	413	414	410	407	396

Staffing Information:

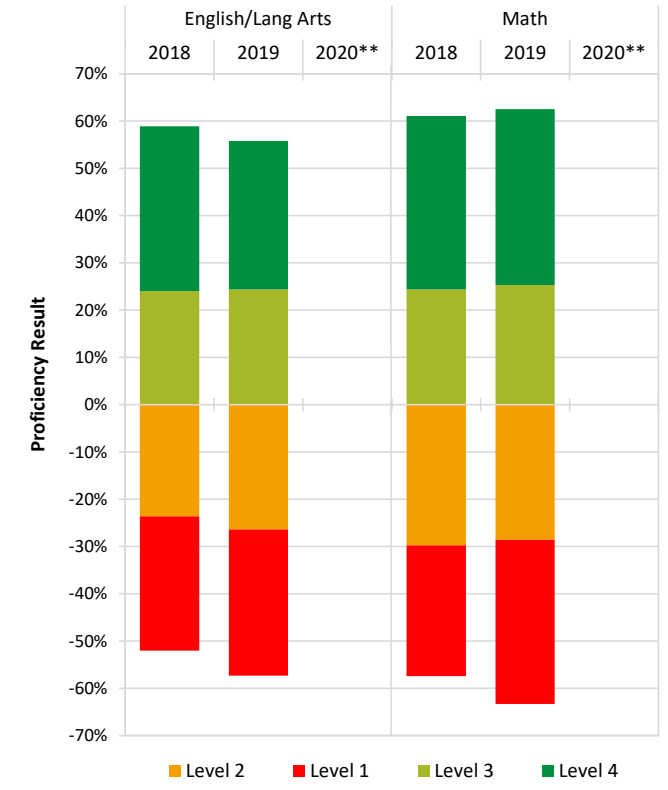
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.00	1.00
Certified	28.36	34.70	32.58	28.63	33.80
Classified	6.65	13.67	13.74	9.39	8.86

2019-20 Average Classroom Teacher Years of Experience	
Chehalem Elementary	15.2
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,997,576	$ 5,543,150	$ 5,024,089	$ 5,191,774	$ 5,321,515
Purchased Services	16,405	15,990	4,006	7,560	8,878
Supplies and Materials	199,737	183,674	61,210	137,612	123,083
Capital Outlay	-	-	-	-	-
Other Objects	99	119	-	-	-
Total	$ 4,213,817	$ 5,742,933	$ 5,089,305	$ 5,336,946	$ 5,453,476
Cost Per Student		$ 12,193	$ 11,088	$ 12,922	$ 13,173

School Performance Measures



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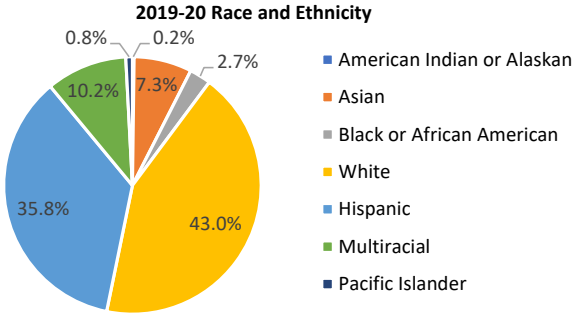
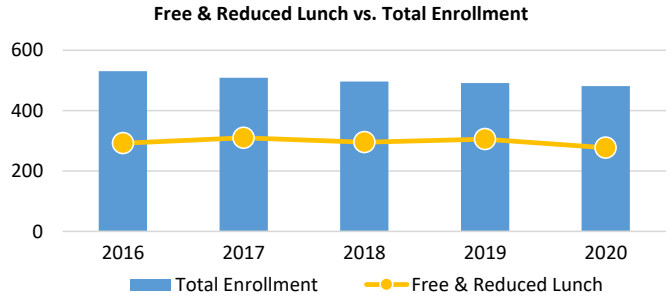
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	13%	17%	16%
English Language Learners	22%	27%	25%
Talented and Gifted	4%	3%	6%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cooper Mountain Elementary

7670 SW 170th Avenue
Beaverton, OR 97007
Principal: Allison Montelongo
School Programs: SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
505	469	461	383	436	422	404	405

Staffing Information:

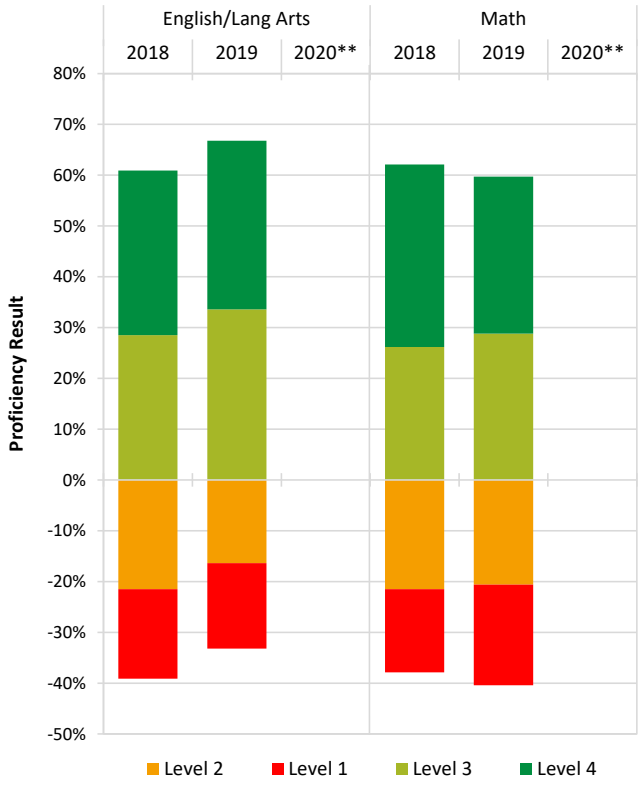
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	26.39	31.72	25.87	24.06	26.45
Classified	6.17	13.16	13.05	8.37	9.09

2019-20 Average Classroom Teacher Years of Experience	
Cooper Mountain Elementary	15.6
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,461,464	$ 4,937,822	$ 4,228,135	$ 4,176,138	$ 4,380,116
Purchased Services	11,159	11,800	7,097	18,763	12,535
Supplies and Materials	137,001	106,132	51,218	118,320	68,220
Capital Outlay	-	-	-	2,346,251	-
Other Objects	-	65	-	420	100
Total	$ 3,609,624	$ 5,055,819	$ 4,286,450	$ 6,659,893	$ 4,460,971
Cost Per Student		$ 10,780	$ 9,298	$ 17,389	$ 10,232

School Performance Measures



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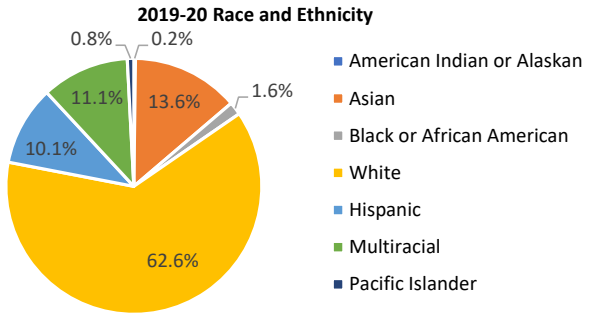
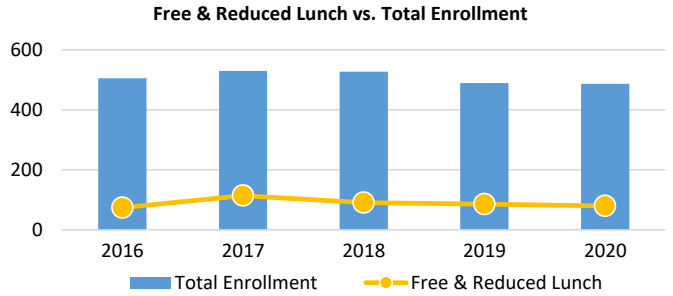
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	14%	14%	14%
English Language Learners	7%	6%	7%
Talented and Gifted	7%	9%	9%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Elmonica Elementary

16950 SW Lisa Street
Beaverton, OR 97006
Principal: Kalay McNamee
School Programs: Title I

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
714	757	550	466	445	411	386	362

Staffing Information:

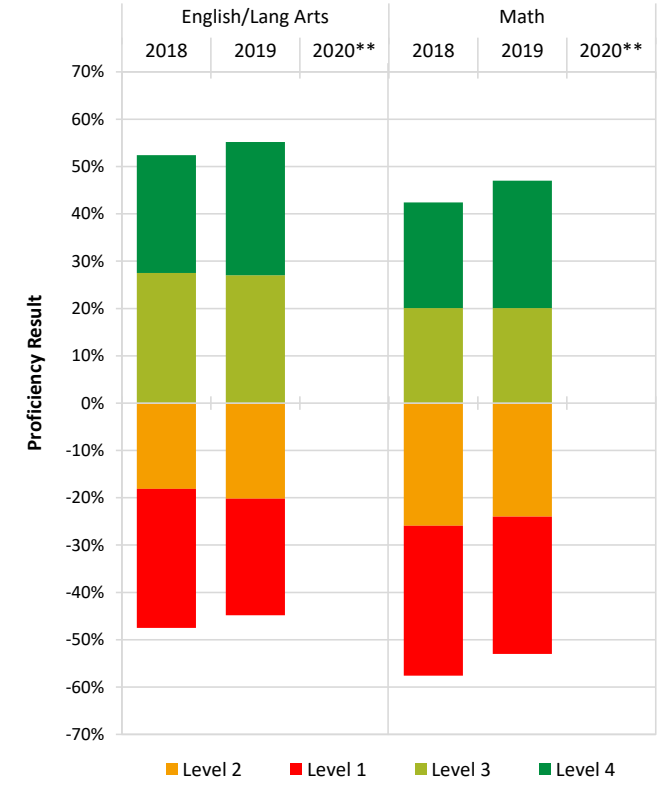
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.00	1.00
Certified	36.58	45.75	35.77	29.09	28.65
Classified	7.50	11.96	9.31	9.63	9.49

2019-20 Average Classroom Teacher Years of Experience	
Elmonica Elementary	10.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,403,442	$ 6,025,299	$ 4,543,200	$ 5,187,280	$ 4,783,878
Purchased Services	40,911	43,210	8,614	15,903	9,445
Supplies and Materials	211,819	209,875	51,505	139,733	118,284
Capital Outlay	-	-	-	-	-
Other Objects	8,520	8,700	8,758	410	300
Total	$ 4,664,692	$ 6,287,083	$ 4,612,077	$ 5,343,326	$ 4,911,907
Cost Per Student		$ 8,305	$ 8,386	$ 11,466	$ 11,038

School Performance Measures



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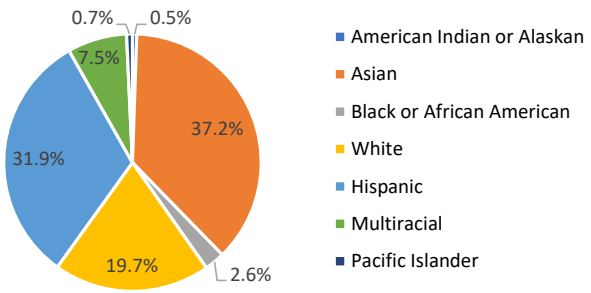
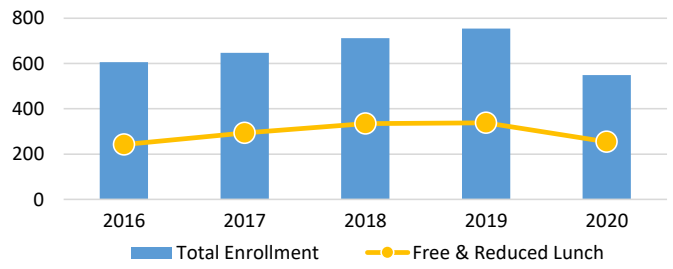
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	10%	11%	10%
English Language Learners	26%	31%	31%
Talented and Gifted	8%	8%	7%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Errol Hassell Elementary

18100 SW Bany Road
Beaverton, OR 97007
Principal: Cynthia Lam Moffett

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
466	441	426	340	380	366	353	344

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	23.83	28.56	25.49	20.40	23.50
Classified	5.69	15.86	7.98	7.82	7.96

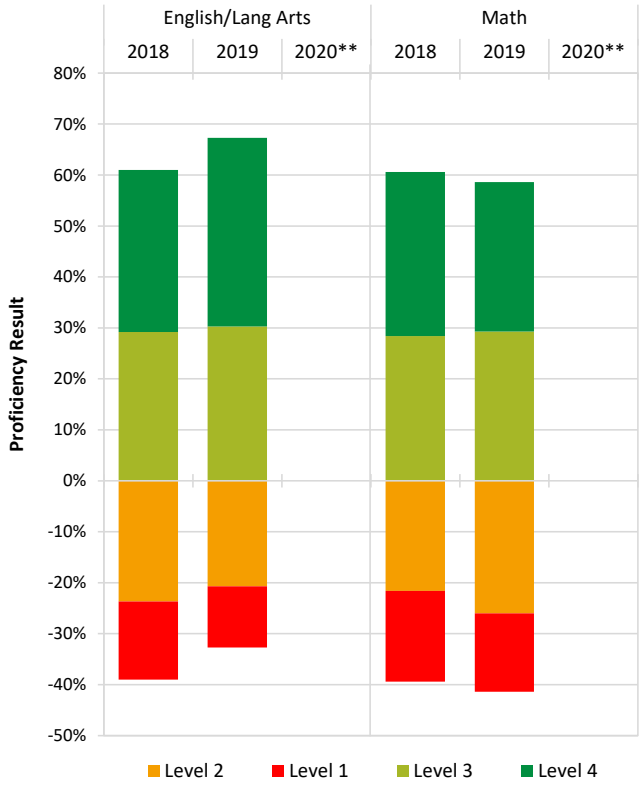
2019-20 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	15.2
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,167,301	$ 4,670,017	$ 3,851,206	$ 3,787,301	$ 3,917,149
Purchased Services	6,834	7,267	4,669	7,221	6,255
Supplies and Materials	135,249	110,158	54,877	96,936	80,287
Capital Outlay	-	-	-	-	-
Other Objects	99	149	179	270	-
Total	$ 3,309,483	$ 4,787,591	$ 3,910,931	$ 3,891,727	$ 4,003,691
Cost Per Student		$ 10,856	$ 9,181	$ 11,446	$ 10,536



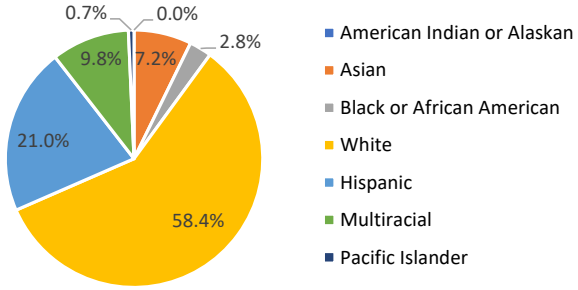
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

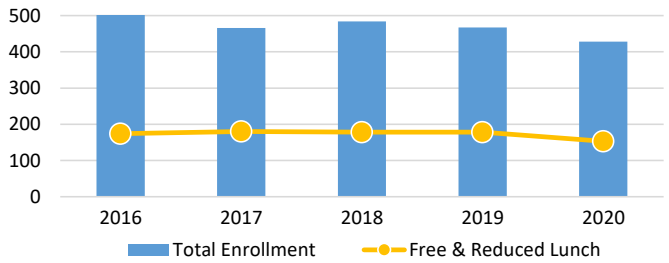
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	15%	18%	14%
English Language Learners	13%	12%	14%
Talented and Gifted	8%	8%	9%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Findley Elementary

4155 NW Saltzman Road
Portland, OR 97229
Principal: Sherry Marsh

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
726	685	636	539	546	532	538	540

Staffing Information:

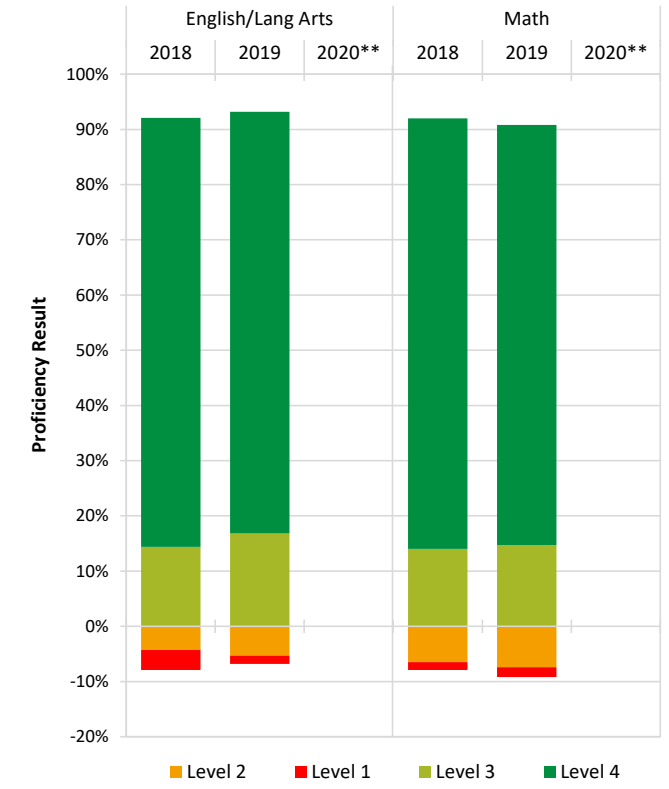
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	1.57	1.00	1.00	1.00
Certified	36.18	36.59	32.21	27.00	28.25
Classified	8.03	11.15	10.46	9.01	9.26

2019-20 Average Classroom Teacher Years of Experience	
Findley Elementary	15.8
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,968,184	$ 5,561,350	$ 5,060,082	$ 4,463,088	$ 4,631,113
Purchased Services	20,005	20,033	5,586	28,851	7,858
Supplies and Materials	141,360	114,954	43,566	132,096	76,170
Capital Outlay	-	-	-	15,544	-
Other Objects	9,893	8,878	8,838	609	-
Total	$ 5,139,443	$ 5,705,216	$ 5,118,072	$ 4,640,188	$ 4,715,141
Cost Per Student		$ 8,329	$ 8,047	$ 8,609	$ 8,636

School Performance Measures



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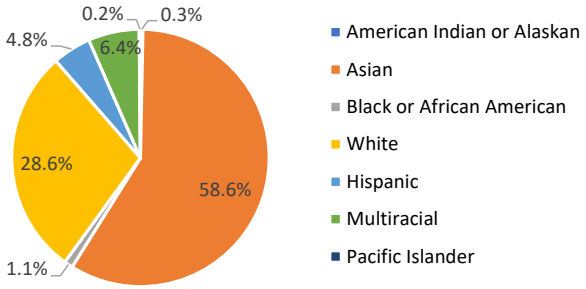
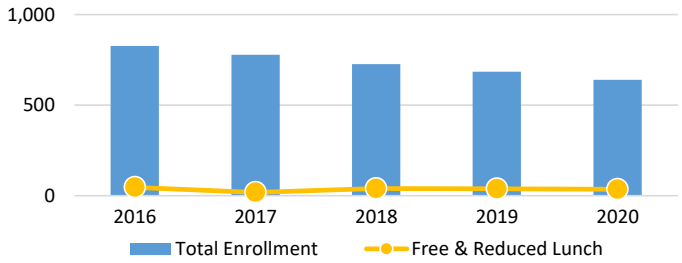
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	5%	6%	5%
English Language Learners	7%	7%	8%
Talented and Gifted	24%	26%	29%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Fir Grove Elementary

6300 SW Wilson Avenue
Beaverton, OR 97008
Principal: Erin Miles
School Programs: Title I, Early Learning

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
447	385	387	348	367	348	327	322

Staffing Information:

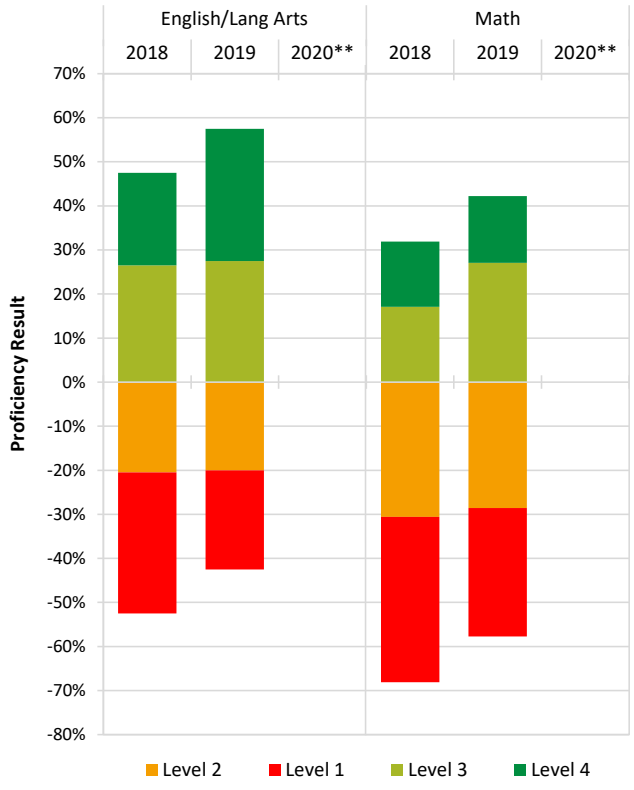
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	24.60	28.97	23.95	21.15	25.95
Classified	7.12	9.19	8.44	7.58	9.48

2019-20 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	15.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,313,764	$ 4,448,515	$ 3,745,468	$ 3,849,440	$ 4,349,404
Purchased Services	18,684	9,645	3,814	13,357	15,483
Supplies and Materials	152,432	134,662	42,991	129,461	109,792
Capital Outlay	-	-	-	-	-
Other Objects	89	329	89	-	100
Total	$ 3,484,969	$ 4,593,150	$ 3,792,362	$ 3,992,258	$ 4,474,779
Cost Per Student		$ 11,930	$ 9,799	$ 11,472	$ 12,193

School Performance Measures



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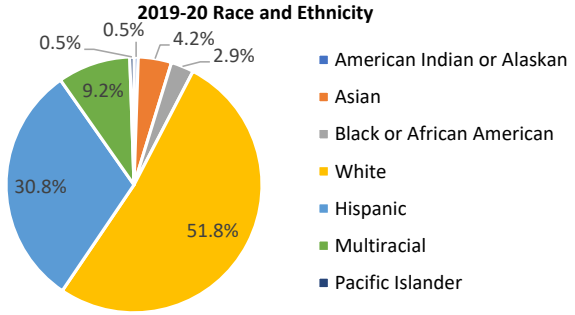
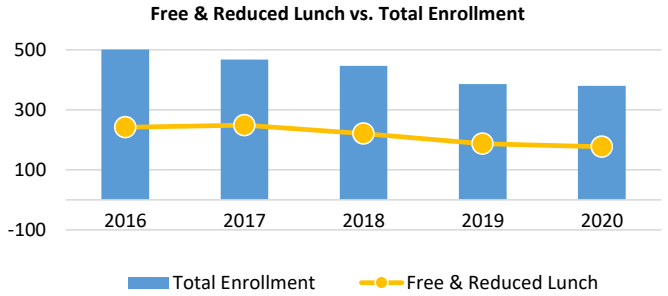
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	12%	14%	15%
English Language Learners	20%	20%	17%
Talented and Gifted	5%	5%	6%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Greenway Elementary

9150 SW Downing Drive
Beaverton, OR 97008
Principal: Jennifer Whitten
School Programs: Title I, Early Learning, ELC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
353	332	318	301	312	301	286	291

Staffing Information:

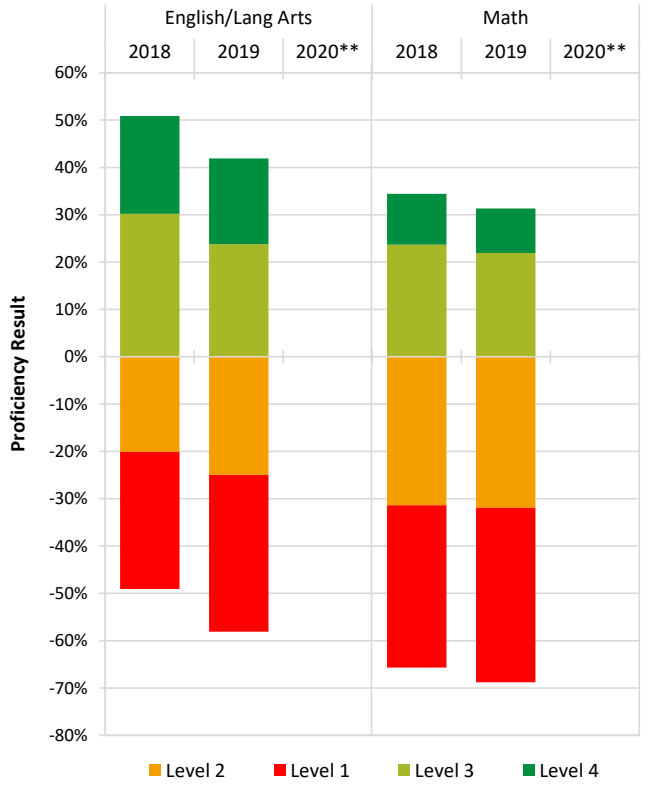
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	0.93	1.00	1.00	1.00
Certified	22.47	27.57	25.27	20.55	26.10
Classified	7.67	12.07	10.89	9.32	9.70

2019-20 Average Classroom Teacher Years of Experience	
Greenway Elementary	15.0
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,131,381	$ 4,309,464	$ 3,875,183	$ 4,293,820	$ 4,377,426
Purchased Services	34,407	150,027	3,642	371,270	6,750
Supplies and Materials	148,820	110,064	45,609	120,347	89,280
Capital Outlay	-	-	-	201	-
Other Objects	138	91	-	41	-
Total	$ 3,314,746	$ 4,569,646	$ 3,924,434	$ 4,785,680	$ 4,473,456
Cost Per Student		$ 13,764	$ 12,341	$ 15,899	$ 14,338

School Performance Measures



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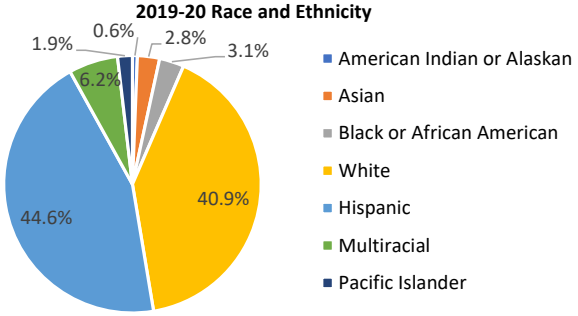
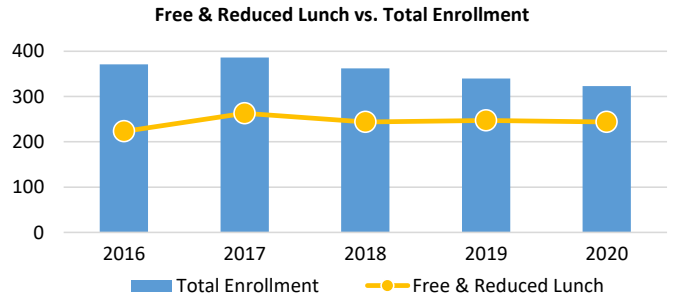
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	14%	19%	16%
English Language Learners	29%	32%	31%
Talented and Gifted	3%	1%	2%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Hazeldale Elementary

20080 SW Farmington Road
Beaverton, OR 97007
Principal: Bao Vang
School Programs: Title I, SLC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
430	440	467	420	462	487	505	496

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	1.00	0.95	1.00
Certified	28.29	33.43	31.85	30.43	34.40
Classified	6.83	13.61	14.56	9.54	10.43

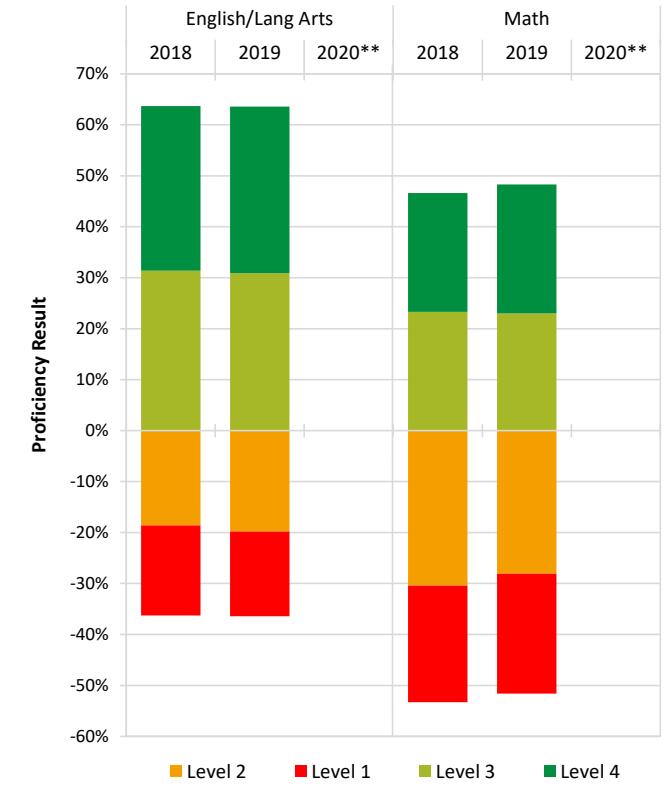
2019-20 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	13.2
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,906,292	$ 5,110,682	$ 4,949,510	$ 5,169,831	$ 5,505,531
Purchased Services	26,551	40,093	3,112	19,521	6,175
Supplies and Materials	185,671	396,874	55,282	228,617	108,421
Capital Outlay	-	215	-	-	-
Other Objects	9,500	9,500	9,565	315	500
Total	$ 4,128,013	$ 5,557,364	$ 5,017,470	$ 5,418,284	$ 5,620,627
Cost Per Student		$ 12,630	$ 10,744	$ 12,901	$ 12,166



