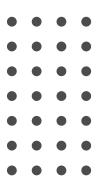




# ADOPTED BUDGET

July 1, 2022 - June 30, 2023



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



#### **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 2022-23

Prepared by: Business Services

Don Grotting Superintendent

Michael Schofield Associate Superintendent for Business Services

> Jessica Jones Budget Manager





## **District Goal**

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







# **Our Pillars of Learning**

















- WE teach students knowledge and skills for our evolving world.
- WE seek, support, and recognize our world class employees.
- WE engage students with a variety of relevant and challenging learning experiences.
- WE create learning environments that promote student achievement.
- WE build honest, safe, and inclusive relationships with our diverse students and their families.
- WE provide needed support so that every student succeeds.
- 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.



This Meritorious Budget Award is presented to

# **BEAVERTON SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget for the Fiscal Year 2021–2022.

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



W. Edward Chabal President

W. Edward Chabal

David J. Lewis Executive Director



#### GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

## Beaverton School District 48J Oregon

For the Fiscal Year Beginning

July 01, 2021

**Executive Director** 

Christopher P. Morrill

#### **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 2022-23 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 2021-22 with an emphasis on the General Fund, Grant 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.



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# EXECUTIVE SUMMARY



**WE EXPECT EXCELLENCE** 

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Superintendent's 2022-23 Budget Message

May 9, 2022

Dear BSD Community,

The 2021-22 school year, once again, has been challenging for our students, staff, parents and community. We have welcomed back students to our schools with significant COVID-19 restrictions for much of the year. Recently, most of those restrictions have been lifted. Our highest priority is the health and safety of our students and staff. We also are keenly aware of the academic, social and emotional challenges that our students face. While the needs of our students and families have grown, our commitment to serve students and families remains unwavering. We have an amazing staff, and they are up to the task.

As we look to the next school year, it's our intention to remain fully in school — all grades, all day, five days per week assuming that COVID-19 continues on its current trendline and guidance from the Oregon Department of Education and Oregon Health Authority allows us to do so. For those students who want to continue distance learning, they'll 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 learnings. 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**

The 2022-23 budget is based on a State School Fund appropriation of \$9.3 billion for the 2021-23 biennium. It's important to note that this funding level is inadequate to meet the needs of our students and to maintain our current level of service over time. As a result, it may require budget reductions in future years, if the Oregon Legislature continues to underfund the State School Fund. We have and will continue to advocate for adequate funding from the state to maintain our core mission.

The District has received significant one-time funds from the federal and state governments. The 2022-23 proposed budget includes a projected \$48 million of remaining one-time federal funds that must be spent over the next two years and additional one-time state funds of over \$8 million (including a required district match) 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. We'll be targeting programs and interventions to address any unfinished learning targets 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 and capital projects to improve HVAC systems in some schools. Again, it's 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 2022-23 proposed budget. The total budget of \$1,523,218,029 and General Fund budget of \$622,821,541 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 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 federal and state governments. It also identifies investments to be monitored for improvement in the coming years.

#### Planning the 2022-23 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 \$32.1 million allocation from the SIA which is a slight increase from the 2021-22 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 2022-23 State School Fund amount of \$460 million
- Assumes Student Investment Account amount of \$32.1 million
- Assumes Career & Technical Education funding from the High School Success Act (HSS, Ballot Measure 98) of approximately \$11 million
- Estimates remaining Elementary and Secondary School Emergency Relief Fund (ESSER) II and (ESSER) III funds of \$48 million
- Includes a cost of living increase of 3% across all employee groups
- Includes maintaining the district-paid portion of health insurance
- Provides 286.2 teachers through the Local Option Levy of \$38.2 million
- Projects September enrollment of 39,263, a decrease of 113 from September 30, 2021, well below pre-pandemic enrollment projections
- Investment in class size of \$7 million for K-12 and an additional \$1 million targeted for middle school students
- Reduction in athletic participation fees by approximately one half
- Increase of 105.2 positions compared to the 2021-22 budget and 147.7 more positions compared to 2021-22 actual hired positions
- Increase in direct student supports of \$9.5 million, including the class size investment noted above
- Increase in central supports of \$2 million
- Provides for continued investment in Early Childhood Education by adding two schools in 2022-23 for a total of eleven schools

#### Multi-year Budget Development Process for 2022-23 Budget

Phase 1: The School Board approved the budget calendar in June 2021, establishing a process for the 2022-23 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2021. The open positions were advertised across the District and filled earlier this year.

Phase 2: From October to December 2021, the District developed and modified plans for use of ESSER II and III funding from the federal government passed down through the State of Oregon. Most of these funds were used to support portions of the SIA that were not funded, technology equipment and connectivity, safety planning and personal protective equipment, and urgent staffing needs for schools. Ongoing staffing shortages and use of federal funds caused the District to build financial reserves heading into the 2022-23 budget year.

Phase 3: From January through March 2022, 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 1,700 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 the budget changes. Additionally, district leadership continues to monitor and adjust use of ESSER funds based on student needs. Plan modifications will continue throughout the next two fiscal years. All additions, reductions and modifications were or will be made based on continued impacts of the pandemic, 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 2022, the final phase includes the delivery of the Superintendent's Budget Message and the 2022-23 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 and student needs. Updated plans for use of federal 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 (SSA)**

A significant portion of the SSA is the Student Investment Account (SIA). The SIA is a new source of funding that began in 2020-21 and is meant 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 <u>website</u>. 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 levels of poverty and smaller in schools experiencing higher levels of poverty. Overall, class sizes will be about the same as budgeted for in the current year.

Additionally, the SIA plan allows the District to maintain and expand support for students' mental and behavioral health needs.

#### Staffing Allocation Methodology (SAM)

The district uses a Staffing Allocation Methodology (SAM) to allocate most of the staff in our schools. The SAM currently uses funds from the general operating budget, Student Investment Account (SIA) and one-time Federal ESSER allocations. The SAM includes a commitment to a more equitable and responsive allocation of resources to schools based on the number of students living in poverty. We continue to assess the effectiveness of the new methodology since we spent most of the 2020-21 school year in CDL and experienced the current school year with a number of COVID-19-related restrictions and look forward to analyzing its impact in a more traditional school year. Time will be set aside again in the fall of 2022 to review the new SAM implementation and make modifications as funding allows. It's important to note, while we don't have the resources to fully fund the new SAM as it was created, it will provide a roadmap for future investments.

#### **Conclusion**

In closing, I want to thank the School Board, administrators, staff and community for their dedication and hard work in preparing the proposed 2022-23 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 SIA, provides a framework for future investments as well as guidance on spending priorities for the one-time ESSER II and III

Beaverton School District 5 Executive Summary



federal funds. We'll 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'll continue to move forward and meet the challenges of educating our children in these uncertain times. We'll continue to advocate at the state level for not only our students but all Oregon students. We'll continue to look for ways to innovate and improve. And we'll continue to partner with our community to ensure that *all* students succeed.

I am pleased to propose a budget with significant investments to meet the needs of our students. Thank you for your consideration of the 2022-23 proposed budget.

Respectfully submitted,

Don Grotting Superintendent

Beaverton School District 6 Executive Summary

#### 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 Services, **Facilities** Acquisition Community 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 2022-23 adopted budget for the District is \$1,531,218,029 for all funds, an \$507.1 million increase from the 2021-22 adopted all funds budget. The main reasons for the change include a significant increase to the Capital Projects Fund due to the \$723 million capital bond measure that was approved by voters on May 17, 2022 and increased General Fund reserves as a result of staffing shortages and increased revenues from the State School Fund (SSF). The District has increased the General Fund budget by \$42.4 million for the 2022-23 adopted budget, with increases of \$8.0 million from property taxes, \$1.8 million from the District's Local Option Levy, \$27.8 million from beginning fund balance, \$9.0 million from the SSF and \$1.1 million from Education Service District (ESD), and decreases of \$4.6 million in lease purchase receipts, and \$0.7 million in other local revenue.

#### **General Fund**

As adopted, the General Fund budget for 2022-23 totals \$622,821,541. This is an increase of \$42.4 million from the 2021-22 adopted budget. This is largely due to increased reserves as a result of staffing shortages, as well as increased revenues from the SSF due to reduced students weights statewide which increases the per pupil allocations. 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 2022-23 adopted budget allocates 53.0% to Instruction,

31.3% to Support Services, 0.3% to Debt Service, 0.9% to Transfers, and 14.5% 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.

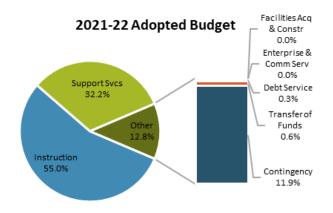


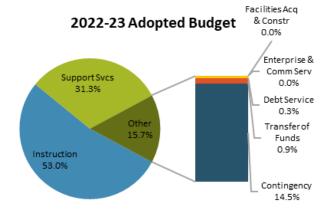
It is helpful to compare the 2022-23 adopted and 2021-22 adopted budgets. The allocation to Instruction decreased from 55.0% to 53.0% of the total General Fund budget. Support Services decreased from 32.2% to 31.3%. These decreases are largely due to the contingency increase from 11.9% to 14.5%, as well as enrollment loss. The contingency increase is due to the changes in reserves noted earlier in this section. Transfer of Funds increased from 0.6% to 0.9%. Enterprise & Community Services, Facilities Acquisition & Construction and Debt Service saw no changes.

#### **Revenue Outlook**

The General Fund revenue budget includes \$458,005,043 from the State School Fund formula. The estimate is based on ODE's February 24, 2022 projection based on a funding level of \$9.3 billion. Of this amount, \$16.8 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 2022-23 budget development.

August 30, 2021 Monday	<ul> <li>School Board Meeting - 6:00 pm</li> <li>Budget Committee openings</li> <li>Application process discussion</li> </ul>	Virtual
December 13, 2021 Monday	<ul> <li>School Board Meeting - 6:00 pm</li> <li>Appoint Budget Committee members to fill vacancies</li> </ul>	Virtual
March 7, 2022 Monday	<ul> <li>Budget 101 - 6:30 pm</li> <li>Provide up-to-date budget information prior to budget proposal</li> <li>Budget Committee to ask questions about process and significant factors influencing the budget</li> </ul>	Virtual
May 9, 2022 Monday	<ul> <li>Budget Committee Meeting - 6:30 pm</li> <li>Superintendent proposes the budget and delivers the budget message</li> <li>Elect Budget Committee officers</li> <li>Public testimony</li> </ul>	Virtual
May 18, 2022 Wednesday	<ul> <li>Budget Committee Meeting - 6:30 pm</li> <li>Budget Committee discussion</li> <li>Approval of budget and tax levies</li> </ul>	Virtual
June 21, 2022 Tuesday	<ul> <li>School Board Meeting - 6:00 pm</li> <li>Budget public hearing</li> <li>Board makes appropriations</li> <li>Adopt budget and tax levies</li> </ul>	Virtual

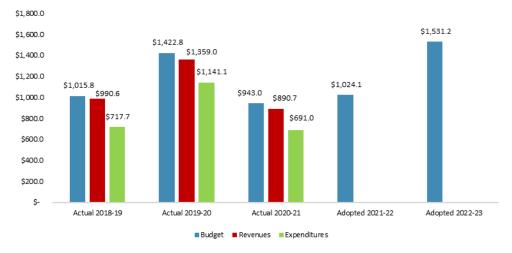
# BUDGET SUMMARY BY FUND – ALL FUNDS FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds have increased by \$507.1 million from 2021-22 to 2022-23. This increase is primarily due to the approval of a \$723 million capital bond measure by voters on May 17, 2022, as well as an increase in the General Fund reserves.

Over the past five years, all funds budget has increased by \$515.4 million with the largest area of change being the Capital Projects Fund, Grant Fund and the General Fund. Over time, the Capital Projects Fund had decreased due to spend down of the 2014 bond measure but has increased again with the inclusion of the May 2022 Capital Bond measure. In this time, the Grant Fund has also seen significant increases due to the inclusion of the Student Investment Account (SIA) beginning in 2020-21 and the Elementary and Secondary Schools Emergency Relief (ESSER) funding provided in response to the COVID-19 pandemic. The General Fund has increased over the last few years due to increased reserves from lower spending due to the pandemic, as well as staffing shortages and increase SSF per pupil allocations.

		Adopted Budget 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23
100	General Fund	\$ 488,328,269	\$ 515,619,825	\$ 536,377,901	\$ 580,428,011	\$ 622,821,541
220	Student Body & Special Purpose Fund	10,700,000	10,700,000	16,305,000	14,450,000	13,569,000
230	Special Purpose Fund	12,160,000	9,160,000	3,000,000	-	-
240	Categorical Fund	6,525,000	4,025,000	4,125,000	8,301,161	7,256,000
250	Pension Fund	65,000	-	-	-	-
260	Scholarship Fund	400,000	450,000	490,000	515,000	515,000
270	Grant Fund	42,497,719	57,497,749	94,769,568	180,303,185	164,670,491
280	Long-Term Planning Fund	26,281,279	26,284,279	8,393,243	13,460,243	16,050,000
290	Nutrition Services Fund	19,477,834	18,766,435	19,812,622	17,451,159	19,383,736
300	Debt Service Fund	82,899,491	525,461,801	91,206,599	94,150,499	105,760,013
400	Capital Projects Fund	316,314,000	244,134,000	154,840,000	101,898,500	567,095,950
611	Insurance Reserve Fund	6,362,430	6,825,667	9,453,790	7,753,269	8,151,475
612	Workers Compensation Fund	3,786,436	3,828,815	4,239,092	5,437,188	5,944,823
		\$ 1,015,797,458	\$ 1,422,753,571	\$ 943,012,815	\$ 1,024,148,215	\$ 1,531,218,029

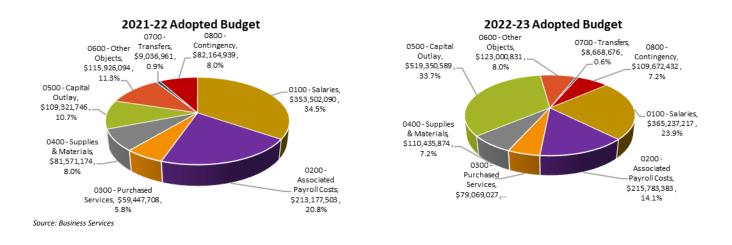
### Summary of Revenues & Expenditures - All Funds (in millions)



Source: Business Services

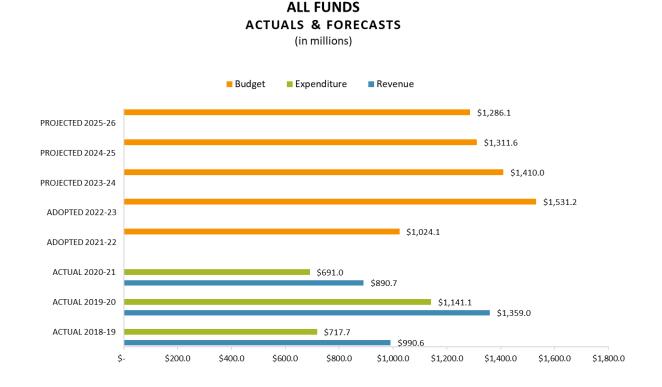
#### **EXPENDITURES BY OBJECT – ALL FUNDS**

The following charts show a comparison of the District's all funds adopted 2021-22 and 2022-23 budgets. The most significant change in the District's budget is an increase in 0500 Capital Outlay due to the \$723 million capital bond measure that was approved by voters on May 17, 2022.



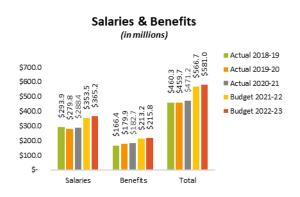
#### THREE YEAR FORECAST - ALL FUNDS

In all funds, overall decline in 2023-24 and 2024-25 due to the spend down of 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 \$39.7 million in revenue (286 teachers). The District spend down of reserves over the next few years is offset slightly by the capital bond measure that was approved by voters on May 17, 2022.



#### ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing an increase of 2.6% in overall personnel allocations for the 2022-23 budget year over the previous year budget. This is primarily due to the significant increase in one-time ESSER II and III funds. Actual enrollment in the fall of 2021 was even lower than the previous year. While the District accounts for some staffing loss due to enrollment factors, the District has also made an additional investment in classroom teachers, as well as additional supports for students with the ESSER funding. The overall increase in salaries and benefits from the 2021-22 budget is 2.5%



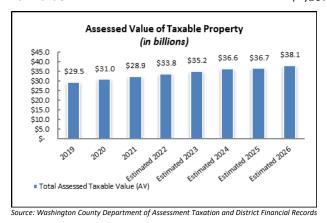


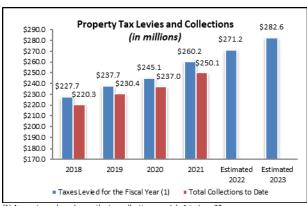
Source: Business Services

#### **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.

	2018-19	2019-20	2020-21	2021-22	2022-23
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	2.0775	1.9645	2.0827	2.1382	2.3003
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 270,208	\$ 279,432	\$ 287,220	\$ 295,978	\$ 305,104
Tax Burden	\$2,167	\$2,210	\$2,305	\$2,392	\$2,515





(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. In November of 2021, the District issued full faith and credit obligation bonds for the purchase of a new district office building. Note that the total outstanding for 2022-23 in the graph below includes the May 2022 Capital Bond measure. Bonds will be sold in early July 2022.

	Original	(	Outstanding at June 30,	Prin	cins	si.	Outstanding at June 30,	Interest
Issue Date	Issue		2021	Additions		eductions	2022	Rates
General Obligation Bo								
August 25, 2011		\$	7,710,000	\$ -	\$	3,755,000	\$ 3,955,000	5.00%
December 11, 2012	126,325,000		12,575,000	-		12,575,000	-	1.75 - 4.00%
August 7, 2014	361,755,000		33,685,000	-		15,835,000	17,850,000	2.00 - 5.00%
May 11, 2017	38,990,000		32,315,000	-		3,305,000	29,010,000	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		418,050,000			14,375,000	403,675,000	0.35-2.09%
			763,195,265	-		49,845,000	713,350,265	
Limited Tax Pension C	Obligation Bond	<u>s:</u>						
June 21, 2005	189,935,000		105,985,000	-		12,395,000	93,590,000	4.30 - 4.76%
February 26, 2015	79,220,000		56,840,000	-		3,705,000	53,135,000	0.35 - 4.06%
			162,825,000	-		16,100,000	146,725,000	
Full Faith and Credit (	Obligation Bond	s:						
April 27, 2016	16,260,000		15,305,000	-		775,000	14,530,000	2.00 - 4.00%
November 30, 2021	9,200,000		-	9,200,000		281,723	8,918,277	1.81%
November 30, 2021	7,000,000		-	7,000,000		-	7,000,000	0.79%
			15,305,000	16,200,000		1,056,723	30,448,277	
Total Bonds:		\$	941,325,265	\$ 16,200,000	\$	67,001,723	\$ 890,523,542	



#### **BENCHMARK DATA**

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.





Source: Forecast 5 Analytics

The average student-teacher ratio for the District increased slightly in the 2019-20 year due to budget reductions but recovered in the 2020-21 year and remains below the state ratio.

## 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 2021 to the other districts in the group.

District	FTE	Student- Teacher Ratio
Portland SD 1J	2,538.7	18.6
Tigard-Tualatin SD 23J	594.5	20.0
Reynolds SD 7	514.0	20.4
David Douglas SD 40	447.8	20.5
Beaverton SD 48J	1,913.7	20.6
Medford SD 549C	668.6	20.9
Springfield SD 19	459.2	21.5
Bend-LaPine SD 1	795.7	21.9
Eugene SD 4J	757.3	22.0
North Clackamas SD 12	739.6	22.2
Salem-Keizer SD 24J	1,795.9	22.3
Gresham-Barlow SD 10J	490.5	23.6
Hillsboro SD 1J	746.9	25.9

Source: Forecast 5 Analytics

The following table compares the per pupil expenditures of the District to other 10k districts for 2021. This only includes the General Fund and does not include any grant funds such as Title IA, SIA, HSS, or ESSER.

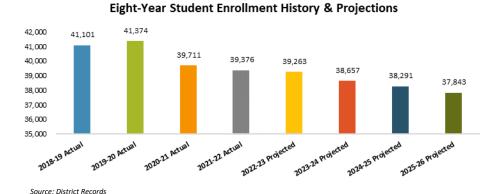
		2000 -	
	1000 -	Support	
District	Instruction	Services	Total
Portland SD 1J	\$7,718	\$6,060	\$13,778
David Douglas SD 40	\$7,532	\$4,555	\$12,087
Tigard-Tualatin SD 23J	\$7,876	\$4,197	\$12,073
Reynolds SD 7	\$7,655	\$4,403	\$12,058
North Clackamas SD 12	\$7,239	\$4,562	\$11,801
Beaverton SD 48J	\$7,530	\$4,138	\$11,668
Salem-Keizer SD 24J	\$7,674	\$3,909	\$11,583
Hillsboro SD 1J	\$7,021	\$4,262	\$11,283
Gresham-Barlow SD 10J	\$7,212	\$3,883	\$11,095
Eugene SD 4J	\$6,917	\$4,101	\$11,018
Springfield SD 19	\$6,516	\$4,394	\$10,910
Medford SD 549C	\$7,087	\$3,429	\$10,516
Bend-LaPine SD1	\$6,567	\$3,943	\$10,510

#### STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District's adopted 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 2022-23 budget projection includes a slight enrollment decrease from the September 2021 enrollment, which did not recover from the September 2020 pandemic-related drop. The decrease in enrollment that was experienced in 2021-22 was mostly at the elementary level. The 2022-23 projections show a decrease to overall District enrollment, which continues with the projected declining enrollment pre-pandemic.

The following chart displays student population for four years based on actual enrollment as of September 30 of each year and projected enrollment for 2022-23 through 2025-26.







#### **BUDGET COMMITTEE 2021-22**

		Board		Committee
	Board	Term	Community	Term
Zone	Member	Expires	Member	Expires
1	Susan Greenberg	6/30/2025	Jason Hohnbaum	6/30/2023
2	Karen Pérez	6/30/2025	Farah Mahamoud	6/30/2023
3	Eric Simpson	6/30/2023	Diane McCartney	6/30/2024
4	Sunita Garg	6/30/2025	Alok Mehrotra	6/30/2022
5	Ugonna Enyinnaya	6/30/2025	Christa Billings	6/30/2024
6	Becky Tymchuk - Vice-Chair	6/30/2023	Heidi Edwards	6/30/2024
7	Tom Colett - Chair	6/30/2023	Dr. Lisa Schultz	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
Tatiana Cevallos	Administrator for Equity & Inclusion
Toshiko Maurizio	Administrator for Multilingual Programs
Camellia Osterink	District Legal Counsel







# ORGANIZATIONAL SECTION



# BEAVERTON SCHOOL DISTRICT 2022-23 ADOPTED BUDGET DOCUMENT ORGANIZATIONAL SECTION TABLE OF CONTENTS

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### **DISTRICT-WIDE FACTS AT A GLANCE**

■ Special Education

■ High School ■ Middle School

■ Elementary

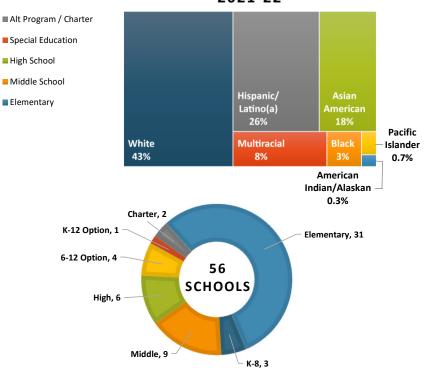




2018

2019

#### STUDENT DEMOGRAPHICS 2021-22



#### PERFORMANCE MEASURES

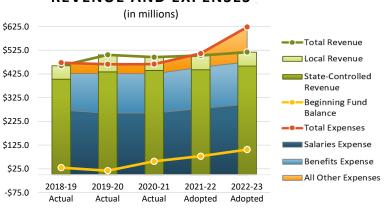
2021

2022

2020



#### **GENERAL FUND REVENUE AND EXPENSES**



**Support Staff** 1,370.5 FTE, 33% **STAFF** 2021-22 4,122.4 FTE Administrator 145.0 FTE, 4%

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

Certified 2,606.9 FTE, 63%

#### 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 39,000 students for the 2022-23 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.

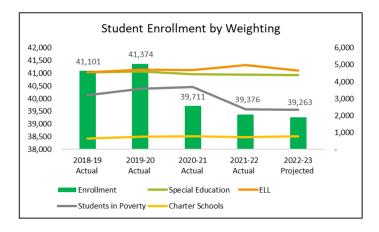


On average, the students of the District exceed the statewide test score averages and District schools receive high ratings based on Oregon's state education standards. The District's dropout rates have declined and graduation rates have increased in the past decade. The success of the District's educational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

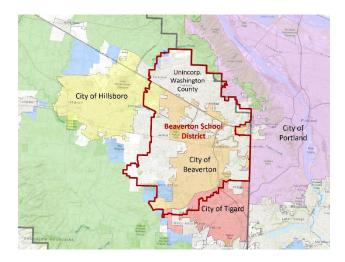


In 2015, the District completed construction on a new middle school in the northern part of the District using funding from the \$680 million capital construction bond that was passed in May of 2014. The middle school was used as a swing school while the District completely rebuilt three elementary schools and one option school as part of the same bond measure. The building opened 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 opened 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 15.74 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 2021 was 39,376. 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 enrollment of 39,376, the District appears to have experienced very slight enrollment growth. However, within the past 10 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 at October 1 was lower than projected and the District is projecting declining enrollment through 2025-26 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 10.4% of the total non-farm employment in the PVH-PMSA, while trade, transportation and utilities also account for 19.0%, government jobs 12.3%, professional and business services 16.5%, education and health services 15.2%, and leisure and hospitality 8.3%. 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 2020, the PVH-PMSA unemployment rate was 11.6%, equal to the Oregon unemployment rate of 11.6% and compared to the nation's rate of 11.1%. These rates were almost three times higher than a year prior due to the COVID-19 pandemic.

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 later transitioned to Hybrid and LIPI in the spring of 2021 for all Pre-K-12 schools. In the fall of 2021, the District began the year with in-person instruction, making sure that all safety protocols were in place to enable safe learning for our students. In January 2022, with a surge of COVID-19 cases, the District briefly transitioned to temporary remote learning (TRL) in some schools.

The following information is based on a review of the processes and action plans that were created despite the lack of data. The data available for the last two years is not complete due to the lack of testing during the pandemic. Beginning in 2022-23, the District will resume sharing Oregon Statewide Assessment System (OSAS) and ACT data, as was done prior to the pandemic.

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		2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Actual*	Actual*	Goal	Goal
1.	Kindergarten students proficient or advanced in: - English Language Arts	74.0%	N/A	57.9%	81.6%	84.3%
2.	Third grade students proficient or advanced in:					
	- English Language Arts	62.1%	N/A	N/A	70.5%	73.5%
	- Mathematics	63.9%	N/A	N/A	71.5%	74.2%
3.	Fifth grade students proficient or advanced in:					
	- English Language Arts	68.6%	N/A	N/A	74.0%	76.0%
	- Mathematics	53.2%	N/A	N/A	65.2%	69.8%
	- Science	47.3%	N/A	N/A	61.5%	67.1%
4.	Eighth grade students proficient or advanced in:					
	- English Language Arts	64.5%	N/A	N/A	71.8%	74.5%
	- Mathematics	53.4%	N/A	N/A	65.4%	69.9%
	- Science	48.4%	N/A	N/A	62.2%	67.7%
5.	Eleventh grade students proficient or advanced in^:					
	- English Language Arts	58.7%	56.9%	56.9%	65.2%	69.8%
	- Mathematics	46.1%	40.3%	40.3%	53.0%	60.8%
	- Science	40.2%	41.5%	41.5%	54.0%	61.5%
6.	Students graduating in^:					
	- Four years	85.6%	89.3%	88.4%	89.6%	89.7%
	- Five years	89.1%	88.6%	90.5%	90.3%	91.2%
7.	Graduates completing 4 or more credits					
	with a C or better in the six Career Learning Areas^	60.0%	67.1%	64.6%	69.3%	72.7%
8.	Students missing 10 or more school days^	40.8%	24.7%	28.0%	27.0%	21.7%

<sup>\*</sup>Due to the COVID-19 pandemic, not all 2019-20 or 2020-21 strategic measurement results were available.

#### Teaching & Learning (T&L) Leadership

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

- Selecting and consistently implementing high quality, culturally and linguistically responsive curriculum.
- Identifying and implementing instructional best practices that require students to engage in deep thinking and connect students' cultures,

- languages and life experiences to what they are learning in school.
- Providing meaningful and timely feedback to students about their learning and teachers and leaders about their practice, so they develop agency as learnings/practitioners.
- Providing a safe and engaging environment for all students that integrates Behavioral Health and Wellness and confronts and addresses bias and racism.

<sup>^</sup> Goals for these measures based on 2019-20 data. All other measures use 2018-19.

#### Successes:

- Principals and school communities have worked diligently to meet the requirements for a safe return to in-person instruction. This has, and continues to be, a central focus for the work of school leaders. Leaders are all challenged to ensure a balance between keeping our school environment safe for staff and students and maintain a robust focus on learning at the same time.
- 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.
- Secondary leaders have focused on the essential question: "how do our student's classroom experiences reflect our progress and growth toward becoming an ABAR school district?"
- At the elementary level, a principal advisory group has been created with ten principals, two T&L administrators and one Human Resources administrator.
- The feedback has been overwhelmingly positive and demonstrates that principals feel that their practice is improving.
- Academic conferences were suspended for this school year due to the complexities of returning to school this fall. Schools were still required to update and work with their staff on their school learning plans. The plans continue to have three areas of focus: Equity, Academic Excellence and Collaboration.

#### 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.
- 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/Current Year Action Plan:

 The percentage of Black kindergarten students reading on grade level at the end of kindergarten exceeded the proficiency rate for all students for the first time in 2020-21.

- Except for Latino students, achievement gaps narrowed between 2018-19 and 2020-21 for historically underserved students.
- Development of a Multi-Tiered System of Support (TSS) referral and tracking system.
- Continue to implement consistent K-5 math curriculum and best practices in math.
- Support teachers' understanding of the progression of math to meet students along the progression and support their growth.
- All levels will continue to support ELs in all content areas, including mathematics, by providing teachers with training in language acquisition strategies to meet the needs of all learners.
- Support the rollout of the science adoption, including special education specialized classrooms and dual language classrooms.

#### Areas for Growth/Long-Term Action Plan:

- Outcomes for students are still largely predictive of English language proficiency, race and participation in special education.
- In 2020-21, the percentage of kindergarten students reading at or above grade level at the end of kindergarten fell 16 percentage points.
   The proficiency rate for male and female students fell by a similar percentage.
- Build in a Culturally and Historically Responsive Literacy Framework (CHRLF) into reading and writing units.
- Continue providing professional development and respond to the current needs of teachers in math.
- Continue supporting administrators in the adopted math curriculum and best practices in math.
- Continue providing and growing more culturally and linguistically responsive supports in Spanish for dual language K-5, recognizing that Spanish is the language of instruction.
- Continue to implement the K-5 curriculum and best practices in science through an inquiry model.



#### Secondary ELA, Math and Science Analysis

Successes/Current Year Action Plan:

- Support Tribal History/Shared History implementation at 8<sup>th</sup> and 10<sup>th</sup> grade through creation of sharing of resources, providing optional teacher collaboration.
- Provided optional professional development opportunities for language arts staff during preserve on a reading and writing workshop, grammar with an ABAR/CRT (Culturally Relevant Teaching) lens in language arts, and classroom libraries and building/strengthening students' reading lives.
- Continued work toward AVID school-wide implementation in middle and high schools, with an emphasis on reading, writing and organization strategies and culturally relevant teaching.
- Work with teachers who teach middle school math grades 6-8 courses as well as Algebra/Geometry/Statistics (AGS) teachers to update and adjust priority learning targets.

 Continued emphasis of the high school science sequence course instructional materials to meet the needs of all learners, including differentiated supports and language integration.

#### Areas for Growth/Long-Term Action Plan:

- Reestablish consistent time for professional development, including the impact of literacy leaders in site based professional development.
- Continued work to ensure all teachers are trained in linguistically integrated language arts professional development so teachers are able to provide access to core curriculum for all ELs.
- Provide professional development for teachers on auditing curricular choices, creating culturally responsive units, and general ABAR learning.
- Continued development of dual credit opportunities for students in math and science at the high school level in partnership with Portland Community College and other post-secondary institutions. This effort helps to encourage students to take math beyond the required three credits.

#### **High School Graduation and Career Learning Analysis**

#### Successes/Current Year Action Plan:

- Compared to 2018-19 (pre-pandemic), all student groups except Ever ELs and Pacific Islander students have higher on-time graduation rates. This is narrowing the achievement gap. The graduation rate for Black students exceed the rate for all students for the second consecutive year.
- Multiple student groups are exceeding the district goal of a 90% on-time graduation rate.
- The Asian, multiracial and talented and gifted student groups posted record high on time graduation rates.
- Four-year cohort graduation rates hit all-time highs at Aloha High School and Sunset High School.
- The five-year cohort graduation rates topped
   90% for the first time in 2020-21. Economically

- disadvantaged students, students with disabilities, talented and gifted students, Black, Hispanic/Latino, White, male and female student groups students posted their highest five-year cohort graduation rates to date. The graduation rate for Black students exceeds the rate for all students in the District.
- Compared to 2019-20, the five-year cohort graduation rate improved or remained the same at all schools except Beaverton High School and Southridge High School.
- 89% of the students with disabilities who completed post school outcome interviews after graduating from the District in 2019-20 are engaged in higher education, competitive employment or enrolled in some other type of school or work. This is 12% higher than the state average of 77%.
- In 2020-21, Beaverton students in every student group posted higher 4-year cohort graduation rates than their Oregon peers.
- Removal of the "F" mark and incorporation of "Incomplete" and "No Grade" marks allow for more robust credit recovery opportunities.
- More robust learning target recovery systems in every school.
- Continuation of new high school prep program for struggling middle school students (Upgrade)
- FLEX Online School to meet the needs of students who learn best virtually.

#### **Percentage Improvement Graduation Rates**

Percentage Improvements since 2015	Beaverton	State of Oregon	Beaverton Rate 2021	Oregon Rate 2021
All Students	+7.1	+6.8	88.4	80.6
Black/African American	+16.0	+10.9	88.7	73.5
Hispanic/Latino	+27.7	+9.7	78.6	77.0
ELL in High School	+11.0	+13.2	70.8	64.4
Economically Disadvantaged	+11.4	+10.6	79.9	77.0
Students with Disabilities	+11.2	+13.3	73.3	66.1

#### Areas for Growth/Long-Term Action Plan:

- The five-year graduation rate is lower than the prior year for ELs and Ever EL student groups.
   Five-year graduation rates for migrant, Native Hawaiian/Pacific Islander and talented and gifted students in Beaverton are lower than their peers in Oregon.
- Cohort graduation rates remain predictable by gender based, based on race/ethnicity, economic status, and program participation although the differences have narrowed over time.
- Graduation rates remain predictable by gender, based on race/ethnicity, economic status, and program participation although differences have narrowed over time.
- Providing Trauma Informed Care professional training for Behavioral Health and Wellness Teams.
- The completion of a Behavioral Health and Wellness curriculum adoption
- High School Success Teams with an emphasis on 9<sup>th</sup> Grade On-Track.
- Implementation of the newly adopted social studies learning targets, assessment and instructional materials.

### **Graduates Completing Four Credits in Career Learning Analysis**

#### Successes/Current Year Action Plan:

- Although the District average fell by 2.5
  percentage points from last year's all-time high,
  the 2020-21 rate of 64.% is 4 percentage points
  higher than any year prior to 2019-20.
- The success rate for English Language Learners, Students with Disabilities, Talented & Gifted and Native Hawaiian/Pacific Islander student groups reached an all-time high in 2020-21.
- Increase the number of students completing CTE certified courses available throughout the District.
- Submit High School Success (HSS) Plan to ODE and monitor the implementation.

#### Areas for Growth/Long-Term Action Plan:

- Despite the large gains by English Language Learners and Students with Disabilities, the percentage of graduates completing 4 credits in Oregon Skill Sets remains predictable by gender, race/ethnicity, economic status and program participation.
- 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.
- Continue plans for expansion and student access with the development of District program development through HSS (Measure 98).

#### K-12 Attendance Analysis

Data for 2019-20 reports the percentage of students absent 10 or more school days as of March 13, 2020. Attendance was not taken after that date due to the COVID-19 pandemic. Data for 2020-21 represents student attendance during CDL and hybrid. For all other years, attendance is for in-person learning for all students.

#### Successes/Current Year Action Plan:

- The percentage of students missing 10 or more school days during a fall school year reached its lowest point in 2020-21.
- Ten schools had more than 90% of students miss fewer than 10 school days.
- The improvements made in the early warning system provide secondary schools with a recourse to identify attendance concerns.
- Behavioral Health and Wellness teams provide critical supports to students and families addressing barriers to student attendance.
- Every school has a Behavioral Health and Wellness team whose sole purpose is to engage with struggling students and families including those who are not attending.
- Continue to implement consistent use of the secondary early warning system and provide

- teachers with access to early warning data on their students.
- Graduation mentors at the high school level support students to attend regularly and remain on track to graduation.
- Implementation of 9<sup>th</sup> Grade Success Teams at all high schools to improve attendance, behavior, and course completion.
- Each elementary school is implementing attendance plans to reduce the number of students missing 10 or more days.
- A multi-tiered support system (MTSS) team is meeting to develop district attendance manual.

#### Areas for Growth/Long-Term Action Plan:

- Outcomes for students are still predictive of socio-economic status, English language proficiency, race, and ability.
- Compared to the last full school year of 2018-19,
   Black and Latino students had the least improvement in regular attendance rates.
- More defined attendance intervention process.
- Each school will continue to have attendance goals and strategies listed in their school learning plan.
- Continued support for graduation mentors and 9<sup>th</sup> grade success teams.
- Focus on ABAR leading to greater sense of student belonging.



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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	2.0	2.0	3.0	4.0	4.0
Classified	2.8	2.8	2.7	3.0	4.0
Total	4.8	4.8	5.7	7.0	8.0

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. Superintendent Grotting announced his retirement in the fall of 2021. The School Board held a nation-wide superintendent search and announced the selection of Dr. Gustavo Balderas as the District's new superintendent in the spring of 2022, effective July 1, 2022.

#### **Business Services**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	1.6	0.8	2.0	2.0	2.0
Classified	24.4	23.5	31.1	32.7	34.9
Total	26.0	24.4	33.1	34.7	36.9

**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 2020-21:

- 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 tenth year.

- Applied for the Government Finance Officers
   Association (GFOA) Distinguished Budget
   Presentation Award for the sixth year.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 40th year and the ASBO Certificate of Excellence in Financial Reporting for the 39th year.

#### Goals and Objectives for 2022-23:

- Continue the Multiyear Finance Plan.
- Manage grant funds from the approximately \$48
  million projected to be remaining in ESSER II and
  III awards and the State's 2022 Summer Learning
  Program.
- Continue 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 Frontline Edge (formerly Forecast5 Analytics) to provide added transparency and comparability.
- Maintain minimum General Fund 5% fund balance and additional required reserves wile forecasting over multiple years.

#### **Communications and Community Involvement**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	1.0	1.0	1.0	1.0	1.0
Classified	6.2	5.5	6.1	6.6	6.6
Total	7.2	6.5	7.1	7.6	7.6

**Purpose:** The Communications and Community Involvement Department (CCI) is committed to providing accurate, clear, timely and transparent communications to staff, parents, students, community members 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:

- CCI made a significant investment of resources into video production during the 2020-21 school year. The department produced 112 videos both informational videos to support the community's understanding of CDL and hybrid models as well as celebratory videos to highlight the outstanding work for students and staff. Each school in the District was highlighted in at least one video. These videos were widely distributed across the District's social platforms, newsletters and website.
- In addition to frequent communication and engagement with the community regarding COVID-19 related shifts in instruction, CCI supported the following initiatives: Child Care Subsidy, Middle School Boundary Changes, Middle School Common Schedule, Career Technical Education (CTE), Early Learning

Options, Naming of Tumwater Middle School, Suicide Prevention Week, School Board Election, Long-Range Facility Planning, ParentSquare Exploration, Fentanyl Awareness Campaign and COVID-19 Dashboard.

 CCI saw tremendous growth in engagement on social media:

	Instagram	Facebook
Followers	+56%	+15%
Number of Posts	+127%	+55%
Engagement	+560%	+89%
Reach	+417%	+110%

(Twitter growth was flat.)

- Established new partnerships at both the District and school level to meet the needs of our families. Between school supplies, holiday giving, community service days, donations and other giving, the community contributed well over \$226,500 in goods and services.
- In collaboration with Beaverton Education Foundation (BEF), community organizations, faith partners and staff, CCI organized a large scale school supply drive and distributed Student Success Kits to 16,000 students who qualified for free or reduced meals. The kits were geared towards online learning.
- From July 2020 to May 2021, CCI managed the United States Department of Agriculture's (USDA) Farm-to-Family Food Box program with weekly distributions at three district locations as well as at two other local sites. In addition, CCI facilitated three Oregon Food Bank markets and numerous Urban Gleaners-supported weekly food drops and pop-up markets at various school sites.
- After over 45 years of operation, the District's Clothes Closet was rebranded as Clothes for Kids with the tagline "from a community that cares."
   The new name and logo better reflect the scope of our work and the important role of the community, both volunteers and donors.
- Due to COVID-19 restrictions, Clothes for Kids underwent a complete operational overhaul. To continue serving families, the structure was shifted from a first-come first-serve (one

- day/week) model to an appointment-based model (several days/week). Despite the operational shift, 40.9% more families were served compared to the previous year.
- After a review of handbooks from several Oregon school districts, the District's Volunteer Brochure was expanded to an online Volunteer Handbook. It includes a new optional Child Abuse Awareness training for volunteers.



#### Challenges:

- Some crucial messaging to parents is quite complex. CCI is continuing to partners with the Multilingual Department to ensure that clear information is reaching non-English speaking families.
- Staff need to feel supported by the District. CCI is continuing to look for ways to highlight excellent work, show appreciation and build morale.
- While social media is an important communications tool, some users become

- abusive. With current staffing, it is impossible to provide 24/7 monitoring of the social accounts.
- With the many demands on school administrators, there is concern that some relationships with community partners may be neglected. Schools are encouraged to lean into these partnerships and ask for help during these challenging times.
- Due to COVID-19 guidelines, normal volunteer activities were severely restricted during the 2020-21 school year. AVID was substantially impacted; the program only had 34 virtual tutors during the school year, down from 70 in-person volunteers in the prior year.

#### **Facilities and Maintenance**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	5.0	4.9	5.0	5.0	5.0
Classified	300.4	295.0	286.8	306.5	320.5
Total	305.4	299.9	291.8	311.5	325.5

#### **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 eighth year of the 2014 \$680 million Bond Program, the department has completed another summer of construction projects across the District. With all major projects complete, the bond program is in great shape and on track to deliver all projects promised to voters as well as many additional projects.

#### Successes:

- The ACMA rebuild project met both goals of finishing on schedule and 3% under budget.
- Additional walls and doors for classrooms at West TV, Bethany, Oak Hills and Montclair elementaries were installed over the summer. These walls and doors provided a benefit to safety as they can now be locked down. It also

- has the benefit of creating a more suitable learning environment by reducing noise. Next summer, this will be done at three more schools.
- Access control systems were installed at all buildings.
- Completed all of the design and procurement and have begun installation for security cameras at all schools. The camera project is scheduled to be complete by late spring 2022.
- Additional fencing designs are underway and the project will be completed over the course of the school year.
- The Cooper Mountain seismic upgrades were largely funded by the state Seismic Rehabilitation Grant Program (SRGP) and was completed before school began in the fall of 2021.
- In the summer of 2021, the first phase of the seismic upgrades at Bethany Elementary was completed.
- CTE upgrades were completed using High School Success (HSS, Ballot Measure 98) funds at Westview High School for both the manufacturing program and culinary program and at Beaverton Academy of Science and Engineering (BASE) for the engineering program.
- Completed roofing work at Hiteon Elementary and roofing and HVAC updates at International School of Beaverton (ISB).
- After placing the maintenance facility improvements project on hold for one year, the work has resumed. The pause was necessary to deal with site issues related to storm water management. The District worked with Tualatin Hills Parks and Recreation District (THPRD) to mitigate the storm water in the adjacent nature park.
- 2022 planning and design is underway for several projects for the next year.

#### Challenges:

- Inflation and unknown market conditions impact the completion of the remaining repair projects in the bond program.
- Expanding the planning cycle to two years instead of one which will provide the District with

- more flexibility and less risk moving into the future.
- With a bond election in May 2022, the department is preparing a complete project list with well-planned project scopes and budgets.

#### **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.



COVID-19 response continues to be a main focus of the maintenance and custodial services team. Utilizing some of the Elementary and Secondary School Emergency Relief (ESSER) funds, the District was able to increase some of the staffing shortages temporarily.

The custodial team is configured of 53 building foremen and 119 custodians over 53 schools with 10 centralized roving custodial teams to respond to vacancies. Custodial Services make up over 75% of the total staffing of the Maintenance Services Department. In addition to the above listed staff, the ESSER funding includes 1 additional roving foreman and 4 additional roving custodians.

#### Successes:

- Established a work order prioritization framework that allows the department to align the general maintenance work with work being identified by Risk Management or Public Safety. This framework has allowed for managing expectations, staying focused on priorities, setting realistic timeframes, and maintaining a collaborative approach to resolving issues.
- All annual siding replacements were kept inhouse, which was a tremendous savings to the District.
- The carpentry team was able to replace approximately 30,700 square feet of roofing over the summer of 2021 while the painting team successfully applied approximately 700 gallons of paint to eight facilities.
- Continued to respond to the requirements of Oregon Administrative Rule (OAR) 581-022-2223 Healthy and Safe Schools Program which directs the monitoring, sampling, testing and documenting of asbestos, radon, lead paint, and lead contents in drinking water across the District. It also guides expectations for the Integrated Pest Management (IPM) program.
- In response to COVID-19, the department has modified 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.
- Continued to expand the capabilities of the viral response team by introducing electrostatic disinfection to the equipment and chemical deployed when responding to an outbreak.
- The courier team began managing all District deliveries and supplying the District with centrally purchased personal protective equipment (PPE) and deployment of portable air cleaners.

#### 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 added in 2014 bonds.
   Additionally, compensation in some specific trades is no longer competitive to attract candidates to the District.
- Additional resources are needed to keep pace with increasing cost and demand for repair work District-wide.
- New systems that are being installed in the new facilities, along with evolving code requirements, have created a situation where the department is being tasked to maintain more technologically complex systems. This requires more specialized labor, training and repair parts that have not been stocked in the past.

- With the addition of new and remodeled facilities, the District is in the process of adding approximately 80,000 square feet to the district.
- Reengaging extracurricular and community facility use is starting to apply pressure of additional demands on already strained 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 light-emitting diode (LED) 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**

				2020-21 Comparison to
Utility	2018-19	2019-20	2020-21	2018-19
Electricity				
(kWh x 1,000)	33,629	28,314	26,863	Usage (-20.0%)
(\$ x 1,000)	(\$3,670)	(\$3,259)	(\$3,135)	Cost (-14.6%)
Natural Gas				
(Therms x 1,000)	1,307	1,323	1,465	Usage (+9.0%)*
(\$ x 1,000)	(\$992)	(\$920)	(\$,1,128)	Cost (+12.0%)*
Water				
(CCF x 100)	155	107	70	Usage (-108.0%)*
(\$ x 1,000)	(\$2,645)	(\$2,476)	(\$2,328)	Cost (-12.0%)*
Solar PV Production				
(1,000 x kwh)	710	771	860	Production
(\$ x 1,000)	(\$77,484)	(\$88,688)	(\$98,925)	(+10.3%)
				Cost (+10.3%)

<sup>\*</sup>Comparison to average of last 3 years due to weather volatility.

#### Successes:

- In July 2021, Oregon House Bill (HB) 3141 extended Public Purpose Charge to fund SB 1149 for ten additional years through January 1, 2036. The District will receive equivalent revenues.
- E&RC continues to work closely with Facilities Development and the Maintenance Departments investing \$1.3 million SB1149 funds into energyefficient capital projects.
- E&RC has secured a total of \$145,500 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 4.4
   Gigawatts (million kWh) of electricity, enough to power 400 average-sized homes for a year.
- For the second year in a row, the District was awarded a \$333,000 grant for two additional fully electric school buses. The total two-year award equals \$895,060 for four electric buses and charging infrastructure for up to eight buses.

#### Challenges:

- Maintenance staff that support building HVAC and electric infrastructure are low. Energy and utility cost savings will only be realized by appropriate staffing levels of qualified maintenance personnel.
- Utility rates are projected to increase across the board into the foreseeable future. Water costs pose the highest level of concern.

#### 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 preemptive 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. Land use permitting has also been streamlined.

- Completed comprehensive review and modification of the attendance boundaries for middle schools.
- Completed a comprehensive review and update of the District's Long-Range Facilities Plan. The plan is an essential document to identify the District's facility needs for any potential future capital bond program.
- Continued coordination and negotiations with partner agencies to build trust and support of community goals and expectations.
- The use of SchoolDude as the District's facility use management tool has been in place for five fiscal years.
- Staff is continuing to use lease agreements for long term uses that include child care uses. As COVID-19 guidance changes, additional lease agreements may be utilized for other long term uses of District Facilities.



#### 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 socioeconomic 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.
- Use of SchoolDude by the District's campuses for school activities and events needs to continue to improve.

#### **Human Resources**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
Administrator	5.0	5.0	4.6	5.0	5.0
Certified	11.4	8.3	6.1	8.9	8.0
Classified	23.7	23.9	18.0	20.0	20.0
Total	40.1	37.2	28.7	33.9	33.0

**Purpose:** The Human Resources (HR) Department is responsible for hiring, supporting, and retaining excellent and accountable staff.

#### Successes

- Administrators and licensed employees continue to identify 5D+ as an effective framework for moving practice forward.
- 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.
- Employee diversity shows very slight gains in many categories.
- All administrators participated in ongoing antibias antiracist training.

- The value placed on professional development has increased since 2012 and remained steady over time. The District's CDL plan 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 flexible options for learning: remote, hybrid, in-person.

#### Challenges:

- Evaluations were suspended in the 2019-20 and 2020-21 school years due to the onset and continued impact of the COVID-19 pandemic. Oregon Department of Education (ODE) did not collect summative ratings for licensed staff in 2020 or 2021.
- Employee diversity is improving for all groups but not growing at the rate of students' diversity.
- Staff retention may be impacted by volatility associated with challenges related to the COVID-19 pandemic and its impact on the economy and society.

#### **Information & Technology**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	1.7	2.0	2.0	2.0	2.0
Certified	-	0.3	0.3	0.3	0.3
Classified	44.8	44.3	42.6	43.2	44.2
Total	46.5	46.6	44.9	45.5	46.5

**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	2016-17	2017-18	2018-19	2019-20	2020-21
Percent of teachers reporting adequate access to	83.5%	86.5%	87.2%	N/A	87.3%
technology to support their instruction					
Percent of students reporting adequate access to	92.8%	94.5%	93.6%	93.6%*	N/A
technology to support their learning					
Percent of students reporting their school				79.2%	91.0%
teaches them how to use technology responsibly					

<sup>\* 2019-20</sup> survey only administered in grades 9-12

#### Successes:

- The systems implemented in the spring and summer of 2020 continued to support CDL for the 2020-21 school year.
- Students and staff reported adequate access to devices, internet connectivity and technology

support for both learning and business operations of the District.

#### Challenges:

 While hotspots and the Internet Essentials program provided internet access for students, challenges remained with regard to hotspot

- capacity, data caps, and coverage needed in a remote learning environment.
- Beaverton School District continues to experience an increase in the number of cyber security threats. The methods and sophistication of attacks continues to escalate throughout the school year.

#### **Teaching and Learning**

(includes Special Education & Multilingual Department)

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	19.0	18.7	18.9	21.0	23.0
Certified	497.0	484.8	513.7	547.9	560.7
Classified	287.1	257.7	234.1	257.8	264.2
Total	803.1	761.2	766.8	826.7	847.9

**Vision and Focus 2021-22:** WE empower all students to achieve post-high school success by increasing the collective efficacy of educators to deliver high-quality learning experiences for every student.

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

- Selecting and consistently implementing high quality, culturally and linguistically responsive curriculum.
- Identifying and implementing instructional best practices that require students to engage in deep thinking and connect students' cultures, languages and life experiences to what they are learning in school.
- Providing meaningful and timely feedback to students about their learning and teachers and leaders about their practice, so they develop agency as learnings/practitioners.
- Providing a safe and engaging environment for all students that integrates Behavioral Health and Wellness and confronts and addresses bias and racism.

The District continues to believe that the more time spent learning together, planning next leadership moves, setting goals for implementation of staff learning, reflecting and sharing both our successes and challenges, the stronger the both individual principal and collective leadership will become. It is the increased collective focus on ABAR leadership and instructional practices, both in leadership learning and across every school, that will strengthen each school learning community's ability to meet the needs of each and every student. This is especially important as staff return to a full school year with all children in school. Student needs have increases as a result of the pandemic and the need to strengthen the collective efforts to support each student every day is ever more critical. Central to these goals is keeping student learning, socioemotional well-being, growth and outcomes at the center of principal learning, and thus at the center of school-based learning as well.

#### **Nutrition Services**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	1.0	0.9	1.0	1.0	1.0
Classified	109.4	103.7	95.8	113.4	116.9
Total	110.4	104.6	96.8	114.4	117.9

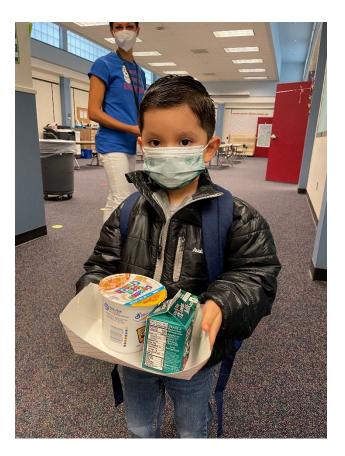
**Purpose:** The Nutrition Services Department supports students by providing nutritious meals that appeal to students. The department provides a welcoming, safe environment for students to eat and practice their nutrition skills. Nutrition Services is a reliable resource for nutritional information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

Utilizing waivers provided by USDA for school year 2021-22, Nutrition Services is providing free breakfast and lunch at all school locations for all enrolled students. Nutrition Services strives to provide meal access to all students while focusing on supporting our most vulnerable children.

	2018-19	2019-20	2020-21
Breakfast	782,689	693,707	1,012,474
Lunch	2,725,073	1,978,722	1,075,314
Supper	101,647	73,168	759,170
Total			
Meals	3,609,409	2,745,597	2,846,958

#### Successes:

- In 2020-21, the department began the school year providing multiple days of meals on Tuesdays and Thursdays via curbside pick up at 33 school sites, bus stops throughout the District and home deliveries to severe need families.
- The department is still awaiting a distribution of Emergency Operational Costs (EOC) Reimbursement Funds from ODE, but with the anticipated distribution of approximately \$600,000 and the successful completion of the financial audit, the department has ended the 2020-21 year by continuing their self-supporting status.
- Utilized the full amount of the 2019-21 biennium Farm to Child Nutrition Program (formerly Farm to School) grant funds.
- The District has applied for Community Eligibility Program (CEP) eligibility for 13 schools and was approved in the fall of 2020. Free meal eligibility for students enrolled in those approved CEP schools will continue through June of 2024.



#### Challenges:

- The department has approximately 30 unfilled positions and almost as many new staff hired.
   The staffing shortage is approximately 15% of the normal school based workforce.
- Nutrition Services is experiencing supply chain shortages and delays that have impacted both food and other supplies.
- Cost increases continue to be an area of concern.
- Labor costs increased with the minimum wage increase. Step increase for this year along with an anticipated cost of living adjustment (COLA) based on the Beaverton Educators Association (BEA) compensation negotiation.
- Commodity processors have included higher than usual increases in contract pricing.
- Nutrition Services has experienced a notable decrease in staff who are interested in working the summer meal program. This trend began before the pandemic and worsened over the last two summers.

#### **Public Safety and Security**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Classified	33.7	32.5	29.2	29.5	33.7
Total	33.7	32.5	29.2	29.5	33.7

**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:

- Maintained a level of safety and security for the District through the COVID-19 pandemic
- Worked to reset District-wide programming to accommodate custodians and facilities employees school access under COVID-19

- guidelines and helped plan and transition summer school programs for summer 2021.
- Deployed campus supervisors over the summer to provide added presence and visual support to campuses in order to limit criminal activity and damage during the 2021 summer school program.
- Worked with the national program of the "I Love You Guys" foundation of where the District bases the Lockdown/Lockout emergency procedures from. This foundation has been a national standard for emergency procedures and responses to school safety and active threats. The District has been using this standard for over 10 years.



#### Challenges:

 Working at the District-level to address a drug issue that has impacted the District and throughout Washington County.  The current level of staff is not sufficient to address the overall needs of the District based on the number of students, staff, buildings and properties.

#### **Transportation**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Administrator	1.0	1.0	1.0	1.0	1.0
Classified	185.6	174.5	163.8	195.4	196.9
Total	186.6	175.5	164.8	196.4	197.9

**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 million miles annually prepandemic.

#### Successes:

- The department continued to actively pursue candidates for school bus driver positions. There were 32 drivers were added, and 42 drivers departed.
- The Oregon Department of Environmental Quality (DEQ) awarded \$150,000 towards the purchase of electric buses. This award, in conjunction with contributions from Senate Bill (SB) 1149 funds and another pending Portland General Electric (PGE) grant, will fund three additional electric school buses and charging stations.
- Awarded \$580,000 in grant money to offset the cost of purchasing 19 propane powered buses.
- Alignment of the Cedar Park Middle School and Rachel Carson School of Environmental Science option program bell schedules so that the students attend on the same schedule for the first time.

#### Challenges:

 Retention and recruitment of drivers is the main concern. Applications received have been on a negative trend over the past two years. The majority of resignations are attributable to employees moving into private sector driving positions.

## 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 sevenmember 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 2021-22 and 2022-23 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 89.8% 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 6.1% 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 for 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. On July 1, 2021, a transfer was 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 are 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 was a significant increase in the Grant Fund due to increases in carryover from grant

extensions due to the COVID-19 pandemic and the anticipated \$67.1 million ESSER II and III funds. For the 2022-23 budget, the Grant Fund has declined but is still much higher than pre-pandemic due to approximately \$48 million of remaining ESSER II and III funds, another Summer Learning Grant from the State and some remaining COVID-19 carryovers.

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. On July 1, 2021, all funds related to capital equipment replacement were transferred to the Categorical Fund and this fund only accounts for the financial reserves. The principal revenue sources for this fund is now 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

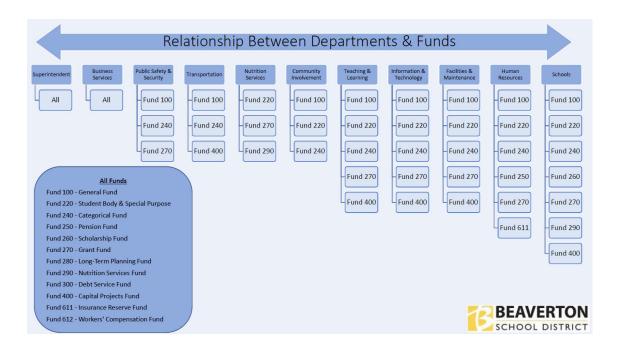
tax and interest earnings.

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, as well as the capacity for the potential \$723 million bond measure that was authorized by the school board for the May 17, 2022 ballot. 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 and internal service 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.

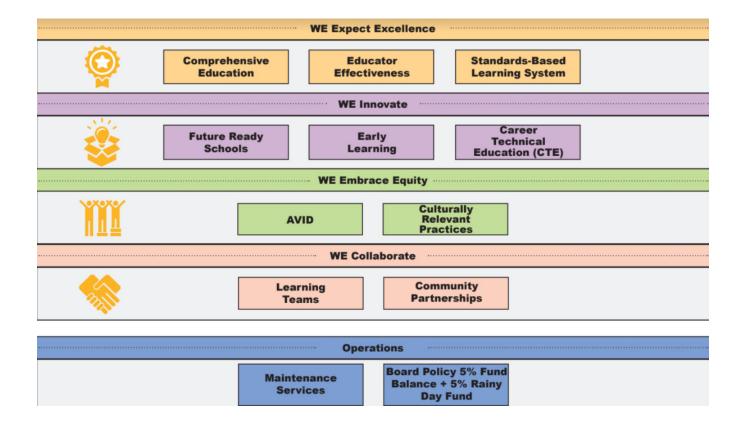
The District will budget for a minimum General Fund 5% contingency to ensure an ending General Fund balance of at least 5% of total actual revenues and to maintain an additional Financial Reserve (held in the Long-Term Planning Fund) of 5% of total revenue. Following a transfer to the General Fund from the Long-Term Planning Fund in the 2019-20 year, the District is in the process of replenishing the financial reserves. The District 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 2022-23 budget includes a \$9.3 billion K-12 State School Fund for the 2021-23 biennium, as well as the passage of the Student Success Act (SSA) in the spring of 2019. The Student Investment Account (SIA) projection for 2022-23 is \$32.1 million. The SIA is to be used for targeted populations who have historically been underserved. In addition, the District is projected to have approximately \$48.0 million remaining of the ESSER II and III funds received due to the COVID-19 pandemic. The ESSER II funds must be fully expended by September 30, 2023 and ESSER III by September 30, 2024.

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:



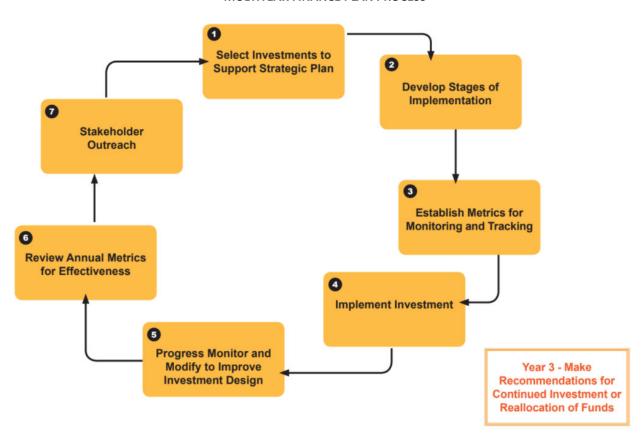
THE BUDGET PROCESS. The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law 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.

In January, the District provides 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, staff wages and contract negotiations, additional staffing and special education supports. In addition to the budget update videos, the District held a series of SIA community engagement sessions as part of the SSA process in the fall of 2019 that has helped drive the budget process. This process will begin again in the fall of 2022 as part of the integration of 6 aligned programs for the 2023-25 biennium. This integrated process is discussed later in this section.

#### **MULTIYEAR FINANCE PLAN PROCESS**



The Superintendent is the final decision-making body for creating the District's budget. Between November 2021 and February 2022, the District's Staffing Allocation Methodology (SAM) committee met and reviewed allocation changes and adjustments that were necessary for schools. In addition, during February 2022, 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 review.

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

During the summer and fall of 2022, the District will be engaging in a process to revise the strategic plan. This plan is expected to be completed in the winter of 2022/2023 and will guide the budget for the 2023-24 year. In addition, over the last six years, the state of Oregon has made and received significant financial investments for students, educators and communities. ODE is currently working on guidance to align and integrate separately created federal and state educational investments focused on educational innovation and improvement. Applications by districts under this new guidance will be submitted to ODE in March 2023. The new guidance integrates six aligned programs:

- High School Success (HSS)
- Student Investment Account (SIA) within the Student Success Act
- Continuous Improvement Planning (CIP)
- Career and Technical Education Perkins V (CTE)
- Every Day Matters (EDM)
- Early Indicator Intervention Systems (EIIS)

Bringing these six programs together operationally creates significant opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative

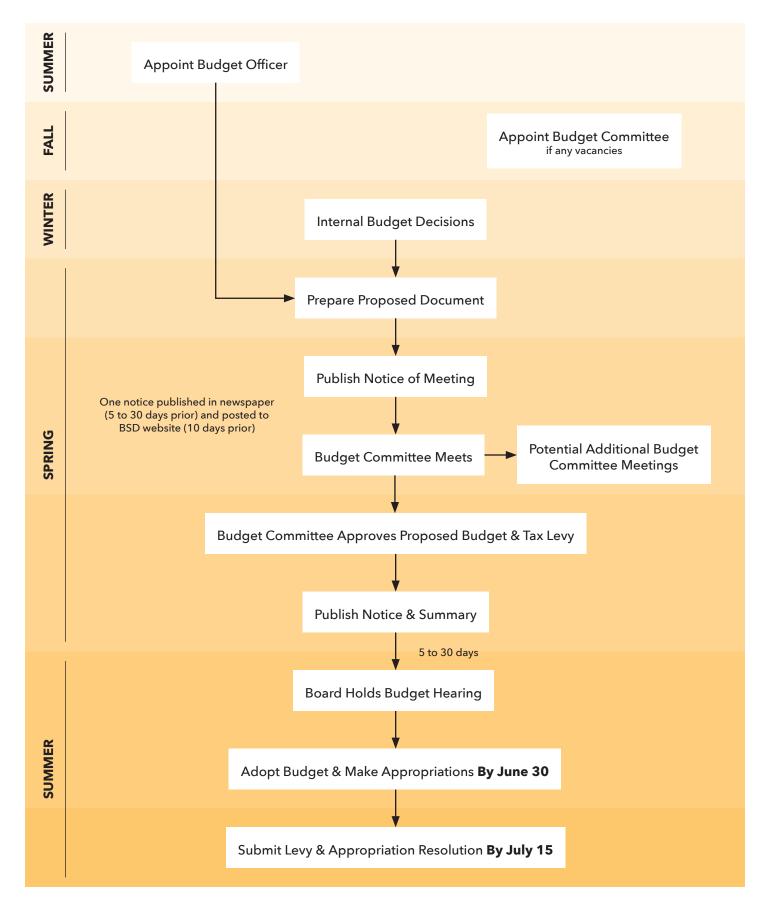
rules, ODE developed a framework for success that meets the core purposes of each program while trying to create a stronger framework. One of the goals of this integration is to significantly decrease the administrative burdened and administrative confusion while putting forward a single application and combining processes for planning, needs assessment, community engagement, budgeting and evaluation. In addition, it is important to note that the State's federally approved plan for ESSER III funds relies on the actions and engagement districts will do under this guidance to satisfy the essential requirements even while the planning, budgeting and financial reporting happen separately at this time. The new strategic plan and the integration of these programs will guide strategic investments made by the District in the following years, as well as provide a guidepost for the current strategic investments.

The following table outlines the strategic investments the District has currently made and is conducting an Academic Return on Investment (AROI) analysis on. More detail about each investment and the metrics used for analysis are included in the Informational Section of this document.

