



# ADOPTED BUDGET

2023-2024

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



**Beaverton School District**

**1260 NW Waterhouse Ave. • Beaverton, OR 97006 • 503-356-4500**

**For more information, visit the District website at: [www.beaverton.k12.or.us](http://www.beaverton.k12.or.us)**

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**BEAVERTON SCHOOL DISTRICT**  
Beaverton, Oregon

**ADOPTED BUDGET**  
**2023-24**

Prepared by:  
Business Services

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Superintendent

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Associate Superintendent for Business Services

Jessica Jones  
Budget Manager



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## BEAVERTON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards  
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A handwritten signature in black ink, reading 'Will A. Sutter'.

**William A. Sutter**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**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, 2022**

*Christopher P. Morill*

Executive Director

## 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 2023-24 budget. The District engaged in a process to develop a new strategic plan during the 2022-23 school year. The strategic plan was approved by the School Board in the May 2023. The narrative presents the budget in the context of the emerging foundations and core values of the new 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 Superintendent's Cabinet and Budget Committee 2022-23 are included in the Executive Summary. 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 2022-23 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 twelve 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 2023-24 Budget Message

May 8, 2023

Dear Beaverton School District Community,

The 2022–23 school year has brought a return to more regular school routines for our students, families and staff, as well as an expectation of stability for the coming year. After multiple years in which the COVID-19 pandemic significantly impacted students' learning experience, our schools are back to normal operations and our full focus is on supporting students' achievement and well-being. While many students have experienced academic, social and emotional challenges as a result of the pandemic, and the needs of our students and families have changed over time, our commitment to serve them has remained unwavering.

To focus and guide our work over the next several years, the District has embarked this year on a community-engaged process to develop a new strategic plan. This process has provided an opportunity for students, families, staff, and community members to unite around our values, identify priorities and collaborate on key strategies to achieve the outcomes that we desire for our students.

The strategic plan will articulate Beaverton School District's mission, goals and focus areas in our efforts to support all of our students to succeed. Its essence is captured in a community-endorsed promise that the District is making to our families: **Belong. Believe. Achieve.** We believe that when students feel a sense of deep belonging and recognize that those around them believe in their capacity for learning, then they begin to believe in themselves and their ability to achieve their goals. We also believe it is our moral imperative to educate every student and provide them with the opportunities and support they need to succeed academically and define and achieve their own successful futures. Undergirding all areas of the plan is our steadfast commitment to equity, engagement, and excellence in all areas for all of our students.

The Beaverton School Board will take action to approve the strategic plan framework this spring. Once implemented, the plan will guide and align our work, help us appropriately direct our resources and improve outcomes for our students, while holding us accountable to our community.

### Current Climate

As of today, the Oregon Legislature is planning on a State School Fund (SSF) appropriation of \$9.9 billion for the 2023-2025 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 will likely require additional budget reductions in the second year of the biennium. We have and will continue to advocate for adequate funding at \$10.3 billion from the state to maintain our core mission. In the meantime, we have built our budget on an assumption of \$10.1 billion for the biennium.

The District has received significant one-time funds from the federal and state governments to support increased needs due to the pandemic, and these funds are now phasing out. The 2023-24 proposed budget includes a projected \$22.0 million of remaining one-time federal funds that must be spent by September 30, 2024. These funds have been distributed via our equity lens with the intention of serving our 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 students' mental health and well-being. In addition, some funds will be spent on continuing COVID-related health and safety needs including capital projects to improve ventilation systems in some schools. It's important to emphasize that these funds are one-time distributions and the additional staffing they provide to support students will be temporary. We will spend time during the



2023-24 school year prioritizing and evaluating student needs, knowing there will be significant reductions in the 2024-25 budget due to the loss of these one-time funds.

This budget message is designed to summarize important features, financial policies, and planned modifications in the 2023-24 proposed budget. The total budget of \$1,544,321,757 and General Fund budget of \$666,321,402 is the result of aligning resources to emerging priorities identified through the extensive community outreach conducted to inform the District's soon to be adopted strategic plan, student success plan, and budget. The upcoming strategic plan is being developed based on input provided by the District's students, families, staff, community, and the School Board. While the new plan will be finalized after this budget is completed, there are a number of emerging themes and priorities we have used for budget prioritization. Additionally, there has been extensive community outreach to inform development of the District's Aligning for Student Success Plan through the Integrated Guidance process as outlined by the Oregon Department of Education, which includes funding for the Student Investment Account (SIA) and High School Success Act (HSS), as well as outreach for community input on general budget priorities. This budget proposal includes ongoing allocations for strategic investments, new prioritized funding for the SIA and HSS, and the remaining one-time funds from federal and state governments. It also identifies investments to be monitored for improvement in the coming years.