School Performance Measures



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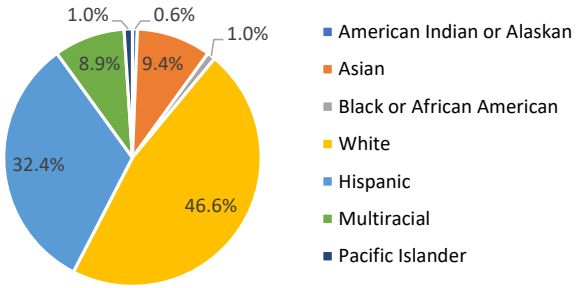
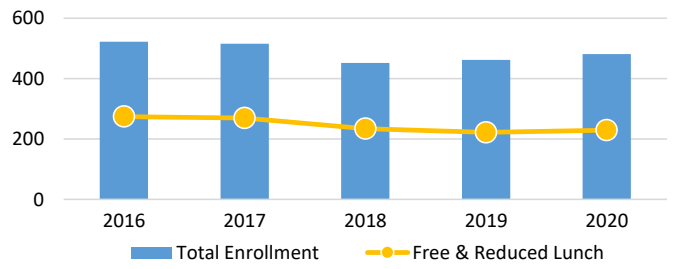
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	20%	21%	19%
English Language Learners	21%	19%	21%
Talented and Gifted	10%	9%	7%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Hiteon Elementary

13800 SW Brockman Road
Beaverton, OR 97008
Principal: Meghan Warren
School Programs: EGC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
646	638	634	536	576	552	522	526

Staffing Information:

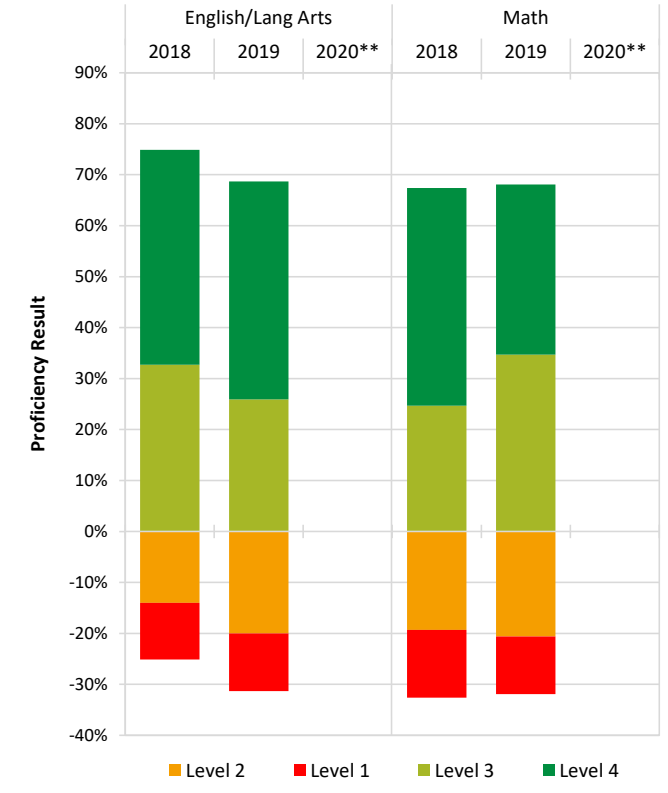
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	1.99	2.00	2.00
Certified	32.34	39.93	36.00	32.67	34.60
Classified	7.47	15.02	14.15	9.31	10.03

2019-20 Average Classroom Teacher Years of Experience	
Hiteon Elementary	14.6
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,417,123	$ 6,224,308	$ 5,649,576	$ 5,731,413	$ 5,702,251
Purchased Services	17,134	10,556	14,959	13,512	15,964
Supplies and Materials	154,968	128,667	55,919	105,731	88,953
Capital Outlay	-	-	-	-	-
Other Objects	8,520	8,595	9,500	22	-
Total	$ 4,597,745	$ 6,372,126	$ 5,729,954	$ 5,850,678	$ 5,807,168
Cost Per Student		$ 9,988	$ 9,038	$ 10,915	$ 10,082

School Performance Measures



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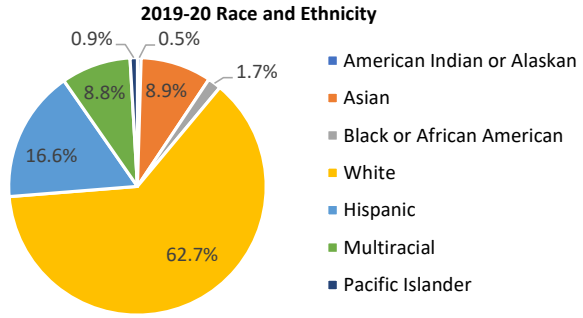
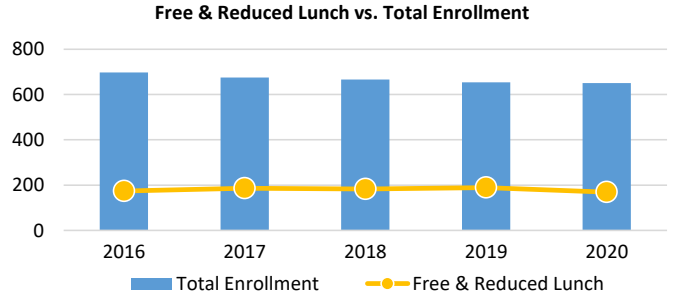
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	15%	17%	16%
English Language Learners	7%	8%	9%
Talented and Gifted	10%	11%	9%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Jacob Wismer Elementary

5477 NW Skycrest Parkway
Portland, OR 97229
Principal: Laurie Huntwork

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
755	725	727	658	703	697	674	683

Staffing Information:

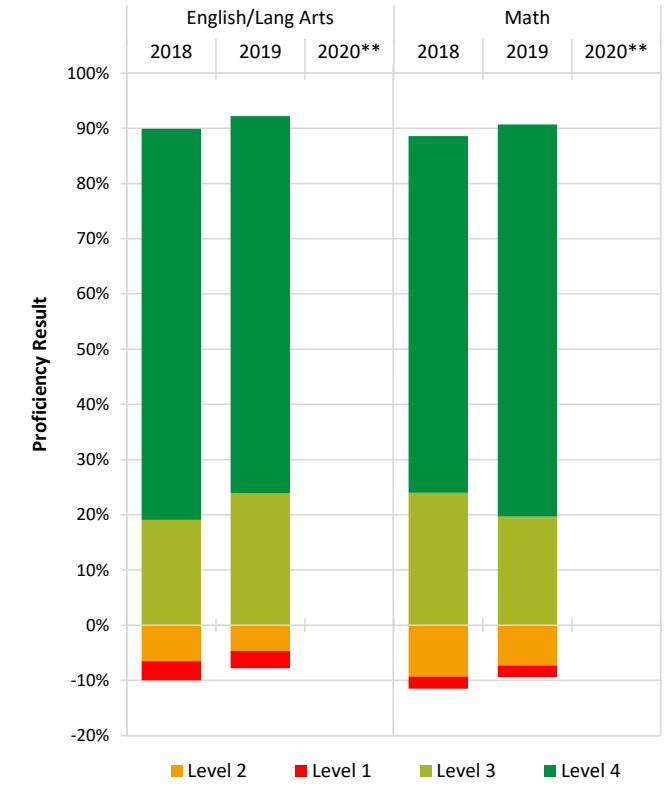
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	35.00	38.65	37.86	33.30	36.40
Classified	7.48	10.73	10.08	9.83	10.11

2019-20 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	17.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,963,164	$ 5,975,165	$ 5,986,015	$ 5,787,561	$ 5,988,518
Purchased Services	12,691	12,552	9,757	6,921	8,320
Supplies and Materials	157,958	136,529	61,718	180,634	82,521
Capital Outlay	-	-	-	-	-
Other Objects	-	119	-	-	-
Total	$ 5,133,813	$ 6,124,365	$ 6,057,489	$ 5,975,116	$ 6,079,359
Cost Per Student		$ 8,447	$ 8,332	$ 9,081	$ 8,648

School Performance Measures



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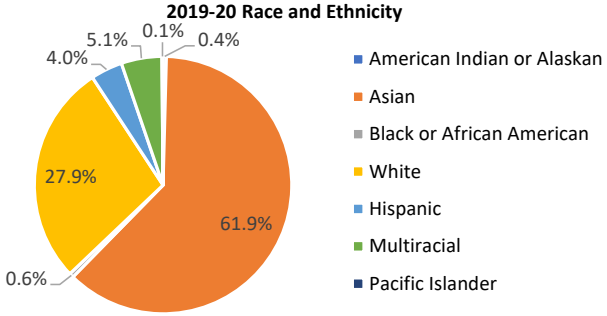
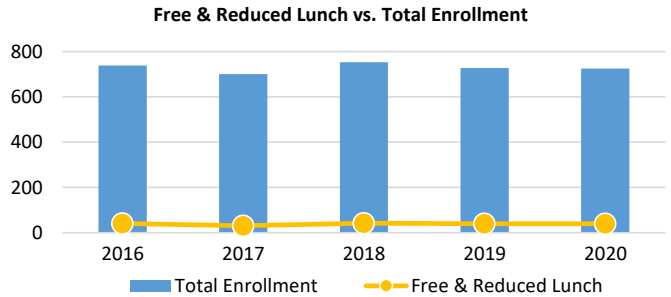
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	5%	6%	5%
English Language Learners	11%	11%	13%
Talented and Gifted	26%	29%	29%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Kinnaman Elementary

4205 SW 193rd Avenue
Beaverton, OR 97078
Principal: Ashlee Hudson
School Programs: Title I, ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
665	630	599	535	566	536	508	502

Staffing Information:

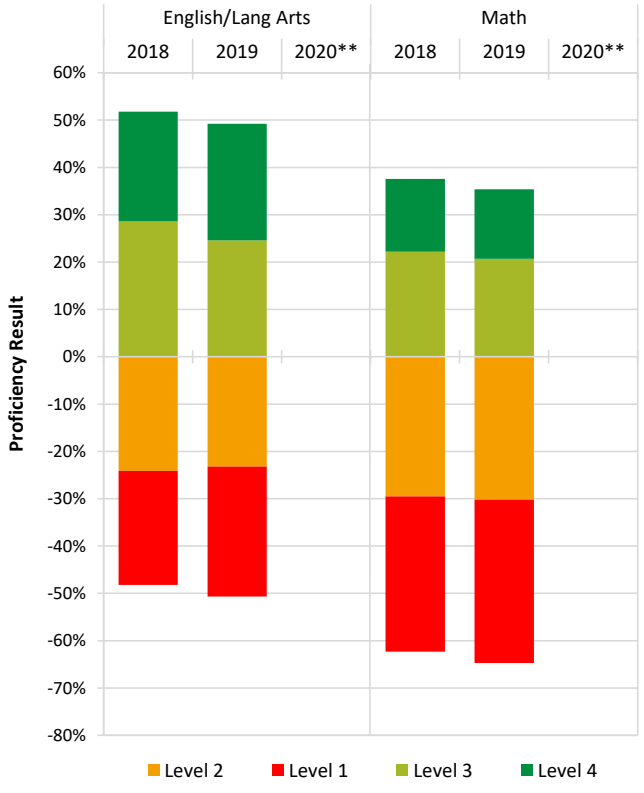
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	1.87	2.00	2.00	2.00
Certified	35.47	45.41	43.82	36.90	41.25
Classified	9.36	20.69	16.35	11.96	13.28

2019-20 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	16.0
Beaverton School District	15.4

Financial Data:

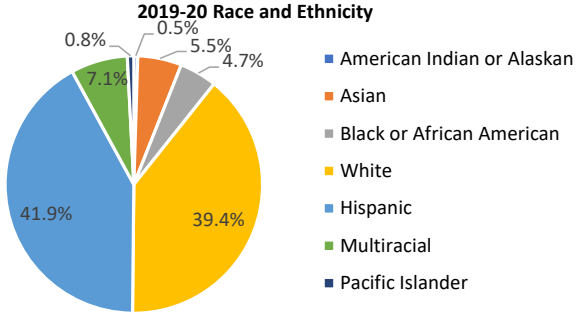
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,054,146	$ 7,352,961	$ 6,508,965	$ 6,881,095	$ 7,277,992
Purchased Services	16,701	18,504	4,145	29,017	10,005
Supplies and Materials	234,102	173,715	52,666	156,642	146,451
Capital Outlay	-	-	-	-	-
Other Objects	50	-	-	-	-
Total	$ 5,304,998	$ 7,545,181	$ 6,565,777	$ 7,066,754	$ 7,434,448
Cost Per Student		$ 11,976	$ 10,961	$ 13,209	$ 13,135

School Performance Measures

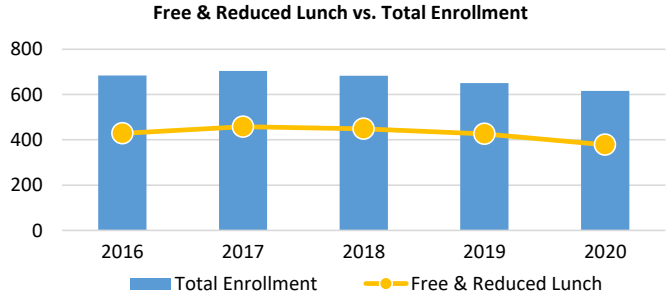


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	15%	18%	15%
English Language Learners	19%	23%	22%
Talented and Gifted	6%	7%	6%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

McKay Elementary

7485 SW Scholls Ferry Road
Beaverton, OR 97008
Principal: Erin Kollings
School Programs: Title I, ALC, Early Learning

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
280	283	269	262	277	298	312	313

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	20.00	24.64	24.51	20.98	24.90
Classified	6.40	10.12	11.30	8.64	8.96

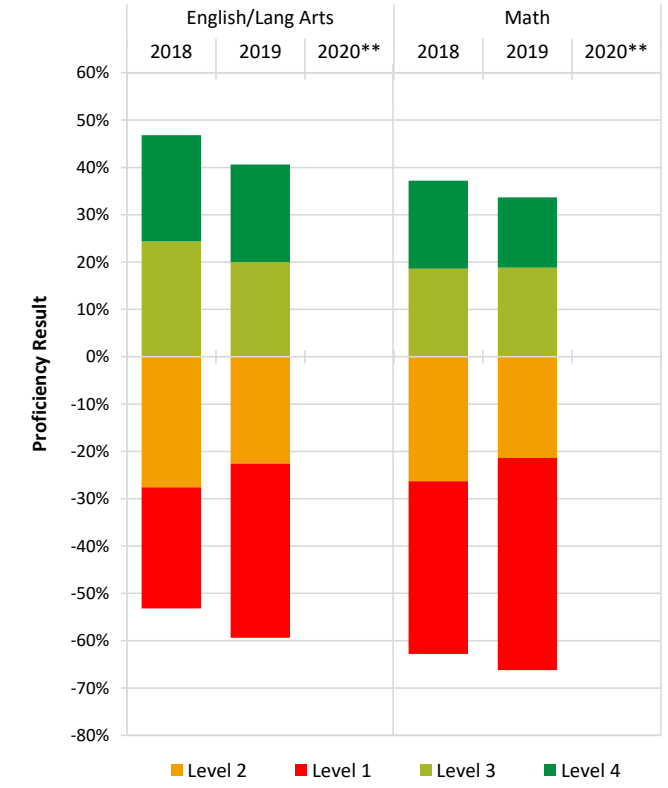
2019-20 Average Classroom Teacher Years of Experience	
McKay Elementary	10.8
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 2,632,501	$ 3,794,118	$ 3,628,264	$ 3,994,168	$ 4,147,973
Purchased Services	15,094	196,459	4,531	354,771	6,148
Supplies and Materials	125,340	115,073	54,577	169,819	80,191
Capital Outlay	-	-	-	-	-
Other Objects	-	-	85	-	-
Total	$ 2,772,934	$ 4,105,651	$ 3,687,457	$ 4,518,757	$ 4,234,312
Cost Per Student		$ 14,508	$ 13,708	$ 17,247	$ 15,286



School Performance Measures



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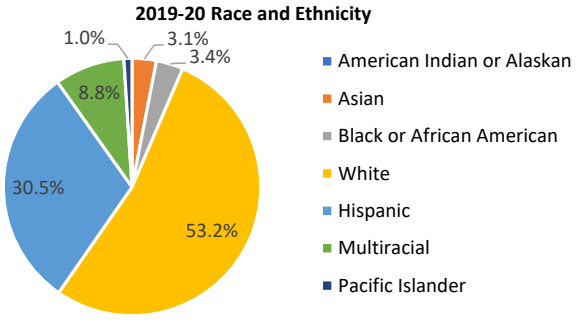
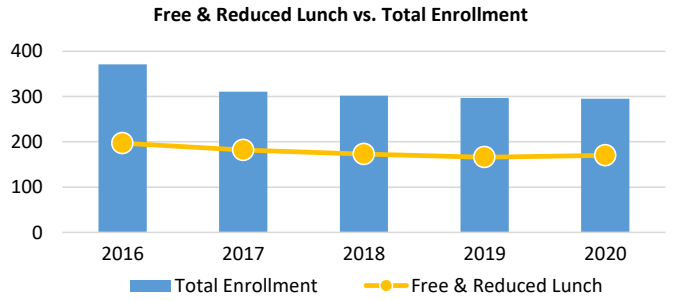
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	23%	27%	26%
English Language Learners	26%	23%	23%
Talented and Gifted	2%	2%	3%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

McKinley Elementary

1500 NW 185th Avenue
Beaverton, OR 97006
Principal: Aki Mori
School Programs: Title I, SRC, Early Learning

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
603	575	634	588	633	656	632	630

Staffing Information:

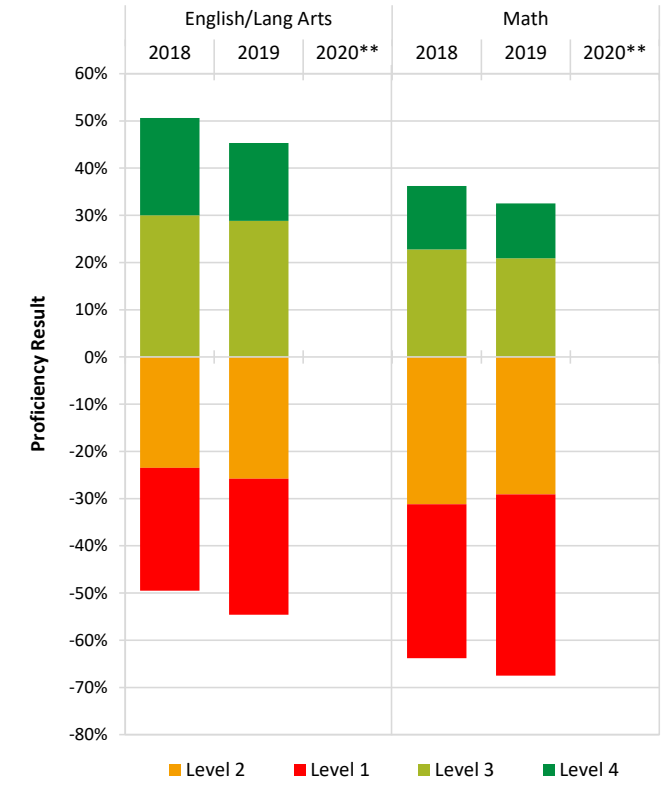
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	37.26	44.52	39.89	38.55	45.25
Classified	9.02	16.31	15.01	10.58	13.02

2019-20 Average Classroom Teacher Years of Experience	
McKinley Elementary	12.7
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,634,068	$ 6,459,049	$ 5,798,396	$ 6,816,557	$ 7,315,022
Purchased Services	36,155	20,876	6,301	21,491	8,555
Supplies and Materials	254,260	143,122	48,765	192,741	169,844
Capital Outlay	-	-	-	-	-
Other Objects	8,619	8,989	8,585	200	201
Total	$ 4,933,102	$ 6,632,036	$ 5,862,048	$ 7,030,989	$ 7,493,622
Cost Per Student		$ 11,534	$ 9,246	$ 11,957	$ 11,838

School Performance Measures



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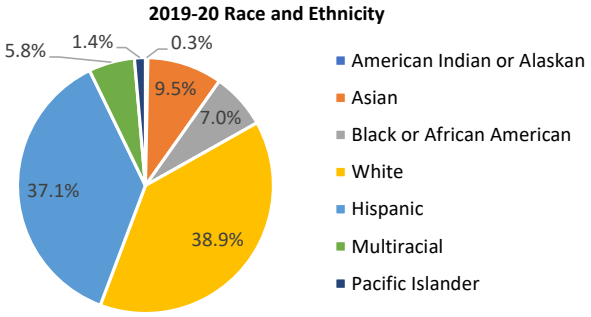
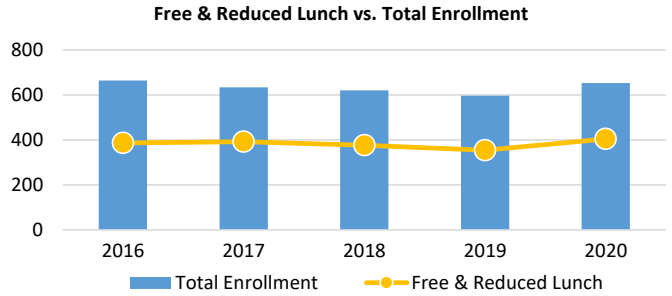
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	11%	13%	12%
English Language Learners	19%	21%	25%
Talented and Gifted	3%	2%	2%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Montclair Elementary

7250 SW Vermont Street
Portland, OR 97223
Principal: Sean Leverty

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
331	307	319	254	290	274	269	261

Staffing Information:

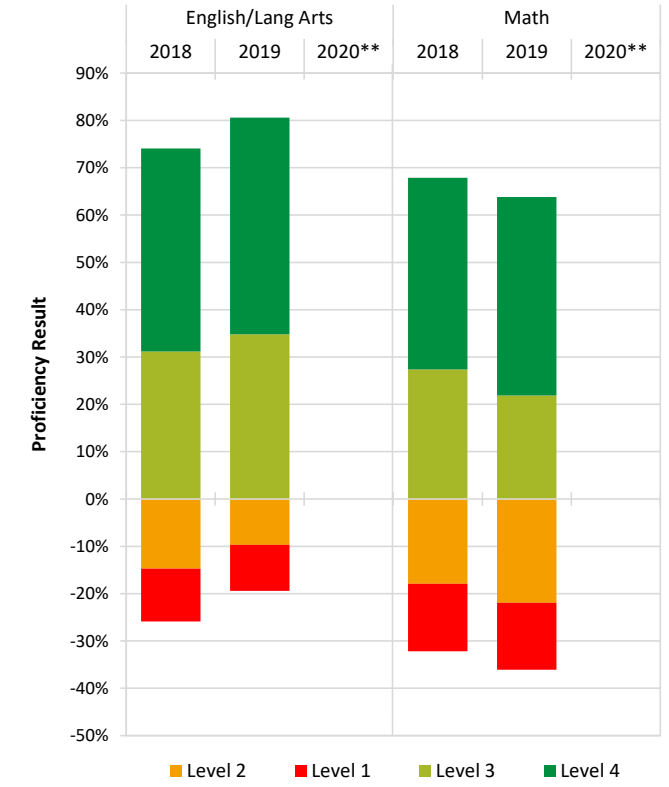
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	17.93	18.77	18.14	16.23	19.65
Classified	5.49	8.95	8.42	7.85	7.99

2019-20 Average Classroom Teacher Years of Experience	
Montclair Elementary	17.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 2,471,325	$ 3,097,050	$ 2,990,351	$ 3,138,198	$ 3,287,255
Purchased Services	6,048	5,803	6,438	10,728	4,628
Supplies and Materials	100,099	84,072	43,803	172,076	58,424
Capital Outlay	-	-	-	-	-
Other Objects	-	13	-	-	-
Total	$ 2,577,473	$ 3,186,938	$ 3,040,593	$ 3,321,001	$ 3,350,307
Cost Per Student		$ 10,381	$ 9,532	$ 13,075	$ 11,553

School Performance Measures



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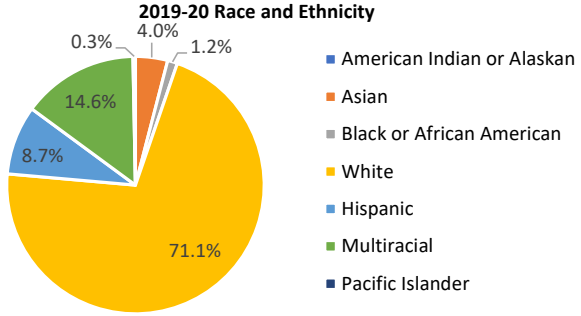
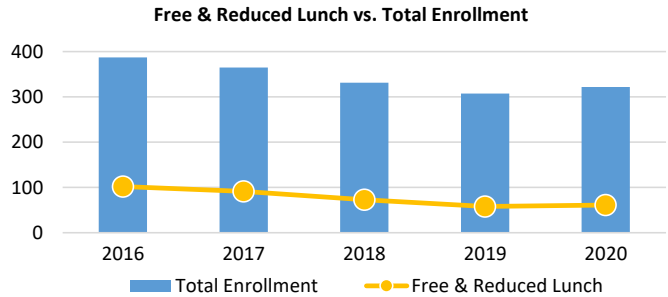
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	10%	12%	12%
English Language Learners	5%	3%	5%
Talented and Gifted	15%	15%	14%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Nancy Ryles Elementary

10250 SW Cormorant Drive
Beaverton, OR 97007
Principal: Monica Arbow

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
576	642	630	516	567	563	545	536

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	0.92	1.00	1.00
Certified	27.94	30.35	32.05	28.09	30.60
Classified	7.10	9.44	9.81	8.72	9.01

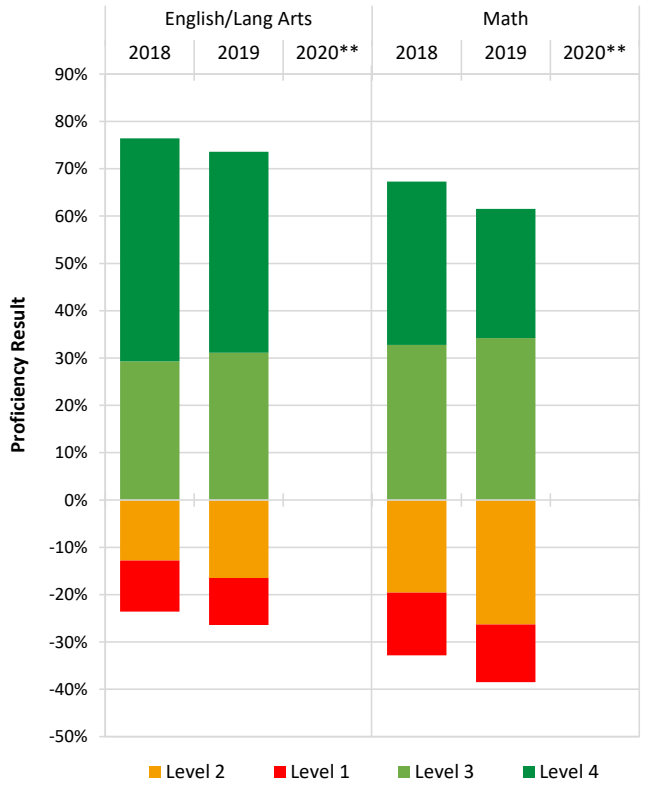
2019-20 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	13.3
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,622,660	$ 4,402,181	$ 4,530,774	$ 4,838,984	$ 4,932,782
Purchased Services	22,383	12,102	10,209	18,173	14,353
Supplies and Materials	164,689	117,534	60,358	135,372	78,457
Capital Outlay	-	-	-	-	-
Other Objects	119	9	-	119	200
Total	$ 3,809,851	$ 4,531,826	$ 4,601,341	$ 4,992,648	$ 5,025,792
Cost Per Student		$ 7,059	$ 7,304	$ 9,676	$ 8,864



School Performance Measures



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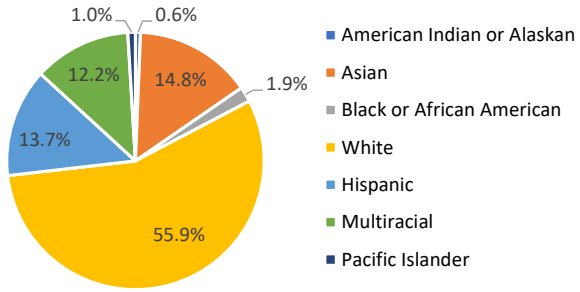
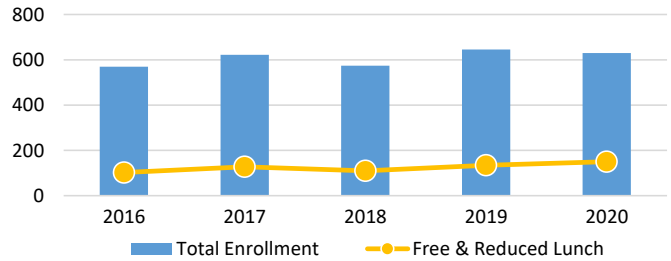
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	8%	10%	10%
English Language Learners	8%	10%	9%
Talented and Gifted	10%	9%	10%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Oak Hills Elementary

2625 NW 153rd Avenue
Beaverton, OR 97006
Principal: Thao Do Gwilliam
School Programs: ALC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
548	552	551	464	527	519	526	515

Staffing Information:

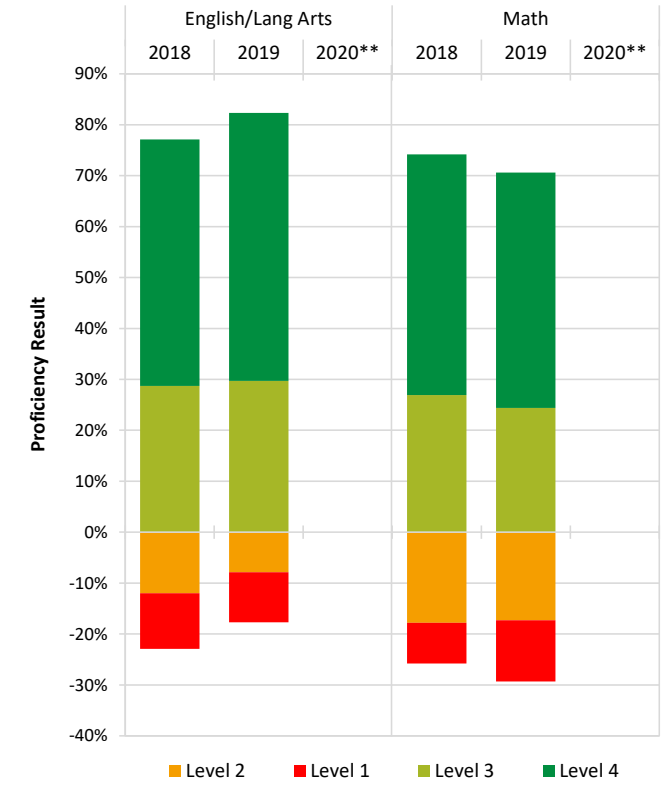
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	1.00	1.92	2.00
Certified	30.48	33.04	34.19	29.97	31.80
Classified	6.57	13.39	13.20	9.29	9.50

2019-20 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	13.2
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,019,033	$ 5,095,872	$ 5,212,202	$ 5,129,507	$ 5,296,189
Purchased Services	8,947	7,598	5,265	10,633	5,733
Supplies and Materials	123,092	113,276	48,080	111,843	83,117
Capital Outlay	7,673	7,703	-	-	-
Other Objects	330	-	-	3,358	-
Total	$ 4,159,075	$ 5,224,449	$ 5,265,547	$ 5,255,342	$ 5,385,039
Cost Per Student		$ 9,465	$ 9,556	$ 11,326	$ 10,218

School Performance Measures



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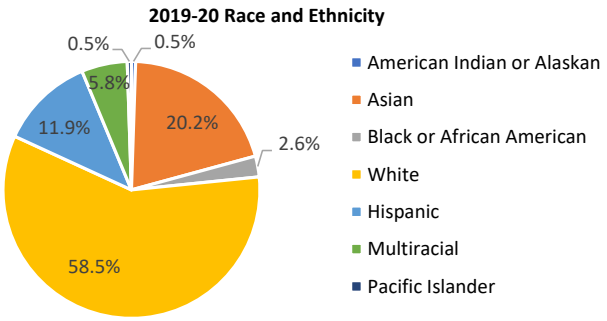
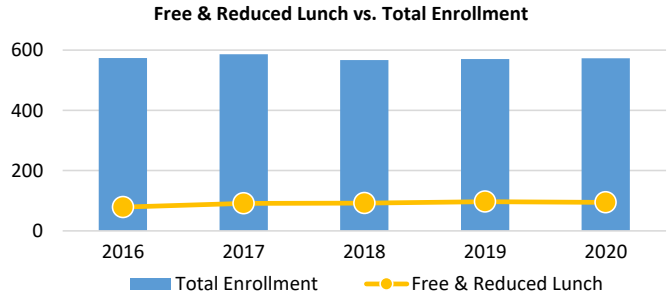
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	9%	11%	11%
English Language Learners	9%	8%	11%
Talented and Gifted	16%	13%	11%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Raleigh Hills K-8

5225 SW Scholls Ferry Road
Portland, OR 97225
Principal: Jennifer DeMartino

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
550	531	522	444	414	342	286	284

Staffing Information:

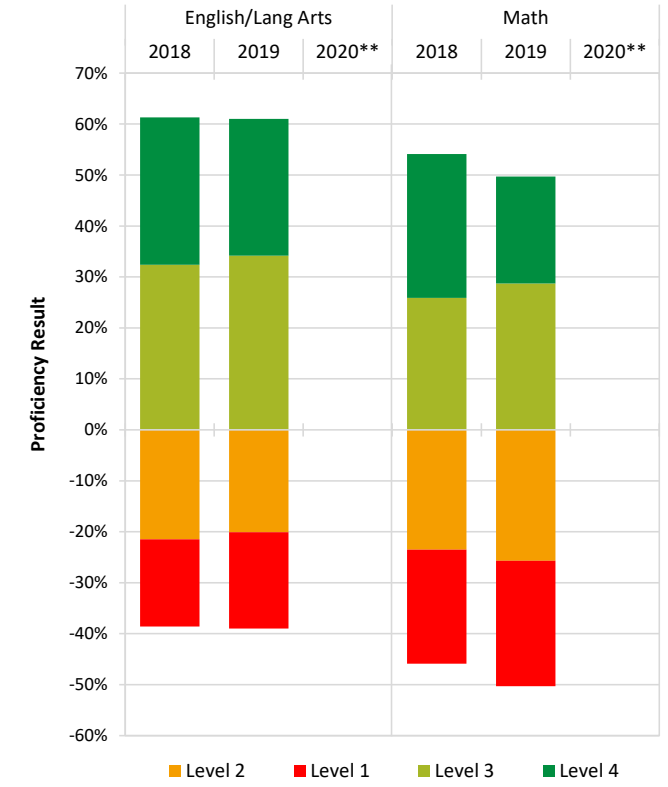
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	1.56	1.08	1.00
Certified	33.52	38.98	35.19	26.64	27.65
Classified	7.05	13.16	10.53	8.07	9.00

2019-20 Average Classroom Teacher Years of Experience	
Raleigh Hills K-8	15.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,672,490	$ 6,076,107	$ 5,120,641	$ 5,050,590	$ 4,537,094
Purchased Services	21,490	24,570	7,249	39,218	7,475
Supplies and Materials	217,515	151,017	57,455	153,613	83,735
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 4,911,494	$ 6,251,694	$ 5,185,344	$ 5,243,421	$ 4,628,304
Cost Per Student		$ 11,773	$ 9,934	$ 11,810	$ 11,179

School Performance Measures



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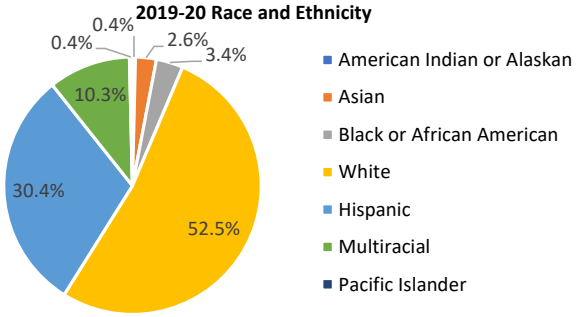
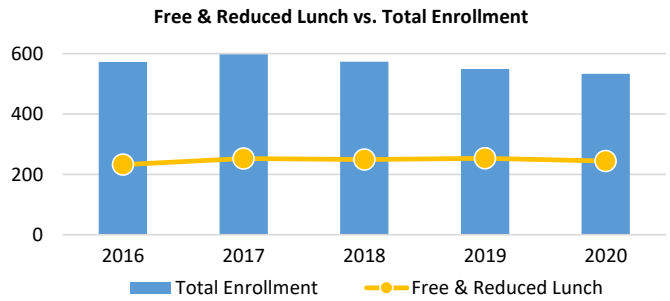
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	13%	19%	16%
English Language Learners	17%	17%	15%
Talented and Gifted	9%	9%	8%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Raleigh Park Elementary

3670 SW 78th Avenue
Portland, OR 97225
Principal: Brian Curl
School Programs: Title I, SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
369	353	332	316	312	308	296	283

Staffing Information:

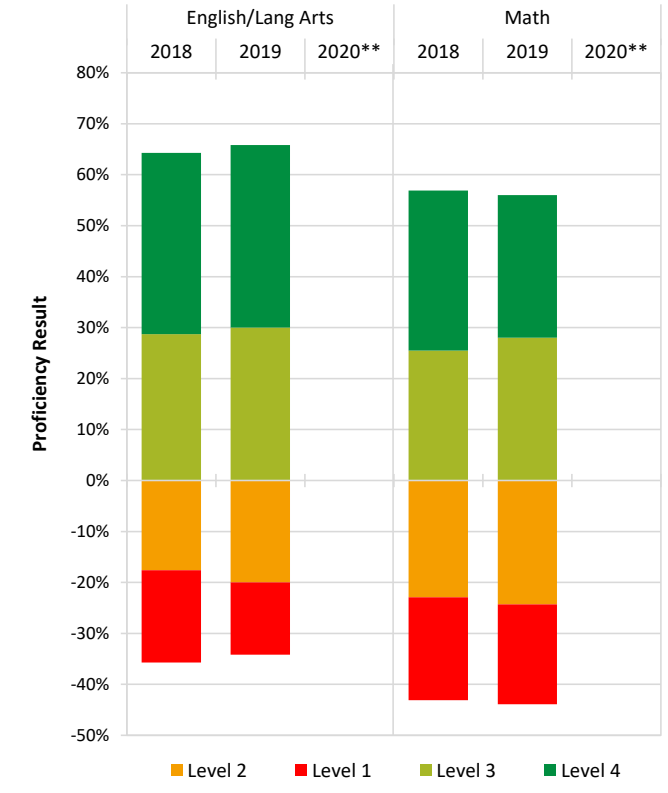
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.47	27.11	23.20	18.09	22.10
Classified	5.45	10.03	8.86	6.98	7.86

2019-20 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	17.0
Beaverton School District	15.4

Financial Data:

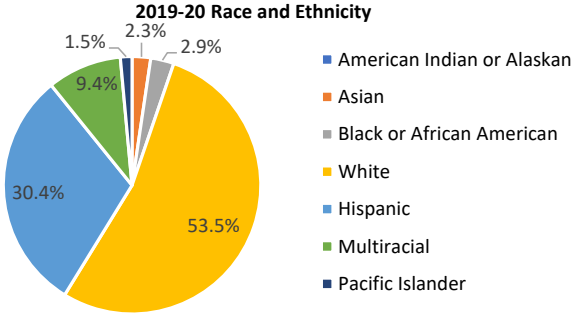
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,009,803	$ 4,212,551	$ 3,570,896	$ 3,687,047	$ 3,717,095
Purchased Services	19,584	15,303	5,994	16,728	9,918
Supplies and Materials	103,690	102,018	40,799	122,896	61,566
Capital Outlay	-	-	-	-	-
Other Objects	8,978	9,093	8,759	494	500
Total	$ 3,142,056	$ 4,338,965	$ 3,626,448	$ 3,827,165	$ 3,789,079
Cost Per Student		$ 12,292	$ 10,923	$ 12,111	$ 12,144

School Performance Measures

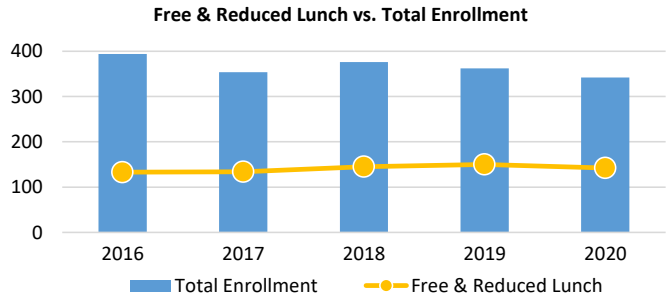


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	17%	18%	17%
English Language Learners	18%	20%	18%
Talented and Gifted	14%	12%	11%



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Ridgewood Elementary

10100 SW Inglewood Street
Portland, OR 97225
Principal: Cary Meier
School Programs: SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
414	399	410	331	370	369	369	368

Staffing Information:

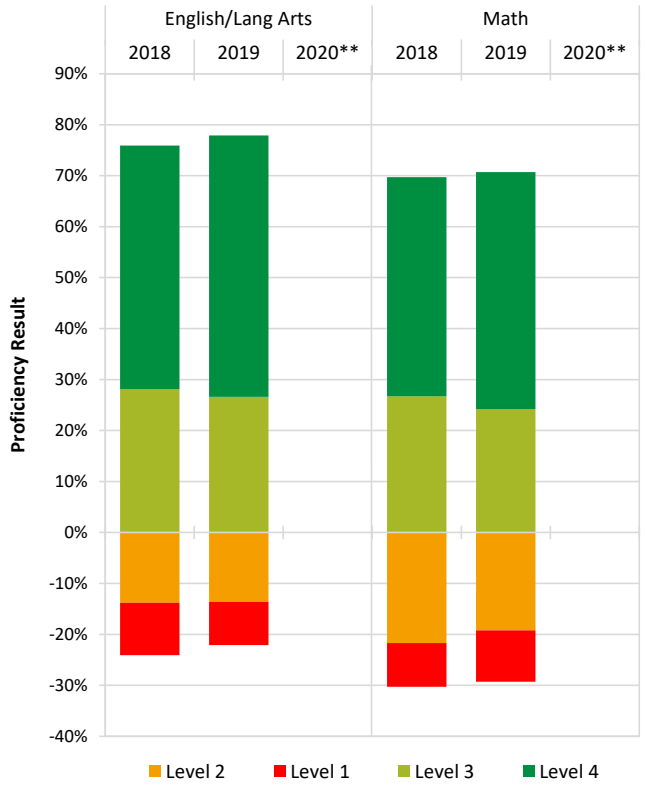
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	24.99	29.65	26.23	22.10	24.70
Classified	5.70	15.36	11.14	7.49	7.92

2019-20 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	14.4
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,307,468	$ 4,792,690	$ 4,147,691	$ 4,074,022	$ 4,051,549
Purchased Services	15,050	17,891	19,112	23,896	8,555
Supplies and Materials	117,986	95,226	56,676	132,027	65,374
Capital Outlay	-	-	3,486	-	-
Other Objects	8,619	8,644	8,520	-	-
Total	$ 3,449,123	$ 4,914,451	$ 4,235,485	$ 4,229,945	$ 4,125,478
Cost Per Student		$ 12,317	$ 10,330	$ 12,779	$ 11,150

School Performance Measures



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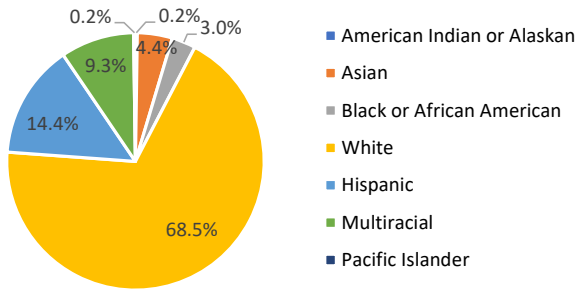
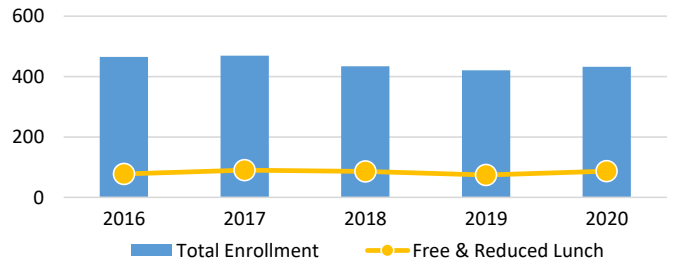
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	17%	18%	16%
English Language Learners	5%	4%	5%
Talented and Gifted	12%	12%	12%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Rock Creek Elementary

4125 NW 185th Avenue
Portland, OR 97229
Principal: Tiffany Wiencken

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
573	578	516	418	448	424	392	387

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	2.00	1.00	1.00	1.00
Certified	29.50	33.21	29.94	23.92	25.85
Classified	7.18	8.99	8.45	7.95	8.23

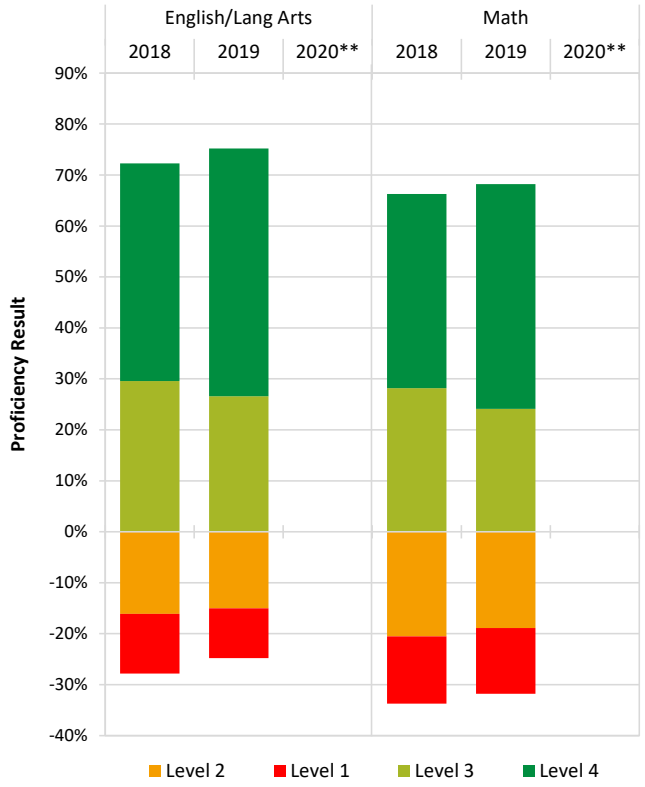
2019-20 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	14.3
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,930,461	$ 4,766,638	$ 4,215,170	$ 4,092,785	$ 4,248,246
Purchased Services	18,779	10,314	3,266	17,622	6,415
Supplies and Materials	147,915	117,264	41,390	144,739	77,187
Capital Outlay	-	-	-	-	-
Other Objects	9,599	9,669	9,500	-	-
Total	$ 4,106,754	$ 4,903,886	$ 4,269,325	$ 4,255,146	$ 4,331,848
Cost Per Student		$ 8,484	$ 8,274	$ 10,180	$ 9,669



School Performance Measures



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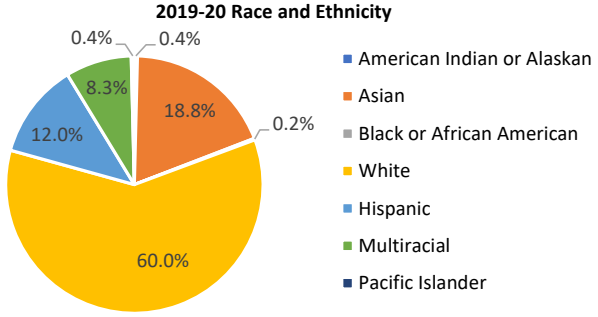
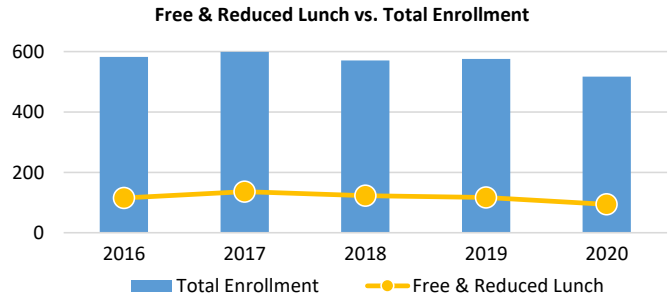


	2017-18	2018-19	2019-20
Students with Disabilities	11%	10%	10%
English Language Learners	8%	8%	9%
Talented and Gifted	14%	16%	17%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sato Elementary

7775 NW Kaiser Road
Portland, OR 97229
Principal: Annie Pleau
School Programs: EGC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
502	596	649	651	749	790	842	866

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	2.00	2.00	2.00
Certified	28.39	33.74	39.06	36.73	44.10
Classified	6.12	11.64	14.40	10.48	11.07

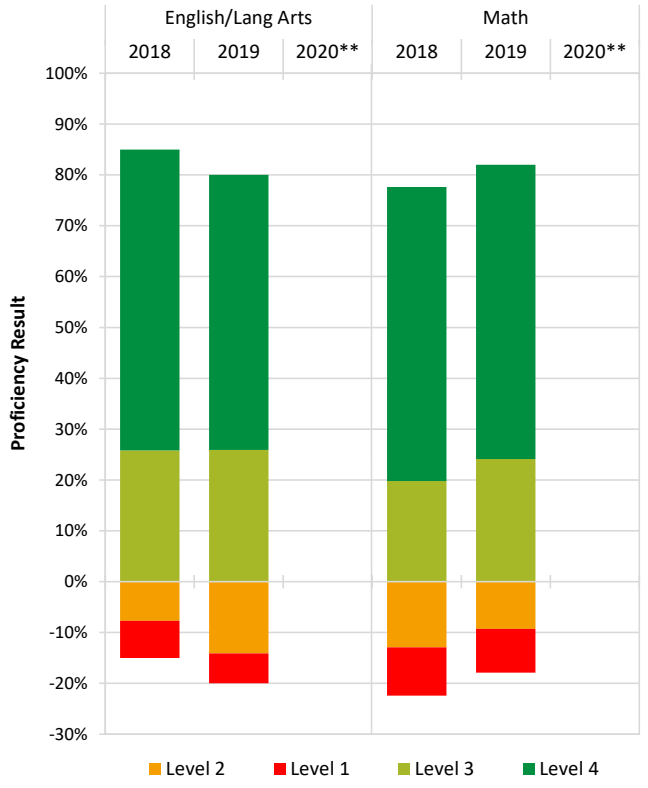
2019-20 Average Classroom Teacher Years of Experience	
Sato Elementary	12.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,486,428	$ 4,649,458	$ 5,780,192	$ 6,239,127	$ 7,034,246
Purchased Services	32,631	11,519	7,504	15,433	11,075
Supplies and Materials	568,816	127,715	81,104	113,744	91,716
Capital Outlay	-	-	-	-	-
Other Objects	178	-	119	-	-
Total	$ 4,088,053	$ 4,788,692	$ 5,868,918	$ 6,368,303	$ 7,137,037
Cost Per Student		$ 8,035	$ 9,043	$ 9,782	$ 9,529



School Performance Measures



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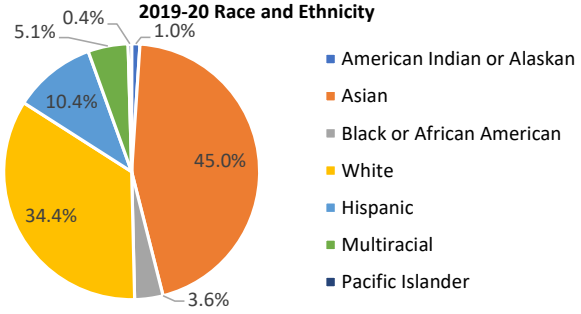
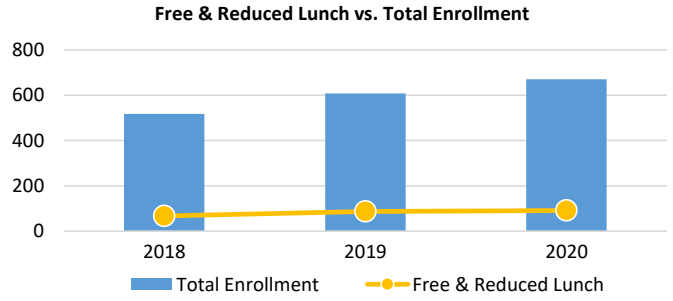
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	9%	7%	9%
English Language Learners	13%	14%	14%
Talented and Gifted	15%	16%	19%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Scholls Heights Elementary

16400 SW Loon Drive
Beaverton, OR 97007
Principal: Tracy Bariao-Acre
School Programs: ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
516	521	571	570	631	684	717	740

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	2.00	2.00
Certified	27.43	33.05	34.28	34.05	37.20
Classified	6.13	15.59	14.27	9.53	9.83

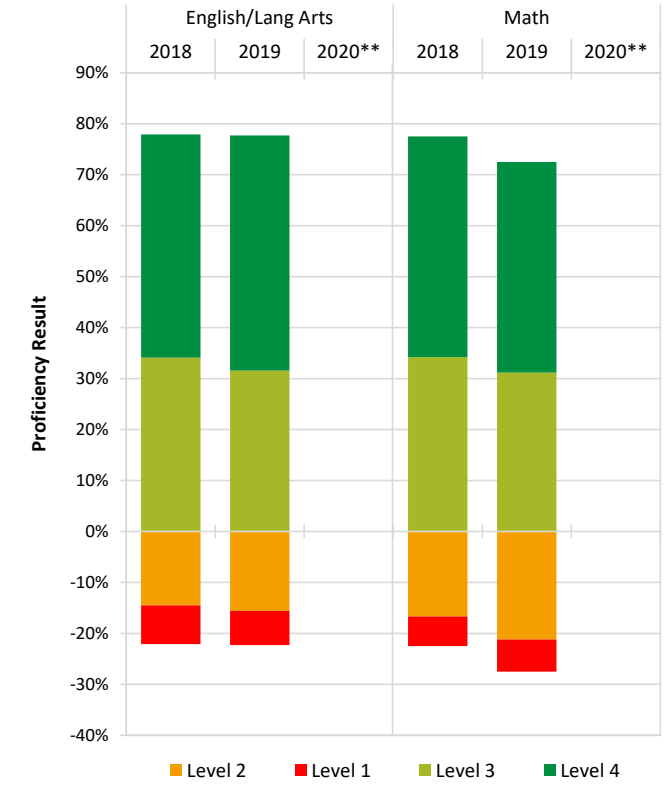
2019-20 Average Classroom Teacher Years of Experience	
Scholls Heights Elementary	18.7
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,759,817	$ 5,423,086	$ 5,507,488	$ 5,868,440	$ 6,439,238
Purchased Services	12,418	7,256	6,741	10,457	10,395
Supplies and Materials	124,402	115,530	55,498	110,241	78,666
Capital Outlay	-	-	-	-	-
Other Objects	80	75	65	30	200
Total	$ 3,896,717	$ 5,545,947	$ 5,569,791	$ 5,989,169	$ 6,528,499
Cost Per Student		$ 10,645	$ 9,754	$ 10,507	$ 10,346



School Performance Measures



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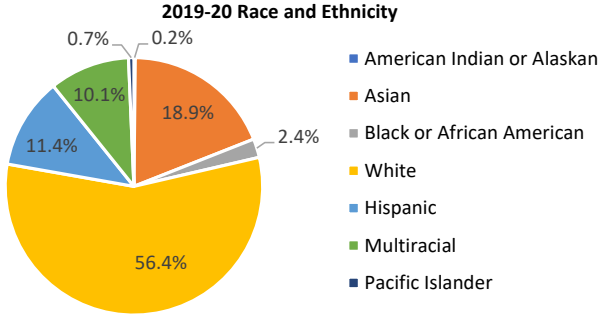
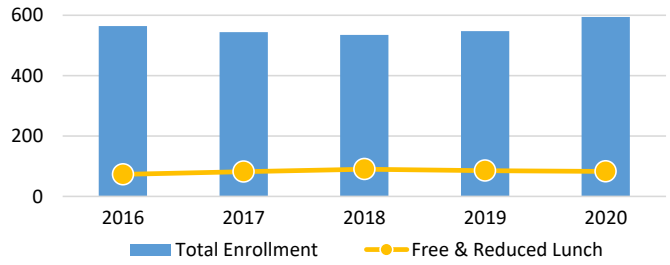
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	14%	16%	13%
English Language Learners	5%	7%	10%
Talented and Gifted	18%	15%	14%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sexton Mountain Elementary

15645 SW Sexton Mountain Drive
Beaverton, OR 97007
Principal: Cherie Reese
School Programs: SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
495	526	511	447	478	484	470	459

Staffing Information:

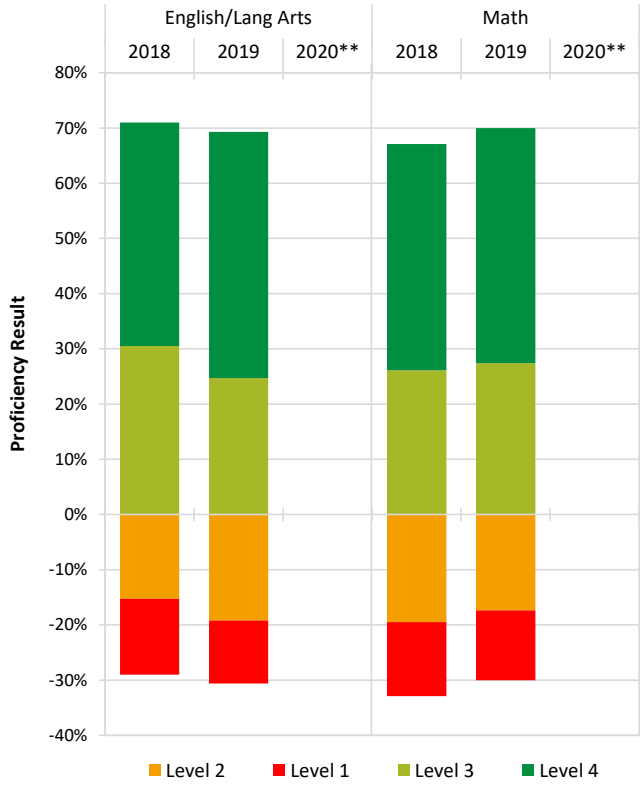
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.91	2.00
Certified	26.00	30.59	34.08	27.88	31.15
Classified	6.61	16.18	15.98	8.78	9.13

2019-20 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	14.3
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,525,604	$ 4,900,057	$ 5,172,860	$ 5,097,853	$ 5,186,191
Purchased Services	5,719	9,726	3,799	5,486	13,835
Supplies and Materials	129,586	118,079	57,129	141,600	68,830
Capital Outlay	-	-	-	-	-
Other Objects	-	-	13	109	-
Total	$ 3,660,909	$ 5,027,862	$ 5,233,801	$ 5,245,047	$ 5,268,856
Cost Per Student		$ 9,559	$ 10,242	$ 11,734	$ 11,023