		2022-23
Strategic Investment	Investment	Investment
Early Childhood Education	11 Pre-K Programs/PD	\$ 2,631,163
Comprehensive Education	Elementary Academic Coaches	4,492,216
Comprehensive Education	Middle School Academic Coaches	1,718,241
Comprehensive Education	HSS -Dropout Prevention	2,616,768
Culturally Relevant Practices	Student Success Teams	15,445,418
Total		\$26,903,806

#### **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. The 2022-23 budget year is the last year of the local option levy renewal.

**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.

Voters approved a \$723 million bond measure on the May 17, 2022 ballot which will provide funds for continued repairs, construction and improvements at District sites.



## 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.

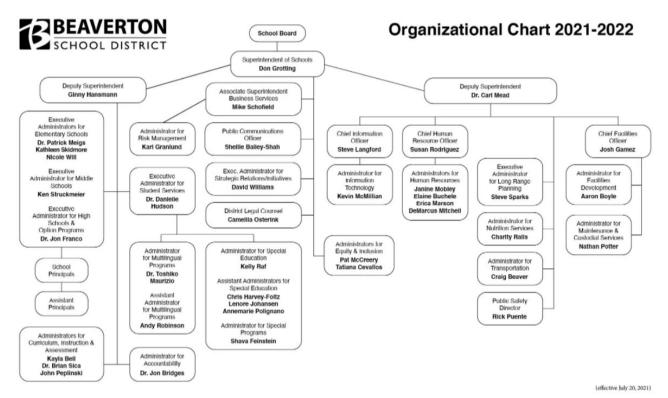
The Adopted Budget is a financial plan which may be subject to change as a result of circumstances or events

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 General Fund budgeted revenues and an economic Financial Reserve of 5% of anticipated operating revenues to address adverse conditions which negatively affect the District's revenues.

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.



#### 2021-22 School Board

The Beaverton School Board has seven elected community members who serve four-year terms. They are volunteers. Though candidates are nominated from the Board Zone they live in, the voters in the District elect them at-large. Each Board member has several school assignments that may or may not be in their zone.

#### Tom Colette, Board Chair - Zone 7



Term Expires: 6/30/2023

School Assignments:

**Barnes** Chehalem Raleigh Hills Raleigh Park William Walker Meadow Park **ACMA** Beaverton

#### Susan Greenberg - Zone 1



Term Expires: 6/30/2025

**School Assignments:** Fir Grove Greenway McKay Montclair Vose Whitford Southridge Arco Iris Charter

#### Karen Pérez - Zone 2



Term Expires: 6/30/2025

School Assignments:

Bethany Jacob Wismer Oak Hills Rock Creek Sato Springville Stoller

#### **Eric Simpson - Zone 3**



Term Expires: 6/30/2023

School Assignments:

**Bonny Slope** Cedar Mill Findley Ridgewood Terra Linda West Tualatin View Cedar Park Tumwater Sunset

#### Sunita Garg - Zone 4



Term Expires: 6/30/2025

Westview

**School Assignments:** Aloha Huber Park **Beaver Acres** Errol Hassell Hazeldale Kinnaman ISB

> Mountain View Aloha

#### Ugonna Enyinnaya - Zone 5



Term Expires: 6/30/2025

**School Assignments:** 

Elmonica McKinley Five Oaks **BASE** Early College Merlo Station Hope Chinese Charter

#### Becky Tymchuk, Vice Chair - Zone 6



Term Expires: 6/30/2023

School Assignments:

Cooper Mountain Hiteon Nancy Ryles Scholls Heights Sexton Mountain Conestoga **Highland Park** Mountainside

#### **Board Members by Zone** 2021-22 Number of Schools: 54 Susan Greenberg (06/30/2025 term ends) Enrollment: 39,376 Fir Grove ES Greenway ES 2022-23 Sato ES McKay ES Number of Schools: 54 Montclair ES Proj. Enrollment: 39,263 Vose ES Springville ES Whitford MS Southridge HS acob Arco Iris Charter Stoller MS Zone 2 Zone 2 Westview HS Karen Perez (06/30/25) Rock Creek ES Findley ES Bethany ES Jacob Wismer ES Bethany ES Oak Hills ES Bonny Oak Hills ES Rock Creek ES Slope ES Sato ES Terra Springville ES McKinley Linda ES ES Five Oaks MS Stoller MS Sunset HS Westview HS Tumwater MS Zone 3 Zone 5 Eric Simpson (06/30/23) Meadow Bonny Slope ES Elmonica ES Zone 3 Tualatin Park MS Cedar Mill ES Findley ES Ridgewood ES Merlo Station HS Beaver Acres ES Barnes ES Cedar Park MS Terra Linda ES Ridgewood ES West TV ES Cedar Park MS **Tumwater MS** Raleigh Sunset HS nan ES School of Park ES Beaverton Aloha HS Zone 4 Beaverton HS Aloha Huber Park K8 **Sunita Garg** (06/30/25) Mountain Aloha-Huber Park K-8 Hills ES View MS Beaver Acres ES Chehalem ES Montclair ES Errol Hassell ES Zone 4 Fir Grove ES Hazeldale ES Hazeldale ES Highland Zone 1 Kinnaman ES Park MS Hassell ES Coope McKay ES International School Mountain ES Whitford MS of Beaverton (ISB) Sexton Mountain View MS Mountain ES Aloha HS Hiteon ES Greenway Es Zone 5 Southridge HS Ugonna Enyinnaya (06/30/25) Nancy Conestoga MS Elmonica ES Rvles ES McKinley ES Five Oaks MS Zone 6 Beaverton Academy of Science & Scholls Engineering (BASE) Early College PCC/Terra Nova Heights ES Mountainside HS FLEX Online Merlo Station HS Hope Chinese Charter Zone 6 Zone 7 Tom Collet (06/30/23) Becky Tymchuk (06/30/23) Cooper Mountain ES Barnes ES Hiteon ES Chehalem ES Nancy Ryles ES Raleigh Hills ES Raleigh Park ES Scholls Heights ES William Walker ES Sexton Mountain ES

Meadow Park MS

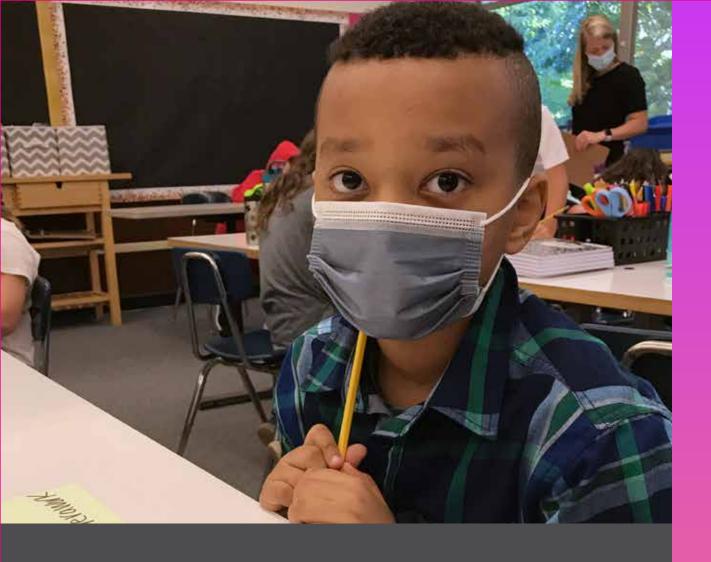
Academy (ACMA) Beaverton HS

Arts & Communication Magnet

Conestoga MS

Highland Park MS

Mountainside HS





# FINANCIAL SECTION



**WE EMBRACE EQUITY** 

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## BEAVERTON SCHOOL DISTRICT 2022-23 ADOPTED BUDGET DOCUMENT FINANCIAL SECTION

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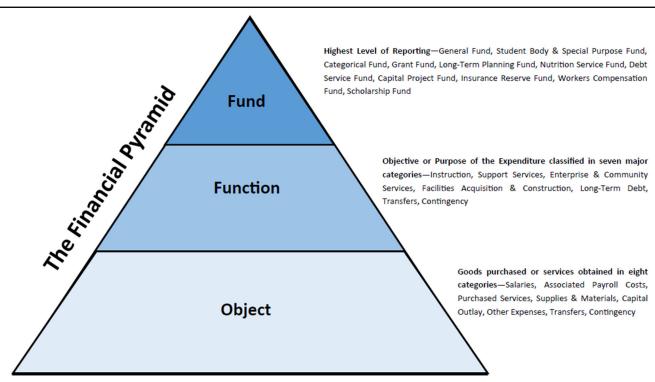
#### FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2022-23 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 2022-23 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

In 2022-23, adopted revenue for all funds totals \$1.5 billion, an increase of \$507.1 million or 49.5% compared to the 2021-22 adopted budget. The increase in all revenue is primarily due to the passage of a \$723 million capital bond measure on May 17, 2022. This increase can be seen within the 244.7% increase in other sources.

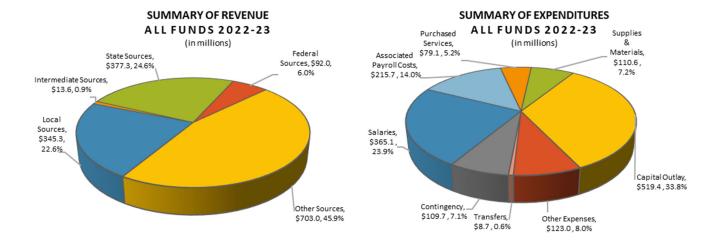
The primary source of revenue for all funds in 2022-23 is Other Sources at \$703.0 million or 45.9% of all sources. The large increase is due to the inclusion of bond proceeds from the \$723 million capital bond measure. This is followed by State Sources totaling \$377.3 million or 24.6% of all sources. The third highest source of revenue totaling \$345.3 million

or 22.6% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise \$1.4 billion or 93.1% of all sources.

#### **All Funds Expenditure**

The 2022-23 adopted budget expenditures for all funds have increased by \$507.1 million or 49.5% when compared to the 2021-22 adopted budget.

Expenditures in the following graph are categorized by object. Capital Outlay is the largest budget category at \$519.4 million or 33.8% of all funds. This is due to a large increase for the \$723 million capital bond measure. Salaries are the second largest budget category at \$365.1 million or 23.9% of all funds. Associated Payroll Costs is the third largest component of the expenditure budget at \$215.7 million or 14.0%. These three areas account for 71.7% of the budget.



#### **OPERATING FUNDS**

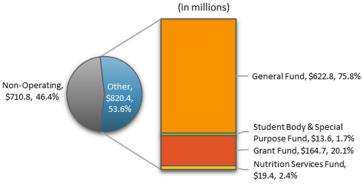
For the purposes of regular District operations, the following funds are considered to be operating funds:

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

Together, these funds total \$820.4 million and make up 53.6% of the District's total budget.

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

### 2022-23 ADOPTED OPERATING FUNDS



#### **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. In 2021-22, a transfer was made from the Long-Term Planning Fund to the Categorical Fund to close out the Equipment Replacement portion of the fund. After this transfer, the Long-Term Planning Fund only contains financial reserves.

	202	21-22	202	2022-23		
	Transfers In	<b>Transfers Out</b>	Transfers In	<b>Transfers Out</b>		
General Fund	\$ -	\$ 3,426,461	\$ -	\$ 5,182,952		
Special Purpose Fund	-	15,000	19,000	15,000		
Categorical Fund	3,197,000	\$129,161	6,000	129,161		
Scholarship Fund	15,000	-	15,000	15,000		
Long-Term Planning Fund	-	3,187,000	-	-		
Nutrition Services Fund	-	4,000	-	4,000		
Debt Service Fund	1,731,699	-	2,119,603	-		
Capital Projects Fund	-	1,209,289	-	1,208,289		
Insurance Reserve Fund	3,027,212	-	4,394,799	-		
	\$ 7,970,911	\$ 7,970,911	\$ 6,554,402	\$ 6,554,402		

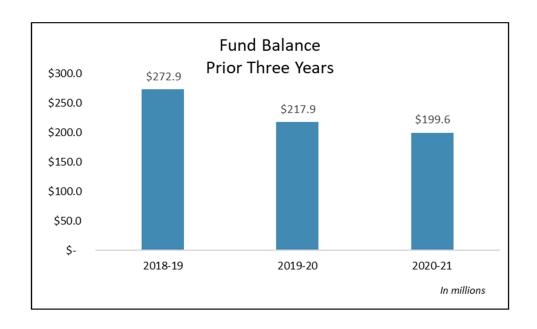
#### **FUND BALANCES**

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2021-22 or 2022-23. 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 an increase in the General Fund ending fund balance over the last three

years due to significant savings during the initial portion of the COVID-19 pandemic and operating in a mostly remote environment during the 2020-21 year, as well as staffing shortages and increased SSF per pupil allocations in 2022-23. The decrease in the Capital Projects Fund over the last three years is due to the spend down of the \$680 million bond that was passed in 2014. This will increase significantly in the 2022-23 year with the passage of the May 17, 2022 Capital Bond measure by voters.

		-	<b>Ending Fund Balance</b>	
		2018-19	2019-20	2020-21
100	General Fund	\$ 16,915,100	\$ 56,424,054	\$ 85,626,331
220	Student Body and Special Purpose Fund	3,628,068	3,622,843	4,480,627
230	Special Purpose Fund	1,754,025	926,859	-
240	Categorical Fund	2,726,046	1,566,476	1,333,208
260	Scholarship Fund	376,816	377,129	433,033
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	24,369,523	6,149,838	6,646,335
290	Nutrition Services Fund	3,252,096	1,299,692	1,465,684
300	Debt Service Fund	3,437,650	2,321,620	3,883,971
400	Capital Projects Fund	212,499,473	141,570,125	90,986,695
611	Insurance Reserve Fund	1,602,827	1,921,554	2,057,309
612	Workers Compensation Fund	2,294,508	1,720,245	2,820,269
		\$ 272,856,132	\$ 217,900,435	\$ 199,643,462



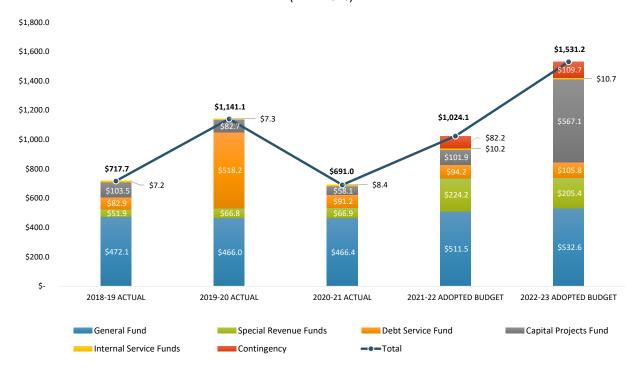
#### **ALL FUNDS SUMMARY BY OBJECT**

			A	ctual (Audited)				Budget			20	22-23 Budget	
		2018-19		2019-20		2020-21		2021-22	Proposed		Approved		Adopted
1000 Local Revenue	\$	303,602,252	\$	294,265,894	\$	297,310,114	\$	329,502,677	\$	345,326,824	\$	345,326,824	\$ 345,326,824
2000 Intermediate Revenue		12,491,150		12,372,470		12,620,904		12,474,269		13,569,051		13,569,051	13,569,051
3000 State Revenue		273,870,719		300,638,138		319,547,605		349,692,354		369,263,871		369,263,871	377,263,871
4000 Federal Revenue		25,888,701		22,747,867		35,643,161		128,547,853		92,035,918		92,035,918	92,035,918
5000 Other Sources		374,713,045		728,985,272		225,552,460		203,931,062		703,022,365		703,022,365	703,022,365
Total Revenues	stal Revenues \$ 990,565,867 \$ 1,359,009,64		1,359,009,641	\$	890,674,244	\$	1,024,148,215	\$	1,523,218,029	\$	1,523,218,029	\$ 1,531,218,029	
0100 Salaries	\$	293,949,194	\$	279,841,650	\$	288,434,472	\$	353,502,090	\$	365,100,343	\$	365,237,217	\$ 365,237,217
0200 Associated Payroll Costs		166,361,280		179,869,746		182,728,913		213,177,503		215,706,626		215,783,383	215,783,383
0300 Purchased Services		38,419,513		32,404,045		32,849,837		59,447,708		79,129,536		79,069,027	79,069,027
0400 Supplies & Materials		35,171,375		27,540,556		32,147,507		81,571,174		110,588,996		110,435,874	110,435,874
0500 Capital Outlay		78,102,026		72,211,254		47,345,364		109,321,746		511,350,589		511,350,589	519,350,589
0600 Other Objects		100,421,023		526,597,041		100,021,608		115,926,094		123,000,831		123,000,831	123,000,831
0700 Transfers		5,285,322		22,644,914		7,504,811		9,036,961		8,668,676		8,668,676	8,668,676
0800 Other Uses of Funds (Contingency)		-		-		-		82,164,939		109,672,432		109,672,432	109,672,432
Total Expenditures		717,709,733		1,141,109,205		691,032,512		1,024,148,215		1,523,218,029		1,523,218,029	1,531,218,029
Ending Fund Balance	\$	272,856,134	\$	217,900,436	\$	199,641,733	\$	-	\$	-	\$	-	\$ -

Note: Minor differences due to rounding.

#### **ALL FUNDS TOTAL EXPENDITURES**

(in millions)



## ALL FUNDS SUMMARY BY OBJECT THREE YEAR FORECAST

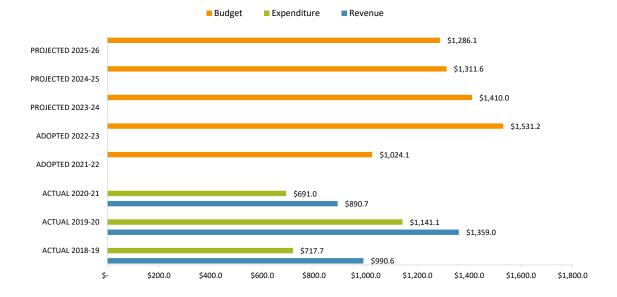
	Adopted		Forecasted							
	2022-23	2023-24	2024-25		2025-26					
Revenue										
1000 Local Revenue	\$ 345,326,824	\$ 350,906,361	\$ 372,554,836	\$	369,888,439					
2000 Intermediate Revenue	13,569,051	13,695,242	13,822,694		13,951,421					
3000 State Revenue	377,263,871	370,528,810	386,460,948		396,986,730					
4000 Federal Revenue	92,035,918	57,721,502	40,718,137		42,871,237					
5000 Other Sources	703,022,365	617,144,217	498,056,892		430,472,619					
Total Revenue	\$ 1,531,218,029	\$ 1,409,996,132	\$ 1,311,613,506	\$	1,254,170,446					
Expenditures										
0100 Salaries	\$ 365,237,217	\$ 370,455,027	\$ 384,058,172	\$	405,987,067					
0200 Associated Payroll Costs	215,783,383	215,924,418	222,306,196		234,291,541					
0300 Purchased Services	79,069,027	75,406,151	73,136,267		72,165,538					
0400 Supplies & Materials	110,435,874	105,511,185	100,728,251		98,701,543					
0500 Capital Outlay	519,350,589	422,926,889	339,961,899		308,579,579					
0600 Other Objects	123,000,831	127,958,319	131,627,294		121,294,681					
0700 Transfers	8,668,676	8,689,969	8,711,475		8,733,197					
0800 Other Uses of Funds (Contingency)	109,672,432	83,124,175	51,083,954		36,315,682					
Total Expenditures	\$ 1,531,218,029	\$ 1,409,996,132	\$ 1,311,613,506	\$	1,286,068,828					

Note: Minor differences due to rounding.

In all funds, overall decline in 2023-24 and 2024-25 due to the spend down of 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 \$39.7 million in revenue (286 teachers). The District spend down of reserves over the next few years is offset slightly by the capital bond measure that was approved by voters on May 17, 2022.

## ALL FUNDS ACTUALS & FORECASTS

(in millions)



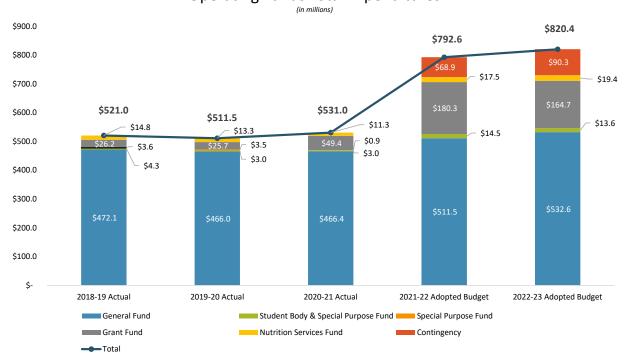
#### **OPERATING FUNDS SUMMARY BY OBJECT**

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).

						Current					
			Actual (Audited	)		Budget	2022-23 Budget				
	2018-19		2019-20 2020-21		2021-22		Proposed		Approved	Adopted	
1000 Local Revenue	\$	196,271,678	\$ 195,051,417	\$	193,213,578	\$ 215,849,632	\$	224,706,928	\$	224,706,928	\$ 224,706,928
2000 Intermediate Revenue		12,491,150	12,372,470		12,523,264	12,474,269		13,569,051		13,569,051	13,569,051
3000 State Revenue		273,277,011	299,233,847		317,927,131	346,863,193		367,363,871		367,363,871	375,363,871
4000 Federal Revenue		25,888,701	22,747,867		35,643,161	128,547,853		92,035,918		92,035,918	92,035,918
5000 Other Sources		38,634,219	44,325,095		63,281,016	88,897,408		114,769,000		114,769,000	114,769,000
Total Revenues	\$	546,562,759	\$ 573,730,696	\$	622,588,151	\$ 792,632,355	\$	812,444,768	\$	812,444,768	\$ 820,444,768
0100 Salaries	\$	289,741,313	\$ 275,804,688	\$	284,285,783	\$ 349,107,417	\$	361,232,621	\$	361,369,495	\$ 361,369,495
0200 Associated Payroll Costs		164,329,466	177,569,513		180,369,267	210,707,401		213,671,109		213,747,866	213,747,866
0300 Purchased Services		29,804,592	26,699,891		29,091,681	47,575,677		53,917,705		53,857,196	53,857,196
0400 Supplies & Materials		26,521,074	19,724,037		24,649,692	70,698,982		56,592,052		56,438,930	56,438,930
0500 Capital Outlay		3,959,076	6,090,140		3,907,204	29,791,192		21,372,321		21,372,321	29,372,321
0600 Other Objects		2,593,802	2,504,257		2,375,626	11,361,915		8,080,876		8,080,876	8,080,876
0700 Transfers		4,064,145	3,064,722		6,336,255	4,511,511		7,316,226		7,316,226	7,316,226
0800 Other Uses of Funds (Contingency)		-	-		-	68,878,260		90,261,858		90,261,858	90,261,858
Total Expenditures		521,013,469	511,457,248		531,015,509	792,632,355		812,444,768		812,444,768	820,444,768
Ending Fund Balance	\$	25,549,290	\$ 62,273,448	\$	91,572,642	\$ -	\$	-	\$	-	\$ -

Note: Minor differences due to rounding.

#### **Operating Funds Total Expenditures**



## OPERATING FUNDS SUMMARY BY OBJECT THREE YEAR FORECAST

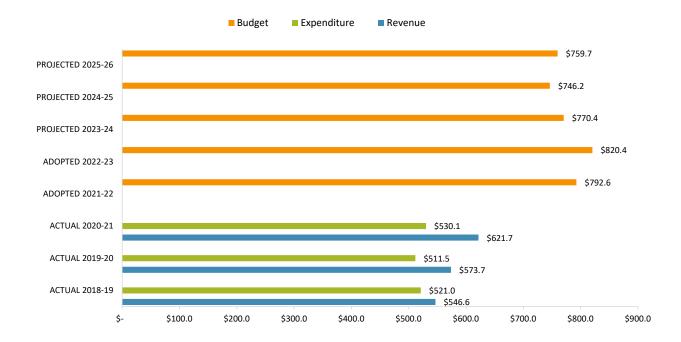
		Adopted	2022.24	Forecasted	2025.26
	_	2022-23	2023-24	2024-25	2025-26
Revenue					
1000 Local Revenue	\$	224,706,928	\$ 230,926,432	\$ 237,667,038	\$ 244,793,511
2000 Intermediate Revenue		13,569,051	13,695,242	13,822,694	13,951,421
3000 State Revenue		375,363,871	368,533,810	384,366,198	394,787,242
4000 Federal Revenue		92,035,918	57,721,502	40,718,137	42,871,237
5000 Other Sources		114,769,000	99,478,738	69,666,695	31,429,016
Total Revenue	\$	820,444,768	\$ 770,355,723	\$ 746,240,762	\$ 727,832,427
Expenditures					
0100 Salaries	\$	361,369,495	\$ 365,471,274	\$ 378,924,906	\$ 400,699,803
0200 Associated Payroll Costs		213,747,866	213,296,404	219,556,339	231,414,034
0300 Purchased Services		53,857,196	50,448,900	49,550,151	49,608,707
0400 Supplies & Materials		56,438,930	52,080,259	50,258,907	50,717,902
0500 Capital Outlay		29,372,321	13,528,774	11,373,047	12,232,493
0600 Other Objects		8,080,876	7,999,592	7,529,188	7,677,124
0700 Transfers		7,316,226	7,337,519	7,359,025	7,380,747
0800 Other Uses of Funds (Contingency)		90,261,858	60,193,003	21,689,201	-
Total Expenditures	\$	820,444,768	\$ 770,355,723	\$ 746,240,762	\$ 759,730,810

Note: Minor differences due to rounding.

In all funds, overall decline in 2023-24 and 2024-25 due to the spend down of 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 \$39.7 million in revenue (286 teachers). In addition, the District will be spending down reserves in the General Fund if the State School Fund is not adequately funded in the 2023-25 biennium.

## OPERATING FUNDS ACTUALS & FORECASTS

(in millions)



#### **EXPENDITURE VARIANCE ANALYSIS**

**GENERAL FUND (100)** 

	O14D (100)	1	
OBJECT	DESCRIPTION	VARIANCE FROM 2021-22 BUDGET	VARIANCE EXPLANATION
0300	Purchased Services	\$ 3,555,227	Variance is due to increasing utility rates, increased charter school payments and a shift from traditional textbooks (0400 object) to online curriculum. Online curriculum is accounted for under object 0314 per the ODE Program Budgeting and Accounting Manual.
0400	Supplies & Materials	(6,859,939)	Decrease in supplies and materials is due to the removal of the \$4.6 million in Apple teacher laptops cost in 2021-22 with the first year of the lease, a shift from traditional textbooks to online curriculum as explained above, and the removal of the new school opening budgets provided to ACMA and Tumwater Middle School in the first year at their new buildings. The new school opening budgets will be available for two years but the majority of spending occurs in the first year.
0700	Transfers	1,756,491	Increase in transfer is due to increases in the Insurance Reserve Fund and additional transfer from the General Fund to the Debt Service Fund to make the the debt service payments for the new FFCO issued in November 2021.
0800	Other Uses of Funds (Contingency)	21,383,598	Increase in contingency is due to increased reserves as a result of staffing shortages and increased State School Fund per pupil

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

#### **GENERAL FUND (100)**

		VARIANCE FROM	
FUNCTION	DESCRIPTION	2021-22 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds		Increase in transfer is due to increases in the Insurance Reserve Fund and additional transfer from the General Fund to the Debt Service Fund to make the the debt service payments for the new FFCO issued in November 2021.
6000	Contingencies		Increase in contingency is due to increased reserves as a result of staffing shortages and increased State School Fund per pupil allocations.

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

#### STUDENT BODY & SPECIAL PURPOSE FUND (220)

0.0222	OD T & ST ECHAET ON OSE TOTAL (EEO)		
		VARIANCE FROM	
FUNCTION	DESCRIPTION	2021-22 BUDGET	VARIANCE EXPLANATION
			Decrease due to evaluation of excess capacity in Facilities Acquisition &
4000	Facilities Acquisition & Construction	\$ (1,000,000)	Construction. Larger projects have been completed.

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

#### **CATEGORICAL FUND (240)**

CATEGORICAE FORD (240)										
		VARIANCE FROM								
<b>FUNCTION</b>	DESCRIPTION	2021-22 BUDGET	VARIANCE EXPLANATION							
			Decrease is due to spend down of the current Facility Grant funds and a							
4000	Facilities Acquisition & Construction	\$ (1,000,000)	significant decrease in new Facility Grant revenue.							

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

#### **GRANT FUND (270)**

		VAR	IANCE FROM	
<b>FUNCTION</b>	DESCRIPTION	2021	L-22 BUDGET	VARIANCE EXPLANATION
3000	Enterprise & Community Service	\$	(1,236,515)	Decreases are due to spend down of ESSER II, III and COVID-19 grant
4000	Facilities Acquisition & Construction		(8,631,413)	carryovers.

For Grant Fund, variances greater than \$500,000 and 10% are listed above.

#### **LONG-TERM PLANNING FUND (280)**

FUNCTION	DESCRIPTION	IANCE FROM L-22 BUDGET	VARIANCE EXPLANATION
			Decrease due to removal of transfer to Categorical Fund as the transfer
			of remaining equipment replacement funds was completed on July 1,
5200	Transfers of Funds	\$ (3,187,000)	2021.
			Increase for PERS reserve services provided to other funds revenue.
6000	Contingencies	5,776,757	The PERS reserve is a charge against eligible salaries.

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

#### **NUTRITION SERVICES FUND (290)**

NOTATION SERVICES TOND (250)									
FUNCTION	DESCRIPTION		ANCE FROM 22 BUDGET	VARIANCE EXPLANATION					
				Increases are due to planning the possibility of free meals for all students again in 2022-23. Based on increased participation in the 2021-22 year, the 2022-23 budget includes increased food and supplies as well as increased staffing needs. In addition, there is less commodity food available and food and supply costs have increased substantially					
3000	Enterprise & Community Service	\$	1,936,885	over the last few years.					

For Nutrition Services Fund, variances greater than \$500,000 and 10% are listed above.

#### **DEBT SERVICE FUND (300)**

FUNCTION	DESCRIPTION	VARIANCE FR 2021-22 BUD	
5100	Long-Term Debt Service	\$ 11,609,	Increase is debt service payments for the new FFCO issued in November 2021 and increased capacity for the new bond measure that was approved by voters on May 17, 2022.

For Debt Service Fund, variances greater than \$1,000,000 and 5% are listed above.

#### **CAPITAL PROJECTS FUND (400)**

FUNCTION	DESCRIPTION	RIANCE FROM 21-22 BUDGET	
2000	Support Services	\$ 5,761,229	Increases are due to the new bond measure approved by voters on
4000	Facilities Acquisition & Construction	459,437,221	May 17, 2022.

For Capital Projects Fund, variances greater than \$500,000 or 10% are listed above.

#### **INSURANCE RESERVE FUND (611)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2021-22 BUDGET	
			Contingency has increased from increased reserves due to less claim
6000	Contingencies	127,334	expenses in 2021-22.

For Insurance Reserve Fund, variances greater than \$500,000 or 10% are listed above.

#### WORKERS' COMPENSATION FUND

FUNCTION	DESCRIPTION	VARIANCE FROM 2021-22 BUDGET	VARIANCE EXPLANATION
			Increase in contingency due to increase in workers' compensation rate in 2020-21 but less claims as the District was in CDL for the majority of the year. After evaluating this increase in reserves and the expectation of claims to resume in 2021-22 and 2022-23, the rate was reduced
6000	Contingencies	219,804	slightly for the 2022-23 budget.

For Workers' Compensation Fund, variances greater than \$500,000 or 10% are listed above.

### BEAVERTON SCHOOL DISTRICT SUMMARY OF REVENUES BY FUND AND OBJECT

						Current			
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1000	Local Rev	venue							
	100	General Fund	\$ 182,094,374	\$ 185,369,081	\$ 189,277,144	\$ 198,640,100	\$ 207,764,962	\$ 207,764,962	\$ 207,764,962
	220	Student Body & Special Purpose Fund	4,373,588	3,004,181	2,883,668	8,700,000	7,800,000	7,800,000	7,800,000
	230	Special Purpose Fund	4,223,067	2,634,672	· · · · ·	-	-	-	-
	240	Categorical Fund	575,730	155,750	275,796	775,000	950,000	950,000	950,000
	260	Scholarship Fund	99,597	87,548	74,210	100,000	100,000	100,000	100,000
	270	Grant Fund	321,282	385,923	1,033,163	2,703,565	3,193,393	3,193,393	3,193,393
	280	Long-Term Planning Fund	321,710	329,375	326,740	6,450,000	6,450,000	6,450,000	6,450,000
	290	Nutrition Services Fund	5,259,366	3,657,560	19,603	5,805,967	5,948,573	5,948,573	5,948,573
	300	Debt Service Fund	82,806,052	83,004,377	91,326,852	91,518,800	100,140,410	100,140,410	100,140,410
	400	Capital Projects Fund	19,201,362	11,437,741	7,186,728	9,046,000	8,677,987	8,677,987	8,677,987
	611	Insurance Reserve Fund	2,427,115	2,229,752	2,203,540	2,826,057	2,256,676	2,256,676	2,256,676
	612	Workers' Compensation Fund	1,899,009	1,969,934	2,702,671	2,937,188	2,044,823	2,044,823	2,044,823
		Total 1000 Local Revenue	303,602,252	294,265,894	297,310,114	329,502,677	345,326,824	345,326,824	345,326,824
2000	Intermed	diate Revenue							
	100	General Fund	12,149,110	12,150,332	12,283,925	11,736,500	12,853,740	12,853,740	12,853,740
	270	Grant Fund	342,040	222,138	239,339	737,769	715,311	715,311	715,311
	300	Debt Service Fund	-	-	97,640	-	-	-	-
		Total 2000 Intermediate Revenue	12,491,150	12,372,470	12,620,904	12,474,269	13,569,051	13,569,051	13,569,051
3000	State Re	venue							
	100	General Fund	264,593,871	289,212,449	293,944,334	286,904,003	295,852,839	295,852,839	295,852,839
	220	Student Body & Special Purpose Fund	-	-	19,516	-	-	-	-
	240	Categorical Fund	593,708	114,658	-	2,829,161	1,900,000	1,900,000	1,900,000
	270	Grant Fund	8,404,684	9,779,814	23,824,022	59,651,290	71,156,032	71,156,032	79,156,032
	280	Long-Term Planning Fund	-	1,289,633	1,620,473	-	-	-	-
	290	Nutrition Services Fund	278,456	241,585	139,259	307,900	355,000	355,000	355,000
		Total 3000 State Revenue	273,870,719	300,638,138	319,547,605	349,692,354	369,263,871	369,263,871	377,263,871
4000	Federal F	Revenue							
	270	Grant Fund	17,165,360	15,314,190	24,339,530	117,210,561	81,605,755	81,605,755	81,605,755
	290	Nutrition Services Fund	8,723,341	7,433,677	11,303,631	11,337,292	10,430,163	10,430,163	10,430,163
		Total 4000 Federal Revenue	25,888,701	22,747,867	35,643,161	128,547,853	92,035,918	92,035,918	92,035,918
5000	Other So	urces							
	100	General Fund	30,226,097	35,686,526	56,502,654	83,147,408	106,350,000	106,350,000	106,350,000
	220	Student Body & Special Purpose Fund	3,532,119	3,628,068	4,551,812	5,750,000	5,769,000	5,769,000	5,769,000
	230	Special Purpose Fund	1,113,905	1,758,405	926,859	-	-	-	-
	240	Categorical Fund	2,705,099	2,726,046	1,566,476	4,697,000	4,406,000	4,406,000	4,406,000
	250	Pension Fund	61,970	-	-	-	-	-	-
	260	Scholarship Fund	339,620	376,816	418,265	415,000	415,000	415,000	415,000
	280	Long-Term Planning Fund	25,812,821	24,375,523	6,349,838	7,010,243	9,600,000	9,600,000	9,600,000
	290	Nutrition Services Fund	3,762,097	3,252,096	1,299,692	-	2,650,000	2,650,000	2,650,000
	300	Debt Service Fund	3,528,489	437,519,500	3,659,870	2,631,699	5,619,603	5,619,603	5,619,603
	400	Capital Projects Fund	296,821,491	212,880,308	141,857,983	92,852,500	558,417,963	558,417,963	558,417,963
	611	Insurance Reserve Fund	3,792,308	4,487,475	6,698,766	4,927,212	5,894,799	5,894,799	5,894,799
	612	Workers' Compensation Fund	3,017,027	2,294,508	1,720,245	2,500,000	3,900,000	3,900,000	3,900,000
		Total 5000 Other Sources	374,713,045	728,985,272	225,552,460	203,931,062	703,022,365	703,022,365	703,022,365
		TOTAL REVENUES	\$ 990,565,867	\$ 1,359,009,641	\$ 890,674,244	\$1,024,148,215	\$ 1,523,218,029	\$ 1,523,218,029	\$ 1,531,218,029

## BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY FUND AND APPROPRIATION LEVEL

						Current			ĺ
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
100	General	Fund							
	1000	Instruction	\$299,248,954	\$ 295,005,432	\$ 297,491,681	\$ 319,122,087	\$ 330,396,521	\$ 330,396,521	\$ 330,396,521
	2000	Support Services	167,650,311	166,661,823	163,500,329	186,996,851	194,815,858	194,815,858	194,815,858
	3000	Enterprise & Community Service	-	16,438	2,887	250,000	250,000	250,000	250,000
	4000	Facilities Acquisition & Construction	27,169	-	-	100,000	100,000	100,000	100,000
	5100	Long-Term Debt Service	1,161,672	1,250,299	399,924	1,654,352	1,814,352	1,814,352	1,814,352
	5200	Transfers of Funds	4,060,245	3,060,342	4,986,906	3,426,461	5,182,952	5,182,952	5,182,952
	6000	Contingencies		-	-	68,878,260	90,261,858	90,261,858	90,261,858
		Total Fund 100	472,148,351	465,994,333	466,381,727	580,428,011	622,821,541	622,821,541	622,821,541
220		Body & Special Purpose Fund							
	1000	Instruction	4,132,052	2,874,262	2,206,513	10,802,753	10,896,219	10,896,219	10,896,219
	2000	Support Services	145,586	135,144	683,799	1,282,247	1,307,781	1,307,781	1,307,781
	3000	Enterprise & Community Service	-	-	48,865	350,000	350,000	350,000	350,000
	4000	Facilities Acquisition & Construction	-	-	34,056	2,000,000	1,000,000	1,000,000	1,000,000
	5200	Transfers of Funds Total Fund 220	4 277 620	2 000 406	1,136 <b>2,974,369</b>	15,000	15,000	15,000	15,000
230	Consist D		4,277,639	3,009,406	2,974,369	14,450,000	13,569,000	13,569,000	13,569,000
230		urpose Fund	2 202 806	2.054.005					
	1000	Instruction	2,202,896 545,983	2,054,085	-	-	-	-	-
	2000	Support Services Enterprise & Community Service	,	469,748	-	-	-	-	-
	3000 4000	Facilities Acquisition & Construction	1,213 832,856	33,751 908,635	-	-	-	-	-
	5200	Transfers of Funds	-	-	926,859	-	-	-	-
	3200	Total Fund 230	3,582,948	3,466,218	926,859	_			
240	Categori		3,362,346	3,400,218	320,833	-	_	-	-
0	1000	Instruction	621,110	220,501	128,439	118,477	100,000	100,000	100,000
	2000	Support Services	143,024	319,795	40,357	5,528,523	5,501,839	5,501,839	5,501,839
	4000	Facilities Acquisition & Construction	384,357	889,682	340,269	2,525,000	1,525,000	1,525,000	1,525,000
	5200	Transfers of Funds	-	-	-	129,161	129,161	129,161	129,161
		Total Fund 240	1,148,492	1,429,978	509,064	8,301,161	7,256,000	7,256,000	7,256,000
250	Pension	Fund			•		, ,	. ,	, ,
	5200	Transfers of Funds	61,970	-	-	-	-	-	-
		Total Fund 250	61,970	-	-	-	-	-	-
260	Scholars	hip Fund							
	3000	Enterprise & Community Service	62,400	87,236	59,442	515,000	500,000	500,000	500,000
	5200	Transfers of Funds	-	-	-	-	15,000	15,000	15,000
		Total Fund 260	62,400	87,236	59,442	515,000	515,000	515,000	515,000
270	<b>Grant Fu</b>	nd							
	1000	Instruction	15,680,713	14,546,055	28,711,943	84,214,689	77,116,856	77,116,856	77,116,856
	2000	Support Services	8,266,902	6,424,095	14,924,022	64,181,086	65,514,153	65,514,153	65,514,153
	3000	Enterprise & Community Service	131,995	241,907	3,013,783	5,287,027	4,050,512	4,050,512	4,050,512
	4000	Facilities Acquisition & Construction	2,153,757	4,490,007	2,786,307	26,620,383	9,988,970	9,988,970	17,988,970
		Total Fund 270	26,233,367	25,702,064	49,436,054	180,303,185	156,670,491	156,670,491	164,670,491
280	_	m Planning Fund							
	2000	Support Services	1,765,008	1,431,656	1,652,495	-	-	-	-
	5200	Transfers of Funds	-	18,413,036	-	3,187,000	-	-	-
	6000	Contingencies		-	-	10,273,243	16,050,000	16,050,000	16,050,000
		Total Fund 280	1,765,008	19,844,692	1,652,495	13,460,243	16,050,000	16,050,000	16,050,000
290		Services Fund							
	2000	Support Services	14,388	15,514	15,697	20,883	16,575	16,575	16,575
	3000	Enterprise & Community Service	14,752,876	13,265,332	11,278,694	17,426,276	19,363,161	19,363,161	19,363,161
	5200	Transfers of Funds	3,900	4,380	2,110	4,000	4,000	4,000	4,000
		Total Fund 290	14,771,164	13,285,226	11,296,501	17,451,159	19,383,736	19,383,736	19,383,736
300		vice Fund	02.000.001	F40 202 252	04 200 202	04.450.400	105 700 000	105 700 040	105 760 043
	5100	Long-Term Debt Service	82,896,891	518,202,258	91,200,390	94,150,499	105,760,013	105,760,013	105,760,013
400	C==!: !=	Total Fund 300	82,896,891	518,202,258	91,200,390	94,150,499	105,760,013	105,760,013	105,760,013
400	•	rojects Fund	2 272 427	2.047.700	E07.705	2.042.457	0 774 200	0.774.300	0.774.200
	2000	Support Services	2,272,437	3,917,796	587,765	3,013,157	8,774,386	8,774,386	8,774,386
	4000	Facilities Acquisition & Construction	100,091,738	77,662,971	56,391,695	97,676,054	557,113,275	557,113,275	557,113,275
	5200	Transfers of Funds	1,159,206	1,167,156	1,168,556	1,209,289	1,208,289	1,208,289	1,208,289
		Total Fund 400	103,523,380	82,747,923	58,148,017	101,898,500	567,095,950	567,095,950	567,095,950

## BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY FUND AND APPROPRIATION LEVEL

				Actual (Audited)		Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
611	Insurance	e Reserve Fund							
	2000	Support Services	4,442,376	4,795,673	6,844,966	6,506,129	6,777,001	6,777,001	6,777,001
	4000	Facilities Acquisition & Construction	174,219	-	-	160,308	160,308	160,308	160,308
	6000	Contingencies	-	-	-	1,086,832	1,214,166	1,214,166	1,214,166
		Total Fund 611	4,616,596	4,795,673	6,844,966	7,753,269	8,151,475	8,151,475	8,151,475
612	Workers	Compensation Fund							
	2000	Support Services	2,621,528	2,544,197	1,602,629	3,510,584	3,798,415	3,798,415	3,798,415
	6000	Contingencies	-	-	-	1,926,604	2,146,408	2,146,408	2,146,408
		Total Fund 612	2,621,528	2,544,197	1,602,629	5,437,188	5,944,823	5,944,823	5,944,823
		TOTAL EXPENDITURES	\$717,709,733	\$1,141,109,205	\$ 691,032,512	\$1,024,148,215	\$1,523,218,029	\$1,523,218,029	\$1,531,218,029

### BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY FUNCTION AND FUND

						Current			
			2018-19	Actual (Audited) 2019-20	2020-21	Budget 2021-22	Proposed	2022-23 Budget Approved	Adopted
			2010-15	2015-20	2020-21	2021-22	Порозец	Арргочец	лиориеи
1000	Instruction								
	100	General Fund	\$299,248,954	\$ 295,005,432	\$ 297,491,681	\$ 319,122,087	\$ 330,396,521	\$ 330,396,521	\$ 330,396,521
	220	Student Body & Special Purpose Fund	4,132,052	2,874,262	2,206,513	10,802,753	10,896,219	10,896,219	10,896,219
	230	Special Purpose Fund	2,202,896	2,054,085	-	-	-	-	-
	240	Categorical Fund	621,110	220,501	128,439	118,477	100,000	100,000	100,000
	270	Grant Fund	15,680,713	14,546,055	28,711,943	84,214,689	77,116,856	77,116,856	77,116,856
		Total 1000	321,885,726	314,700,334	328,538,575	414,258,006	418,509,596	418,509,596	418,509,596
2000	Support Serv		167.650.211	166 661 022	162 500 220	100 000 051	104 015 050	104 045 050	104 045 050
	100 220	General Fund Student Body & Special Purpose Fund	167,650,311	166,661,823	163,500,329	186,996,851	194,815,858 1,307,781	194,815,858	194,815,858
	230	Special Purpose Fund	145,586 545,983	135,144 469,748	683,799	1,282,247	1,307,781	1,307,781	1,307,781
	240	Categorical Fund	143,024	319,795	40,357	5,528,523	5,501,839	5,501,839	5,501,839
	270	Grant Fund	8,266,902	6,424,095	14,924,022	64,181,086	65,514,153	65,514,153	65,514,153
	280	Long-Term Planning Fund	1,765,008	1,431,656	1,652,495	-	-	-	-
	290	Nutrition Services Fund	14,388	15,514	15,697	20,883	16,575	16,575	16,575
	400	Capital Projects Fund	2,272,437	3,917,796	587,765	3,013,157	8,774,386	8,774,386	8,774,386
	611	Insurance Reserve Fund	4,442,376	4,795,673	6,844,966	6,506,129	6,777,001	6,777,001	6,777,001
	612	Workers' Compensation Fund	2,621,528	2,544,197	1,602,629	3,510,584	3,798,415	3,798,415	3,798,415
		Total 2000	187,867,542	186,715,441	189,852,058	271,039,460	286,506,008	286,506,008	286,506,008
3000	Enterprise &	Community Service							
	100	General Fund	-	16,438	2,887	250,000	250,000	250,000	250,000
	220	Student Body & Special Purpose Fund	-	-	48,865	350,000	350,000	350,000	350,000
	230	Special Purpose Fund	1,213	33,751	-	-	-	-	-
	260	Scholarship Fund	62,400	87,236	59,442	515,000	500,000	500,000	500,000
	270	Grant Fund	131,995	241,907	3,013,783	5,287,027	4,050,512	4,050,512	4,050,512
	290	Nutrition Services Fund	14,752,876	13,265,332	11,278,694	17,426,276	19,363,161	19,363,161	19,363,161
4000	Escilition Ac	Total 3000 quisition & Construction	14,948,484	13,644,663	14,403,671	23,828,303	24,513,673	24,513,673	24,513,673
4000	100	General Fund	27,169	_	_	100,000	100,000	100,000	100,000
	220	Student Body & Special Purpose Fund	27,103	_	34,056	2,000,000	1,000,000	1,000,000	1,000,000
	230	Special Purpose Fund	832,856	908,635	-	-	-	-	-
	240	Categorical Fund	384,357	889,682	340,269	2,525,000	1,525,000	1,525,000	1,525,000
	270	Grant Fund	2,153,757	4,490,007	2,786,307	26,620,383	9,988,970	9,988,970	17,988,970
	400	Capital Projects Fund	100,091,738	77,662,971	56,391,695	97,676,054	557,113,275	557,113,275	557,113,275
	611	Insurance Reserve Fund	174,219	-	-	160,308	160,308	160,308	160,308
		Total 4000	103,664,097	83,951,295	59,552,326	129,081,745	569,887,553	569,887,553	577,887,553
5100	Long-Term D	Debt Service							
	100	General Fund	1,161,672	1,250,299	399,924	1,654,352	1,814,352	1,814,352	1,814,352
	300	Debt Service Fund	82,896,891	518,202,258	91,200,390	94,150,499	105,760,013	105,760,013	105,760,013
		Total 5100	84,058,563	519,452,557	91,600,314	95,804,851	107,574,365	107,574,365	107,574,365
5200	Transfers of		4.000.245	2.000.242	4 000 000	2 426 464	F 402 0F2	E 402.0E2	E 402.0E2
	100 220	General Fund Student Body & Special Purpose Fund	4,060,245	3,060,342	4,986,906	3,426,461 15,000	5,182,952	5,182,952	5,182,952 15,000
	230	Special Purpose Fund	-	-	1,136 926,859	15,000	15,000	15,000	15,000
	240	Categorical Fund	-	-	920,859	129,161	129,161	129,161	- 129,161
	250	Pension Fund	61,970	_	-	123,101	129,101	123,101	129,101
	260	Scholarship Fund	-	_	_	_	15,000	15,000	15,000
	280	Long-Term Planning Fund	_	18,413,036	_	3,187,000	-	-	-
	290	Nutrition Services Fund	3,900	4,380	2,110	4,000	4,000	4,000	4,000
	400	Capital Projects Fund	1,159,206	1,167,156	1,168,556	1,209,289	1,208,289	1,208,289	1,208,289
		Total 5200	5,285,322	22,644,914	7,085,567	7,970,911	6,554,402	6,554,402	6,554,402
6000	Contingenci	es							
	100	General Fund	-	-	-	68,878,260	90,261,858	90,261,858	90,261,858
	280	Long-Term Planning Fund	-	-	-	10,273,243	16,050,000	16,050,000	16,050,000
	611	Insurance Reserve Fund	-	-	-	1,086,832	1,214,166	1,214,166	1,214,166
	612	Workers' Compensation Fund		-	-	1,926,604	2,146,408	2,146,408	2,146,408
		Total 6000	- 6747 700 700		- CO1 CO2 ECC	82,164,939	109,672,432	109,672,432	109,672,432
		TOTAL EXPENDITURES	\$717,709,733	\$ 1,141,109,205	\$ 691,032,512	\$ 1,024,148,215	\$ 1,523,218,029	\$ 1,523,218,029	\$ 1,531,218,029

### BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY OBJECT AND FUND

						Current			
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
0100	Salaries								
	100	General Fund	\$ 272,466,915	\$ 259,791,083	\$ 260,524,904	\$ 279,005,792	\$ 297,206,669	\$ 297,278,053	\$ 297,278,053
	220	Student Body & Special Purpose Fund	25,467	21,831	509,706	1,031,697	1,102,903	1,102,903	1,102,903
	230	Special Purpose Fund	804,037	730,194	-	-	-	-	-
	240	Categorical Fund	956	-	-	18,501	-	-	-
	270	Grant Fund	11,350,193	10,456,573	19,109,380	63,394,550	56,887,689	56,953,179	56,953,179
	280	Long-Term Planning Fund	-	18,502	12,370			-	-
	290	Nutrition Services Fund	5,094,699	4,805,006	4,141,794	5,675,378	6,035,360	6,035,360	6,035,360
	400	Capital Projects Fund	3,300,224	3,019,988	3,252,881	3,385,360	2,956,239	2,956,239	2,956,239 445,397
	611 612	Insurance Reserve Fund Workers' Compensation Fund	473,732	610,952	588,167 295,270	551,143 439,669	445,397 466,086	445,397 466,086	
	012	Total 0100	432,970 <b>293,949,194</b>	387,520 <b>279,841,650</b>	288,434,472	353,502,090	365,100,343	365,237,217	466,086 <b>365,237,217</b>
0200	Associated	Payroll Costs	233,343,134	279,641,630	200,434,472	333,302,090	303,100,343	303,237,217	303,237,217
0200	100	General Fund	154,178,184	166,784,742	165,249,748	174,165,734	178,092,610	178,109,137	178,109,137
	220	Student Body & Special Purpose Fund	7,292	6,958	215,404	421,834	433,405	433,405	433,405
	230	Special Purpose Fund	213,163	229,538	-	-	-		
	240	Categorical Fund	325	-	_	12,037	_	_	_
	270	Grant Fund	6,325,943	6,698,032	11,468,806	31,962,266	30,560,420	30,620,650	30,620,650
	280	Long-Term Planning Fund	-	6,420	7,553	-	-		-
	290	Nutrition Services Fund	3,604,884	3,850,243	3,435,308	4,157,567	4,584,674	4,584,674	4,584,674
	400	Capital Projects Fund	1,603,983	1,776,616	1,806,386	1,917,077	1,571,579	1,571,579	1,571,579
	611	Insurance Reserve Fund	255,876	344,698	388,331	313,459	232,629	232,629	232,629
	612	Workers' Compensation Fund	171,630	172,499	157,376	227,529	231,309	231,309	231,309
		Total 0200	166,361,280	179,869,746	182,728,913	213,177,503	215,706,626	215,783,383	215,783,383
0300	Purchased	Services							
	100	General Fund	24,776,879	23,660,249	21,898,465	28,940,437	32,495,664	32,495,664	32,495,664
	220	Student Body & Special Purpose Fund	174,071	94,390	686,327	-	-	-	-
	230	Special Purpose Fund	887,262	531,216	-	-	-	-	-
	240	Categorical Fund	108,739	166,403	61,232	350,000	800,000	800,000	800,000
	260	Scholarship Fund	62,400	87,236	59,442	515,000	500,000	500,000	500,000
	270	Grant Fund	3,812,841	2,298,389	6,436,679	18,459,621	21,242,856	21,182,347	21,182,347
	280	Long-Term Planning Fund	47,008	24,223	878	-	-	-	-
	290	Nutrition Services Fund	153,539	115,647	70,209	175,619	179,185	179,185	179,185
	400	Capital Projects Fund	7,687,782	4,767,430	2,971,570	10,125,500	23,004,000	23,004,000	23,004,000
	611	Insurance Reserve Fund	573,308	548,849	552,739	700,641	726,941	726,941	726,941
	612	Workers' Compensation Fund	135,683	110,013	112,295	180,890	180,890	180,890	180,890
		Total 0300	38,419,513	32,404,045	32,849,837	59,447,708	79,129,536	79,069,027	79,069,027
0400	Supplies &		12 624 000	0.020.420	12 100 004	22 204 072	15 600 044	45 522 022	45 522 022
	100 220	General Fund	13,624,980	9,839,438	12,186,884	22,381,972 10,981,469	15,609,944	15,522,033	15,522,033 11,017,692
	230	Student Body & Special Purpose Fund Special Purpose Fund	4,006,242 883,263	2,885,859 1,041,922	1,345,621	10,981,469	11,017,692	11,017,692	11,017,692
	240	·	769,451	1,259,946	160,782	2,229,462	1,532,000	1,532,000	1,532,000
	270	Categorical Fund Grant Fund	2,131,784		7,471,688	29,909,246			21,331,238
	280	Long-Term Planning Fund	2,131,784	1,449,097 140,291	172,421	23,303,240	21,396,449	21,331,238	21,331,238
	290	Nutrition Services Fund	5,874,805	4,507,721	3,645,499	7,426,295	8,567,967	- 8,567,967	- 8,567,967
	400	Capital Projects Fund	7,555,979	6,204,949	7,057,684	8,046,000	51,682,414	51,682,414	51,682,414
	611	Insurance Reserve Fund	82,632	115,168	64,861	536,590	715,590	715,590	715,590
	612	Workers' Compensation Fund	11,054	96,165	42,066	60,140	66,940	66,940	66,940
	011	Total 0400	35,171,375	27,540,556	32,147,507	81,571,174	110,588,996	110,435,874	110,435,874
0500	Capital Out					0=,01=,=11		,,	
	100	General Fund	1,226,147	958,815	617,792	784,498	860,500	860,500	860,500
	220	Student Body & Special Purpose Fund	61,866	-	66,137	2,000,000	1,000,000	1,000,000	1,000,000
	230	Special Purpose Fund	668,883	896,024	-	-	-	-	-
	240	Categorical Fund	268,171	-	287,051	5,562,000	4,794,839	4,794,839	4,794,839
	270	Grant Fund	1,967,959	4,235,301	3,223,275	27,006,694	19,511,821	19,511,821	27,511,821
	280	Long-Term Planning Fund	1,486,814	1,242,221	1,459,273	-	-	-	-
	290	Nutrition Services Fund	34,220	-	-	-	-	-	-
	400	Capital Projects Fund	72,177,785	64,704,260	41,292,215	73,965,274	485,178,429	485,178,429	485,178,429
	611	Insurance Reserve Fund	205,076	174,632	399,621	-	-	-	-
	612	Workers' Compensation Fund	5,104	-	-	3,280	5,000	5,000	5,000
		Total 0500	78,102,026	72,211,254	47,345,364	109,321,746	511,350,589	511,350,589	519,350,589

### BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY OBJECT AND FUND

						Current			
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
0600	Other Objec	cts							
-	100	General Fund	1,815,000	1,899,665	917,027	2,844,857	3,111,344	3,111,344	3,111,344
2	220	Student Body & Special Purpose Fund	2,700	368	104,187	-	-	-	-
2	230	Special Purpose Fund	126,339	37,324	-	-	-	-	-
2	240	Categorical Fund	850	3,628	-	-	-	-	-
2	270	Grant Fund	644,646	564,671	1,352,831	8,504,758	4,956,982	4,956,982	4,956,982
2	290	Nutrition Services Fund	5,116	2,229	1,580	12,300	12,550	12,550	12,550
3	300	Debt Service Fund	82,896,891	518,202,258	91,200,390	94,150,499	105,760,013	105,760,013	105,760,013
4	400	Capital Projects Fund	10,038,421	1,107,524	598,724	3,250,000	1,495,000	1,495,000	1,495,000
6	511	Insurance Reserve Fund	3,025,972	3,001,373	4,851,248	4,564,604	4,816,752	4,816,752	4,816,752
6	512	Workers' Compensation Fund	1,865,087	1,778,000	995,621	2,599,076	2,848,190	2,848,190	2,848,190
		Total 0600	100,421,023	526,597,041	100,021,608	115,926,094	123,000,831	123,000,831	123,000,831
0700	Transfers								
1	100	General Fund	4,060,245	3,060,342	4,986,906	3,426,461	5,182,952	5,182,952	5,182,952
2	220	Student Body & Special Purpose Fund	-	-	46,987	15,000	15,000	15,000	15,000
2	230	Special Purpose Fund	-	-	926,859	-	-	-	-
2	240	Categorical Fund	-	-	-	129,161	129,161	129,161	129,161
2	250	Pension Fund	61,970	-	-	-	-	-	-
2	260	Scholarship Fund	-	-	-	-	15,000	15,000	15,000
2	270	Grant Fund	-	-	373,394	1,066,050	2,114,274	2,114,274	2,114,274
2	280	Long-Term Planning Fund	-	18,413,036	-	3,187,000	-	-	-
2	290	Nutrition Services Fund	3,900	4,380	2,110	4,000	4,000	4,000	4,000
4	400	Capital Projects Fund	1,159,206	1,167,156	1,168,556	1,209,289	1,208,289	1,208,289	1,208,289
		Total 0700	5,285,322	22,644,914	7,504,811	9,036,961	8,668,676	8,668,676	8,668,676
0800	Other Uses	of Funds (Contingency)							
1	100	General Fund	-	-	-	68,878,260	90,261,858	90,261,858	90,261,858
2	280	Long-Term Planning Fund	-	-	-	10,273,243	16,050,000	16,050,000	16,050,000
6	511	Insurance Reserve Fund	-	-	-	1,086,832	1,214,166	1,214,166	1,214,166
6	512	Workers' Compensation Fund	-	-	-	1,926,604	2,146,408	2,146,408	2,146,408
		Total 0800	-	-	-	82,164,939	109,672,432	109,672,432	109,672,432
		TOTAL EXPENDITURES	\$ 717,709,733	\$ 1,141,109,205	691,032,512	\$1,024,148,215	\$ 1,523,218,029	\$ 1,523,218,029	\$1,531,218,029



General Fund (100)



#### **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.

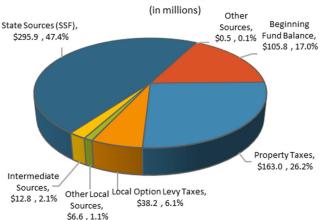
Revenue - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 89.8% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility 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 78.5% 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 July 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 0.3% 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 for 6.1% of the General Fund revenue, excluding beginning fund balance. The five-year renewal of the local option levy expires at June 30, 2023. 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.

#### **2022-23 GENERAL FUND REVENUE**



Expenditures - Salaries and benefits account for approximately 89.2% 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 because of the COVID-19 pandemic and CDL in 2020-21 and a staffing shortage an increased SSF per pupil allocations, the contingency for 2022-23 is 14.0%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund and the Debt Service Fund, which makes up 0.8% of the total General Fund budget. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials.