School Performance Measures



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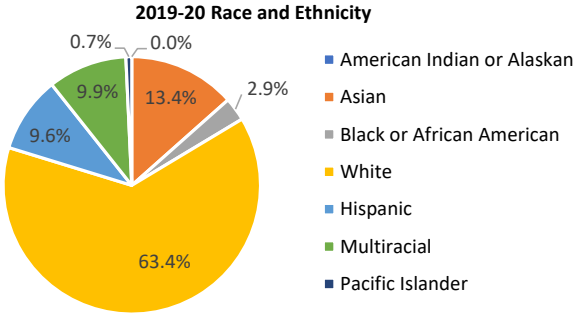
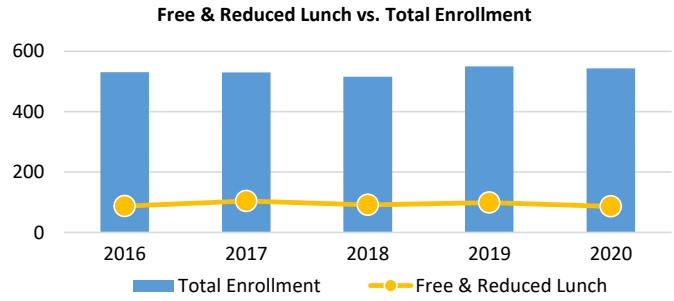
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	11%	12%	13%
English Language Learners	7%	7%	8%
Talented and Gifted	13%	11%	11%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Springville K-8

6655 NW Joss Avenue
Portland, OR 97229
Principal: Robin Kobrowski

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
771	821	884	856	842	864	858	865

Staffing Information:

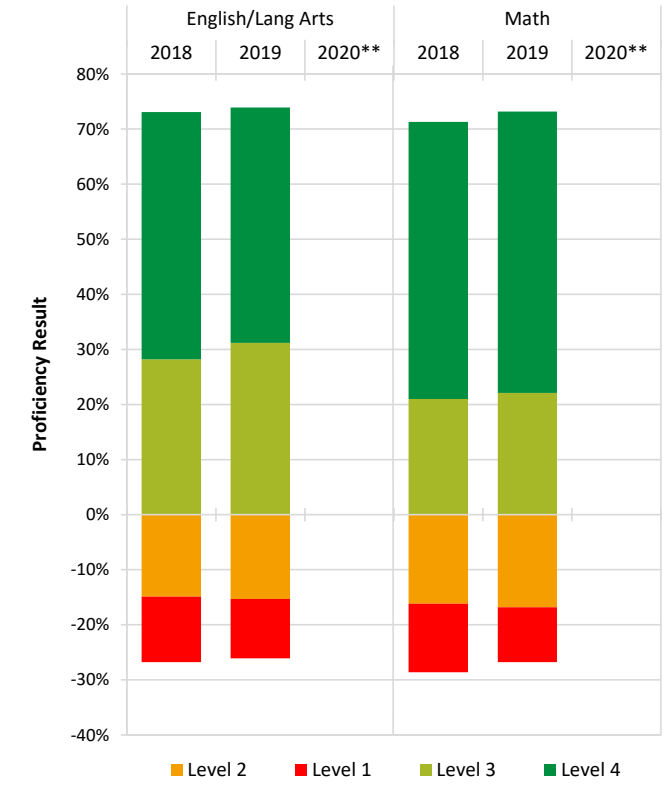
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	37.97	48.10	45.82	44.66	44.10
Classified	8.53	16.94	12.59	11.65	12.30

2019-20 Average Classroom Teacher Years of Experience	
Springville K-8	11.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,028,557	$ 7,169,813	$ 6,487,118	$ 7,563,532	$ 7,145,769
Purchased Services	64,333	69,238	12,942	48,210	17,475
Supplies and Materials	168,858	144,074	67,476	171,210	113,388
Capital Outlay	-	-	-	-	-
Other Objects	99	70	-	35	200
Total	$ 5,261,847	$ 7,383,195	$ 6,567,535	$ 7,782,986	$ 7,276,832
Cost Per Student		$ 8,993	$ 7,429	$ 9,092	$ 8,642

School Performance Measures



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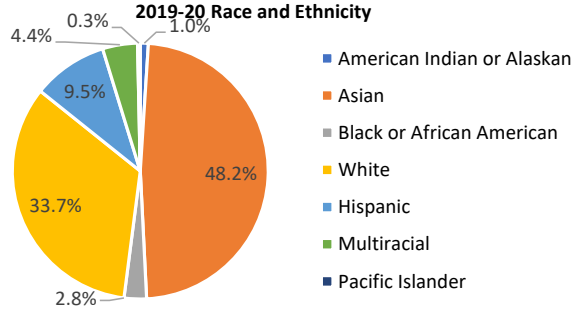
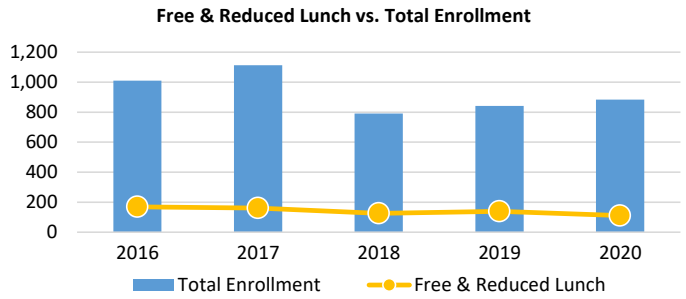
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	12%	11%	9%
English Language Learners	13%	11%	13%
Talented and Gifted	16%	15%	15%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Terra Linda Elementary

1998 NW 143rd Avenue
Portland, OR 97229
Principal: Christy Batsell
School Programs: SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
360	332	349	287	308	295	282	267

Staffing Information:

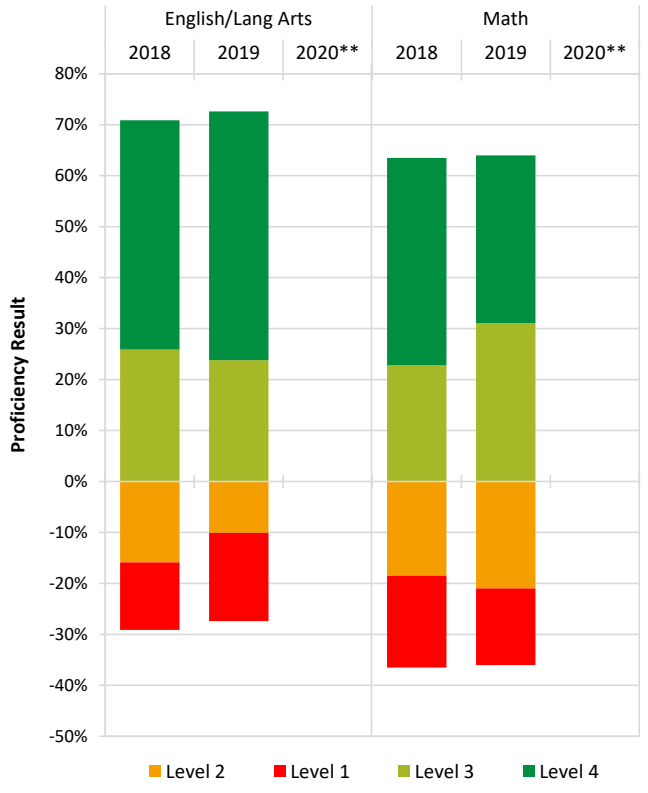
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.28	25.20	24.63	20.39	23.00
Classified	5.64	14.78	13.26	7.05	7.70

2019-20 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	13.4
Beaverton School District	15.4

Financial Data:

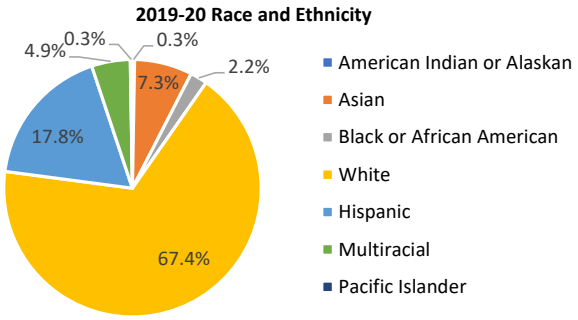
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 2,770,420	$ 4,000,083	$ 3,922,229	$ 3,742,043	$ 3,815,630
Purchased Services	12,930	4,874	2,725	11,813	6,350
Supplies and Materials	117,162	113,045	50,729	103,545	67,307
Capital Outlay	2,241	-	-	-	-
Other Objects	219	-	10	-	-
Total	$ 2,902,972	$ 4,118,001	$ 3,975,693	$ 3,857,401	$ 3,889,287
Cost Per Student		$ 12,404	$ 11,392	$ 13,440	$ 12,628

School Performance Measures

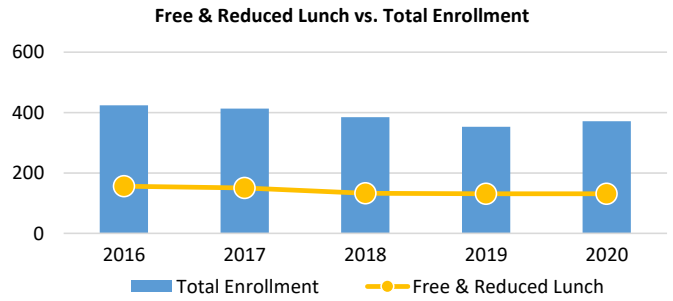


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	16%	17%	19%
English Language Learners	13%	14%	13%
Talented and Gifted	11%	7%	7%



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Vose Elementary

11350 SW Denney Road
Beaverton, OR 97008
Principal: Monique Singleton
School Programs: Title I, Dual Language, Early Learning, EGC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
617	647	693	682	712	734	726	719

Staffing Information:

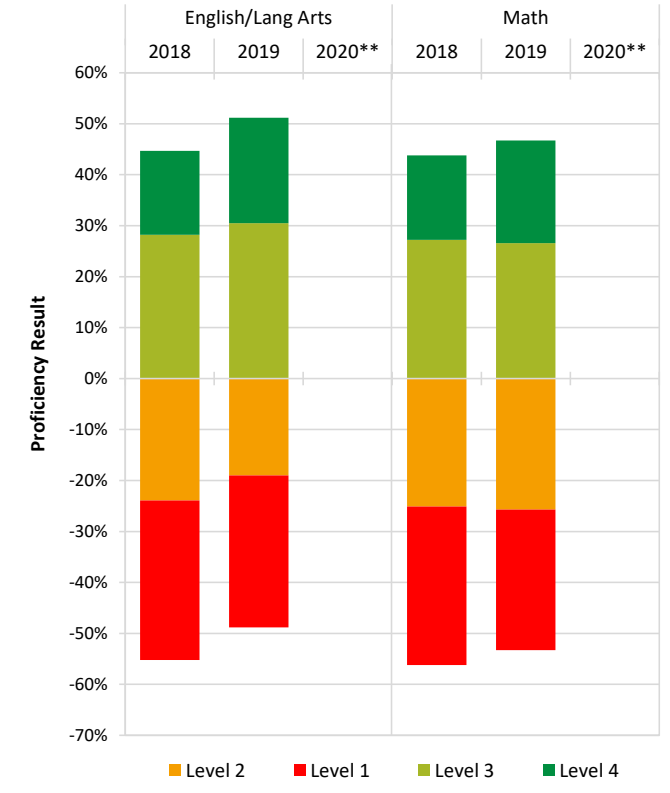
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	32.33	43.54	44.58	43.46	52.40
Classified	11.71	16.35	18.17	13.55	13.98

2019-20 Average Classroom Teacher Years of Experience	
Vose Elementary	11.4
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,422,828	$ 6,322,589	$ 6,187,311	$ 8,002,868	$ 8,361,050
Purchased Services	41,309	21,575	10,259	21,938	13,975
Supplies and Materials	375,459	425,724	80,916	284,607	199,577
Capital Outlay	-	-	-	-	-
Other Objects	-	385	720	250	200
Total	$ 4,839,597	$ 6,770,273	$ 6,279,206	$ 8,309,664	$ 8,574,802
Cost Per Student		$ 10,464	$ 9,061	$ 12,184	$ 12,043

School Performance Measures



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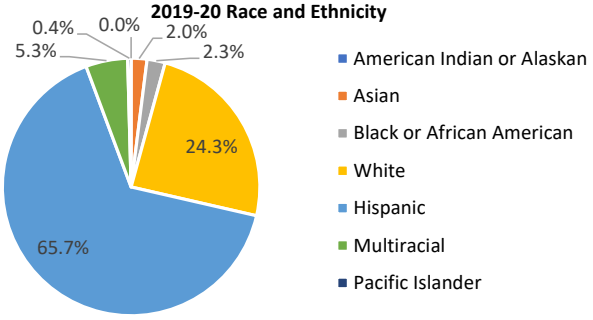
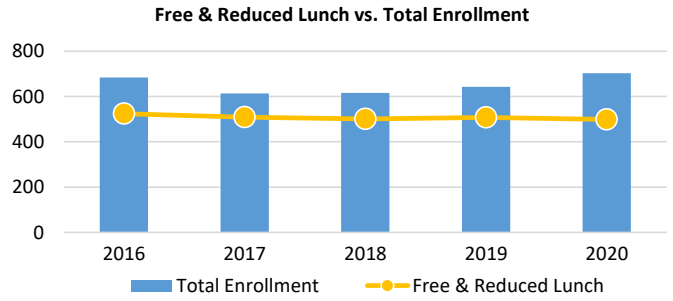
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	12%	11%	12%
English Language Learners	55%	48%	44%
Talented and Gifted	6%	6%	8%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

West Tualatin View Elementary

8800 SW Leahy Road
Portland, OR 97225
Principal: Scarlet Valentine
School Programs: SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
353	331	336	266	298	296	291	293

Staffing Information:

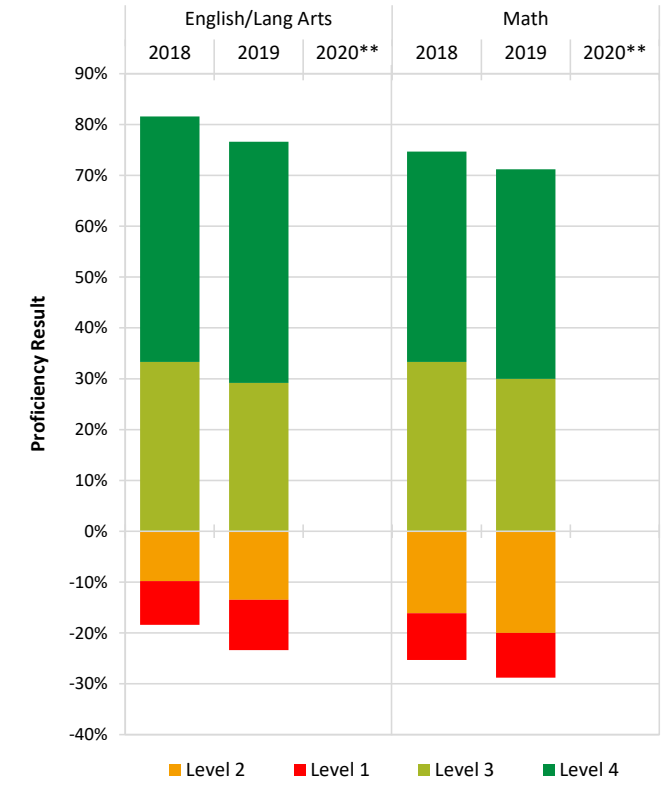
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.25	25.64	20.90	16.89	21.00
Classified	5.51	11.00	9.28	7.75	7.83

2019-20 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	14.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 2,716,977	$ 3,867,623	$ 3,293,234	$ 3,304,686	$ 3,440,245
Purchased Services	19,120	11,082	2,961	4,675	5,125
Supplies and Materials	119,020	102,888	53,710	127,208	57,433
Capital Outlay	-	-	-	-	-
Other Objects	9,599	9,627	8,520	30	100
Total	$ 2,864,715	$ 3,991,219	$ 3,358,424	$ 3,436,599	$ 3,502,903
Cost Per Student		$ 12,058	$ 9,995	$ 12,920	$ 11,755

School Performance Measures



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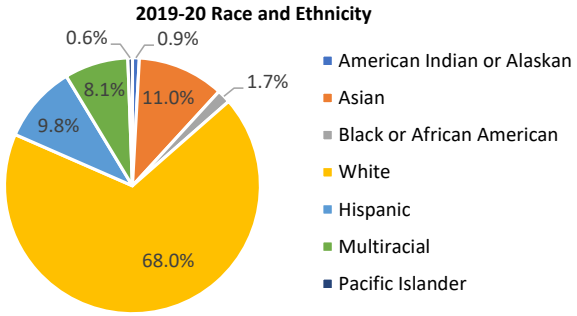
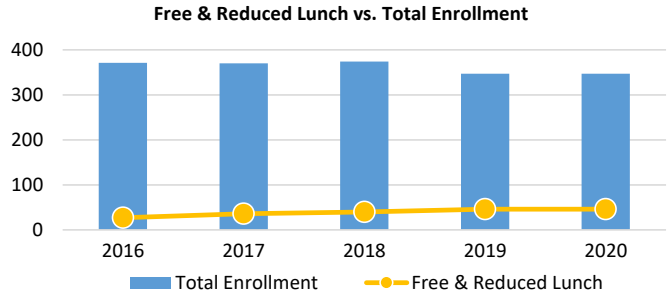
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	14%	19%	15%
English Language Learners	4%	3%	5%
Talented and Gifted	12%	12%	10%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

William Walker Elementary

2350 SW Cedar Hills Boulevard
Beaverton, OR 97005
Principal: Derek Johnston
School Programs: Title I, Early Learning, ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
455	431	487	449	482	501	522	538

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.96	2.00
Certified	26.49	34.57	35.46	38.34	41.95
Classified	10.07	14.96	20.72	12.95	14.28

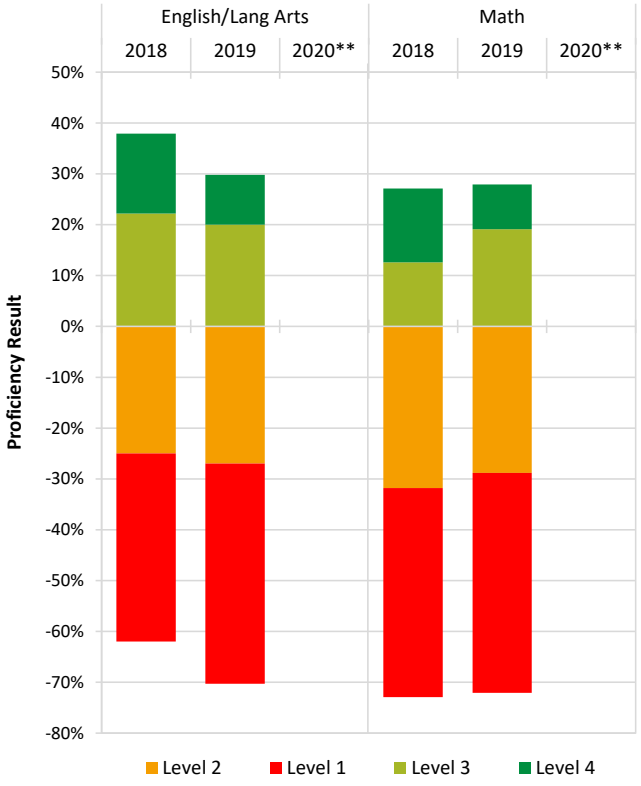
2019-20 Average Classroom Teacher Years of Experience	
William Walker Elementary	12.4
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,929,206	$ 5,616,335	$ 5,781,468	$ 6,900,910	$ 7,730,100
Purchased Services	6,331	9,168	2,782	22,986	8,535
Supplies and Materials	213,753	193,290	67,220	377,022	142,693
Capital Outlay	-	-	-	-	-
Other Objects	65	155	-	-	-
Total	$ 4,149,355	$ 5,818,948	$ 5,851,469	$ 7,300,919	$ 7,881,328
Cost Per Student		$ 13,501	$ 12,015	$ 16,260	$ 16,351



School Performance Measures



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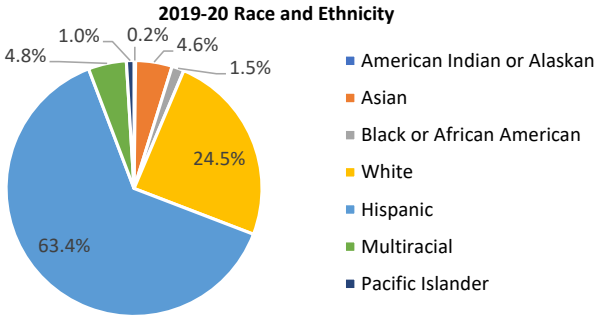
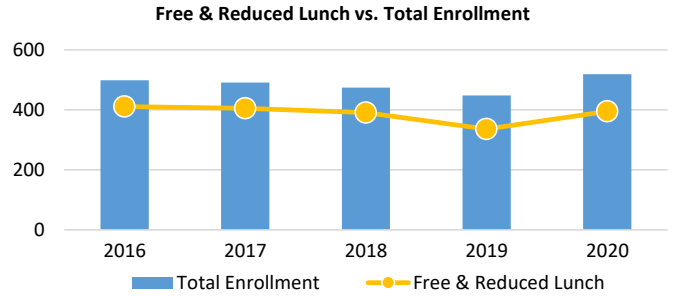
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	16%	15%	16%
English Language Learners	56%	54%	47%
Talented and Gifted	3%	4%	4%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cedar Park Middle School

11100 SW Park Way
Portland, OR 97225
Principal: Shannon Anderson
School Programs: AVID, EGC, Rachel Carson, SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
965	996	941	816	672	667	652	656

Staffing Information:

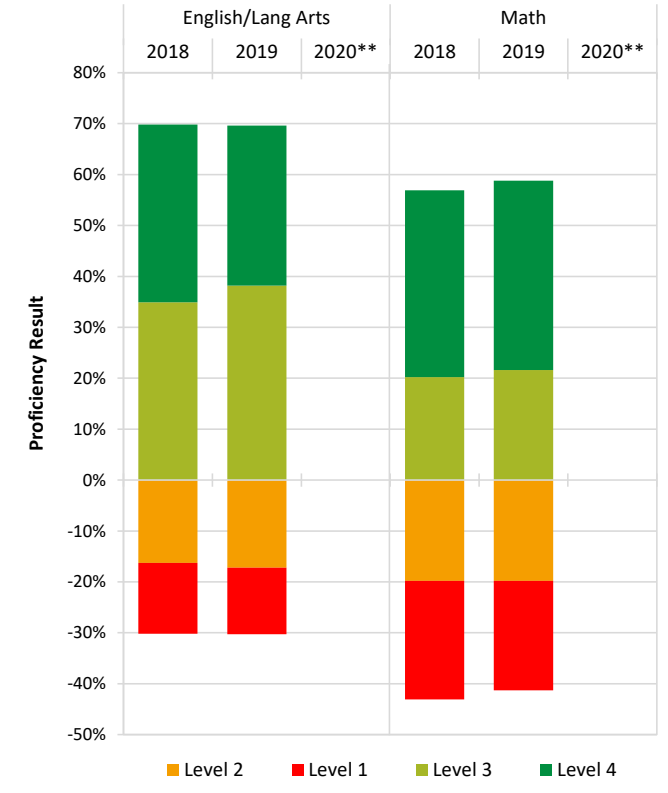
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	2.00	2.00	2.00
Certified	45.32	53.50	49.47	46.74	43.40
Classified	8.10	19.35	18.63	12.02	12.12

2019-20 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	13.0
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,898,500	$ 7,982,495	$ 7,342,495	$ 7,818,645	$ 6,838,737
Purchased Services	113,724	100,372	9,256	285,022	5,675
Supplies and Materials	254,892	215,028	60,441	222,163	164,207
Capital Outlay	3,000	-	-	95,342	-
Other Objects	11,664	16,251	11,456	859	2,000
Total	$ 6,281,780	$ 8,314,147	$ 7,423,647	$ 8,422,032	$ 7,010,619
Cost Per Student		$ 8,348	$ 7,889	$ 10,321	$ 10,432

School Performance Measures



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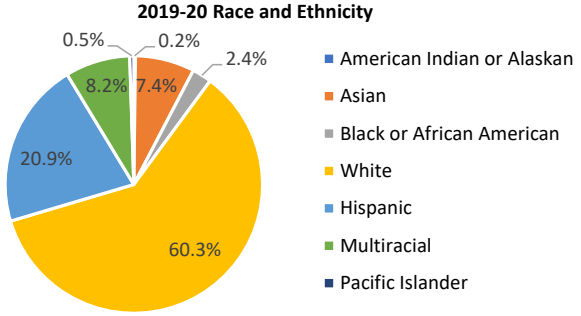
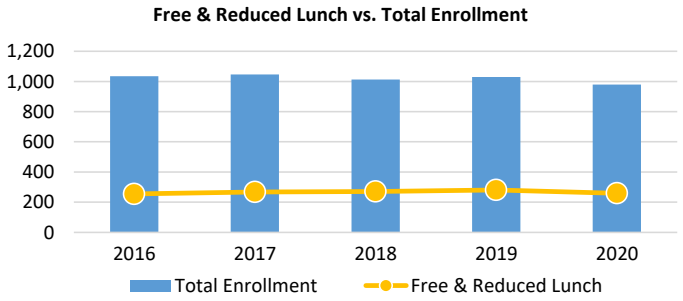
Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	15%	14%	15%
English Language Learners	6%	8%	7%
Talented and Gifted	22%	21%	17%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Conestoga Middle School

12250 SW Conestoga Drive
Beaverton, OR 97008
Principal: Zan Hess
School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
959	964	975	878	901	890	936	917

Staffing Information:

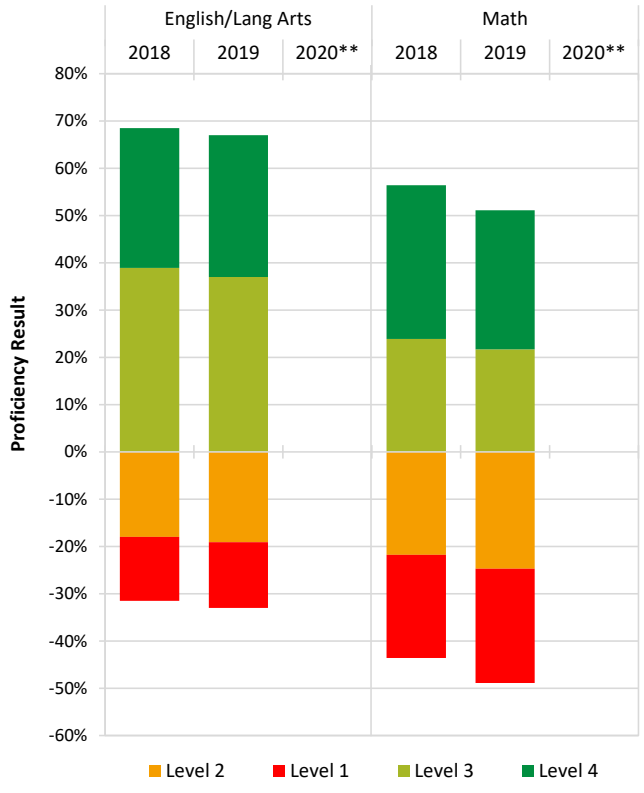
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	1.91	3.00
Certified	41.65	51.70	47.97	44.25	49.35
Classified	8.00	17.78	15.92	12.38	12.76

2019-20 Average Classroom Teacher Years of Experience	
Conestoga Middle School	13.0
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,565,034	$ 7,718,447	$ 7,237,184	$ 7,639,042	$ 10,370,322
Purchased Services	77,286	74,700	9,031	233,557	7,485
Supplies and Materials	301,392	273,255	66,622	197,258	182,767
Capital Outlay	-	-	1,197	-	-
Other Objects	724	285	140	149	-
Total	$ 5,944,436	$ 8,066,688	$ 7,314,173	$ 8,070,005	$ 10,560,574
Cost Per Student		$ 8,368	$ 7,502	$ 9,191	$ 11,721

School Performance Measures



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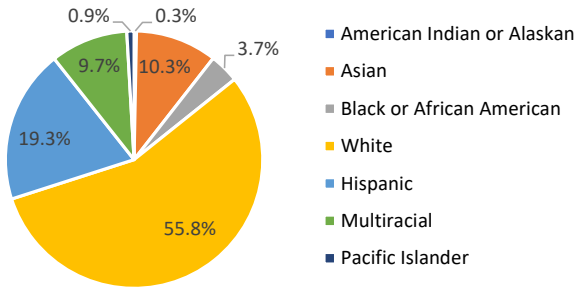
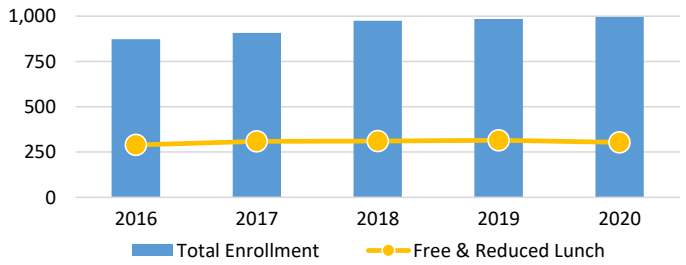
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	13%	15%	13%
English Language Learners	7%	6%	6%
Talented and Gifted	14%	12%	13%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Five Oaks Middle School

1600 NW 173rd Avenue
Beaverton, OR 97006
Principal: Kelly Cox
School Programs: AVID, ALC, EGC, ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
1,009	967	1,010	952	861	829	839	815

Staffing Information:

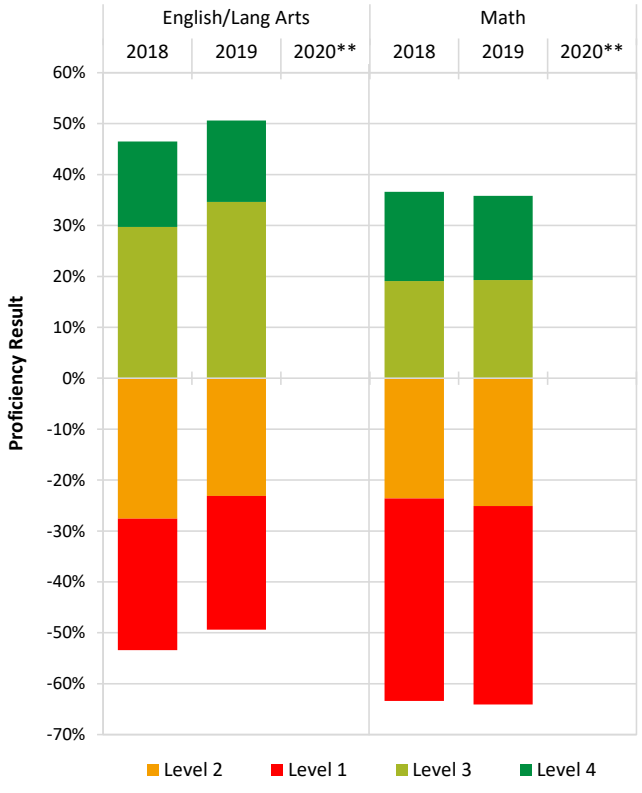
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	3.00	3.00	3.00
Certified	50.89	58.39	55.15	57.43	54.40
Classified	9.64	21.80	20.05	13.47	13.71