## BEAVERTON SCHOOL DISTRICT BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND) FOR THE 2022-23 ADOPTED BUDGET DOCUMENT

		LICE	NSED	CLASS	SIFIED	SUPPORT	SERVICES	ADMINIS	TRATIVE	NUMBER OF	ADOPTED	% OF	COST PER
FUNCTION	DESCRIPTION	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	STUDENTS	BUDGET	BUDGET	STUDENT
1110	Elementary Programs	724.0	757.0	95.8	93.8	-	-	-	-	16,333	\$ 116,592,263	18.7%	
1120	Middle School Programs	364.8	373.8	10.0	9.1	-	-	-	-	8,670	53,710,939	8.6%	6,195
1130	High School Programs	510.6	520.6	11.7	11.1	-	-	-	-	12,385	83,056,324	13.3%	6,706
1140	Pre-Kindergarten Programs	9.0	11.0	11.0	13.5	-	-	-	-	396	2,653,671	0.4%	6,701
1210	Programs for the Talented & Gifted Restrictive Programs for Students with	0.8	0.8	-	-	-	-	-	-	5,389	396,237	0.1%	74
1220	Disabilities Less Restrictive Programs for Students	73.9	75.3	157.2	146.9	-	-	-	-	1,132	25,025,718	4.0%	22,108
1250	with Disabilities	107.3	108.8	5.4	7.8	-	-	-	-	3,106	14,945,080	2.4%	4,812
1280	Alternative Education	17.0	17.0	1.2	1.2	-	-	-	-	1,823	12,181,436	2.0%	6,682
1290	Designated Programs	135.1	135.9	16.1	18.4	-	-	-	-	4,660	21,219,268	3.4%	4,553
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	135	4,191	0.0%	31
1430	Summer School - High School	-	-	-	-	-	-	-	-	1,080	610,294	0.1%	565
1490	Summer School - Other Programs									30	1,100	0.0%	37
	INSTRUCTION	1,942.5	2,000.2	308.4	301.8						330,396,521	53.1%	
2110	Attendance & Social Work Services	2.4	4.0	48.4	52.2	1.0	1.0	-	-	38,495	6,551,123	1.1%	170
2120	Guidance Services	132.5	132.8	23.4	23.6	_		-	-	38,495	19,220,272	3.1%	499
2130	Health Services	1.5	_	10.0	10.6	-	-	-	-	38,495	1,295,760	0.2%	34
2140	Psychological Services Speech Pathology and Audiology	38.3	38.2	-	-	-	-	-	-	1,444	5,118,040	0.8%	3,544
2150	Services	42.6	43.2	2.0	2.0	-	-	-	-	2,524	6,343,313	1.0%	2,513
2160	Other Student Treatment Services Service Direction, Student Support	3.0	3.0	-	-	-	-	-	-	984	399,671	0.1%	406
2190	Services	10.0	11.3	18.9	17.8	0.5	0.5	5.0	5.1	4,666	5,684,585	0.9%	1,218
2210	Improvement of Instruction Services	12.1	11.6	2.0	1.5	-	-	3.0	4.0	38,495	3,160,034	0.5%	82
2220	Educational Media Services	15.0	15.8	42.2	43.6	-	-	-	-	38,495	6,778,588	1.1%	176
2230	Assessment and Testing	-	-	1.1	1.1	-	-	-	-	38,495	500,304	0.1%	13
2240	Instructional Staff Development	9.4	9.0	-	-	-	-	-	-	38,495	5,488,367	0.9%	143
2310	Board of Education Services	-	-	-	-	-	-	-	-	39,266	433,806	0.1%	11
2320	Executive Administration Services	0.8	-	1.0	1.5	3.8	4.8	3.8	3.8	39,266	2,437,318	0.4%	62
2410	Office of the Principal Services Other Support Services - School	8.0	7.0	118.1	118.0	-	-	103.0	104.0	38,495	35,495,540	5.7%	922
2490	Administration	0.7	0.2	7.3	7.3	-	-	8.0	8.0	39,266	3,112,629	0.5%	79
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	1.0	1.0	39,266	428,872	0.1%	11
2520	Fiscal Services Operation & Maintenance of Plant	-	-	17.0	19.0	2.8	2.8	-		39,266	3,134,359	0.5%	80
2540	Services	-	-	263.5	266.5	7.0	7.0	2.0	2.0	38,495	42,961,220	6.9%	1,116
2550	Student Transportation Services	-	-	191.4	192.9	4.1	4.1	1.2	1.2	22,078	23,922,934	3.8%	1,084
2570	Internal Services Planning, Research, Development, Evaluation, Grant	-	-	9.8	10.5	1.0	1.0	-	-	38,495	1,887,402	0.3%	49
2620	· · · · · · · · · · · · · · · · · · ·			3.4	2.6			1.0	1.0	39,266	1,188,761	0.2%	30
2620	Writing and Statistical Services Information Services			3.4 6.6	2.6 6.6			1.0	1.0	39,266	1,188,761	0.2%	28
2640	Staff Services	2.5	2.0	11.5	12.5	5.0	6.7	4.0	4.0	39,266	4,353,020	0.2%	111
2660	Technology Services	2.3	0.1	69.2	70.2	3.0	4.0	2.0	2.0	39,266	13,810,373	2.2%	352
2000	SUPPORT SERVICES	278.8	278.2	846.8	860.0	29.2	32.9	135.0	137.1	39,200	194,815,858	31.3%	332
	JOH OKT SERVICES			040.0				133.0			154,015,050	31.3/0	
3110	Service Area Direction - Food Services									38,495	250,000	0.0%	6
	ENTERPRISE & COMMUNITY SERVICES								<u> </u>		250,000	0.0%	
4150	Bldg Acq Constr & Improv Serv									38,495	100,000	0.0%	3
	FACILITIES ACQUISITION & CON							-			100,000	0.0%	
5110	Long-Term Debt Service		-	-	-	-	-	-	-	39,266	1,814,352	0.3%	46
5200 6110	Transfers of Funds Operating Contingency	-	-	-	-	-	-	-	-	39,266 39,266	5,182,952 90,261,858	0.8% 14.5%	132 2,299
	FUND TOTAL:	2,221.3	2,278.4	1,155.2	1,161.8	29.2	32.9	135.0	137.1		\$ 622,821,541	100.0%	

#### **BEAVERTON SCHOOL DISTRICT**

#### 100 - GENERAL FUND

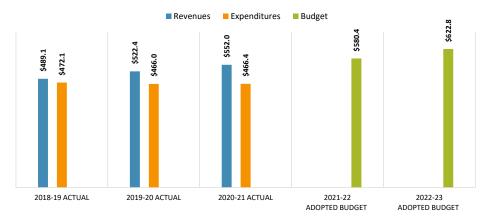
#### **SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

				۸۰	ctual (Audited)				Current Budget			20	)22-23 Budget	
		_	2018-19		2019-20		2020-21		2021-22		Proposed		Approved	 Adopted
		_		_		_		_		_		_		
	Local Revenue	\$	182,094,374	\$	185,369,081	Ş	189,277,144	Ş	198,640,100	\$	207,764,962	Ş	207,764,962	\$ 207,764,962
2000	Intermediate Revenue		12,149,110		12,150,332		12,283,925		11,736,500		12,853,740		12,853,740	12,853,740
3000	State Revenue		264,593,871		289,212,449		293,944,334		286,904,003		295,852,839		295,852,839	295,852,839
5000	Other Sources		30,226,097		35,686,526		56,502,654		83,147,408		106,350,000		106,350,000	106,350,000
	Total Revenues	\$	489,063,452	\$	522,418,388	\$	552,008,057	\$	580,428,011	\$	622,821,541	\$	622,821,541	\$ 622,821,541
0100	Salaries	\$	272,466,915	\$	259,791,083	\$	260,524,904	\$	279,005,792	\$	297,206,669	\$	297,278,053	\$ 297,278,053
0200	Associated Payroll Costs		154,178,184		166,784,742		165,249,748		174,165,734		178,092,610		178,109,137	178,109,137
0300	Purchased Services		24,776,879		23,660,249		21,898,465		28,940,437		32,495,664		32,495,664	32,495,664
0400	Supplies & Materials		13,624,980		9,839,438		12,186,884		22,381,972		15,609,944		15,522,033	15,522,033
0500	Capital Outlay		1,226,147		958,815		617,792		784,498		860,500		860,500	860,500
0600	Other Objects		1,815,000		1,899,665		917,027		2,844,857		3,111,344		3,111,344	3,111,344
0700	Transfers		4,060,245		3,060,342		4,986,906		3,426,461		5,182,952		5,182,952	5,182,952
0800	Other Uses of Funds (Contingency)		-		-		-		68,878,260		90,261,858		90,261,858	90,261,858
	Total Expenditures	\$	472,148,351	\$	465,994,333	\$	466,381,727	\$	580,428,011	\$	622,821,541	\$	622,821,541	\$ 622,821,541
	Ending Fund Balance	\$	16,915,100	\$	56,424,054	Ś	85,626,331	Ś		\$	_	Ś	-	\$ 

Beginning Fund Balance Change in Fund Balance Ending Fund Balance \$ 29,617,787 \$ 16,915,100 \$ 56,424,054 (12,702,687) 39,508,954 29,202,276 \$ 16,915,100 \$ 56,424,054 \$ 85,626,331

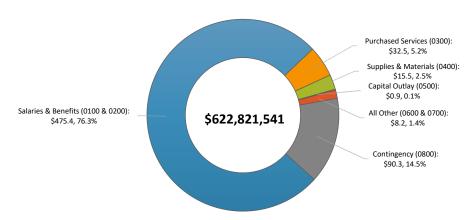
## GENERAL FUND FIVE YEAR FUND SUMMARY

(in millions)



## GENERAL FUND 2022-23 EXPENDITURES BY OBJECT

(in millions)



						Current			
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1000	Local Reve	nua							
1000	1110	Property Taxes	\$ 140,178,404	\$ 143,660,937	\$ 150,626,256	\$ 155,000,000	\$ 163,000,000	\$ 163,000,000	\$ 163,000,000
	1120	Local Option Taxes	33,330,338	34,194,060	35,807,436	36,400,000	38,200,000	38,200,000	38,200,000
	1310	Regular Day School Tuition	903,509	853,517	340,321	585,100	336,000	336,000	336,000
	1330	Summer School Tuition	-	170,548	120,770	303,100	-	-	-
	1410	Regular Day School Transport	203,274	170,082	1,442	150,000	100,000	100,000	100,000
	1510	Interest on Investments	3,204,239	1,961,287	554,258	650,000	575,000	575,000	575,000
	1710	Admissions	221,705	333,777	-	275,000	275,000	275,000	275,000
	1740	Fees	1,654,937	1,191,555	5,910	1,225,000	825,000	825,000	825,000
	1910	Rentals	1,019,361	831,407	183,968	720,000	720,000	720,000	720,000
	1920	Contrib/Donat - Private Source	6,053	12,137	6,014	-	-	-	-
	1960	Recovery of Prior Year Exp	96,697	163,201	34,113	50,000	50,000	50,000	50,000
	1980	Fees Charged to Grants	623,804	541,780	1,329,649	2,770,000	2,500,000	2,500,000	2,500,000
	1990	Miscellaneous	652,053	1,284,793	267,007	815,000	1,183,962	1,183,962	1,183,962
		Total 1000	182,094,374	185,369,081	189,277,144	198,640,100	207,764,962	207,764,962	207,764,962
2000	Intermedia	ate Revenue							
	2100	Unrestr Revenue - Intermediate	12,149,110	12,150,332	12,014,317	11,736,500	11,983,500	11,983,500	11,983,500
	2190	Other Unrestr Intermed Sources	-	-	269,608	-	870,240	870,240	870,240
		Total 2000	12,149,110	12,150,332	12,283,925	11,736,500	12,853,740	12,853,740	12,853,740
3000	State Reve	nue							
	3100	Unrestricted Grants-in-Aid	262,194,842	285,647,658	290,351,573	282,504,003	294,055,043	294,055,043	294,055,043
	3190	Other Unrestr Grants-in-Aid	2,353,095	3,564,791	3,592,761	4,400,000	1,797,796	1,797,796	1,797,796
	3290	Other Restricted Grants-in-Aid	45,933	-	-	-	-	-	-
		Total 3000	264,593,871	289,212,449	293,944,334	286,904,003	295,852,839	295,852,839	295,852,839
5000	Other Soul	rces							
	5160	Lease Purchase Receipts	531,140	358,390	78,599	5,147,408	550,000	550,000	550,000
	5200	Interfund Transfers	61,970	18,413,036	-	-	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	15,200	-	-	-	-	-	-
	5400	Beginning Fund Balance	29,617,787	16,915,100	56,424,054	78,000,000	105,800,000	105,800,000	105,800,000
		Total 5000	30,226,097	35,686,526	56,502,654	83,147,408	106,350,000	106,350,000	106,350,000
		FUND 100 TOTAL	\$ 489,063,452	\$ 522,418,388	\$ 552,008,057	\$ 580,428,011	\$ 622,821,541	\$ 622,821,541	\$ 622,821,541

			المحطالين في المستحد			Current				
				Actual (Audited)		Budget		2022-23 Budget		
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted	
1110		ntary Programs								
	0100	Salaries	\$ 68,585,751			\$ 66,434,669	\$ 71,932,280		\$ 71,932,280	
	0200	Associated Payroll Costs	37,480,658	41,355,785	39,722,389	40,455,934	41,543,813	41,543,813	41,543,813	
	0300	Purchased Services	92,885	57,992	23,887	88,396	910,712	910,712	910,712	
	0400	Supplies & Materials	2,483,311	1,709,839	3,507,763	4,718,583	2,204,643	2,204,643	2,204,643	
	0500	Capital Outlay	7,703	-	-	-	-	-	-	
	0600	Other Objects	1,132	635	125	805	815	815	815	
		Total 1110	108,651,440	109,184,402	108,044,810	111,698,387	116,592,263	116,592,263	116,592,263	
1120		School Programs								
	0100	Salaries	30,468,930	29,322,400	29,460,531	31,378,070	32,803,900	32,887,017	32,887,017	
	0200	Associated Payroll Costs	16,056,714	17,573,550	17,263,601	18,066,832	19,197,297	19,246,351	19,246,351	
	0300	Purchased Services	60,248	53,124	48,878	64,010	156,275	156,275	156,275	
	0400	Supplies & Materials	1,213,773	396,688	891,978	3,388,881	1,419,996	1,419,996	1,419,996	
	0500	Capital Outlay	3,934	4,212	-	-	-	-	-	
	0600	Other Objects	5,537	4,203	4,657	1,130	1,300	1,300	1,300	
		Total 1120	47,809,136	47,354,177	47,669,644	52,898,923	53,578,768	53,710,939	53,710,939	
1130	-	chool Programs	42 505 402	42 244 472	44 647 433	47.227.560	FO FO2 07:	FO 467 202	EQ 467.303	
	0100	Salaries	43,505,498	43,344,473	44,617,128	47,327,560	50,502,071	50,467,303	50,467,303	
	0200	Associated Payroll Costs	21,842,664	24,889,756	25,410,989	27,019,961	28,148,539	28,128,514	28,128,514	
	0300	Purchased Services	1,200,435	912,105	537,019	956,575	2,094,138	2,094,138	2,094,138	
	0400	Supplies & Materials	2,038,810	1,246,312	1,122,821	4,883,832	2,260,955	2,260,955	2,260,955	
	0500	Capital Outlay	3,780	7,782	24,994	-	-	-	-	
	0600	Other Objects	80,728	73,441	37,338	84,285	105,414	105,414	105,414	
4440	D	Total 1130	68,671,915	70,473,870	71,750,289	80,272,213	83,111,117	83,056,324	83,056,324	
1140		ndergarten Programs	464 607	620, 472	702 242	1 147 202	1 402 550	1 402 550	1 482 550	
	0100	Salaries	461,607	629,472	793,312	1,147,392	1,483,559	1,483,559	1,483,559	
	0200	Associated Payroll Costs	334,495	520,536	613,024	836,865	1,044,615	1,044,615	1,044,615	
	0300	Purchased Services	- 01 007	31	-	110 200	125 407	125 407	125 407	
	0400	Supplies & Materials	81,897	26,241	69,890	119,398	125,497	125,497	125,497	
1210	Drogra	Total 1140 ms for Talented & Gifted	877,999	1,176,281	1,476,225	2,103,655	2,653,671	2,653,671	2,653,671	
1210	0100	Salaries	199,690	197,642	140 221	179,180	186,487	106 407	186,487	
	0200	Associated Payroll Costs	66,102	67,983	140,231 63,092	76,853	78,400	186,487 78,400	78,400	
	0300	Purchased Services	3,492	993	1,910	5,650	5,650	5,650	5,650	
	0400	Supplies & Materials	6,521	95,812	141,546	123,750	123,700	123,700	123,700	
	0600	Other Objects	2,240	1,675	754	2,000	2,000	2,000	2,000	
	0000	Total 1210	278,045	364,106	347,534	387,433	396,237	396,237	396,237	
1220	Restric	tive Programs	270,043	304,100	347,334	307,433	330,237	330,237	330,237	
1220	0100	Salaries	13,782,141	12,993,641	12,665,455	13,511,989	13,770,363	13,770,363	13,770,363	
	0200	Associated Payroll Costs	9,950,579	10,376,673	10,079,558	10,550,884	10,015,905	10,015,905	10,015,905	
	0300	Purchased Services	1,541,436	709,179	554,058	1,007,860	1,195,000	1,195,000	1,195,000	
	0400	Supplies & Materials	74,023	38,626	154,852	38,126	44,450	44,450	44,450	
	0500	Capital Outlay	,020	-	2,831	-	, .55	, .50	-	
	0600	Other Objects	_	_	691	-	_	-	_	
		Total 1220	25,348,179	24,118,120	23,457,444	25,108,859	25,025,718	25,025,718	25,025,718	
1250	Less Re	estrictive Programs		_ ,,						
	0100	Salaries	7,136,485	7,574,879	8,128,621	8,648,209	9,489,517	9,489,517	9,489,517	
	0200	Associated Payroll Costs	3,790,437	4,567,212	4,921,142	5,106,696	5,441,063	5,441,063	5,441,063	
	0300	Purchased Services	1,497	435	369	1,600	1,500	1,500	1,500	
	0400	Supplies & Materials	334	11,197	86,456	66,800	13,000	13,000	13,000	
		Total 1250	10,928,754	12,153,723	13,136,588	13,823,305	14,945,080	14,945,080	14,945,080	
1280	Alterna	ative Education	-,,	,,3	-,,0		, 5,530	,,	,= -,===	
	0100	Salaries	1,979,795	1,505,291	1,465,282	1,674,505	1,830,208	1,747,090	1,747,090	
	0200	Associated Payroll Costs	1,100,017	898,909	914,328	960,485	1,033,293	984,238	984,238	
	0300	Purchased Services	6,572,858	7,314,552	7,913,627	8,701,792	9,162,710	9,162,710	9,162,710	
	0400	Supplies & Materials	234,500	228,613	214,247	369,045	287,398	287,398	287,398	
	0600	Other Objects	-	-	1,475	500	-	-	-	
		Total 1280	9,887,170	9,947,365	10,508,960	11,706,327	12,313,609	12,181,436	12,181,436	

			Actual (Audited)			Current			
				ctual (Audited)		Budget		022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1290	Designat	ed Programs							
1230	0100	Salaries	16,439,017	11,980,027	12,900,389	12,489,274	13,072,506	13,107,276	13,107,276
	0200	Associated Payroll Costs	8,837,401	7,296,787	7,702,158	7,302,597	7,360,817	7,380,842	7,380,842
	0300	Purchased Services	599,988	284,920	78,880	138,563	149,963	149,963	149,963
	0400	Supplies & Materials	94,775	75,500	151,280	488,192	459,797	459,797	459,797
	0500	Capital Outlay	16,394	75,500	131,280	488,132	433,737	433,737	459,797
	0600	Other Objects	182,871	178,654	94,073	121,390	121,390	121,390	121,390
	0000	Total 1290	26,170,446	19,815,887	20,926,780	20,540,016	21,164,473	21,219,268	21,219,268
1410	Summer	School - Elem School	20,170,440	15,015,007	20,320,700	20,540,010	21,104,473	21,213,200	21,213,200
1410	0100	Salaries	22,487	27,328	_	2,924	3,133	3,133	3,133
	0200	Associated Payroll Costs	6,075	9,778	_	1,022	1,058	1,058	1,058
	0300	Purchased Services	4,921	13,838	_	-	-	-	-
	0400	Supplies & Materials	8,505	4,879	_	_	_	_	_
	0400	Total 1410	41,988	55,823	_	3,946	4,191	4,191	4,191
1420	Summer	School - Middle School	41,500	33,023		3,340	4,131	4,131	4,131
	0100	Salaries	1,062	-	_	_	_	_	_
	0200	Associated Payroll Costs	291	-	_	_	_	_	_
	0200	Total 1420	1,353		_	_		_	-
1430	Summer	School - High School	_,555						
	0100	Salaries	314,079	258,266	127,644	421,518	451,607	451,607	451,607
	0200	Associated Payroll Costs	97,453	89,422	45,544	147,405	152,687	152,687	152,687
	0300	Purchased Services	2,063	6,794	-	-	-	-	-
	0400	Supplies & Materials	8,381	4,793	_	9,000	6,000	6,000	6,000
	0600	Other Objects	-	737	_	5,000	-	-	-
	0000	Total 1430	421,977	360,011	173,187	577,923	610,294	610,294	610,294
1460	Summer	School - Special Programs	421,377	500,011	170,107	377,323	010,234	010,254	010,234
1-100	0100	Salaries	98,886	_	_	_	_	_	_
	0200	Associated Payroll Costs	26,524	-	_	_	_	_	_
	0300	Purchased Services	33,999	-	_	_	_	_	_
	0400	Supplies & Materials	1,144	_	_	_	_	_	_
	0400	Total 1460	160,552		-	_			
1490	Summer	School - Other Programs							
	0100	Salaries	_	1,113	_	_	_	_	_
	0200	Associated Payroll Costs	-	405	_	_	_	_	_
	0300	Purchased Services	_	-	220	1,000	1,000	1,000	1,000
	0400	Supplies & Materials	_	150	-	100	100	100	100
	0400	Total 1490		1,668	220	1,100	1,100	1,100	1,100
2110	Attendar	nce & Social Work Services		1,000	220	1,100	1,100	1,100	1,100
2110	0100	Salaries	3,157,561	3,278,126	3,008,316	2,919,650	3,333,502	3,331,860	3,331,860
	0200	Associated Payroll Costs	2,408,432	2,719,558	2,429,964	2,260,062	2,534,748	2,536,390	2,536,390
	0300	Purchased Services	334,362	344,956	222,009	610,847	603,427	603,427	603,427
	0400	Supplies & Materials	199,149	29,995	34,640	57,129	77,946	77,946	77,946
	0600	Other Objects	1,111	3,084	540	1,500	1,500	1,500	1,500
	0000	Total 2110	6,100,615	6,375,719	5,695,470	5,849,188	6,551,123	6,551,123	6,551,123
2120	Guidance		0,100,013	0,373,713	3,033,470	3,843,188	0,331,123	0,331,123	0,331,123
2120	0100	Salaries	9,471,075	9,036,624	10,211,592	11,921,774	11,999,986	12,078,825	12,078,825
	0200	Associated Payroll Costs	5,275,826	5,740,777	6,281,107	7,235,499	6,968,005	7,012,847	7,012,847
	0300	Purchased Services	244,130	40,438	7,031	39,432	48,172	48,172	48,172
	0400	Supplies & Materials	68,428	40,438 47,764	45,611	77,153	79,528	79,528	79,528
	0600	Other Objects	60,428		540	100	79,328 900	900	900
	0000	•		1,068				19,220,272	
2120	Health Se	Total 2120	15,059,519	14,866,671	16,545,881	19,273,958	19,096,591	13,220,272	19,220,272
2130			1 711 252	1 574 212	607 760	700 015	700 422	700 422	700 422
	0100	Salaries	1,711,353	1,574,212	607,766	788,015	708,432	708,432	708,432
	0200	Associated Payroll Costs	1,014,948	1,063,688	474,004	557,805	455,306	455,306	455,306
	0300	Purchased Services	34,623	98,578	82,388	104,650	87,322 44.700	87,322 44,700	87,322
	0400	Supplies & Materials	28,643	25,283	30,119	40,548	44,700	44,700	44,700
	0500	Capital Outlay	7,517	2 761 761	29,694	1 401 010	1 205 700	1 205 700	1 205 750
		Total 2130	2,797,085	2,761,761	1,223,971	1,491,018	1,295,760	1,295,760	1,295,760

						Current			
			Į.	Actual (Audited)		Budget	2	022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2140	Psycholo	gical Service							
	0100	Salaries	2,736,453	2,460,606	2,779,400	3,035,844	3,249,978	3,249,978	3,249,978
	0200	Associated Payroll Costs	1,394,597	1,442,001	1,624,932	1,846,779	1,839,551	1,839,551	1,839,551
	0300	Purchased Services	4,546	3,399	173	4,200	4,200	4,200	4,200
	0400	Supplies & Materials	31,432	38,954	31,475	24,611	24,311	24,311	24,311
	0400	Total 2140	4,167,029	3,944,959	4,435,980	4,911,434	5,118,040	5,118,040	5,118,040
2150	Speech P	ath & Audiology Services	.,,	5,5 : 1,5 5 5	,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,225,515	5,225,636	2,22,232
	0100	Salaries	3,992,638	4,077,966	4,436,530	3,843,562	4,016,309	4,016,309	4,016,309
	0200	Associated Payroll Costs	2,057,933	2,433,319	2,593,624	2,213,937	2,228,654	2,228,654	2,228,654
	0300	Purchased Services	137,925	13,257	35,584	4,350	54,350	54,350	54,350
	0400	Supplies & Materials	12,777	43,823	78,874	44,520	44,000	44,000	44,000
		Total 2150	6,201,272	6,568,365	7,144,612	6,106,369	6,343,313	6,343,313	6,343,313
2160	Other St	udent Treatment Services	-,,	3,233,233	7211,022	5,255,555	5,5 15,5 25	5,5 15,5 = 5	0,0 10,0 =0
	0100	Salaries	-	219,959	240,254	226,704	240,638	240,638	240,638
	0200	Associated Payroll Costs	-	131,036	139,618	137,671	139,033	139,033	139,033
	0300	Purchased Services	-	1,023,228	939,160	850,069	5,000	5,000	5,000
	0400	Supplies & Materials	_	10,750	22,889	10,000	15,000	15,000	15,000
		Total 2160	-	1,384,973	1,341,921	1,224,444	399,671	399,671	399,671
2190	Direction	of Student Support Services		, ,-	,- ,-	, ,	,-	,-	, .
	0100	Salaries	2,454,544	2,586,211	2,697,242	2,930,825	3,253,753	3,170,254	3,170,254
	0200	Associated Payroll Costs	1,297,949	1,548,400	1,603,584	1,796,731	1,889,185	1,823,691	1,823,691
	0300	Purchased Services	258,703	171,949	73,452	133,600	313,139	313,139	313,139
	0400	Supplies & Materials	264,058	239,015	348,134	97,546	226,501	226,501	226,501
	0600	Other Objects	9,869	56,371	34,394	101,000	151,000	151,000	151,000
		Total 2190	4,285,123	4,601,946	4,756,807	5,059,702	5,833,578	5,684,585	5,684,585
2210	Improve	ment Instruction Services							, ,
	0100	Salaries	1,858,945	1,559,723	1,545,177	1,730,549	1,947,692	1,918,597	1,918,597
	0200	Associated Payroll Costs	911,161	913,027	893,426	967,556	1,048,651	1,028,753	1,028,753
	0300	Purchased Services	18,851	14,073	4,550	49,839	45,389	45,389	45,389
	0400	Supplies & Materials	4,463	77,371	3,620	137,250	65,795	65,795	65,795
	0600	Other Objects	86,508	82,999	89,698	101,500	101,500	101,500	101,500
		Total 2210	2,879,929	2,647,193	2,536,470	2,986,694	3,209,027	3,160,034	3,160,034
2220	Educatio	nal Media Services							, ,
	0100	Salaries	4,546,147	3,464,596	3,226,359	3,372,166	3,592,846	3,592,846	3,592,846
	0200	Associated Payroll Costs	2,976,384	2,681,277	2,495,022	2,661,304	2,634,928	2,634,928	2,634,928
	0300	Purchased Services	28,886	4,312	590	7,550	6,200	6,200	6,200
	0400	Supplies & Materials	554,319	406,977	370,441	762,288	544,014	544,014	544,014
	0600	Other Objects	659	480	1,810	950	600	600	600
		Total 2220	8,106,395	6,557,642	6,094,222	6,804,258	6,778,588	6,778,588	6,778,588
2230	Assessm	ent and Testing							, ,
	0100	Salaries	120,455	107,571	42,538	149,053	157,873	157,873	157,873
	0200	Associated Payroll Costs	77,297	82,459	30,212	81,857	86,978	86,978	86,978
	0300	Purchased Services	2,360	112	-	400	400	400	400
	0400	Supplies & Materials	205,860	247,325	10,640	422,500	255,053	255,053	255,053
	0600	Other Objects	1,510	-	-	-	-	-	-
		Total 2230	407,483	437,466	83,390	653,810	500,304	500,304	500,304
2240	Instruction	onal Staff Development				•			
	0100	Salaries	2,503,804	1,675,977	1,209,701	2,609,159	2,651,403	2,695,974	2,695,974
	0200	Associated Payroll Costs	1,516,073	1,237,929	970,793	1,861,720	1,844,577	1,869,708	1,869,708
	0300	Purchased Services	756,364	199,782	181,463	622,066	649,421	649,421	649,421
	0400	Supplies & Materials	176,482	74,360	63,648	208,754	187,764	187,764	187,764
	0600	Other Objects	66,412	74,018	1,540	83,400	85,500	85,500	85,500
		Total 2240	5,019,134	3,262,066	2,427,145	5,385,099	5,418,665	5,488,367	5,488,367
2310	Board of	Education Services	-,,	-,,	,,	-,,	-,,	-,,	-,,,-
	0300	Purchased Services	142,488	102,287	158,851	332,774	387,774	387,774	387,774
	0400	Supplies & Materials	7,951	6,093	1,211	10,750	21,868	21,868	21,868
		Other Objects	22,438	22,140	22,140	24,164	24,164	24,164	24,164
	0600		22.730						

					Current			
		A	Actual (Audited)		Budget	2	022-23 Budget	
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2320 Execut	tive Administration Services							
0100	Salaries	1,137,311	1,215,340	1,141,240	1,161,006	1,408,191	1,408,191	1,408,191
0200	Associated Payroll Costs	538,471	691,061	659,646	642,927	732,155	732,155	732,155
0300	Purchased Services	53,052	48,446	3,721	86,004	153,932	153,932	153,932
0400	Supplies & Materials	16,040	13,827	15,126	17,360	107,832	107,832	107,832
0600	Other Objects	6,320	6,524	30,844	35,208	35,208	35,208	35,208
	Total 2320	1,751,194	1,975,198	1,850,577	1,942,505	2,437,318	2,437,318	2,437,318
2410 Office	of the Principal	, ,		, ,	, ,			, ,
0100	Salaries	19,453,037	18,698,900	19,804,469	20,719,057	21,737,746	21,829,050	21,829,050
0200	Associated Payroll Costs	11,258,617	12,390,761	12,853,440	13,241,429	13,099,835	13,150,038	13,150,038
0300	Purchased Services	94,473	67,662	76,852	54,399	83,856	83,856	83,856
0400	Supplies & Materials	389,999	238,309	458,757	393,960	506,968	419,057	419,057
0500	Capital Outlay	36,463	-	-	-	-	-	-
0600	Other Objects	13,280	17,737	17,049	9,461	13,539	13,539	13,539
	Total 2410	31,245,869	31,413,369	33,210,567	34,418,306	35,441,944	35,495,540	35,495,540
2490 Other	Support Serv-Sch Admin	, ,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., .,	, ,,,,,,,	,	,,.	,,.
0100	Salaries	1,547,018	1,616,817	1,601,985	1,770,369	1,805,404	1,776,309	1,776,309
0200	Associated Payroll Costs	818,964	979,583	981,499	1,038,728	1,034,384	1,014,486	1,014,486
0300	Purchased Services	55,911	42,810	26,470	128,297	134,397	134,397	134,397
0400	Supplies & Materials	94,427	34,866	38,201	189,763	182,937	182,937	182,937
0600	Other Objects	3,150	377	815	4,000	4,500	4,500	4,500
0000	Total 2490	2,519,470	2,674,453	2,648,970	3,131,157	3,161,622	3,112,629	3,112,629
2510 Directi	ion of Business Services	2,515,470	2,074,433	2,040,370	3,131,137	3,101,022	3,112,023	3,112,023
0100	Salaries	264,916	213,960	250,305	240,860	262,177	262,177	262,177
0200	Associated Payroll Costs	131,828	107,091	147,108	139,352	139,695	139,695	139,695
0300	Purchased Services	8,923	6,564	21	20,036	19,756	19,756	19,756
0400	Supplies & Materials	10,029	12,743	8,880	6,050	3,194	3,194	3,194
0600	Other Objects	2,700	430	4,666	4,050	4,050	4,050	4,050
0000	Total 2510	418,396	340,789	410,979	410,348	428,872	428,872	428,872
2520 Fiscal		410,030	540,765	420,575	410,540	420,072	420,072	420,072
0100	Salaries	1,375,598	1,280,017	1,366,733	1,537,572	1,770,363	1,770,363	1,770,363
0200	Associated Payroll Costs	727,306	754,574	806,301	921,370	1,012,305	1,012,305	1,012,305
0300	Purchased Services	138,846	109,354	95,955	162,165	164,325	164,325	164,325
0400	Supplies & Materials	27,648	26,649	30,113	47,707	42,366	42,366	42,366
0600	Other Objects	115,260	74,608	57,605	120,000	145,000	145,000	145,000
0000	Total 2520	2,384,657	2,245,202	2,356,707	2,788,814	3,134,359	3,134,359	3,134,359
2540 Opera	tion & Maint of Plant Services	2,55-1,657	2,243,202	2,550,707	2,700,014	5,154,555	3,134,333	3,234,333
0100	Salaries	14,358,413	14,371,837	14,449,129	15,798,681	16,889,542	16,889,542	16,889,542
0200	Associated Payroll Costs	8,993,860	9,997,693	10,023,298	10,645,094	10,947,441	10,947,441	10,947,441
0300	Purchased Services	9,945,201	8,806,103	8,749,734	11,403,906	12,328,155	12,328,155	12,328,155
0400	Supplies & Materials	1,694,190	1,569,926	1,510,914	1,580,496	2,012,007	2,012,007	2,012,007
0500	Capital Outlay	1,038,719	850,930	514,241	680,726	760,500	760,500	760,500
0600	Other Objects	35,329	13,029	24,898	24,575	23,575	23,575	23,575
0000	Total 2540	36,065,711	35,609,518	35,272,213	40,133,478	42,961,220	42,961,220	42,961,220
2550 Studer	nt Transportation Services	00,000,7.22	55,555,525	00,272,220	10,200, 170	,55_,5	,55_,5	,50_,0
0100	Salaries	9,858,559	9,407,617	7,858,620	11,447,372	12,143,747	12,143,747	12,143,747
0200	Associated Payroll Costs	8,129,825	8,622,219	7,906,977	9,458,149	9,281,229	9,281,229	9,281,229
0300	Purchased Services	326,602	254,068	148,475	297,590	443,108	443,108	443,108
0400	Supplies & Materials	1,774,160	1,187,507	656,006	1,957,968	1,851,350	1,851,350	1,851,350
0500	Capital Outlay		41,866	-	-	-	-	-
0600	Other Objects	3,621	3,454	72,773	203,200	203,500	203,500	203,500
0000	Total 2550	20,092,768	19,516,731	16,642,851	23,364,279	23,922,934	23,922,934	23,922,934
2570 Intern		20,032,700	13,310,731	10,042,031	23,304,273	23,322,334	23,322,334	23,322,334
0100	Salaries	523,191	553,118	576,737	675,575	802,636	802,636	802,636
0200	Associated Payroll Costs	321,234	392,323	400,205	435,290	477,624	477,624	477,624
0300	Purchased Services	470,692	392,323 369,196	199,104	549,812	569,629	569,629	569,629
0400	Supplies & Materials	41,667	14,111	3,943	14,949	31,913	31,913	31,913
0500	Capital Outlay	41,667	14,111	1,600	14,343	31,313	31,313	31,313
0600	Other Objects	922	1,390	6,368	5,600	- 5,600	- 5,600	5,600
0000	Total 2570	1,357,921	1,342,433	1,187,956	1,681,226	1,887,402	1,887,402	
	10td1 23/0	1,357,921	1,342,433	1,167,356	1,081,226	1,087,402	1,007,402	1,887,402

				Actual (Audited)		Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2620	Plan/R&D	/Eval/Grants/Stats Serv							
	0100	Salaries	349,556	416,801	321,899	462,758	420,388	420,388	420,388
	0200	Associated Payroll Costs	181,398	191,252	187,622	269,246	228,864	228,864	228,864
	0300	Purchased Services	63,333	796,707	268,427	341,709	519,909	519,909	519,909
	0400	Supplies & Materials	13,479	11,468	11,155	21,650	17,600	17,600	17,600
	0600	Other Objects	699	-	1,501	1,000	2,000	2,000	2,000
		Total 2620	608,464	1,416,227	790,604	1,096,363	1,188,761	1,188,761	1,188,761
2630	Informatio	on Services							
	0100	Salaries	539,993	554,959	575,474	621,705	667,470	667,470	667,470
	0200	Associated Payroll Costs	314,225	341,914	346,876	392,476	396,408	396,408	396,408
	0300	Purchased Services	11,853	7,112	8,122	22,968	21,339	21,339	21,339
	0400	Supplies & Materials	19,487	26,792	48,224	21,038	20,850	20,850	20,850
	0600	Other Objects	1,395	1,370	1,206	2,250	3,500	3,500	3,500
		Total 2630	886,953	932,148	979,902	1,060,437	1,109,567	1,109,567	1,109,567
2640	Staff Servi	ces	•	-					
	0100	Salaries	2,215,288	2,229,702	2,117,024	2,081,749	2,416,142	2,416,142	2,416,142
	0200	Associated Payroll Costs	1,297,944	1,426,882	1,293,296	1,229,747	1,350,965	1,350,965	1,350,965
	0300	Purchased Services	197,472	173,947	167,728	232,965	312,965	312,965	312,965
	0400	Supplies & Materials	117,051	104,563	113,533	162,527	268,548	268,548	268,548
	0600	Other Objects	4,583	9,859	4,383	4,400	4,400	4,400	4,400
	0000	Total 2640	3,832,338	3,944,953	3,695,964	3,711,388	4,353,020	4,353,020	4,353,020
2660	Technolog		3,032,330	3,344,333	3,055,504	3,711,300	4,333,020	4,333,020	4,333,020
2000	0100	Salaries	5,295,633	5,295,761	5,367,175	5,746,497	6,204,820	6,204,820	6,204,820
	0200	Associated Payroll Costs	2,944,502	3,249,122	3,370,630	3,605,471	3,704,602	3,704,602	3,704,602
	0300	Purchased Services	1,333,462	1,607,948	1,287,612	1,915,363	1,862,551	1,862,551	1,862,551
	0400	Supplies & Materials		1,512,315	1,909,899	1,869,748	2,032,363		2,032,363
		• •	1,627,265				2,032,303	2,032,363	2,032,303
	0500 0600	Capital Outlay	84,253	41,729	44,432	3,772	6.027	- 6 027	- 6 027
	0000	Other Objects	4,993	4,645	5,220	4,037	6,037	6,037	6,037
2440	Dina sti su	Total 2660	11,290,110	11,711,519	11,984,969	13,144,888	13,810,373	13,810,373	13,810,373
3110		of Food Services		16 120		350,000	350,000	250.000	250,000
	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
3390		nmunity Services			740				
	0200	Associated Payroll Costs	-	-	742	-	-	-	-
	0300	Purchased Services		-	2,145	-	-	-	-
		Total 3390	-	-	2,887	-	-	-	-
4150	_	cq Constr & Improv Services							
	0500	Capital Outlay	27,169	-	-	100,000	100,000	100,000	100,000
		Total 4150	27,169	-	-	100,000	100,000	100,000	100,000
5110	_	n Debt Service							
	0600	Other Objects	1,161,672	1,250,299	399,924	1,654,352	1,814,352	1,814,352	1,814,352
		Total 5110	1,161,672	1,250,299	399,924	1,654,352	1,814,352	1,814,352	1,814,352
5200	Transfers	of Funds							
	0700	Transfers	4,060,245	3,060,342	4,986,906	3,426,461	5,182,952	5,182,952	5,182,952
		Total 5200	4,060,245	3,060,342	4,986,906	3,426,461	5,182,952	5,182,952	5,182,952
6110	Operating	Contingency							
	0800	Other Uses of Funds (Contingency)			-	68,878,260	90,261,858	90,261,858	90,261,858
		Total 6110		-	-	68,878,260	90,261,858	90,261,858	90,261,858
		FUND 100 TOTAL	\$ 472,148,351	\$ 465,994,333	\$ 466,381,727	\$ 580,428,011	\$ 622,821,541	\$622,821,541	\$622,821,541

### BEAVERTON SCHOOL DISTRICT 100 - GENERAL FUND THREE YEAR FORECAST

	Adopted		Forecasted		
	2022-23	2023-24	2024-25		2025-26
Revenue					
1000 Local Revenue	\$ 207,764,962	\$ 213,755,560	\$ 220,263,783	\$	227,154,334
2000 Intermediate Revenue	12,853,740	12,972,777	13,093,005		13,214,435
3000 State Revenue	295,852,839	300,746,316	312,525,938		318,651,341
5000 Other Sources	106,350,000	90,811,858	60,743,003		22,239,201
Total Revenue	\$ 622,821,541	\$ 618,286,512	\$ 606,625,729	\$	581,259,311
Expenditures					
0100 Salaries	\$ 297,278,053	\$ 312,962,920	\$ 329,568,061	\$	347,068,251
0200 Associated Payroll Costs	178,109,137	186,776,429	195,893,409		205,465,593
0300 Purchased Services	32,495,664	33,277,222	34,079,676		34,903,656
0400 Supplies & Materials	15,522,033	15,922,143	16,240,586		16,565,398
0500 Capital Outlay	860,500	860,500	860,500		860,500
0600 Other Objects	3,111,344	3,111,344	3,111,344		3,111,344
0700 Transfers	5,182,952	5,182,952	5,182,952		5,182,952
0800 Other Uses of Funds (Contingency)	90,261,858	60,193,003	21,689,201	*	-
Total Expenditures	\$ 622,821,541	\$ 618,286,512	\$ 606,625,729	\$	613,157,693

#### **Assumptions:**

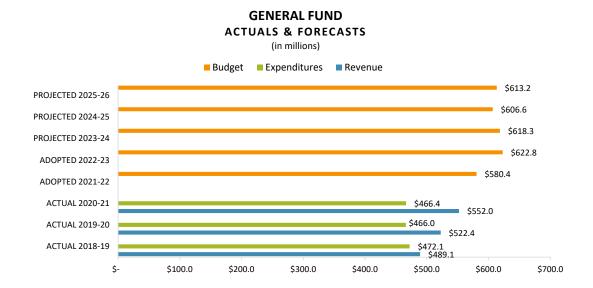
#### Revenues:

Revenue for 2022-23 is based on State School Fund revenue for the 2021-23 biennium of \$9.3 billion with a 49/51% split. The State School fund revenue is projected at a 6.6% increase for the 2023-25 biennium with a 49/51% split. The District's local option levy is projected at \$38.2 million in the 2022-23 year and increasing 4.0% 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 \$39.7 million in revenue (283 teachers). Enrollment included in this forecast is flat due to many unknowns caused by the pandemic. This forecast does not take into account the projected declining enrollment from the District's demographer and the PSU analysis due to the District being mostly built out, low birth rates and lack of affordable housing. 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:**

benefits. An expected PERS rate increase in the 2023-25 biennium is not included in this forecast. Purchased Services and Supplies and Materials are expected to increase at a rate of 2% per year. The Contingency continues to decline throughout the forecast due to deficit spending.

<sup>\*</sup> In 2024-25 and 2025-26, the District does not meet the School Board policy that states the District must maintain a contingency of 5% of total revenue. In these years, either an exception to the policy must be made by the School Board or reductions must occur.



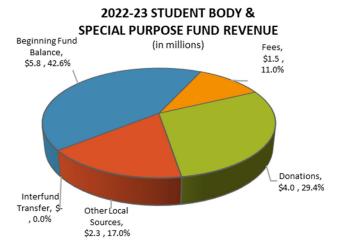
# Student Body & Special Purpose Fund (220)



## 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. On July 1, 2020, this fund was combined with the Special Purpose Fund (230) and the Special Purpose Fund was closed 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 generally similar from year to year with a slide decline in the 2020-21 year due to the COVID-19 pandemic and less participation fees and fund-raising occurring. Approximately 57.5% of the total 2022-23 revenue is from local sources, including 29.4% of the local sources from donations and 11.0% from fees. The remaining 42.6% of the total budgeted revenue is a beginning fund balance.



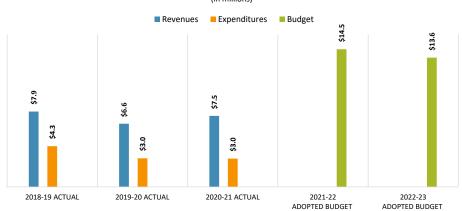
Expenditures – The majority of expenditures within the Student Body & Special Purpose Fund are in the area of supplies and materials with 45.2% of the 2020-21 actual expenditures being in this area and making up 81.2% of the 2022-23 budget. While the supplies and materials actual expenditures in 2019-20 accounted for 95.9% of total expenditures, this percentage is much lower in 2020-21 due to the increased salaries and benefits in the fund because of the combination of the Student Body Fund and the Special Purpose Fund.

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

							Current						
		Act	ual (Audited)	)			Budget			20	22-23 Budget		
	2018-19		2019-20		2020-21		2021-22		Proposed		Approved		Adopted
ue \$	4,373,588	\$	3,004,181	\$	2,883,668	\$	8,700,000	\$	7,800,000	\$	7,800,000	\$	7,800,000
ue	-		-		19,516		-		-		-		-
es	3,532,119		3,628,068		4,551,812		5,750,000		5,769,000		5,769,000		5,769,000
ues \$	7,905,707	\$	6,632,249	\$	7,454,996	\$	14,450,000	\$	13,569,000	\$	13,569,000	\$	13,569,000
\$	25,467	\$	21,831	\$	509,706	\$	1,031,697	\$	1,102,903	\$	1,102,903	\$	1,102,903
ayroll Costs	7,292		6,958		215,404		421,834		433,405		433,405		433,405
ervices	174,071		94,390		686,327		=		-		-		-
Materials	4,006,242		2,885,859		1,345,621		10,981,469		11,017,692		11,017,692		11,017,692
ау	61,866		-		66,137		2,000,000		1,000,000		1,000,000		1,000,000
ts	2,700		368		104,187		-		-		-		-
	-		-		46,987		15,000		15,000		15,000		15,000
ditures \$	4,277,639	\$	3,009,406	\$	2,974,369	\$	14,450,000	\$	13,569,000	\$	13,569,000	\$	13,569,000
Balance \$	3,628,068	\$	3,622,843	\$	4,480,627	\$	-	\$	-	\$	-	\$	-
_													
and Balance \$	3,532,119	\$	3,628,068	\$	3,622,843								
und Balance	95,949		(5,225)		857,784								
Balance \$	3,628,068	\$	3,622,843	\$	4,480,627								
	ue es ues  \$ 2ayroll Costs ervices Materials ay tts  ditures  \$ Balance \$ und Balance \$ sund Balance	2018-19  ue \$ 4,373,588 ue	2018-19	2018-19   2019-20	\$ 4,373,588 \$ 3,004,181 \$ ue	zoue         \$ 4,373,588         \$ 3,004,181         \$ 2,883,668           ue         -         -         19,516           es         3,532,119         3,628,068         4,551,812           ues         \$ 7,905,707         \$ 6,632,249         \$ 7,454,996           Payroll Costs         7,292         6,958         215,404           ervices         174,071         94,390         686,327           Materials         4,006,242         2,885,859         1,345,621           ay         61,866         -         66,137           tts         2,700         368         104,187           ditures         \$ 4,277,639         \$ 3,009,406         \$ 2,974,369           dibures         \$ 3,628,068         \$ 3,622,843         \$ 4,480,627           und Balance         \$ 3,532,119         \$ 3,628,068         \$ 3,622,843           und Balance         \$ 5,949         (5,225)         857,784	2018-19   2019-20   2020-21	Budget  2018-19 2019-20 2020-21 2021-22  ue \$ 4,373,588 \$ 3,004,181 \$ 2,883,668 \$ 8,700,000 ue \$ 19,516 ue \$ 3,532,119 \$ 3,628,068 \$ 4,551,812 \$ 5,750,000 ue \$ 7,905,707 \$ 6,632,249 \$ 7,454,996 \$ 14,450,000  2019 \$ 25,467 \$ 21,831 \$ 509,706 \$ 1,031,697  2020 \$ 174,071 \$ 94,390 \$ 686,327 \$ - 2020 \$ 174,071 \$ 94,390 \$ 686,327 \$ - 2020 \$ 174,071 \$ 94,390 \$ 686,327 \$ - 2020 \$ 174,071 \$ 94,390 \$ 686,327 \$ - 2020 \$ 174,071 \$ 94,390 \$ 686,327 \$ - 2020 \$ 174,071 \$ 94,390 \$ 1,345,621 \$ 10,981,469 \$ 20,000,000 2020 \$ 174,071 \$ 94,390 \$ 1,345,621 \$ 10,981,469 \$ 20,000,000 2020 \$ 174,071 \$ 1,000 \$ 1,0	Second Residue   Seco	Survey   S	Sudget   S	Sudget   S	Sudget   S

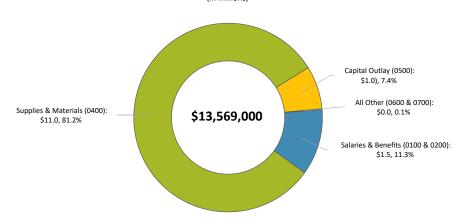
## STUDENT BODY & SPECIAL PURPOSE FUND FIVE YEAR FUND SUMMARY

(in millions)



## STUDENT BODY & SPECIAL PURPOSE FUND 2022-23 EXPENDITURES BY OBJECT

(in millions)



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

			Actual (Audited)				Current Budget				202	22-23 Budget				
				2018-19	ACI	2019-20	<u>,                                     </u>	2020-21		2021-22		Proposed		Approved		Adopted
			_	2010-13		2013-20		2020-21	2021-22		гторозеи		Approved		Adopted	
1000	Local Reve	enue														
	1710	Admissions	\$	311,264	\$	271,257	\$	8,215	\$	300,000	\$	300,000	\$	300,000	\$	300,000
	1740	Fees		2,314,009		1,663,360		1,214,548		2,000,000		1,500,000		1,500,000		1,500,000
	1750	Concessions		18,526		11,403		3,356		-		-		-		-
	1760	Club Fund Raising		659,869		199,046		242,918		1,400,000		1,500,000		1,500,000		1,500,000
	1920	Contrib/Donat - Private Source		1,017,655		825,321		882,458		4,500,000		4,000,000		4,000,000		4,000,000
	1950	Textbook Sales & Rentals		49,328		32,478		27,547		-		-		-		-
	1960	Recovery of Prior Year Exp		-		391		12,746		-		-		-		-
	1990	Miscellaneous		2,937		925		491,880		500,000		500,000		500,000		500,000
		Total 1000		4,373,588		3,004,181		2,883,668		8,700,000		7,800,000		7,800,000		7,800,000
3000	State Reve	enue														
	3290	Other Restricted Grants-in-Aid		-		-		19,516		-		-		-		-
		Total 3000		-		-		19,516		-		-		-		-
5000	Other Sou	rces														
	5200	Interfund Transfers		-		-		928,969		-		19,000		19,000		19,000
	5400	Beginning Fund Balance		3,532,119		3,628,068		3,622,843		5,750,000		5,750,000		5,750,000		5,750,000
		Total 5000		3,532,119		3,628,068		4,551,812	5,750,000		5,769,000			5,769,000		5,769,000
		FUND 220 TOTAL	\$	7,905,707	\$	6,632,249	\$	7,454,996	\$	14,450,000	\$	13,569,000	\$	13,569,000	\$	13,569,000

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

			ı	Actual (Audited)		Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
	_								
1110		nry Programs	4 25.404	4 47.540		4 467 050	4 470 406	4 470 400	4 470 400
	0100	Salaries	\$ 25,181	•			\$ 178,406		
	0200	Associated Payroll Costs	7,268	5,850	1,120	58,523	60,318	60,318	60,318
	0300	Purchased Services	121,840	77,875	9,309	-	-	-	-
	0400	Supplies & Materials	453,649	271,495	227,479	1,997,920	2,032,692	2,032,692	2,032,692
	0600	Other Objects	2,625	245	115	- 2 222 706	- 2 274 446	- 2 274 446	2 274 446
4420	N4:441- C	Total 1110	610,562	373,004	242,935	2,223,796	2,271,416	2,271,416	2,271,416
1120	0100	chool Programs Salaries			2,215	222,388	237,077	227.077	237,077
	0200	Associated Payroll Costs	-	-	799	77,769	80,155	237,077 80,155	80,155
	0300	Purchased Services	- 35,761	195	47,597	77,709	80,133	80,133	80,133
	0400	Supplies & Materials	•	133,254	88,051	2,500,000	2,500,000	2,500,000	2 500 000
	0500	• •	365,644 9,752	155,254	847	2,500,000	2,300,000	2,300,000	2,500,000
	0600	Capital Outlay	9,732	-		_	_	-	-
	0600	Other Objects  Total 1120	411,156	133,449	2,577 <b>142,086</b>	2,800,157	2,817,232	2,817,232	2 017 222
1120	High Sch	pol Programs	411,150	133,449	142,000	2,800,137	2,017,232	2,017,232	2,817,232
1130	0100	Salaries			188,820	355,821	379,323	379,323	379,323
	0200	Associated Payroll Costs	-	-	44,280	124,430	128,248	128,248	128,248
	0300	Purchased Services	_	-	579,466	124,430	120,246	120,240	120,240
	0400	Supplies & Materials	2 050 220	2 267 900	795,092	5,250,000	E 250 000	5,250,000	- 250,000
	0500	• • • • • • • • • • • • • • • • • • • •	3,058,220 52,114	2,367,809	36,810	5,250,000	5,250,000	5,250,000	5,250,000
	0600	Capital Outlay Other Objects	52,114	-	101,255	_	_	-	-
	0700	Transfers	_	-	45,851	_	_	-	_
	0700	Total 1130	3,110,334	2,367,809	1,791,573	5,730,251	5,757,571	5,757,571	5,757,571
1220	Doctrictiv	re Programs	3,110,334	2,367,809	1,791,573	5,730,251	5,/5/,5/1	5,/5/,5/1	5,/5/,5/1
1220	0400	Supplies & Materials			9,530	_			_
	0600		_	-	60	_	_	-	-
	0600	Other Objects  Total 1220	-	-	9,590			<u>-</u>	
1200	Altornatio	ve Education	-	-	9,590	_	_	-	-
1200	0100	Salaries			6,797	_			_
	0200		-	-	2,259	_	_	-	-
	0200	Associated Payroll Costs  Total 1280	-	-	9,056	<u> </u>		<u>-</u>	-
1200	Docionat	ed Programs	-	-	9,056	_	_	-	-
1290	0100	Salaries			1,678	_			_
	0200	Associated Payroll Costs	-	-	563	_	_	-	-
	0300	Purchased Services	_	-	67	_	_	-	_
	0400	Supplies & Materials	-	-	8,617	48,549	50,000	50,000	50,000
	0400	Total 1290			10,924	48,549	50,000	50,000	
1400	Cummor	School - Other Programs	-	-	10,924	40,549	50,000	50,000	50,000
1450	0400	Supplies & Materials			349				
	0400	Total 1490			349				
2120	Guidance		-	-	349	_	_	-	-
2120	0100	Salaries			750				
	0200	Associated Payroll Costs	_	-	301	_	_	-	_
		·	-	-	4	-	-	-	-
	0400	Supplies & Materials  Total 2120			1,055	-	-		
2100	Direction	of Student Support Services	-	-	1,033	_	-	-	-
2190	0300	• •			11 900				
	0400	Purchased Services	-	-	11,800	-	-	-	-
	0400	Supplies & Materials		-	4,112	-	-	<u>-</u>	
2240	Immere	Total 2190	-	-	15,912	_	-	-	-
2210		ment Instruction Services			24.270				
	0100	Salaries	-	-	24,279	· -	_	-	-
	0200	Associated Payroll Costs	-	-	8,259	-	-	-	-
	0400	Supplies & Materials	<del>-</del>	-	881	-	-	-	
		Total 2210	-	-	33,419	-	· -	-	-

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

						Current			
				Actual (Audited)		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2220	Education	nal Media Services							
	0400	Supplies & Materials	-	-	17,055	-	-	-	-
	0600	Other Objects	-	-	30	-	-	-	-
		Total 2220	-	-	17,085	-	-	-	-
2410	Office of	the Principal							
	0100	Salaries	287	3,792	6,091	-	-	-	-
	0200	Associated Payroll Costs	25	1,042	2,247	-	-	-	-
	0300	Purchased Services	16,471	16,320	16,708	-	-	-	-
	0400	Supplies & Materials	128,730	113,301	122,438	750,000	750,000	750,000	750,000
	0500	Capital Outlay	-	-	28,480	-	-	-	-
	0600	Other Objects	75	123	150	-	-	-	-
		Total 2410	145,586	134,577	176,114	750,000	750,000	750,000	750,000
2570	Internal S	Services							
	0300	Purchased Services	-	-	1,175	-	-	-	-
		Total 2570	-	-	1,175	-	-	-	-
2630	Informat	ion Services							
	0400	Supplies & Materials	-	-	9,296	85,000	85,000	85,000	85,000
		Total 2630	-	-	9,296	85,000	85,000	85,000	85,000
2640	Staff Serv	vices							
	0100	Salaries	-	500	274,165	286,135	308,097	308,097	308,097
	0200	Associated Payroll Costs	-	66	155,576	161,112	164,684	164,684	164,684
		Total 2640	-	566	429,741	447,247	472,781	472,781	472,781
3390	Other Co	mmunity Services							
	0400	Supplies & Materials	-	-	48,865	350,000	350,000	350,000	350,000
		Total 3390	-	-	48,865	350,000	350,000	350,000	350,000
4150	Building A	Acq Constr & Improv Services							
	0300	Purchased Services	-	-	20,204	-	-	-	-
	0400	Supplies & Materials	-	-	13,851	-	-	-	-
	0500	Capital Outlay	-	-	-	2,000,000	1,000,000	1,000,000	1,000,000
		Total 4150	-	-	34,056	2,000,000	1,000,000	1,000,000	1,000,000
5200	Transfers	s of Funds							
	0700	Transfers	-	-	1,136	15,000	15,000	15,000	15,000
		Total 5200	-	-	1,136	15,000	15,000	15,000	15,000
		FUND 220 TOTAL	\$ 4,277,639	\$ 3,009,406	\$ 2,974,369	\$ 14,450,000	\$ 13,569,000	\$ 13,569,000	\$ 13,569,000

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

	Adopted		Forecasted	
	2022-23	2023-24	2024-25	2025-26
Revenue				
1000 Local Revenue	\$ 7,800,000	\$ 7,878,000	\$ 7,956,780	\$ 8,036,348
5000 Other Sources	5,769,000	5,884,380	6,002,068	6,122,109
Total Revenue	\$ 13,569,000	\$ 13,762,380	\$ 13,958,848	\$ 14,158,457
Expenditures				
0100 Salaries	\$ 1,102,903	\$ 1,124,537	\$ 1,146,918	\$ 1,170,080
0200 Associated Payroll Costs	433,405	441,900	450,562	459,393
0400 Supplies & Materials	11,017,692	11,170,793	11,325,967	11,483,228
0500 Capital Outlay	1,000,000	1,010,000	1,020,100	1,030,301
0700 Transfers	15,000	15,150	15,302	15,457
Total Expenditures	\$ 13,569,000	\$ 13,762,380	\$ 13,958,848	\$ 14,158,457

#### Assumptions:

#### Revenues:

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

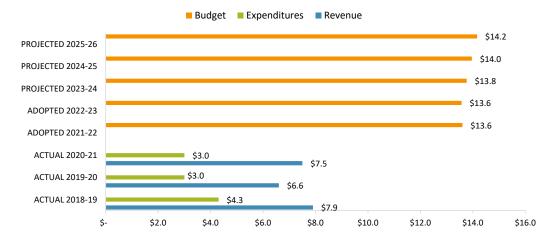
#### **Expenditures:**

Projected 1% increase in all expenses except salaries and benefits which increase for contractual amounts.

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.

## STUDENT BODY & SPECIAL PURPOSE FUND ACTUALS & FORECASTS

(in millions)



## 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).



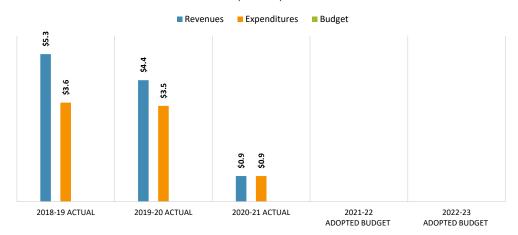
## BEAVERTON SCHOOL DISTRICT 230 - SPECIAL PURPOSE FUND

#### **SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

									Current						
				Act	ual (Audited	)			Budget			20	)22-23 Budget		
			2018-19		2019-20		2020-21		2021-22		Proposed		Approved		Adopted
1000	Local Revenue	Ś	4,223,067	Ś	2,634,672	\$	_	\$	_	\$	_	\$	_	\$	_
	Other Sources	*	1,113,905	~	1,758,405	Ψ.	926,859	7	_	~	-	*	_	Ψ.	_
	Total Revenues	\$	5,336,973	\$	4,393,077	\$		\$	-	\$	-	\$	-	\$	-
0100	Salaries	\$	804,037	Ś	730,194	Ś	_	\$	_	\$	_	\$	_	\$	_
0200	Associated Payroll Costs	•	213,163		229,538	·	-	ľ	-	· .	-		-	•	-
0300	Purchased Services		887,262		531,216		-		-		-		-		-
0400	Supplies & Materials		883,263		1,041,922		-		-		-		-		-
0500	Capital Outlay		668,883		896,024		-		-		-		-		-
0600	Other Objects		126,339		37,324		-		-		-		-		-
0700	Transfers		-		-		926,859		-		-		-		-
	Total Expenditures	\$	3,582,948	\$	3,466,218	\$	926,859	\$	-	\$	-	\$	-	\$	-
	Ending Fund Balance	\$	1,754,025	\$	926,859	\$	-	\$	-	\$	-	\$	-	\$	
	Beginning Fund Balance	Ś	1,110,005	¢	1,754,025	¢	926,859								
	Change in Fund Balance	,	644,020	Ą	(827,166)	•	(926,859)								
	Ending Fund Balance	\$	1,754,025	\$	926,859	\$	-	•							

## SPECIAL PURPOSE FUND FIVE YEAR FUND SUMMARY

(in millions)



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

					Act	ual (Audited	)		Current Budget		202	2-23 Budge	t	
				2018-19		2019-20		2020-21	2021-22	Proposed		Approved	Α	dopted
1000	Local Rev	renue												
	1740	Fees	\$	4,230	\$	3,795	\$	-	\$ -	\$ -	\$	-	\$	-
	1760	Club Fund Raising		1,125,492		1,059,674		-	-	-		-		-
	1920	Contrib/Donat - Private Source		2,919,347		1,217,997		-	-	-		-		-
	1960	Recovery of Prior Year Exp		8,550		5,866		-	-	-		-		-
	1990	Miscellaneous		165,448		347,340		-	-	-		-		-
		Total 1000	_	4,223,067		2,634,672		-	-	-		-		-
5000	Other So	urces												
	5200	Interfund Transfers		3,900		4,380		-	-	-		-		-
	5400	Beginning Fund Balance		1,110,005		1,754,025		926,859	-	-		-		-
		Total 5000		1,113,905		1,758,405		926,859	-	-		-		-
		FUND 230 TOTAL	\$	5,336,973	\$	4,393,077	\$	926,859	\$ -	\$ -	\$	-	\$	-

### BEAVERTON SCHOOL DISTRICT 230 - SPECIAL PURPOSE FUND

				Actual (Audited)	)	Current Budget		2022-23 Budget	:
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
		_							
1110		ary Programs	d 20.244	ć 47.400	_				•
	0100	Salaries	\$ 20,311			\$ -	\$ -	\$ -	\$ -
	0200	Associated Payroll Costs	5,726	5,036	-	-	_	-	-
	0300	Purchased Services	37,311	11,620		-	-	-	-
	0400	Supplies & Materials	127,548	63,836	-	-	_	-	-
	0500	Capital Outlay	33,666	5,030	-	-	-	-	-
	0600	Other Objects	619	65	-	-	-	-	-
		Total 1110	225,181	103,009	-	-	-	-	-
1120		chool Programs	52.745	20.056					
	0100	Salaries	52,745	29,056	-	-	-	-	-
	0200	Associated Payroll Costs	12,609	8,506	-	-	-	-	-
	0300	Purchased Services	64,799	18,829	-	-	-	-	-
	0400	Supplies & Materials	131,504	183,796	-	-	-	-	-
	0500	Capital Outlay	9,275	-	-	-	-	-	-
	0600	Other Objects	1,779	1,894	-	-	-	-	-
		Total 1120	272,711	242,081	-	-	-	-	-
1130		ool Programs							
	0100	Salaries	449,900	413,850	-	-	-	-	-
	0200	Associated Payroll Costs	77,306	80,728	-	-	-	-	-
	0300	Purchased Services	556,141	455,581	-	-	-	-	-
	0400	Supplies & Materials	497,291	663,955	-	-	-	-	-
	0500	Capital Outlay	22,241	20,633	-	-	-	-	-
	0600	Other Objects	39,539	34,080	_	-	-	-	-
		Total 1130	1,642,419	1,668,827	-	-	-	-	-
1220	Restrictiv	ve Programs							
	0300	Purchased Services	1,640	51	-	-	-	-	-
	0400	Supplies & Materials	20,980	13,559	-	-	-	-	-
	0600	Other Objects	1,915	635	-	-	-	-	-
		Total 1220	24,535	14,244	-	-	-	-	-
1250	Less Rest	rictive Programs							
	0300	Purchased Services	-	208	-	-	-	-	-
	0400	Supplies & Materials	65	-	-	-	-	-	-
		Total 1250	65	208	-	-	-	-	-
1280	Alternati	ve Education							
	0100	Salaries	19,780	9,654	-	-	-	-	-
	0200	Associated Payroll Costs	6,838	3,438	-	-	-	-	-
	0300	Purchased Services	425	-	_	-	-	-	-
	0400	Supplies & Materials	1,157	-	-	-	-	-	-
		Total 1280	28,200	13,092	-	-	-	-	-
1290	Designate	ed Programs							
	0100	Salaries	2,305	4,272	-	-	_	-	_
	0200	Associated Payroll Costs	521	1,501	_	_	_	-	_
	0300	Purchased Services	1,585	235	_	_	_	-	_
	0400	Supplies & Materials	5,075	5,984	_	_	_	-	_
	0600	Other Objects	120	-	_	_	_	_	_
	0000	Total 1290	9,606	11,992		_	<del> </del>		
1490	Summer	School - Other Programs	3,000	12,332					
± <del>-1</del> 30	0400	Supplies & Materials	180	631	_	_	_	_	_
	0400	Total 1490	180	631	<u> </u>		+ -		
	Attand		100	031	-	_	1	-	-
2110		nce & Social Work Services				1	I		
2110		Durchasad Comiless		C7F					
2110	0300 0400	Purchased Services Supplies & Materials	-	675 95	-	-	-	-	-

### BEAVERTON SCHOOL DISTRICT 230 - SPECIAL PURPOSE FUND

		A	ctual (Audited)		Current Budget		2022-23 Budget	
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2120 Cuttle	- Comisso							
2120 Guidano 0100	e Services Salaries	1 550	1 250	_				
0200		1,550 133	1,350		-	-	-	-
0200	Associated Payroll Costs	133	116 347	-	-	-	-	-
	Purchased Services				-	-	-	-
0400	Supplies & Materials	2,562	2,288	-	-		-	-
2420 1144 6	Total 2120	4,245	4,100	-	-	-	-	-
2130 Health S		264	220					
0400	Supplies & Materials	364	230	-	-	<u> </u>		-
2450 6	Total 2130	364	230	-	-	-	-	-
	Path & Audiology Services		4.470					
0400	Supplies & Materials	-	1,170	-	-	-	-	-
	Total 2150	-	1,170	-	-	-	-	-
	udent Treatment Services							
0400	Supplies & Materials	-	418	-	-		-	-
	Total 2160	-	418	-	-	-	-	-
	n of Student Support Services							
0100	Salaries	278	832	-	-	-	-	-
0200	Associated Payroll Costs	58	378	-	-	-	-	-
0300	Purchased Services	2,818	652	-	-	-	-	-
0400	Supplies & Materials	735	-	-	-	-	-	-
	Total 2190	3,889	1,862	-	-	-	-	-
2210 Improve	ment Instruction Services							
0100	Salaries	30,118	12,592	-	-	-	-	-
0200	Associated Payroll Costs	9,176	4,352	-	-	-	-	-
0300	Purchased Services	-	237	-	-	-	-	-
0400	Supplies & Materials	3,079	3,423	-	-	-	-	-
0600	Other Objects	500	-	-	-	_	-	-
	Total 2210	42,873	20,604	-	-	-	-	-
2220 Education	nal Media Services							
0300	Purchased Services	8,218	1,058	-	-	_	-	-
0400	Supplies & Materials	69,464	23,855	_	_	_	-	_
	Total 2220	77,681	24,913	_	_	_	-	-
2230 Assessm	ent and Testing	,	,-					
0100	Salaries	1,357	_	_	_	_	-	_
0200	Associated Payroll Costs	377	_	_	_	_	-	_
0200	Total 2230	1,734		_	_			
2240 Instructi	onal Staff Development	2,754						
0100	Salaries	3,402	2,773	_	_	_	_	_
0200	Associated Payroll Costs	867	835	_	_	_	_	_
0300	Purchased Services	12,697	7,705	_	_	_		
0400	Supplies & Materials	4,980	7,705 3,149	-	-	-	-	-
			3,149		-	-	-	
0600	Other Objects	1,828	14.403	-	-		-	-
2410 055: 5	Total 2240	23,773	14,462	-	-	-	-	-
2410 Office of			222					
0100	Salaries	-	960	-	-	-	-	-
0200	Associated Payroll Costs	<del>-</del>	336	-	-	-	-	-
0300	Purchased Services	649	6,916	-	-	-	-	-
0400	Supplies & Materials	9,612	27,354	-	-	-	-	-
	Total 2410	10,262	35,566	- ]	-	-	-	-

## BEAVERTON SCHOOL DISTRICT 230 - SPECIAL PURPOSE FUND

			Δ	ctual (Audited)		Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2540 O	)neratio	n & Maint of Plant Services							
	100	Salaries	287	_	_	_	_	_	_
	200	Associated Payroll Costs	79	_	_	_	_	_	_
	300	Purchased Services	582	4,332	_	_	_	_	_
	400	Supplies & Materials	1,507	809	_	_	_	_	_
0-	400	Total 2540	2,455	5,141	_				
2570 In	nternal S		2,433	3,141					
	300	Purchased Services	2,012	_	_	_	_	_	_
0.5	300	Total 2570	2,012						
2630 In	nformati	ion Services	2,012		_	_	_		
	300	Purchased Services	53	_	_	_	_	_	_
	400	Supplies & Materials	5,190	3,788	_	_	_	_	_
· ·	100	Total 2630	5,243	3,788			_		
2640 St	taff Son		3,243	3,700	_	_	_		
	100	Salaries	222,004	232,412	_	_	_	_	_
	200	Associated Payroll Costs	99,472	124,312	-	_		_	_
02	200	Total 2640	321,477	356,724	-		-		
2660 To	achnala	gy Services	321,477	330,724	-	-	-	-	-
	300	Purchased Services	48,216		_				_
	400	Supplies & Materials	· ·	-		-	-	-	
02	400	Total 2660	1,761 <b>49,977</b>		-	<del>-</del>	-	-	-
2200 0		mmunity Services	49,977	-	-	-	-	-	-
		•	1.072						
	300	Purchased Services	1,073	- 22.754	-	-	-	-	-
02	400	Supplies & Materials	140	33,751	-	-	-	-	-
4450 B		Total 3390	1,213	33,751	-	-	-	-	-
		Acq Constr & Improv Services		F 022					
	100	Salaries	-	5,022	-	-	-	-	-
	300	Purchased Services	149,044	22,771	-	-	-	-	-
	400	Supplies & Materials	72	9,830	-	-	-	-	-
	500	Capital Outlay	603,701	870,361	-	-	-	-	-
06	600	Other Objects	80,039	650	-	-	-	-	-
		Total 4150	832,856	908,635	-	-	-	-	-
		of Funds							
07	700	Transfers		-	926,859	-	-	-	-
		Total 5200	-	-	926,859	-	-	-	<u>-</u>
		FUND 230 TOTAL	\$ 3,582,948	\$ 3,466,218	\$ 926,859	\$ -	\$ -	\$ -	\$ -



Categorical Fund (240)

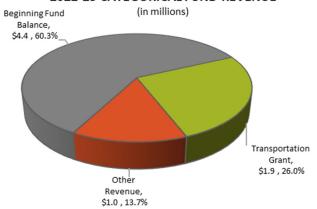


#### CATEGORICAL FUND OVERVIEW

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. On July 1, 2021, a transfer into the Categorical Fund from the Long-Term Planning Fund (280) occurred. This transaction transferred all of the equipment replacement reserves from the Long-Term Planning Fund to the Chromebook Categorical Fund, including replacement fees and school bus replacement funds. The Long-Term Planning Fund now only includes financial reserves.

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 and all major projects are completed or nearing completion. 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.

#### 2022-23 CATEGORICAL FUND REVENUE



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 also contains the equipment replacement funds which includes Chromebook replacement fees and school bus replacement funds. The inclusion of bus replacements in this fund has significantly increased the anticipated expenses in capital outlay.

#### **BEAVERTON SCHOOL DISTRICT**

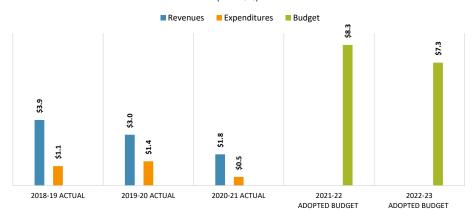
#### 240 - CATEGORICAL FUND

#### SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

								ĺ	Current						
				Act	ual (Audited)	)			Budget			20	022-23 Budget		
			2018-19		2019-20		2020-21		2021-22		Proposed		Approved		Adopted
1000 Local R	Povonuo	Ś	575,730	ċ	155,750	ċ	275,796	ċ	775,000	\$	950,000	ċ	950,000	ċ	950,000
3000 State F		٦	593,708	ڔ	114,658	ڔ	2/3,/30	٦	2,829,161	۲	1,900,000	۲	1,900,000	ڔ	1,900,000
	Sources		2,705,099		2,726,046		1,566,476		4,697,000		4,406,000		4,406,000		4,406,000
	Revenues	Ġ	3,874,537	Ġ	2,996,454	Ś	1,842,272	\$	8,301,161	\$	7,256,000	Ġ	7,256,000	Ġ	7,256,000
Totali	Nevenues	<del></del>	3,074,337	~	2,330,434	7	1,042,272	7	0,301,101	7	7,230,000	<del>-</del>	7,230,000	·	7,230,000
0100 Salarie	es	\$	956	\$	_	\$	-	\$	18,501	\$	_	\$	-	\$	-
0200 Associa	ated Payroll Costs		325		-		-		12,037		-		-		-
0300 Purcha	ased Services		108,739		166,403		61,232		350,000		800,000		800,000		800,000
0400 Supplie	es & Materials		769,451		1,259,946		160,782		2,229,462		1,532,000		1,532,000		1,532,000
0500 Capita	l Outlay		268,171		-		287,051		5,562,000		4,794,839		4,794,839		4,794,839
0600 Other	Objects		850		3,628		-		-		-		-		-
0700 Transfe	ers		-		-		-		129,161		129,161		129,161		129,161
Total E	Expenditures	\$	1,148,492	\$	1,429,978	\$	509,064	\$	8,301,161	\$	7,256,000	\$	7,256,000	\$	7,256,000
Ending	g Fund Balance	\$	2,726,046	\$	1,566,476	\$	1,333,208	\$	-	\$	-	\$	-	\$	-
B. alam	alan Ford Balance		2 705 000	_	2.726.046		4 566 476		_		_				_
-	ning Fund Balance	\$	2,705,099	\$	2,726,046		1,566,476								
-	e in Fund Balance	_	20,946	_	(1,159,570)		(233,268)	-							
Ending	g Fund Balance	\$	2,726,046	Ş	1,566,476	Ş	1,333,208								

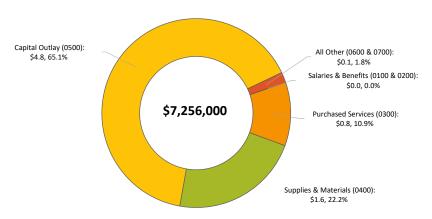
#### CATEGORICAL FUND FIVE YEAR FUND SUMMARY

(in millions)



### CATEGORICAL FUND 2022-23 EXPENDITURES BY OBJECT

(in millions)



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

					A c+	ual (Audited			Current Budget			202	22-23 Budget	
				2018-19		2019-20	<u>'                                     </u>	2020-21	2021-22	ı	Proposed		Approved	Adopted
											•		•••	
1000	<b>Local Reve</b>	nue												
	1510	Interest on Investments	\$	87,710	\$	28,003	\$	10,030	\$ 25,000	\$	25,000	\$	25,000	\$ 25,000
	1740	Fees		-		-		-	325,000		325,000		325,000	325,000
	1920	Contrib/Donat - Private Source		250,339		111,910		-	400,000		-		-	-
	1960	Recovery of Prior Year Exp		-		58		-	-		-		-	-
	1990	Miscellaneous		237,681		15,780		265,766	25,000		600,000		600,000	600,000
		Total 1000	_	575,730				275,796	775,000		950,000		950,000	950,000
3000	State Reve	nue												
	3190	Other Unrestr Grants-in-Aid		593,708		114,658		-	1,000,000		-		-	-
	3220	State School Fund - Transport		-		-		-	1,829,161		1,900,000		1,900,000	1,900,000
		Total 3000	_	593,708		114,658		-	2,829,161		1,900,000		1,900,000	1,900,000
5000	Other Soul	rces												
	5200	Interfund Transfers		-		-		-	3,197,000		6,000		6,000	6,000
	5400	Beginning Fund Balance		2,705,099	2,726,046		1,566,476	1,500,000		4,400,000		4,400,000	4,400,000	
		Total 5000		2,705,099	2,726,046		1,566,476	4,697,000		4,406,000		4,406,000	4,406,000	
		FUND 240 TOTAL	\$	3,874,537	\$	2,996,454	\$	1,842,272	\$ 8,301,161	\$	7,256,000	\$	7,256,000	\$ 7,256,000

## BEAVERTON SCHOOL DISTRICT 240 - CATEGORICAL FUND

					Actual (Audited	)	Current Budget		2022-23 Budge	t
				2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1110	Elementa	ry Programs								
	0400	Supplies & Materials	\$	153,124	\$ 73,546	\$ 74,256	\$ 68,477	\$ 50,000	\$ 50,000	\$ 50,000
		Total 1110		153,124	73,546	74,256	68,477	50,000	50,000	50,000
1120	Middle So	chool Programs								
	0400	Supplies & Materials		-	84,578	34,143	-	-	-	-
	0500	Capital Outlay		-	-	20,040	-	-	-	-
		Total 1120		-	84,578	54,182	-	-	-	-
1130	High Scho	ool Programs								
	0100	Salaries		956	-	-	-	-	-	_
	0200	Associated Payroll Costs		325	-	-	-	-	-	_
	0300	Purchased Services		3,777	4,336	-	50,000	50,000	50,000	50,000
	0400	Supplies & Materials		457,398	57,631	-	-	-	-	-
	0500	Capital Outlay		5,240	-	-	-	-	-	-
	0600	Other Objects		289	410	-	-	-	-	-
		Total 1130		467,986	62,377	-	50,000	50,000	50,000	50,000
2130	Health Se	ervices								
	0400	Supplies & Materials		-	106	-	-	-	-	-
		Total 2130		-	106	-	-	-	-	-
2220	Education	nal Media Services								
	0400	Supplies & Materials		119,387	173,777	651	70,000	_	-	_
		Total 2220		119,387	173,777	651	70,000	-	-	-
2410	Office of	the Principal		•	•					
	0300	Purchased Services		3,400	2,741	-	-	-	-	_
	0400	Supplies & Materials		15,025	32,504	38,713	-	-	-	_
	0600	Other Objects		561	3,218	-	_	_	-	_
		Total 2410	-	18,986	38,464	38,713	_	_	_	_
2540	Operation	n & Maint of Plant Services		•	ŕ	,				
	0300	Purchased Services		_	93,019	700	_	450,000	450,000	450,000
	0400	Supplies & Materials		211	-	292	486,523	300,000	•	300,000
		Total 2540		211	93,019	992	486,523	750,000		750,000
2550	Student T	Fransportation Services			,-				,	
	0500	Capital Outlay		_	_	-	3,362,000	3,569,839	3,569,839	3,569,839
		Total 2550		_	_	-	3,362,000	3,569,839		3,569,839
2570	Internal S						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,233,333	-,,	2,232,222
	0300	Purchased Services		_	5,654	-	_	_	-	_
		Total 2570	-	-	5,654	_	_	_	_	_
2660	Technolo	gy Services			-,					
	0100	Salaries		_	_	-	18,501	_	-	_
	0200	Associated Payroll Costs		_	_	_	12,037	_	_	_
	0300	Purchased Services		_	420	-	-	_	-	_
	0400	Supplies & Materials		4,440	8,356	-	1,579,462	1,182,000	1,182,000	1,182,000
	0.00	Total 2660		4,440	8,776	_	1,610,000	1,182,000		1,182,000
4150	Building A	Acq Constr & Improv Services		.,	0,110				_,,	_,,
	0300	Purchased Services		101,562	60,234	60,531	300,000	300,000	300,000	300,000
	0400	Supplies & Materials		19,865	829,448	12,727		-	-	-
	0500	Capital Outlay		262,931	323,440	267,011	2,200,000	1,225,000	1,225,000	1,225,000
	5300	Total 4150		384,357	889,682	340,269		1,525,000		1,525,000
5200	Transfers			JO4,JJ/	003,082	340,209	2,323,000	1,323,000	1,323,000	1,323,000
3200	0700	Transfers			_		129,161	129,161	129,161	129,161
	0700		-	-		-				
		Total 5200	_	1 140 402	- - 1 430 070	- \$ F00.064	129,161			129,161
		FUND 240 TOTAL	\$	1,148,492	\$ 1,429,978	\$ 509,064	\$ 8,301,161	\$ 7,256,000	\$ 7,256,000	\$ 7,256,000

### BEAVERTON SCHOOL DISTRICT 240 - CATEGORICAL FUND THREE YEAR FORECAST

		Adopted		Forecasted	
		2022-23	2023-24	2024-25	2025-26
Revenue					
1000 Local Revenue		\$ 950,000	\$ 959,500	\$ 969,095	\$ 978,786
3000 State Revenue		1,900,000	1,995,000	2,094,750	2,199,488
5000 Other Sources		4,406,000	4,186,000	3,977,000	3,778,450
	<b>Total Revenue</b>	\$ 7,256,000	\$ 7,140,500	\$ 7,040,845	\$ 6,956,723
Expenditures					
0300 Purchased Services		800,000	762,000	725,880	691,546
0400 Supplies & Materials		1,532,000	1,476,320	1,298,028	1,120,399
0500 Capital Outlay		4,794,839	4,773,019	4,887,776	5,015,617
0700 Transfers		129,161	129,161	129,161	129,161
	<b>Total Expenditures</b>	\$ 7,256,000	\$ 7,140,500	\$ 7,040,845	\$ 6,956,723

#### **Assumptions:**

#### Revenues:

The Local Revenue and State Revenue related to the Facilities Grant have been declining over the last few years due to the completion of major projections in the 2014 Capital Bond. However, equipment replacement funds are anticipated to increase approximately 1% at the Local level and 5% at the State level for the Transportation Grant due to no buses reaching full depreciation in the next three years but adding new bus purchases to the depreciation in each year. Beginning fund balance is declining due to the spend down of the Facility Grant funds as well as less fee collection due to the addition of several Community Eligibility Provision (CEP) schools in 2020-21.

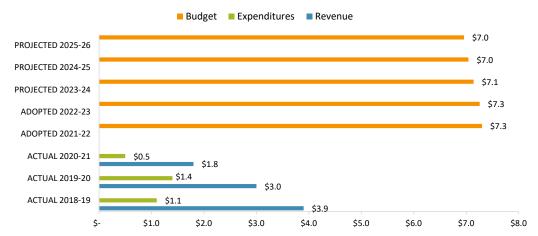
#### **Expenditures:**

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.

## CATEGORICAL FUND ACTUALS & FORECASTS

(in millions)





## 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**

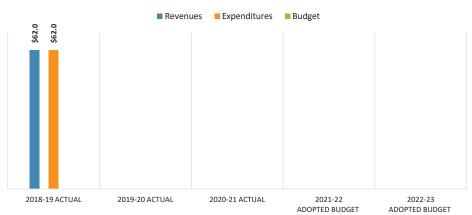
#### **250 - PENSION FUND**

#### **SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

								Current				
				Actu	al (Audited	d)		Budget		20	22-23 Budget	
		_	2018-19		2019-20		2020-21	2021-22	Proposed		Approved	Adopted
5000	Other Sources		61,970		-		-	-	-		-	-
	Total Revenues	\$	61,970	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -
0700	Transfers		61,970		-		-	-	-		-	-
	Total Expenditures	\$	61,970	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -
	Ending Fund Balance	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -
	Beginning Fund Balance	\$	61,970		-	\$	-					
	Change in Fund Balance		(61,970)		-		-					
	Ending Fund Balance	\$	-	\$	-	\$	-					

## PENSION FUND FIVE YEAR FUND SUMMARY

(in thousands)



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

					Actua	l (Audite	d)			rent dget			2022-	23 Budget		
				2018-19	20	19-20		2020-21	202	1-22	Prop	osed	Ap	proved	Ad	opted
5000	Other So	urces														
	5400	Beginning Fund Balance		61,970		-		-		-		-		-		-
		Total 5000		61,970		-		-		-		-		-		-
		FUND 250 TOTAL	Ś	61.970	Ś	_	Ś	_	Ś	-	Ś	_	Ś	_	Ś	_

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

			Actua	l (Audited	l)			ırrent udget			2022-	23 Budget	t	
		 2018-19	2	019-20		2020-21	20	21-22	Pro	posed	Ap	proved	Ad	lopted
5200 Transfer	s of Funds													
0700	Transfers	 61,970		-		-		-		-		-		-
	Total 5200	 61,970		-		-		-		-		-		-
	FUND 250 TOTAL	\$ 61,970	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-



Scholarship Fund (260)



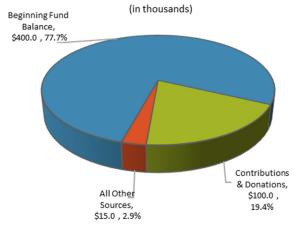
#### SCHOLARSHIP FUND OVERVIEW

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 fundraising 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.

#### 2022-23 SCHOLARSHIP FUND REVENUE



#### **BEAVERTON SCHOOL DISTRICT**

#### 260 - SCHOLARSHIP FUND

1000 Local Revenue
 5000 Other Sources
 Total Revenues

 0300 Purchased Services
 0700 Transfers

#### SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

						Current				
		Act	ual (Audited	)		Budget		2	022-23 Budget	
	2018-19		2019-20		2020-21	2021-22	Proposed		Approved	Adopted
\$	99,597	\$	87,548	\$	74,210	\$ 100,000	\$ 100,000	\$	100,000	\$ 100,000
	339,620		376,816		418,265	415,000	415,000		415,000	415,000
\$	439,216	\$	464,364	\$	492,475	\$ 515,000	\$ 515,000	\$	515,000	\$ 515,000
	62,400		87,236		59,442	515,000	500,000		500,000	500,000
	-		-		-	-	15,000		15,000	15,000
\$	62,400	\$	87,236	\$	59,442	\$ 515,000	\$ 515,000	\$	515,000	\$ 515,000
\$	376,816	\$	377,129	\$	433,033	\$ -	\$ -	\$	-	\$ 
\$	339,620	Ś	376,816	Ġ	377,129					
~	37,020	,	370,010	,	577,123					

Beginning Fund Balance Change in Fund Balance Ending Fund Balance

\$439.2

\$62.4

2018-19 ACTUAL

Total Expenditures

Ending Fund Balance

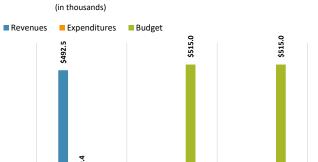
#### \$ 339,620 \$ 376,816 \$ 377,129 37,196 313 55,904 \$ 376,816 \$ 377,129 \$ 433,033

\$464.4

\$87.2

2019-20 ACTUAL

## SCHOLARSHIP FUND FIVE YEAR FUND SUMMARY



2021-22 ADOPTED BUDGET 2022-23

ADOPTED BUDGET

## SCHOLARSHIP FUND 2022-23 EXPENDITURES BY OBJECT

2020-21 ACTUAL

(in thousands)



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

				Act	tual (Audited	)		Current Budget		202	22-23 Budget	
			 2018-19		2019-20		2020-21	2021-22	Proposed		Approved	Adopted
1000	Local Rev	enue										
	1510	Interest on Investments	\$ 6,611	\$	2,379	\$	427	\$ -	\$ -	\$	-	\$ -
	1920	Contrib/Donat - Private Source	92,986		85,170		73,783	100,000	100,000		100,000	100,000
		Total 1000	99,597		87,548		74,210	100,000	100,000		100,000	100,000
5000	Other So	urces										
	5200	Interfund Transfers	-		-		41,136	15,000	15,000		15,000	15,000
	5400	Beginning Fund Balance	339,620		376,816		377,129	400,000	400,000		400,000	400,000
		Total 5000	339,620		376,816		418,265	415,000	415,000		415,000	415,000
		FUND 260 TOTAL	\$ 439,216	\$	464,364	\$	492,475	\$ 515,000	\$ 515,000	\$	515,000	\$ 515,000

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

					Actu	ual (Audited)		Current Budget		202	22-23 Budget	
			- :	2018-19		2019-20	2020-21	2021-22	Proposed		Approved	Adopted
3390	Other Co	mmunity Services										
	0300	Purchased Services	\$	62,400	\$	87,236	\$ 59,442	\$ 515,000	\$ 500,000	\$	500,000	\$ 500,000
		Total 3390		62,400		87,236	59,442	515,000	500,000		500,000	500,000
5200	Transfers	of Funds										
	0700	Transfers		-		-	-	-	15,000		15,000	15,000
		Total 5200		-		-	-	-	15,000		15,000	15,000
		FUND 260 TOTAL	\$	62,400	\$	87,236	\$ 59,442	\$ 515,000	\$ 515,000	\$	515,000	\$ 515,000

### BEAVERTON SCHOOL DISTRICT 260 - SCHOLARSHIP FUND THREE YEAR FORECAST

		 Adopted	Forecasted							
		2022-23		2023-24	2024-25	2025-26				
Revenue										
1000 Local Revenue		\$ 100,000	\$	104,000	\$	108,160	\$	112,486		
5000 Other Sources		415,000		419,000		423,040		427,120		
	<b>Total Revenue</b>	\$ 515,000	\$	523,000	\$	531,200	\$	539,607		
Expenditures										
0300 Purchased Services		\$ 500,000	\$	508,000	\$	516,200	\$	524,607		
0700 Transfers		15,000		15,000		15,000		15,000		
	<b>Total Expenditures</b>	\$ 515,000	\$	523,000	\$	531,200	\$	539,607		

#### Assumptions:

#### Revenues:

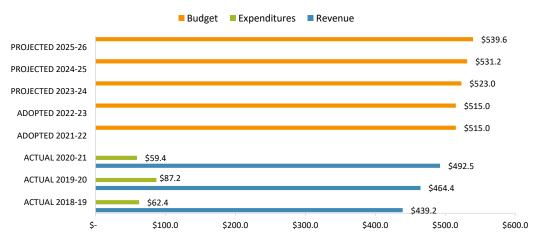
Projected revenue increase of 4% for Local Sources and 1% for Other Sources.

#### **Expenditures:**

Increase in expenditures for scholarships consistent with revenue increases.

## SCHOLARSHIP FUND ACTUALS & FORECASTS

(in thousands)





Grant Fund (270)

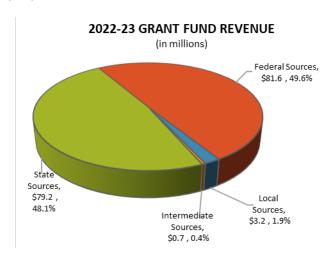


#### **GRANT FUND OVERVIEW**

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 in the 2021-22 budget which totaled approximately \$67.1 million. At July 1, 2022, the District is anticipating having approximately \$48 million of these funds remaining for the next two fiscal years. Federal sources make up 49.6% of the total Grant Fund revenue, while state sources make up 48.1% of the total Grant Fund in 2022-23. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.3% 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 55.8% 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 13.7% and purchased services at 13.6%. Capital outlay makes up 12.5% and 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. In addition, with the passage of the \$723 million capital bond measure on May 17, 2022, the State has allocated an \$8.0 million matching grant through the Oregon School Capital Improvement Matching (OSCIM) program.

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**

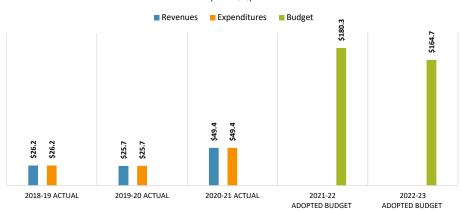
#### 270 - GRANT FUND

#### SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

									Current				
				Act	tual (Audited)	)			Budget		20	)22-23 Budget	
			2018-19		2019-20		2020-21		2021-22	Proposed		Approved	Adopted
1000	Local Revenue	\$	321,282	\$	385,923	\$	1,033,163	\$	2,703,565	\$ 3,193,393	\$	3,193,393	\$ 3,193,393
2000	Intermediate Revenue		342,040		222,138		239,339		737,769	715,311		715,311	715,311
3000	State Revenue		8,404,684		9,779,814		23,824,022		59,651,290	71,156,032		71,156,032	79,156,032
4000	Federal Revenue		17,165,360		15,314,190		24,339,530		117,210,561	81,605,755		81,605,755	81,605,755
	Total Revenues	\$	26,233,367	\$	25,702,064	\$	49,436,054	\$	180,303,185	\$ 156,670,491	\$	156,670,491	\$ 164,670,491
0100	Salaries	\$	11,350,193	\$	10,456,573	\$	19,109,380	\$	63,394,550	\$ 56,887,689	\$	56,953,179	\$ 56,953,179
0200	Associated Payroll Costs		6,325,943		6,698,032		11,468,806		31,962,266	30,560,420		30,620,650	30,620,650
0300	Purchased Services		3,812,841		2,298,389		6,436,679		18,459,621	21,242,856		21,182,347	21,182,347
0400	Supplies & Materials		2,131,784		1,449,097		7,471,688		29,909,246	21,396,449		21,331,238	21,331,238
0500	Capital Outlay		1,967,959		4,235,301		3,223,275		27,006,694	19,511,821		19,511,821	27,511,821
0600	Other Objects		644,646		564,671		1,352,831		8,504,758	4,956,982		4,956,982	4,956,982
0700	Transfers		-		-		373,394		1,066,050	2,114,274		2,114,274	2,114,274
	Total Expenditures	\$	26,233,367	\$	25,702,064	\$	49,436,054	\$	180,303,185	\$ 156,670,491	\$	156,670,491	\$ 164,670,491
		· · · · ·											
	Beginning Fund Balance	\$	-	\$	-	\$	-						
	Change in Fund Balance		-		-		-						
	Ending Fund Balance	\$	-	\$	-	\$	-	-					

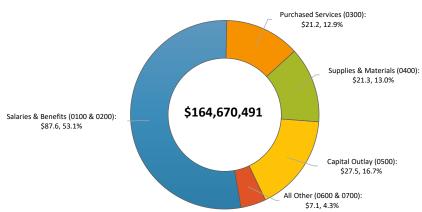
## GRANT FUND FIVE YEAR FUND SUMMARY

(in millions)



#### GRANT FUND 2022-23 EXPENDITURES BY OBJECT

(in millions)



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

						Current			
				Actual (Audited	l)	Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1000 L	ocal Rev	enue							
1	.920	Contrib/Donat - Private Source	\$ 321,282	\$ 385,923	\$ 1,033,163	\$ 2,703,565	\$ 3,193,393	\$ 3,193,393	\$ 3,193,393
		Total 1000	321,282	385,923	1,033,163	2,703,565	3,193,393	3,193,393	3,193,393
2000 li	ntermedi	iate Revenue							
2	200	Restricted Revenue	342,040	222,138	239,339	737,769	715,311	715,311	715,311
		Total 2000	342,040	222,138	239,339	737,769	715,311	715,311	715,311
3000 S	tate Rev	enue							
3	3290	Other Restricted Grants-in-Aid	8,404,684	9,779,814	23,824,022	59,651,290	71,156,032	71,156,032	79,156,032
		Total 3000	8,404,684	9,779,814	23,824,022	59,651,290	71,156,032	71,156,032	79,156,032
4000 F	ederal R	evenue							
4	1300	Restr Revenue Direct - Federal	146,279	156,217	141,092	164,577	442,645	442,645	442,645
4	1500	Restr Rev from Fed Thru State	16,908,464	15,105,540	19,393,154	116,472,904	80,410,274	80,410,274	80,410,274
4	1700	Fed Grants Thru Interm Sources	110,616	52,433	4,805,285	573,080	752,836	752,836	752,836
		Total 4000	17,165,360	15,314,190	24,339,530	117,210,561	81,605,755	81,605,755	81,605,755
		FUND 270 TOTAL	\$ 26,233,367	\$ 25,702,064	\$ 49,436,054	\$ 180,303,185	\$ 156,670,491	\$ 156,670,491	\$ 164,670,491

## BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND

		Actual (Audited)			Current Budget		2022-23 Budget	
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
4440 Flames	A Dun aus							
	tary Programs	<u> </u>	ć 5.003	¢ 2.502.007	¢ 5040530	ć 4.720.002	ć 4.720.002	* 4.720.002
0100	Salaries	\$ -	\$ 5,893		\$ 5,949,529	\$ 4,739,003		
0200	Associated Payroll Costs	-	2,184	2,168,405	3,484,327	2,630,054	2,630,054	2,630,054
0300	Purchased Services	473	309,325	394,138	3,825	890,970	890,970	890,970
0400	Supplies & Materials	1,324	2,246	410,593	1,655,898	610,710	610,710	610,710
0700	Transfers	1 700	- 210 649	291,974	66,050	1,104,274	1,104,274	1,104,274
1120 14:441	Total 1110	1,796	319,648	6,849,098	11,159,629	9,975,011	9,975,011	9,975,011
0100	School Programs Salaries	06 150	39,134	1 010 550	2,606,851	2,401,263	2,401,263	2,401,263
0200	Associated Payroll Costs	96,159 28,344	13,308	1,018,559 601,751	1,273,455	1,278,405	1,278,405	1,278,405
0300	Purchased Services	647,589	515,722	1,460,624	2,550,253	508,641	508,641	508,641
0400	Supplies & Materials	10,457	29,337	2,009,620	1,799,320	184,996	184,996	184,996
0400	Total 1120	782,549	597,501				4,373,305	
1120 Ulab Ca	hool Programs	762,343	557,501	5,090,555	8,229,879	4,373,305	4,373,303	4,373,305
0100	Salaries	839,754	894,495	1,891,694	2,995,466	3,009,365	3,009,365	3,009,365
0200		•	520,483		* *			
0300	Associated Payroll Costs Purchased Services	403,050	•	1,115,699	1,693,653 486,594	1,620,257	1,620,257	1,620,257
0400	Supplies & Materials	54,566	28,487 244,032	39,489 297,794	2,414,741	2,907,249	2,907,249 1,465,905	2,907,249
0500	Capital Outlay	379,585 93,737	32,931	28,217	175,334	1,465,905	168,862	1,465,905 168,862
0600	Other Objects	·		2,300		168,862		
0600	Total 1130	1,867 <b>1,772,560</b>	5,215 <b>1,725,643</b>	3,375,193	7,408 <b>7,773,196</b>	7,500 <b>9,179,138</b>	7,500 <b>9,179,138</b>	7,500 <b>9,179,138</b>
11/0 Pro Vin	dergarten Programs	1,772,300	1,723,043	3,373,133	7,773,130	9,179,136	3,173,138	3,173,136
0100	Salaries			87,540	316,615	651,400	651,400	651,400
0200	Associated Payroll Costs	-	-	39,951	253,540	421,722	421,722	421,722
0300	Purchased Services	-	-	39,931	192,316	167,994	167,994	167,994
0400	Supplies & Materials	9,477	10,626	94,931	320,748	286,713	286,713	286,713
0400	Total 1140	9,477	10,626	222,423	1,083,219	1,527,829	1,527,829	1,527,829
1220 Restrict		3,477	10,020	222,423	1,083,213	1,327,623	1,327,023	1,327,623
0100	Salaries	2,050,030	1,172,649	997,629	2,281,648	2,601,894	2,601,894	2,601,894
0200	Associated Payroll Costs	1,322,417	931,367	662,310	1,260,277	1,313,874	1,313,874	1,313,874
0300	Purchased Services	2,718	-	-	29,336	35,044	35,044	35,044
0400	Supplies & Materials	2,367	2,804	1	19,216	1,000	1,000	1,000
0500	Capital Outlay	-		2,769	-	-	-	-
0600	Other Objects	30	_	-	_	1,610	1,610	1,610
0000	Total 1220	3,377,562	2,106,819	1,662,709	3,590,477	3,953,422	3,953,422	3,953,422
1250 Less Re	strictive Programs	0,077,002	_,,	_,	0,220,	0,000,	0,000,	0,000,111
0100	Salaries	851,076	747,958	653,649	1,155,228	1,076,904	1,076,904	1,076,904
0200	Associated Payroll Costs	489,435	494,670	375,175	630,933	513,850	513,850	513,850
0300	Purchased Services	-105,155		-	24,068	78,649	78,649	78,649
0400	Supplies & Materials	_	_	_	52,632	441,402	441,402	441,402
	Total 1250	1,340,511	1,242,628	1,028,824	1,862,861	2,110,805	2,110,805	2,110,805
1270 Educati	ionally Underserved	_,,	-,- :-,	_,==,==	_,,,,,,,	_,,	_,,	_,,
0100	Salaries	3,329,979	3,063,499	3,152,709	1,885,693	6,776,975	6,776,975	6,776,975
0200	Associated Payroll Costs	1,991,448	2,061,882	2,034,576	978,878	4,148,312	4,148,312	4,148,312
0300	Purchased Services	542,562	301,015	95,298	496,470	866,807	866,807	866,807
0400	Supplies & Materials	551,864	206,344	676,663	1,081,719	1,526,451	1,526,451	1,526,451
0600	Other Objects	-	-	35	-	35	35	35
0000	Total 1270	6,415,854	5,632,741	5,959,281	4,442,760	13,318,580	13,318,580	13,318,580
1280 Alterna	itive Education	0,-13,03 <b>4</b>	2,002,741	2,333,201	1,2,,,00		,,	,,
0100	Salaries	5,798	35,526	69,381	225,010	226,924	226,924	226,924
0200	Associated Payroll Costs	2,463	24,206	41,939	99,246	97,872	97,872	97,872
0300	Purchased Services	4,504	5,243	30,312	176,033	115,000	115,000	115,000
0400	Supplies & Materials	642	6,052	4,858	304,462	297,188	297,188	297,188
U+UU	Supplies & Marchals	042	0,032	+,000	304,402	221,100	231,100	231,100

## BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND

						Current Budget	_	2022 22 Budant	
			2018-19	ctual (Audited) 2019-20	2020-21	2021-22	Proposed	2022-23 Budget Approved	Adopted
			2016-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1290	Designat	ed Programs							
1230	0100	Salaries	460,013	1,195,433	890,836	16,914,927	11,444,792	11,444,792	11,444,792
	0200	Associated Payroll Costs	216,651	705,711	533,764	7,535,162	6,380,909	6,380,909	6,380,909
	0300	Purchased Services	224,946	232,640	143,275	766,721	858,028	858,028	858,028
	0400	Supplies & Materials	417,061	156,873	1,178,498	4,576,209	765,536	765,536	765,536
	0500	Capital Outlay	97,119	43,760	271,920	20,000	-	-	-
	0600	Other Objects	545	1,205	1,045	500	2,776	2,776	2,776
	0700	Transfers	-	-	-	-	10,000	10,000	10,000
		Total 1290	1,416,334	2,335,622	3,019,340	29,813,519	19,462,041	19,462,041	19,462,041
1410	Summer	School - Elem School		, ,	. ,				. ,
	0100	Salaries	65,958	74,790	77,555	846,632	1,046,001	1,046,001	1,046,001
	0200	Associated Payroll Costs	18,643	23,602	26,185	337,232	357,226	357,226	357,226
	0300	Purchased Services	3,550	-	23,250	28,188	6,248	6,248	6,248
	0400	Supplies & Materials	398	226	37,213	44,000	1,327,938	1,327,938	1,327,938
		Total 1410	88,549	98,617	164,203	1,256,052	2,737,413	2,737,413	2,737,413
1420	Summer	School - Middle School							
	0100	Salaries	1,916	3,880	5,508	665,632	453,041	453,041	453,041
	0200	Associated Payroll Costs	370	665	1,922	273,280	154,721	154,721	154,721
	0300	Purchased Services	-	180	-	1,000	-	-	-
	0400	Supplies & Materials	1,698	426	-	5,500	-	-	-
		Total 1420	3,985	5,150	7,430	945,412	607,762	607,762	607,762
1430	Summer	School - High School							
	0100	Salaries	-	-	216,899	4,037,009	430,504	430,504	430,504
	0200	Associated Payroll Costs	-	-	71,944	1,660,938	147,024	147,024	147,024
	0300	Purchased Services	-	-	2,211	399,202	303,928	303,928	303,928
	0400	Supplies & Materials	-	-	274,460	568,260	3,431,613	3,431,613	3,431,613
		Total 1430	-	-	565,515	6,665,409	4,313,069	4,313,069	4,313,069
1490	Summer	School - Other Programs							
	0100	Salaries	283,974	232,116	118,300	3,091,861	1,942,490	1,942,490	1,942,490
	0200	Associated Payroll Costs	86,317	82,467	42,495	1,258,027	663,393	663,393	663,393
	0300	Purchased Services	80,005	61,826	174,690	1,040,533	946,298	946,298	946,298
	0400	Supplies & Materials	7,833	23,623	285,397	1,196,473	1,269,316	1,269,316	1,269,316
	0600	Other Objects		-	-	631	-	-	-
		Total 1490	458,129	400,031	620,882	6,587,525	4,821,497	4,821,497	4,821,497
2110	Attendar	nce & Social Work Services							
	0100	Salaries	938,913	900,716	2,308,776	6,743,890	5,968,419	5,991,928	5,991,928
	0200	Associated Payroll Costs	713,766	749,992	1,501,101	3,810,100	3,675,380	3,712,380	3,712,380
	0300	Purchased Services	207,283	24,882	32,243	290,093	185,008	124,499	124,499
	0400	Supplies & Materials	9,161	770	19,206	1,633,629	262,732	262,732	262,732
		Total 2110	1,869,122	1,676,360	3,861,327	12,477,712	10,091,539	10,091,539	10,091,539
2120	Guidance	e Services							
	0100	Salaries	75,210	76,323	83,358	1,083,454	896,598	896,598	896,598
	0200	Associated Payroll Costs	43,988	49,355	46,807	444,857	500,342	500,342	500,342
	0300	Purchased Services	-	85,136	150,800	52,600	550,708	550,708	550,708
	0400	Supplies & Materials	-	3,444	14,227	26,645	32,399	32,399	32,399
	0600	Other Objects		205	270	30	330	330	330
		Total 2120	119,198	214,463	295,462	1,607,586	1,980,377	1,980,377	1,980,377
2130	Health Se								
	0100	Salaries	-	91,014	1,345,438	3,278,669	2,003,750	2,003,750	2,003,750
	0200	Associated Payroll Costs	-	42,501	780,994	2,497,924	1,194,793	1,194,793	1,194,793
	0300	Purchased Services	52,159	55,201	68,886	62,688	30,594	30,594	30,594
	0400	Supplies & Materials		-	107,918	1,100	-	-	-
		Total 2130	52,159	188,715	2,303,237	5,840,381	3,229,137	3,229,137	3,229,137
2140	Psycholo	gical Service							
	0100	Salaries	20,624	304,352	105,363	393,711	720,167	720,167	720,167
	0200	Associated Payroll Costs	14,292	217,420	73,769	236,381	365,543	365,543	365,543
	0300	Purchased Services		-	-	110,900	-	-	-
		Total 2140	34,916	521,772	179,131	740,992	1,085,710	1,085,710	1,085,710

## BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND

		А	ctual (Audited)		Current Budget	2022-23 Budget		
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
21EO Speech I	Path & Audiology Services							
0100	Salaries	294,359	91,770	43,608	1,142,242	1,426,885	1,426,885	1,426,885
0200	Associated Payroll Costs	141,580	52,650	32,389	642,842	780,606	780,606	780,606
0300	Purchased Services	-	-	-	-	80,000	80,000	80,000
	Total 2150	435,939	144,420	75,997	1,785,084	2,287,491	2,287,491	2,287,491
2160 Other St	udent Treatment Services							
0300	Purchased Services	-	152,519	502,771	4,392,146	7,222,511	7,222,511	7,222,511
0400	Supplies & Materials	<u> </u>	-	-	-	250,000	250,000	250,000
	Total 2160	-	152,519	502,771	4,392,146	7,472,511	7,472,511	7,472,511
2190 Directio	n of Student Support Services							
0100	Salaries	513,403	354,078	568,313	889,011	1,321,213	1,321,213	1,321,213
0200	Associated Payroll Costs	248,735	190,862	273,957	483,733	611,289	611,289	611,289
0300	Purchased Services	986,350	374	465	16,165	315,510	315,510	315,510
0400	Supplies & Materials	741		5,625	56,367	420,875	420,875	420,875
	Total 2190	1,749,230	545,315	848,361	1,445,276	2,668,887	2,668,887	2,668,887
•	ment Instruction Services	==	460.00=	0101==				4 604 04
0100	Salaries	774,846	469,897	810,155	1,489,965	1,496,640	1,631,914	1,631,914
0200	Associated Payroll Costs	325,370	235,316	379,782	653,742	795,610	870,463	870,463
0300 0400	Purchased Services Supplies & Materials	98,938	7,840	141 444	98,813	339,570	339,570	339,570
0500	Capital Outlay	16,010	295,999	141,444	5,329,007	5,574,959 60,000	5,509,748 60,000	5,509,748 60,000
0300	Total 2210	1,215,163	1,009,051	1,331,381	7,571,527	8,266,779	8,411,695	8,411,695
2220 Educatio	onal Media Services	1,213,103	1,005,051	1,331,361	7,371,327	8,200,773	0,411,055	0,411,055
0100	Salaries	_	_	_	156,774	589,452	589,452	589,452
0200	Associated Payroll Costs	-	-	_	87,775	323,607	323,607	323,607
0300	Purchased Services	4,201	12,827	2,915	6,000	118,768	118,768	118,768
0400	Supplies & Materials	76,858	57,142	118,341	1,263,950	514,864	514,864	514,864
	Total 2220	81,060	69,969	121,256	1,514,499	1,546,691	1,546,691	1,546,691
2230 Assessm	ent and Testing		•					
0100	Salaries	-	-	-	16,547	16,547	16,547	16,547
0200	Associated Payroll Costs	-	-	-	5,846	5,652	5,652	5,652
0300	Purchased Services	-	-	-	86,785	86,922	86,922	86,922
0400	Supplies & Materials	33,995	34,749	-	-	-	-	-
	Total 2230	33,995	34,749	-	109,178	109,121	109,121	109,121
2240 Instructi	onal Staff Development							
0100	Salaries	706,414	525,184	605,516	2,476,352	3,630,923	3,537,630	3,537,630
0200	Associated Payroll Costs	272,453	259,874	294,212	1,019,414	1,533,751	1,482,128	1,482,128
0300	Purchased Services	554,191	268,388	342,490	1,062,614	1,943,431	1,943,431	1,943,431
0400	Supplies & Materials	18,072	18,185	60,079	108,021	126,698	126,698	126,698
0600	Other Objects	988	-	-	-	-	-	-
0700	Transfers	4 553 440	1 071 521	81,420 <b>1,383,716</b>	4 555 404	7 224 002	7,089,887	7 000 00
2220 Evacutiv	Total 2240 re Administration Services	1,552,118	1,071,631	1,383,716	4,666,401	7,234,803	7,089,887	7,089,887
0300	Purchased Services	-	15,000	_	-	_	_	_
0300	Total 2320		15,000	-	-		<u>_</u>	
2410 Office of			13,000					
0100	Salaries	-	5,600	24,445	15,456	15,861	15,861	15,861
0200	Associated Payroll Costs	-	1,727	18,883	14,269	13,178	13,178	13,178
0300	Purchased Services	-	950	-		-		
0400	Supplies & Materials	-	1,671	-	-	-	_	_
	Total 2410	-	9,947	43,329	29,725	29,039	29,039	29,039
2490 Other Su	ıpport Serv-Sch Admin							
0100	Salaries	-	-	27,187	243,225	147,232	147,232	147,232
0200	Associated Payroll Costs	-	-	19,680	185,877	79,614	79,614	79,61
0300	Purchased Services	-	-	51	-	-	-	-
0400	Supplies & Materials		<u> </u>		40,000			
	Total 2490			46,918	469,102	226,846	226,846	226,846

# BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND

### **BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

					Current			
		A	ctual (Audited)		Budget		2022-23 Budget	
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2520 Fiscal	Services							
0600	Other Objects	623,804	541,780	1,329,649	8,496,189	4,944,481	4,944,481	4,944,481
	Total 2520	623,804	541,780	1,329,649	8,496,189	4,944,481	4,944,481	4,944,481
2540 Opera	ation & Maint of Plant Services	ŕ	ŕ	, ,	, ,			
0100	Salaries	-	-	79	1,046,000	867,657	867,657	867,657
0200	Associated Payroll Costs	_	_	28	546,122	546,532	546,532	546,532
0300	Purchased Services	_	_	8,179	3,678,200	110,500	110,500	110,500
0400	Supplies & Materials			1,044,212	5,432,902	417,049	417,049	417,049
0500	**	_	_	1,044,212	3,432,302	8,450,000	8,450,000	8,450,000
0300	Capital Outlay			1 053 407	10 702 224			
2552 6: 1	Total 2540	-	-	1,052,497	10,703,224	10,391,738	10,391,738	10,391,738
	ent Transportation Services			00.40=	100 750			
0100	Salaries	-	84,239	96,465	180,750	299,644	299,644	299,644
0200	Associated Payroll Costs	-	24,080	33,198	63,867	113,066	113,066	113,066
0300	Purchased Services	64,808	48,685	763	54,472	36,535	36,535	36,535
0400	Supplies & Materials	-	10,589	12,086	53,797	46,510	46,510	46,510
0500	Capital Outlay	58,734	-	496,195	200,000	843,989	843,989	843,989
0600	Other Objects	-	-	250	-	250	250	250
	Total 2550	123,541	167,592	638,958	552,886	1,339,994	1,339,994	1,339,994
2620 Plan/	R&D/Eval/Grants/Stats Serv							
0300	Purchased Services	-	-	-	-	320,000	320,000	320,000
	Total 2620	-	-	-	-	320,000	320,000	320,000
2640 Staff	Services					ŕ	•	,
0100	Salaries	-	_	104,803	213,803	255,616	255,616	255,616
0200	Associated Payroll Costs	_	_	59,733	123,212	137,625	137,625	137,625
0300	Purchased Services			-	123,212	18,000	18,000	18,000
0400	Supplies & Materials	-	-	-	25,000	•	6,101	6,101
0400	Total 2640			164 526	•	6,101		
2552 7		-	-	164,536	362,015	417,342	417,342	417,342
	nology Services				0.4 ==0	05.050	25.252	0= 0=0
0100	Salaries	5,274	658	-	94,750	95,050	95,050	95,050
0200	Associated Payroll Costs	1,596	246	-	33,479	32,464	32,464	32,464
0300	Purchased Services	15,197	1,440	329,713	689,882	672,832	672,832	672,832
0400	Supplies & Materials	328,776	29,679	409,992	584,052	1,071,321	1,071,321	1,071,321
0500	Capital Outlay	25,219	28,789	5,769	15,000	-	-	-
0600	Other Objects	594	-	23	-	-	-	-
	Total 2660	376,657	60,812	745,497	1,417,163	1,871,667	1,871,667	1,871,667
3120 Food	Prep/Dispensing Services							
0100	Salaries	9,694	6,970	185,049	99,817	114,496	114,496	114,496
0200	Associated Payroll Costs	895	1,320	183,205	35,852	48,279	48,279	48,279
0400	Supplies & Materials	115,089	192,009	178,911	449,172	499,331	499,331	499,331
	Total 3120	125,678	200,299	547,165	584,841	662,106	662,106	662,106
3140 Food	Services - Summer School							
0400	Supplies & Materials	-	-	1,536	_	-	_	_
	Total 3140		-	1,536	_	-	_	_
3390 Other	r Community Services			_,				
0100	Salaries	1,354	6,738	30,577	258,033	220,983	220,983	220,983
0200	Associated Payroll Costs	460	2,455	11,361	91,170	75,470	75,470	75,470
	Purchased Services							
0300		2,692	11,745	3,785	38,535	527,111	527,111	527,111
0400	Supplies & Materials	1,811	20,669	43,653	614,127	564,842	564,842	564,842
	Total 3390	6,317	41,608	89,376	1,001,865	1,388,406	1,388,406	1,388,406
	ody & Care of Children Services							
	dy & care or criticien services			2 (52	600,000			
<b>3500 Custo</b> 0100	Salaries	-	-	3,653	000,000	-	-	-
	•	-	-	42,820	246,856	-	-	-
0100	Salaries	- - -	- - -		•	- - 1,000,000	- - 1,000,000	1,000,000
0100 0200	Salaries Associated Payroll Costs	- - -	- - -	42,820	246,856	1,000,000 -	1,000,000 -	1,000,000 -
0100 0200 0300	Salaries Associated Payroll Costs Purchased Services	- - - -	- - - -	42,820	246,856 1,601,166	1,000,000 - 1,000,000	1,000,000 - 1,000,000	1,000,000 - 1,000,000

# BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND

## **BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

			Actual (Audited)	)	Current Budget		2022-23 Budget	
		2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
4150 Building	Acq Constr & Improv Services							
0100	Salaries	25,445	73,663	2,349	-	-	-	-
0200	Associated Payroll Costs	3,671	9,690	769	-	-	-	-
0300	Purchased Services	266,108	158,964	301,094	24,023	-	-	-
0400	Supplies & Materials	148,563	101,602	44,429	-	-	-	-
0500	Capital Outlay	1,693,151	4,129,822	2,418,406	26,596,360	9,988,970	9,988,970	17,988,970
0600	Other Objects	16,820	16,266	19,260	-	-	-	-
	Total 4150	2,153,757	4,490,007	2,786,307	26,620,383	9,988,970	9,988,970	17,988,970
	FUND 270 TOTAL	\$ 26,233,367	\$ 25,702,064	\$ 49,436,054	\$180,303,185	\$156,670,491	\$156,670,491	\$164,670,491

### BEAVERTON SCHOOL DISTRICT 270 - GRANT FUND THREE YEAR FORECAST

		Adopted		Forecasted	
		2022-23	2023-24	2024-25	2025-26
Revenue					
1000 Local Revenue		\$ 3,193,393	\$ 3,225,327	\$ 3,257,580	\$ 3,290,156
2000 Intermediate Revenue		715,311	722,464	729,689	736,986
3000 State Revenue		79,156,032	67,425,394	71,470,918	75,759,173
4000 Federal Revenue		81,605,755	46,665,529	28,998,806	30,448,746
	<b>Total Revenue</b>	\$ 164,670,491	\$ 118,038,714	\$ 104,456,992	\$ 110,235,060
Expenditures					
0100 Salaries		\$ 56,953,179	\$ 45,016,512	\$ 41,492,420	\$ 45,374,503
0200 Associated Payroll Cost	:s	30,620,650	21,241,243	18,109,511	20,105,535
0300 Purchased Services		21,182,347	16,994,285	15,294,856	14,526,798
0400 Supplies & Materials		21,331,238	16,117,159	13,505,443	13,154,899
0500 Capital Outlay		27,511,821	11,658,275	9,492,447	10,341,692
0600 Other Objects		4,956,982	4,875,823	4,405,543	4,553,295
0700 Transfers		2,114,274	2,135,417	2,156,771	2,178,339
	<b>Total Expenditures</b>	\$ 164,670,491	\$ 118,038,714	\$ 104,456,992	\$ 110,235,060

#### Assumptions:

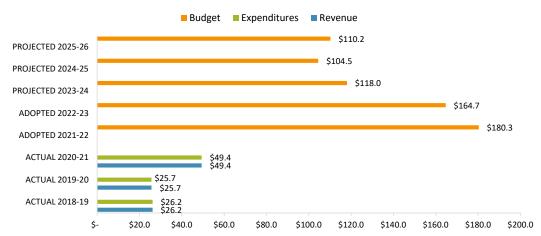
#### Revenues:

The 2022-23 budget includes approximately \$48.0 million remaining ESSER II and ESSER III funds in the Federal Sources and the State Summer Learning Grants in the State Sources. The Summer Learning Grants must be fully spent by September 2022 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.

# GRANT FUND ACTUALS & FORECASTS





Long-Term Planning Fund (280)



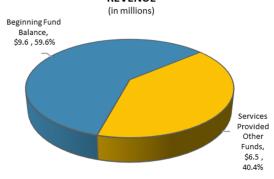
# LONG-TERM PLANNING FUND OVERVIEW

This fund previously accounted for capital equipment replacements and reserves to address adverse economic conditions. On July 1, 2021, the capital equipment replacement portion of this fund was transferred to the Categorical Fund (240) and the Long-Term Planning Fund now contains only 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 2019-20 and 2020-21 actual revenue amounts. 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 District is working towards rebuilding the reserves.

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.

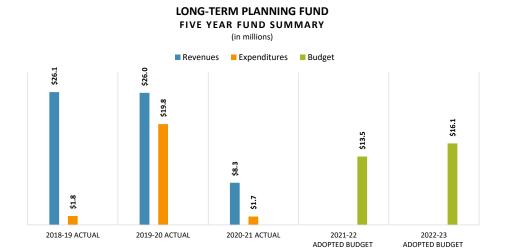
#### 2022-23 LONG-TERM PLANNING FUND REVENUE



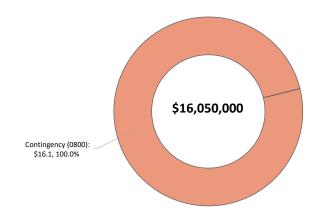
Expenditures – As this fund is meant for long-term planning and now only contains financial reserves, there are no budgeted expenditures in this fund. All budget is held in the contingency and not intended to spend in the 2022-23 year.

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

								Current				
			Ac	tual (Audited	)			Budget		20	022-23 Budget	
		2018-19		2019-20		2020-21		2021-22	Proposed		Approved	Adopted
000 Local Revenue	\$	321,710	\$	329,375	\$	326,740	\$	6,450,000	\$ 6,450,000	\$	6,450,000	\$ 6,450,000
000 State Revenue		-		1,289,633		1,620,473		-	-		-	-
OOO Other Sources		25,812,821		24,375,523		6,349,838		7,010,243	9,600,000		9,600,000	9,600,000
Total Revenues	\$	26,134,531	\$	25,994,531	\$	8,297,052	\$	13,460,243	\$ 16,050,000	\$	16,050,000	\$ 16,050,000
100 Salaries	\$	-	\$	18,502	\$	12,370	\$	-	\$ -	\$	-	\$ -
200 Associated Payroll Costs		-		6,420		7,553		-	-		-	-
300 Purchased Services		47,008		24,223		878		-	-		-	-
400 Supplies & Materials		231,186		140,291		172,421		-	-		-	-
500 Capital Outlay		1,486,814		1,242,221		1,459,273		-	-		-	-
700 Transfers		-		18,413,036		-		3,187,000	-		-	-
300 Other Uses of Funds (Contingency)		-		-		-		10,273,243	16,050,000		16,050,000	16,050,000
Total Expenditures	\$	1,765,008	\$	19,844,692	\$	1,652,495	\$	13,460,243	\$ 16,050,000	\$	16,050,000	\$ 16,050,000
Ending Fund Balance	\$	24,369,523	\$	6,149,838	\$	6,644,557	\$	-	\$ -	\$	-	\$ -
Beginning Fund Balance	\$	22,832,269	\$	24,369,523	\$	6,149,838						
Change in Fund Balance		1,537,254		(18,219,685)		494,718						
Ending Fund Balance	\$	24,369,523	\$	6,149,838	\$	6,644,557	_					
300 Purchased Services 400 Supplies & Materials 500 Capital Outlay 700 Transfers 800 Other Uses of Funds (Contingency) Total Expenditures Ending Fund Balance Beginning Fund Balance Change in Fund Balance	\$ \$ \$	231,186 1,486,814 1,765,008 24,369,523 22,832,269 1,537,254	\$	24,223 140,291 1,242,221 18,413,036 - 19,844,692 6,149,838 24,369,523 (18,219,685)	\$	878 172,421 1,459,273 - 1,652,495 6,644,557 6,149,838 494,718		3,187,000 10,273,243 13,460,243		\$		\$ - - - 16,050,0



# LONG-TERM PLANNING FUND 2022-23 EXPENDITURES BY OBJECT



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

				Actual (Audited	)	Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1000	Local Reve	nue							
	1510	Interest on Investments	\$ 46,327	\$ 38,679	\$ 15,741	\$ -	\$ -	\$ -	\$ -
	1740	Fees	275,383	290,695	309,371	-	-	-	-
	1960	Recovery of Prior Year Exp	-	-	1,500	-	-	-	-
	1970	Services Provided Other Funds	-	-	-	6,450,000	6,450,000	6,450,000	6,450,000
	1990	Miscellaneous	-	-	129	-	-	-	-
		Total 1000	321,710	329,375	326,740	6,450,000	6,450,000	6,450,000	6,450,000
3000	State Reve	nue							
	3220	State School Fund - Transport	-	1,289,633	1,620,473	-	-	-	-
		Total 3000	-	1,289,633	1,620,473	-	-	-	-
5000	Other Sou	rces							
	5200	Interfund Transfers	2,980,551	6,000	-	-	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	-	-	200,000	-	-	-	-
	5400	Beginning Fund Balance	22,832,269	24,369,523	6,149,838	7,010,243	9,600,000	9,600,000	9,600,000
		Total 5000	25,812,821	24,375,523	6,349,838	7,010,243	9,600,000	9,600,000	9,600,000
		FUND 280 TOTAL	\$ 26,134,531	\$ 25,994,531	\$ 8,297,052	\$ 13,460,243	\$ 16,050,000	\$ 16,050,000	\$ 16,050,000

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

				Actual (Audited)	)	Current Budget		2022-23 Budge	t
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2550 St	tudent T	ransportation Services							
	400	Supplies & Materials	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ -
05	500	Capital Outlay	1,486,814	1,242,221	1,459,273	-	_	-	-
		Total 2550	1,486,814	1,242,221	1,460,620	-	-	-	-
2570 In	nternal S	ervices							
03	300	Purchased Services	43,662	23,569	829	-	-	-	-
04	400	Supplies & Materials	220	-	-	-	-	-	-
		Total 2570	43,882	23,569	829	-	-	-	-
2660 Te	echnolog	gy Services							
0:	100	Salaries	-	18,502	12,370	-	-	-	-
02	200	Associated Payroll Costs	-	6,420	7,553	-	-	-	-
03	300	Purchased Services	3,346	653	49	-	-	-	-
04	400	Supplies & Materials	230,966	140,291	171,074	-	-	-	-
		Total 2660	234,312	165,866	191,046	-	-	-	-
5200 Tr	ransfers	of Funds							
07	700	Transfers	-	18,413,036	-	3,187,000	-	-	-
		Total 5200	-	18,413,036	-	3,187,000	-	=	-
6110 O	perating	contingency							
08	800	Other Uses of Funds (Contingency)	-	-	-	10,273,243	16,050,000	16,050,000	16,050,000
		Total 6110	=	-	=	10,273,243	16,050,000	16,050,000	16,050,000
		FUND 280 TOTAL	\$ 1,765,008	\$ 19,844,692	\$ 1,652,495	\$ 13,460,243	\$ 16,050,000	\$ 16,050,000	\$ 16,050,000

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

	Adopted		Forecasted	
	2022-23	2023-24	2024-25	2025-26
Revenue				
1000 Local Revenue	\$ 6,450,000	\$ 5,753,392	\$ 6,591,361	\$ 6,920,929
5000 Other Sources	9,600,000	16,050,000	21,803,392	28,394,753
Total Revenue	\$ 16,050,000	\$ 21,803,392	\$ 28,394,753	\$ 35,315,682
Expenditures				
0800 Other Uses of Funds (Contingency)	\$ 16,050,000	\$ 21,803,392	\$ 28,394,753	\$ 35,315,682
Total Expenditures	\$ 16,050,000	\$ 21,803,392	\$ 28,394,753	\$ 35,315,682

#### Assumptions:

#### Revenues:

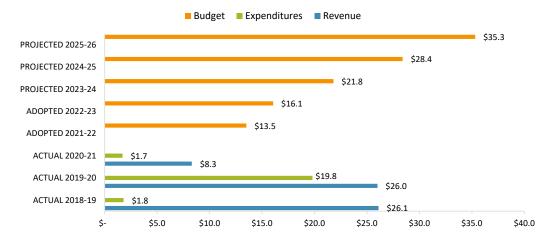
Revenue increases are based on a 2% PERS reserve charged against all salaries in each year.

#### **Expenditures:**

Increase in contingency each year due to the no need to use PERS reserve yet. 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 was closed out of Fund 280 and transferred to the Categorical Fund (240). The Long-Term Planning Fund only includes financial reserves in future years. The actual data presented for the Long-Term Planning Fund includes the equipment replacement history.

# LONG-TERM PLANNING FUND ACTUALS & FORECASTS





Nutrition Services Fund (290)



# 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 53.8% of all revenue in the Nutrition Services Fund are from federal sources, followed by 30.7% 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.

Pederal Sources, \$10.4 ,53.6%

Federal Sources, \$0.4 , 2.1%

Beginning Fund Balance, \$2.7 , 13.9%

Meal Sales, \$5.9 , 30.4%

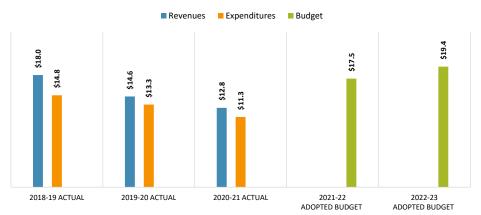
Expenditures – The largest area of expenditures in the Nutrition Services Fund is in salaries and benefits at 54.8%. The next largest expenditure category is supplies & materials at 44.2%, which accounts for all food purchases. Over the past several years, these amounts have had little fluctuation with the exception of contractual salary and benefit increases.

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

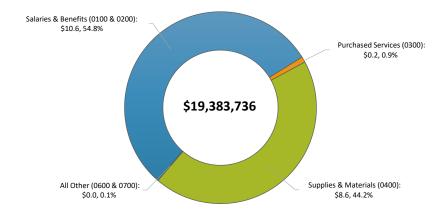
							Current				
			Act	tual (Audited)	)		Budget		2	022-23 Budget	
		2018-19		2019-20		2020-21	2021-22	Proposed		Approved	Adopted
1000	Local Revenue	\$ 5,259,366	\$	3,657,560	\$	19,603	\$ 5,805,967	\$ 5,948,573	\$	5,948,573	\$ 5,948,573
3000	State Revenue	278,456		241,585		139,259	307,900	355,000		355,000	355,000
4000	Federal Revenue	8,723,341		7,433,677		11,303,631	11,337,292	10,430,163		10,430,163	10,430,163
5000	Other Sources	3,762,097		3,252,096		1,299,692	-	2,650,000		2,650,000	2,650,000
	Total Revenues	\$ 18,023,261	\$	14,584,918	\$	12,762,185	\$ 17,451,159	\$ 19,383,736	\$	19,383,736	\$ 19,383,736
0100	Salaries	\$ 5,094,699	\$	4,805,006	\$	4,141,794	\$ 5,675,378	\$ 6,035,360	\$	6,035,360	\$ 6,035,360
0200	Associated Payroll Costs	3,604,884		3,850,243		3,435,308	4,157,567	4,584,674		4,584,674	4,584,674
0300	Purchased Services	153,539		115,647		70,209	175,619	179,185		179,185	179,185
0400	Supplies & Materials	5,874,805		4,507,721		3,645,499	7,426,295	8,567,967		8,567,967	8,567,967
0500	Capital Outlay	34,220		-		-	-	-		-	-
0600	Other Objects	5,116		2,229		1,580	12,300	12,550		12,550	12,550
0700	Transfers	3,900		4,380		2,110	4,000	4,000		4,000	4,000
	Total Expenditures	\$ 14,771,164	\$	13,285,226	\$	11,296,501	\$ 17,451,159	\$ 19,383,736	\$	19,383,736	\$ 19,383,736
	Ending Fund Balance	\$ 3,252,096	\$	1,299,692	\$	1,465,684	\$ -	\$ -	\$	-	\$ -
	Beginning Fund Balance	\$ 3,762,097	\$	3,252,096	\$	1,299,692					
	Change in Fund Balance	(510,001)		(1,952,404)		165,992					
	Ending Fund Balance	\$ 3,252,096	\$	1,299,692	\$	1,465,684					

#### NUTRITION SERVICES FUND FIVE YEAR FUND SUMMARY

(in millions)



## NUTRITION SERVICES FUND 2022-23 EXPENDITURES BY OBJECT



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

					Act	ual (Audited	)		Current Budget			20	22-23 Budget	
				2018-19		2019-20		2020-21	2021-22	ı	Proposed		Approved	Adopted
	_													
1000	Local Rev	renue												
	1510	Interest on Investments	\$	46,284	\$	11,631	\$	-	\$ 8,000	\$	4,000	\$	4,000	\$ 4,000
	1610	Daily Sales - Reimbursable		3,617,310		2,466,806		-	3,542,967		3,535,573		3,535,573	3,535,573
	1620	Daily Sales - Non-reimbursable		1,583,559		1,164,661		-	2,250,000		2,400,000		2,400,000	2,400,000
	1910	Rentals		2,160		1,760		-	-		-		-	-
	1920	Contrib/Donat - Private Source		6,949		12,261		15,948	-		4,000		4,000	4,000
	1960	Recovery of Prior Year Exp		-		-		3,425	-		-		-	-
	1990	Miscellaneous		3,105		442		230	5,000		5,000		5,000	5,000
		Total 1000		5,259,366		3,657,560		19,603	5,805,967		5,948,573		5,948,573	5,948,573
3000	State Rev	renue												
	3100	Unrestricted Grants-in-Aid		122,286		124,744		124,744	121,000		121,000		121,000	121,000
	3290	Other Restricted Grants-in-Aid		156,170		116,840		14,514	186,900		234,000		234,000	234,000
		Total 3000		278,456		241,585		139,259	307,900		355,000		355,000	355,000
4000	Federal R	levenue												
	4500	Restr Rev from Fed Thru State		7,820,412		6,465,924		10,500,860	10,325,609		9,396,426		9,396,426	9,396,426
	4910	Commodities		902,929		967,753		802,771	1,011,683		1,033,737		1,033,737	1,033,737
		Total 4000		8,723,341		7,433,677		11,303,631	11,337,292		10,430,163		10,430,163	10,430,163
5000	Other So	urces												
	5400	Beginning Fund Balance		3,762,097		3,252,096		1,299,692	-		2,650,000		2,650,000	2,650,000
		Total 5000		3,762,097		3,252,096		1,299,692	-		2,650,000		2,650,000	2,650,000
		FUND 290 TOTAL	\$ 1	18,023,261	\$	14,584,918	\$	12,762,185	\$ 17,451,159	\$	19,383,736	\$	19,383,736	\$ 19,383,736

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

					Actual (Audited	١١		Curr Bud			20	)22-23 Budget	
			2018		2019-20	1)	2020-21	2021		Proposed	20	Approved	Adopted
2520	Fiscal Ser	vices											
	0100	Salaries	\$	9,777	\$ 9,997	\$	10,197	\$ :	14,146	\$ 10,87	1 \$	10,871	\$ 10,871
	0200	Associated Payroll Costs		4,611	5,466		5,500		6,737	5,70	4	5,704	5,704
		Total 2520	1	4,388	15,463		15,697	- 2	20,883	16,57	5	16,575	16,575
2540	Operatio	n & Maint of Plant Services											
	0300	Purchased Services		-	51		-		-	-		-	-
		Total 2540	_	-	51		-			1		-	-
3110	Direction	of Food Services											
	0100	Salaries	97	5,210	955,098		1,036,392	1,16	51,025	1,241,11	.3	1,241,113	1,241,113
	0200	Associated Payroll Costs	53	4,270	597,472		631,455	69	95,920	703,24	7	703,247	703,247
	0300	Purchased Services	$\epsilon$	1,958	46,993		53,724	(	53,560	74,26	0	74,260	74,260
	0400	Supplies & Materials	91	3,547	974,836		810,695	1,02	23,833	1,235,41	.4	1,235,414	1,235,414
	0600	Other Objects		1,611	1,800		1,568		2,300	2,55	0	2,550	2,550
		Total 3110	2,48	6,595	2,576,199		2,533,835	2,94	16,638	3,256,58	4	3,256,584	3,256,584
3120	Food Pre	p/Dispensing Services											
	0100	Salaries	3,96	2,110	3,699,473		2,931,219	4,37	70,751	4,645,36	9	4,645,369	4,645,369
	0200	Associated Payroll Costs	3,02	1,835	3,199,161		2,741,594	3,40	09,641	3,829,06	3	3,829,063	3,829,063
	0300	Purchased Services	8	7,426	60,209		4,307	10	05,959	98,42	.5	98,425	98,425
	0400	Supplies & Materials	4,84	9,302	3,161,220		657,929	6,13	35,662	6,841,35	3	6,841,353	6,841,353
	0500	Capital Outlay	3	4,220	-		-		-	-		-	-
	0600	Other Objects		3,505	429		-	:	10,000	10,00	0	10,000	10,000
		Total 3120	11,95	8,399	10,120,493		6,335,049	14,03	32,013	15,424,21	.0	15,424,210	15,424,210
3140	Food Ser	vices - Summer School											
	0100	Salaries	14	7,602	140,437		163,985	12	29,456	138,00	7	138,007	138,007
	0200	Associated Payroll Costs	4	4,169	48,144		56,759	4	45,269	46,66	0	46,660	46,660
	0300	Purchased Services		4,154	8,394		12,178		6,100	6,50	0	6,500	6,500
	0400	Supplies & Materials	11	1,957	371,665		2,176,875	26	56,800	491,20	0	491,200	491,200
	0600	Other Objects		-	-		12		-	-		-	-
		Total 3140	30	7,882	568,640		2,409,810	44	17,625	682,36	7	682,367	682,367
5200	Transfers	of Funds											
	0700	Transfers		3,900	4,380		2,110		4,000	4,00	0	4,000	4,000
		Total 5200		3,900	4,380		2,110		4,000	4,00	0	4,000	4,000
		FUND 290 TOTAL	\$ 14,77	1,164	\$ 13,285,226	\$	11,296,501	\$ 17,45	51,159	\$ 19,383,73	6 \$	19,383,736	\$ 19,383,736

## BEAVERTON SCHOOL DISTRICT 290 - NUTRITION SERVICES FUND THREE YEAR FORECAST

		Adopted		Forecasted	
		2022-23	2023-24	2024-25	2025-26
Revenue					
1000 Local Revenue		\$ 5,948,573	\$ 6,067,544	\$ 6,188,895	\$ 6,312,673
3000 State Revenue		355,000	362,100	369,342	376,729
4000 Federal Revenue		10,430,163	11,055,973	11,719,331	12,422,491
5000 Other Sources		2,650,000	2,782,500	2,921,625	3,067,706
	<b>Total Revenue</b>	\$ 19,383,736	\$ 20,268,117	\$ 21,199,194	\$ 22,179,599
Expenditures					
0100 Salaries		\$ 6,035,360	\$ 6,367,305	\$ 6,717,507	\$ 7,086,969
0200 Associated Payroll Costs	i .	4,584,674	4,836,831	5,102,857	5,383,514
0300 Purchased Services		179,185	177,393	175,619	178,254
0400 Supplies & Materials		8,567,967	8,870,164	9,186,911	9,514,378
0600 Other Objects		12,550	12,425	12,300	12,485
0700 Transfers		4,000	4,000	4,000	4,000
	<b>Total Expenditures</b>	\$ 19,383,736	\$ 20,268,117	\$ 21,199,194	\$ 22,179,599

#### Assumptions:

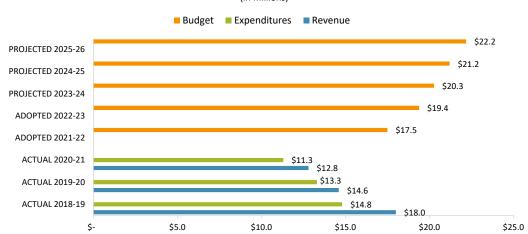
#### Revenues:

Projecting revenue increase of 2% for Local Revenue, 2% for State Revenue, 6% for Federal Revenue and 5% for Other Sources. Anticipating the return of daily sales revenue in the 2022-23 year.