2019-20 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	16.0
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 7,046,461	$ 9,279,936	$ 8,789,277	$ 9,527,272	$ 8,551,148
Purchased Services	90,690	84,165	10,089	314,831	17,750
Supplies and Materials	274,293	254,553	37,866	302,227	184,845
Capital Outlay	-	-	-	20,887	-
Other Objects	343	509	782	215	450
Total	$ 7,411,787	$ 9,619,164	$ 8,838,014	$ 10,165,432	$ 8,754,193
Cost Per Student		$ 9,947	$ 8,751	$ 10,678	$ 10,167

School Performance Measures



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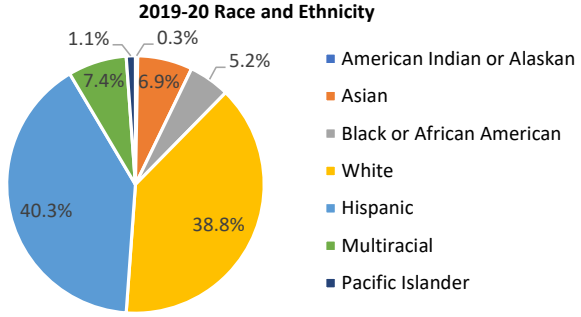
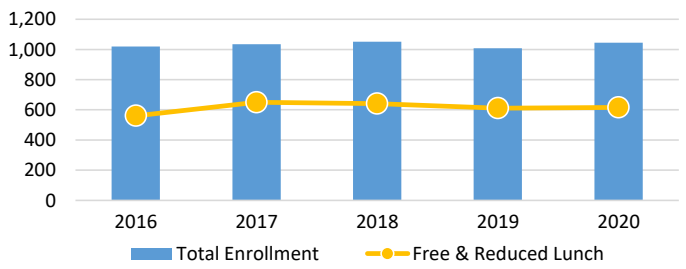
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	14%	16%	16%
English Language Learners	16%	15%	15%
Talented and Gifted	10%	11%	8%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Highland Park Middle School

7000 SW Wilson Avenue
Beaverton, OR 97008
Principal: Curtis Semana
School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
896	848	777	678	668	625	629	601

Staffing Information:

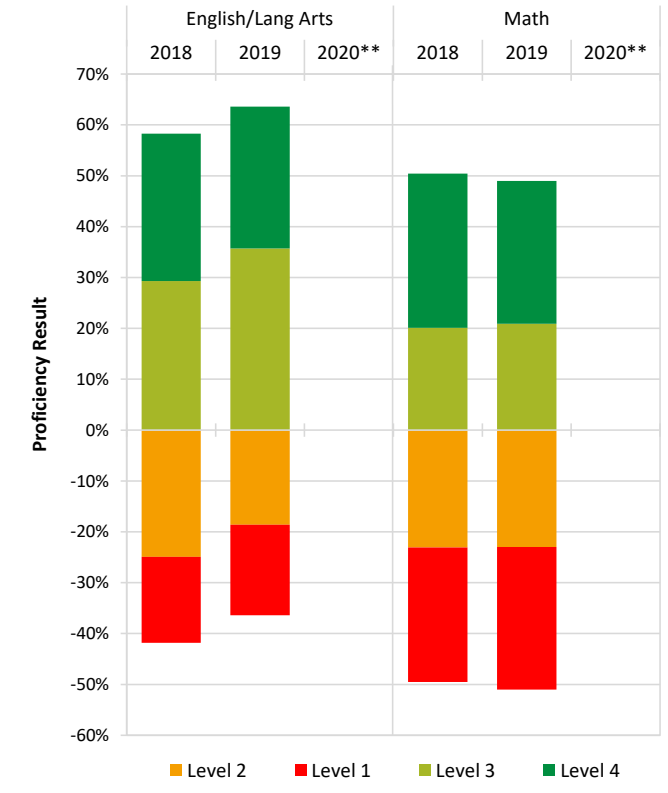
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	40.45	45.67	41.80	39.30	40.40
Classified	7.64	16.95	16.01	9.43	10.73

2019-20 Average Classroom Teacher Years of Experience	
Highland Park Middle School	13.4
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,498,362	$ 7,075,318	$ 6,372,202	$ 6,544,699	$ 6,339,514
Purchased Services	85,627	70,990	9,872	210,417	9,525
Supplies and Materials	254,927	223,651	50,006	185,705	156,272
Capital Outlay	-	-	-	-	-
Other Objects	1,174	334	263	129	-
Total	$ 5,840,090	$ 7,370,292	$ 6,432,343	$ 6,940,949	$ 6,505,311
Cost Per Student		$ 8,691	$ 8,278	$ 10,237	$ 9,738

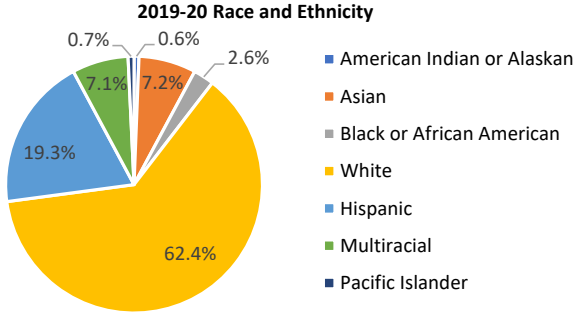
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

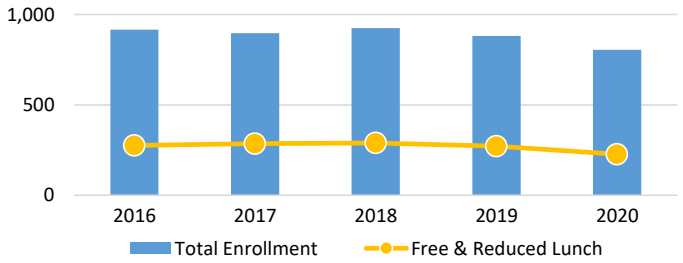
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	13%	15%	15%
English Language Learners	8%	8%	7%
Talented and Gifted	19%	16%	15%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Meadow Park Middle School

14100 SW Downing Street
Beaverton, OR 97006
Principal: Jared Freeman
School Programs: Dual Language, AVID, Summa, EGC, ISC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
810	794	834	811	687	662	632	645

Staffing Information:

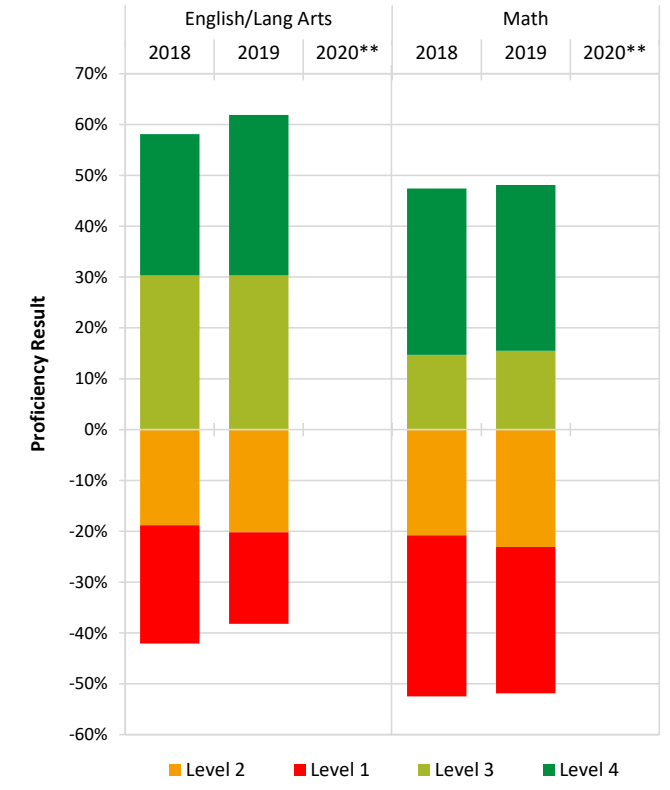
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	3.00	3.00	2.00
Certified	43.00	53.60	48.22	45.74	49.25
Classified	8.05	18.97	17.20	13.59	11.90

2019-20 Average Classroom Teacher Years of Experience	
Meadow Park Middle School	12.8
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,543,722	$ 8,089,056	$ 7,386,393	$ 7,811,222	$ 7,588,456
Purchased Services	69,706	82,352	11,115	280,084	18,043
Supplies and Materials	244,361	211,738	51,766	218,528	163,603
Capital Outlay	-	-	-	-	-
Other Objects	10,100	13,750	10,050	1,567	-
Total	$ 5,867,890	$ 8,396,896	$ 7,459,324	$ 8,311,401	$ 7,770,102
Cost Per Student		$ 10,575	$ 8,944	$ 10,248	$ 11,310

School Performance Measures



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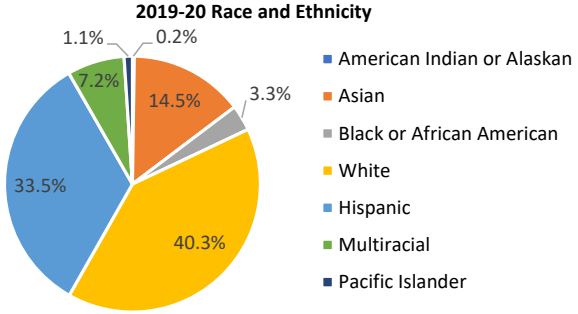
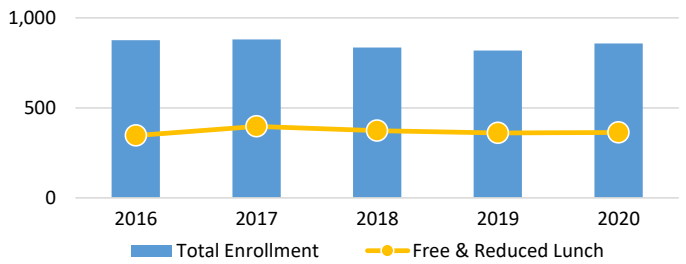
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	15%	15%	11%
English Language Learners	13%	16%	15%
Talented and Gifted	22%	24%	25%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Mountain View Middle School

17500 SW Farmington Road
Beaverton, OR 97007
Principal: Wendy Rider
School Programs: AVID, Newcomers Program, EGC, SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
811	888	853	781	929	901	879	867

Staffing Information:

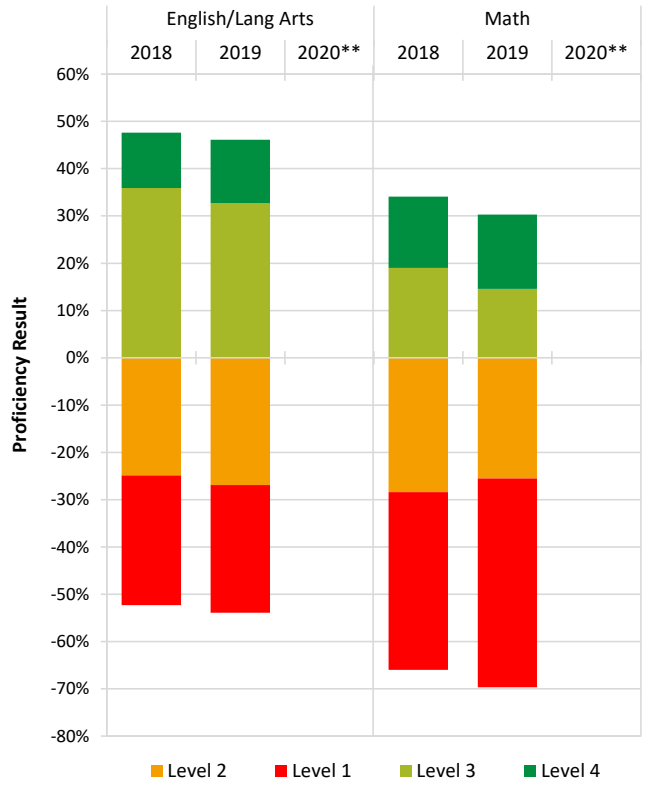
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	2.98	2.93	3.00
Certified	43.27	50.91	49.26	47.81	60.10
Classified	8.02	20.75	18.47	14.21	14.62

2019-20 Average Classroom Teacher Years of Experience	
Mountain View Middle School	12.3
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,640,275	$ 7,552,531	$ 7,657,025	$ 8,256,129	$ 9,396,117
Purchased Services	99,359	96,471	9,902	253,102	27,300
Supplies and Materials	245,081	231,546	48,076	265,479	191,485
Capital Outlay	-	-	-	203	-
Other Objects	240	263	311	1,016	-
Total	$ 5,984,955	$ 7,880,811	$ 7,715,313	$ 8,775,928	$ 9,614,902
Cost Per Student		$ 8,875	$ 9,045	$ 11,237	$ 10,350

School Performance Measures



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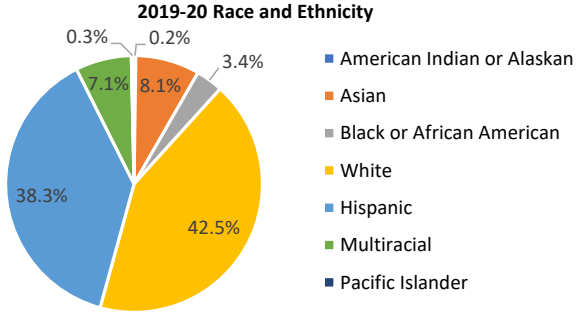
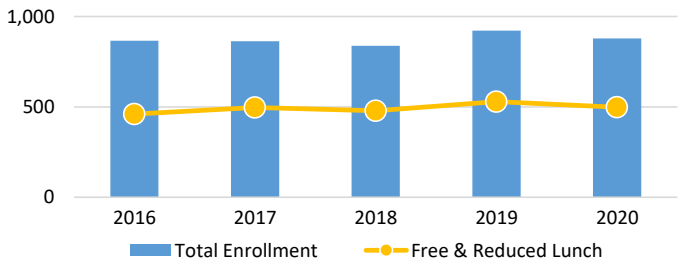
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	18%	16%	15%
English Language Learners	10%	12%	12%
Talented and Gifted	6%	7%	6%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Stoller Middle School

14141 NW Laidlaw Road
Portland, OR 97229
Principal: Veronica Galvan
School Programs: AVID, Summa, ALC, SCC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
1,484	1,514	1,560	1,389	1,005	1,030	1,080	1,130

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	2.97	3.00	3.00	3.00
Certified	64.05	69.76	69.39	64.16	50.50
Classified	10.88	20.54	18.60	15.07	14.03

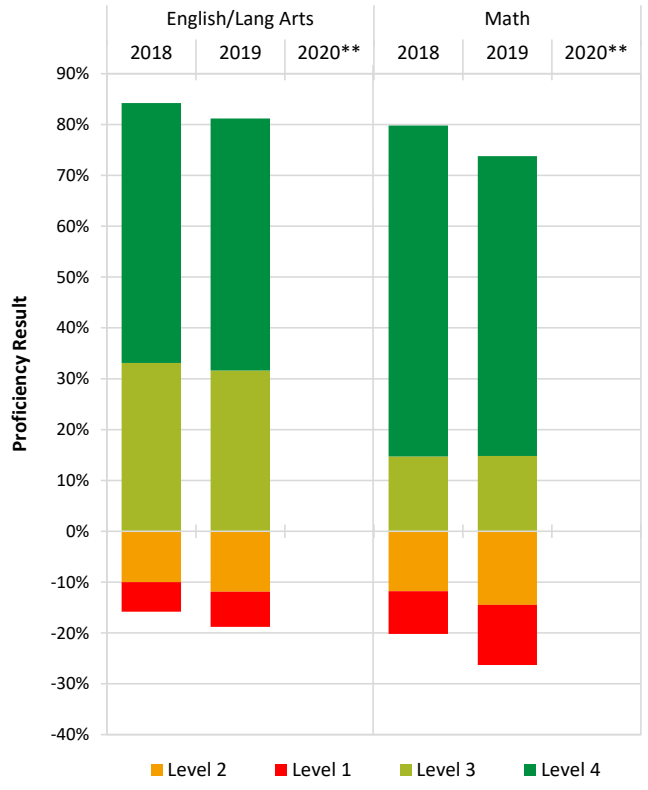
2019-20 Average Classroom Teacher Years of Experience	
Stoller Middle School	13.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 8,204,333	$ 10,110,409	$ 10,192,683	$ 10,311,641	$ 8,068,608
Purchased Services	128,719	118,433	19,865	212,894	13,670
Supplies and Materials	351,609	248,648	76,949	261,634	179,400
Capital Outlay	-	25,720	810	-	-
Other Objects	854	481	79	2,183	200
Total	$ 8,685,515	$ 10,503,691	$ 10,290,386	$ 10,788,353	$ 8,261,878
Cost Per Student		$ 6,938	$ 6,596	$ 7,767	$ 8,221

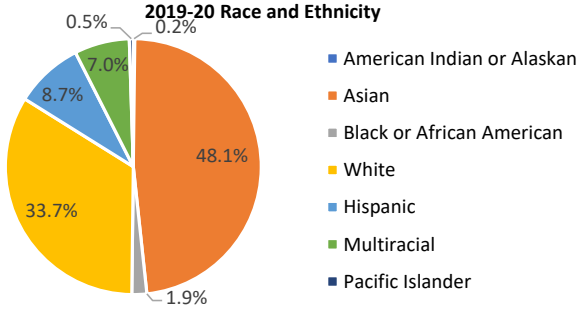


School Performance Measures

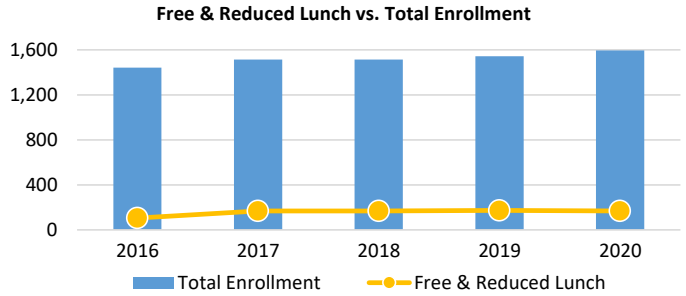


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	7%	8%	7%
English Language Learners	6%	5%	6%
Talented and Gifted	42%	38%	37%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Tumwater Middle School

650 NW 118th Avenue
Portland, OR 97229
Principal: Jill O'Neill
School Programs: AVID, ISC, SLC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
N/A	N/A	N/A	N/A	889	875	838	815

Staffing Information:

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual^	2021-22 Budget
Administration				0.50	2.00
Certified				0.00	46.50
Classified				0.50	14.46

2019-20 Average Classroom Teacher Years of Experience	
Tumwater Middle School	N/A
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual^	2021-22 Budget
Salaries & Benefits				$ 259,446	$ 10,541,908
Purchased Services				-	10,595
Supplies and Materials				28,508	174,005
Capital Outlay				-	-
Other Objects				-	-
Total				$ 287,954	$ 10,726,508
Cost Per Student		N/A	N/A	N/A	$ 12,066

School Performance Measures

Demographic Information

Tumwater Middle School will open in the fall of 2021. At this time, there is no historical data available about school performance and student demographics.



^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Whitford Middle School

7935 SW Scholls Ferry Road
Beaverton, OR 97008
Principal: Brian Peerenboom
School Programs: Dual Language, AVID, Summa, EGC, ISC, SRC

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
689	692	706	710	804	831	860	888

Staffing Information:

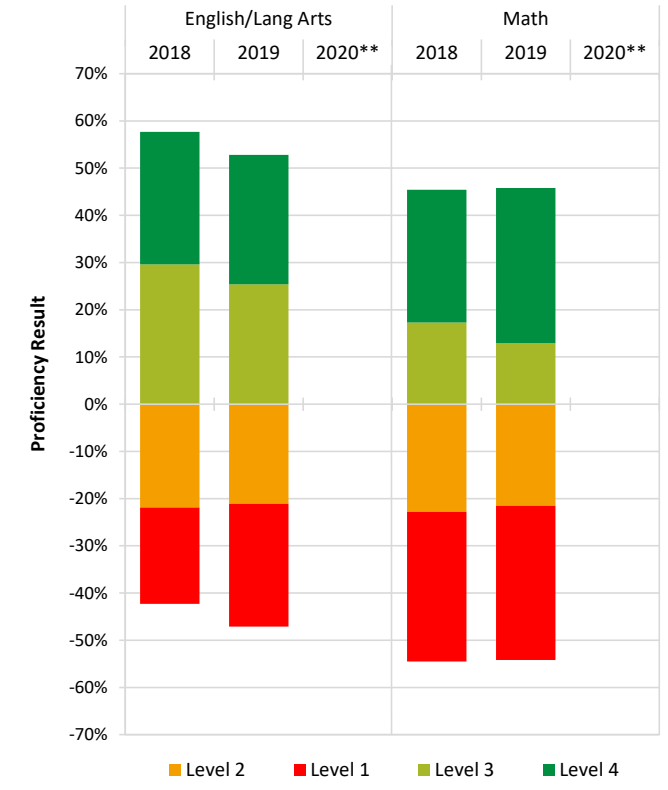
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	3.00	3.00	3.00
Certified	35.28	45.06	43.95	46.17	54.15
Classified	8.26	17.27	16.64	10.27	12.21

2019-20 Average Classroom Teacher Years of Experience	
Whitford Middle School	15.7
Beaverton School District	15.4

Financial Data:

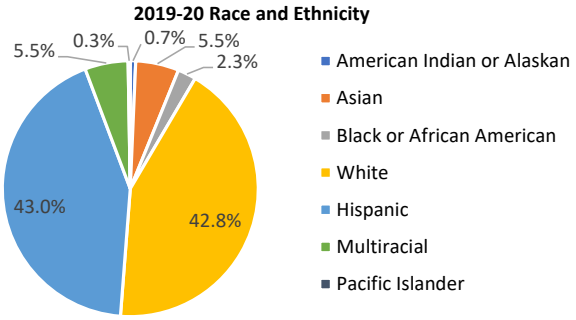
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,056,728	$ 7,165,098	$ 7,209,029	$ 7,483,632	$ 8,422,921
Purchased Services	64,922	69,838	13,159	246,226	27,705
Supplies and Materials	250,936	205,862	60,959	213,748	164,328
Capital Outlay	-	-	-	1,065	-
Other Objects	195	244	877	229	950
Total	$ 5,372,782	$ 7,441,042	$ 7,284,025	$ 7,944,901	$ 8,615,904
Cost Per Student		$ 10,753	$ 10,317	$ 11,190	$ 10,716

School Performance Measures

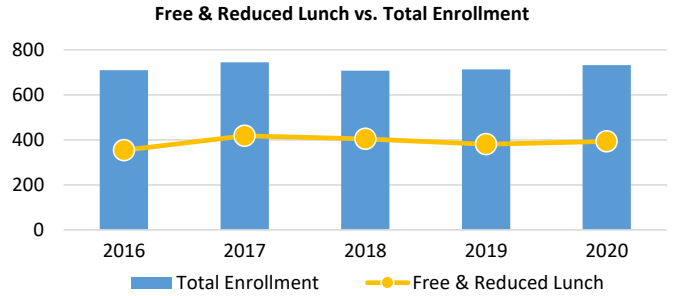


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	14%	14%	15%
English Language Learners	18%	18%	18%
Talented and Gifted	22%	23%	24%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Aloha High School

18550 SW Kinnaman Road
Beaverton, OR 97078
Principal: Matt Casteel

School Programs: AVID, AP, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Auto Tech, Film, Marketing, Early Childhood Education and Building Construction

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
1,774	1,773	1,751	1,718	1,777	1,761	1,724	1,689

Staffing Information:

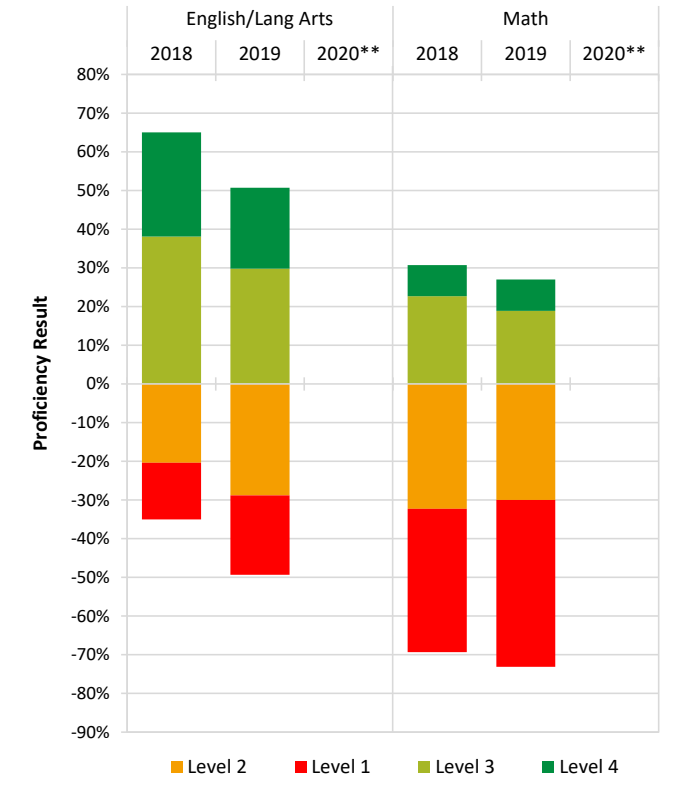
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	4.00	4.00	4.00	4.00	4.00
Certified	97.01	105.41	104.28	98.87	123.10
Classified	18.75	35.46	32.82	24.21	28.57

2019-20 Average Classroom Teacher Years of Experience	
Aloha High School	14.3
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 13,232,693	$ 16,110,694	$ 15,277,250	$ 17,796,281	$ 19,450,461
Purchased Services	355,181	378,693	171,657	199,434	94,930
Supplies and Materials	740,694	612,800	244,543	858,065	397,795
Capital Outlay	1,944,999	1,628,498	-	117,010	-
Other Objects	12,789	31,512	19,011	14,017	32,840
Total	$ 16,286,355	$ 18,762,197	$ 15,712,462	$ 18,984,807	$ 19,976,026
Cost Per Student		$ 10,582	$ 8,973	$ 11,051	$ 11,241

School Performance Measures



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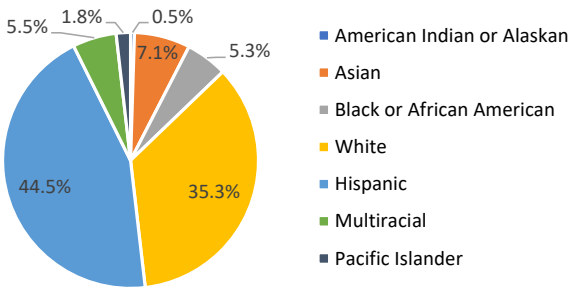
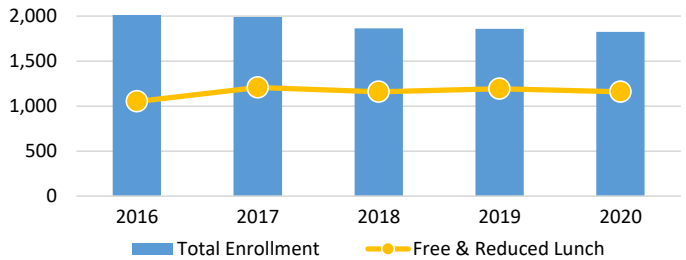
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	16%	18%	17%
English Language Learners	7%	10%	11%
Talented and Gifted	8%	8%	8%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaverton High School

13000 SW Second Street
Beaverton, OR 97005
Principal: Anne Erwin

School Programs: Dual Language, AP, AVID, Newcomers Program, Transitions, ALC, ISC, SRC and CTE Programs in Digital Media, Early Childhood Education, Health Careers and Marketing

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
1,644	1,513	1,469	1,508	1,438	1,440	1,441	1,357

Staffing Information:

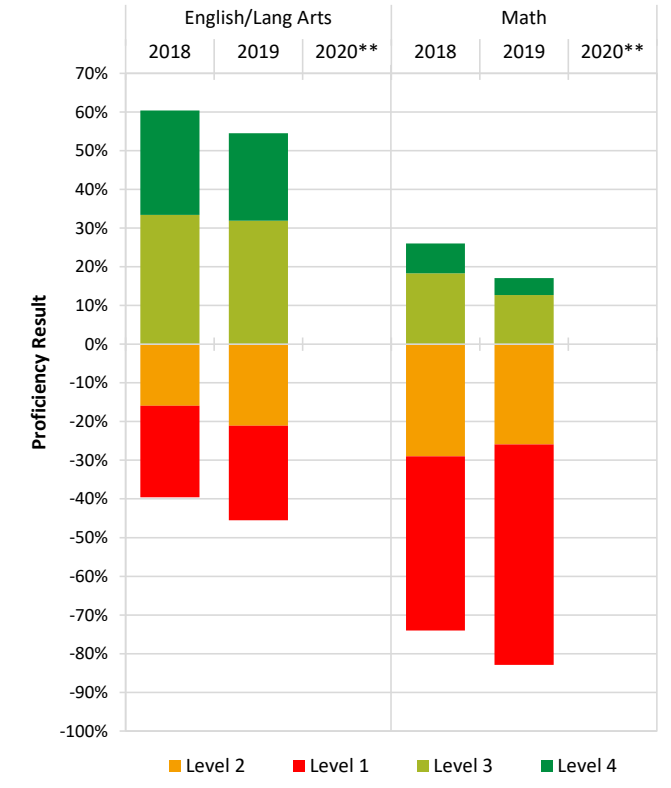
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	4.00	3.91	4.00	4.00	4.00
Certified	84.58	99.95	95.14	91.46	103.25
Classified	19.21	41.68	36.36	28.18	30.63

2019-20 Average Classroom Teacher Years of Experience	
Beaverton High School	17.5
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 12,516,195	$ 16,622,964	$ 15,679,614	$ 16,842,708	$ 17,205,457
Purchased Services	125,672	129,483	139,421	318,917	86,545
Supplies and Materials	545,633	501,935	177,980	924,986	325,272
Capital Outlay	-	-	-	35,780	-
Other Objects	13,354	15,871	10,182	21,048	9,855
Total	$ 13,200,854	$ 17,270,252	$ 16,007,197	$ 18,143,439	$ 17,627,129
Cost Per Student		$ 11,415	$ 10,897	$ 12,031	$ 12,258

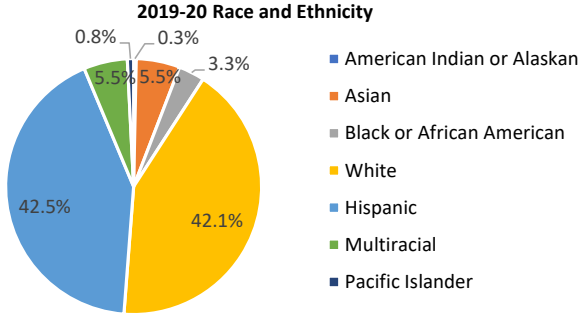
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

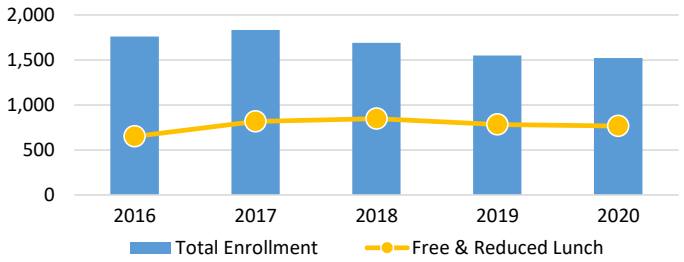
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	14%	14%	14%
English Language Learners	9%	14%	16%
Talented and Gifted	12%	12%	11%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Mountainside High School

12500 SW 175th Avenue
Beaverton, OR 97007
Principal: Todd Corsetti

School Programs: AVID, IB, Transitions, ALC, ISC, SLC and CTE Programs in Business Administration, Construction/Engineering, Computer Science and Hospitality & Tourism

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
873	1,350	1,787	1,701	1,769	1,743	1,741	1,736

Staffing Information:

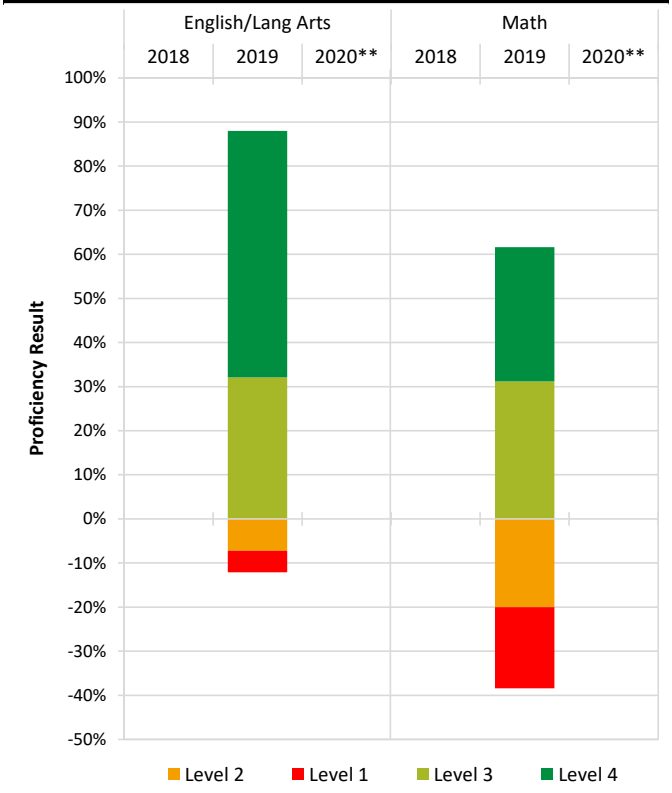
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	4.00	4.00	4.00	4.00
Certified	43.56	74.55	94.65	87.41	95.15
Classified	11.44	34.35	33.18	24.48	26.79

2019-20 Average Classroom Teacher Years of Experience	
Mountainside High School	14.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 6,676,632	$ 12,215,633	$ 14,325,096	$ 15,858,269	$ 16,218,480
Purchased Services	97,312	112,200	226,456	182,267	71,054
Supplies and Materials	1,554,084	978,599	139,585	713,511	323,991
Capital Outlay	37,824	5,988	-	100,000	-
Other Objects	34,441	38,223	34,644	26,114	13,000
Total	$ 8,400,293	$ 13,350,642	$ 14,725,780	$ 16,880,162	$ 16,626,525
Cost Per Student		$ 9,889	$ 8,241	$ 9,924	$ 9,399

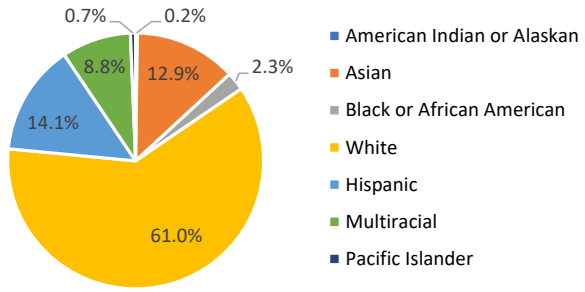
School Performance Measures



MHS opened in September 2017. The testing is based on 11th graders, and MHS did not have 11th graders until 2018-19.

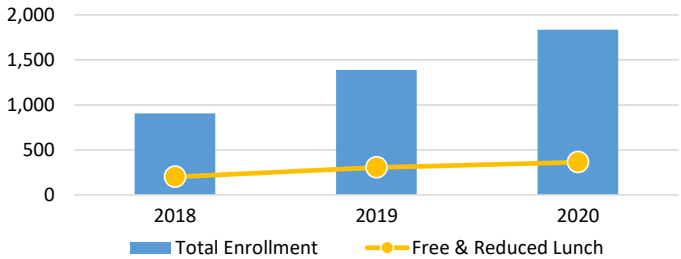
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	11%	9%	10%
English Language Learners	4%	5%	4%
Talented and Gifted	17%	20%	19%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Southridge High School

9625 SW 125th Avenue
Beaverton, OR 97008
Principal: David Nieslanik

School Programs: AVID, IB, Transitions, ALC, EGC, ISC and CTE Programs in Computer Technology, Engineering, Health Sciences and Marketing

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
1,440	1,401	1,380	1,437	1,505	1,434	1,363	1,338

Staffing Information:

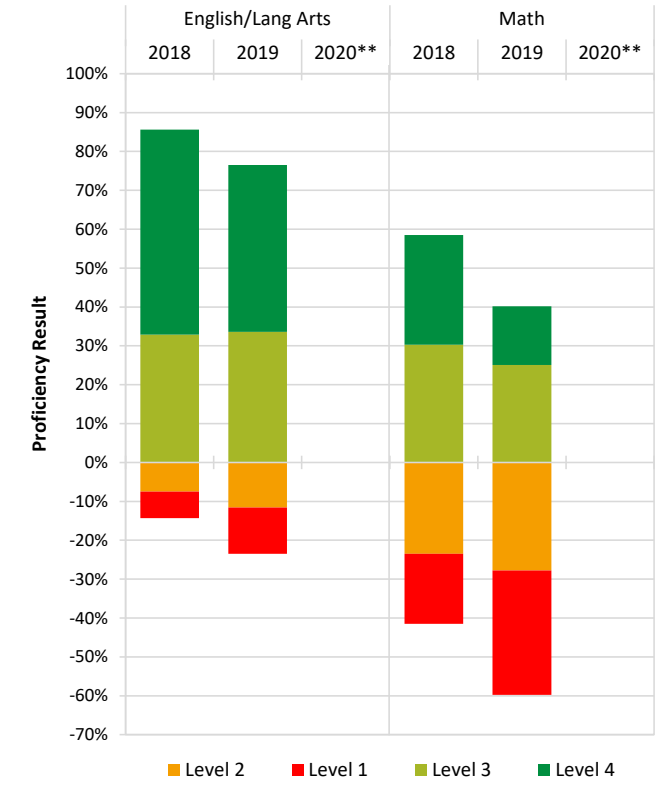
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	4.00	4.00	4.00	4.00	4.00
Certified	70.99	81.33	82.41	79.04	93.25
Classified	16.54	28.82	28.15	20.71	25.26

2019-20 Average Classroom Teacher Years of Experience	
Southridge High School	15.7
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 10,771,219	$ 13,782,257	$ 13,380,184	$ 14,408,540	$ 15,410,199
Purchased Services	206,550	200,151	180,102	212,552	102,762
Supplies and Materials	408,218	576,469	169,212	742,204	301,997
Capital Outlay	14,899	27,176	-	140,026	-
Other Objects	31,630	19,325	20,728	12,372	8,850
Total	$ 11,432,516	$ 14,605,378	$ 13,750,226	$ 15,515,694	$ 15,823,808
Cost Per Student		$ 10,425	$ 9,964	$ 10,797	$ 10,514

School Performance Measures



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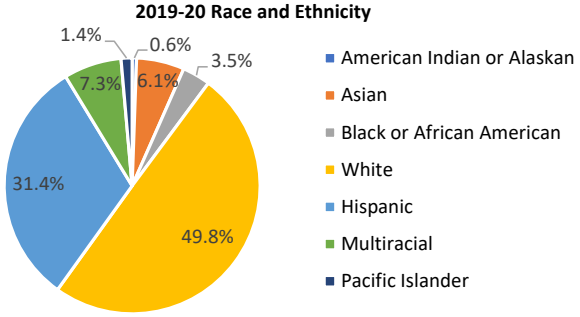
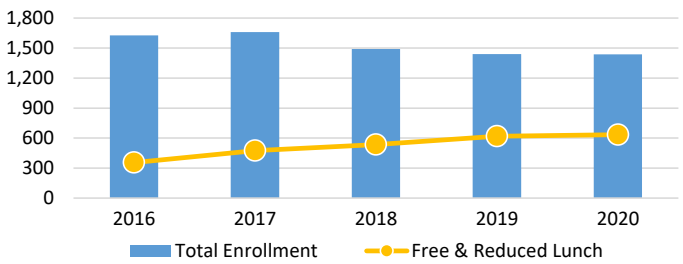
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	12%	13%	16%
English Language Learners	6%	8%	10%
Talented and Gifted	14%	15%	14%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sunset High School

13840 NW Cornell Road
Portland, OR 97229
Principal: John Huelskamp

School Programs: AVID, IB, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Computer Engineering, Marketing, Engineering and Sustainable Agriculture

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
2,068	2,019	1,971	1,953	1,924	1,991	1,910	1,831

Staffing Information:

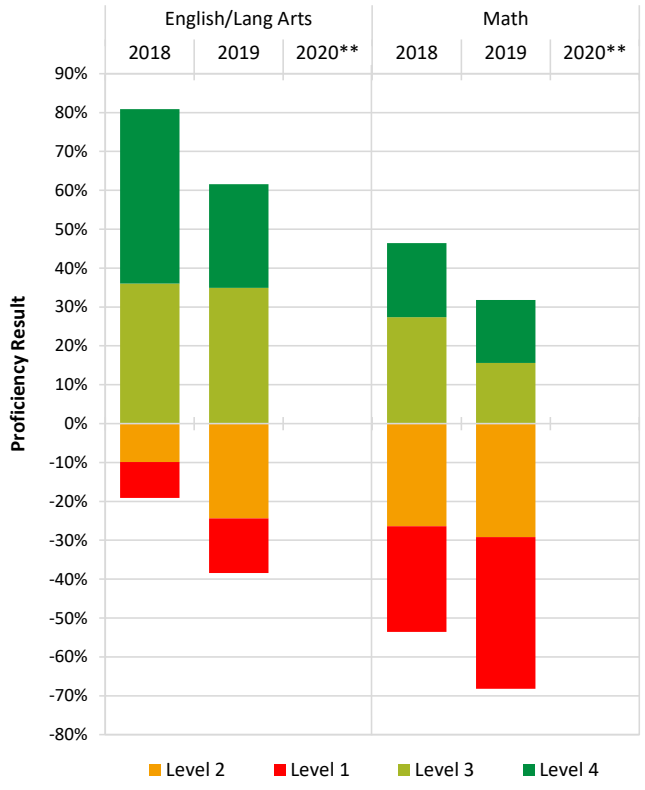
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	4.00	4.00	4.00	4.00	4.00
Certified	96.45	105.74	99.47	92.30	97.90
Classified	15.02	33.43	29.39	21.14	24.13

2019-20 Average Classroom Teacher Years of Experience	
Sunset High School	14.6
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 13,182,984	$ 16,481,971	$ 15,911,935	$ 15,685,780	$ 16,260,328
Purchased Services	164,812	195,144	200,916	290,075	101,628
Supplies and Materials	480,663	385,717	218,219	959,143	285,292
Capital Outlay	85,545	24,306	-	75,885	-
Other Objects	27,925	20,823	23,785	47,236	9,200
Total	$ 13,941,928	$ 17,107,962	$ 16,354,855	$ 17,058,119	$ 16,656,448
Cost Per Student		$ 8,473	$ 8,298	$ 8,734	$ 8,657

School Performance Measures



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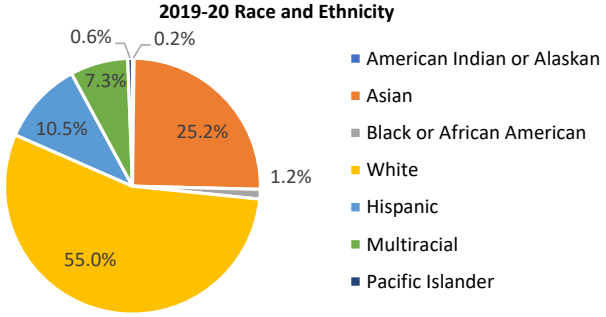
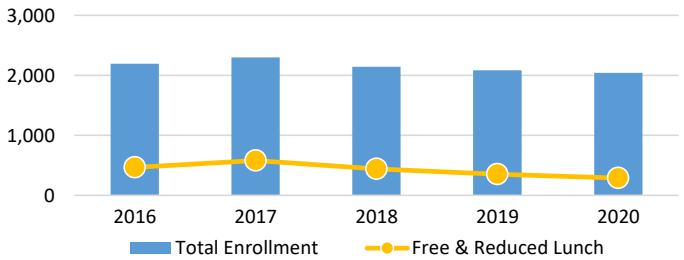
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	11%	11%	10%
English Language Learners	4%	5%	3%
Talented and Gifted	27%	31%	33%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Westview High School

4200 NW 185th Avenue
Portland, OR 97229
Principal: Matt Pedersen

School Programs: AVID, AP, Transitions, ALC, EGC, ISC, SCC and CTE Programs in Culinary/Restaurant, Digital Communication, Early Childhood Education, Marketing and Precision Production Trades/Manufacturing

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
2,484	2,364	2,382	2,288	2,339	2,467	2,486	2,476

Staffing Information:

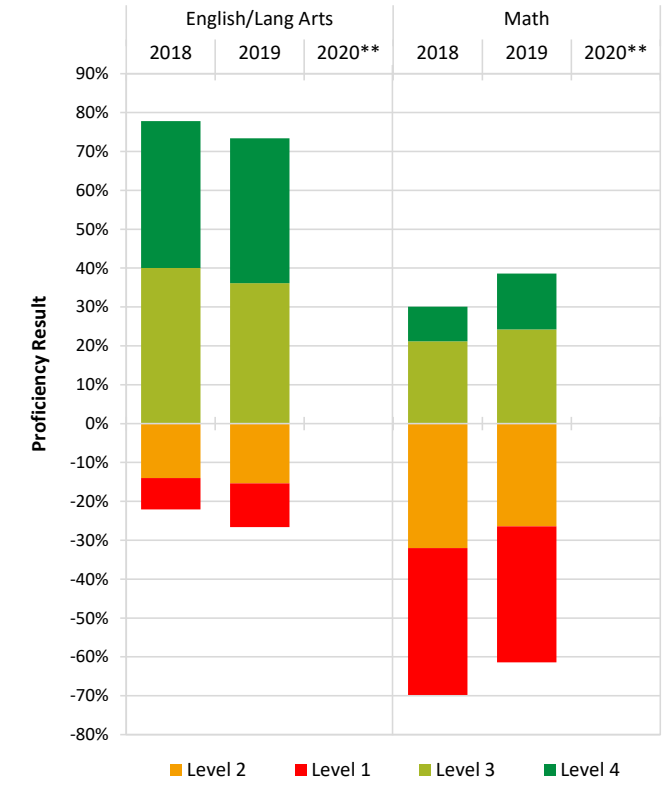
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	4.00	3.96	4.00	4.00	4.00
Certified	110.41	120.99	116.71	114.67	122.95
Classified	18.53	38.00	33.88	25.07	32.34

2019-20 Average Classroom Teacher Years of Experience	
Westview High School	14.2
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 14,322,337	$ 18,307,419	$ 17,872,021	$ 19,145,410	$ 20,246,461
Purchased Services	137,695	163,491	187,862	523,917	78,244
Supplies and Materials	653,374	485,538	177,846	1,143,672	404,590
Capital Outlay	33,856	20,160	12,089	2,697,585	-
Other Objects	18,996	21,614	19,593	44,659	9,500
Total	$ 15,166,257	$ 18,998,221	$ 18,269,411	$ 23,555,242	$ 20,738,795
Cost Per Student		$ 8,036	$ 7,670	$ 10,295	$ 8,867

School Performance Measures



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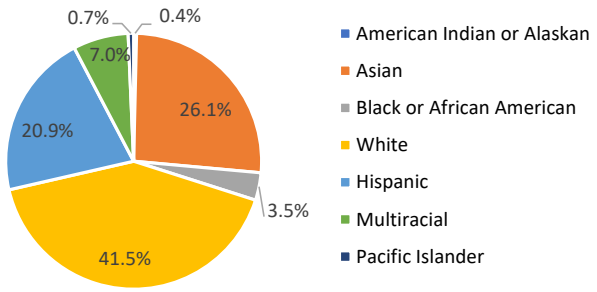
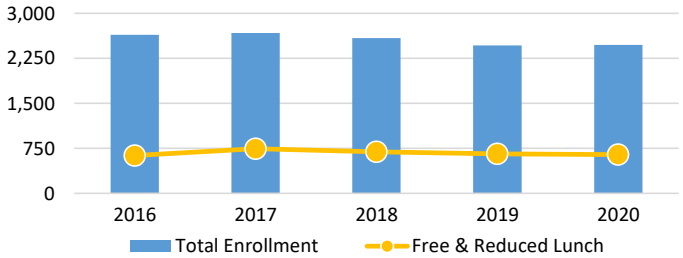
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	11%	12%	11%
English Language Learners	5%	6%	7%
Talented and Gifted	23%	26%	24%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Arts & Communication Magnet Academy

11375 SW Center Street
Beaverton, OR 97005
Principal: Bjorn Paige
School Programs: AVID, AP

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
684	699	706	707	722	715	715	715

Staffing Information:

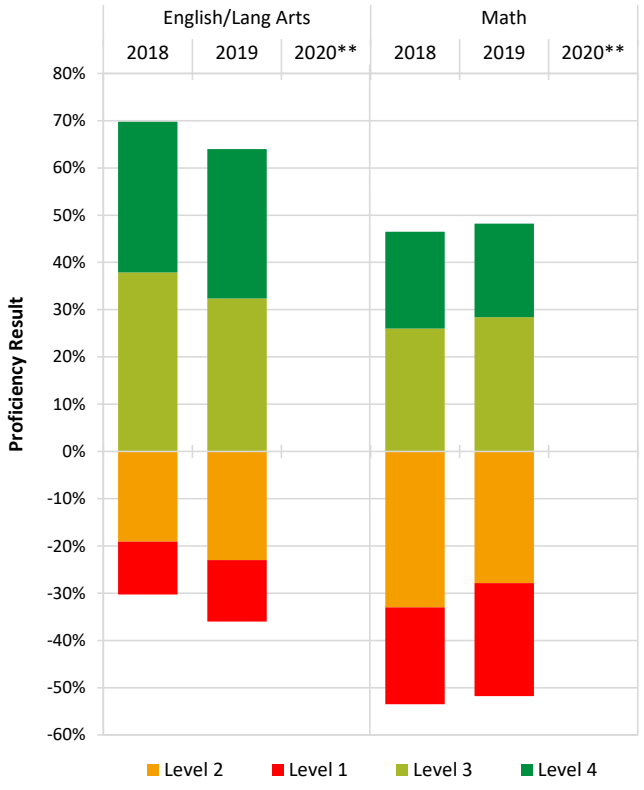
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.99	2.00	2.00	2.00	2.00
Certified	36.33	39.15	38.48	35.78	39.22
Classified	7.82	9.56	9.71	9.35	12.06

2019-20 Average Classroom Teacher Years of Experience	
ACMA	14.2
Beaverton School District	15.4

Financial Data:

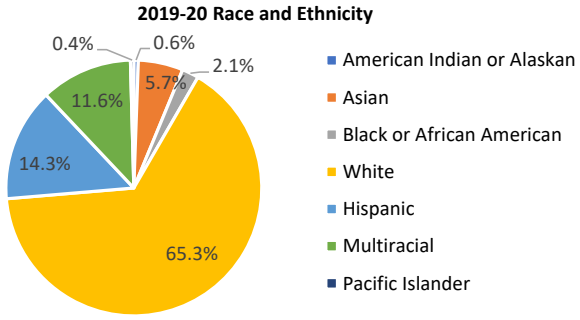
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 4,938,023	$ 5,782,699	$ 5,818,803	$ 6,190,729	$ 6,604,782
Purchased Services	58,668	70,410	42,233	132,019	16,140
Supplies and Materials	171,693	213,672	85,390	244,479	128,710
Capital Outlay	-	-	-	-	-
Other Objects	2,039	3,272	1,978	4,697	1,200
Total	$ 5,170,422	$ 6,070,054	$ 5,948,405	$ 6,571,924	$ 6,750,832
Cost Per Student		$ 8,684	$ 8,426	$ 9,296	$ 9,350

School Performance Measures

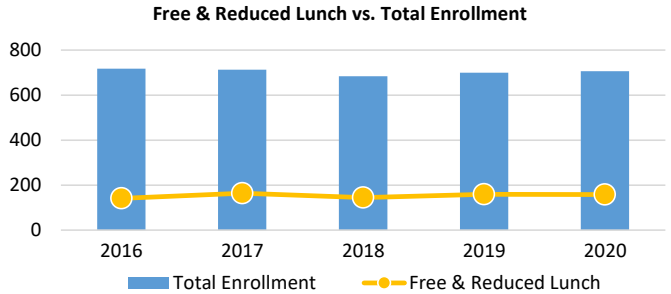


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	9%	9%	10%
English Language Learners	1%	1%	1%
Talented and Gifted	22%	22%	22%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaverton Academy of Science and Engineering◊

10740 NE Walker Road
Hillsboro, OR 97006
Principal: Andrew Cronk

School Programs: AVID, Expeditionary Learning and CTE Programs in Computer Programming, PLTW - Biomedical and PLTW - Engineering

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
894	903	881	841	856	830	830	830

Staffing Information:

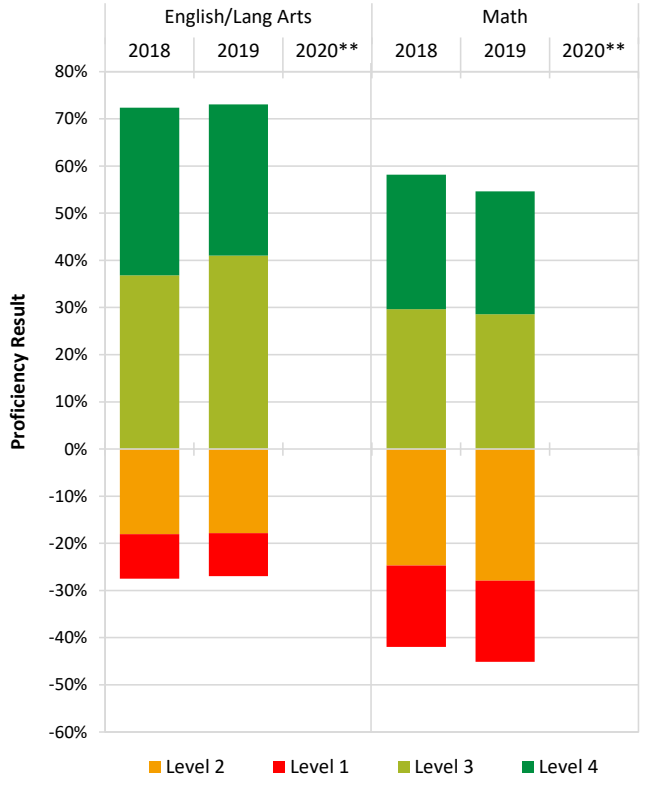
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	3.00	3.00	2.00	2.00	2.00
Certified	45.55	48.00	45.42	40.47	47.90
Classified	9.99	17.61	16.15	15.70	16.97

2019-20 Average Classroom Teacher Years of Experience	
BASE	12.5
Beaverton School District	15.4

Financial Data:

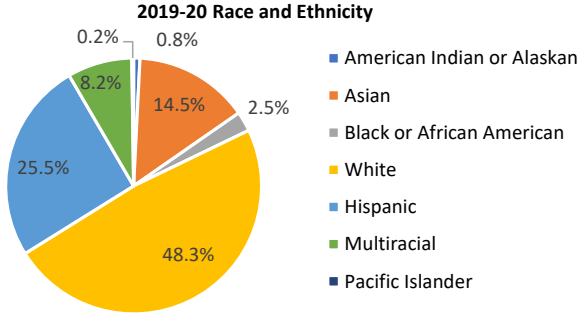
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 6,236,863	$ 7,421,778	$ 6,897,018	$ 7,312,978	$ 8,043,139
Purchased Services	142,552	158,403	78,007	417,536	7,075
Supplies and Materials	308,800	441,591	138,873	294,002	274,883
Capital Outlay	-	84,076	7,994	1,481,815	-
Other Objects	5,149	2,817	3,405	25,653	-
Total	$ 6,693,365	$ 8,108,665	$ 7,125,296	$ 9,531,984	$ 8,325,097
Cost Per Student		$ 8,980	$ 8,088	$ 11,334	$ 9,726

School Performance Measures



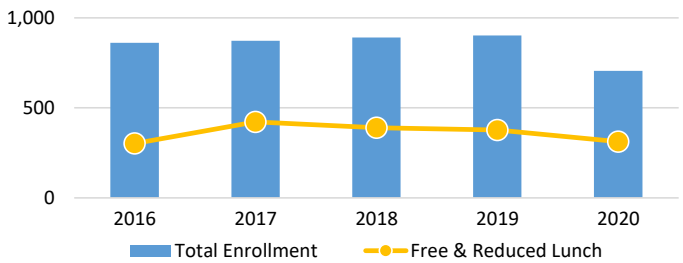
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	10%	10%	10%
English Language Learners	4%	5%	3%
Talented and Gifted	18%	19%	23%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 FRL numbers are from January 2020 as reported by the District's Nutrition Services Department.

** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

◊ Starting in 2020-21, Health & Science School and School of Science & Technology merged into a new school called Beaverton Academy of Science and Engineering (BASE). The information shown on this page includes the combined historical data and performance measures of both Health & Science School and School of Science & Technology.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

FLEX Online School

650 NW 118th Avenue
Portland, OR 97229
Principal: Paul Ottum
School Programs: AVID

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
N/A	N/A	N/A	1,214	512	465	465	465

Staffing Information:

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual^	2021-22 Budget
Administration				1.74	1.00
Certified				49.92	38.72
Classified				4.35	4.73

2019-20 Average Classroom Teacher Years of Experience	
FLEX Online School	N/A
Beaverton School District	15.4

Financial Data:

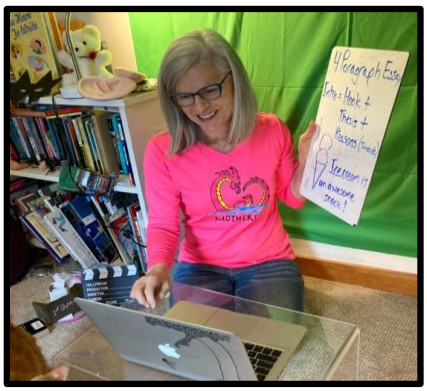
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual^	2021-22 Budget
Salaries & Benefits				$ 5,379,878	$ 2,897,812
Purchased Services				6,958	3,600
Supplies and Materials				256,859	25,141
Capital Outlay				-	-
Other Objects				60	60
Total				$ 5,643,754	$ 2,926,613
Cost Per Student		N/A	N/A	$ 4,649	$ 5,716

School Performance Measures

Demographic Information

FLEX Online School opened in the fall of 2020. At this time, there is no historical data available about school performance and student demographics.