#### **Expenditures:**

Increase in expenditures for contractual salary increases and related benefits, and an increase in commodities.







Debt Service Fund (300)



#### **DEBT SERVICE FUND OVERVIEW**

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 2021 is:

Real Market Value	\$58,500,664,732
Debt Limit (7.95% of RMV)	\$4,650,802,864
Debt Applicable to Limit	\$763,195,000
Legal Debt Margin	\$3,887,607,864
Debt as Percentage of Debt Limit	16.41%

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 the 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.

In November 2021 the District issued \$16.2 million additional FFCO bonds for the purchase of a building. The debt service requirement is paid from the General Fund with final maturity in 2036.

#### **Bond Effects on Budget - Current and Future**

Fiscal Year Ending June 30,	nding Bonds		FFC Obligation Bonds equirements	PERS Obligation Bonds equirements	 Total
2022	\$	69,132,822	\$ 1,731,699	\$ 23,285,967	\$ 94,150,488
2023		57,830,950	2,119,603	23,983,757	83,934,310
2024		59,560,118	9,117,403	24,707,957	93,385,478
2025		61,349,182	2,063,703	25,463,260	88,876,144
2026		63,193,499	2,063,903	26,248,933	91,506,335
2027-2031		330,963,412	10,321,113	61,364,192	402,648,717
2032-2036		369,009,625	10,207,263	 14,721,624	 393,938,512
	\$	1,011,039,609	\$ 37,624,686	\$ 199,775,689	\$ 1,248,439,984

Source: Business Services

## **BEAVERTON SCHOOL DISTRICT 300 - DEBT SERVICE FUND**

### **SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

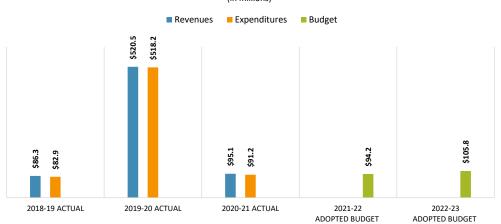
		Actual (Audited)						Current Budget	2022-23 Budget					
	_	2018-19		2019-20		2020-21		2021-22		Proposed		Approved		Adopted
1000 Local Revenue 2000 Intermediate Revenue	\$	82,806,052	\$	83,004,377	\$	91,326,852 97,640	\$	91,518,800	\$	100,140,410	\$	100,140,410	\$	100,140,410
5000 Other Sources		3,528,489		437,519,500		3,659,870		2,631,699		5,619,603		5,619,603		5,619,603
Total Revenues	\$	86,334,541	\$	520,523,878	\$	95,084,361	\$	94,150,499	\$	105,760,013	\$	105,760,013	\$	105,760,013
0600 Other Objects		82,896,891		518,202,258		91,200,390		94,150,499		105,760,013		105,760,013		105,760,013
Total Expenditures	\$	82,896,891	\$	518,202,258	\$	91,200,390	\$	94,150,499	\$	105,760,013	\$	105,760,013	\$	105,760,013
Ending Fund Balance	\$	3,437,650	\$	2,321,620	\$	3,883,971	\$	-	\$	-	\$	-	\$	
Beginning Fund Balance	\$	2,199,589	\$	3,437,650	\$	2,321,620								
Change in Fund Balance		1,238,062		(1,116,031)		1,562,352								
Fuding Fund Balanca	,	2 427 650	٠.	2 224 620	٠.	2 002 071								

Beginning F Change in Fi **Ending Fund Balance** 

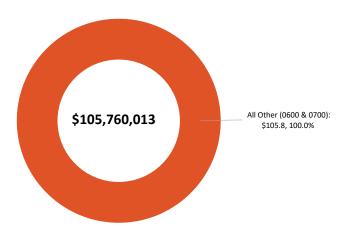
3,437,650 \$ 2,321,620 \$ 3,883,971

#### **DEBT SERVICE FUND FIVE YEAR FUND SUMMARY**

(in millions)



#### **DEBT SERVICE FUND** 2022-23 EXPENDITURES BY OBJECT



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

				Actual (Audited	1	Current Budget	2022-23 Budget					
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted			
									-			
1000	Local Reve	enue										
	1110	Property Taxes	\$ 62,457,808	\$ 60,651,036	\$ 67,493,267	\$ 68,382,830	\$ 77,031,650	\$ 77,031,650	\$ 77,031,650			
	1510	Interest on Investments	811,194	587,881	156,366	150,000	175,000	175,000	175,000			
	1960	Recovery of Prior Year Exp	1,518	2,708	-	-	-	-	-			
	1970	Services Provided Other Funds	19,535,532	21,762,753	23,677,219	22,985,970	22,933,760	22,933,760	22,933,760			
		Total 1000	82,806,052	83,004,377	91,326,852	91,518,800	100,140,410	100,140,410	100,140,410			
2000	Intermedi	ate Revenue										
	2190	Other Unrestr Intermed Sources		-	97,640	-	-	-	-			
		Total 2000	-	-	97,640	-	-	-	-			
5000	Other Sou	rces										
	5110	Bond Proceeds	-	432,745,000	-	-	-	-	-			
	5200	Interfund Transfers	1,328,900	1,336,850	1,338,250	1,731,699	2,119,603	2,119,603	2,119,603			
	5400	Beginning Fund Balance	2,199,589	3,437,650	2,321,620	900,000	3,500,000	3,500,000	3,500,000			
		Total 5000	3,528,489	437,519,500	3,659,870	2,631,699	5,619,603	5,619,603	5,619,603			
		FUND 300 TOTAL	\$ 86,334,541	\$520,523,878	\$ 95,084,361	\$ 94,150,499	\$105,760,013	\$105,760,013	\$105,760,013			

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

5110 Long-Term Debt Service
0600 Other Objects
Total 5110

**FUND 300 TOTAL** 

	Actual (Audited	)		Current Budget			20	22-23 Budget		
2018-19	2019-20		2020-21	2021-22	Proposed App			Proposed Approved		
\$ 82,896,891	\$ 518,202,258	\$	91,200,390	\$ 94,150,499	\$	105,760,013	\$	105,760,013	\$	105,760,013
82,896,891	518,202,258		91,200,390	94,150,499		105,760,013		105,760,013		105,760,013
\$ 82,896,891	\$ 518,202,258	\$	91,200,390	\$ 94,150,499	\$	105,760,013	\$	105,760,013	\$	105,760,013

### BEAVERTON SCHOOL DISTRICT 300 - DEBT SERVICE FUND THREE YEAR FORECAST

		Adopted	For			Forecasted		
		2022-23		2023-24		2024-25		2025-26
Revenue	•							
1000 Local Revenue		\$ 100,140,410	\$	99,929,108	\$	112,490,458	\$	101,655,959
5000 Other Sources		5,619,603		10,617,403		2,563,703		2,563,903
	Total Revenue	\$ 105,760,013	\$	110,546,511	\$	115,054,161	\$	104,219,862
	•							
Expenditures								
0600 Other Objects		\$ 105,760,013	\$	110,546,511	\$	115,054,161	\$	104,219,862
	<b>Total Expenditures</b>	\$ 105,760,013	\$	110,546,511	\$	115,054,161	\$	104,219,862

#### Assumptions:

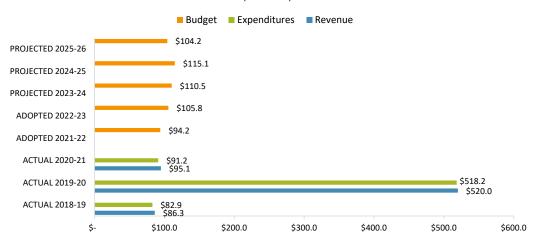
#### Revenues:

Fluctuations in property tax revenues equal to debt service payments.

#### **Expenditures:**

Fluctuations in expenditures equal to debt service payments.

# DEBT SERVICE FUND ACTUALS & FORECASTS





Capital Projects Fund (400)



#### 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, as well as the budget authority for the \$723 million bond that was approved by voters in the May 17, 2022 election.

The principal revenue sources are proceeds from the sale of bonds, construction excise tax and interest earnings. The 2021-22 year was 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 2022-23 budget, 84.5% of the total revenue budget is from bond proceeds, while 13.8% is beginning fund balance.

2022-23 CAPITAL PROJECTS FUND REVENUE (in millions) Rond Proceeds, All Other Sources, \$480.0 , 84.5% \$3.8,0.7% Beginning Fund Balance. \$78.0 , 13.8% Construction Excise Tax, Interest on \$3.2,0.6% Investments. \$2.1,0.4%

Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 85.6%, supplies and materials at 9.1% and purchased services at 4.1% 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, but the 2022-23 budget has a large increase due to the new bond measure passed by voters in May 2022.

#### **District Construction in Progress (CIP)**

At June 30, 2021, the Beaverton School District had \$34,264,506 in CIP. CIP is comprised of capital projects that are less than 95% complete at year end. Once a project is at least 95% 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, 2020	\$	91,837,188			
Additions		14,428,736			
Reductions		(72,001,418)			
Balance at June 30, 2021	\$	34,264,506			
The June 30, 2021 CIP balance is made up of: Project - Highland Park and Meadow Park HVAC Project - Maintenance Facility Upgrades Project - Roof Upgrades District-Wide Project - Technology Upgrades Project - Security Upgrades Other Various Projects	\$	10,676,321 8,959,098 5,210,187 173,656 1,083,042 8,162,203			
	\$	34,264,506			

The five projects listed above make up 76.2% of the total June 30, 2021 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 onethird 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*, has provided 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, the new data center doubled the District's network capacity and installed it at 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 has reduced maintenance costs in those buildings and improved their energy efficiency.

#### 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 predesign 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 predesign 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

#### Ninth Year (2022-23) Capital Budget

The following projects are planned for the ninth year of the bond and is largely still funded by the 2014 bond:

- Additional classrooms at Vose Elementary, construction summer 2022
- Reroof, HVAC upgrades, and seismic upgrades at Bethany Elementary, construction summer 2022
- Complete reroof of Montclair Elementary, construction summer 2022
- Partial reroof projects at Five Oaks, Greenway, ISB, construction summer 2022

- Domestic water system replacements at Elmonica Elementary, Kinnaman ES, McKinley Elementary, summer 2022
- HVAC upgrades at Kinnman, ISB, construction summer 2022
- Seismic Upgrades at Rock Creek Elementary,
   Sunset High School, and West TV
   Elementary, construction summer 2022
- Sewer system upgrades at Raleigh Park Elementary, construction summer 2022
- Window replacements at Cedar Mill Elementary, McKay Elementary, and Montclair Elementary, construction summer 2022

Classroom wall projects at Greenway, Errol Hassel, and Elmonica, construction summer 2022

- Fire alarm resiliency upgrades across multiple District schools during summer 2022
- Roof replacements at Findley, McKinley and Nancy Ryles, construction summer 2023
- HVAC upgrades at Nancy Ryles, Greenway, Stoller, and Elmonica summer 2023
- HVAC upgrades at Southridge High School, summer 2023
- Electrical upgrades at Oak Hills and Montclair, summer 2023

The following maps on the following pages depict where many of the 2014 bond projects occurred in the District by elementary and secondary sites, as well as the summer 2022 activity map. These projects will mostly be funded by the remainder of the 2014 bond.

With the passage of the \$723 million capital bond measure in May 2022, the 2022-23 year will be used largely for planning and most major projects will not be underway until the following year. Some major components of the 2022 bond measure include:

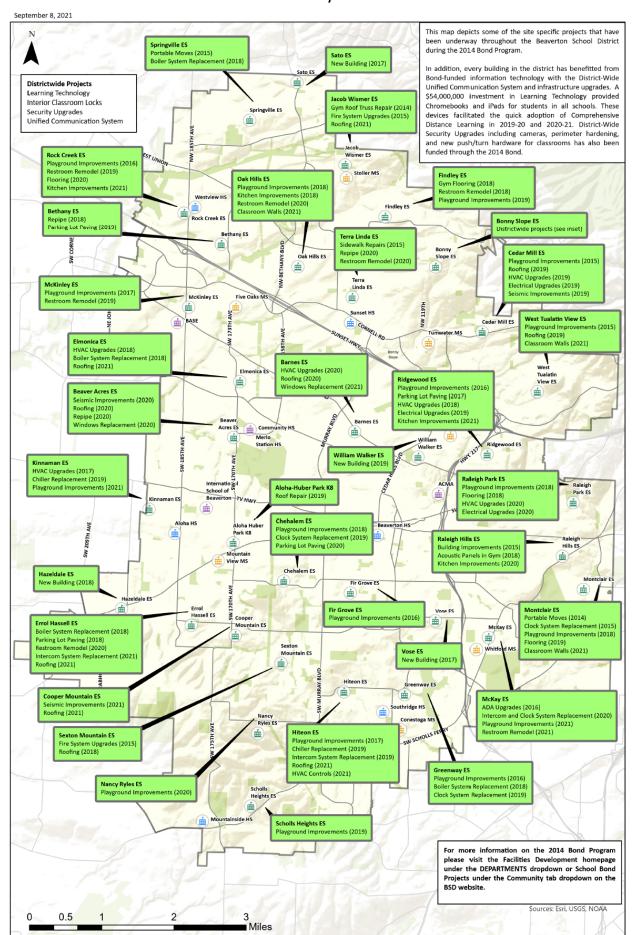
## WHAT WILL THE PROPOSED BOND DO?



 $<sup>\</sup>star \ \text{Includes Management ($50,000,000), Contingency ($43,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) Program (-$8,000,000) and Oregon State Capital Improvement Matching (OSCIM) And Oregon State Capit$ 



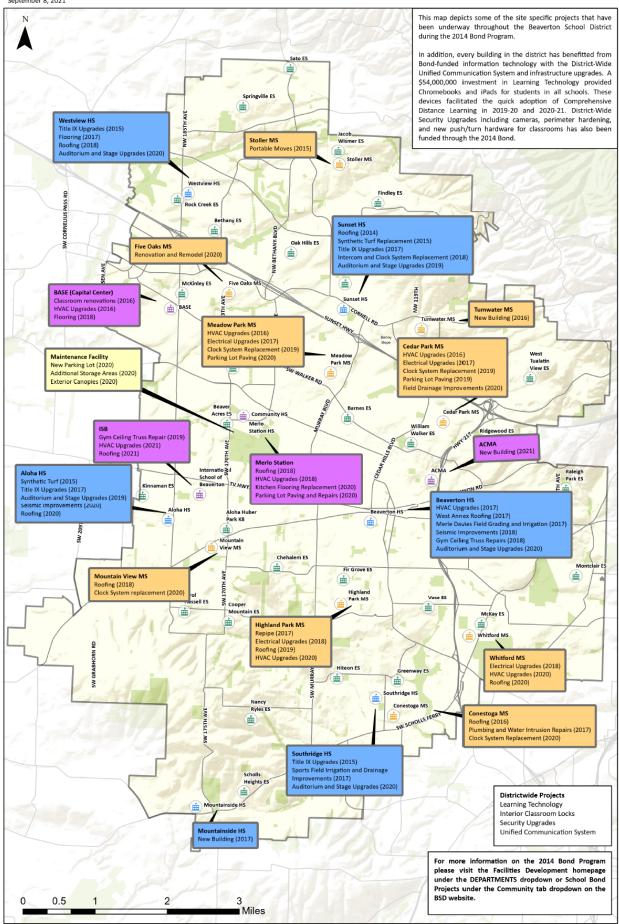
# 2014 Bond Program Elementary Schools





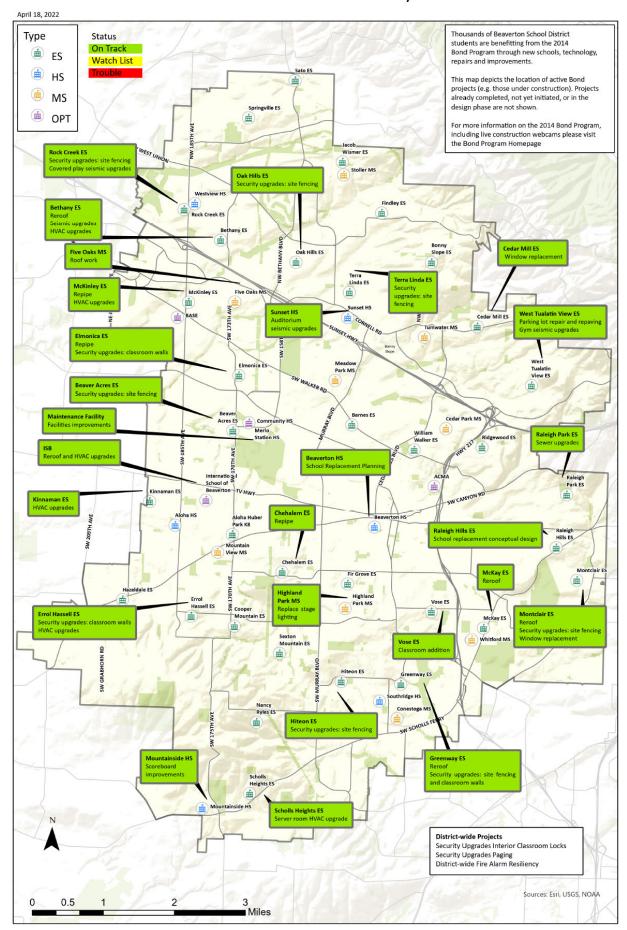
# 2014 Bond Program Middle School, High School & Options

September 8, 2021





# 2014 Bond Construction Program Summer 2022 Activity



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

**Total Expenditures** 

**Ending Fund Balance** 

						Current						
	Αc	tual (Audited)				Budget			20	22-23 Budget		
2018-19		2019-20		2020-21		2021-22		Proposed		Approved		Adopted
\$ 19,201,362	\$	11,437,741	\$	7,186,728	\$	9,046,000	\$	8,677,987	\$	8,677,987	\$	8,677,987
296,821,491		212,880,308		141,857,983		92,852,500		558,417,963		558,417,963		558,417,963
\$ 316,022,853	\$	224,318,048	\$	149,044,711	\$	101,898,500	\$	567,095,950	\$	567,095,950	\$	567,095,950
\$ 3,300,224	\$	3,019,988	\$	3,252,881	\$	3,385,360	\$	2,956,239	\$	2,956,239	\$	2,956,239
1,603,983		1,776,616		1,806,386		1,917,077		1,571,579		1,571,579		1,571,579
7,687,782		4,767,430		2,971,570		10,125,500		23,004,000		23,004,000		23,004,000
7,555,979		6,204,949		7,057,684		8,046,000		51,682,414		51,682,414		51,682,414
72,177,785		64,704,260		41,292,215		73,965,274		485,178,429		485,178,429		485,178,429
10,038,421		1,107,524		598,724		3,250,000		1,495,000		1,495,000		1,495,000
1,159,206		1,167,156		1,168,556		1,209,289		1,208,289		1,208,289		1,208,289
\$ \$ \$	\$ 19,201,362 296,821,491 \$ 316,022,853 \$ 3,300,224 1,603,983 7,687,782 7,555,979 72,177,785 10,038,421	\$ 19,201,362 \$ 296,821,491 \$ 316,022,853 \$ \$ \$ 3,300,224 \$ 1,603,983 7,687,782 7,555,979 72,177,785 10,038,421	\$ 19,201,362 \$ 11,437,741 296,821,491 212,880,308 \$ 316,022,853 \$ 224,318,048 \$ 3,300,224 \$ 3,019,988 1,603,983 1,776,616 7,687,782 4,767,430 7,555,979 6,204,949 72,177,785 64,704,260 10,038,421 1,107,524	2018-19 2019-20  \$ 19,201,362 \$ 11,437,741 \$ 296,821,491 212,880,308 \$  \$ 316,022,853 \$ 224,318,048 \$  \$ 1,603,983 1,776,616 7,687,782 4,767,430 7,555,979 6,204,949 72,177,785 64,704,260 10,038,421 1,107,524	2018-19         2019-20         2020-21           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728           296,821,491         212,880,308         141,857,983           \$ 316,022,853         \$ 224,318,048         \$ 149,044,711           \$ 3,300,224         \$ 3,019,988         \$ 3,252,881           1,603,983         1,776,616         1,806,386           7,687,782         4,767,430         2,971,570           7,555,979         6,204,949         7,057,684           72,177,785         64,704,260         41,292,215           10,038,421         1,107,524         598,724	2018-19   2019-20   2020-21	Actual (Audited)         Budget           2018-19         2019-20         2020-21         2021-22           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728         \$ 9,046,000           296,821,491         212,880,308         141,857,983         92,852,500           \$ 316,022,853         \$ 224,318,048         \$ 149,044,711         \$ 101,898,500           \$ 3,300,224         \$ 3,019,988         \$ 3,252,881         \$ 3,385,360           1,603,983         1,776,616         1,806,386         1,917,077           7,687,782         4,767,430         2,971,570         10,125,500           7,555,979         6,204,949         7,057,684         8,046,000           72,177,785         64,704,260         41,292,215         73,965,274           10,038,421         1,107,524         598,724         3,250,000	Actual (Audited)         Budget           2018-19         2019-20         2020-21         2021-22           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728         \$ 9,046,000         \$ 296,821,491         212,880,308         141,857,983         92,852,500         \$ 316,022,853         \$ 224,318,048         \$ 149,044,711         \$ 101,898,500         \$ \$ 1,603,983         1,776,616         1,806,386         1,917,077         7,687,782         4,767,430         2,971,570         10,125,500         7,555,979         6,204,949         7,057,684         8,046,000         72,177,785         64,704,260         41,292,215         73,965,274         10,038,421         1,107,524         598,724         3,250,000         \$ 3,250,000	Actual (Audited)         Budget           2018-19         2019-20         2020-21         2021-22         Proposed           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728         \$ 9,046,000         \$ 8,677,987           296,821,491         212,880,308         141,857,983         92,852,500         558,417,963           \$ 316,022,853         \$ 224,318,048         \$ 149,044,711         \$ 101,898,500         \$ 567,095,950           \$ 3,300,224         \$ 3,019,988         \$ 3,252,881         \$ 3,385,360         \$ 2,956,239           1,603,983         1,776,616         1,806,386         1,917,077         1,571,579           7,687,782         4,767,430         2,971,570         10,125,500         23,004,000           7,555,979         6,204,949         7,057,684         8,046,000         51,682,414           72,177,785         64,704,260         41,292,215         73,965,274         485,178,429           10,038,421         1,107,524         598,724         3,250,000         1,495,000	Actual (Audited)         Budget         202           2018-19         2019-20         2020-21         2021-22         Proposed           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728         \$ 9,046,000         \$ 8,677,987         \$ 29,6821,491         \$ 212,880,308         \$ 141,857,983         92,852,500         558,417,963         \$ 316,022,853         \$ 224,318,048         \$ 149,044,711         \$ 101,898,500         \$ 567,095,950         \$ \$ 1,003,983         \$ 1,776,616         \$ 3,252,881         \$ 3,385,360         \$ 2,956,239         \$ \$ 1,603,983         \$ 1,776,616         \$ 1,806,386         \$ 1,917,077         \$ 1,571,579         \$ 7,687,782         \$ 4,767,430         \$ 2,971,570         \$ 10,125,500         \$ 23,004,000         \$ 7,555,979         \$ 6,204,949         \$ 7,057,684         \$ 8,046,000         \$ 51,682,414         \$ 72,177,785         \$ 64,704,260         \$ 41,292,215         \$ 73,965,274         \$ 485,178,429         \$ 10,038,421         \$ 1,107,524         \$ 598,724         \$ 3,250,000         \$ 1,495,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,250,000         \$ 3,	Budget         2022-23 Budget           2018-19         2019-20         2020-21         2021-22         Proposed         Approved           \$ 19,201,362         \$ 11,437,741         \$ 7,186,728         \$ 9,046,000         \$ 8,677,987         \$ 8,677,987           296,821,491         212,880,308         141,857,983         92,852,500         558,417,963         558,417,963           \$ 316,022,853         \$ 224,318,048         \$ 149,044,711         \$ 101,898,500         \$ 567,095,950         \$ 567,095,950           \$ 3,300,224         \$ 3,019,988         \$ 3,252,881         \$ 3,385,360         \$ 2,956,239         \$ 2,956,239           1,603,983         1,776,616         1,806,386         1,917,077         1,571,579         1,571,579           7,687,782         4,767,430         2,971,570         10,125,500         23,004,000         23,004,000           7,555,979         6,204,949         7,057,684         8,046,000         51,682,414         51,682,414           72,177,785         64,704,260         41,292,215         73,965,274         485,178,429         485,178,429           10,038,421         1,107,524         598,724         3,250,000         1,495,000         1,495,000	Budget         2022-23 Budget           2018-19         2019-20         2020-21         2021-22         Proposed         Approved           \$ 19,201,362 296,821,491         \$ 11,437,741         \$ 7,186,728 99,046,000 92,852,500         \$ 8,677,987 95,8417,963         \$ 8,677,987 95,8417,963         \$ 558,417,963         \$ 558,417,963         \$ 558,417,963         \$ 558,417,963         \$ 567,095,950         \$ 567,095,950         \$ 567,095,950         \$ \$ 67,095,950         \$ \$ 67,095,950         \$ \$ \$ 67,095,950         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

58,148,017

101,898,500

\$

567,095,950 \$

\$

567,095,950 \$

\$

567,095,950

82,747,923 \$

212,499,473 \$ 141,570,125 \$

 Ending Fund Balance
 \$ 212,499,473
 \$ 141,570,125
 \$ 90,896,695
 \$

 Beginning Fund Balance
 \$ 296,563,818
 \$ 212,499,473
 \$ 141,570,125

 Change in Fund Balance
 (84,064,345)
 (70,929,348)
 (50,673,431)

103,523,380 \$

## CAPITAL PROJECTS FUND

FIVE YEAR FUND SUMMARY
(in millions)

Revenues Expenditures Budget

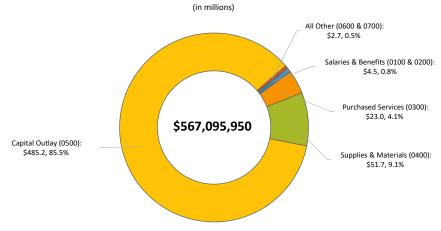
17.995

18.95

2018-19 ACTUAL 2019-20 ACTUAL 2020-21 ACTUAL 2021-22 ADOPTED BUDGET ADOPTED BUDGET

ADOPTED BUDGET

## CAPITAL PROJECTS FUND 2022-23 EXPENDITURES BY OBJECT



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

				Actual (Audited	1	Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1000	<b>Local Rev</b>	enue							
	1130	Construction Excise Tax	\$ 3,391,946	\$ 2,465,595	\$ 2,780,732	\$ 3,225,000	\$ 3,225,000	\$ 3,225,000	\$ 3,225,000
	1510	Interest on Investments	7,850,696	4,063,949	273,366	2,131,000	2,051,000	2,051,000	2,051,000
	1910	Rentals	29,160	29,160	72,054	90,000	301,987	301,987	301,987
	1920	Contrib/Donat - Private Source	833,853	969,464	280,945	700,000	550,000	550,000	550,000
	1960	Recovery of Prior Year Exp	6,473,096	3,595,037	3,691,709	2,300,000	2,050,000	2,050,000	2,050,000
	1990	Miscellaneous	622,611	314,536	87,922	600,000	500,000	500,000	500,000
		Total 1000	19,201,362	11,437,741	7,186,728	9,046,000	8,677,987	8,677,987	8,677,987
5000	Other So	urces							
	5110	Bond Proceeds	-	-	-	-	480,000,000	480,000,000	480,000,000
	5300	Sale/Comp for Loss of Fixed Assets	257,673	380,835	287,858	300,000	400,000	400,000	400,000
	5400	Beginning Fund Balance	296,563,818	212,499,473	141,570,125	92,552,500	78,017,963	78,017,963	78,017,963
		Total 5000	296,821,491	212,880,308	141,857,983	92,852,500	558,417,963	558,417,963	558,417,963
		FUND 400 TOTAL	\$ 316,022,853	\$ 224,318,048	\$ 149,044,711	\$ 101,898,500	\$ 567,095,950	\$ 567,095,950	\$ 567,095,950

## BEAVERTON SCHOOL DISTRICT 400 - CAPITAL PROJECTS FUND

## **BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

			Actual (Audited)				Current Budget		2022-23 Budge	t	
			2018-19		2019-20		2020-21	2021-22	Proposed	Approved	Adopted
2400	Di	of Charlent Comment Commisse									
2190		of Student Support Services	¢ 10.00	20	ć	<u>,</u>		ė	ć	ć	ć
	0300	Purchased Services	\$ 16,60		\$ -	\$		\$ -	\$ -	\$ -	\$ -
2540	Di	Total 2190	16,60	JU	-		-	-	-	-	-
2510		of Business Services			2.000			250,000	2 400 000	2 100 000	2 400 000
	0300	Purchased Services			3,000		-	250,000	3,100,000		3,100,000
2540	0	Total 2510	-		3,000		-	250,000	3,100,000	3,100,000	3,100,000
2540	•	n & Maint of Plant Services			24 205		420	100.000	200 000	200 000	200.000
	0300	Purchased Services	-		24,395		438	100,000	389,000	· ·	389,000
	0400	Supplies & Materials	-		8,587		57,000	10,000	50,000	•	50,000
	0500	Capital Outlay	-		146,454		-	2,300,334	2,900,000		2,900,000
	0600	Other Objects			1,225		-	100,000	75,000	•	75,000
2550	c	Total 2540	-		180,660		57,438	2,510,334	3,414,000	3,414,000	3,414,000
2550		ransportation Services					070 640			2 222 222	
	0500	Capital Outlay	2,023,3		3,492,318		279,612	-	2,000,000		2,000,000
	/	Total 2550	2,023,3	41	3,492,318		279,612	-	2,000,000	2,000,000	2,000,000
2620	-	O/Eval/Grants/Stats Serv	450.0		454.000		456.000	460 600			
	0100	Salaries	152,8		151,999		156,963	162,632	169,944		169,944
	0200	Associated Payroll Costs	79,5		89,819		93,753	90,191	90,442	90,442	90,442
	0300	Purchased Services		25			-	-	-		-
		Total 2620	232,49	96	241,818		250,716	252,823	260,386	260,386	260,386
4110		of Facilities Acq & Constr									
	0100	Salaries	3,095,4		2,843,408		3,053,275	3,222,728	2,786,295	, ,	2,786,295
	0200	Associated Payroll Costs	1,513,49		1,686,509		1,688,096	1,826,886	1,481,137		1,481,137
	0300	Purchased Services	78,7		48,355		23,852	66,000	6,000	6,000	6,000
	0400	Supplies & Materials	150,3		9,063		178,208	18,000	-	-	-
	0600	Other Objects	5,931,43		203,442		72,506	250,000	-	-	-
		Total 4110	10,769,4	84	4,790,778		5,015,937	5,383,614	4,273,432	4,273,432	4,273,432
4120	•	& Development Service									
	0300	Purchased Services	-		-		-	-	200,000		200,000
	0500	Capital Outlay			-		-	-	2,054,600		2,054,600
		Total 4120	-		-		-	-	2,254,600	2,254,600	2,254,600
4150	_	Acq Constr & Improv Services									
	0100	Salaries	51,9		23,616		-	-	-	-	-
	0200	Associated Payroll Costs	10,9		-		-	-	-	<del>-</del>	<del>-</del>
	0300	Purchased Services	7,467,6		4,473,268		2,897,134	9,709,500	19,309,000	19,309,000	19,309,000
	0400	Supplies & Materials	2,451,59		1,874,732		1,252,829	2,090,000	3,963,000	3,963,000	3,963,000
	0500	Capital Outlay	69,743,9		60,619,958		39,605,146	69,119,822	465,393,829	465,393,829	465,393,829
	0600	Other Objects	4,106,9		902,857		523,606	2,900,000	1,420,000		1,420,000
		Total 4150	83,833,1	38	67,894,430	4	44,278,715	83,819,322	490,085,829	490,085,829	490,085,829
4180	•	pital Items									
	0100	Salaries	-		965		42,643	-	-	-	-
	0200	Associated Payroll Costs	-		287		24,537	-	-	-	-
	0300	Purchased Services	124,6	19	218,413		50,146	-	-	-	-
	0400	Supplies & Materials	4,954,0	41	4,312,567		5,569,647	5,928,000	47,669,414	47,669,414	47,669,414
	0500	Capital Outlay	410,4	56	445,531		1,407,458	2,545,118	12,830,000	12,830,000	12,830,000
	0600	Other Objects			-		2,612	-	-	-	-
		Total 4180	5,489,1	16	4,977,763		7,097,044	8,473,118	60,499,414	60,499,414	60,499,414
5200	Transfers	of Funds									
	0700	Transfers	1,159,20	06	1,167,156		1,168,556	1,209,289	1,208,289	1,208,289	1,208,289
		Total 5200	1,159,2	06	1,167,156		1,168,556	1,209,289	1,208,289	1,208,289	1,208,289
		FUND 400 TOTAL	\$103,523,3	80	\$ 82,747,923	\$ !	58,148,017	\$101,898,500	\$567,095,950	\$567,095,950	\$567,095,950

## BEAVERTON SCHOOL DISTRICT 400 - CAPITAL PROJECTS FUND THREE YEAR FORECAST

	_	Adopted	Forecasted							
		2022-23		2023-24		2024-25		2025-26		
Revenue	_									
1000 Local Revenue		\$ 8,677,987	\$	9,025,106	\$	9,386,111	\$	9,761,555		
5000 Other Sources	_	558,417,963		478,417,963		393,650,016		357,557,445		
Total Rev	/enue	\$ 567,095,950	\$	487,443,069	\$	403,036,127	\$	367,319,000		
	_									
Expenditures										
0100 Salaries		\$ 2,956,239	\$	4,044,926	\$	4,166,274	\$	4,291,262		
0200 Associated Payroll Costs		1,571,579		2,150,158		2,257,666		2,370,549		
0300 Purchased Services		23,004,000		22,773,960		21,635,262		20,553,499		
0400 Supplies & Materials		51,682,414		51,165,590		48,607,310		46,176,945		
0500 Capital Outlay		485,178,429		404,620,096		323,696,077		291,326,469		
0600 Other Objects		1,495,000		1,480,050		1,465,250		1,391,987		
0700 Transfers	_	1,208,289		1,208,289		1,208,289		1,208,289		
Total Expend	itures	\$ 567,095,950	\$	487,443,069	\$	403,036,127	\$	367,319,000		

#### Assumptions:

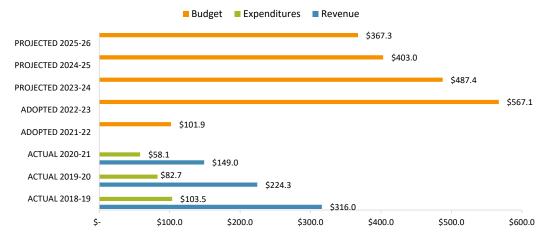
#### Revenues:

The 2022-23 budget includes a \$723 million bond measure that was authorized by the School Board for the May 17, 2022 ballot. The bond measure was approved by voters and the first sale of bonds would be in the 2022-23 year. This forecast includes the beginning phases of the bond measure. It does not include all bond sales that would be associated with the \$723 million bond measure.

#### **Expenditures:**

As noted above, the 2022-23 budget includes the \$723 million bond measure that the community approved in May 2022. The forecast includes a large increase to the Capital Projects Fund budget in 2022-23, mostly in capital outlay. The following years represent spend down of the first bond sale related to this bond measure. In 2023-24, there is an increase in salaries and benefits as the Facilities Development Team, which has been declining as the 2014 bond measure was ending, would be increasing their team to manage the new bond projects.





Insurance Reserve Fund (611)



# 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 53.7% of total revenues, followed by services provided other funds at 25.6%. Services provided other funds are made up of unemployment insurance, life insurance and longterm disability insurance charges against salaries paid. The rates for the 2022-23 year are 0.18% for unemployment insurance, 0.35% for life insurance and 0.40% for long-term disability insurance. These rates have been steady over several years, with revenue only fluctuating with the salaries expended by the District, with the exception of unemployment insurance. After analyzing unemployment expenses with the revenue that was being generated by this charge against payroll costs, the District has reduced the rate 0.13% from 0.31% for the 2022-23 year.

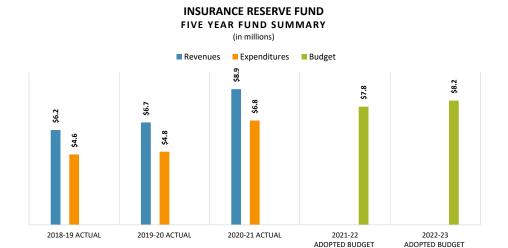
# Services Provided Other Funds, \$2.1, 25.6% Beginning Fund Balance, \$1.5, 18.3% REVENUE (in millions) Interfund Transfer, \$4.4, 53.7%

Sources, \$0.2, 2.4%

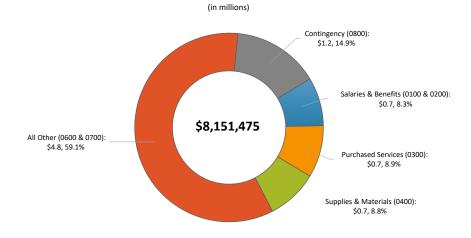
Expenditures – Major expenditures in the Insurance Reserve Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 59.1% of the total Insurance Reserve Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims and rising insurance costs.

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

								Current				
			Act	ual (Audited)	)			Budget		2	022-23 Budget	
		2018-19		2019-20		2020-21		2021-22	Proposed		Approved	Adopted
1000 Local Revenue	\$	2,427,115	\$	2,229,752	\$	2,203,540	\$	2,826,057	\$ 2,256,676	\$	2,256,676	\$ 2,256,676
5000 Other Sources		3,792,308		4,487,475		6,698,766		4,927,212	5,894,799		5,894,799	5,894,799
Total Revenues	\$	6,219,423	\$	6,717,227	\$	8,902,306	\$	7,753,269	\$ 8,151,475	\$	8,151,475	\$ 8,151,475
0100 Salaries	\$	473,732	\$	610,952	\$	588,167	\$	551,143	\$ 445,397	\$	445,397	\$ 445,397
0200 Associated Payroll Costs		255,876		344,698		388,331		313,459	232,629		232,629	232,629
0300 Purchased Services		573,308		548,849		552,739		700,641	726,941		726,941	726,941
0400 Supplies & Materials		82,632		115,168		64,861		536,590	715,590		715,590	715,590
0500 Capital Outlay		205,076		174,632		399,621		-	-		-	-
0600 Other Objects		3,025,972		3,001,373		4,851,248		4,564,604	4,816,752		4,816,752	4,816,752
0800 Other Uses of Funds (Contingency)		-		-		=		1,086,832	1,214,166		1,214,166	1,214,166
Total Expenditures	\$	4,616,596	\$	4,795,673	\$	6,844,966	\$	7,753,269	\$ 8,151,475	\$	8,151,475	\$ 8,151,475
Ending Fund Balance	\$	1,602,827	\$	1,921,554	\$	2,057,339	\$	-	\$ -	\$	-	\$ -
Beginning Fund Balance	\$	2,882,308	\$	1,602,827	\$	1,921,554						
Change in Fund Balance		(1,279,481)		318,727		135,786						
Ending Fund Balance	\$	1,602,827	\$	1,921,554	\$	2,057,339	-					



## INSURANCE RESERVE FUND 2022-23 EXPENDITURES BY OBJECT



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

			Actual (Audited)							Current Budget		202	22-23 Budget	
				2018-19		2019-20		2020-21		2021-22	Proposed	,	Approved	Adopted
1000	Local Rev	enue												
	1510	Interest on Investments	\$	49,819	\$	15,661	\$	9,143	\$	15,000	\$ 10,000	\$	10,000	\$ 10,000
	1960	Recovery of Prior Year Exp		181,692		165		33,208		-	-		-	-
	1970	Services Provided Other Funds		2,133,723		2,040,824		2,101,176		2,656,057	2,091,676		2,091,676	2,091,676
	1990	Miscellaneous		61,880		173,102		60,012		155,000	155,000		155,000	155,000
		Total 1000		2,427,115		2,229,752		2,203,540		2,826,057	2,256,676		2,256,676	2,256,676
5000	Other Sou	urces												
	5200	Interfund Transfers		910,000		2,884,648		4,777,212		3,027,212	4,394,799		4,394,799	4,394,799
	5400	Beginning Fund Balance		2,882,308		1,602,827		1,921,554		1,900,000	1,500,000		1,500,000	1,500,000
		Total 5000		3,792,308		4,487,475		6,698,766		4,927,212	5,894,799		5,894,799	5,894,799
		FUND 611 TOTAL	\$	6,219,423	\$	6,717,227	\$	8,902,306	\$	7,753,269	\$ 8,151,475	\$	8,151,475	\$ 8,151,475

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

						Current			
			2010.10	Actual (Audited		Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2320	Executive	Administration Services							
	0100	Salaries	\$ 66,904	\$ 67,764	\$ 85,577	\$ 22,246	\$ 23,249	\$ 23,249	\$ 23,249
	0200	Associated Payroll Costs	28,061	31,941	44,559	10,440	10,557	10,557	10,557
	0300	Purchased Services	9,263	69,920	115,775	90	90	90	90
		Total 2320	104,228	169,625	245,911	32,776	33,896	33,896	33,896
2520	Fiscal Ser	vices							
	0100	Salaries	-	88,877	90,801	43,925	49,458	49,458	49,458
	0200	Associated Payroll Costs	-	49,546	51,222	23,257	25,964	25,964	25,964
	0300	Purchased Services	-	720	720	360	360	360	360
		Total 2520	-	139,142	142,743	67,542	75,782	75,782	75,782
2640	Staff Serv	rices							
	0100	Salaries	211,012	235,442	163,911	244,486	120,835	120,835	120,835
	0200	Associated Payroll Costs	122,235	138,462	106,268	136,965	56,310	56,310	56,310
	0300	Purchased Services	54,351	53,965	49,183	64,545	64,545	64,545	64,545
	0400	Supplies & Materials	-	25	-	4,228	4,228	4,228	4,228
	0600	Other Objects	150	-	117	416	416	416	416
		Total 2640	387,748	427,893	319,480	450,640	246,334	246,334	246,334
2690	Other Su	pport Services-Central							
	0100	Salaries	195,815	218,869	247,878	240,486	251,855	251,855	251,855
	0200	Associated Payroll Costs	105,581	124,750	186,281	142,797	139,798	139,798	139,798
	0300	Purchased Services	509,694	424,244	387,061	475,338	501,638	501,638	501,638
	0400	Supplies & Materials	82,632	115,143	64,861	532,362	711,362	711,362	711,362
	0500	Capital Outlay	30,857	174,632	399,621	-	-	-	-
	0600	Other Objects	3,025,822	3,001,373	4,851,131	4,564,188	4,816,336	4,816,336	4,816,336
		Total 2690	3,950,401	4,059,012	6,136,833	5,955,171	6,420,989	6,420,989	6,420,989
4150	Building A	Acq Constr & Improv Services							
	0300	Purchased Services	-	-	-	160,308	160,308	160,308	160,308
	0500	Capital Outlay	174,219	-	-	-	-	-	-
		Total 4150	174,219	-	-	160,308	160,308	160,308	160,308
6110	Operating	g Contingency							
	0800	Other Uses of Funds (Contingency)		<u>-</u>	-	1,086,832	1,214,166	1,214,166	1,214,166
		Total 6110	-	-	-	1,086,832	1,214,166	1,214,166	1,214,166
		FUND 611 TOTAL	\$ 4,616,596	\$ 4,795,673	\$ 6,844,966	\$ 7,753,269	\$ 8,151,475	\$ 8,151,475	\$ 8,151,475

## BEAVERTON SCHOOL DISTRICT 611 - INSURANCE RESERVE FUND THREE YEAR FORECAST

	Adopted		Forecasted	
	2022-23	2023-24	2024-25	2025-26
Revenue				
1000 Local Revenue	\$ 2,256,676	\$ 1,952,825	\$ 1,874,422	\$ 2,054,449
5000 Other Sources	5,894,799	5,828,705	5,473,046	5,821,931
Total Revenue	\$ 8,151,475	\$ 7,781,530	\$ 7,347,468	\$ 7,876,380
Expenditures				
0100 Salaries	\$ 445,397	\$ 458,759	\$ 472,522	\$ 486,697
0200 Associated Payroll Costs	232,629	239,608	246,796	254,200
0300 Purchased Services	726,941	734,210	531,483	612,548
0400 Supplies & Materials	715,590	722,746	498,397	621,674
0600 Other Objects	4,816,752	4,998,427	5,098,270	5,401,261
0800 Other Uses of Funds (Contingency)	1,214,166	627,780	500,000	500,000
Total Expenditures	\$ 8,151,475	\$ 7,781,530	\$ 7,347,468	\$ 7,876,380

#### Assumptions:

#### **Revenues:**

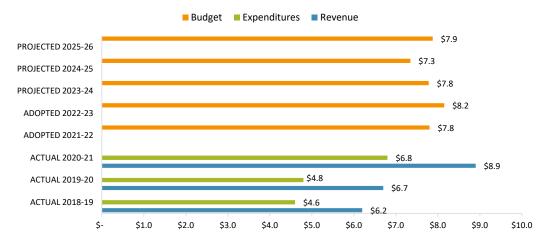
Projected revenue increases of 6% for Local Revenue and 5% for Other Revenue. Slight decline in 2023-24 and 2024-25 due to a reduction in Services Provided Other Funds as a result of the ESSER II and ESSER III one-time funds expiration.

#### **Expenditures:**

Increase in expenditures projected for contractual salaries and related benefits plus increases in insurance premiums.

# INSURANCE RESERVE FUND ACTUALS & FORECASTS

(in millions)





# Workers' Compensation Fund (612)

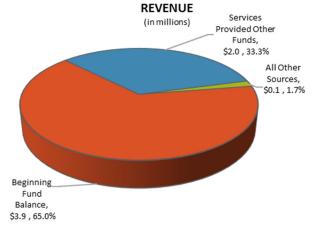


# WORKERS' COMPENSATION FUND OVERVIEW

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 33.3% 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 2022-23 year is 0.60% which is 0.30% less than it was in 2021-22. After analyzing the revenue generated by this charge against salaries, the beginning fund balance and the reduction in claims, it was determined that the rate should be decreased for the 2022-23 year.





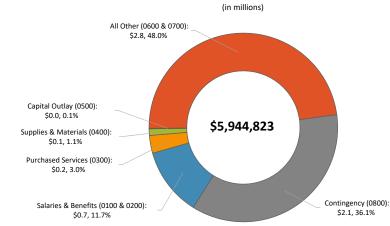
Expenditures – Major expenditures in the Workers' Compensation Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 47.9% of the total Workers' Compensation Fund budget. In the past few years, this amount has been increasing slowly 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 decreased. With the return of students and staff to buildings in 2021-22, claims are rising again.

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

								Current				
			Act	ual (Audited)	)			Budget		2	022-23 Budget	
		2018-19		2019-20		2020-21		2021-22	Proposed		Approved	Adopted
1000 Local Revenue	\$	1,899,009	\$	1,969,934	\$	2,702,671	\$	2,937,188	\$ 2,044,823	\$	2,044,823	\$ 2,044,823
5000 Other Sources		3,017,027		2,294,508		1,720,245		2,500,000	3,900,000		3,900,000	3,900,000
Total Revenues	\$	4,916,036	\$	4,264,442	\$	4,422,916	\$	5,437,188	\$ 5,944,823	\$	5,944,823	\$ 5,944,823
0100 Salaries	\$	432,970	\$	387,520	\$	295,270	\$	439,669	\$ 466,086	\$	466,086	\$ 466,086
0200 Associated Payroll Costs		171,630		172,499		157,376		227,529	231,309		231,309	231,309
0300 Purchased Services		135,683		110,013		112,295		180,890	180,890		180,890	180,890
0400 Supplies & Materials		11,054		96,165		42,066		60,140	66,940		66,940	66,940
0500 Capital Outlay		5,104		-		-		3,280	5,000		5,000	5,000
0600 Other Objects		1,865,087		1,778,000		995,621		2,599,076	2,848,190		2,848,190	2,848,190
0800 Other Uses of Funds (Contingency)		-		-		-		1,926,604	2,146,408		2,146,408	2,146,408
Total Expenditures	\$	2,621,528	\$	2,544,197	\$	1,602,629	\$	5,437,188	\$ 5,944,823	\$	5,944,823	\$ 5,944,823
Ending Fund Balance	\$	2,294,508	\$	1,720,245	\$	2,820,288	\$	-	\$ -	\$	-	\$ -
Beginning Fund Balance	\$	3,017,027	\$	2,294,508	\$	1,720,245						
Change in Fund Balance		(722,519)		(574,263)		1,100,042						
Ending Fund Balance	\$	2,294,508	\$	1,720,245	\$	2,820,288	-					

### WORKERS' COMPENSATION FUND FIVE YEAR FUND SUMMARY

## WORKERS' COMPENSATION FUND 2022-23 EXPENDITURES BY OBJECT



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

			Actual (Audited)							Current Budget			202	22-23 Budget	
				2018-19		2019-20		2020-21		2021-22	ı	Proposed		Approved	Adopted
1000	Local Rev	renue													
	1510	Interest on Investments	\$	76,181	\$	21,463	\$	8,797	\$	15,000	\$	10,000	\$	10,000	\$ 10,000
	1960	Recovery of Prior Year Exp		59,234		226,450		69,236		50,000		50,000		50,000	50,000
	1970	Services Provided Other Funds		1,763,594		1,722,021		2,595,238		2,872,188		1,984,823		1,984,823	1,984,823
	1990	Miscellaneous		-		-		29,400		-		-		-	-
		Total 1000		1,899,009		1,969,934		2,702,671		2,937,188		2,044,823		2,044,823	2,044,823
5000	Other So	urces													
	5400	Beginning Fund Balance		3,017,027		2,294,508		1,720,245		2,500,000		3,900,000		3,900,000	3,900,000
		Total 5000		3,017,027		2,294,508		1,720,245		2,500,000		3,900,000		3,900,000	3,900,000
		FUND 612 TOTAL	\$	4,916,036	\$	4,264,442	\$	4,422,916	\$	5,437,188	\$	5,944,823	\$	5,944,823	\$ 5,944,823

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

				Actual (Audited	)	Current Budget		2022-23 Budget	
			2018-19	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2520	Fiscal Se	nicos							
2520	0100	Salaries	\$ -	\$ -	\$ -	\$ 43,925	\$ 49,458	\$ 49,458	\$ 49,458
	0200	Associated Payroll Costs	<b>,</b> -	<b>.</b>	ş - -	23,257	3 49,436 25,964	3 49,436 25,964	3 49,458 25,964
		•	-	-		,	· ·	•	•
	0300	Purchased Services			-	360	360	360	360
		Total 2520	-	=	-	67,542	75,782	75,782	75,782
2640	Staff Ser								
	0100	Salaries	-	1,877	-	-	-	-	-
	0200	Associated Payroll Costs	-	634	-	-	-	-	-
		Total 2640	-	2,511	-	-	-	-	-
2690	Other Su	pport Services-Central							
	0100	Salaries	432,970	385,643	295,270	395,744	416,628	416,628	416,628
	0200	Associated Payroll Costs	171,630	171,865	157,376	204,272	205,345	205,345	205,345
	0300	Purchased Services	135,683	110,013	112,295	180,530	180,530	180,530	180,530
	0400	Supplies & Materials	11,054	96,165	42,066	60,140	66,940	66,940	66,940
	0500	Capital Outlay	5,104	-	-	3,280	5,000	5,000	5,000
	0600	Other Objects	1,865,087	1,778,000	995,621	2,599,076	2,848,190	2,848,190	2,848,190
		Total 2690	2,621,528	2,541,686	1,602,629	3,443,042	3,722,633	3,722,633	3,722,633
6110	Operatin	g Contingency							
	0800	Other Uses of Funds (Contingency)	-	-	-	1,926,604	2,146,408	2,146,408	2,146,408
		Total 6110	_	-	-	1,926,604	2,146,408	2,146,408	2,146,408
		FUND 612 TOTAL	\$ 2,621,528	\$ 2,544,197	\$ 1,602,629	\$ 5,437,188	\$ 5,944,823	\$ 5,944,823	\$ 5,944,823

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

	Adopted		Forecasted	
	2022-23	2023-24	2024-25	2025-26
Revenue				
1000 Local Revenue	\$ 2,044,823	\$ 2,255,999	\$ 3,468,190	\$ 3,610,764
5000 Other Sources	3,900,000	2,146,408	500,000	500,000
Total Revenue	\$ 5,944,823	\$ 4,402,407	\$ 3,968,190	\$ 4,110,764
Expenditures				
0100 Salaries	\$ 466,086	\$ 480,069	\$ 494,471	\$ 509,305
0200 Associated Payroll Costs	231,309	238,248	245,396	252,758
0300 Purchased Services	180,890	179,081	177,290	174,631
0400 Supplies & Materials	66,940	66,271	65,608	64,624
0500 Capital Outlay	5,000	5,000	5,000	5,000
0600 Other Objects	2,848,190	2,933,739	2,480,425	2,604,447
0800 Other Uses of Funds (Contingency)	2,146,408	500,000	500,000	500,000
Total Expenditures	\$ 5,944,823	\$ 4,402,407	\$ 3,968,190	\$ 4,110,764

#### Assumptions:

#### **Revenues:**

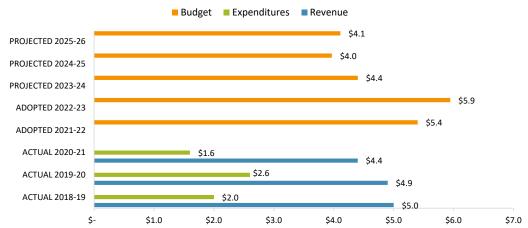
Projected revenue increases of 6% for Local Revenue and 5% for Other Revenue. Slight decline in 2023-24 and 2024-25 due to a reduction in Services Provided Other Funds as a result of the ESSER II and ESSER III one-time funds expiration. Offsetting to the decline due to the ESSER II and III spend down is an increase in Services to Other Funds to account for rising claim costs.

#### **Expenditures:**

Increase in expenditures projected for contractual salaries and related benefits as well as increases in claim costs.

# WORKERS' COMPENSATION FUND ACTUALS & FORECASTS

(in millions)











# INFORMATIONAL SECTION



# BEAVERTON SCHOOL DISTRICT 2022-23 ADOPTED BUDGET DOCUMENT INFORMATIONAL SECTION TABLE OF CONTENTS

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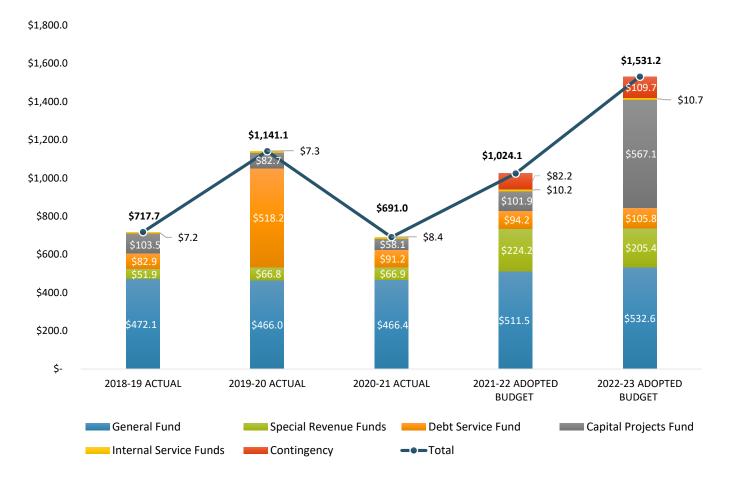
# BEAVERTON SCHOOL DISTRICT SUMMARY OF REVENUES AND EXPENDITURES HISTORY AND BUDGETED - ALL FUNDS

		Actual (Audited)		Adopted Budget	Adopted Budget
	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue	\$ 616,656,83	5 \$ 1,063,508,593	\$ 665,688,242	\$ 825,664,561	\$ 1,309,145,664
Transfers In	5,285,32	2 22,644,914	7,085,567	7,970,911	6,554,402
Beginning Balance	368,623,72	0 272,856,134	217,900,436	190,512,743	215,517,963
Total Revenues	\$ 990,565,86	7 \$ 1,359,009,641	\$ 890,674,244	\$ 1,024,148,215	\$ 1,531,218,029
Expenditures Transfers Out Contingency	\$ 712,424,43 5,285,33		\$ 683,527,700 7,504,811	\$ 934,012,365 7,970,911 82,164,939	\$ 1,414,991,195 6,554,402 109,672,432
Total Expenditures	717,709,73	3 1,141,109,205	691,032,512	1,024,148,215	1,531,218,029
Ending Fund Balance	\$ 272,856,13	4 \$ 217,900,436	\$ 199,641,733	\$ -	\$ -

Note: Minor differences due to rounding.

## **ALL FUNDS TOTAL EXPENDITURES**

(in millions)





## 2022-23 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom	Average
	Teachers	Staffing Ratio
Funded by General Fund (GF)	1,215.4	31.1
Funded by Local Option Levy	286.2	25.2
Funded by Student Investment Account (SIA)	88.6	23.8
Funded by ESSER	7.4	23.6
ΤΟΤΔΙ	1 597 6	

		Classroom Teachers						
	Budgeted							
ELEMENTARY	Enrollment	GF	Levy	SIA	TOTAL			
Aloha Huber (K-8)	866	29.0	8.0	2.0	39.0			
Barnes	506	16.0	5.0	1.0	22.0			
Beaver Acres	726	22.0	7.0	3.0	32.0			
Bethany	388	10.0	4.0	1.0	15.0			
Bonny Slope	643	17.0	6.0	2.0	25.0			
Cedar Mill	365	11.0	3.0	1.0	15.0			
Chehalem	381	11.0	4.0	1.0	16.0			
Cooper Mountain	414	10.0	3.0	2.0	15.0			
Elmonica	462	14.0	4.0	2.0	20.0			
Errol Hassell	357	11.0	3.0	1.0	15.0			
Findley	484	13.0	5.0	1.0	19.0			
Fir Grove	378	11.0	3.0	2.0	16.0			
Greenway	289	9.0	3.0	1.0	13.0			
Hazeldale	440	13.0	4.0	2.0	19.0			
Hiteon	498	15.0	4.0	1.0	20.0			
Jacob Wismer	593	17.0	5.0	1.0	23.0			
Kinnaman	519	16.0	5.0	2.0	23.0			
McKay	286	8.0	3.0	1.0	12.0			
McKinley	646	20.0	6.0	2.0	28.0			
Montclair	290	9.0	2.0	1.0	12.0			
Nancy Ryles	507	15.0	5.0	1.0	21.0			
Oak Hills	518	15.0	4.0	2.0	21.0			
Raleigh Hills (K-5, 8)	306	10.0	3.0	1.0	14.0			
Raleigh Park	334	9.0	3.0	2.0	14.0			
Ridgewood	387	11.0	4.0	1.0	16.0			
Rock Creek	425	12.0	4.0	1.0	17.0			
Sato	779	21.0	7.0	2.0	30.0			
Scholls Heights	652	19.0	5.0	2.0	26.0			
Sexton Mountain	477	14.0	4.0	1.0	19.0			
Springville (K-5, 8)	818	23.0	7.0	3.0	33.0			
Terra Linda	292	9.0	2.0	1.0	12.0			
Vose	718	23.0	7.0	2.0	32.0			
West TV	312	8.0	3.0	1.0	12.0			
William Walker	525	17.0	5.0	2.0	24.0			
Elementary Total	16,581	488.0	150.0	52.0	690.0			
Average Elementary Stat	ffing Ratio	34.0	26.0	24.0				

		Classroom Teachers					
MIDDLE SCHOOLS	Budgeted Enrollment	GF	Levy	SIA	ESSER	TOTAL	
Cedar Park	650	21.2	4.4	1.0	0.6	26.6	
Conestoga	797	25.6	5.2	1.4	0.8	32.2	
Five Oaks	762	26.2	5.6	1.2	0.8	33.0	
Highland Park	658	21.0	4.2	1.0	0.6	26.2	
Meadow Park	727	26.0	5.4	1.2	0.8	32.6	
Mountain View	874	31.4	6.4	1.6	1.0	39.4	
Stoller	920	26.6	5.6	1.2	1.0	33.4	
Tumwater	973	28.2	5.8	1.4	1.0	35.4	
Whitford	792	26.8	5.4	1.4	0.8	33.6	
Middle School Total	7,153	233.0	48.0	11.4	7.4	299.8	
Average Middle School Staffing Ra	30.7	25.5	24.5	23.9			

HIGH SCHOOLS										
Aloha	1,683	60.6	12.2	3.2	-	76.0				
Beaverton	1,386	47.6	9.6	2.4	-	59.6				
Mountainside	1,663	49.8	10.2	2.4	-	62.4				
Southridge	1,462	48.4	9.8	2.6	-	60.8				
Sunset	1,942	57.2	11.6	3.0	-	71.8				
Westview	2,300	72.4	14.6	3.8	-	90.8				
High School Total	10,436	336.0	68.0	17.4		421.4				
Average High School Staffing Ratio 31.1 25.8 24.8										

OPTIONS SCHOOLS									
Arts & Communication Magnet Academy - ACMA (6-12)	697	25.8	4.8	1.2	,	31.8			
Beaverton Academy of Science & Engineering - BASE (6-12)	842	30.0	5.4	1.4	-	36.8			
FLEX Online School (K-12)	1,050	29.8	3.6	3.4		36.8			
International School of Beaverton - ISB (6-12)	860	30.0	5.2	1.4	-	36.6			
Merlo Community School (9-12)	150	6.8	1.2	0.4	-	8.4			
Options Schools Total	3,599	122.4	20.2	7.8	-	150.4			
Average Options Staffing Ratio		29.4	25.2	23.9					

DISTRICT WIDE			TOTAL			
Add'l Teachers for Extreme C		36.0				
DISTRICT TOTAL	37,769	1,215.4	286.2	88.6	7.4	1,597.6

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. This document does not include elementary PE specialists and elementary music specialists.

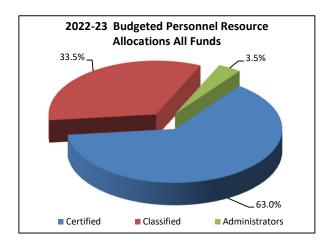
Note: The budgeted enrollment may not agree to other projected enrollment information within this document due to enrollment being adjusted for a 3 year ADM trend prior to staffing for high school, a 1% holdback for elementary and middle schools and the weighted enrollment calculation. The budgeted enrollment listed here is the enrollment that was used for staffing but presented unweighted.