^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

International School of Beaverton

17770 SW Blanton Street
Beaverton, OR 97078
Principal: Andrew Gilford
School Programs: AVID, MYP, IB

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
882	862	847	867	860	850	850	850

Staffing Information:

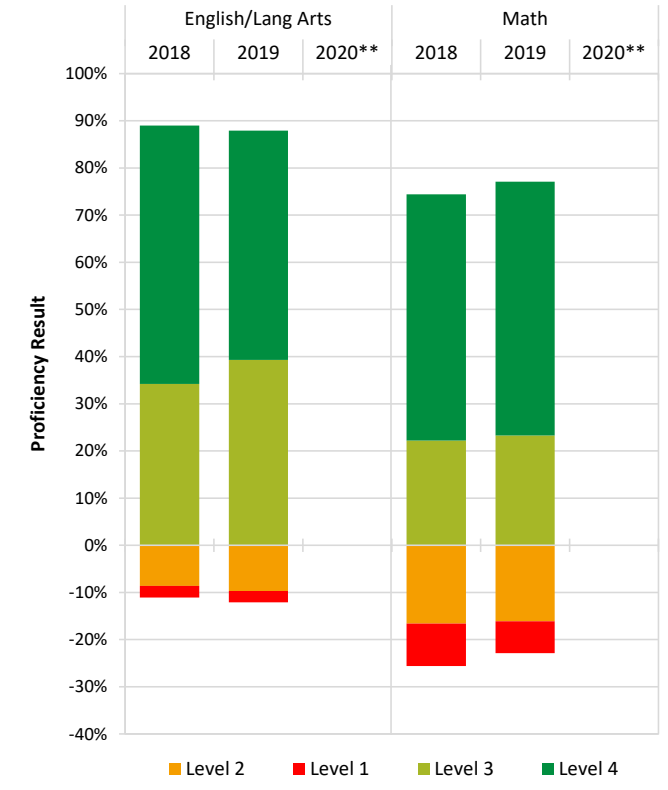
	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	2.00	2.00	2.00	2.00	2.00
Certified	44.63	45.67	44.09	39.91	45.37
Classified	8.01	11.05	9.49	10.58	11.99

2019-20 Average Classroom Teacher Years of Experience	
ISB	15.1
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 5,895,827	$ 6,599,450	$ 6,499,210	$ 6,767,875	$ 7,383,027
Purchased Services	92,210	159,802	42,852	130,749	12,175
Supplies and Materials	234,554	269,842	85,318	307,757	141,528
Capital Outlay	-	-	1,286	-	-
Other Objects	26,965	24,003	24,722	9,605	1,600
Total	$ 6,249,555	$ 7,053,097	$ 6,653,388	$ 7,215,986	$ 7,538,330
Cost Per Student		$ 8,182	$ 7,855	$ 8,323	$ 8,766

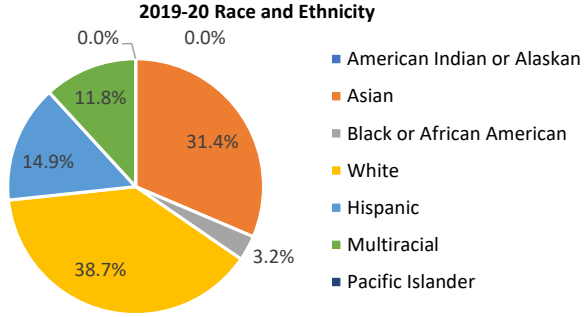
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

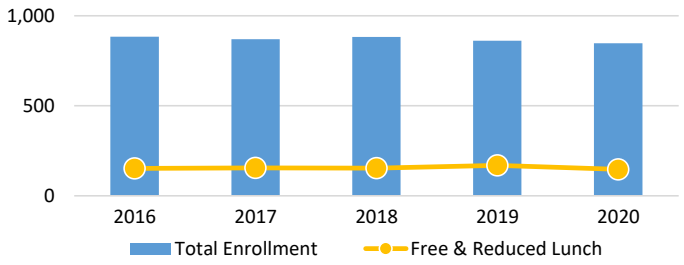
Demographic Information

2019-20 Race and Ethnicity



	2017-18	2018-19	2019-20
Students with Disabilities	<5%	<5%	<5%
English Language Learners	1%	1%	1%
Talented and Gifted	38%	36%	33%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2020-21 Actual as of 5/31/2021. Financial Data is Adjusted 2020-21 Budget as of 5/31/2021.

* In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the federal Every Student Succeeds Act (ESSA), therefore the budget will appear higher than in previous years. Examples of items included in this change are Special Education, Multilingual and custodial expenses.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Merlo Station Community High School

1841 SW Merlo Drive
Beaverton, OR 97003
Principal: Rachel Sip

School Programs: AVID, Passages, CEYP, Preschool Promise and CTE Program in Architecture & Construction

Enrollment History and Projections:

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
161	151	128	106	103	100	100	100

Staffing Information:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Administration	1.00	1.00	1.00	1.00	1.00
Certified	19.91	22.80	22.19	19.82	26.57
Classified	12.05	13.04	9.58	8.70	11.46

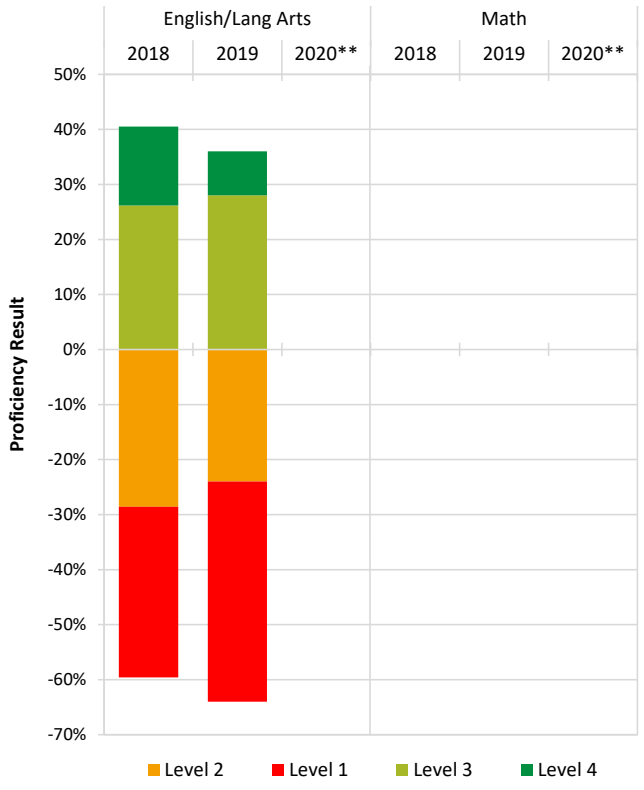
2019-20 Average Classroom Teacher Years of Experience	
Merlo Station High School	10.6
Beaverton School District	15.4

Financial Data:

	2017-18 Actual	2018-19 Actual*	2019-20 Actual*	2020-21 Actual^	2021-22 Budget*
Salaries & Benefits	$ 3,244,032	$ 3,832,947	$ 3,264,710	$ 4,365,142	$ 4,777,794
Purchased Services	175,912	141,288	87,615	128,756	93,690
Supplies and Materials	79,959	184,712	39,918	266,064	75,461
Capital Outlay	-	-	-	471,008	-
Other Objects	1,844	1,817	1,782	12,835	1,090
Total	$ 3,501,747	$ 4,160,764	$ 3,394,025	$ 5,243,804	$ 4,948,035
Cost Per Student		$ 27,555	$ 26,516	$ 49,470	$ 48,039

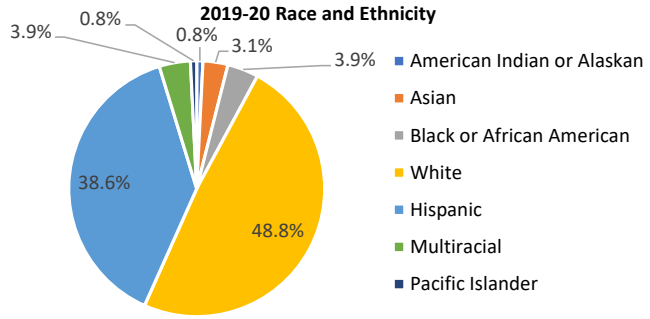


School Performance Measures

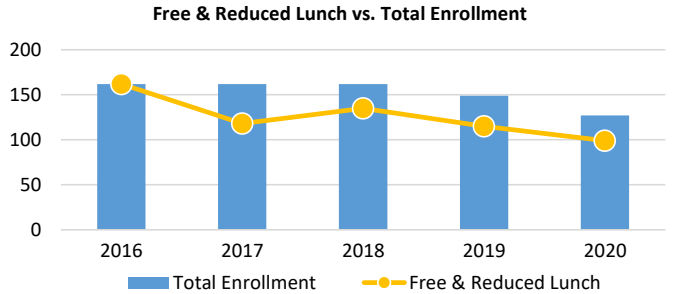


** Due to the COVID-19 pandemic, test scores are not available for 2019-20.

Demographic Information



	2017-18	2018-19	2019-20
Students with Disabilities	30%	39%	40%
English Language Learners	4%	13%	13%
Talented and Gifted	1%	3%	1%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

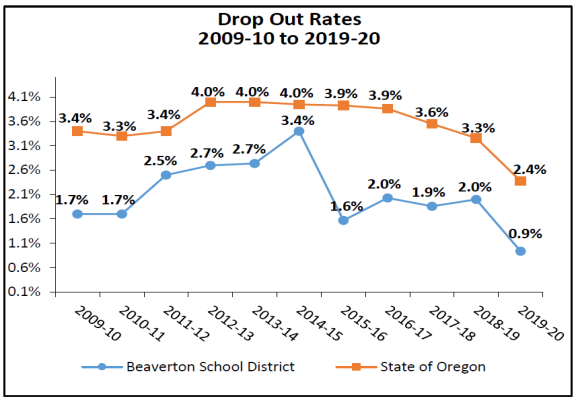
PERFORMANCE MEASURES

Drop Out Rates

Drop out data is collected in the Annual Cumulative Average Daily Membership (ADM) Data Collection each year at the end of the school year, which identifies students' enrollment dates and status as of the last day of enrollment for the year. A drop out is a student who withdrew from school and did not graduate or transfer to another school that leads to graduation. Dropouts do not include students who:

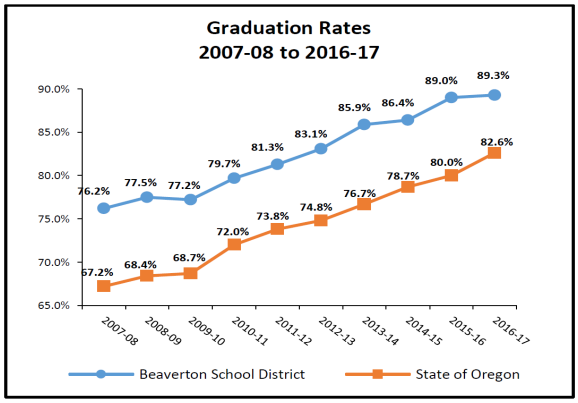
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school,
- received a GED certificate,
- received an adult high school diploma from a community college.

Dropout rates at the State level have been decreasing for several years and are the lowest they have been since 2010-11. Dropout rates for the District have decreased drastically this year and are the lowest we have seen in a decade.



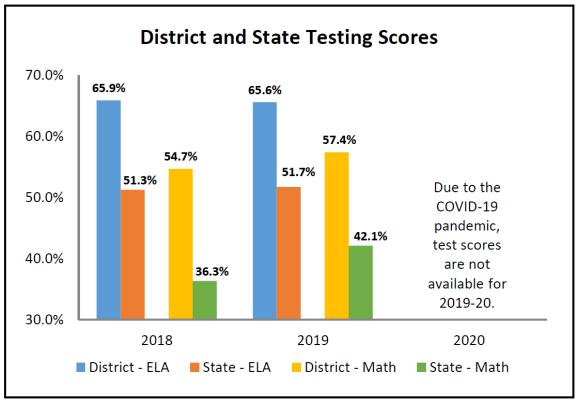
Beaverton School District graduation rates have been on the rise for 7 years of students graduating on time in four years and have reached an all-time high in 2019-20 (students who entered 9th grade in 2016-17). District graduation rates are still 6.7% higher than the State graduation rate.

The following data is 4-year cohort graduation rates for 9th graders entering in 2007-08 through 2016-17.



Standardized Test Scores

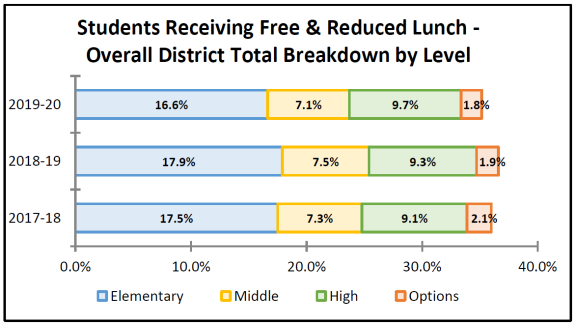
The District has scored between 13.5 and 15.0% higher than the State average in ELA standardized test scores and between 15-19% higher than the State average for Math standardized test scores for several years in a row. Due to the pandemic, test scores are not available for 2019-20.



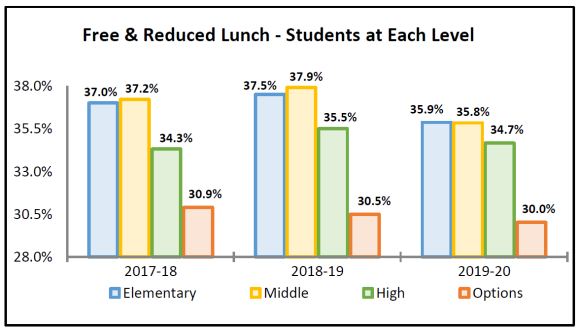
Source: Oregon Department of Education and District Records

Free/Reduced Lunch Statistics

The graph below depicts the breakdown by level of students receiving free/reduced lunches (FRL) in the past three years. The overall district total of students receiving FRL as of June of each year was 36.0% in 2017-18 and 36.6% in 2018-19. Due to the COVID-19 pandemic and Federal waivers relating to FRL applications, the 2020 FRL numbers are from January 2020 as reported by the District's Nutrition Services Department. The overall district total of students receiving FRL for 2019-20 was 35.2%.



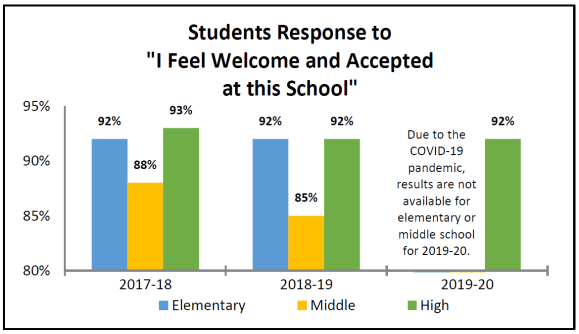
The following graph shows the percentage of students receiving FRL at each level by year.



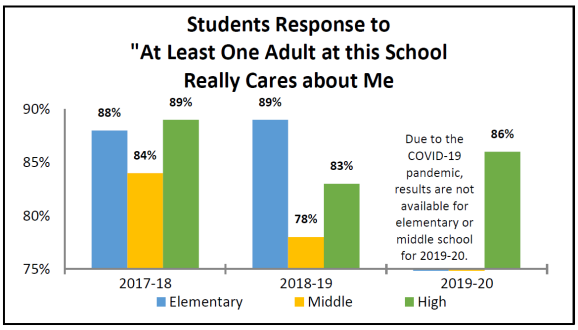
Student Surveys

In the spring of 2020, online surveys at the high school level were conducted in the District. Historically we have also surveyed the elementary and middle schools, but due to the COVID-19 pandemic and the shut down in March 2020, the District was unable to release the survey. The purpose of the BSD Annual Survey is to help the District understand how students feel about their school. Answers are summarized by school and reported to the School Board.

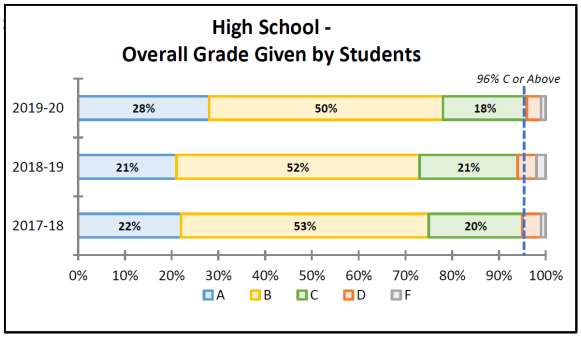
The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of students surveyed that feel welcome and accepted at their school has remained consistent over the past two years.



Student survey participants were asked if there was at least one adult at their school who cares about them. High school students reported an increase this year over the previous year.

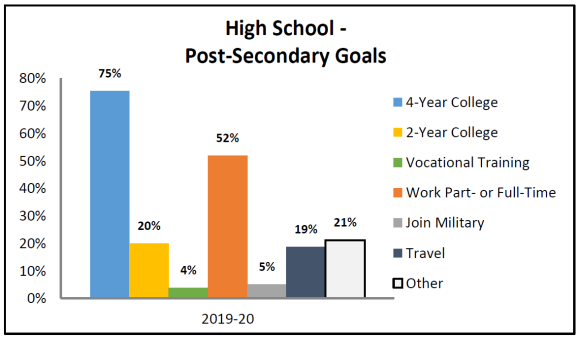


In 2019-20, 96% of high school students surveyed would give their school a grade of a C or better with the majority giving their school a B. This is 3% higher than the previous year.

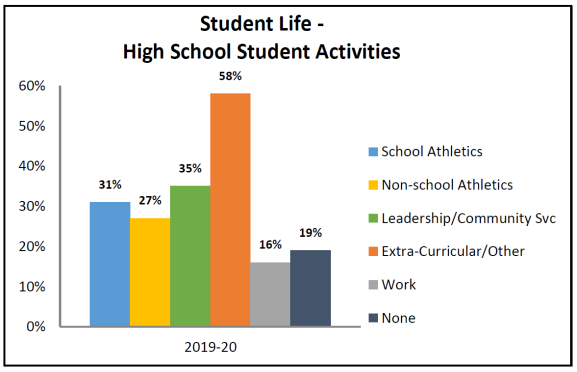


Source: Oregon Department of Education and District Records

High school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a 4-year college or work part-time or full-time.



High school students were surveyed about the types of activities they participate in. The majority indicated extra-curricular activities. Leadership/community service activities ranked second.

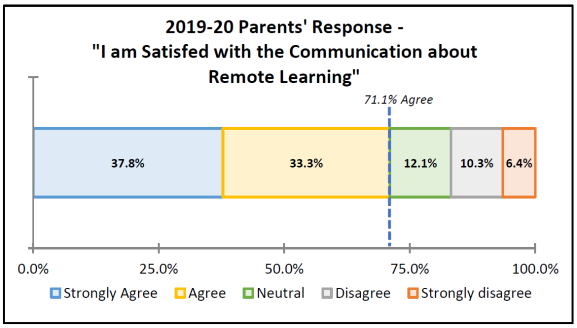


Parent Surveys

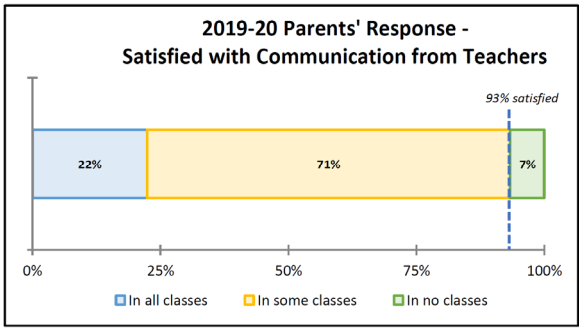
A parent survey was sent out in June of 2020 to with the focus being on the remote learning experience the District began in March 2020 due to the COVID-19 pandemic.

Key survey questions included how parents and guardians felt towards the information and support during Remote Learning. There were 7,152 responses, with not all questions being answered by every parent.

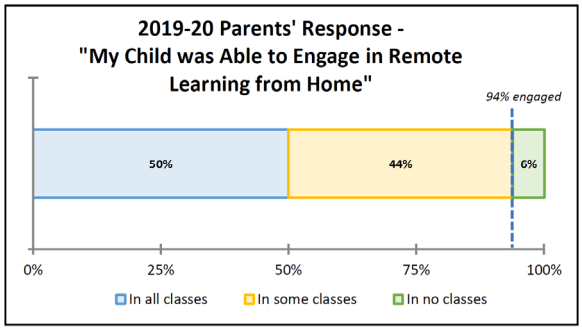
More than 70% indicated satisfaction with the level of communication and information they received regarding remote learning.



When parents/guardians were asked about communication with their child's specific teachers, 93% were satisfied in some or all the classes.



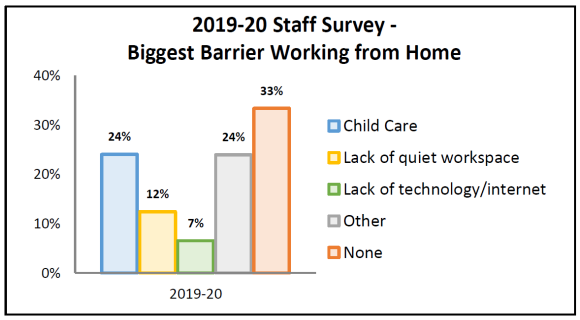
The survey also asked how the students were doing at home and whether they were able to engage in the Remote Learning lessons either independently or with support from home. Responses from parents indicated that 94% were engaged in some or all their classes.



Source: Oregon Department of Education and District Records

Staff Surveys

Staff were surveyed during the spring of 2020. While questions varied by employee type, one common question was regarding working remotely. One-third of the staff did not experience any barriers. Childcare was the single most significant barrier.



STRATEGIC INVESTMENTS

The District makes strategic investments to support the Pillars of Learning and Community Priorities by building on, discontinuing or modifying previous year investments. The following pages include detailed information on the individual investments included in the 2021-22 budget which are aligned to the four Pillars: Excellence, Innovation, Equity and Collaboration. During the spring 2019 legislative session, House Bill 3427 (Student Success Act) was passed which created a new business tax dedicated to early learning and K-12 education. This tax was estimated to generate approximately $1.0 billion each year. Fifty percent of the SSA creates the SIA, of which the Beaverton School District allocation for the 2020-21 school year was approximately $32.7 million. Due to the COVID-19 pandemic, revenue was significantly reduced, and the actual SIA grant amount the District received in 2020-21 was $10.4 million. With this reduced revenue, the District was unable to implement the full SIA plan that was outlined in the 2020-21 budget. For the 2021-22 year, the District is estimated to receive $26.8 million from SIA funds and are using the 2020-21 plan as a base point for investments for the year. Significant investments from the SIA have been included in the information that follows, as well as previous District investments from other funds. In addition, the District has received approximately $30.8 million in Federal stimulus dollars related to the COVID-19 pandemic and is expecting approximately $47.0 million in additional stimulus funds to be available in the 2021-22 budget year. The District has spent or committed the first $10.1 million of the Federal relief funding to offset some of the SIA shortfall, technology for CDL and purchase personal protective equipment (PPE). The additional stimulus funding will mostly be available in the 2021-22 budget year through September 2024. The use for these funds is currently being reviewed and will be included in the Strategic Investments at a later date. The focus of these funds is to provide additional supports to students to safely return to buildings after the school buildings have been closed for more than one year and to remedy learning loss during the pandemic.

BEAVERTON
SCHOOL DISTRICT

Source: Oregon Department of Education and District Records

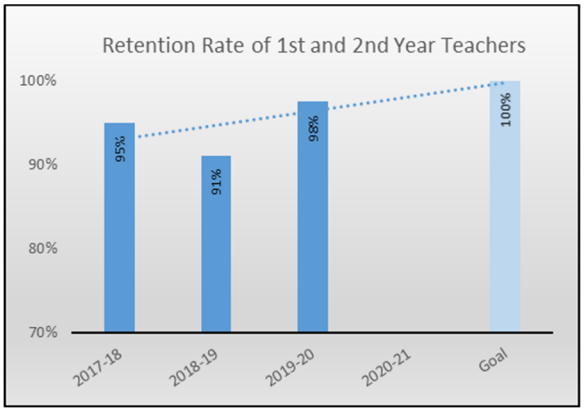
EXCELLENCE

Teacher Mentoring – Annual Investment $349,356

Beaverton's mentoring program offers a supportive, professional, non-evaluative, confidential relationship for first- and second-year teachers, focused on improving instructional practices and student achievement. Mentors use different approaches depending on teachers' needs: instructional, collaborative and facilitative.

The primary goals of the Beaverton Mentor Program are to increase the retention of new teachers, improve instructional and leadership practices for beginning teachers and increase student learning and growth.

	Students Served	Cost Per Student
2017-18	9,904	$40
2018-19	10,941	$38
2019-20	10,082	$38



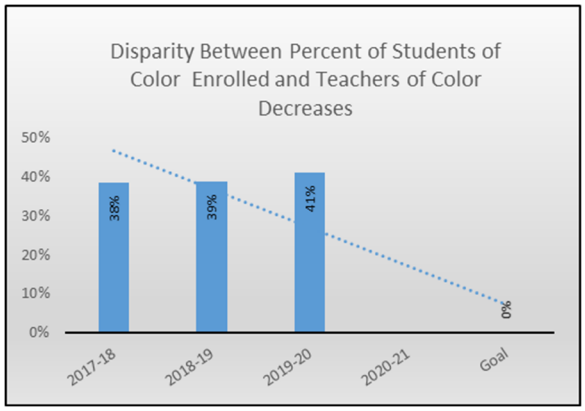
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 398,843	$ 414,643	$ 384,989	$ 428,364	$ 349,356

Teach for Beaverton – Annual Investment $292,575

Teach for Beaverton (T4B) is an innovative teacher preparation partnership program between the District and Oregon State University (OSU). Over time, this residency-based model aspires to produce new teachers who are both exceptionally well-prepared and representative of the District's diverse student population. Using a medical model as the prototype, the partners developed a two-year graduate teacher preparation model, beginning with elementary.

	Students Served	Cost Per Student
2017-18	383	$450
2018-19	437	$317
2019-20	574	$308
2020-21	661	$422

Source: Oregon Department of Education and District Records



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 137,909	$ 127,282	$ 176,576	$ 242,740	$ 292,575
Non-Salary	34,353	11,031	-	36,210	-
	$ 172,262	$ 138,313	$ 176,576	$ 278,950	$ 292,575

INNOVATION

Early Learning – Annual Investment $2,372,614

Ninety percent of brain development happens in the first five years of life, and yet in Oregon and in the District, we have not made a robust investment in early childhood education. Our state ranks 46th in the nation for providing early childhood education services to 3-5-year-olds.

The Beaverton School District began a Pre-K program in 2017-18 at one Title IA school and one non-Title IA school. Since that time, the District has expanded to a total of seven schools in the 2019-20 school year, with six of those schools being Title IA, giving opportunities for some of our most vulnerable future students to receive Pre-K services. In the 2021-22 school year, two additional Title IA schools will have Pre-K programs added, bringing the District total to nine of 34 elementary schools with Pre-K programs.

	Students Served	Cost Per Student
2017-18	65	$6,036
2018-19	153	$6,414
2019-20	233	$5,212
2020-21	232	$10,390
2021-22 (Projected)	324	$7,323

Source: Oregon Department of Education and District Records

Early Learning Metrics	2018-19	2019-20	2020-21	Goal
Know 10% more letter names on OKA than same school peers.	-23%	-31%	N/A	10%
Know 10% more letter sounds on OKA than same school peers.	-23%	-43%	N/A	10%
Score 2 points higher in math on OKA than same school peers.	-0.30	-1.20	N/A	2.00
Score 0.3 higher on Approaches to Learning on OKA than same school peers.	0.20	0.00	N/A	0.30
Kindergarten Report Card 10% higher rates on of consistently on behavior targets than same school peers.	N/A	22%	N/A	10%
Kindergarten Report Card 10% higher rates of proficiency on reading learning targets than same school peers.	N/A	3%	N/A	10%
Kindergarten Report Card 10% higher rates of proficiency on math learning targets than same school peers.	N/A	3%	N/A	10%

Due to the COVID-19 pandemic and the closure of schools, 2020-21 assessments are not available.

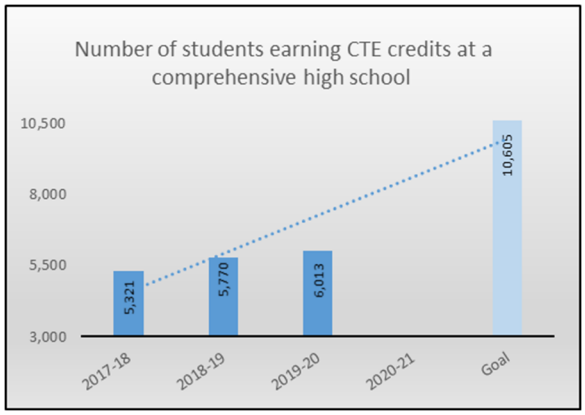
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 384,555	$ 893,528	$ 1,152,985	$ 2,258,399	$ 2,164,837
Non-Salary	7,772	87,847	61,401	152,151	207,777
	$ 392,327	$ 981,375	$ 1,214,386	$ 2,410,550	$ 2,372,614

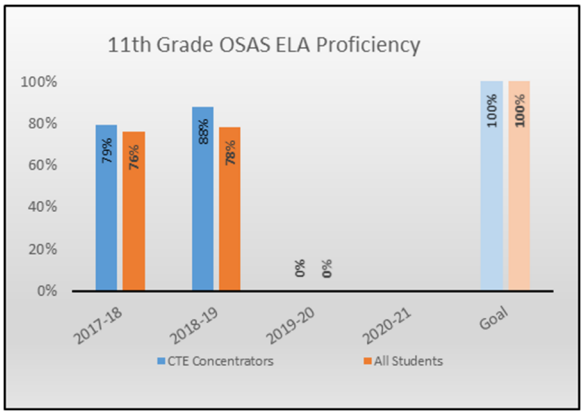
High School Success/Increasing CTE Opportunities – Annual Investment $15,805,817

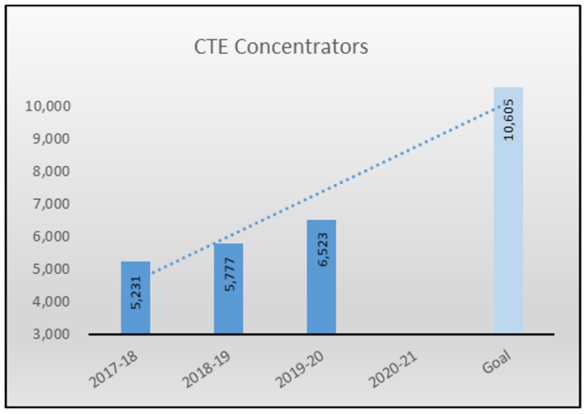
The High School Success Fund (Ballot Measure 98) was established in 2017-18 to improve graduation rates and college and career readiness through the establishment/expansion of Career and Technical Education (CTE) programs, college level educational opportunities, and dropout prevention strategies.