# BEAVERTON SCHOOL DISTRICT PERSONNEL RESOURCE ALLOCATIONS HISTORY - ALL FUNDS

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Associate Superintendent	-	0.6	1.0	1.0	1.0
Chief Officer	3.0	3.2	3.0	3.0	3.0
Executive Administrator	9.9	9.0	9.0	13.0	13.0
Administrator	13.7	12.7	14.6	13.0	14.0
Coordinator	6.7	6.9	6.0	7.0	8.0
Elementary School Principal	30.8	30.9	30.9	31.0	31.0
Middle School Principal	8.0	8.0	8.5	9.0	9.0
ligh School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	3.0	3.0	3.3	3.3	3.3
Options Principal Secondary	4.0	4.0	4.7	4.7	4.7
/ice Principal	55.4	50.5	50.4	51.0	52.0
Administrator Total	143.5	137.9	140.4	145.0	148.0
CERTIFIED					
Pre-K School Teacher	5.0	7.0	6.4	11.0	13.0
Elementary School Teacher	777.0	740.1	727.1	727.0	742.0
Viiddle School Teacher	394.2	383.7	383.2	400.9	413.5
High School Teacher	537.8	537.5	542.4	564.7	578.1
Athletic Coordinator	5.8	5.6	5.6	5.0	5.0
Autism Consultant	5.7	5.7	5.2	5.7	6.6
BEA President (Reimbursement)	2.5	2.5	3.0	3.0	3.0
ELL Teacher	122.2	102.8	104.7	106.4	112.8
Guidance Counselor	112.3	109.3	119.0	135.5	141.0
ntern	6.0	3.3	5.0	-	-
ibrary Instructional Technology Teacher (LITT)	18.4	10.0	9.3	9.0	9.5
Ninth Grade Success Lead	3.8	3.4	3.6	4.6	5.9
Other Professional	78.5	63.9	73.2	82.1	76.5
Program Specialist	8.0	8.0	8.0	8.0	9.0
Psychologist	35.9	36.4	37.9	43.1	44.4
Resource Room Teacher	90.0	100.5	104.6	113.7	110.8
School Management Support	9.5	8.5	10.5	8.5	7.0
School Nurse	14.3	14.7	14.8	19.5	21.0
Social Worker	11.1	13.4	20.9	49.1	52.4
Special Education Teacher	97.3	90.2	91.0	101.4	100.5
Specialist	101.6	103.9	103.8	101.2	102.2
Speech Language Pathologist	47.2	49.0	49.8	53.5	57.2
Student Success Coach/School Support Specialist	17.0	17.0	17.0	54.0	54.0
Certified Total	2,501.1	2,416.4	2,446.0	2,606.9	2,665.4

# BEAVERTON SCHOOL DISTRICT PERSONNEL RESOURCE ALLOCATIONS HISTORY - ALL FUNDS

		Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23
CLASSIFIED						
Account Assistant		25.5	22.6	22.7	23.2	22.4
Aide		407.5	370.8	339.2	356.7	364.4
Bilingual Facilitators		26.6	26.0	26.0	29.7	36.7
Bus Driver		147.6	135.4	126.5	153.9	151.3
Bus Routing Assistant		7.0	7.0	7.0	7.0	7.0
Campus Supervisor		15.6	17.1	16.7	14.0	16.1
Construction Project Manager		9.5	8.9	8.7	9.0	8.0
Coordinator/Supervisor		23.5	24.2	25.1	25.0	27.0
Courier		6.1	6.0	6.0	6.3	6.2
Crossing Guard		14.4	13.3	9.1	9.9	11.6
Custodian		126.7	125.2	126.9	133.5	138.5
Custodial Foreman/Manager		60.7	60.7	58.2	60.0	61.0
Dispatcher/Field Assistant		8.5	8.4	7.3	9.2	9.4
Food Services Manager		33.2	31.6	29.8	33.6	33.2
ood Server		64.6	60.5	54.3	67.1	70.6
egal Counsel		2.2	1.8	2.0	2.0	2.0
Mechanic		18.0	16.0	15.9	18.0	21.0
Maintenance Crew		35.7	35.8	27.4	37.0	42.0
Maintenance Foreman		5.0	5.0	5.0	5.0	5.0
Maintenance Leader		9.0	9.0	9.0	9.0	8.0
Network Engineer		4.0	4.0	3.9	4.0	4.0
Secretary/Clerk		183.4	177.4	174.5	187.8	190.1
Systems Analyst		13.5	13.0	12.8	13.0	13.0
Technology Support Specialists (Schools)		25.1	25.2	25.2	30.6	31.0
Professional/Technical		120.3	111.5	124.8	126.0	137.8
	Classified Total	1,393.2	1,316.4	1,264.0	1,370.5	1,417.3
	District Totals	4,037.8	3,870.7	3,850.4	4,122.4	4,230.7



The District is experiencing an increase of 2.6% in overall personnel allocations for the 2022-23 budget year over the previous year budget. This is primarily due to the significant increase in one-time ESSER II and III funds. Actual enrollment in the fall of 2021 was even lower than the previous year. While the District accounts for some staffing loss due to enrollment factors, the District has also made an additional investment in classroom teachers, as well as additional supports for students with the ESSER funding.

# BEAVERTON SCHOOL DISTRICT GENERAL FUND - 100 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

		ADMINISTRA	TORS	CERTIFIE	D	CLASSIF	FIED	MANAGI NON-REPR		тота	L
		2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Elementary Programs	1110 \$	- \$	- \$			\$ 4,367,479			\$ -	\$ 63,013,448 \$	68,150,05
	FTE	-	-	724.0	757.0	95.8	93.8	-	-	819.8	850
Middle School Programs	1120	-	-	29,531,315	31,069,355	457,536	423,404	-	-	29,988,851	31,492,75
	FTE	-	-	364.8	373.8	10.0	9.1	-	-	374.8	382
High School Programs	1130	-	-	42,810,231	45,252,619	534,268	517,979	-	-	43,344,499	45,770,59
No. 10's decreed to Decrees.	FTE	-	-	510.6	520.6	11.7	11.1	-	-	522.3	531
Pre-Kindergarten Programs	1140 FTE	-	-	644,637 9.0	849,212	502,758	626,963	-	-	1,147,395 20.0	1,476,17 24
Programs for Talented & Gifted	1210	-	-	67,189	11.0 69,969	11.0	13.5	-	-	67,189	69,96
Programs for Talented & Gilted	FTE	-	-	0.8	0.8	-	-	-	-	0.8	09,90
Restrictive Programs	1220		-	5,390,659	5,571,951	7,449,234	7,233,401	-		12,839,893	12,805,35
	FTE	-	_	73.9	75.3	157.2	146.9	_	_	231.1	222.
Less Restrictive Programs	1250	-	-	8,017,475	8,585,504	256,068	382,008	-	-	8,273,543	8,967,51
•	FTE	-	-	107.3	108.8	5.4	7.8	-	-	112.7	116.
Alternative Education	1280	-	-	1,376,185	1,412,999	53,867	54,961	-	-	1,430,052	1,467,96
	FTE	-	-	17.0	17.0	1.2	1.2	-	-	18.2	18.
Designated Programs	1290	-	-	10,939,751	11,293,405	734,094	854,644	-	-	11,673,845	12,148,04
	FTE	-	-	135.1	135.9	16.1	18.4	-	-	151.2	154.
Attendance & Social Work Services	2110	-	-	176,674	295,987	1,760,812	1,954,621	112,032	117,084	2,049,517	2,367,69
	FTE	-	-	2.4	4.0	48.4	52.2	1.0	1.0	51.8	57.
Guidance Services	2120	-	-	10,543,672	10,465,885	1,203,791	1,267,665	-	-	11,747,462	11,733,55
Uselik Control	FTE	-	-	132.5	132.8	23.4	23.6	-	-	155.9	156.
Health Services	2130	-	-	124,915	-	463,015	499,856	-	-	587,930	499,85
Psychological Service	FTE 2140	-	-	1.5 2,971,270	3.083.541	10.0	10.6	-	-	11.5 2,971,270	10.6 3.083.54
rsychological service	FTE	-	-	2,971,270	3,063,541	-	-	-	-	2,971,270	38.3
Speech Path & Audiology Services	2150		-	3,682,119	3,778,358	130,317	134,984	-		3,812,436	3,913,342
specent and a radiology services	FTE	_		42.6	43.2	2.0	2.0		_	44.5	45.2
Other Student Treatment Services	2160	-	-	224,265	236,841	-	-	_	_	224,265	236,841
	FTE	-	_	3.0	3.0	_	-	-	_	3.0	3.0
Direction of Student Support Services	2190	642,826	696,724	959,773	1,049,542	835,303	806,146	72,133	75,387	2,510,036	2,627,798
	FTE	5.0	5.1	10.8	11.3	18.9	17.8	0.5	0.5	35.2	34.7
Improvement Instruction Services	2210	429,789	588,926	1,083,977	1,077,530	111,457	116,138	-	-	1,625,223	1,782,594
	FTE	3.0	4.0	12.1	11.6	2.0	1.5	-	-	17.1	17.1
Educational Media Services	2220	-	-	1,343,774	1,373,173	1,925,485	2,027,857	-	-	3,269,258	3,401,030
	FTE	-	-	15.0	15.8	42.2	43.6	-	-	57.2	59.4
Assessment and Testing	2230	-	-	-	-	47,911	49,268	-	-	47,911	49,268
	FTE	-	-	-	-	1.1	1.1	-	-	1.1	1.1
Instructional Staff Development	2240	-	-	840,030	802,279	-	-	-	-	840,030	802,279
	FTE	-		9.4	9.0					9.4	9.0
Executive Administration Services	2320	609,870	637,290	-	-	40,458	73,286	220,433	292,223	870,761	1,002,798
Office of the Delection	FTE	3.8	3.8	724 225	-	1.0	1.5	3.8	4.8	8.5	10.0
Office of the Principal	2410 FTE	13,185,448 103.0	13,919,823 104.0	731,325 8.0	639,128	5,217,001 118.1	5,346,163 118.0	-	-	19,133,775 229.1	19,905,113
Other Support Serv-Sch Admin	2490	1,024,112	1,070,756	62,711	7.0 18,801	321,243	329,670	-	-	1,408,067	229.0 1,419,227
other support serv-serr Authin	FTE	8.0	8.0	0.7	0.2	7.3	7.3			1,408,007	1,415,227
Direction of Business Services	2510	182.078	199.351	-	-	7.5	7.5	58,782	61.521	240,860	260,872
on cetton of business services	FTF	1.0	1.0	-	_	_	-	1.0	1.0	2.0	2.0
Fiscal Services	2520	-	-	_	_	867,862	1,011,228	291.245	304,380	1,159,107	1.315.608
	FTE	-	-	-	-	17.0	19.0	2.8	2.8	19.8	21.8
Operation & Maint of Plant Services	2540	281,057	293,734	-	-	11,430,367	12,055,623	702,862	736,172	12,414,286	13,085,529
	FTE	2.0	2.0	-	-	263.5	266.5	7.0	7.0	272.5	275.5
Student Transportation Services	2550	179,079	184,040	-	-	8,452,457	8,740,257	411,677	431,187	9,043,213	9,355,483
	FTE	1.3	1.3	-	-	191.4	192.9	4.1	4.1	196.8	198.2
nternal Services	2570	-	-	-	-	404,197	454,921	116,509	121,764	520,706	576,685
	FTE	-	-	-	-	9.8	10.5	1.0	1.0	10.8	11.5
Plan/R&D/Eval/Grants/Stats Serv	2620	143,263	147,232	-	-	255,024	203,687	-	-	398,287	350,919
	FTE	1.0	1.0	-	-	3.4	2.6	-	-	4.4	3.6
nformation Services	2630	162,632	169,944	-	-	369,523	385,841	-	-	532,155	555,785
	FTE	1.0	1.0	-		6.6	6.6		-	7.6	7.6
Staff Services	2640	650,528	679,776	223,962	198,198	545,911	610,054	293,911	415,264	1,714,312	1,903,291
Took and the Constitute	FTE	4.0	4.0	2.5	2.0	11.5	12.5	5.0	6.8	23.0	25.3
Technology Services	2660 FTE	257,130 2.0	271,892 2.0	-	11,662 0.1	3,285,133 69.2	3,430,128 70.2	176,347 3.0	246,082 4.0	3,718,610 74.2	3,959,764 76.3
TOTAL SALARY	\$	17,747,811 \$	18.859.487	180.391.878 \$	190,922,083	\$ 52.022.571			\$ 2,801,063	\$ 252.618.191 \$	266.537.299
TOTAL SALARY	,	17,747,811 \$	18,859,487 \$	2,221.1	2,278.1	1,155.2	1.161.6	\$ 2,455,931 29.2	\$ 2,801,063 32.9	\$ 252,618,191 \$ 3,540.5	3,609.7
IVIALFIE		133.0	137.1	2,221.1	2,2/0.1	1,155.2	1,101.6	29.2	32.9	3,340.3	3,009.
AVERAGE BENEFIT RATE*		57.8%	55.2%	58.9%	57.1%	83.4%	76.9%	58.5%	54.3%	İ	
TOTAL BENEFITS	\$	10,262,030 \$	10,410,764			\$ 43,401,986 \$		\$ 1,437,520		\$ 161,265,390 \$	162,466,448
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TOTAL SALARY & BENEFITS	\$	28,009,842 \$	29,270,251	286,555,732 \$	299,987,154	\$ 95,424,557	95,424,557	\$ 3,893,451	\$ 4,321,785	\$ 413,883,581 \$	429,003,747
	,										,,.

\*Health benefits are colculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.

SALARY RANGE		202	1-22		2022-23**						
BY CLASSIFICATION		Low		High		Low		High			
Administrator	\$	123,900	\$	306,466	\$	128,237	\$	330,000			
Certified	\$	48,703	\$	99,944	\$	50,408	\$	103,442			
Classified	\$	29,677	\$	120,582	\$	29,825	\$	121,185			
Managerial - Non-Represented	\$	43,992	\$	185,075	\$	45,532	\$	191,553			
** As of the printing of this document, salary negoti	ations for the 2022	-23 year has not	been co	ompleted for classi	fied.						

# BEAVERTON SCHOOL DISTRICT STUDENT BODY & SPECIAL PURPOSE FUND - 220 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

											MANAG					
		ADMINI	STRA	TORS	CERT	TIFIE	D	CLASS	SIFIE	D	NON-REP	RESE	NTED	TOTAL		
		2021-22		2022-23	2021-22		2022-23	2021-22		2022-23	2021-22		2022-23	2021-22	2022	2-23
Staff Services	2640	\$ -	\$	-	\$ 265,135	\$	285,097	\$ -	\$	-	\$ -	\$	-	\$ 265,135 \$		285,097
	FTE	-		-	3.0		3.0	-		-	-		-	3.0		3.0
TOTAL SALARY		\$ -	\$	-	\$ 265,135	\$	285,097	\$ -	\$	-	\$ -	\$	-	\$ 265,135 \$		285,097
TOTAL FTE		-		-	3.0		3.0	-		-	-		-	3.0		3.0
AVERAGE BENEFIT RATE*		0.09	6	0.0%	58.0%		55.0%	0.0%		0.0%	0.0%		0.0%			
TOTAL BENEFITS		\$ -	\$	-	\$ 153,770	\$	156,907	\$ -	\$	-	\$ -	\$	-	\$ 153,770 \$		156,907
TOTAL SALARY & BENEFITS	1	\$ -	\$	-	\$ 418,905	\$	442,004	\$ -	\$	-	\$ -	\$	-	\$ 418,905 \$		442,004
% OF TOTAL SALARY & BENEFITS		0.09	6	0.0%	100.0%		100.0%	0.0%		0.0%	0.0%		0.0%	100.0%		100.0%

\*Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds

Low		High		Low		115-1
				LOW		High
123,900	\$	306,466	\$	128,237	\$	330,000
48,703	\$	99,944	\$	50,408	\$	103,442
29,677	\$	120,582	\$	29,825	\$	121,185
43,992	\$	185,075	\$	45,532	\$	191,553
	48,703 29,677	.,	48,703 \$ 99,944 29,677 \$ 120,582	48,703 \$ 99,944 \$ 29,677 \$ 120,582 \$	48,703 \$ 99,944 \$ 50,408 29,677 \$ 120,582 \$ 29,825	48,703 \$ 99,944 \$ 50,408 \$ 29,677 \$ 120,582 \$ 29,825 \$

# BEAVERTON SCHOOL DISTRICT CATEGORICAL FUND - 240 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

		ADMIN	ICED (	TORS	CERT			CLASS		•	MANAG NON-REPR			TOTAL	
		2021-22	ISTRA	2022-23	2021-22	IFIE	2022-23	2021-22	SIFIE	2022-23	2021-22	_	2022-23	2021-22	2022-23
Technology Services	2660	\$ -	\$	-	\$ -	\$	-	\$ 18,501	\$	-	\$ -	\$	-	\$ 18,501 \$	-
	FTE	-		-	-		-	0.3		-	-		-	0.3	-
TOTAL SALARY		\$ -	\$	-	\$ -	\$	-	\$ 18,501	\$	-	\$ -	\$	-	\$ 18,501 \$	-
TOTAL FTE		-		-	-		-	0.3		-	-		-	0.3	-
AVERAGE BENEFIT RATE*		0.09	%	0.0%	0.0%		0.0%	65.1%		0.0%	0.0%		0.0%		
TOTAL BENEFITS		\$ -	\$	-	\$ -	\$	-	\$ 12,036	\$	-	\$ -	\$	-	\$ 12,036 \$	-
TOTAL SALARY & BENEFITS	ı	\$ -	\$	-	\$ -	\$	-	\$ 30,537	\$	-	\$ -	\$	-	\$ 30,537 \$	-
% OF TOTAL SALARY & BENEFITS		0.09	%	0.0%	0.0%		0.0%	100.0%		0.0%	0.0%		0.0%	100.0%	0.0

\*Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.

	1							
Low			High		Low		High	
\$	123,900	\$	306,466	\$	128,237	\$	330,000	
\$	48,703	\$	99,944	\$	50,408	\$	103,442	
\$	29,677	\$	120,582	\$	29,825	\$	121,185	
\$	43,992	\$	185,075	\$	45,532	\$	191,553	
	\$ \$ \$ \$	\$ 48,703 \$ 29,677	\$ 48,703 \$	\$ 48,703 \$ 99,944 \$ 29,677 \$ 120,582	\$ 48,703 \$ 99,944 \$ \$ 29,677 \$ 120,582 \$	\$ 48,703 \$ 99,944 \$ 50,408 \$ 29,677 \$ 120,582 \$ 29,825	\$ 48,703 \$ 99,944 \$ 50,408 \$ \$ 29,677 \$ 120,582 \$ 29,825 \$	

# BEAVERTON SCHOOL DISTRICT GRANT FUND - 270 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

		ADMINISTRAT	OBC	CERTIFIED		CLASSIFII	ED	MANAGI NON-REPRI		TOTAL			
		2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23		
Elementary Programs	1110 \$	- \$	- \$	5,712,069 \$	4,465,873		-			5,712,069 \$	4,465,87		
, •	FTE	-	-	70.0	53.0	- '	-	-	-	70.0	53.0		
Middle School Programs	1120	-	-	1,586,661	1,845,210	-	-	-	-	1,586,661	1,845,210		
	FTE	-	-	19.6	22.2	-	-	-	-	19.6	22.2		
High School Programs	1130	-	-	2,657,823	2,494,718	13,965	14,249	-	-	2,671,788	2,508,967		
	FTE	-	-	31.7	28.7	0.3	0.3	-	-	32.0	29.0		
Pre-Kindergarten Programs	1140	-	-	143,253	154,402	55,862	113,993	-	-	199,115	268,396		
	FTE	-	-	2.0	2.0	1.2	2.5	-	-	3.2	4.5		
Restrictive Programs	1220	-	-	1,756,743	1,776,311	-	-	-	-	1,756,743	1,776,311		
	FTE	-	-	23.5	22.5	-	-	-	-	23.5	22.5		
Less Restrictive Programs	1250	-	-	966,778	658,807	-	-	-	-	966,778	658,807		
	FTE	-	-	12.5	8.0	-	-	-	-	12.5	8.0		
Educationally Underserved	1270	-	36,808	1,057,102	1,127,308	226,773	257,981	-	-	1,283,874	1,422,098		
	FTE	-	0.3	11.8	12.2	4.1	4.5	-	-	15.9	16.9		
Alternative Education	1280	-	_	83,843	86,924	-	_	-	-	83,843	86,924		
	FTE	-	-	1.0	1.0	-	-	-	_	1.0	1.0		
Designated Programs	1290	-	_	7,556,876	8,423,968	451,181	867,009	-	_	8,008,057	9,290,977		
	FTE	-	_	93.4	101.4	9.9	19.1	-	_	103.2	120.5		
Attendance & Social Work Services	2110	-	_	3,878,503	4,015,800	618,516	1,036,095	_	_	4,497,018	5,051,896		
	FTE	-	-	53.2	54.3	13.6	22.3	-	-	66.7	76.5		
Guidance Services	2120	-	-	318,313	768,681	-	38,864	-	_	318,313	807,544		
	FTE	-	-	4.0	9.8		0.7	-	-	4.0	10.5		
Health Services	2130	-	_	1,498,985	1,678,747	-	222,403	-	_	1,498,985	1,901,150		
	FTE	_	_	18.0	21.0	_	4.7	_		18.0	25.7		
Psychological Service	2140	-	_	368,499	505,167	-	-	-	_	368,499	505,167		
	FTE	-	-	4.8	6.3	-	-	-	_	4.8	6.3		
Speech Path & Audiology Services	2150	_		926,962	1,223,681	_	_	_		926,962	1,223,681		
	FTE	_	_	12.4	15.5	_		_		12.4	15.5		
Direction of Student Support Services	2190	514,260	492,805	179,170	-	_	_	72,133	75,387	765,563	568,191		
	FTE	4.0	3.6	2.0	-	-	-	0.5	0.5	6.5	4.1		
Improvement Instruction Services	2210	-	135,946	815,223	823,307	67,089	114,168	-	-	882,312	1,073,421		
	FTE	_	1.0	9.1	8.8	1.5	2.5	_		10.6	12.3		
Educational Media Services	2220	-	-	156,774	555,091	-	-			156,774	555,091		
Eddeditorial Media Services	FTE	_	_	1.8	6.0	_	_	_		1.8	6.0		
Instructional Staff Development	2240			645,011	797,822					645,011	797,822		
mstructional starr bevelopment	FTE			7.2	9.0					7.2	9.0		
Office of the Principal	2410			7.2	5.0	15,456	15,861			15,456	15,861		
Office of the Frincipal	FTE				-	0.4	0.4			0.4	0.4		
Other Support Serv-Sch Admin	2490	143,263	147,232		_	-	-	_		143,263	147,232		
Other Support Serv-Sur Aumin	FTE	1.0	147,232	-	-	-		-	[ ]	145,265	147,232		
Operation & Maint of Plant Services	2540	1.0	1.0	-	-	112,950	610,698	-	-	112,950	610,698		
Operation & Maint of Flant Services	FTE	-	-	-	-	2.0	13.5	-	-	2.0	13.5		
Staff Services	2640	162,632	169,944	-	-	51,171	85,672	-	-	213,802	255,616		
Stall Services	FTE		1.0	-	-	1.0	1.0	-	-	213,802	255,616		
Food Bron/Discouring Consises		1.0	1.0	-	-			-	-				
Food Prep/Dispensing Services	3120 FTE	-	-	-	-	1,467 0.0	1,547 0.0	-	-	1,467 0.0	1,547 0.0		
TOTAL CALADY					24 404 040			. 72.422					
TOTAL SALARY TOTAL FTE	\$	820,155 \$	982,734 \$	30,308,586 \$	31,401,818			\$ 72,133		\$ 32,815,305 \$ 418.2	35,838,479		
IUIALFIE	1	6.0	6.9	377.8	381.4	34.0	71.5	0.5	0.5	418.2	460.2		
AVEDACE DENIETT DATES	1	EQ 00/	FF 30/	EO 20/	F7.6°/	00.00′	01 50/	40.407	47.70/				
AVERAGE BENEFIT RATE*	1 .	58.0%	55.2%	59.2%	57.6%	90.0%	81.5%	49.1%	47.7%	* 40.000.404 *	24 424		
TOTAL BENEFITS	\$	475,621 \$	542,485 \$	17,957,000 \$	18,100,361	1,452,356 \$	2,752,508	\$ 35,424	\$ 35,981	\$ 19,920,401 \$	21,431,334		
TOTAL SALARY & BENEFITS	\$	1,295,776 \$	1,525,219 \$	48,265,586 \$	49,502,178	\$ 3,066,786 \$	6,131,049	\$ 107,558	\$ 111,367	\$ 52,735,706 \$	57,269,814		

\*Health benefits are calculated based on actual dollars up to the insurance cop for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the fund

ARY RANGE		202	1-22	2022-23**					
ASSIFICATION	Low			High		Low	High		
	\$	123,900	\$	306,466	\$	128,237	\$	330,000	
	\$	48,703	\$	99,944	\$	50,408	\$	103,442	
	\$	29,677	\$	120,582	\$	29,825	\$	121,185	
n-Represented	\$	43,992	\$	185,075	\$	45,532	\$	191,553	
-Represented	\$	43,992	\$	185,075	\$	45,532	\$		

### BEAVERTON SCHOOL DISTRICT NUTRITION SERVICES FUND - 290 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

		ADMINIS	TRATORS		CER	TIFIEI	D	CLASSI	IFIEC	D	MANA NON-REP		TOTA	AL.	
		2021-22	2022-23		2021-22		2022-23	2021-22		2022-23	2021-22	2022-23	2021-22		2022-23
Fiscal Services	2520	\$ -	\$ -	\$	-	\$	-	\$ -	\$	- 5	10,402	\$ 10,871	\$ 10,402	\$	10,871
	FTE	-	-		-		-	-		-	0.1	0.1	0.1		0.1
Direction of Food Services	3110	143,263	147,232		-		-	284,051		314,162	602,454	631,005	1,029,768		1,092,398
	FTE	1.0	1.0		-		-	6.4		6.9	6.0	6.0	13.4		13.9
Food Prep/Dispensing Services	3120	-	-		-		-	3,384,224		3,671,256	-	-	3,384,224		3,671,256
	FTE	-	-		-		-	100.9		103.9	-	-	100.9		103.9
TOTAL SALARY		\$ 143,263	\$ 147,232	\$	-	\$	-	\$ 3,668,275	\$	3,985,418	612,855	\$ 641,875	\$ 4,424,393	\$	4,774,525
TOTAL FTE		1.0	1.0		-		-	107.3		110.8	6.1	6.1	114.4		117.9
AVERAGE BENEFIT RATE*		57.2%	54.1%	5	0.0%	6	0.0%	75.6%		84.7%	55.2%	0.0%			
TOTAL BENEFITS		\$ 81,974	\$ 79,613	\$	-	\$	-	\$ 2,773,235	\$	3,374,269	338,383	\$ 333,195	\$ 3,193,592	\$	3,787,077
TOTAL SALARY & BENEFITS		\$ 225,237	\$ 226,845	\$	-	\$	-	\$ 6,441,510	\$	7,359,687	951,238	\$ 975,070	\$ 7,617,984	\$	8,561,601
% OF TOTAL SALARY & BENEFITS		3.0%	2.69	5	0.0%	6	0.0%	84.6%		86.0%	12.5%	11.4%	100.0%		100.0%

\*Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.

SALARY RANGE	202	1-22		2022	-23**	
BY CLASSIFICATION	Low		High	Low		High
Administrator	\$ 123,900	\$	306,466	\$ 128,237	\$	330,000
Certified	\$ 48,703	\$	99,944	\$ 50,408	\$	103,442
Classified	\$ 29,677	\$	120,582	\$ 29,825	\$	121,185
Managerial - Non-Represented	\$ 43,992	\$	185,075	\$ 45,532	\$	191,553

# BEAVERTON SCHOOL DISTRICT CAPITAL PROJECTS FUND - 400 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

												MANAG	ERIA	١.			
		ADMINIS	TRATORS		CERT	IFIE	D	CLASSI	IFIE	D		NON-REPR	ESEN	ITED	TOT	ΓAL	
		2021-22	2022-23		2021-22		2022-23	2021-22		2022-23	2	2021-22	2	2022-23	2021-22		2022-23
Plan/R&D/Eval/Grants/Stats Serv	2620 \$	162,632	\$ 169,94	4 \$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ 162,632	\$	169,944
	FTE	1.0	1	0	-		-	-		-		-		-	1.0		1.0
Direction of Facilities Acq & Constr	4110	143,263	147,23	2	447,925		-	1,293,572		1,270,282		315,753		225,355	2,200,513		1,642,869
	FTE	1.0	1	0	5.0		-	27.3		26.0		3.0		2.0	36.3		29.0
TOTAL SALARY	\$	305,895	\$ 317,17	6 \$	447,925	\$	-	\$ 1,293,572	\$	1,270,282	\$	315,753	\$	225,355	\$ 2,363,145	\$	1,812,813
TOTAL FTE		2.0	2	0	5.0		-	27.3		26.0		3.0		2.0	37.3		30.0
AVERAGE BENEFIT RATE*		56.3%	53.	5%	56.0%		0.0%	74.2%		58.1%		54.4%		46.0%			
TOTAL BENEFITS	\$	172,165	\$ 170,05	4 \$	250,787	\$	-	\$ 960,243	\$	738,040	\$	171,625	\$	103,754	\$ 1,554,821	\$	1,011,848
TOTAL SALARY & BENEFITS	\$	478,060	\$ 487,22	9 \$	698,712	\$	-	\$ 2,253,816	\$	2,008,322	\$	487,378	\$	329,109	\$ 3,917,965	\$	2,824,660
% OF TOTAL SALARY & BENEFITS		12.2%	17.	!%	17.8%		0.0%	57.5%		71.1%		12.4%		11.7%	100.0%		100.0%

\*Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.

High 306,466	\$	Low 128.237		High
,	\$	120 227		
		120,237	\$	330,000
99,944	\$	50,408	\$	103,442
120,582	\$	29,825	\$	121,185
185,075	\$	45,532	\$	191,553
	-,		.,	.,

# BEAVERTON SCHOOL DISTRICT INSURANCE RESERVE FUND - 611 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

		ADMINI	STRAT	ORS	CER	TIFIEI	)	CLASS	SIFIE	:D	MANAGI NON-REPRI			т	OTAL	
		2021-22		2022-23	2021-22		2022-23	2021-22		2022-23	2021-22	2022-23		2021-22		2022-23
Executive Administration Services	2320	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ 22,246	\$ 23,2	49	\$ 22,246	\$	23,249
	FTE	-		-	-		-	-		-	0.1	(	0.1	0.1		0.1
Fiscal Services	2520	-		-	-		-	43,925		49,458	-	-		43,925		49,458
	FTE	-		-	-		-	0.5		0.5	-	-		0.5		0.5
Staff Services	2640	-		-	-		-	81,863		42,836	100,409	26,2	92	182,272		69,128
	FTE	-		-	-		-	1.5		0.5	1.0	(	0.3	2.5		0.8
Other Support Services-Central	2690	71,631		73,616	-		-	148,006		154,850	-	-		219,637		228,466
	FTE	0.5		0.5	-		-	2.0		2.0	-	-		2.5		2.5
TOTAL SALARY		\$ 71,631	\$	73,616	\$ -	\$	-	\$ 273,794	\$	247,144	\$ 122,655	\$ 49,5	41	\$ 468,080	\$	370,301
TOTAL FTE		0.5		0.5	-		-	4.0		3.0	1.1	(	1.4	5.6		3.9
AVERAGE BENEFIT RATE*		57.2%	5	54.1%	0.0%	5	0.0%	65.0%		56.6%	53.7%	48.	9%			
TOTAL BENEFITS	:	\$ 40,987	\$	39,807	\$ -	\$	-	\$ 178,040	\$	139,995	\$ 65,900	\$ 24,2	04	\$ 284,927	\$	204,005
TOTAL SALARY & BENEFITS		\$ 112,618	\$	113,422	\$ -	\$	-	\$ 451,835	\$	387,139	\$ 188,555	\$ 73,7	45	\$ 753,008	\$	574,306
% OF TOTAL SALARY & BENEFITS		15.0%	5	19.7%	0.0%	5	0.0%	60.0%		67.4%	25.0%	12.	8%	100.0%	ć	100.0%

Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds

SALARY RANGE	202	1-22		2022	-23**	
BY CLASSIFICATION	Low		High	Low		High
Administrator	\$ 123,900	\$	306,466	\$ 128,237	\$	330,000
Certified	\$ 48,703	\$	99,944	\$ 50,408	\$	103,442
Classified	\$ 29,677	\$	120,582	\$ 29,825	\$	121,185
Managerial - Non-Represented	\$ 43,992	\$	185,075	\$ 45,532	\$	191,553

### BEAVERTON SCHOOL DISTRICT WORKERS' COMPENSATION FUND - 612 EXPENDITURES FOR PERSONNEL SERVICES 2022-23 BUDGET

<u> </u>		-	-								MAI	IAGE	RIAL -			
		ADMINIS	TRATORS		CER.	TIFIE	D	CLASSI	IFIED		NON-F	EPRE	SENTED	TOTA	AL	
		2021-22	2022-23		2021-22		2022-23	2021-22	2022	2-23	2021-22		2022-23	2021-22		2022-23
Fiscal Services	2520	\$ -	\$ -	\$	-	\$	-	\$ 43,925	\$	49,458	\$ -	Ş	\$ -	\$ 43,925	\$	49,458
	FTE	-	-		-		-	0.5		0.5	-		-	0.5		0.5
Other Support Services-Central	2690	71,631	73,616		-		-	163,993		171,345	22,2	16	23,249	257,870		268,210
	FTE	0.5	0.5		-		-	2.0		2.0	C	.1	0.1	2.6		2.6
TOTAL SALARY		\$ 71,631	\$ 73,616	\$	-	\$	-	\$ 207,918	\$	220,802	\$ 22,2	16 \$	\$ 23,249	\$ 301,795	\$	317,667
TOTAL FTE		0.5	0.5		-		-	2.5		2.5	O	.1	0.1	3.1		3.1
AVERAGE BENEFIT RATE*		57.2%	54.19	6	0.0%	Ś	0.0%	57.5%		54.5%	46.	9%	45.4%			
TOTAL BENEFITS		\$ 40,987	\$ 39,807	\$	-	\$	-	\$ 119,643	\$	120,329	\$ 10,4	10 \$	\$ 10,558	\$ 171,070	\$	170,694
TOTAL SALARY & BENEFITS		\$ 112,618	\$ 113,422	\$	-	\$	-	\$ 327,561	\$	341,132	\$ 32,6	36 \$	\$ 33,807	\$ 472,865	\$	488,361
% OF TOTAL SALARY & BENEFITS		23.8%	23.29	6	0.0%	Š	0.0%	69.3%		69.9%	6.	9%	6.9%	100.0%		100.0%

\*Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the fund.

SALARY RANGE	202	1-22		2022	-23**	
BY CLASSIFICATION	Low		High	Low		High
Administrator	\$ 123,900	\$	306,466	\$ 128,237	\$	330,000
Certified	\$ 48,703	\$	99,944	\$ 50,408	\$	103,442
Classified	\$ 29,677	\$	120,582	\$ 29,825	\$	121,185
Managerial - Non-Represented	\$ 43,992	\$	185,075	\$ 45,532	\$	191,553

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

						P	rojected
	:	2018-19	2019-20	2020-21	2021-22	2	2022-23
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		2.0775	1.9645	2.0827	2.1382		2.3003
Local Option Tax per \$1,000 of AV		1.2500	1.2500	1.2500	1.2500		1.2500
Average Assessed Value	\$	270,208	\$ 279,432	\$ 287,220	\$ 295,978	\$	305,104
Tax Burden	\$	2,167	\$ 2,210	\$ 2,305	\$ 2,392	\$	2,515

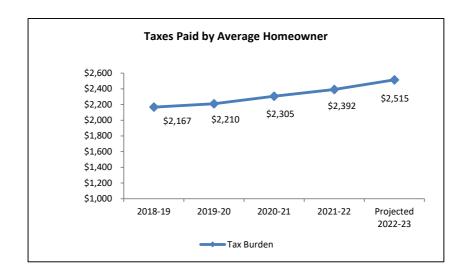
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, 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 taxes compared to their limits

### 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)



# BEAVERTON SCHOOL DISTRICT ASSESSED VALUE AND REAL MARKET VALUE OF TAXABLE PROPERTY

(in millions)

	Assesse	d Value	Total		Total		Total	Assessed Value
Fiscal	Residential	Personal	Taxable		Direct	Re	al Market	as a percentage
Year	Property	Property	Value	F	Rate <sup>a</sup>		Value	of RMV
2026 <sup>b</sup>	\$ 36,907.4	\$ 1,224.7	\$ 38,132.1	\$	8.327	\$	82,088.0	46.45 %
2025 <sup>b</sup>	35,502.6	1,172.3	36,674.9		8.299		75,909.5	48.31
2024 <sup>b</sup>	35,444.8	1,169.9	36,614.7		8.271		75,364.8	48.58
2023 <sup>b</sup>	34,042.3	1,117.7	35,160.0		8.243		69,234.9	50.78
2022 <sup>b</sup>	32,695.3	1,067.8	33,763.1		8.081		63,605.1	53.08
2021 <sup>b</sup>	31,401.6	1,020.1	32,421.7		8.026		58,500.7	55.42
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

### PROPERTY TAX LEVIES AND COLLECTIONS

(in millions)

	Taxe	es Levied				within the of the Levy	Collec	ctions in	т	otal Collec	tions to Da	ite
Fiscal Year	-	or the al Year **	Aı	mount		Percentage of Levy		equent ears	Α	mount	Percentag of Levy	•
2023	\$	282.6 *	\$	271.0	*	95.88 %						
2022		271.2		259.7	*	95.76						
2021		260.2		250.1		96.09	\$	-	\$	250.1	96.09	%
2020		245.1		235.1		95.94		1.8		237.0	96.69	
2019		237.7		228.2		95.99		2.2		230.4	96.92	
2018		227.7		217.4		95.48		2.8		220.3	96.72	

<sup>\*</sup> Estimated

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

a Per \$1,000 of assessed value

b Estimated

<sup>\*\*</sup> Amounts are based upon the tax collection year July 1 to June 30.

# BEAVERTON SCHOOL DISTRICT PRINCIPAL PROPERTY TAXPAYERS CURRENT AND NINE YEARS PRIOR

			Beaverton S	chool	District		
	Jur	ne 2021			Jun	e 2012	
	Taxable		% of Total		Taxable		% of Total
Taxpayer	<b>Assessed Value</b>	Rank	Taxable Value	A	ssessed Value	Rank	Taxable Value
Nike, Inc.	\$ 1,387,315,304	1	4.5%	\$	427,000,869	1	1.9%
Maxim Intergrated Products Inc.	153,532,610	5	0.5		96,248,470	9	0.4
PPR Washington Square LLC	123,353,375	6	0.4		109,097,114	7	0.5
Beaverton LLC	108,820,030	7	0.4				
Portland 2 LLC	71,404,990	8	0.3				
Providence Health & Services-Oregon	82,665,792	9	0.3				
MG Pallas Apartment MOS LLC ET AL	65,932,490	10	0.2				
Tektronix Inc					132,532,873	4	0.6
PS Business Parks LP					109,808,499	6	0.5
Bernard Properties Partnership					59,371,003	10	0.3
Public Utilities							
Portland General Electric Co.	235,239,305	2	0.8		140,436,892	3	0.6
Northwest Natural Gas	175,727,000	3	0.6		95,862,600	5	0.4
Comcast Corporation	154,588,000	4	0.5		120,268,600	7	0.5
Frontier Communications		<b>-</b> ,			164,978,000	2	0.8
Subtotal of Ten Largest Taxpayers	2,558,578,896		8.2		1,455,604,920		6.6
All Other Taxpayers	28,461,331,784		91.8		20,512,013,941		93.4
Total Assessed Value of Tax District	\$ 31,019,910,680	_	100.0%	\$ 2	21,967,618,861	_	100.0%

		Washington County								
	Jur	ne 2021		June 2012						
	Taxable		% of Total	Taxable % of Total						
Taxpayer	<b>Assessed Value</b>	Rank	Taxable Value	Assessed Value Rank Taxable Value						
Intel	\$ 1,941,050,338	1	2.7%	\$ 1,316,340,035 1 5.8%						
Nike, Inc.	1,435,297,509	2	2.0	437,733,767 2 1.9						
Pacific Realty Associates	417,932,187	4	0.6	299,183,240 5 1.3						
Genentech Inc.	273,303,730	7	0.4	239,110,040 7 1.1						
Lam Research Corporation	198,542,849	9	0.3							
BV Centercall LLC	155,910,754	10	0.2							
Maxim Intergrated Products Inc.				133,369,640 9 0.6						
Tektronix Inc				132,546,208 10 0.6						
Public Utilities										
Portland General Electric Co.	819,111,924	3	1.1	405,597,504 3 1.8						
Northwest Natural Gas	408,827,140	5	0.6	279,691,970 6 1.2						
Verizon Communications	299,376,000	6	0.4							
Comcast Corporation	263,248,000	8	0.4	223,356,000 8 1.0						
Frontier Communications				350,700,000 4 1.6						
Subtotal of Ten Largest Taxpayers	6,212,600,431	•	8.7	3,817,628,404 16.9						
All Other Taxpayers	65,060,763,723	_	91.3	18,799,385,032 83.1						
Total Assessed Value of Tax District	\$ 71,273,364,154		100.0%	\$ 22,617,013,436 100.0%						

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	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita	Unemployment Rate <sup>c</sup>
Year	Estimated	(in thousands)	Personal Income	(Washington County)
2021	297,638	n/a	n/a	n/a
2020	294,437	n/a	n/a	6.5 %
2019	291,014	\$ 38,527,576	\$ 64,043	3.0
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

n/a - Information not available as of printing.

<sup>&</sup>lt;sup>a</sup> **Source:** Bureau of Economic and Business Research and BSD estimates based on PSU Population Research Center data.

<sup>&</sup>lt;sup>b</sup> **Source:** U.S. Department of Commerce, Bureau of Economic Analysis.

<sup>&</sup>lt;sup>c</sup> **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 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 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.

On November 30, 2021 the District issued Full Faith and Credit Obligation Bonds for the purchase of a building. The \$9,200,000 Full Faith and Credit Obligation Bonds, Series 2021A, has an interest rate of 1.810% with final maturity in 2036. The \$7,000,000 Full Faith and Credit

Obligation Bonds, Series 2021B, has an interest rate of 0.79% with final maturity in 2024. Debt service requirement is paid from the General Fund, with semiannual interest paid in December and June, and principal payments annually in June.

### **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, 2022	2022-23 Principal Payments	2022-23 Interest Payments
General Obligation Bo	onds:			
August 25, 2011	\$ 42,175,000	\$ 3,955,000	\$ 3,955,000	\$ 197,750
August 7, 2014	361,755,000	17,850,000	7,140,000	862,500
May 11, 2017	38,990,000	29,010,000	5,775,000	898,326
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	403,675,000	23,295,000	6,173,623
		713,350,265	40,165,000	17,665,950
Limited Tax Pension O	bligation Bonds:			
June 21, 2005	189,935,000	93,590,000	13,685,000	4,453,948
February 26, 2015	79,220,000	53,135,000	3,805,000	2,039,809
		146,725,000	17,490,000	6,493,757
Full Faith and Credit C	Obligation Bonds:			
April 27, 2016	16,260,000	14,530,000	805,000	532,450
November 30, 2021	9,200,000	8,918,277	565,432	161,421
November 30, 2021	7,000,000	7,000,000		55,300
		30,448,277	1,370,432	749,171
Total Bonds		\$ 890,523,542	\$ 59,025,432	\$ 24,908,877

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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ELEMENTARY SCHOOLS								
Aloha Huber K-5	743	714	646	674	691	700	691	687
Barnes	634	590	526	513	506	507	512	498
Beaver Acres	623	708	671	677	696	669	664	660
Bethany	534	528	447	375	388	376	370	353
Bonny Slope	650	655	573	608	643	644	617	610
Cedar Mill	428	428	368	375	365	353	338	339
Chehalem	471	459	413	367	371	370	363	356
Cooper Mountain	469	461	383	401	396	387	379	363
Elmonica	757	550	466	433	462	468	466	463
Errol Hassell	441	426	340	341	357	362	362	368
Findley	685	636	539	476	484	479	466	452
Fir Grove	385	387	348	335	378	392	398	403
Greenway	332	318	301	299	285	276	277	269
Hazeldale	440	467	420	393	424	420	414	396
Hiteon	638	634	536	492	488	480	494	482
Jacob Wismer	725	727	658	570	593	570	568	550
Kinnaman	630	599	535	494	492	474	470	455
McKay	283	269	262	243	271	286	285	284
, McKinley	575	634	588	566	629	626	642	650
, Montclair	307	319	254	277	290	300	303	293
Nancy Ryles	642	630	516	498	507	487	482	466
Oak Hills	552	551	464	504	506	510	503	501
Raleigh Hills K-5	371	359	290	278	276	273	273	265
Raleigh Park	353	332	316	312	326	334	337	345
Ridgewood	399	410	331	362	369	371	370	369
Rock Creek	578	516	418	420	425	405	404	406
Sato	596	649	651	698	765	776	780	780
Scholls Heights	521	571	570	577	633	647	652	651
Sexton Mountain	526	511	447	441	448	432	422	422
Springville K-5	643	724	695	581	770	807	853	863
Terra Linda	332	349	287	271	274	263	248	225
Vose	647	693	682	665	706	688	692	671
West TV	331	336	266	292	312	322	333	338
William Walker	431	487	449	467	495	485	477	478
FLEX Online K-5	N/A	N/A	661	928	312	200	200	200
Elementary Total	17,672	17,627	16,317	16,203	16,333	16,140	16,105	15,912

### STUDENT ENROLLMENT HISTORY AND PROJECTIONS AS OF SEPTEMBER 30

Cedar Park Conestoga Five Oaks Highland Park Meadow Park Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle BASE Middle (Former HS2)	996 964 967 848 794 888 1,514 N/A 692 183 160 178 338 481	941 975 1,010 777 834 853 1,560 N/A 706 179 163 160	816 878 952 678 811 781 1,389 N/A 710 176	614 838 731 682 679 874 1,019 865 758	638 778 732 622 707 853 901 955	601 795 719 616 656 795 945	600 764 687 583 645 785 980	603 773 682 593 644 781 1,020
Conestoga Five Oaks Highland Park Meadow Park Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	964 967 848 794 888 1,514 N/A 692 183 160 178 338	975 1,010 777 834 853 1,560 N/A 706 179 163	878 952 678 811 781 1,389 N/A 710	838 731 682 679 874 1,019	778 732 622 707 853 901	795 719 616 656 795 945	764 687 583 645 785	773 682 593 644 781
Five Oaks Highland Park Meadow Park Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	967 848 794 888 1,514 N/A 692 183 160 178 338	1,010 777 834 853 1,560 N/A 706 179 163	952 678 811 781 1,389 N/A 710	731 682 679 874 1,019 865	732 622 707 853 901	719 616 656 795 945	687 583 645 785	682 593 644 781
Highland Park Meadow Park Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	848 794 888 1,514 N/A 692 183 160 178 338	777 834 853 1,560 N/A 706 179 163	678 811 781 1,389 N/A 710	682 679 874 1,019 865	622 707 853 901	616 656 795 945	583 645 785	593 644 781
Meadow Park Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	794 888 1,514 N/A 692 183 160 178 338	834 853 1,560 N/A 706 179 163	811 781 1,389 N/A 710	679 874 1,019 865	707 853 901	656 795 945	645 785	644 781
Mountain View Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	888 1,514 N/A 692 183 160 178 338	853 1,560 N/A 706 179 163	781 1,389 N/A 710	874 1,019 865	853 901	795 945	785	781
Stoller Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	1,514 N/A 692 183 160 178 338	1,560 N/A 706 179 163	1,389 N/A 710	1,019 865	901	945		
Tumwater Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	N/A 692 183 160 178 338	N/A 706 179 163	N/A 710	865			980	1 020
Whitford Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	692 183 160 178 338	706 179 163	710		955			1,020
Aloha Huber 6-8 Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	183 160 178 338	179 163		758		899	876	874
Raleigh Hills 6-8 Springville 6-8 ACMA Middle ISB Middle	160 178 338	163	176		767	727	706	731
Springville 6-8 ACMA Middle ISB Middle	178 338			175	175	175	175	175
Springville 6-8 ACMA Middle ISB Middle	178 338		154	75	30	0	0	0
ACMA Middle ISB Middle	338	TOO	161	86	48	0	0	0
ISB Middle		338	335	324	333	330	330	330
	401	479	474	473	476	475	475	475
27.52 madic (1.51mc1.1.52)	376	372	385	382	380	380	380	380
FLEX Online 6-8	N/A	N/A	319	347	272	250	250	250
	9,379	9,347	9,019	8,922	8,667	8,363	8,236	8,311
HIGH SCHOOLS								
	1,773	1,751	1,718	1,696	1,648	1,638	1,616	1,564
	1,513	1,469	1,508	1,425	1,359	1,360	1,286	1,249
	1,350	1,787	1,701	1,721	1,650	1,682	1,699	1,631
	1,401	1,380	1,437	1,474	1,435	1,354	1,305	1,232
Sunset	2,019	1,971	1,953	1,947	1,902	1,841	1,777	1,684
Westview	2,364	2,382	2,288	2,280	2,291	2,331	2,319	2,312
Merlo Station	151	128	106	90	82	80	80	80
ACMA High	361	368	372	369	377	380	380	380
ISB High	381	368	393	384	393	390	390	390
BASE High (Former HS2)	364	334	456	446	481	480	480	480
SST (merged with HS2 after 2019)	163	175	N/A	N/A	N/A	N/A	N/A	N/A
Early College	307	278	288	275	290	290	290	290
FLEX Online 9-12	N/A	N/A	234	391	477	450	450	450
High School Total	12,147	12,391	12,454	12,498	12,385	12,276	12,072	11,742
Total Elementary 1	17,672	17,627	16,317	16,203	16,333	16,140	16,105	15,912
Total Middle	9,379	9,347	9,019	8,922	8,667	8,363	8,236	8,311
Total High	12,147	12,391	12,454	12,498	12,385	12,276	12,072	11,742
Special Education	1,039	1,040	961	858	940	940	940	940
Total All Levels 4	40,237	40,405	38,751	38,481	38,325	37,719	37,353	36,905
Alt Programs/SPED Outside Placement/Unallocated								
Enrollment/Charter Schools	864	969	960	895	938	938	938	938
DISTRICT GRAND TOTAL 4	41,101	41,374	39,711	39,376	39,263	38,657	38,291	37,843

### **Elementary Schools**

Kindergarten - 2nd grade classes are staffed at a ratio of 24.45 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 27.20. 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**

	Assistant	Management			
Principal	Principal	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

		Additional			
Principal's	Assistant	Assistant			
Secretary	Secretary	Secretary	Total	Criteria	
0.854	0.815	0.000	1.630	0-599 Students	
0.854	0.815	0.263	1.893	600-899 Students	
0.854	0.815	0.700	2.330	900+ Students	
Includes Spec	Includes Specialized Program Students and Pre-K students at 0.5 weighting.				

### **Classroom Teachers**

	Criteria			
# of Students Divided by 24.45	Grades K-2, Rounded to nearest 1.0			
# of Students Divided by 27.20	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.				

### **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	Additional for Title IA Schools
0.500	Additional for non-Title IA Schools (temporary COVID-19 staffing)

### **Student Success Coaches**

	Criteria
0.500	All Schools
0.500	Additional for Title IA Schools
0.500	Additional for non-Title IA Schools (temporary COVID-19 staffing)

### **Convertible Staffing**

	Criteria	
0.500	Title IA 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.		

<b>Technology Instructional Assistant</b>	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			
0.408	All Schools except Aloha Huber Park			
0.815	Aloha Huber Park			

### **Pre-K Program**

Teacher	Paraeducators	Criteria		
1.000	1.225	Aloha Huber Park, Barnes, Beaver Acres, Bonny Slope, Chehalem, F		
		Grove, Greenway, McKay, McKinley, Vose, William Walker		
Non-Salary		Criteria		
\$83.86*(36*0.5) = \$1,509		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	\$83.86*15 =	Aloha Huber Park (K-5).	
	\$1,221	Non-Salary is calculated at per pupil rate times 15 students.	
1.000	\$91.45*15 =	Aloha Huber Park (6-8)	
	\$1,372	Non-Salary is calculated at per pupil rate times 15 students.	

### **Health Room Coverage**

	Criteria
0.263	Oak Hills

### **Non-Salary**

	Criteria		
\$5,000	Base Allocation for 0-449 Students		
\$83.86 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	

### **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 27.86 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 0.6 student weighting for all students of poverty.

### **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	Only 1 Assistant Principal	

### Clerical

		Additional		
Principal's	Assistant	Assistant		
Secretary	Secretary	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 Spec	Includes Specialized Program Students.			

### **Classroom Teachers**

	Criteria	
# of Students Divided by 27.86	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	

### **Academic Coach (Temporary COVID-19 staffing)**

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

### School Support Specialist (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

### **Library Instructional Technology Teacher (LITT)**

	Criteria
0.500	All Schools

### **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	Poverty students >299 then ((12%*Poverty Enrollment)/30)*0.2
Allocation	(rounded to nearest 0.2)

### **Dual Language**

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

### **Rachel Carson**

Coordinator	Teacher	Secretary	Criteria
0.400	1.000	0.720	Cedar Park

### **Specialized Program Electives**

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

### **Non-Salary**

	Criteria
\$91.45 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 0.6 student count for all students of poverty.

### **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 o	Calculated on Weighted Enrollment and Includes Specialized Program Students.		

### **Management Support**

	Criteria
1.000	Poverty > 40% or only 2 Assistant Principals

### Clerical

Principal's	Assistant	Additional Assistant		
Secretary	Secretary	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 Spec	Includes Specialized Program Students.			

### **Classroom Teachers**

	Criteria	
# of Students Divided by 28.53	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	1,200-1,599 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

### 9<sup>th</sup> 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 (Temporary COVID-19 Staffing)

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

### **Credit Recovery Support (Temporary COVID-19 Staffing)**

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

### **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	
3.938	Aloha	
3.281	Beaverton, Southridge, Westview	
1.313	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

### **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	Poverty students >399 then ((12%*Poverty Enrollment)/30)*0.2
Allocation	(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 Magnet Programs**

Teacher	Paraeducator	Secretary	Program	Criteria
1.600	0.306	0.349	Auto Tech	Aloha
5.400	0.000	0.630	Health Careers	Beaverton
0.500	0.000	0.000	Manufacturing	Westview

### **CTE Program Support**

Teacher	Program	Criteria
1.000	Film	Aloha
0.600	Computer Science	Aloha
1.000	Health Careers	Southridge
1.000	Engineering	Southridge
1.000	Computer Science	Mountainside
1.400	Construction/Engineering	Mountainside
1.000	Early Childhood	Beaverton
	Education	

Note: Only additional staffing allocations are noted here. Not all CTE programs are included on this list. The District has more than 25 CTE programs in the comprehensive high schools.

### **Newcomers Program**

Teacher	Non-Salary	Criteria	
1.400	\$91.45*20 = \$1,776	76 Beaverton High School. Non-Salary is calculated at per pupil rate ti	
		20 students.	
1.600	\$91.45*20 = \$1,776	Southridge High School. Non-Salary is calculated at per pupil rate	
		times 20 students.	

### **IB/AP Coordinators**

	Criteria
0.400	All Schools

### **Testing Coordinator (Allocated as Temporary Classified Time)**

	Criteria
0.523	All Schools

### **Specialized Program Electives**

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

### **Non-Salary**

	Criteria
\$91.45 per student	All Students
Calculated on Weighted Enrollment an	d includes Specialized Program Students.

### **Athletics**

• • •
Criteria
All Schools
Criteria
All Schools
Criteria
All Schools
Criteria
Aloha
Beaverton
Mountainside
Southridge
Sunset
Westview
Criteria
All Schools

### **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 0.6 student count for all students of poverty. 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 0.6.

### Administration

	Assistant		
Principal	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 of	Calculated on Weighted Enrollment Includes Specialized Program Students.		

### Clerical

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

### **Classroom Teachers**

	Criteria	
# of Students Divided by 28.53	All Schools except FLEX, rounded to nearest 0.2	
# of K-2 Students Divided by 30.25	FLEX only, rounded to nearest 1.0	
# of Grades 3–5 Students Divided by 32.25	FLEX only, rounded to nearest 1.0	
# of Grades 6-12 Students Divided by 36.75	FLEX only, rounded to nearest 0.2	
Calculated on Weighted Enrollment and includes ALC, EGC and SCC Specialized Program Students.		

### **Specialists**

Criteria
0-18 Classrooms
19-24 Classrooms
25-34 Classrooms
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
Flexibility	Criteria
0.500	All Schools, except FLEX

### **Social Workers**

	Criteria
1.000	ACMA, ISB, BASE, FLEX
1.370	Merlo

### School Support Specialist (Temporary COVID-19 Staffing)

	Criteria
0.500	ACMA, ISB, BASE, Merlo

### **Credit Recovery Support (Temporary COVID-19 Staffing)**

	Criteria
0.250	ACMA, BASE

### **Library Instructional Technology Teacher (LITT)**

	Criteria
0.500	ACMA, ISB, BASE, FLEX

### **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

### 9<sup>th</sup> 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
0.360	FLEX Only
Technology Support Specialist	Criteria
0.815	ACMA, BASE, FLEX, ISB
0.408	Merlo
Registrar	Criteria
1.000	All Schools, Except Merlo
0.815	Merlo
<b>Graduation Mentor</b>	Criteria
0.656	ACMA, BASE, ISB only
Bookkeeper	Criteria
0.750	All Schools, except FLEX and Merlo
Testing Coordinator	Criteria
0.270	All Schools, except Merlo

### **Advanced Programs**

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

### **Additional Options Teachers**

	Criteria
3.200	ACMA
3.800	ISB, BASE
1.000	FLEX, Merlo

Calculated based on percent of weighted enrollment for ACMA, BASE, and ISB for a total of 10.8 APU. Merlo and FLEX are excluded from the calculation and receives a base of 1.0.

### **CEYP Program**

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

### **Alternative Education**

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

### **Preschool Promise**

Teacher	Paraeducator	Criteria
2.000	2.450	Merlo

### **Non-Salary**

	Criteria			
\$91.45 per student	All Students			
Calculated on Weighted Enrollment and includes Specialized Program Students.				

### **Activities Stipends**

Extended Responsibility	Criteria
0.203	Per Middle School, except ACMA
1.915	Per High School, except ACMA, Merlo
1.214	Merlo
2.258	ACMA Middle School
3.414	ACMA High School
Stipend	Criteria
1.500	ACMA High School

### **Special Education**

Resource room certified and classified staffing is based off winter 2022 caseload numbers. 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 12-29 students are required to keep 8 hours per week available for District level duties.

Specialized program classified staffing allocations are based on 2022-23 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	Elementary and K-	8 Resource Room		
Certified	Staffing	Classified Staffing			
Caseload Average	Certified APU	Caseload Average	Classified APU		
0-22 Students	0.500	20-22 Students	0.350		
23*-30 Students	1.000	28-30 Students	0.350		
31-45 Students	1.500	43-45 Students	0.350		
45-60 Students	2.000	56-60 Students	0.350		
61-75 Students	2.500	71-75 Students	0.350		
76-90 Students	76-90 Students 3.000		0.350		
91-105 Students	3.500	101-105 Students	0.350		
106-120 Students	4.000	116-120 Students	0.350		
121-135 Students	4.500	131-135 Students	0.350		
*Resource programs with 2	23-27 students will be assign	ed additional District duties.			

Secondary School Certified		Secondary School Classified		
Caseload Average	Certified APU	Caseload Average	Classified APU	
0-11 Students	0.250	1-32 Students	0.000	
12*-35 Students	1.000	32-35 Students	0.613	
36-53 Students	1.500	50-53 Students	0.613	
54-70 Students	2.000	67-70 Students	0.613	
71-88 Students	2.500	86-88 Students	0.613	
89-105 Students	89-105 Students 3.000		0.613	
106-122 Students	106-122 Students 3.500		0.613	
123-140 Students	4.000	138-140 Students	0.613	
141-158 Students	4.500	155-158 Students	0.613	
159-175 Students	5.000	173-175 Students	0.613	
176-193 Students	5.500	191-193 Students	0.613	
194-210 Students	6.000	207-210 Students	0.613	
211-228 Students	6.500	225-228 Students	0.613	
229-245 Students	7.000	242-245 Students	0.613	
246-262 Students	7.500	260-262 Students	0.613	
263-280 Students	8.000	278-280 Students	0.613	
*Resource programs with 1	2-29 students will be assig	ned additional District duties.		

### **English Language Learners (ELL)**

**Elementary** – 2022-23 ELL student counts were generated using the cohort progression method, which considers historic trends to project the future size of a student cohorts. 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 decline in eligible EL students, etc. The projection is based on EL counts taken on October 1st of each school year.

For ELL Certified Staffing Ratio, APU was calculated using the student count to teacher ratios below:

Number of Students	Allocation
1-30 Students	0.5
31-45 Students	1.0
46-60 Students	1.5
61-75 Students	2.0
76-100 Students	2.5
101-130 Students	3.0
131-200 Students	4.0
201-250 Students	5.0
251-300 Students	6.0
301-350 Students	7.0

Newcomer Site (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).

**Secondary and Option Schools** – 2022-23 ELL student counts were generated using the cohort progression method, 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 decline in eligible EL students, etc. The projection is based on EL counts taken on October 1st of each school year.

ELL levels were determined by using the most recent English Language Proficiency assessment, ELPA Summative or Woodcock Muñoz (WM) for each student.

For ELL Certified Staffing Ratio, ELLs who received an ELPA score of Emerging, and had any domain level combination of only 1s or 2s, or a WM Broad English Ability Total score of 1 or 2 have a ratio of 25:1 for High Schools and 50:1 for Middle and Option schools.

Middle and high schools receive Classified Bilingual Facilitator I (Community Liaison) staffing to support students and families that speak languages other than English and require interpretation. Several factors are taken into consideration to calculate the staffing that each school receives. For example, number of Spanish-speaking families compared to other languages, the number of students with disabilities, where the Newcomer Center programs are located, and the demands of a high school compared to those of middle schools. The formula used to calculate staffing is more complex than a standard student-to-staff ratio.

Newcomer Sites will receive an additional certified and classified staffing allocation. Mountain View will receive an additional 1.0 certified and 2.0 classified Paraeducators for Newcomer Program. Beaverton High School will receive an additional 1.4 certified and 2.5 classified (2 Paraeducators and 0.5 Arabic-speaking Bilingual Facilitator I for Newcomer Program).

When calculating total APUs, rounding rules are schools with 0.25 to 0.74 receive 0.5 APU, 0.75+ receive 1.0 APU.

Other scenarios for Elementary and Secondary included a .25 weight for each factor: FRL, Dual Identified, and Emerging Proficiency

### Classified APU Calculations

Days and Hours	APU for 182	APU for 187	APU for 212	APU for 222
	Days	Days	Days	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	0.854
*Currently, the only option for a 222 day co	alendar is 8 hours	/day.		

### School Summary Pages

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



### **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	Actual	Actual	Actual	Projected	Projected	Projected 2024	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	25	2025-26
926	893	822	849	866	875	866	862

### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	1.91	2.00	2.00
54.55	53.98	57.29	59.75	62.90
20.43	19.63	18.25	18.17	19.06

2020-21 Average Classroom					
Teacher Years of Experience					
Aloha Huber Park K-8	8.1				
Beaverton School District 11.4					

(average years experience in District)

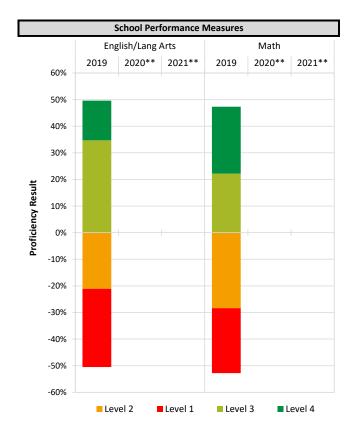
### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

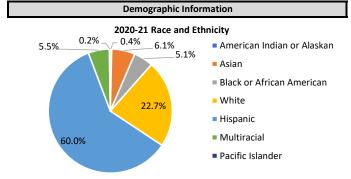
Total Cost Per Student

2018-19	2019-20	2020-21		2021-22	2022-23
Actual	Actual	Actual		Actual^	Budget
\$ 8,149,077	\$ 7,674,402	\$	8,902,596	\$ 7,732,837	\$ 10,409,969
123,368	11,187		110,924	116,749	9,050
323,428	76,036		264,747	366,185	273,778
-	405		-	-	-
269	119		269	275	100
\$ 8,596,142	\$ 7,762,149	\$	9,278,537	\$ 8,216,046	\$ 10,692,897
·	\$ 8,692	\$	11,288	\$ 9,677	\$ 12,347

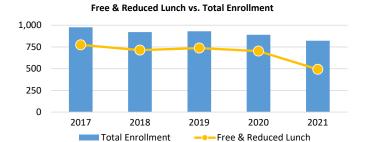








	2018-19	2019-20	2020-21
Students with Disabilities	14%	14%	15%
English Language Learners	33%	34%	35%
Talented and Gifted	7%	10%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

### **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
634	590	526	513	506	507	512	498

### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	1.00	1.00	1.00
41.62	40.41	37.00	39.01	37.20
13.23	12.48	10.59	13.40	12.83

2020-21 Average Classroom Teacher Years of Experience				
Barnes Elementary	7.4			
Beaverton School District	11.4			

(average years experience in District)

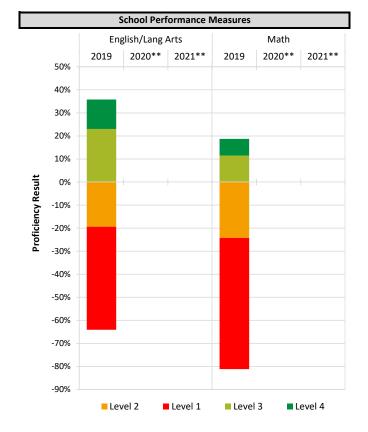
	Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

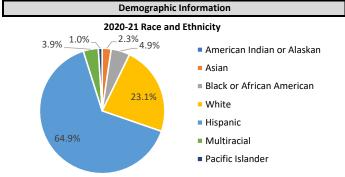
Total	
Cost Per	Student

2018-19	2019-20	2020-21	2021-22		2022-23
Actual	Actual	Actual Actual^		Actual^	Budget
\$ 5,834,044	\$ 5,234,975	\$ 5,248,988	\$	4,896,138	\$ 6,270,998
24,574	2,885	1,005		3,410	8,300
180,166	71,669	189,906		238,458	160,944
-	-	-		-	-
154	175	-		90	200
\$ 6,038,938	\$ 5,309,704	\$ 5,439,899	\$	5,138,096	\$ 6,440,442
	\$ 8,999	\$ 10,342	\$	10,016	\$ 12,728

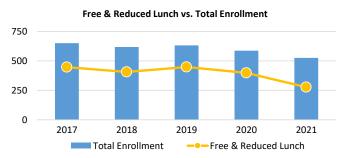








	2018-19	2019-20	2020-21
Students with Disabilities	15%	13%	15%
English Language Learners	38%	40%	49%
Talented and Gifted	6%	5%	3%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

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

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

### **Beaver Acres Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
623	708	671	677	696	669	664	660

### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
41.86	45.78	46.96	51.88	54.70
21.82	19.90	11.99	13.05	14.61

2020-21 Average Classroom Teacher Years of Experience			
Beaver Acres Elementary	11.5		
Beaverton School District	11.4		

(average years experience in District)

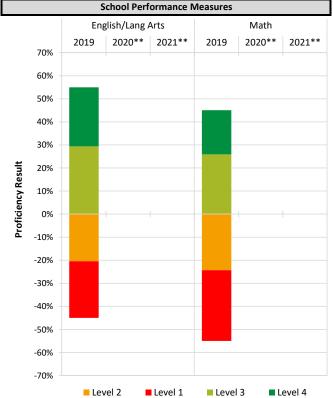
Finan	cial	Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

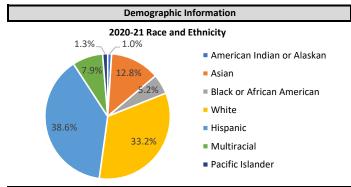
Total	
Cost Per	Student

2018-19	2019-20			2021-22		2022-23	
Actual	Actual		Actual		Actual^		Budget
\$ 6,877,624	\$ 6,877,209	\$	7,080,213	\$	6,323,164	\$	8,916,493
23,927	4,428		6,180		47,116		22,260
165,037	59,517		213,551		337,814		188,891
-	-		771,669		-		-
237	-		-		-		-
\$ 7,066,825	\$ 6,941,154	\$	8,071,613	\$	6,708,094	\$	9,127,644
	\$ 9,804	\$	12,029	\$	9,909	\$	13,114

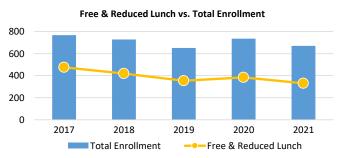








	2018-19	2019-20	2020-21
Students with Disabilities	19%	16%	18%
English Language Learners	23%	22%	24%
Talented and Gifted	5%	5%	4%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

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

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

### **Bethany Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
534	528	447	375	388	376	370	353

### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
28.26	28.74	27.39	25.20	24.00
9.84	9.14	8.64	8.42	8.04

2020-21 Average Classroom					
Teacher Years of Experience					
Bethany Elementary	10.9				
Beaverton School District	11.4				

(average years experience in District)

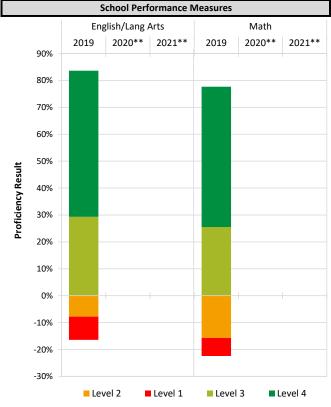
### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

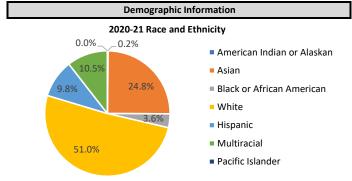
iotai	
Cost Per	Student

2018-19		2019-20	2020-21		2021-22		2022-23
Actual		Actual	Actual		Actual^		Budget
\$ 4,220,251	\$	4,253,741	\$ 4,388,610	\$	3,509,629	\$	4,129,349
11,330		7,411	12,111		2,427		5,750
101,412		63,352	138,982		136,138		73,115
17,004		-	-		5,666		-
234		184	-		-		250
\$ 4,350,230	\$	4,324,688	\$ 4,539,704	\$	3,653,861	\$	4,208,464
	\$	8,191	\$ 10,156	\$	9,744	\$	10,847

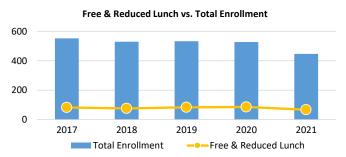








	2018-19	2019-20	2020-21
Students with Disabilities	12%	11%	13%
English Language Learners	10%	11%	11%
Talented and Gifted	16%	18%	15%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

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

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

### **Bonny Slope Elementary**

11775 NW McDaniel Road Portland, OR 97229 Principal: Janet Maza

School Programs: Early Learning

**Enrollment History** and Projections:

Actual	Actual 2019-20	Actual	Actual	Projected	Projected	Projected	Projected
2018-19		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
650	655	573	608	643	644	617	610

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
33.44	35.33	32.19	35.10	37.20
11.94	11.43	11.71	11.63	11.70

2020-21 Average Classroom Teacher Years of Experience						
Bonny Slope Elementary	10.5					
Beaverton School District	11.4					

(average years experience in District)

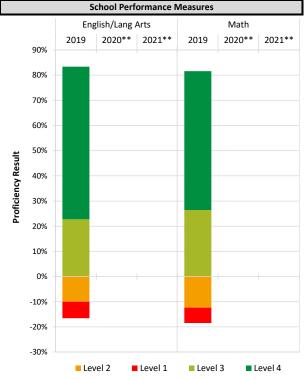
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

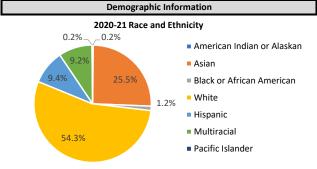
Tota	l			
Cost	Dor	Stud	ont	

2018-19 Actual	2019-20 Actual		2020-21 Actual		2021-22 Actual^		2022-23 Budget
Actual		Actual	Actual		Actual		buaget
\$ 5,096,606	\$	5,366,211	\$ 5,479,079	\$	4,907,884	\$	6,389,890
20,842		6,923	7,341		48,269		12,217
116,918		51,576	135,605		159,463		98,962
-		-	7,117		-		-
8,639		8,759	30		-		219
\$ 5,243,005	\$	5,433,469	\$ 5,629,171	\$	5,115,616	\$	6,501,288
	\$	8,295	\$ 9,824	\$	8,414	\$	10,111

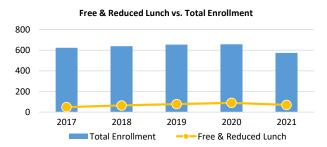








	2018-19	2019-20	2020-21
Students with Disabilities	8%	8%	9%
English Language Learners	7%	10%	11%
Talented and Gifted	15%	12%	8%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Cedar Mill Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
428	428	368	375	365	353	338	

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
24.70	24.20	22.10	24.16	22.90
7.65	8.02	7.41	7.87	7.92

2020-21 Average Classroom						
Teacher Years of Experience						
Cedar Mill Elementary	11.8					
Beaverton School District	11.4					

(average years experience in District)

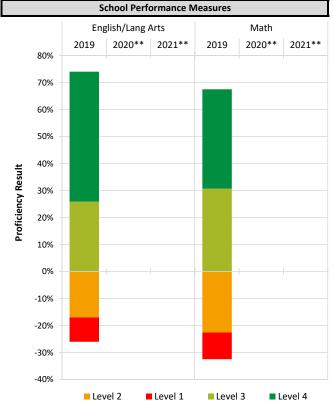
#### **Financial Data:**

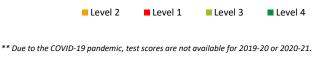
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

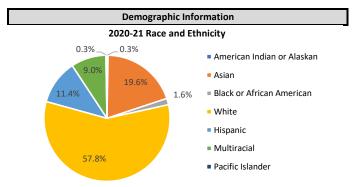
Total Cost Per Student

2018-19		2019-20		2020-21		2021-22		2022-23
Actual		Actual		Actual Actual^			Budget	
\$ 3,667,748	\$	3,661,003	\$	3,706,684	\$	3,242,921	\$	3,970,620
5,760		1,470		1,137		1,864		3,300
99,791		49,231		116,752		110,047		67,379
13,702		-		1		39,550		-
89		89		1		-		-
\$ 3,787,090	\$	3,711,792	\$	3,824,573	\$	3,394,383	\$	4,041,299
	\$	8,672	\$	10,393	\$	9,052	\$	11,072

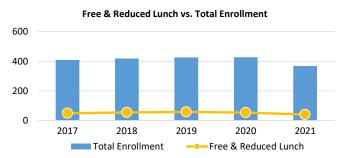








	2018-19	2019-20	2020-21
Students with Disabilities	10%	9%	10%
English Language Learners	9%	7%	9%
Talented and Gifted	11%	10%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}\, Staffing is \, 2021\text{-}22 \, Actual \, as \, of \, 5/31/2022. \, Financial \, Data \, is \, Adjusted \, 2021\text{-}22 \, Budget \, as \, of \, 5/31/2022.$ 

# **Chehalem Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
471	459	413	367	371	370	363	356

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	1.00	1.00	1.00
34.70	32.58	32.13	32.83	30.50
13.67	13.74	10.60	10.59	9.92

2020-21 Average Classroom Teacher Years of Experience				
Chehalem Elementary	12.1			
Beaverton School District 11.4				

(average years experience in District)

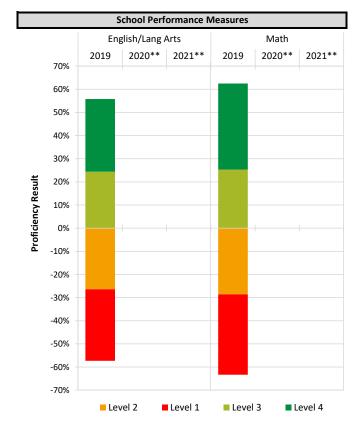
Finan	rial	Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

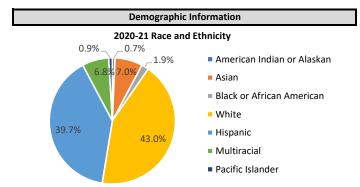
Total	
Cost Per	Student

2018-19		2019-20		2020-21 2021-22		2022-23	
Actual		Actual	Actual			Actual^	Budget
\$ 5,543,150	\$	5,024,089	\$	5,216,456	\$	4,345,409	\$ 5,130,250
15,990		4,006		1,388		7,428	7,492
183,674		61,210		174,436		130,575	117,220
-		-		-		-	-
119		-		-		-	-
\$ 5,742,933	\$	5,089,305	\$	5,392,280	\$	4,483,412	\$ 5,254,962
	\$	11,088	\$	13,056	\$	12,216	\$ 14,164

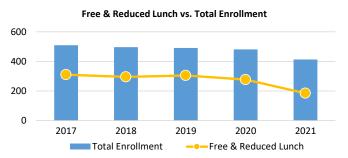








	2018-19	2019-20	2020-21
Students with Disabilities	17%	16%	16%
English Language Learners	27%	25%	24%
Talented and Gifted	3%	6%	4%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

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

Beaverton School District 237 Informational Section

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Cooper Mountain Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
469	461	383	401	396	387	379	363

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
31.72	25.87	25.44	27.02	25.45
13.16	13.05	7.86	8.80	8.39

2020-21 Average Classroom				
Teacher Years of Experience				
Cooper Mountain Elementary	10.5			
Beaverton School District	11.4			

(average years experience in District)

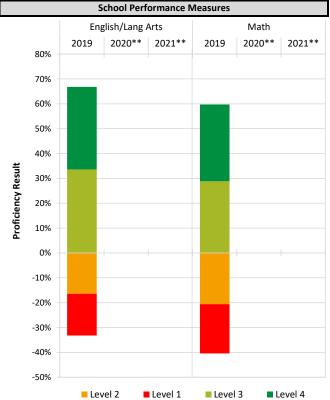
Finan	cial	Data:

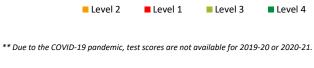
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

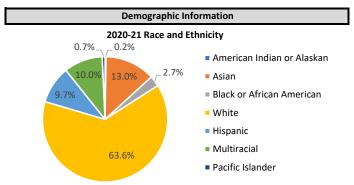
Tota	I		
Cost	Per	Stud	ent

2018-19	2019-20	2020-21 2021-22 2022-23		2021-22		2022-23		
Actual	Actual		Actual Actual^		Actual			Budget
\$ 4,937,822	\$ 4,228,135	\$	3,957,725	\$	3,500,338	\$	4,332,860	
11,800	7,097		3,527		4,088		7,328	
106,132	51,218		113,801		139,077		84,821	
-	-		277,170		1,975,096		-	
65	-		30		-		100	
\$ 5,055,819	\$ 4,286,450	\$	4,352,253	\$	5,618,600	\$	4,425,109	
	\$ 9,298	\$	11,364	\$	14,011	\$	11,175	

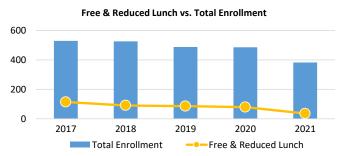








	2018-19	2019-20	2020-21
Students with Disabilities	14%	14%	15%
English Language Learners	6%	7%	7%
Talented and Gifted	9%	9%	4%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Elmonica Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
757	550	466	433	462	468	466	463

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
2.00	2.00	1.00	1.00	1.00
45.75	35.77	32.94	29.82	32.20
11.96	9.31	9.76	8.98	10.17

2020-21 Average Classroom						
Teacher Years of Experience						
Elmonica Elementary	5.3					
Beaverton School District	11.4					

(average years experience in District)

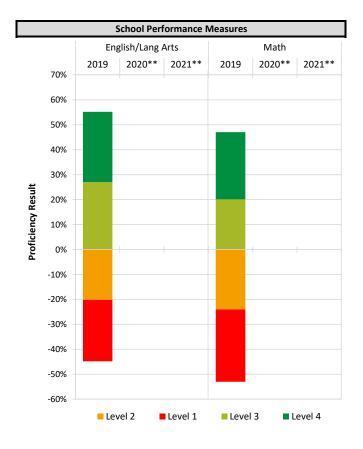
#### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

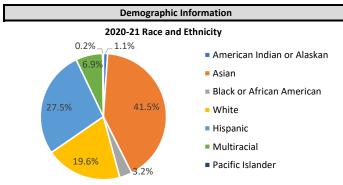
Total			
Cost	Per	Student	

2018-19		2019-20		2020-21		2021-22		2022-23
Actual		Actual		Actual		Actual^		Budget
\$ 6,025,299	\$	4,543,200	\$	4,762,043	\$	3,589,494	\$	5,410,243
43,210		8,614		5,483		6,043		7,400
209,875		51,505		127,864		124,099		95,939
-		-		-		-		-
8,700		8,758		409		89		300
\$ 6,287,083	\$	4,612,077	\$	4,895,799	\$	3,719,725	\$	5,513,882
	\$	8,386	\$	10,506	\$	8,591	\$	11,935

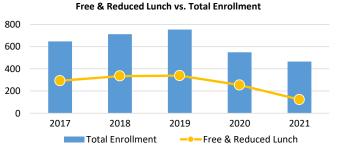








	2018-19	2019-20	2020-21
Students with Disabilities	11%	10%	10%
English Language Learners	31%	31%	30%
Talented and Gifted	8%	7%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Errol Hassell Elementary**

18100 SW Bany Road Beaverton, OR 97007

Principal: Cynthia Lam Moffett

# **Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
441	426	340	341	357	362	362	368

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual			2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
28.56	25.49	22.90	24.80	23.35
15.86	7.98	7.79	7.45	8.34

2020-21 Average Classroom					
Teacher Years of Experience					
Errol Hassell Elementary	10.9				
Beaverton School District	11.4				

(average years experience in District)

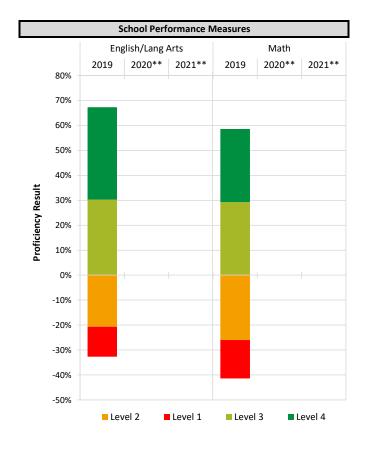
#### Financial Data:

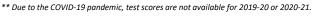
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

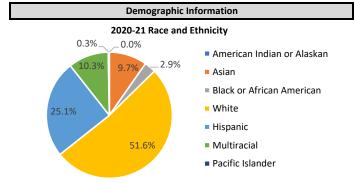
Total Cost Per Student

2018-19		2019-20	2020-21		2021-22		2022-23
Actual		Actual	Actual		Actual^		Budget
\$ 4,670,017	\$	3,851,206	\$ 3,595,408	\$	3,096,632	\$	4,067,067
7,267		4,669	2,467		2,362		4,450
110,158		54,877	108,817		121,968		91,556
-		-	-		-		-
149		179	-		-		-
\$ 4,787,591	\$	3,910,931	\$ 3,706,692	\$	3,220,961	\$	4,163,073
	\$	9,181	\$ 10,902	\$	9,446	\$	11,661

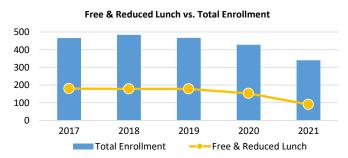








	2018-19	2019-20	2020-21
Students with Disabilities	18%	14%	16%
English Language Learners	12%	14%	17%
Talented and Gifted	8%	9%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}\, Staffing is \, 2021\text{-}22 \, Actual \, as \, of \, 5/31/2022. \, Financial \, Data \, is \, Adjusted \, 2021\text{-}22 \, Budget \, as \, of \, 5/31/2022.$ 

# **Findley Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
685	636	539	476	484	479	466	452

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.57	1.00	1.00	1.00	1.00
36.59	32.21	27.24	27.98	27.80
11.15	10.46	9.07	9.08	9.38

2020-21 Average Classroom						
Teacher Years of Experience						
Findley Elementary	12.0					
Beaverton School District 11.4						

(average years experience in District)

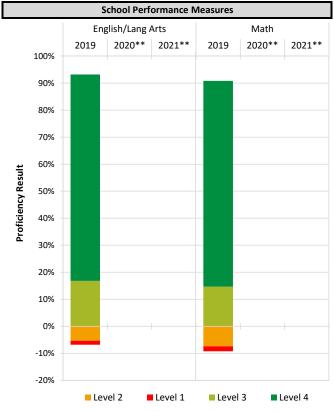
#### **Financial Data:**

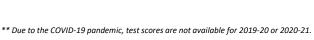
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total Cost Per Student

2018-19	2019-20		2020-21 2021-22			2022-23	
Actual	Actual	Actual		Actual^		Budget	
\$ 5,561,350	\$ 5,060,082	\$	4,583,436	\$	3,853,837	\$	4,743,563
20,033	5,586		7,369		41,440		1,903
114,954	43,566		139,710		169,568		83,852
-	-		-		-		-
8,878	8,838		508		-		500
\$ 5,705,216	\$ 5,118,072	\$	4,731,023	\$	4,064,845	\$	4,829,818
	\$ 8,047	\$	8,777	\$	8,540	\$	9,979

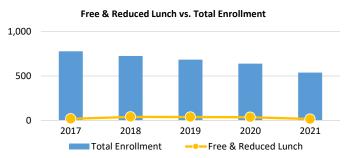






# 2020-21 Race and Ethnicity 0.0% 0.4% American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	6%	5%	5%
English Language Learners	7%	8%	13%
Talented and Gifted	26%	29%	17%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Fir Grove Elementary**

6300 SW Wilson Avenue Beaverton, OR 97008 Principal: Erin Miles

School Programs: Title I, Early Learning

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
385	387	348	335	378	392	398	403

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
28.97	23.95	22.77	25.57	26.65
9.19	8.44	8.12	9.40	10.05

2020-21 Average Classroom							
Teacher Years of Experience							
Fir Grove Elementary	15.2						
Beaverton School District 11.4							

(average years experience in District)

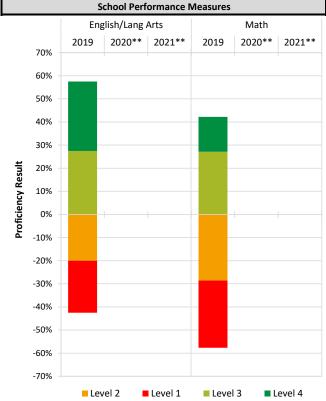
Fina	ancia	l Da	ta:

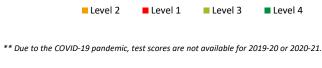
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

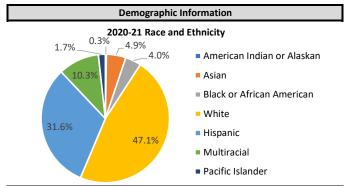
Tota	I	
Cost	Per	Student

2018-19		2019-20 2020-21		2021-22		2022-23		
	Actual	Actual		Actual		Actual^		Budget
\$	4,448,515	\$ 3,745,468	\$	4,000,225	\$	3,609,832	\$	4,645,445
	9,645	3,814		8,583		52,989		9,088
	134,662	42,991		124,042		124,259		88,596
	-	-		-		-		-
	329	89		ı		89		100
\$	4,593,150	\$ 3,792,362	\$	4,132,850	\$	3,787,169	\$	4,743,229
		\$ 9,799	\$	11,876	\$	11,305	\$	12,548

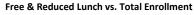








	2018-19	2019-20	2020-21
Students with Disabilities	14%	15%	17%
English Language Learners	20%	17%	19%
Talented and Gifted	5%	6%	5%





Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

### **Greenway Elementary**

9150 SW Downing Drive Beaverton, OR 97008

Principal: Jennifer Whitten

School Programs: Title I, Early Learning, ELC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
332	318	301	299	285	276	277	269

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
0.93	1.00	1.00	1.00	1.00
27.57	25.27	24.65	25.19	25.60
12.07	10.89	10.04	10.85	10.05

2020-21 Average Classroom Teacher Years of Experience		
Greenway Elementary	13.2	
Beaverton School District	11.4	

(average years experience in District)

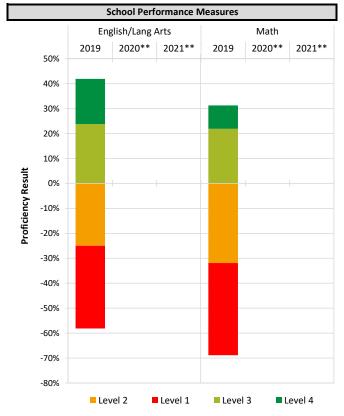
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Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Tota	ı		
Cost	Per	Student	

2018-19	2019-20	2020-21		2021-22	2022-23
Actual	Actual	Actual		Actual^	Budget
\$ 4,309,464	\$ 3,875,183	\$	4,116,966	\$ 3,645,380	\$ 4,486,938
150,027	3,642		200,646	206,117	3,980
110,064	45,609		158,841	117,463	83,938
-	-		201	-	-
91	-		-	-	-
\$ 4,569,646	\$ 3,924,434	\$	4,476,655	\$ 3,968,960	\$ 4,574,856
	\$ 12,341	\$	14,873	\$ 13,274	\$ 16,052

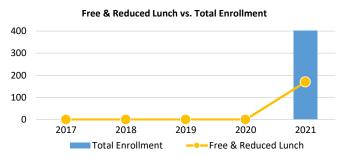






# 2020-21 Race and Ethnicity 1.3% 2.6% 4.2% American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	19%	16%	19%
English Language Learners	32%	31%	31%
Talented and Gifted	1%	2%	1%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Hazeldale Elementary**

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

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
440	467	420	393	424	420	414	396

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	1.00	0.95	1.00	1.00
33.43	31.85	31.13	31.91	34.50
13.61	14.56	9.90	10.97	10.35

2020-21 Average Classroom				
Teacher Years of Experience				
Hazeldale Elementary	9.9			
Beaverton School District	11.4			

(average years experience in District)

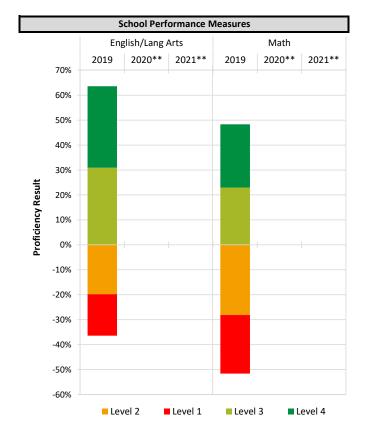
Finan	rial	Data:

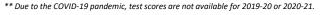
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total	
Cost Per	Student

2018-19	2019-20	2020-21		2021-22		2022-23	
Actual	Actual		Actual		Actual^		Budget
\$ 5,110,682	\$ 4,949,510	\$	4,939,065	\$	4,462,257	\$	5,700,772
40,093	3,112		7,269		61,912		5,600
396,874	55,282		189,943		140,664		95,505
215	-		-		-		-
9,500	9,565		315		-		-
\$ 5,557,364	\$ 5,017,470	\$	5,136,592	\$	4,664,832	\$	5,801,877
	\$ 10,744	\$	12,230	\$	11,870	\$	13,684



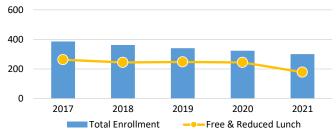




# 2020-21 Race and Ethnicity 1.1% 9.4% 8.9% 2.5% American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	21%	19%	21%
English Language Learners	19%	21%	22%
Talented and Gifted	9%	7%	5%





Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\,\text{Staffing is 2021-22 Actual as of 5/31/2022}.\,\,\text{Financial Data is Adjusted 2021-22 Budget as of 5/31/2022}.$ 

# **Hiteon Elementary**

13800 SW Brockman Road Beaverton, OR 97008 Principal: Meghan Warren

School Programs: EGC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
638	634	536	492	488	480	494	482

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	1.99	2.00	2.00	2.00
39.93	36.00	34.11	33.67	32.40
15.02	14.15	9.39	9.69	9.72

2020-21 Average Classroom					
Teacher Years of Experience					
Hiteon Elementary	11.0				
Beaverton School District 11.4					

(average years experience in District)

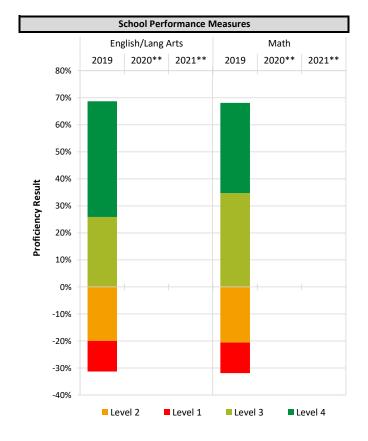
Fi	ina	nci	al	Da	ta:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

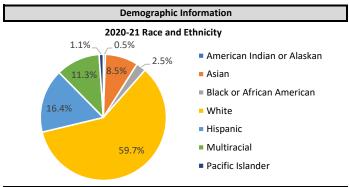
Total		
Cost P	er Student	

2018-19		2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual^	Budget
\$	6,224,308	\$ 5,649,576	\$ 5,500,977	\$ 4,588,787	\$ 5,568,275
	10,556	14,959	6,600	2,124	17,274
	128,667	55,919	125,603	153,059	80,500
	-	-	-	-	-
	8,595	9,500	22	-	-
\$	6,372,126	\$ 5,729,954	\$ 5,633,202	\$ 4,743,970	\$ 5,666,049
		\$ 9,038	\$ 10,510	\$ 9,642	\$ 11,611

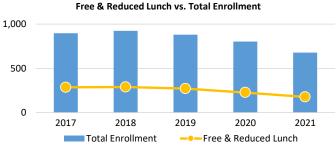








	2018-19	2019-20	2020-21
Students with Disabilities	17%	16%	18%
English Language Learners	8%	9%	6%
Talented and Gifted	11%	9%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

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

Beaverton School District 245 Informational Section

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Jacob Wismer Elementary**

5477 NW Skycrest Parkway Portland, OR 97229 Principal: Laurie Huntwork

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
725	727	658	570	593	570	568	550

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
2.00	2.00	2.00	2.00	2.00
38.65	37.86	35.30	35.14	33.00
10.73	10.08	9.92	10.22	8.97

2020-21 Average Classroom					
Teacher Years of Experience					
Jacob Wismer Elementary	13.4				
Beaverton School District 11.4					

(average years experience in District)

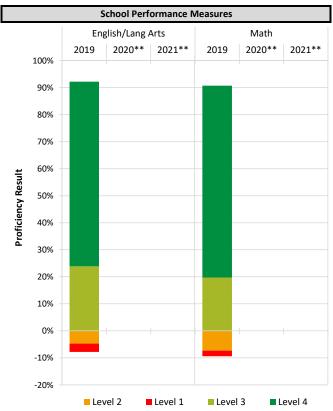
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

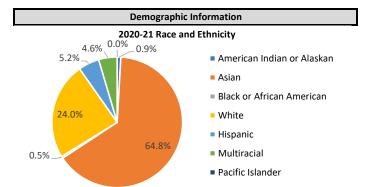
Total Cost Per Student

2018-19	2019-20		19-20 2020-21 2021-22		2022-23	
Actual	Actual	Actual		Actual A		Budget
\$ 5,975,165	\$ 5,986,015	\$	5,996,042	\$	4,946,614	\$ 5,610,843
12,552	9,757		1,294		7,043	10,000
136,529	61,718		140,920		153,950	82,235
-	-		-		-	-
119	-		-		-	-
\$ 6,124,365	\$ 6,057,489	\$	6,138,255	\$	5,107,607	\$ 5,703,078
	\$ 8,332	\$	9,329	\$	8,961	\$ 9,617

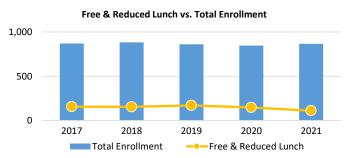








	2018-19	2019-20	2020-21
Students with Disabilities	6%	5%	6%
English Language Learners	11%	13%	18%
Talented and Gifted	29%	29%	16%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Kinnaman Elementary**

4205 SW 193rd Avenue Beaverton, OR 97078 Principal: Ashlee Hudson School Programs: Title I, ISC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
630	599	535	494	492	474	470	

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.87	2.00	2.00	2.00	2.00
45.41	43.82	42.18	41.17	41.85
20.69	16.35	11.98	12.73	12.74

2020-21 Average Classroom					
Teacher Years of Experience					
Kinnaman Elementary	11.8				
Beaverton School District 11.4					

(average years experience in District)

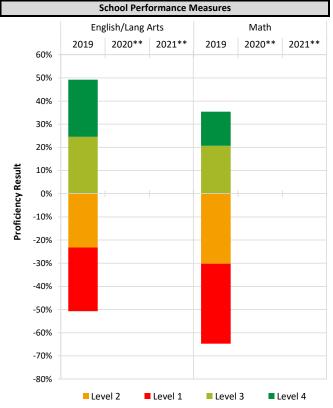
Finan	cial	Data:
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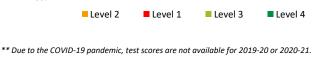
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

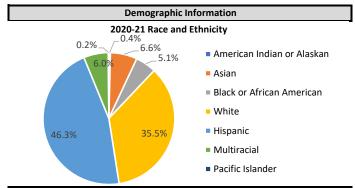
Total	
Cost Per	Student

2018-19		2019-20		2020-21	2021-22	2022-23
	Actual	Actual	Actual		Actual^	Budget
\$	7,352,961	\$ 6,508,965	\$	6,806,594	\$ 5,669,065	\$ 7,115,605
	18,504	4,145		19,083	57,689	11,305
	173,715	52,666		137,900	177,196	130,125
	-	-		-	-	-
	-	-		-	-	-
\$	7,545,181	\$ 6,565,777	\$	6,963,577	\$ 5,903,950	\$ 7,257,035
		\$ 10,961	\$	13,016	\$ 11,951	\$ 14,750

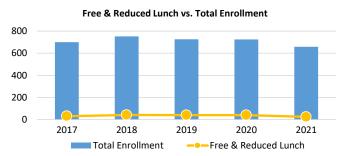








	2018-19	2019-20	2020-21
Students with Disabilities	18%	15%	19%
English Language Learners	23%	22%	25%
Talented and Gifted	7%	6%	4%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
283	269	262	243	271	286	285	284

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
24.64	24.51	22.98	23.97	24.40
10.12	11.30	9.31	9.45	9.12

2020-21 Average Classroom Teacher Years of Experience			
McKay Elementary	11.3		
Beaverton School District	11.4		

(average years experience in District)

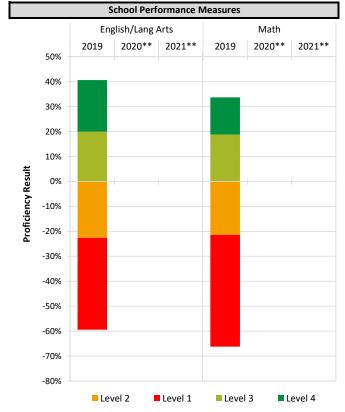
Financial Data:					
Salaries & Benefits					
Purchased Services					
Supplies and Mater					

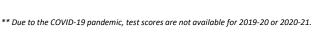
Supplies and Materials
Capital Outlay
Other Objects

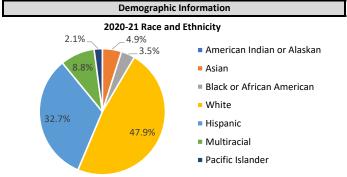
Total	
Cost Per	Student

2018-19 Actual		2019-20 Actual		2020-21 Actual				2021-22 Actual^	2022-23 Budget
\$ 3,794,118	\$	3,628,264	\$	3,844,572	\$	3,414,236	\$ 4,252,385		
196,459		4,531		216,537		163,462	7,050		
115,073		54,577		155,011		122,538	74,710		
-		-		-		-	-		
-		85		-		-	-		
\$ 4,105,651	\$	3,687,457	\$	4,216,119	\$	3,700,236	\$ 4,334,145		
	\$	13,708	\$	16,092	\$	15,227	\$ 15,993		

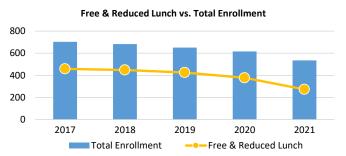








	2018-19	2019-20	2020-21
Students with Disabilities	27%	26%	26%
English Language Learners	23%	23%	23%
Talented and Gifted	2%	3%	2%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\,\text{Staffing is 2021-22 Actual as of 5/31/2022}.\,\,\text{Financial Data is Adjusted 2021-22 Budget as of 5/31/2022}.$ 

# **McKinley Elementary**

1500 NW 185th Avenue Beaverton, OR 97006 Principal: Aki Mori

School Programs: Title I, SRC, Early Learning

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
575	634	588	566	629	626	642	650

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
44.52	39.89	42.05	45.84	46.50
16.31	15.01	11.22	13.15	13.14

2020-21 Average Classroom							
Teacher Years of Experience							
McKinley Elementary	9.7						
Beaverton School District	11.4						

(average years experience in District)

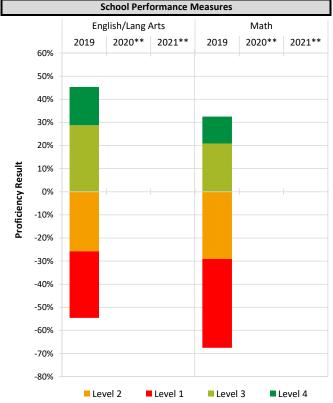
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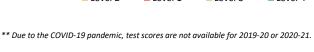
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total	
Cost Per	Student

2018-19		2019-20		2020-21		2021-22	2022-23
Actual		Actual	Actual			Actual^	Budget
\$ 6,459,049	\$	5,798,396	\$	6,534,916	\$	5,914,688	\$ 7,702,396
20,876		6,301		7,791		71,041	7,807
143,122		48,765		205,274		240,246	145,682
-		-		-		-	-
8,989		8,585		-		-	200
\$ 6,632,036	\$	5,862,048	\$	6,747,981	\$	6,225,975	\$ 7,856,085
	\$	9,246	\$	11,476	\$	11,000	\$ 12,490

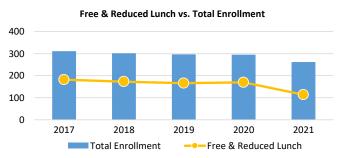






# 2020-21 Race and Ethnicity 7.1% 0.7% 0.5% American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	13%	12%	13%
English Language Learners	21%	25%	27%
Talented and Gifted	2%	2%	1%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

# **Montclair Elementary**

7250 SW Vermont Street Portland, OR 97223 Principal: Sean Leverty

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
307	319	254	277	290	300	303	293

#### **Staffing Information:**

Administration Certified Classified

		-		
2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
18.77	18.14	17.60	19.91	19.70
8.95	8.42	7.91	8.13	8.08

2020-21 Average Classroom				
Teacher Years of Experience				
Montclair Elementary	14.3			
Beaverton School District 11.4				

(average years experience in District)

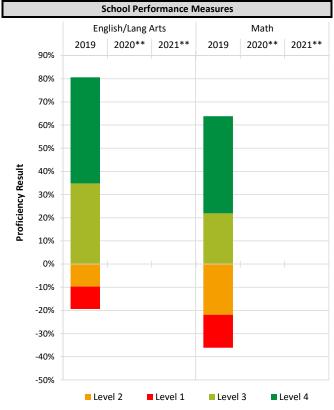
#### **Financial Data:**

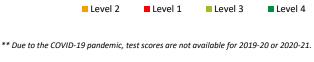
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

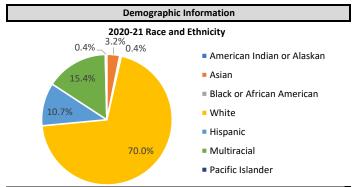
Total Cost Per Student

2018-19	2019-20		2020-21		1 2021-22		2022-23
Actual	Actual		Actual Actual^		Actual Actual^ B		Budget
\$ 3,097,050	\$ 2,990,351	\$	3,111,945	\$	2,847,433	\$	3,561,374
5,803	6,438		3,408		2,090		4,425
84,072	43,803		113,523		99,528		64,671
-	-		-		-		-
13	-		-		-		-
\$ 3,186,938	\$ 3,040,593	\$	3,228,877	\$	2,949,052	\$	3,630,470
	\$ 9,532	\$	12,712	\$	10,646	\$	12,519

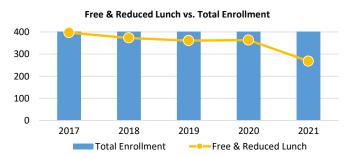








	2018-19	2019-20	2020-21
Students with Disabilities	12%	12%	12%
English Language Learners	3%	5%	4%
Talented and Gifted	15%	14%	8%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Nancy Ryles Elementary**

10250 SW Cormorant Drive Beaverton, OR 97007 Principal: Monica Arbow

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
642	630	516	498	507	487	482	466

#### **Staffing Information:**

Administration Certified Classified

-				
2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	0.92	1.00	1.00	1.00
30.35	32.05	30.56	29.75	30.60
9.44	9.81	8.72	9.22	8.91

2020-21 Average Classroom					
erience					
10.6					
11.4					

(average years experience in District)

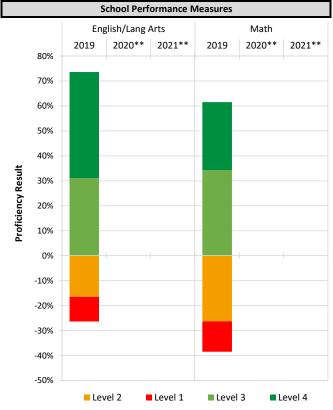
#### **Financial Data:**

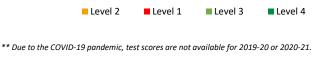
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total Cost Per Student

2018-19	2019-20	2020-21		2020-21 2021-22 20		2021-22		2022-23
Actual	Actual		Actual		Actual^		Budget	
\$ 4,402,181	\$ 4,530,774	\$	4,722,491	\$	4,011,807	\$	5,078,465	
12,102	10,209		11,861		43,582		13,603	
117,534	60,358		123,157		141,898		77,053	
-	-		-		-		-	
9	-		119		-		100	
\$ 4,531,826	\$ 4,601,341	\$	4,857,628	\$	4,197,287	\$	5,169,221	
	\$ 7,304	\$	9,414	\$	8,428	\$	10,196	

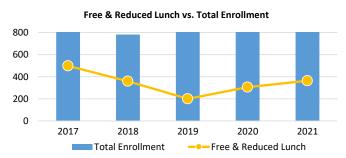






# 2020-21 Race and Ethnicity 1.9% 0.4% American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	10%	10%	11%
English Language Learners	10%	9%	12%
Talented and Gifted	9%	10%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Oak Hills Elementary**

2625 NW 153rd Avenue Beaverton, OR 97006 Principal: Thao Do Gwilliam

School Programs: ALC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
552	551	464	504	506	510	503	501

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	1.00	1.92	2.00	2.00
33.04	34.19	30.97	31.40	33.40
13.39	13.20	9.32	9.73	9.53

2020-21 Average Classroom					
Teacher Years of Experience					
Oak Hills Elementary	10.7				
Beaverton School District	11.4				

(average years experience in District)

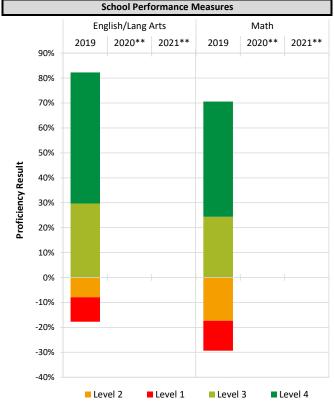
-inanciai Data:
Salaries & Benefits
Purchased Services
Committee and Markent

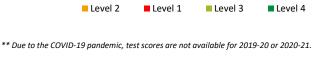
Supplies and Materials
Capital Outlay
Other Objects

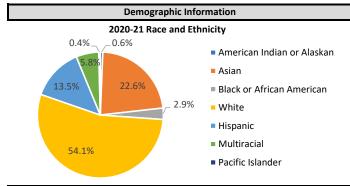
Total	
Cost Per	Student

2018-19		2019-20		2020-21		2020-21		2021-22	2022-23
Actual		Actual		Actual		Actual^	Budget		
\$ 5,095,872	\$	5,212,202	\$	5,072,899	\$	4,243,554	\$ 5,687,739		
7,598		5,265		6,256		3,305	6,300		
113,276		48,080		126,484		139,927	96,229		
7,703		-					-		
-		-		3,368		-	-		
\$ 5,224,449	\$	5,265,547	\$	5,209,007	\$	4,386,786	\$ 5,790,268		
	\$	9,556	\$	11,226	\$	8,704	\$ 11,443		

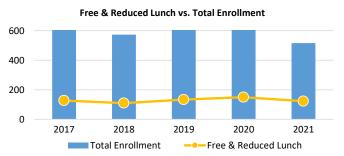








	2018-19	2019-20	2020-21
Students with Disabilities	11%	11%	12%
English Language Learners	8%	11%	12%
Talented and Gifted	13%	11%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# Raleigh Hills K-8

5225 SW Scholls Ferry Road Portland, OR 97225

Principal: Jennifer DeMartino

# **Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
531	522	444	353	306	273	273	265

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	1.56	1.08	1.00	1.00
38.98	35.19	30.64	27.03	23.60
13.16	10.53	8.70	9.81	8.56

2020-21 Average Classroom					
Teacher Years of Experience					
Raleigh Hills K-8	12.5				
Beaverton School District	11.4				

(average years experience in District)

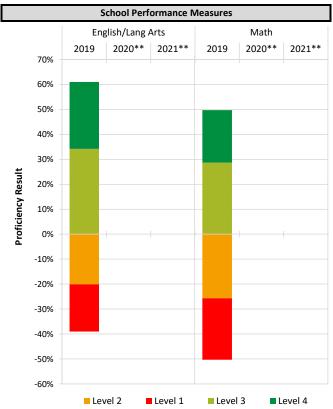
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

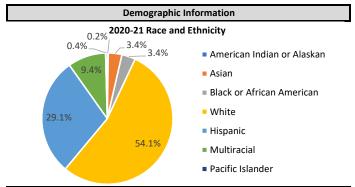
Total Cost Per Student

2018-19		2019-20		2020-21		2020-21		2021-22	2022-23				
Actual		Actual		Actual		Actual		Actual		Actual		Actual^	Budget
\$ 6,076,107	\$	5,120,641	\$	4,957,829	\$	3,815,703	\$ 4,124,010						
24,570		7,249		21,992		41,855	3,950						
151,017		57,455		125,437		121,974	71,956						
-		-		-		-	-						
-		-		-		-	-						
\$ 6,251,694	\$	5,185,344	\$	5,105,257	\$	3,979,532	\$ 4,199,916						
	\$	9,934	\$	11,498	\$	11,273	\$ 13,725						

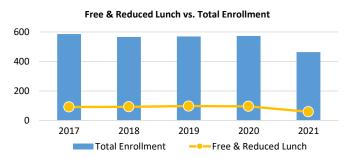








	2018-19	2019-20	2020-21
Students with Disabilities	19%	16%	18%
English Language Learners	17%	15%	15%
Talented and Gifted	9%	8%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Raleigh Park Elementary**

3670 SW 78th Avenue Portland, OR 97225 Principal: Brian Curl

School Programs: Title I, SRC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
353	332	316	312	326	334	337	345

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
27.11	23.20	22.09	22.50	24.30
10.03	8.86	7.46	9.02	7.95

2020-21 Average Classroom					
Teacher Years of Experience					
Raleigh Park Elementary	13.0				
Beaverton School District 11.4					

(average years experience in District)

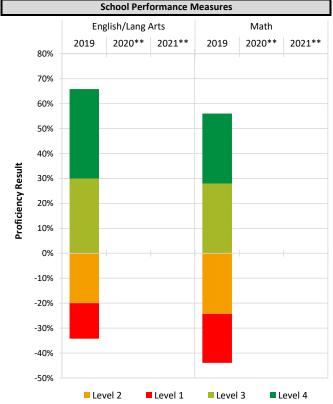
Finar	rcial	Data:
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Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

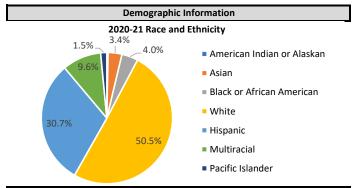
Total	
Cost Per	Student

2018-19	2019-20	2020-21 20		2021-22		2022-23	
Actual	Actual	Actual			Actual^		Budget
\$ 4,212,551	\$ 3,570,896	\$	3,749,723	\$	3,244,043	\$	4,150,288
15,303	5,994		7,403		50,954		4,400
102,018	40,799		107,924		121,291		78,798
1	-		-		-		-
9,093	8,759		274		-		250
\$ 4,338,965	\$ 3,626,448	\$	3,865,324	\$	3,416,288	\$	4,233,736
	\$ 10,923	\$	12,232	\$	10,950	\$	12,987

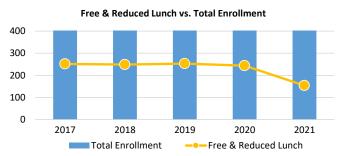








	2018-19	2019-20	2020-21
Students with Disabilities	18%	17%	19%
English Language Learners	20%	18%	17%
Talented and Gifted	12%	11%	5%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Ridgewood Elementary**

10100 SW Inglewood Street Portland, OR 97225 Principal: Cary Meier School Programs: SCC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
399	410	331	362	369	371	370	369

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
29.65	26.23	24.10	25.89	26.20
15.36	11.14	7.53	7.39	7.74

2020-21 Average Classroom Teacher Years of Experience				
Ridgewood Elementary				
Beaverton School District	11.4			

(average years experience in District)

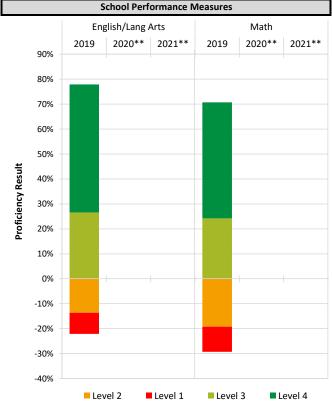
Finar	ıcial	Da	ıta:

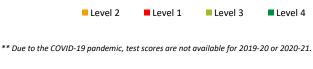
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

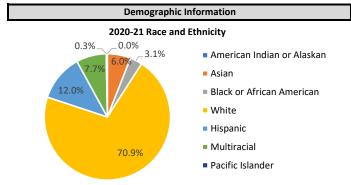
Total	
Cost Per	Student

2018-19		2019-20		2020-21		2021-22	2022-23
Actual	Actual		Actual		Actual Actual^		Budget
\$ 4,792,690	\$	4,147,691	\$	3,918,897	\$	3,487,737	\$ 4,379,207
17,891		19,112		18,593		39,562	9,150
95,226		56,676		148,994		178,549	74,565
		3,486					-
8,644		8,520		-		-	-
\$ 4,914,451	\$	4,235,485	\$	4,086,484	\$	3,705,848	\$ 4,462,922
	\$	10,330	\$	12,346	\$	10,237	\$ 12,095

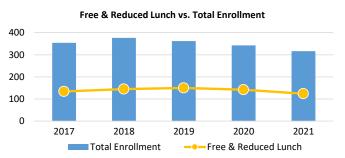








	2018-19	2019-20	2020-21
Students with Disabilities	18%	16%	15%
English Language Learners	4%	5%	5%
Talented and Gifted	12%	12%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Rock Creek Elementary**

4125 NW 185th Avenue Portland, OR 97229 Principal: Tiffany Wiencken

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
578	516	418	420	425	405	404	406

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2019-20 2020-21		2022-23	
Actual	Actual	Actual	Actual^	Budget	
2.00	1.00	1.00	1.00	1.00	
33.21	29.94	24.92	25.64	25.50	
8.99	8.45	8.03	8.01	7.92	

2020-21 Average Classroom				
Teacher Years of Experience				
Rock Creek Elementary	10.8			
Beaverton School District	11.4			

(average years experience in District)

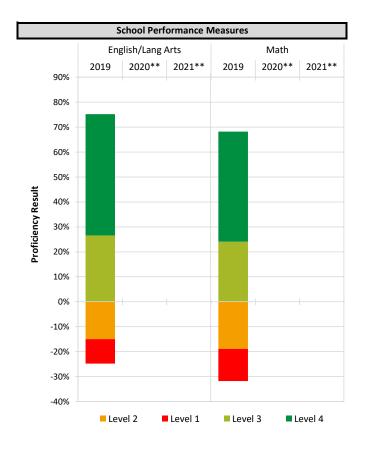
#### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

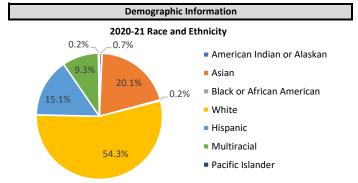
Cost Per Student

2018-19			2020-21	2021-22		2022-23		
Actual		Actual		Actual		Actual^	Budget	
\$ 4,766,638	\$	4,215,170	\$	4,126,012	\$	3,497,439	\$	4,317,625
10,314		3,266		6,833		41,354		5,950
117,264		41,390		110,976		120,291		81,360
-		-		-		-		-
9,669		9,500		-		-		-
\$ 4,903,886	\$	4,269,325	\$	4,243,821	\$	3,659,083	\$	4,404,935
	\$	8,274	\$	10,153	\$	8,712	\$	10,365

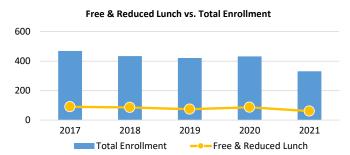








	2018-19	2019-20	2020-21
Students with Disabilities	10%	10%	10%
English Language Learners	8%	9%	10%
Talented and Gifted	16%	17%	10%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

### **Sato Elementary**

7775 NW Kaiser Road Portland, OR 97229 Principal: Annie Pleau School Programs: EGC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
596	649	651	698	765	776	780	780

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	2.00	2.00	2.00	2.00
33.74	39.06	38.73	42.81	45.10
11.64	14.40	10.48	11.12	11.61

2020-21 Average Classroom				
Teacher Years of Experience				
Sato Elementary	10.3			
Beaverton School District	11.4			

(average years experience in District)

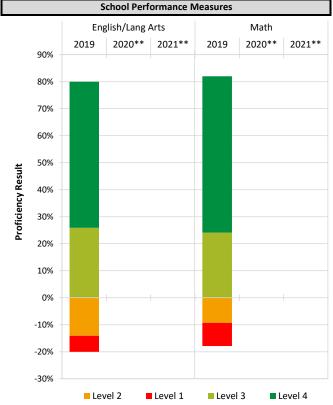
Finar	rcial	Data:
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Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

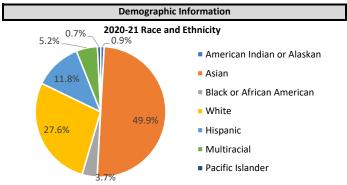
Total	
Cost Per	Student

2018-19		2019-20		2020-21		2021-22	2022-23		
	Actual	Actual		Actual		Actual Actual^		Actual^	Budget
\$	4,649,458	\$ 5,780,192	\$	5,856,604	\$	5,428,949	\$ 7,408,726		
	11,519	7,504		9,439		42,025	10,225		
	127,715	81,104		142,698		204,173	127,154		
	-	-		-		-	-		
	-	119		-		-	-		
\$	4,788,692	\$ 5,868,918	\$	6,008,741	\$	5,675,146	\$ 7,546,105		
		\$ 9,043	\$	9,230	\$	8,131	\$ 9,864		

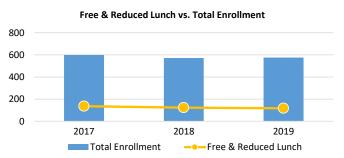








	2018-19	2019-20	2020-21
Students with Disabilities	7%	9%	8%
English Language Learners	14%	14%	17%
Talented and Gifted	16%	19%	12%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Scholls Heights Elementary**

16400 SW Loon Drive Beaverton, OR 97007 Principal: Tracy Bariao-Acre School Programs: ISC

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
521	571	570	577	633	647	652	

#### Staffing Information:

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	2.00	2.00	2.00
33.05	34.28	36.05	36.02	39.30
15.59	14.27	9.22	9.75	10.34

2020-21 Average Classroom							
Teacher Years of Experience							
Scholls Heights Elementary	12.3						
Beaverton School District	11.4						

(average years experience in District)

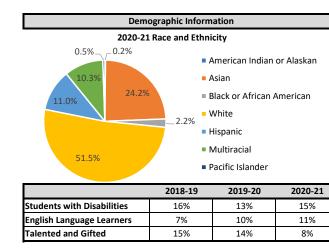
# Financial Data: Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects Total

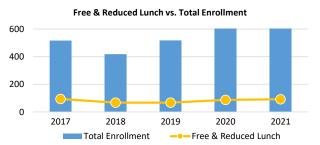
**Cost Per Student** 

2018-19	2019-20			2020-21	2021-22	2022-23
Actual	Actual		Actual		Actual^	Budget
\$ 5,423,086	\$	5,507,488	\$	5,993,696	\$ 5,102,332	\$ 6,549,503
7,256		6,741		1,459	7,842	13,850
115,530		55,498		120,722	173,626	90,042
-		-		-	-	-
75		65		30	65	200
\$ 5,545,947	\$	5,569,791	\$	6,115,907	\$ 5,283,865	\$ 6,653,595
	\$	9,754	\$	10,730	\$ 9,157	\$ 10,511



	School Performance Measures											
-		Eng	glish/Lang	Arts		Math						
	90% -	2019	2020**	2021**	2019	2020**	2021**					
	80% -											
	70% -											
	60% -											
	50% -											
Proficiency Result	40% -											
ciency	30% -											
Profi	20% -											
	10% -											
	0% -		-			-						
	-10%											
	-20%											
	-30% -											
	-40%											
		Lev	rel 2	Level 1	Leve	13 ■L	evel 4					





Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

<sup>\*\*</sup> Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Sexton Mountain Elementary**

15645 SW Sexton Mountain Drive Beaverton, OR 97007 Principal: Cherie Reese School Programs: SRC

Enrollment History and Projections:

Actual	Actual 2019-20	Actual	Actual	Projected	Projected	Projected	Projected
2018-19		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
526	511	447	441	448	432	422	422

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.91	2.00	2.00
30.59	34.08	31.33	31.07	32.20
16.18	15.98	8.54	8.64	9.40

2020-21 Average Classroom Teacher Years of Experience					
Sexton Mountain Elementary 9.4					
Beaverton School District	11.4				

(average years experience in District)

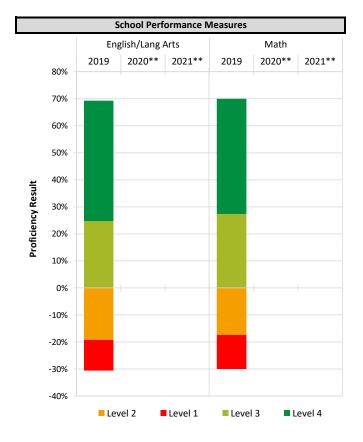
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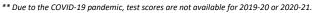
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

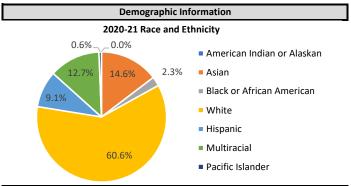
Tota	ı		
Cost	Per	Stud	ent

2018-19		2019-20		2020-21	2021-22	2022-23
	Actual	Actual	Actual		Actual^	Budget
\$	4,900,057	\$ 5,172,860	\$	4,849,876	\$ 4,066,329	\$ 5,518,580
	9,726	3,799		3,764	4,324	11,550
	118,079	57,129		123,194	134,825	79,134
	-	-		-	-	-
	-	13		25	-	-
\$	5,027,862	\$ 5,233,801	\$	4,976,859	\$ 4,205,478	\$ 5,609,264
		\$ 10,242	\$	11,134	\$ 9,536	\$ 12,521

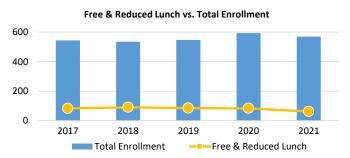








	2018-19	2019-20	2020-21
Students with Disabilities	12%	13%	13%
English Language Learners	7%	8%	8%
Talented and Gifted	11%	11%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Springville K-8**

6655 NW Joss Avenue Portland, OR 97229

Principal: Robin Kobrowski

# **Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
821	884	856	667	818	807	853	863

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
48.10	45.82	48.12	41.66	46.50
16.94	12.59	11.61	11.81	11.51

2020-21 Average Classroom						
Teacher Years of Experience						
Springville K-8	9.9					
Beaverton School District	11.4					

(average years experience in District)

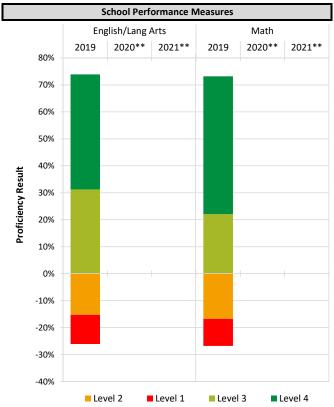
#### Financial Data:

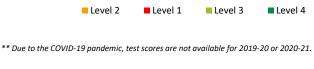
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

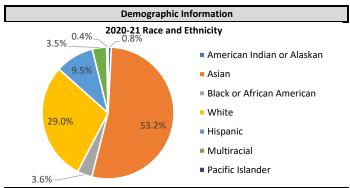
Total Cost Per Student

2018-19		2019-20		2020-21		2021-22		2022-23		
Actual		Actual	Actual		Actual^		Actual Actua			Budget
\$ 7,169,813	\$	6,487,118	\$	7,105,407	\$	5,474,221	\$	7,602,497		
69,238		12,942		25,656		43,805		17,500		
144,074		67,476		151,703		194,039		116,169		
-		-		-		-		-		
70		-		35		-		200		
\$ 7,383,195	\$	6,567,535	\$	7,282,801	\$	5,712,066	\$	7,736,366		
	\$	7,429	\$	8,508	\$	8,564	\$	9,458		

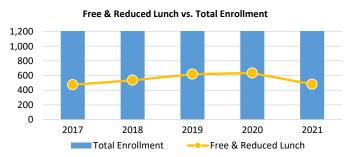








	2018-19	2019-20	2020-21
Students with Disabilities	11%	9%	9%
English Language Learners	11%	13%	15%
Talented and Gifted	15%	15%	10%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}\, Staffing is \, 2021\text{-}22 \, Actual \, as \, of \, 5/31/2022. \, Financial \, Data \, is \, Adjusted \, 2021\text{-}22 \, Budget \, as \, of \, 5/31/2022.$ 

# **Terra Linda Elementary**

1998 NW 143rd Avenue Portland, OR 97229 Principal: Christy Batsell School Programs: SRC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
332	349	287	271	274	263	248	225

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
1.00	1.00	1.00	1.00	1.00
25.20	24.63	21.39	22.44	22.95
14.78	13.26	7.13	7.70	7.87

2020-21 Average Classroom					
Teacher Years of Experience					
Terra Linda Elementary	10.8				
Beaverton School District	11.4				

(average years experience in District)

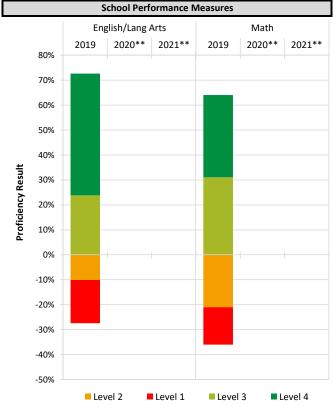
#### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

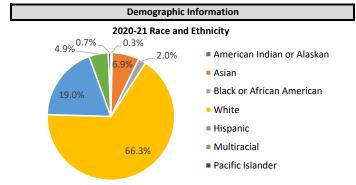
Total	
Cost Per	Student

2018-19		2019-20		9-20 2020-21		2021-22		2022-23
Actual		Actual		Actual		Actual^		Budget
\$ 4,000,083	\$	3,922,229	\$	3,402,629	\$	3,061,528	\$	3,963,090
4,874		2,725		6,506		39,154		5,485
113,045		50,729		121,625		97,224		61,989
-		-		-		-		-
-		10		-		-		-
\$ 4,118,001	\$	3,975,693	\$	3,530,760	\$	3,197,907	\$	4,030,564
	\$	11,392	\$	12,302	\$	11,800	\$	14,710

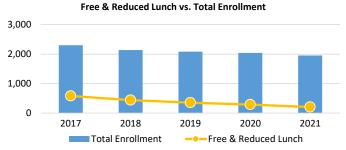








	2018-19	2019-20	2020-21
Students with Disabilities	17%	19%	21%
English Language Learners	14%	13%	11%
Talented and Gifted	7%	7%	3%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
647	693	682	665	706	688	692	671

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
43.54	44.58	46.65	51.20	53.50
16.35	18.17	15.66	15.27	14.54

2020-21 Average Classroom					
Teacher Years of Experience					
Vose Elementary	8.7				
Beaverton School District	11.4				

(average years experience in District)

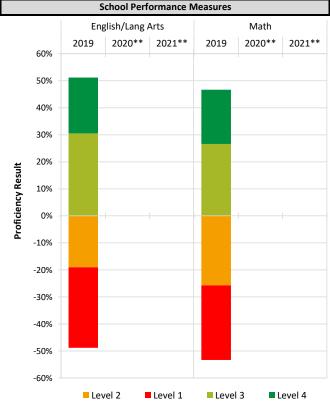
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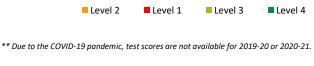
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

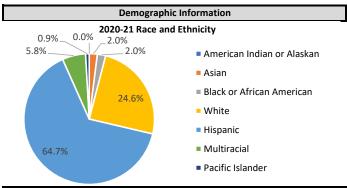
Tota	ı		
Cost	Per	Stud	ent

2018-19 Actual	2019-20 Actual		2020-21				2021-22 Actual^	2022-23
Actual		Actual		Actual		Actual	Budget	
\$ 6,322,589	\$	6,187,311	\$	7,240,592	\$	6,284,457	\$ 8,763,286	
21,575		10,259		13,608		64,079	10,150	
425,724		80,916		273,054		297,491	193,656	
-		-		-		-	-	
385		720		-		-	-	
\$ 6,770,273	\$	6,279,206	\$	7,527,254	\$	6,646,026	\$ 8,967,092	
	\$	9,061	\$	11,037	\$	9,994	\$ 12,701	

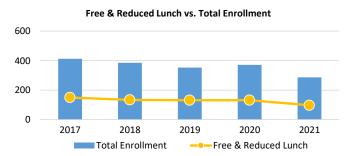








	2018-19	2019-20	2020-21
Students with Disabilities	11%	12%	12%
English Language Learners	48%	44%	43%
Talented and Gifted	6%	8%	5%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **West Tualatin View Elementary**

8800 SW Leahy Road Portland, OR 97225 Principal: Scarlet Valentine

School Programs: SCC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
331	336	266	292	312	322	333	338

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
25.64	20.90	18.89	22.16	19.90
11.00	9.28	7.77	7.81	8.05

2020-21 Average Classroom					
Teacher Years of Experience					
West Tualatin View Elem.	9.4				
Beaverton School District	11.4				

(average years experience in District)

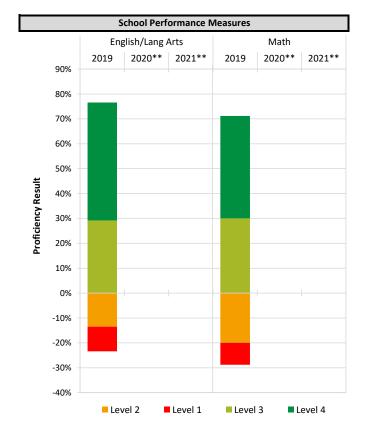
#### **Financial Data:**

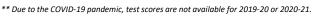
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

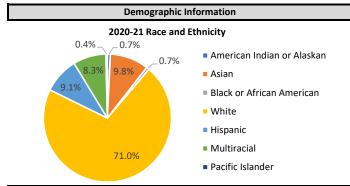
lota	l			
Cost	Per	Stud	ent	

2018-19 Actual	2019-20 Actual		2020-21 2021-22 Actual Actual^		2022-23 Budget	
\$ 3,867,623	\$ 3,293,234	\$	3,175,512	\$	3,017,835	\$ 3,584,121
11,082	2,961		3,673		8,034	5,100
102,888	53,710		132,407		120,198	61,051
-	-		-		-	-
9,627	8,520		30		-	100
\$ 3,991,219	\$ 3,358,424	\$	3,311,622	\$	3,146,067	\$ 3,650,372
	\$ 9,995	\$	12,450	\$	10,774	\$ 11,700

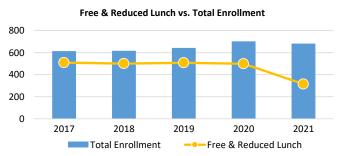








	2018-19	2019-20	2020-21
Students with Disabilities	19%	15%	16%
English Language Learners	3%	5%	4%
Talented and Gifted	12%	10%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# 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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
431	487	449	467	495	485	477	478

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
2.00	2.00	1.96	2.00	2.00
34.57	35.46	40.59	42.56	44.15
14.96	20.72	14.83	16.59	13.84

2020-21 Average Classroom					
Teacher Years of Experience					
William Walker Elementary	11.1				
Beaverton School District 11.4					

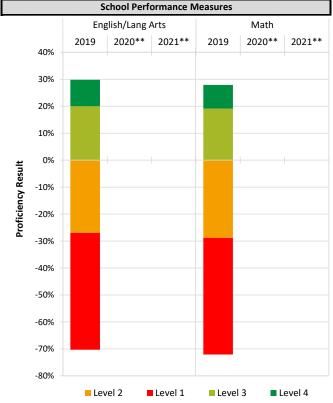
(average years experience in District)

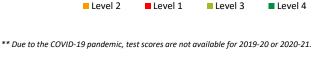
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total	
Cost Per	Student

2018-19 Actual	2019-20 Actual		2020-21 Actual		2021-22 Actual^		2022-23 Budget
Actual		Actual	Actual		Actual		buuget
\$ 5,616,335	\$	5,781,468	\$ 6,697,557	\$	5,720,327	\$	7,523,366
9,168		2,782	6,459		67,669		8,148
193,290		67,220	215,376		232,270		141,028
-		-	-		-		-
155		-	-		-		-
\$ 5,818,948	\$	5,851,469	\$ 6,919,391	\$	6,020,267	\$	7,672,542
	\$	12,015	\$ 15,411	\$	12,891	\$	15,500

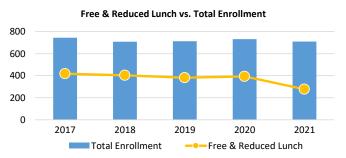






# Demographic Information 2020-21 Race and Ethnicity 0.8% 0.2% 3.8% = American Indian or Alaskan = Asian = Black or African American = White = Hispanic = Multiracial = Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	15%	16%	17%
English Language Learners	54%	47%	50%
Talented and Gifted	4%	4%	2%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