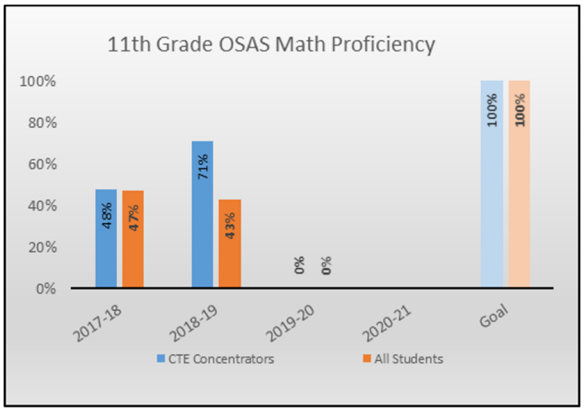
	Students Served	Cost Per Student
2017-18	11,697	$393
2018-19	11,840	$516
2019-20	12,113	$377
2020-21	12,166	$1,233
2021-22 (Projected)	12,215	$1,294

Source: Oregon Department of Education and District Records







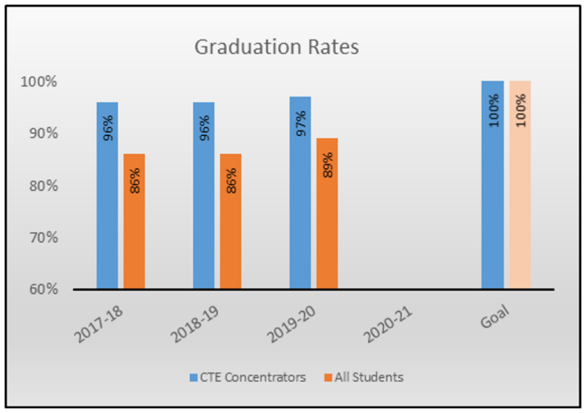


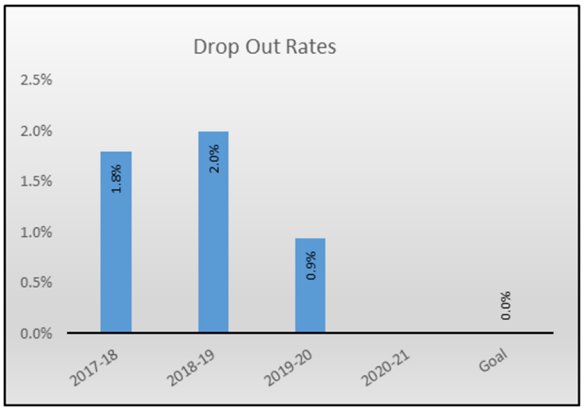
Due to the COVID-19 pandemic and the closure of schools, there is no OSAS data available for 2019-20.

CTE: An Oregon Department of Education approved Career and Technical Education Program of Study (CTE POS) is a sequence of courses, aligned to industry standards at the secondary and post-secondary level, that integrates technical and career skill proficiencies with academic content. A CTE POS prepares students for the workplace, further education, training, and community roles. The Beaverton School District offered 18 CTE programs during the 2016-17 school year. With the support of High School Success funding, the District increased its offerings to 26 CTE programs during the 2017-18 school year. In the 2020-21 year, there were 33 CTE programs in the District. CTE POS must meet state-approved levels of performance on specific core indicators, including graduation rates.

Dropout Prevention: The High School Success fund requires the District to plan sufficient time for teachers and staff of students in grade 9 to review data on students' grades, absences and discipline by school and by course and to develop strategies to ensure at-risk students stay on track to graduate. The High School Success fund also requires the District to implement district-wide evidence-based practices for reducing chronic absenteeism in grades 9 through 12 and implement systems to ensure that high school students, including English Language Learners, are taking courses required for on-time graduation. Beginning in 2017-18, the District implemented a Freshman Success Team model with the goal of 9th grade students earning 6 or more credits in their freshman year. The District also continued to fund the 29 attendance monitors/graduation mentors implemented during the 2020-21 school year to support the freshmen on track work. The BSD dropout rate for 2016-17 was 1.8% and was 0.9% in 2019-20. The BSD freshmen on-track to graduate rate for 2015-16 was 87% and has increased to 94% in 2019-20.

Source: Oregon Department of Education and District Records





	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 1,693,964	$ 3,333,870	$ 3,898,874	$ 5,979,938	$ 5,288,627
Non-Salary	2,901,506	2,772,671	672,928	9,022,589	10,517,190
	$ 4,595,470	$ 6,106,541	$ 4,571,801	$15,002,527	$15,805,817

EQUITY

Social Emotional Learning (SEL) – Annual Investment $3,842,911
Partial SIA Investment

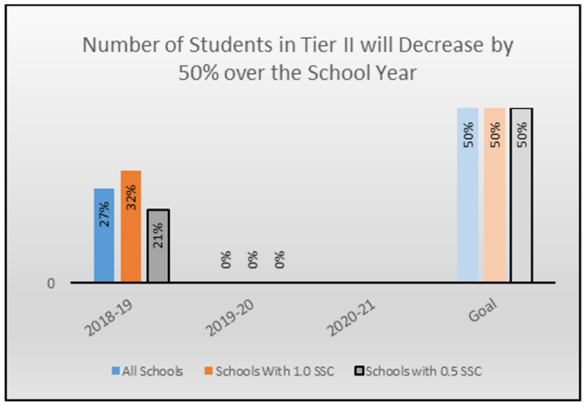
In Beaverton, we believe that the investment in SEL is worth making for the following reasons:

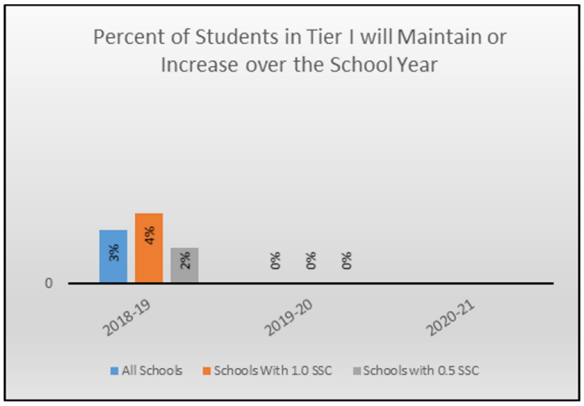
- The success of young people in school and beyond is inextricably linked to healthy social and emotional development.
- Schools are an important and powerful influence on children's development in all areas.
- Social and emotional development is multifaceted and integral to academics—to how school operates, and to how learning takes place.
- Integrating social and emotional development with academic instruction is foundational to the success of our young people. All children deserve the opportunity to learn the skills they need to succeed as individuals and as contributing, engaged citizens.

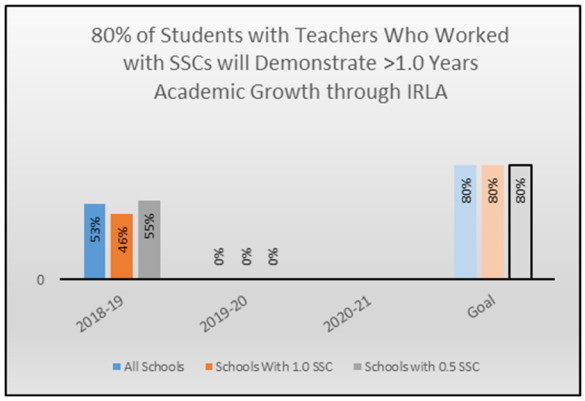
Student Success Coaches - The research continues to affirm that our classroom teachers play a central role in positively impacting student learning and achievement. In an effort to support classroom teachers in their critical roles, we are investing in Student Success Coaches (SSCs) to support teachers in engaging each of their students in rigorous and joyful learning experiences. SSCs support the school staff in achieving a positive school climate and sustaining high levels of student achievement. SSCs cultivate and promote a safe, learning-centered school environment. This is accomplished by aligning positive student and teacher behaviors using a Multi-Tiered System of Support/Positive Behavior Interventions. The SSCs support classroom teachers in engaging all students in high-quality instruction and fostering a culture of high expectations for all students.

Source: Oregon Department of Education and District Records

	Students Served	Cost Per Student
2017-18	11,704	$187
2018-19	17,672	$163
2019-20	17,627	$141
2020-21	16,148	$217
2021-22 (Projected)	16,946	$227







Due to the COVID-19 pandemic, 2019-20 data is unavailable.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 1,805,777	$ 2,812,476	$ 2,492,878	$ 3,498,308	$ 3,842,911
Non-Salary	381,700	67,437	-	-	-
	$ 2,187,477	$ 2,879,913	$ 2,492,878	$ 3,498,308	$ 3,842,911

Source: Oregon Department of Education and District Records

Student Success Teams – Annual Investment
$9,994,560
SIA Investment

This investment was made for the 2020-21 year through the District's SIA plan but was unable to be implemented in its entirety. The original investment for 2020-21 was budgeted at $13.2 million but only $3.4 million was able to be funded. The table below reflects the reduced investment for 2020-21. As the investment in SIA is expected to be greater than the 2020-21 adjusted SIA grant, more of the Student Success Teams are planned to be implemented for the 2021-22 school year. Note that the Student Success Coaches reported in the SEL investment above are considered part of the Student Success Teams but are not included in the budget total listed for this investment.

There are no metrics associated with this investment until the SIA application is reviewed by ODE and the Student Success Teams can be fully implemented.

	Students Served	Cost Per Student
2020-21	38,939	$88
2020-22 (Projected)	39,807	$251

	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 3,437,750	$ 9,994,560

Equity Administrator/Equity Training – Annual Investment
$594,094
SIA Investment

This investment was originally planned for the 2020-21 year through the District's SIA plan and included an Equity TOSA. This investment was not funded with the reduced SIA plan. With the increase in funding for 2021-22 budget, this investment has been reinstated with the Equity TOSA changing to an Equity Co-Administrator.

There are no metrics associated with this investment until the SIA application is reviewed by ODE and the investment can be fully implemented.

	Students Served	Cost Per Student
2020-21 (Projected)	41,380	$0
2021-22 (Projected)	39,807	$15

	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ -	$ 537,625
Non-Salary	-	56,469
Total	$ -	$ 594,094

Source: Oregon Department of Education and District Records

Equity Based K-12 Class Size – Annual Investment $11,073,650
SIA Investment

Teachers are allocated based on a weighted enrollment number which weighted the students in poverty by 1.25 at the elementary level and 1.50 at the secondary level. The original investment amount for the 2020-21 year was $6,823,637, however with the reduced SIA funding due to the COVID-19 pandemic, the District was only able to fund $4,400,952 in 2020-21.

There are no metrics associated with this investment until the SIA application is reviewed by ODE.

	Students Served	Cost Per Student
2020-21	37,502	$117
2021-22 (Projected)	38,330	$288

	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ 4,400,952	$11,073,650

All Staff Professional Development: Behavioral & Mental Health Supports for Students – Annual Investment $250,000
SIA Investment

This investment was originally included in the 2020-21 year through the District's SIA plan, however due to the reduced funding it was not implemented. With the anticipated increased funding in 2021-22, it is included in the budget for the new year.

There are no metrics associated with this investment until the SIA application is reviewed by ODE and the investment can be fully implemented.

	Students Served	Cost Per Student
2020-21	38,939	$0
2021-22 (Projected)	39,807	$6

	2020-21 Budget	2021-22 Budget
Salaries and Benefits	$ -	$ 250,000

Remaining SIA Investments – Annual Investment $6,484,670

In *What Does the Most Good…and for Whom?: A Guide to Academic Return on Investment Analysis* (2020), the District Management Group (DMG) asserts that "districts generally do not have the resources to analyze multiple programs each year" (p.10). In selecting programs for determining academic return on investment (AROI), DMG advises districts to set minimum threshold criteria for size and scope to focus the list on high-potential candidate programs. This "minimum threshold requirement works as a filter to focus on programs of sufficient size and scope, ensuring that there will be significant value to applying an AROI analysis to the program" (p.12).

"Thoughtful program selection is one of the most important steps in the AROI process and can be managed effectively by using a structured program selection rubric" (p.13). Using a program selection

Source: Oregon Department of Education and District Records

rubric helps "identify which of the programs, strategies, or efforts has the greatest potential to generate actionable insights and have the most significant impact on students as a result of an AROI analysis" (p. 13). DMG's program selection rubric uses 10 criteria including scope, investment of dollars and staff time, data availability, and the political context surrounding the program. The District's AROI team applied DMG's program selection rubric to identify which of the 15 SIA investments would be beneficial for the District to track academic return on investment. The AROI team determined that six of the 15 SIA investments should be included. These investments are described above. The remaining nine investments total $6,484,670.





Source: Oregon Department of Education and District Records

FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the School Board will be held on June 21st, 2021 at 5:45 p.m. at 16550 SW Merlo Road, Beaverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Beaverton School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office, 16550 SW Merlo Road, Beaverton, Oregon between the hours of 8:30 a.m. and 4:00 p.m., This Budget is for X an annual __ a biennial budget period. This budget was prepared on a basis of accounting that is X the same as __ different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: None

Contact: Michael Schofield, Associate Superintendent for Business Serv Telephone: (503) 356-4540 Email: michael_schofield@beaverton.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Data Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	$ 272,856,134	$ 200,223,433	$ 190,512,743
Current Year Property Taxes, other than Local Option Taxes	202,591,481	213,603,199	222,082,830
Current Year Local Option Property Taxes	33,928,678	35,300,000	36,400,000
Other Revenue from Local Sources	57,745,735	65,475,449	71,019,847
Revenue from Intermediate Sources	12,372,470	13,677,419	12,474,269
Revenue from State Sources	300,638,138	354,855,239	349,692,354
Revenue from Federal Sources	22,747,867	44,580,614	128,547,853
Interfund Transfers	22,644,914	10,645,462	7,577,662
All Other Budget Resources	433,484,224	4,652,000	5,447,408
Total Resources	**$ 1,359,009,641**	**$ 943,012,815**	**$ 1,023,754,966**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$ 279,841,650	$ 324,110,306	$ 353,502,090
Other Associated Payroll Costs	179,869,746	205,488,353	213,177,503
Purchased Services	32,404,045	55,196,140	59,447,708
Supplies & Materials	27,540,556	54,834,805	81,571,174
Capital Outlay	72,211,254	147,468,583	109,321,746
Other Objects (except debt service & interfund transfers)	9,300,790	17,305,307	21,187,293
Debt Service*	517,296,251	92,786,599	95,411,602
Interfund Transfers*	22,644,914	10,645,462	7,577,662
Operating Contingency	-	35,177,260	82,558,188
Unappropriated Ending Fund Balance & Reserves	-	-	-
Total Requirements	**$ 1,141,109,205**	**$ 943,012,815**	**$ 1,023,754,966**

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	$ 314,700,334	$ 377,037,193	$ 414,258,006
FTE	2,446	2,546	2,532
2000 Support Services	186,715,441	232,905,243	271,039,460
FTE	1,286	1,420	1,440
3000 Enterprise & Community Service	13,644,663	23,739,991	23,828,303
FTE	105	113	114
4000 Facility Acquisition & Construction	83,951,295	170,721,067	129,081,745
FTE	34	38	36
5000 Other Uses	-	-	-
5100 Debt Service*	519,452,557	92,786,599	95,411,602
5200 Interfund Transfers*	22,644,914	10,645,462	7,577,662
6000 Contingency	-	35,177,260	82,558,188
7000 Unappropriated Ending Fund Balance	-	-	-
Total Requirements	**$ 1,141,109,205**	**$ 943,012,815**	**$ 1,023,754,966**
Total FTE	**3,871**	**4,118**	**4,122**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR **

Total budget includes appropriations for anticipated ESSER II and ESSER III awards, as well as ODE Summer Learning Grants.

PROPERTY TAX LEVIES			
	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit __4.6930___)	4.6930	4.6930	4.6930
Local Option Levy	1.25	1.25	1.25
Levy For General Obligation Bonds	$ 62,517,834	$ 69,421,375	$ 72,045,323

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$ 763,195,265	
Other Bonds	162,825,000	
Other Borrowings	15,305,000	
TOTAL	**$ 941,325,265**	**$ -**

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

BEAVERTON SCHOOL DISTRICT

BOARD MEETING DATE
June 21, 2021

WE EXPECT EXCELLENCE WE INNOVATE WE EMBRACE EQUITY WE COLLABORATE

ADOPTION OF 2021-22 BUDGET, MAKING APPROPRIATIONS, IMPOSING TAXES

POLICY ISSUE / SITUATION:

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board needs to adopt the 2021-22 Budget, make appropriations and impose and categorize taxes prior to July 1, 2021.

BACKGROUND INFORMATION:

The Budget Committee approved the District's 2021-22 Budget on May 17, 2021. Subsequent to this meeting, the District identified a portion of the Transportation Grant within the State School Fund was incorrectly recorded in the General Fund. Per ORS 327.033, the portion of the Transportation Grant related to the depreciation of buses and garages should be accounted for separately in a Special Revenue fund. The District has made this adjustment to the 2021-22 budget as reflected in the summary below.

After a public hearing, the School Board may adopt the budget as amended by the School Board in compliance with Oregon Revised Statutes. The Beaverton School District School Board must appropriate legally adopted budget amounts for 2021-22 prior to making expenditures or transfers, in accordance with ORS 294.456

2021-22 BUDGET SUMMARY

	General Fund	All Other Funds	Total All Funds
Revenue Approved by Budget Committee:	$ 580,557,172	$ 443,197,794	$ 1,023,754,966
Adjustments:			
1. Reclassify Transportation Grant revenue to Categorical Fund	(129,161)	129,161	-
Adopted Revenue Budget	**$ 580,428,011**	**$ 443,326,955**	**$ 1,023,754,966**
Expenditures Approved by Budget Committee:	$ 580,557,172	$ 443,197,794	$ 1,023,754,966
Adjustments:			
1. Reduce General Fund Transfer to Debt Service	(129,161)	-	(129,161)
2. Increase Categorical Fund Transfer to Debt Service	-	129,161	129,161
Adopted Expenditures Budget	**$ 580,428,011**	**$ 443,326,955**	**$ 1,023,754,966**

RECOMMENDATION:

It is recommended that the School Board approve the attached resolution:

RESOLUTION **(21-621A)** ADOPTING THE BUDGET, MAKING APPROPRIATIONS AND IMPOSING TAXES

District Goal: WE Empower all students to achieve post-high school success.

The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.

RESOLUTION NO. 21-0621A
ADOPTION OF 2021-22 BUDGET,
MAKING APPROPRIATIONS, IMPOSING TAXES

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2021-22 fiscal year in the total of $1,023,754,966 now on file at the District's Office of the Associate Superintendent for Business Services, located at 16550 SW Merlo Road, Beaverton, Oregon 97003.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

General Fund		
Instruction	$	319,122,087
Support Services		186,996,851
Enterprise and Community Services		250,000
Facilities Acquisition & Construction		100,000
Long-Term Debt Service		1,654,352
Transfers of Funds		3,033,212
Contingency		69,271,509
Total	$	580,428,011
Student Body & Special Purpose Fund		
Instruction	$	10,802,753
Support Services		1,282,247
Enterprise and Community Services		350,000
Facilities Acquisition & Construction		2,000,000
Transfers of Funds		15,000
Total	$	14,450,000
Categorical Fund		
Instruction	$	118,477
Support Services		5,528,523
Facilities Acquisition & Construction		2,525,000
Transfers of Funds		129,161
Total Appropriation	$	8,301,161
Scholarship Fund		
Enterprise and Community Services	$	515,000
Total	$	515,000
Grant Fund		
Instruction	$	84,214,689
Support Services		64,181,086
Enterprise & Community Services		5,287,027
Facilities Acquisition & Construction		26,620,383
Total	$	180,303,185

Long-Term Planning Fund		
Transfers of Funds	$	3,187,000
Contingency		10,273,243
Total	$	13,460,243
Nutrition Services Fund		
Support Services	$	20,883
Enterprise and Community Services		17,426,276
Transfers of Funds		4,000
Total	$	17,451,159
Debt Service Fund		
Long-Term Debt Service	$	93,757,250
Total	$	93,757,250
Capital Projects Fund		
Support Services	$	3,013,157
Facilities Acquisition & Construction		97,676,054
Transfers of Funds		1,209,289
Total	$	101,898,500
Insurance Reserve Fund		
Support Services	$	6,506,129
Facilities Acquisition & Construction		160,308
Contingency		1,086,832
Total	$	7,753,269
Workers' Compensation Fund		
Support Services	$	3,510,584
Contingency		1,926,604
Total	$	5,437,188
Total All Funds	**$**	**1,023,754,966**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2021-22 upon the assessed value of all taxable property within the district:

(1) At the rate per $1,000 of assessed value of $4.6930 for permanent rate tax;
(2) At the rate per $1,000 of assessed value of $1.25 for local option tax;
(3) In the amount of $72,045,323 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Education Limitation	**Excluded from Limitation**
Permanent Rate Limit	$4.6930/$1,000	
Local Option Tax	$1.25/$1,000	
General Obligation Debt Service		$72,045,323

The above resolution statements were approved and declared adopted on this twenty first day of June 2021.

X Becky Tymchuk
Board Chair

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50
2021-2022

To assessor of Multnomah & Washington County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Beaverton School District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Washington & Multnomah** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

16550 SW Merlo Rd.	Beaverton	OR 97003	6/30/2021
Mailing Address of District	City	State Zip	Date Submitted

Michael Schofield	Assoc Superintendent for Business Srvcs	503-356-4540	michael_schofield@beaverton.k12.or.us
Contact Person	Title	Daytime Telephone	Contact Person E-mail

CERTIFICATION - You **must** check one box.

☑ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	4.693	
2. Local option operating tax	2	1.25	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$4,312,538
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$67,732,785
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$72,045,323**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**4.693**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	5/2018	2018-19	2022-23	$1.25/$1000

150-504-075-6 (Rev. 10-20)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

GLOSSARY OF TERMS AND ACRONYMS

10K
A group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students.

5D+ TRAINING
A training program based on the 5 Dimensions of Teaching and Learning (5D) instructional framework, which is derived from an extensive study of research on the core elements that constitute quality instruction. These core elements include Purpose, Student Engagement, Curriculum and Pedagogy, Assessment for Student Learning and Classroom Environment and Culture. The '+' training beyond the 5 Dimensions for Professional Collaboration and Communication based on activities and relationships that teachers engage in outside of classroom instruction.

ABAR
Anti-Bias Antiracism

ACCRUAL BASIS
The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACMA
Arts and Communications Magnet Academy

ADA
Americans with Disabilities Act

ADMw
Average daily membership, weighted for additional student characteristics

ADOPTED BUDGET
Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

AED
Automated External Defibrillator

ALC
Academic Learning Center

ALLOCATED PERSON UNIT (APU)
Allocated Person Unit is used to budget average salary and benefit costs to cost centers.

AP
Advanced Placement

APPROPRIATION
A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET
The budget that has been approved by the budget committee.

AROI
Academic Return on Investment

ASBO
Association of School Business Officials International

ASHREA
American Society of Heating, Refrigerating and Air-Conditioning Engineers

ASSESSED VALUE (AV)
The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AUDIT
An official inspection of an individual's or organization's accounts, typically by an independent body.

AVERAGE DAILY MEMBERSHIP (ADM)
The year-to-date average of daily student enrollment.

AVID
Advancement Via Individual Determination

BALANCED BUDGET
Projected resources equal projected requirements within each fund.

BALLOT MEASURE 98 (HSS)
High School Success is a fund initiated by ballot Measure 98 in November 2016 to aid in increasing graduation rates and ensuring high school graduates are ready for their next step. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse $170 million total during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. All areas of eligibility must be fully in place by the end of the 2020-21 school year.

BASE
Beaverton Academy of Science and Engineering (replaces HS2 and SST in the 2020-21 school year)

BASIS OF ACCOUNTING
Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BEA
Beaverton Education Association

BOARD OF EDUCATION
Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND
A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BSD
Beaverton School District

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

BUDGET COMMITTEE
A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT
Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE
Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL
The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET
A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY
Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND
Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CARES ACT
Coronavirus Aid, Relief and Economic Security Act

CCI
Communications & Community Involvement

CDL
Comprehensive Distance Learning

CET
Construction Excise Tax

CEYP
Continuing Education for Young Parents

CHRLF
Culturally and Historically Responsive Literacy Framework

CIP
Construction in Progress

COLA
Cost of Living Adjustment

CONTINGENCY
An estimate in an operating fund for unforeseen spending that may become necessary.

COVID-19
A mild to severe respiratory illness that is caused by a coronavirus that was first identified in Wuhan, China in December 2019. In 2020, the virus was declared a global pandemic.

CPR
Cardiopulmonary resuscitation

CTE
Career and Technical Education

CTE CONCENTRATOR
A student at the secondary school level who has completed at least two course credits in a single CTE POS.

CTE POS
Career and Technical Education Program of Study

CURRENT BUDGET PERIOD
The budget period currently in progress.

DEBT SERVICE FUND
A fund established to account for payment of general long-term debt principal and interest.

DEPRECIATION
A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

DMG
District Management Group is an independent consultant that helps school district leaders combine the most effective educational best practices with proven management techniques to bring about measurable, sustainable improvements in student outcomes. The District works with DMG on AROI.

E&RC
Energy and Resource Conservation

EGC
Emotional Growth Center

EL
English Learner

ELA
English Language Arts

ELC
Emotional Learning Center

ELD
English Language Development

ELL
English Language Learner

ELPA
English Language Proficiency Assessment for the 21st Century

ENERGY STAR
Voluntary program of the EPA that helps businesses and individuals save money and protect our climate through superior energy efficiency

EPA
Environmental Protection Agency

ES
Elementary School

ESD
Education Service District

ESSA
Every Student Succeeds Act

ESSER Fund
Elementary and Secondary School Emergency Relief Fund

EVER ELL
A student receiving or eligible for ELL services reported by any district beginning in the 2006-07 school year.

EVERY STUDENT SUCCEEDS ACT (ESSA)
Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

EWS
Early Warning System

EXPENDITURES
Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO
Full Faith & Credit Obligation

FISCAL YEAR
A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FLEX
FLEX Online School

FRL
Free and reduced lunch

FTE
Full-time Equivalent

FULL TIME EQUIVALENT (FTE)
The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (0.5) FTE is one employee working one half of the day in that position.

FUNCTION
A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND BALANCE
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND
A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

GED
General Education Development

GENERAL FUND
A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GFOA
Government Finance Officers Association

GO
General Obligation Bond

GOVERNING BODY
County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT
A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HB
House Bill

HB 3427
House Bill that established the SSA and allocated funding to education purposed including the SIA.

HR
Human Resources Department

HS2
Health and Sciences School (replaced by BASE in the 2020-21 school year)

HSS
High School Success (Measure 98)

IB
International Baccalaureate

IEP
Individualized Education Program

IGA
Intergovernmental Agreement

INSTRUCTION
The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND
A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

IPM
Integrated Pest Management

ISB
International School of Beaverton

ISC
Independent Skills Center

IT
Information & Technology

LEVY
Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES
Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LIPI
Limited In-Person Instruction

LITT
Library Instructional Technology Teacher

LOCAL OPTION TAX
Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MEASURE 5 CONSTITUTIONAL LIMITS
The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MEASUREMENT FOCUS
The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

MTSS
Multi-Tiered System of Support

MYP
Middle Years Programme

OBJECT CLASSIFICATION
A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE
Oregon Department of Education

OKA
Oregon Kindergarten Assessment

OREGON GREEN SCHOOLS
A local nonprofit organization formed in 1997 dedicated to helping Oregon schools set up and maintain effective, permanent waste reduction and resource efficiency programs that improve schools and communities.

ORS
Oregon Revised Statutes. Oregon laws established by the legislature.

OSAS
Oregon Statewide Assessment System

OSU
Oregon State University

PCC
Portland Community College

PD
Professional Development

PERMANENT RATE LIMIT
The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS
Public Employees Retirement System

PGE
Portland General Electric

PLTW
Project Lead the Way

PPE
Personal Protective Equipment

PROGRAM
A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES
Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET
Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES
Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

PV (PHOTOVOLTAIC)
A photovoltaic system, also PV system or solar power system, is a power system designed to supply usable solar power by means of photovoltaics.

PVH-PMSA
Portland-Vancouver-Hillsboro Primary Metropolitan Statistical Area

RACHEL CARSON
Rachel Carson School of Environmental Science is an options-magnet program designed for students with strong interest in science in the middle grades.

REQUIREMENT
The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND
Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION
A formal order of a governing body.

RESOURCE
Estimated beginning funds on hand plus anticipated receipts.

RMV
Real market property value

SAM
Staffing Allocation Methodology

SB
Senate Bill

SB 1149
Senate Bill effective in 2002 requiring Portland General Electric and Pacific Power to collect a "public purpose charge" in billing to provide additional funding for energy efficiency efforts in eligible public K-12 school facilities within their service areas.

SCC
Social Communication Center

SEL
Social Emotional Learning

SIA
Student Investment Account, the account by which the State of Oregon has divided approximately 50% of the resources of the Student Success Act

SLC
Structured Learning Center

SPED
Special Education

SRC
Structured Routines Center

SSA
Student Success Act

SSC
Student Success Coach

SSF
State School Fund

SST
School of Science and Technology (replaced by BASE in the 2020-21 school year)

SUPPLEMENTAL BUDGET
A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

SYNERGY
Student information management system.

T4B
Teach for Beaverton, an innovative teacher residency program for student teachers in partnership with Oregon State University

THPRD
Tualatin Hills Parks and Recreation District

TOSA
Teacher on Special Assignment

TRANSFERS
Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TSC
Transportation Support Center

UAL
Unfunded Actuarial Liability

UNAPPROPRIATED ENDING FUND BALANCE
Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

USDA
United States Department of Agriculture