#### 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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
996	941	816	614	638	601	600	

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
3.00	2.00	2.00	2.00	2.00
53.50	49.47	48.84	43.46	43.90
19.35	18.63	11.89	12.68	12.19

2020-21 Average Classroom					
Teacher Years of Experience					
Cedar Park Middle School 10.9					
Beaverton School District 11.4					

(average years experience in District)

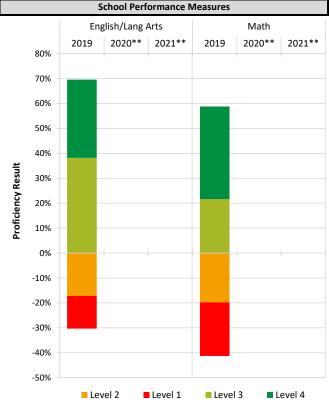
#### **Financial Data:**

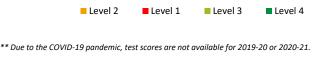
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total	
Cost Per	Student

2018-19	2019-20	2020-21	2021-22		2022-23	
Actual	Actual	Actual		Actual^		Budget
\$ 7,982,495	\$ 7,342,495	\$ 7,526,549	\$	5,884,160	\$	7,313,793
100,372	9,256	194,736		18,239		7,050
215,028	60,441	143,989		215,178		155,537
	-	8,938				-
16,251	11,456	10,696		235		-
\$ 8,314,147	\$ 7,423,647	\$ 7,884,908	\$	6,117,812	\$	7,476,380
	\$ 7,889	\$ 9,663	\$	9,964	\$	11,718

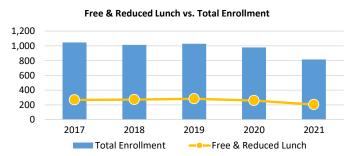






# 2020-21 Race and Ethnicity 0.7% 2.8% Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	14%	15%	16%
English Language Learners	8%	7%	8%
Talented and Gifted	21%	17%	12%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Conestoga Middle School**

12250 SW Conestoga Drive Beaverton, OR 97008 Principal: Zan Hess

School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
964	975	878	838	778	795	764	773	

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	1.91	3.00	3.00
51.70	47.97	47.60	50.44	48.55
17.78	15.92	12.40	10.97	11.67

2020-21 Average Classroom						
Teacher Years of Experience						
Conestoga Middle School	9.5					
Beaverton School District	11.4					

(average years experience in District)

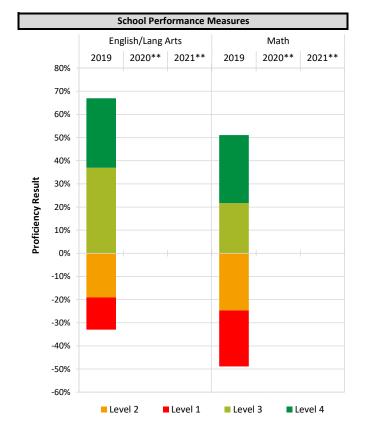
#### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

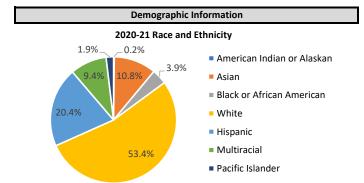
Total	
Cost Per	Student

2018-19		2019-20		2020-21		2021-22		2022-23	
Actual			Actual	Actual		Actual^		Budget	
\$	7,718,447	\$	7,237,184	\$ 7,550,302	\$	6,883,801	\$	8,066,466	
	74,700		9,031	173,794		9,855		8,413	
	273,255		66,622	121,922		234,524		178,018	
	1		1,197	-		-		-	
	285		140	30		37		-	
\$	8,066,688	\$	7,314,173	\$ 7,846,048	\$	7,128,217	\$	8,252,897	
		\$	7,502	\$ 8,936	\$	8,506	\$	10,608	

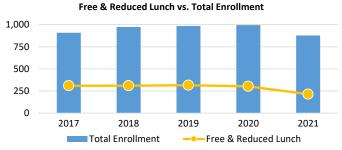








	2018-19	2019-20	2020-21
Students with Disabilities	15%	13%	12%
English Language Learners	6%	6%	8%
Talented and Gifted	12%	13%	11%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

#### **Five Oaks Middle School**

1600 NW 173rd Avenue Beaverton, OR 97006 Principal: Kelly Laverne

School Programs: AVID, ALC, EGC, ISC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
967	1,010	952	731	732	719	687	682	

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
3.00	3.00	3.00	3.00	3.00
58.39	55.15	59.32	52.85	53.45
21.80	20.05	13.58	13.06	12.84

2020-21 Average Classroom					
Teacher Years of Experience					
Five Oaks Middle School	12.7				
Beaverton School District	11.4				

(average years experience in District)

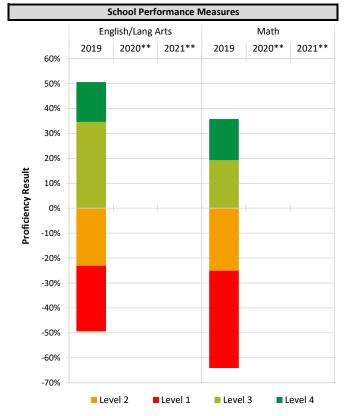
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Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

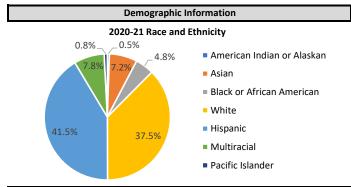
Tota	ı		
Cost	Per	Student	

2018-19		2019-20		2020-21		2021-22	2022-23
	Actual	Actual	Actual		Actual Actual^		Budget
\$	9,279,936	\$ 8,789,277	\$	9,373,753	\$	7,013,939	\$ 8,823,455
	84,165	10,089		201,350		14,467	19,420
	254,553	37,866		104,968		214,810	180,265
	-	-		847		-	-
	509	782		40		229	150
\$	9,619,164	\$ 8,838,014	\$	9,680,958	\$	7,243,445	\$ 9,023,290
		\$ 8,751	\$	10,169	\$	9,909	\$ 12,327

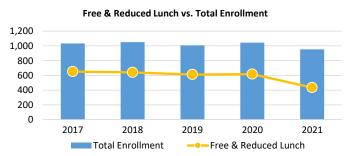








	2018-19	2019-20	2020-21
Students with Disabilities	16%	16%	18%
English Language Learners	15%	15%	18%
Talented and Gifted	11%	8%	8%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

# **Highland Park Middle School**

7000 SW Wilson Avenue Beaverton, OR 97008 Principal: Curtis Semana

School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
848	777	678	682	622	616	583	593

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
2.00	2.00	2.00	2.00	2.00
45.67	41.80	41.07	41.43	43.05
16.95	16.01	9.31	10.92	10.91

2020-21 Average Classroom		
Teacher Years of Experience		
Highland Park Middle School	11.5	
Beaverton School District	11.4	

(average years experience in District)

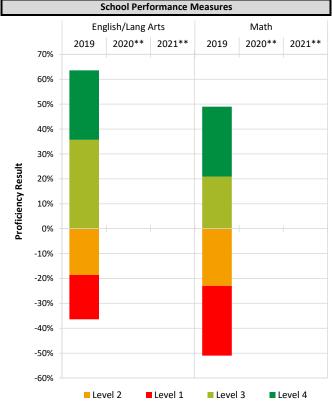
#### **Financial Data:**

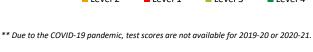
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

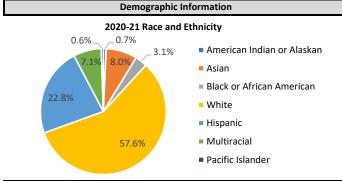
Tota	ı		
Cost	Per	Student	

2018-19	2019-20	2020-21			2021-22	2022-23
Actual	Actual		Actual		Actual^	Budget
\$ 7,075,318	\$ 6,372,202	\$	6,423,680	\$	5,453,590	\$ 7,083,394
70,990	9,872		81,476		21,155	4,100
223,651	50,006		90,720		187,296	162,940
-	-		-		-	-
334	263		129		-	-
\$ 7,370,292	\$ 6,432,343	\$	6,596,005	\$	5,662,040	\$ 7,250,434
	\$ 8,278	\$	9,729	\$	8,302	\$ 11,657

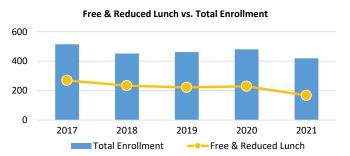








	2018-19	2019-20	2020-21
Students with Disabilities	15%	15%	17%
English Language Learners	8%	7%	8%
Talented and Gifted	16%	15%	10%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

#### **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
794	834	811	679	707	656	645	644

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
3.00	3.00	3.00	2.00	2.00
53.60	48.22	47.24	48.52	55.30
18.97	17.20	13.50	11.92	11.99

2020-21 Average Classroom			
Teacher Years of Experience			
Meadow Park Middle School	8.4		
Beaverton School District	11.4		

(average years experience in District)

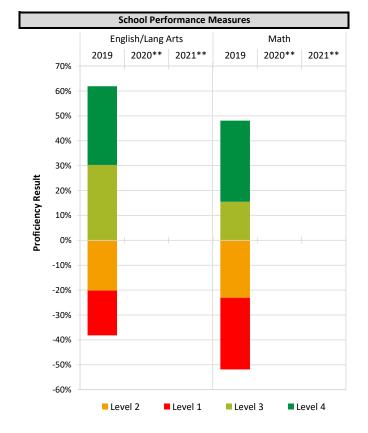
Fin	an	cıal	Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

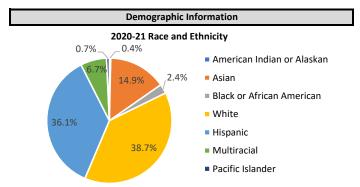
Total	
Cost Per	Student

2018-19 Actual		2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
\$	8,089,056	\$ 7,386,393	\$ 7,753,578	\$ 5,803,278	\$ 8,815,577
	82,352	11,115	173,255	81,472	17,875
	211,738	51,766	212,459	201,927	174,720
	-	-	-	-	-
	13,750	10,050	11,517	1,224	500
\$	8,396,896	\$ 7,459,324	\$ 8,150,808	\$ 6,087,902	\$ 9,008,672
		\$ 8,944	\$ 10,050	\$ 8,966	\$ 12,742

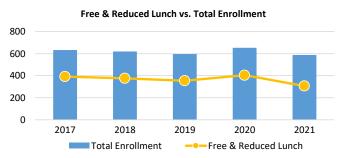








	2018-19	2019-20	2020-21
Students with Disabilities	15%	11%	12%
English Language Learners	16%	15%	16%
Talented and Gifted	24%	25%	27%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

#### **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
888	853	781	874	853	795	785	781

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23	
Actual	Actual	Actual	Actual^	Budget	
3.00	2.98	2.93	2.96	3.00	
50.91	49.26	50.11	59.60	60.15	
20.75	18.47	14.41	13.47	14.63	

2020-21 Average Classroom						
Teacher Years of Experience						
Mountain View Middle School	8.5					
Beaverton School District	11.4					

(average years experience in District)

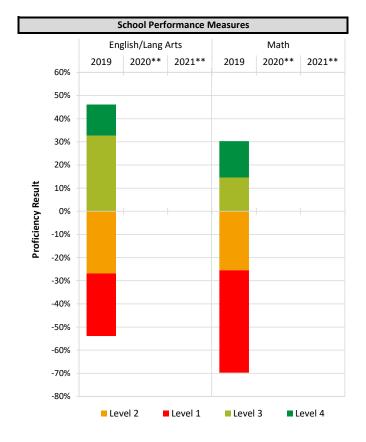
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

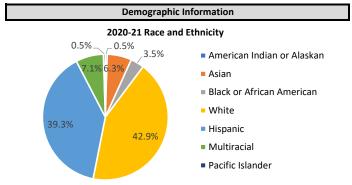
Total		
Cost P	er Stu	dent

2018-19		2019-20		2020-21		2021-22		2022-23	
Actual		Actual		Actual		Actual^		Budget	
\$	7,552,531	\$ 7,657,025	\$	7,845,827	\$	7,126,449	\$	9,864,390	
	96,471	9,902		174,475		26,719		24,300	
	231,546	48,076		135,100		264,580		190,514	
		-		203		-		-	
	263	311		-		(16)		-	
\$	7,880,811	\$ 7,715,313	\$	8,155,605	\$	7,417,732	\$	10,079,204	
		\$ 9,045	\$	10,443	\$	8,487	\$	11,816	

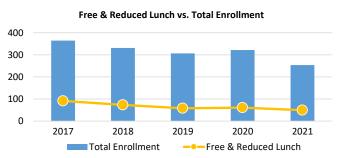








	2018-19	2019-20	2020-21
Students with Disabilities	16%	15%	15%
English Language Learners	12%	12%	14%
Talented and Gifted	7%	6%	6%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

## **Stoller Middle School**

14141 NW Laidlaw Road Portland, OR 97229

Principal: Veronica Galvan

School Programs: AVID, Summa, ALC, SCC

# Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1,514	1,560	1,389	1,019	901	945	980	1,020

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.97	3.00	3.00	3.00	3.00
69.76	69.39	66.66	52.22	48.70
20.54	18.60	14.41	13.89	13.94

2020-21 Average Classroom				
Teacher Years of Experience				
Stoller Middle School	8.7			
Beaverton School District 11.4				

(average years experience in District)

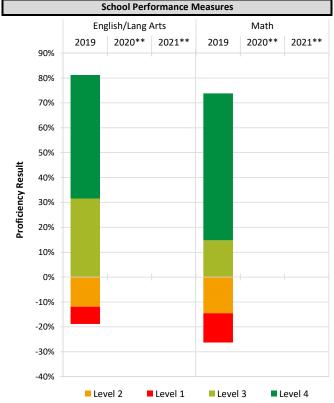
#### **Financial Data:**

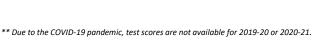
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

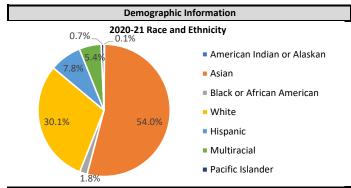
Total	
Cost Per	Student

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 10,110,409	\$ 10,192,683	\$ 10,014,152	\$ 6,887,594	\$ 8,265,146
118,433	19,865	145,500	19,483	13,025
248,648	76,949	164,358	228,387	194,588
25,720	810	-	-	-
481	79	1,785	1,403	1,000
\$ 10,503,691	\$ 10,290,386	\$ 10,325,794	\$ 7,136,866	\$ 8,473,759
	\$ 6,596	\$ 7,434	\$ 7,004	\$ 9,405

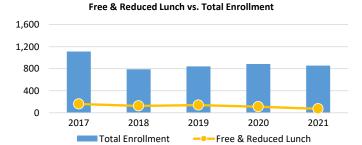








	2018-19	2019-20	2020-21
Students with Disabilities	8%	7%	8%
English Language Learners	5%	6%	5%
Talented and Gifted	38%	37%	40%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\,\text{Staffing is 2021-22 Actual as of 5/31/2022}.\,\,\text{Financial Data is Adjusted 2021-22 Budget as of 5/31/2022}.$ 

# **Tumwater Middle School**

650 NW 118th Avenue Portland, OR 97229 Principal: Jill O'Neill

School Programs: AVID, ISC, SLC

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
N/A	N/A	N/A	865	955	899	876	874

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
			2.00	2.00
			47.08	52.30
			13.75	14.94

2020-21 Average Classroom Teacher Years of Experience				
Tumwater Middle School	N/A			
Beaverton School District	11.4			

(average years experience in District)

#### Financial Data:

Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

IOta	•			
Cost	Per	Stu	dent	

2018-19	2019-20	2020-21	2021-22		2022-23	
Actual	Actual	Actual	Actual^			Budget
			\$	6,008,417	\$	8,713,838
				27,848		12,500
				578,919		196,543
				-		-
				91		-
			\$	6,615,275	\$	8,922,881
	N/A	N/A	\$	7,648	\$	9,343

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.



 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

#### 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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
692	706	710	758	767	727	706	731

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
3.00	3.00	3.00	3.00	3.00
45.06	43.95	46.10	54.29	55.30
17.27	16.64	10.52	11.12	11.86

2020-21 Average Classroom Teacher Years of Experience				
Whitford Middle School 11.5				
Beaverton School District	11.4			

(average years experience in District)

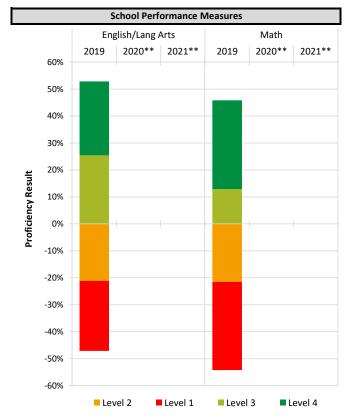
Finan	cial	Data:

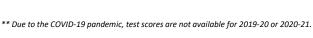
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

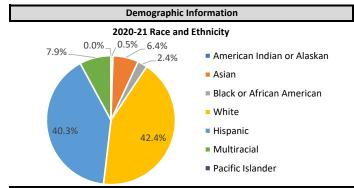
Total	
Cost Per	Student

2018-19 Actual	2019-20 Actual	2020-21 2021-22		2022-23		
Actual	Actual	Actual		Actual^		Budget
\$ 7,165,098	\$ 7,209,029	\$ 7,298,675	\$	6,912,406	\$	9,006,470
69,838	13,159	149,433		15,987		27,831
205,862	60,959	129,543		228,021		165,327
-	-	995		-		-
244	877	163		254		660
\$ 7,441,042	\$ 7,284,025	\$ 7,578,810	\$	7,156,667	\$	9,200,288
	\$ 10,317	\$ 10,674	\$	9,442	\$	11,995

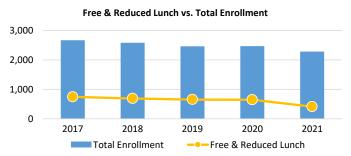








	2018-19	2019-20	2020-21
Students with Disabilities	14%	15%	15%
English Language Learners	18%	18%	16%
Talented and Gifted	23%	24%	26%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>Lambda}\,\text{Staffing is 2021-22 Actual as of 5/31/2022}.\,\,\text{Financial Data is Adjusted 2021-22 Budget as of 5/31/2022}.$ 

# **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

<b>Enrollment History</b>
and Projections

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1,773	1,751	1,718	1,696	1,648	1,638	1,616	

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
4.00	4.00	4.00	4.00	4.00
105.41	104.28	107.23	120.23	120.00
35.46	32.82	27.24	28.59	29.83

2020-21 Average Classroom					
Teacher Years of Experience					
Aloha High School	10.2				
Beaverton School District	11.4				

(average years experience in District)

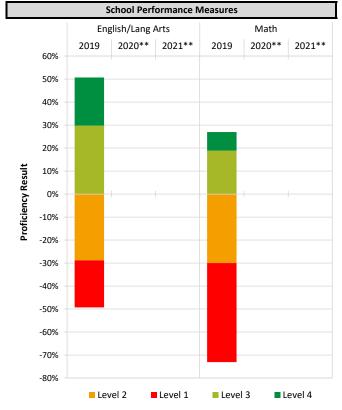
#### Financial Data:

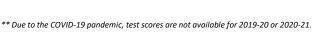
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Tota	l		
Cost	Per	Stud	ent

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 16,110,694	\$ 15,277,250	\$ 16,877,747	\$ 15,654,259	\$ 20,356,903
378,693	171,657	129,861	152,235	95,974
612,800	244,543	437,182	670,324	362,429
1,628,498	-	224,099	19,838	-
31,512	19,011	11,632	24,672	33,204
\$ 18,762,197	\$ 15,712,462	\$ 17,680,521	\$ 16,521,329	\$ 20,848,510
	\$ 8,973	\$ 10,291	\$ 9,741	\$ 12,651

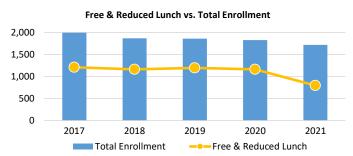






#### 

	2018-19	2019-20	2020-21
Students with Disabilities	18%	17%	16%
English Language Learners	10%	11%	11%
Talented and Gifted	8%	8%	8%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1,513	1,469	1,508	1,425	1,359	1,360	1,286	

#### **Staffing Information:** Administration Certified

	2018-19	2019-20	2020-21	2021-22	2022-23
:	Actual	Actual	Actual	Actual^	Budget
	3.91	4.00	4.00	4.00	3.00
	99.95	95.14	96.35	105.40	103.40
	41.68	36.36	29.68	31.59	33.11

2020-21 Average Classroom Teacher Years of Experience				
Beaverton High School 13.8				
Beaverton School District 11.4				

(average years experience in District)

#### **Financial Data:**

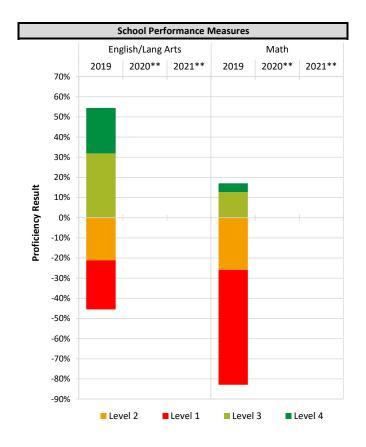
Classified

Salaries & Benefits **Purchased Services Supplies and Materials Capital Outlay** Other Objects

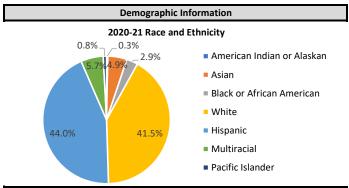
ıota	•	
Cost	Per	Student

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 16,622,964	\$ 15,679,614	\$ 16,952,803	\$ 14,864,387	\$ 18,260,434
129,483	139,421	185,713	119,083	83,573
501,935	177,980	410,733	794,770	323,538
-	-	-	21,982	-
15,871	10,182	21,731	43,393	10,340
\$ 17,270,252	\$ 16,007,197	\$ 17,570,980	\$ 15,843,615	\$ 18,677,885
	\$ 10,897	\$ 11,652	\$ 11,118	\$ 13,744









	2018-19	2019-20	2020-21
Students with Disabilities	14%	14%	16%
English Language Learners	14%	16%	16%
Talented and Gifted	12%	11%	12%





Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

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

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1,350	1,787	1,701	1,721	1,650	1,682	1,699	1,631

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
4.00	4.00	4.00	4.00	4.00
74.55	94.65	93.14	94.18	90.35
34.35	33.18	25.19	25.98	26.85

2020-21 Average Classroom				
Teacher Years of Experience				
Mountainside High School 9.3				
Beaverton School District 11.4				

(average years experience in District)

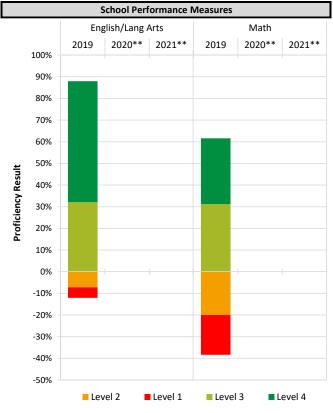
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

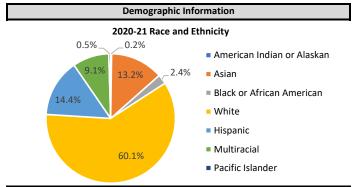
Total	
Cost Per	Student

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 12,215,633	\$ 14,325,096	\$ 15,609,950	\$ 13,324,883	\$ 16,045,980
112,200	226,456	164,296	106,858	85,244
978,599	139,585	269,074	629,506	343,019
5,988	-	-	-	-
38,223	34,644	42,719	50,449	13,000
\$ 13,350,642	\$ 14,725,780	\$ 16,086,039	\$ 14,111,695	\$ 16,487,243
	\$ 8,241	\$ 9,457	\$ 8,200	\$ 9,992



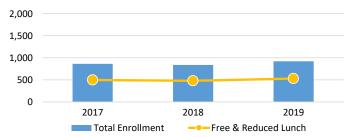






	2018-19	2019-20	2020-21
Students with Disabilities	9%	10%	10%
English Language Learners	5%	4%	5%
Talented and Gifted	20%	19%	19%

#### Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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 2018-19	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1,401	1,380	1,437	1,474	1,435	1,354	1,305	1,232

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
4.00	4.00	4.00	4.00	4.00
81.33	82.41	83.20	94.02	96.05
28.82	28.15	22.36	26.15	27.92

2020-21 Average Classroom			
Teacher Years of Experience			
Southridge High School	13.3		
Beaverton School District	11.4		

(average years experience in District)

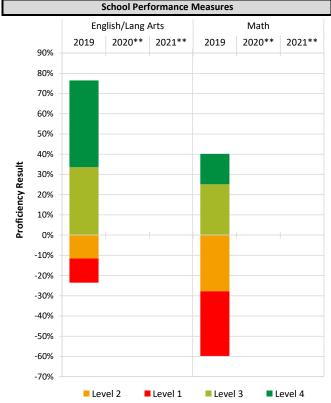
FI	nan	rial	Data:

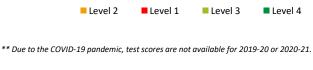
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

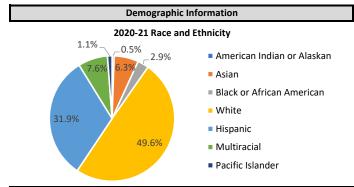
Total				
Cost	Per	Stud	lent	

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 13,782,257	\$ 13,380,184	\$ 14,614,004	\$ 13,607,195	\$ 16,936,944
200,151	180,102	169,792	189,833	115,984
576,469	169,212	336,418	606,187	287,523
27,176	-	-	-	-
19,325	20,728	26,882	19,517	9,080
\$ 14,605,378	\$ 13,750,226	\$ 15,147,096	\$ 14,422,732	\$ 17,349,531
	\$ 9,964	\$ 10,541	\$ 9,785	\$ 12,090

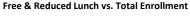








	2018-19	2019-20	2020-21
Students with Disabilities	13%	16%	15%
English Language Learners	8%	10%	11%
Talented and Gifted	15%	14%	14%





Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
2,019	1,971	1,953	1,947	1,902	1,841	1,777	1,684

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
4.00	4.00	4.00	4.00	4.00
105.74	99.47	95.49	99.44	99.50
33.43	29.39	21.70	26.26	24.30

2020-21 Average Classroom		
Teacher Years of Experience		
Sunset High School	12.6	
Beaverton School District	11.4	

(average years experience in District)

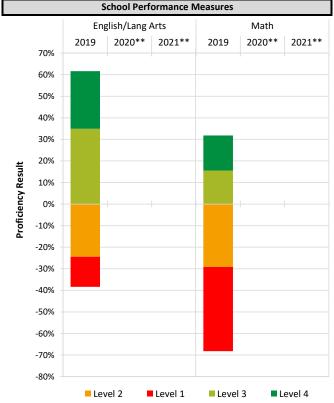
#### **Financial Data:**

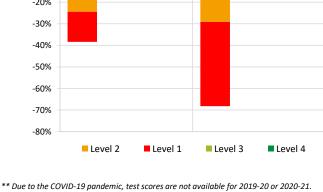
Salaries & Benefits **Purchased Services** Supplies and Materials **Capital Outlay** Other Objects

Total	
Cost Per	Student

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 16,481,971	\$ 15,911,935	\$ 16,181,400	\$ 13,574,310	\$ 17,095,278
195,144	200,916	229,940	276,407	104,047
385,717	218,219	404,266	653,630	312,033
24,306	-	6,065	5,661	-
20,823	23,785	85,855	95,760	9,750
\$ 17,107,962	\$ 16,354,855	\$ 16,907,526	\$ 14,605,768	\$ 17,521,108
	\$ 8,298	\$ 8,657	\$ 7,502	\$ 9,212

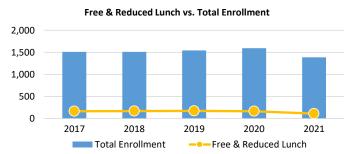






#### **Demographic Information** 2020-21 Race and Ethnicity 0.4% 0.2% American Indian or Alaskan Asian Black or African American 10.3% 26.7% White 1.1% Hispanic Multiracial 52.6% Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities	11%	10%	10%
English Language Learners	5%	3%	3%
Talented and Gifted	31%	33%	33%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
2,364	2,382	2,288	2,280	2,291	2,331	2,319	2,312

#### **Staffing Information:**

Administration Certified Classified

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
3.96	4.00	4.00	4.00	5.00
120.99	116.71	118.82	125.06	125.50
38.00	33.88	26.56	31.01	33.72

2020-21 Average Classroom			
Teacher Years of Experience			
Westview High School	10.1		
Beaverton School District	11.4		

#### **Financial Data:**

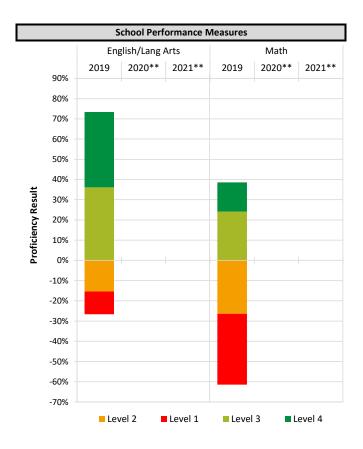
Salaries & Benefits **Purchased Services Supplies and Materials** Capital Outlay Other Objects

# Cost Per Student

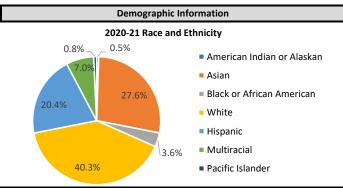
Γotal	
C4 D	C4d4

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual^	Budget
\$ 18,307,419	\$ 17,872,021	\$ 18,483,795	\$ 16,386,430	\$ 21,711,536
163,491	187,862	379,459	213,026	78,124
485,538	177,846	453,357	799,674	431,418
20,160	12,089	970,184	1,606,186	-
21,614	19,593	51,659	27,890	17,500
\$ 18,998,221	\$ 18,269,411	\$ 20,338,455	\$ 19,033,205	\$ 22,238,578
	\$ 7,670	\$ 8,889	\$ 8,348	\$ 9,707









	2018-19	2019-20	2020-21
Students with Disabilities	12%	11%	12%
English Language Learners	6%	7%	8%
Talented and Gifted	26%	24%	24%

#### Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

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

 $<sup>^{\</sup>wedge}$  Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **Arts & Communication Magnet Academy**

11375 SW Center Street Beaverton, OR 97005 Principal: Bjorn Paige School Programs: AVID, AP

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
699	706	707	693	710	710	710	710

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
39.15	38.48	37.14	39.24	43.02
9.56	9.71	9.83	11.52	12.10

2020-21 Average Classroom		
Teacher Years of Experience		
ACMA 12.8		
Beaverton School District 11.4		

(average years experience in District)

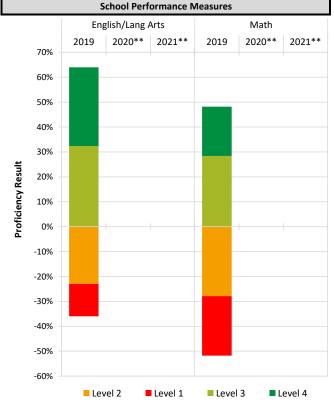
	Data:

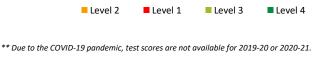
Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

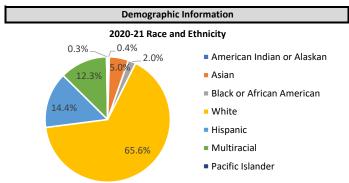
Total	
Cost Per	Student

2018-19		2019-20		2020-21		2021-22	2022-23
Actual		Actual		Actual		Actual^	Budget
\$ 3,679,849	\$	3,653,784	\$	6,156,580	\$	5,480,806	\$ 7,333,827
47,087		39,403		76,616		47,138	16,051
118,418		62,777		105,863		370,037	137,878
-		-		-		-	-
1,761		1,098		3,377		6,626	2,200
\$ 3,847,116	\$	3,757,062	\$	6,342,436	\$	5,904,606	\$ 7,489,956
	\$	5,322	\$	8,971	\$	8,520	\$ 10,549

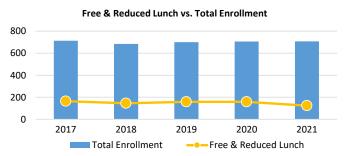








	2018-19	2019-20	2020-21
Students with Disabilities	9%	10%	12%
English Language Learners	1%	1%	1%
Talented and Gifted	22%	22%	22%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

 $<sup>^{\</sup>wedge}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \,\, as \,\, of \,\, 5/31/2022.$ 

# 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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
903	881	841	828	861	861	860	860

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
3.00	2.00	2.00	2.00	2.00
48.00	45.42	43.23	48.62	48.35
17.61	16.15	16.46	16.55	16.44

2020-21 Average Classroom					
Teacher Years of Expo	erience				
BASE	10.4				
Beaverton School District	11.4				

(average years experience in District)

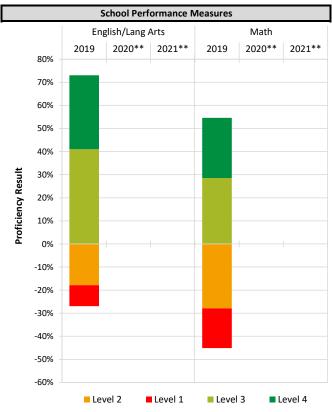
#### Financial Data:

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

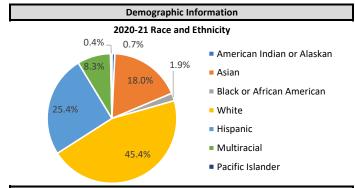
Tota	l			
Cost	Per	Stud	ent	

2018-19		2019-20		2020-21		2021-22	2022-23
Actual		Actual		Actual		Actual^	Budget
\$ 5,235,427	\$	4,860,176	\$	7,341,444	\$	6,551,707	\$ 8,367,678
90,252		48,844		281,344		132,886	11,700
340,593		108,718		199,373		297,438	283,136
80,142		3,782		70,899		1,421,203	-
2,163		2,375		17,452		10,815	7,500
\$ 5,748,578	\$	5,023,894	\$	7,910,512	\$	8,414,050	\$ 8,670,014
	\$	5,702	\$	9,406	\$	10,162	\$ 10,070

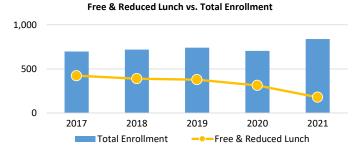








	2018-19	2019-20	2020-21
Students with Disabilities	10%	10%	9%
English Language Learners	5%	3%	3%
Talented and Gifted	19%	23%	26%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

<sup>\$</sup> 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.

## **FLEX Online School**

650 NW 118th Avenue Portland, OR 97229 Principal: Paul Ottum

School Programs: AVID, Advanced Programs

Enrollment History and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
N/A	N/A	1,214	1,550	874	740	740	740

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
		1.74	1.74	2.00
		49.63	67.15	55.40
		3.54	4.94	6.77

2020-21 Average Classroom					
Teacher Years of Experience					
FLEX Online School	9.7				
Beaverton School District	11.4				

(average years experience in District)

#### **Financial Data:**

Salaries & Benefits Purchased Services Supplies and Materials Capital Outlay Other Objects

Total
Cost Per Student

2018-19	2019-20	2020-21			2021-22		2022-23
Actual	Actual	Actual		Actual^		Budget	
		\$	6,764,006	\$	7,225,900	\$	8,459,785
			27,435		80,518		20,593
			440,837		238,776		78,636
			-		-		-
			1,260		1,795		1,315
		\$	7,233,538	\$	7,546,989	\$	8,560,329
	N/A	\$	5,958	\$	4,869	\$	9,794



#### **School Performance Measures**

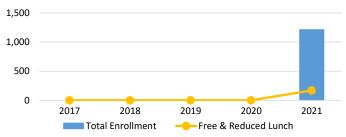
FLEX Online School opened in the fall of 2020. At this time, there is no historical data available about school performance and student



# Demographic Information 2020-21 Race and Ethnicity American Indian or Alaskan Asian Black or African American White Hispanic Multiracial Pacific Islander

	2018-19	2019-20	2020-21
Students with Disabilities			9%
English Language Learners			4%
Talented and Gifted			15%

#### Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

 $<sup>\ ^{\</sup>Lambda}\, Staffing is \, 2021-22 \,\, Actual \, as \, of \, 5/31/2022. \,\, Financial \,\, Data \, is \,\, Adjusted \,\, 2021-22 \,\, Budget \, as \,\, of \,\, 5/31/2022.$ 

## **International School of Beaverton**

17770 SW Blanton Street Beaverton, OR 97078 Principal: Andrew Gilford School Programs: AVID, MYP, IB

**Enrollment History** and Projections:

Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
862	847	867	857	869	869	865	865

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
2.00	2.00	2.00	2.00	2.00
45.67	44.09	42.26	45.40	47.07
11.05	9.49	10.25	10.88	12.73

2020-21 Average Classroom						
Teacher Years of Experience						
ISB	10.2					
Beaverton School District	11.4					

(average years experience in District)

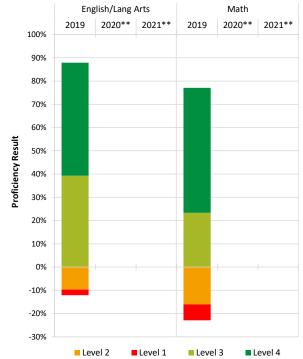
Financial Data:							
Salaries & Benefits							
Purchased Services							
Supplies and Materials							
Capital Outlay							
Other Objects							
Total							

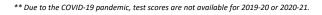
**Cost Per Student** 

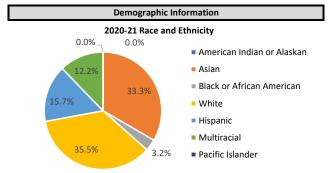
2018-19		2019-20	2020-21		2021-22		2022-23	
	Actual	Actual		Actual		Actual^	Budget	
\$	3,537,611	\$ 3,592,104	\$	6,784,057	\$	5,944,441	\$	7,878,258
	107,729	38,046		141,893		22,497		17,721
	104,174	42,438		135,480		272,917		141,333
	-	559		-		-		-
	23,081	11,977		29,638		3,084		1,100
\$	3,772,594	\$ 3,685,124	\$	7,091,067	\$	6,242,938	\$	8,038,412
		\$ 4,351	\$	8,179	\$	7,285	\$	9,250
		\$ 4,351	\$	8,179	\$	7,285	\$	9,25

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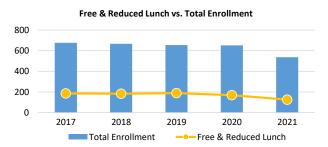
School Performance Measures										
		Eng	glish/Lang	Arts		Math				
	100% -	2019	2020**	2021**	2019	2020**	2021**			
	100%									
	90% -									
	80% -									
	70% -									
=	60% -									
Proficiency Result	50% -									
cienc	40% -									
Profi	30% -									
	20% -									
	10% -									
	0% -									
	-10%									
	-20% -									
	-30%									
		Lev	rel 2	Level 1	Level	3 ■L	evel 4			







	2018-19	2019-20	2020-21
Students with Disabilities	0%	0%	<5%
English Language Learners	1%	1%	1%
Talented and Gifted	36%	33%	32%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

Note: Minor differences due to roundina.

Source: District Records and Oregon Department of Education

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

# **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	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
I	151	128	106	90	82	80	80	80

#### **Staffing Information:**

Administration Certified Classified

2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual^	2022-23 Budget
1.00	1.00	1.00	1.00	1.00
22.80	22.19	23.67	26.68	23.57
13.04	9.58	9.51	12.67	11.94

2020-21 Average Classroom					
Teacher Years of Experience					
Merlo Station High School 10.9					
Beaverton School District 11.4					

(average years experience in District)

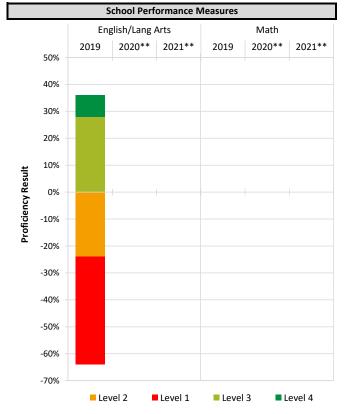
Finan	rial	Data:

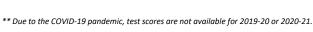
Salaries & Benefits **Purchased Services** Supplies and Materials **Capital Outlay** Other Objects

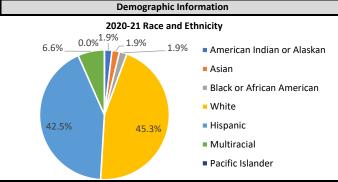
Total	
Cost Per	Student

2018-19 Actual	2019-20 Actual	2020-21 Actual		2021-22		2022-23
Actual	Actual		Actual		Actual^	Budget
\$ 3,832,947	\$ 3,264,710	\$	4,267,047	\$	3,866,432	\$ 4,448,775
141,288	87,615		96,845		22,446	92,845
184,712	39,918		197,357		91,840	69,592
-	-		420,960		-	-
1,817	1,782		6,715		1,847	590
\$ 4,160,764	\$ 3,394,025	\$	4,988,924	\$	3,982,565	\$ 4,611,802
	\$ 26,516	\$	47,065	\$	44,251	\$ 56,241





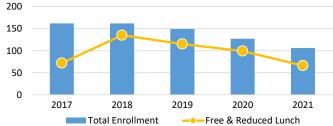




	2018-19	2019-20	2020-21
Students with Disabilities	39%	40%	45%
English Language Learners	13%	13%	16%
Talented and Gifted	3%	1%	3%



Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

<sup>\*</sup> In 2018-19, the District implemented coding of Central Services expenses to the school if identifiable under the Federal Every Student Succeds 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 services.

<sup>^</sup> Staffing is 2021-22 Actual as of 5/31/2022. Financial Data is Adjusted 2021-22 Budget as of 5/31/2022.

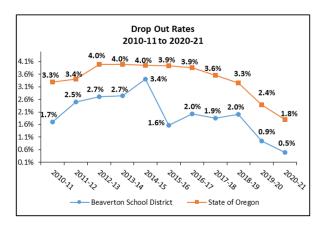
#### PERFORMANCE MEASURES

#### **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:

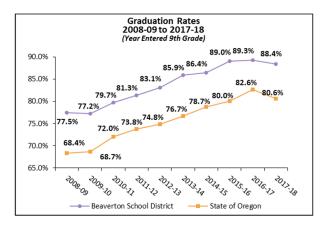
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems 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 again to 0.5%.



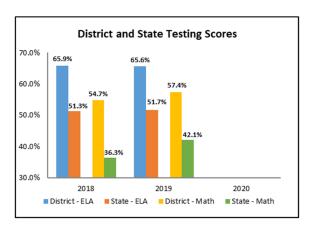
Beaverton School District graduation rates had been on the rise for 7 years of students graduating on time in four years and reached an all-time high in 2019-20 (students who entered 9<sup>th</sup> grade in 2016-17). Although the District saw a slight decline in the 2020-21 year (students who entered 9<sup>th</sup> grade in 2017-18), District graduation rates are still 7.8% higher than the State graduation rate.

The following data is 4-year cohort graduation rates for 9<sup>th</sup> graders entering in 2008-09 through 2017-18.



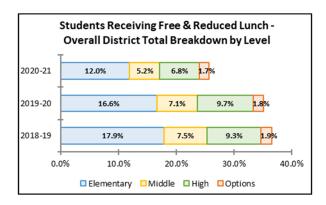
#### Standardized Test Scores

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 or 2020-21.

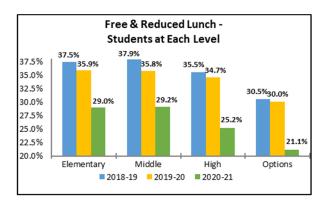


#### **Free/Reduced Lunch Statistics**

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 was 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% and 25.7% in 2020-21. The District is experience a decline due to the Federal waivers around FRL applications.



The following graph shows the percentage of students receiving FRL at each level by year.

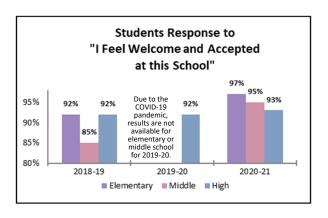


#### **Student Surveys**

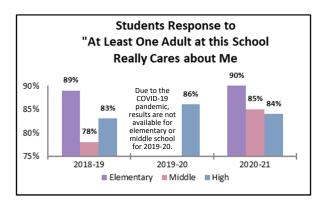
In the spring of 2021, student surveys for all levels were reinstated in the District. The purpose of the

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 increased after the break in surveys in the 2019-20 year.



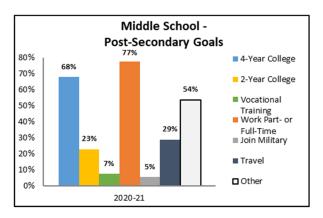
Student survey participants were asked if there was at least one adult at their school who cares about them. This percentage has also increased for elementary and middle and has been consistent at the high school level.



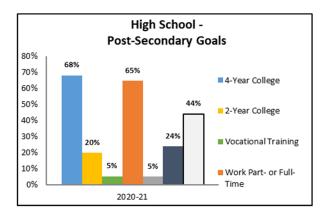
Middle school students were surveyed on their plans for the first year after high school graduation. The

Source: Oregon Department of Education and District Records

majority plan to attend a 2 or 4 year college or work full or part-time.



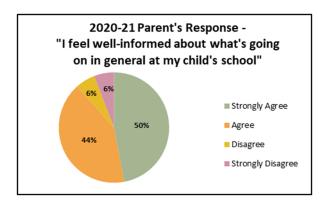
High school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a two or four year college or work part-time or full-time.



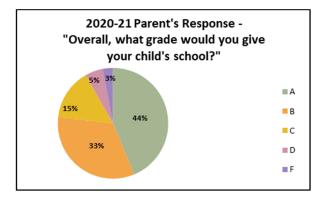
#### **Parent Surveys**

An annual parent survey was sent out in the spring 2021 following more traditional survey questions. These questions are generally around parent communication and satisfaction with the District and their student's individual school or teacher.

When asked about feeling well-informed about what is going on in general at their child's school, 94% of parents surveyed responded that they agreed or strongly agreed.

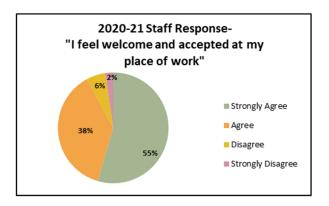


When parents/guardians were asked what overall grade they would give their child's school, 77% chose either A or B with 15% choosing C.



#### Staff Surveys

Staff were surveyed during the spring of 2021 as well. Only approximately 47% of District staff completed the survey.



#### 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 2022-23 budget. 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 was estimated to receive \$26.8 million, which was later increased to \$32.0 million from SIA funds and used the 2020-21 plan as a base point for investments for the year. For the 2022-23 year, the District is projected to receive \$32.1 million in SIA funds. Significant investments from the SIA have been included in the information that follows, as well as previous District investments from other funds.



#### Early Learning – Annual Investment \$2,631,163

In the Beaverton School District, the District is working to close the opportunity gap for our students of poverty and color by offering access to early learning and PreK programming. The District believes that by eliminating the opportunity gap for children early on and by connecting and including families in our work, that the District will begin to close the achievement gap. Children in our PreK programs experience learning through playful inquiry and have the opportunity to develop the habits of mind that are essential to future success in school.

The Beaverton School District began PreK programming in 2017-18 at one Title IA school and one non-Title IA school. Since that time, the District has expanded to nine schools, with eight of those schools being Title IA. During the 2021-22 school year, the District is serving over 300 students who may otherwise not have had the opportunity to attend PreK. In the 2022-23 school year, two additional Title IA schools will have PreK programs added, bringing the District total to eleven of 34 elementary schools with PreK programs.

	Students Served	Cost Per Student
2018-19	153	\$6,414
2019-20	233	\$5,212
2020-21	232	\$6,752
2021-22	294	\$8,070
2022-23 (Projected)	396	\$6,644

Source: Oregon Department of Education and District Records

Early Learning Metrics	2018-19	2019-20	2020-21	2021-22	Goal
Know 10% more letter names on Oregon					
Kindergarten Assessment (OKA) than same					
school peers.	-23%	-31%	N/A	N/A	10%
Know 10% more letter sounds on OKA than					
same school peers.	-23%	-43%	N/A	N/A	10%
Score 2 points higher in math on OKA than					
same school peers.	-0.30	-1.20	N/A	N/A	2.00
Score 0.3 higher on Approaches to Learning on					
OKA than same school peers.	0.20	0.00	N/A	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	N/A	10%
Kindergarten Report Card 10% higher rates of					
proficiency on reading learning targets than					
same school peers.	N/A	3%	N/A	N/A	10%
Kindergarten Report Card 10% higher rates of					
proficiency on math learning targets than same					
school peers.	N/A	3%	N/A	N/A	10%

Due to the COVID-19 pandemic 2020-21 and 2021-22 assessments are not available.

	2018-19 Actual				2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
Salaries and Benefits	\$	893,528	\$ 1,152,985	\$ 1,429,143	\$ 2,164,837	\$ 2,513,093		
Non-Salary		87,847	61,401	137,391	207,777	118,070		
Total	\$	981,375	\$ 1,214,386	\$ 1,566,534	\$ 2,372,614	\$ 2,631,163		

# Elementary Academic Coaches – Annual Investment \$4,492,216

Full-time Academic Coaches are in every elementary school in the 2022-23 year, with some Title I schools having 1.5 coaches. The Academic Coaches spend the majority of their day working directly with students (K-2 priority) who need to be coached for reading success. This year, the District has numerous students who have experienced learning loss. For the first 2 months of school, coaches helped classroom teachers build up their core instruction, while working with students to fill in learning gaps. Academic Coaches assisted in creating instructional

routines and modeled curriculum for teachers as needed. Academic Coaches began working directly with students in November 2021 who were significantly below grade level, who have been diagnosed with Dyslexia, or with children who were suspected of having Dyslexic tendencies. Coaches also directly oversee building paraprofessionals and organize the reading support services for our most atrisk students. Extensive documentation is collected on all learners, and adjustments made after each intervention cycle.

Metrics for this investment are currently being tracked and data will be available at the conclusion of the 2021-22 school year.

Source: Oregon Department of Education and District Records

	Students Served	Cost Per Student
2020-21	16,317	\$141
2021-22	16,203	\$273
2022-23 (Projected)	16,333	\$275

	2020-21 Actual	2021-22 Budget	2022-23 Budget
Salaries and Benefits	\$ 2,296,775	\$ 4,421,224	\$ 4,492,216

# Middle School Academic Coaches – Annual Investment \$1,718,241

Using pandemic relief funds, the District has investment in academic coaches at the middle school level in the 2021-22 school year. These academic coaches are supporting teachers, students and administrators by:

- Support, PD, collaboration with AVID School-Wide Strategies, curriculum adoptions, raising the level of literacy across subjects,
- Horizontal and vertical alignment within subjects, calibration and equitable assessment
- Co-planning and co-teaching, modeling lessons and strategies
- Department and school wide professional development opportunities
- Increasing student engagement
- Increasing rigor
- Building relationships and trust with staff, students, and community
- Collaborating with the Behavior Health and Wellness Staff to increase focus on the social and emotional needs of students
- Collaborating with building and district administration on collective efficacy and district wide goals

In reality, many of these key efforts have been put on pause or ceased due to COVID-19 and staff and student absences. Academic coaches are helping to keep schools open for learning by:

- Subbing, often every day
- Hall, bus, lunch duty (even restroom duty)
- Responding to behavior incidents and keeping students safe
- Providing emotional support sometimes relief for impacted teachers
- Advocating for changes in class size, schedule, and/or school/district priorities to better support students, staff and community
- Creating short "grab-and-go" lesson plans for sudden absences
- Supporting students in quarantine
- Tech support (Canvas, Synergy, chromebooks & apps)
- Organizing classroom materials and incoming educational materials

Due to a short planning time and many other duties assigned to the academic coaches, the metrics for the Middle School Academic Coaches is still under development.

	Students Served	Cost Per Student		
2021-22	7,015	\$219		
2022-23 (Projected)	7,060	\$243		

	2021-22 Budget	2022-23 Budget
Salaries and Benefits	\$ 1,536,288	\$ 1,718,241

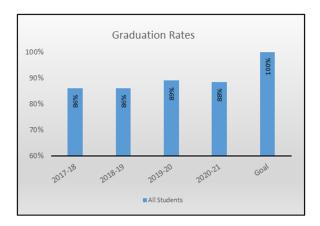
#### High School Success - Annual Investment \$2,616,768

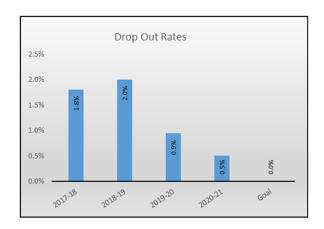
High School Success is a fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. The HSS Grant funds efforts in Dropout Prevention, College & Career Opportunities and Career Technical Education. The BSD High School Success plan must meet eligibility in four required areas in order to receive funding: (1) Teacher Collaboration, (2) Systems Ensuring On Time Graduation, (3) Practices to Reduce Chronic Absenteeism, (4) Equitable Assignment to Advanced Courses.

**Dropout Prevention:** The High School Success fund requires the District to plan sufficient time for teachers and staff serving 9th grade students to review data on students' core course grades and attendance by school in order to identify problems in practice and initiate change ideas to improve students outcomes in 9th grade. 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 9<sup>th</sup> Grade Success Team model with the goal of 9<sup>th</sup> grade students earning 6 or more credits in their first year of high school. The HSS grant has also funded the BSD Grad Mentor program since 2018. Currently there are 28 BSD Grad Mentors who coordinate with counselors and teachers to support student learning and course completion. With caseloads of approximately 50 students each, BSD Grad Mentors focus on students who are not passing 1 to 2 classes and 90% or less attendance. Grad Mentors also serve on 9th Grade Success teams and Behavior Health & Wellness teams. Also included in BSD HSS Dropout Prevention efforts are Behavior Health & Wellness teams, family engagement and outreach, FLEX prevention & retention program and new programs to support ELL/Migrant/Native American and Indigenous students. The BSD dropout rate for 2016-17 was 1.8% and was 0.9% in 2019-20. The 9<sup>th</sup> grade on-track to graduate rate for 2015-16 was 87% and has increased to 94% in 2019-20.

College-Level Opportunities: The High School Success grant funds a partnership with Equal Opportunity Schools to address gaps in assignment to advanced courses/programs in all BSD comprehensive high schools. Equal Opportunity Schools supports BSD with coaching, data analytics and student identification tools necessary to eliminate the opportunity gap in our district. The grant also supports a partnership with Washington County Chamber for continued support and development of regional career opportunities.

Note that the CTE portion of this investment was evaluated in the 2021-22 year and removed from the AROI analysis as the investment has shown positive increases in the metrics used by the District to evaluate.





	Students Served	Cost Per Student
2018-19	12,147	\$103
2019-20	12,391	\$103
2020-21	12,454	\$115
2021-22	12,498	\$119
2022-23 (Projected)	12,385	\$211

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Budget	Budget
Salaries and Benefits	\$ 1,249,267	\$ 1,278,084	\$ 1,427,026	\$ 1,482,435	\$ 2,616,768

stThis amount does not represent the entire grant. This amount is only attributable to the Graduation Mentors and the  $9^{ ext{th}}$  Grade Success Teams.

# Student Success Teams – Annual Investment \$15,445,418

SIA Investment

In Beaverton, the District is committed to the Behavioral Health and wellness of students, staff, and the organization. Behavioral Health and Wellness refers to the social, emotional, and behavioral welfare of all. This comprehensive system of trauma informed and anti-racist foundational strategies, universal prevention, and evidence-based interventions is intended to improve student engagement, reduce barriers to learning, and

ultimately contribute to post high school success. The Behavioral Health and Wellness framework nurtures the resiliency of our students, staff, and organization by promoting wellbeing and building community, the core tenets of Behavioral Health and Wellness.

In order to meet the Behavioral Health and Wellness goals, the District has made an investment in Student Success Teams, also known as Behavioral Health and Wellness Teams at every school. These teams aim to reduce barriers to learning and increase opportunities for student engagement. By focusing on building strong and healthy communities and

Source: Oregon Department of Education and District Records

promoting the wellbeing of every learner, the District believes students will thrive in the classroom and as they move beyond the K-12 system. Teams identify measurable goals and concrete action steps so we can assess and align our resources to best serve our students. The teams strive to value every student and support them with the tools to develop the social, emotional, and academic skills to build the future that they want.

The teams may look different from school to school, but the basic structure of the BH&W school team includes the counselor, nurse, social worker, and student success coach/school support specialist. School psychologist are also members of

the team, but their involvement varies based on their school's allocation of psych time.

During Quarter 1 of the 2021-22 school year, there were 2,345 students who received some level of support directly from a member of a schools' Student Success Team. These teams review their referral data on a quarterly to watch for demographic trends and to identify areas of needed instructional and assessment focus.

Metrics for this investment are currently being tracked and data will be available at the conclusion of the 2021-22 school year.

	Students Served	Cost Per Student
2020-21	38,751	\$153
2021-22	38,481	\$407
2022-23 (Projected)	38,328	\$403

	2020-21 Budget	2021-22 Budget	2022-23 Budget
Salaries and Benefits	\$ 5,900,151	\$15,656,284	\$15,445,418
Non-Salary	11,301	1	-
Total	\$ 5,911,452	\$15,656,284	\$15,445,418

#### **Remaining SIA and ESSER investments**

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 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 remaining SIA and ESSER investments would be beneficial for the District to track academic return on investment.

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, 2022 at 6:15 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 Services Telephone: (503) 356-4540 Email: michael\_schofield@beaverton.k12.or.us

FINA	NCIAL SUMMARY - RESOURCE	ES .	
TOTAL OF ALL FUNDS	Actual Data	Adopted Budget	Approved Budget
	Last Year 2020-21	This Year 2021-22	Next Year 2022-23
Beginning Fund Balance	\$ 217,900,436	\$ 190,512,743	\$ 215,517,963
Current Year Property Taxes, other than Local Option Taxes	216,132,994	222,082,830	238,431,650
Current Year Local Option Property Taxes	35,486,090		38,200,000
Other Revenue from Local Sources	45,691,030		68,695,174
Revenue from Intermediate Sources	12,620,904	12,474,269	13,569,051
Revenue from State Sources	319,547,605		369,263,871
Revenue from Federal Sources	35,643,161	128,547,853	92,035,918
Interfund Transfers	7,085,567	7,970,911	6,554,402
All Other Budget Resources	566,458	5,447,408	480,950,000
l otal Resources	\$ 890,674,244	\$ 1,024,148,215	\$ 1,523,218,029
FINANCIAL SUMMAR	RY - REQUIREMENTS BY OBJEC	T CLASSIFICATION	
Salaries	\$ 288,434,472	\$ 353,502,090	\$ 365,192,646
Other Associated Payroll Costs	182,728,913	213,177,503	215,758,252
Purchased Services	32,849,837	59,447,708	79,069,027
Supplies & Materials	32,147,507	81,571,174	110,505,576
Capital Outlay	47,345,364	109,321,746	511,350,589
Other Objects (except debt service & interfund transfers)	8,840,539	21,580,542	17,540,740
Debt Service*	91,600,314	95,411,602	107,574,365
Interfund Transfers*	7,085,567	7,970,911	6,554,402
Operating Contingency	-	82,164,939	109,672,432
Unappropriated Ending Fund Balance & Reserves	-	-	-
Total Requirements	\$ 691,032,512	\$ 1,024,148,215	\$ 1,523,218,029
FINANCIAL S	UMMARY - REQUIREMENTS BY	FUNCTION	
1000 Instruction	\$ 328,538,575		\$ 418,509,596
FTE	2.419	2.532	2,579
2000 Support Services	189,852,058	\$ 271,039,460	286,506,008
FTE	1.282	· · · · · · · · · · · · · · · · · · ·	1,505
3000 Enterprise & Community Service	14.403.671	\$ 23.828.303	24.513.673
FTE	97		118
4000 Facility Acquisition & Construction	59,552,326	\$ 129,081,745	569,887,553
FTE	34	, ,	29
5000 Other Uses	-	-	-
5100 Debt Service*	91,600,314	\$ 95,804,851	107,574,365
5200 Interfund Transfers*	7,085,567	\$ 7,970,911	6,554,402
6000 Contingency		\$ 82,164,939	109,672,432
7000 Unappropriated Ending Fund Balance		-	
Total Requirements	\$ 691,032,512	\$ 1,024,148,215	\$ 1,523,218,029

Total FTE 3,833 \* 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 \*\*

4,231

4,122

Total budget includes appropriations for \$723M Capital Bond Measure approved by voters on May 17, 2022, as well as projected remaining ESSER II and ESSER III awards and the 2022 ODE Summer Learning Grants.

PROPERTY TAX LEVIES								
	Rate or Amount	Rate or Amount	Rate or Amount					
Permanent Rate Levy (Rate Limit4.6930)	4.6930	4.6930	4.6930					
Local Option Levy	1.25	1.25	1.25					
Levy For General Obligation Bonds	\$ 69,421,375	\$ 72,045,323	\$ 80,880,053					

STATEMENT OF INDEBTEDNESS						
LONG TERM DEBT		Estimated Debt Outstanding		Estimated Debt Authorized, But		
		July 1		Not Incurred on July 1**		
General Obligation Bonds	\$	713,350,265	\$	723,000,000		
Other Bonds		146,725,000				
Other Borrowings		30,448,277				
TOTAL	\$	890,523,542	\$	723,000,000		

<sup>\*\*</sup> The Beaverton School Board authorized the District to place a \$723 million School Bond on the May 17, 2022 ballot. The bond measure was approved by voters but debt has not yet been issued.





# ADOPTION OF 2022-23 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 2022-23 Budget, make appropriations and impose and categorize taxes prior to July 1, 2022.

#### **BACKGROUND INFORMATION:**

The Budget Committee approved the District's 2022-23 Budget on May 18, 2022. Subsequent to this meeting, the District was awarded an \$8,000,000 matching grant from the State through the Oregon School Capital Improvement Matching (OSCIM) program due to the passage of the \$723 million capital bond measure on May 17, 2022. The District has made an adjustment to the 2022-23 Grant Fund budget for this new award and it is 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 2022-23 prior to making expenditures or transfers, in accordance with ORS 294.456

#### **2022-23 BUDGET SUMMARY**

	(	General Fund	A	l Other Funds	-	Total All Funds
Revenue Approved by Budget Committee: Adjustments:	\$	622,821,541	\$	900,396,488	\$	1,523,218,029
1. Increase for OSCIM award in Grant Fund.				8,000,000		8,000,000
Adopted Revenue Budget	\$	622,821,541	\$	908,396,488	\$	1,531,218,029
<b>Expenditures Approved by Budget Committee:</b> Adjustments:	\$	622,821,541	\$	900,396,488	\$	1,523,218,029
<ol> <li>Increase Facilities Acquisition &amp; Construction for OSCIM award in Grant</li> </ol>						
Fund.				8,000,000		8,000,000
Adopted Expenditures Budget	\$	622,821,541	\$	908,396,488	\$	1,531,218,029

#### **RECOMMENDATION:**

It is recommended that the School Board approve the attached resolution:

RESOLUTION (22-621A) 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. 22-0621A ADOPTION OF 2022-23 BUDGET, MAKING APPROPRIATIONS, IMPOSING TAXES

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2022-23 fiscal year in the total of \$1,031,218,029 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, 2022, and for the purposes shown below are hereby appropriated:

General Fund			Long-Term Planning Fund		
Instruction	\$	330,396,521	Contingency	\$	16,050,000
Support Services		194,815,858	Total	\$	16,050,000
Enterprise and Community Services		250,000			
Facilities Acquisition & Construction		100,000	<b>Nutrition Services Fund</b>		
Long-Term Debt Service		1,814,352	Support Services	\$	16,575
Transfers of Funds		5,182,952	<b>Enterprise and Community Services</b>		19,363,161
Contingency		90,261,858	Transfers of Funds		4,000
Total	\$	622,821,541	Total	\$	19,383,736
Student Body & Special Purpose Fund			Debt Service Fund		
Instruction	\$	10,896,219	Long-Term Debt Service	\$	105,760,013
Support Services	Τ.	1,307,781	Total	\$	105,760,013
Enterprise and Community Services		350,000			,,-
Facilities Acquisition & Construction		1,000,000	Capital Projects Fund		
Transfers of Funds		15,000	Support Services	\$	8,774,386
Total _	\$	13,569,000	Facilities Acquisition & Construction		557,113,275
<del>-</del>			Transfers of Funds		1,208,289
Categorical Fund			Total	\$	567,095,950
Instruction	\$	100,000			
Support Services		5,501,839	Insurance Reserve Fund		
Facilities Acquisition & Construction		1,525,000	Support Services	\$	6,777,001
Transfers of Funds		129,161	Facilities Acquisition & Construction		160,308
Total Appropriation	\$	7,256,000	Contingency		1,214,166
_		_	Total	\$	8,151,475
Scholarship Fund					
Enterprise and Community Services	\$	500,000	<b>Workers' Compensation Fund</b>		
Transfers of Funds		15,000	Support Services	\$	3,798,415
Total _	\$	515,000	Contingency		2,146,408
			Total	\$	5,944,823
Grant Fund					
Instruction	\$	77,116,856	Total All Funds	\$ :	1,531,218,029
Support Services		65,514,153			
Enterprise & Community Services		4,050,512			
Facilities Acquisition & Construction _		17,988,970			
Total _	\$	164,670,491			

#### **RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2022-23 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 \$80,880,053 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:

Permanent Rate Limit Local Option Tax General Obligation Debt Service **Education Limitation** \$4.6930/\$1,000 \$1.25/\$1,000

\$80,880,053

**Excluded from Limitation** 

The above resolution statements were approved and declared adopted on this twenty first day of June 2022.

**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.

Beaverton School District 297 Informational Section

#### **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** 

#### **AGS**

Algebra/Geometry/Statistics

#### ALC

Academic Learning Center

#### **ALLOCATED PERSON UNIT (APU)**

Allocated Person Unit is used to budget average salary and benefit costs to cost centers.

#### ΑP

**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 *or* Continuous Improvement Planning

#### 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** 

#### **EDM**

**Every Day matters** 

#### **EGC**

**Emotional Growth Center** 

#### **EIIS**

Early Indicator Intervention Systems

#### 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

#### **FVFR FII**

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** 

#### **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.

#### ΗВ

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

#### ORS

Oregon Revised Statutes. Oregon laws established by the legislature.

#### **OSAS**

Oregon Statewide Assessment System

#### **OSCIM**

Oregon School Capital Improvement Matching

#### 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.

#### TRL

**Temporary Remote Learning** 

#### 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