### **Planning the 2023-24 Budget**

We built the proposed budget based on emerging themes identified during the District's strategic planning process. The budget is based on funding from a \$10.1 billion State School Fund for the 2023-25 biennium. It includes funding for nearly 300 teachers provided by the local option levy, which local voters resoundingly approved to renew in November 2022. It also includes a \$30.3 million allocation from the Student Investment Account, which is a decrease from the 2022-23 school year. The SIA is a part of the Student Success Act (SSA) that passed during the 2019 Legislative Session, funded by the state's Corporate Activity Tax.

### **Notable Financial Assumptions and Highlights**

- Assumes 2023-24 SSF amount of \$479.4 million
- Assumes SIA amount of \$30.3 million
- Assumes Career & Technical Education (CTE) funding from HSS of approximately \$11.8 million
- Estimates remaining Elementary and Secondary School Emergency Relief Fund (ESSER) III funds of \$22.0 million
- Projects September enrollment of 38,111, a decrease of 659 from September 2022 and well below pre-pandemic enrollment
- Includes a cost of living increase of 4% across all employee groups
- Includes maintaining the District-paid portion of health insurance
- Provides 289.2 teachers through the Local Option Levy of \$40.5 million
- Continues investment of additional \$1 million targeted for middle school class size
- Decreases 90.4 positions compared to the 2022-23 budget
- Includes \$2 million for acquisition and initial implementation of a new enterprise resource planning (ERP) system
- Invests in expansion of dual language learning options, adding a program at one school in 2023-24
- Continues to invest in Early Childhood Education by adding programs at two schools in 2023-24 for a total of 13 schools
- Allocates resources to support adoption of balanced assessment and intervention systems
- Invests \$1.0 million for classroom technology and \$1.0 million for furniture replacements
- Reduces central department budgets by 3% or more





### **Multi-year Budget Development Process for 2023-24 Budget**

Phase 1: The School Board approved the budget calendar in June 2022, establishing a process for the 2023-24 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2022. The open positions were advertised across the District and filled by the Board in November 2022.

Phase 2: From October to December 2022, the District 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 plan that were not funded, technology equipment and connectivity, safety planning, HVAC improvements and personal protective equipment. Ongoing staffing shortages, statewide enrollment declines, and use of federal funds caused the District to build financial reserves heading into the 2023-24 budget year. Staff also used this time to follow the new Integrated Guidance for Aligning for Student Success process that governs the SIA, HSS and other grants. An internal stakeholder group met weekly to discuss plans for these grants and followed the requirements and timelines established by the Oregon Department of Education (ODE).

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 over 1,500 survey responses. That feedback along with input from District leadership informed some modifications to the General Fund. More specifically, the proposed budget includes reductions on two levels. The first reductions were made to align our current staffing to projected enrollment, maintaining the same staffing ratios in the Staffing Allocation Methodology (SAM) with no changes from budget year 2022-23 to 2023-24. The second set of reductions focused on the central office. Reductions of 3% across central departments and additional reductions in our Teaching and Learning department are reflected in the proposed budget. The primary goal was to make reductions as far away from the classroom as possible. In addition, the District also solicited and received feedback from stakeholders regarding the SIA and HSS specifically around priorities, given the reduced amount of funding. The SAM committee also met to make modest adjustments to the model and engaged in a discussion around priorities included in SAM. The Superintendent's Cabinet reviewed the budget changes. District leadership will need to evaluate a number of services currently provided with ESSER funds because those funds must be spent by September 30, 2024. These are one-time funds that will not be renewed. The District's new strategic plan and information collected during the 2023-2024 budget planning process will help to inform priorities for the 2024-25 budget year.

Phase 4: Beginning in April through May 2022, the final phase includes the delivery of the Superintendent's Budget Message and the 2023-24 proposed budget to the Budget Committee. The Budget Committee will review the proposed budget, receive community testimony, and request any additional information. The Budget Committee will see that the budget is balanced, aligns with themes of the draft strategic plan and student needs. Finally, the Budget Committee will approve the budget and tax levies and send the approved budget to the School Board for adoption in June.

### **Aligning for Student Success**

Integrated Guidance for Aligning for Student Success is a new process required by ODE for school districts to receive funding for the SIA, HSS, CTE – Perkins, Continuous Improvement Planning, Every Day Matters, and Early Indicator Intervention System. Combined, these funding sources total more than \$42.5 million. The District assembled an Integrated Guidance Planning team last fall and conducted a comprehensive needs assessment, including reviewing data on graduation and dropout rates, Smarter Balanced Assessment results, English Language Proficiency results, Oregon Accelerated Learning and Career Technical dashboards, chronic absenteeism, Oregon Student Health Survey responses, and community feedback from



extensive outreach to students, families, staff and community. The Aligning for Student Success Plan can be found on the District's [website](http://www.beaverton.k12.or.us) ([www.beaverton.k12.or.us](http://www.beaverton.k12.or.us)).

#### **Staffing Allocation Methodology (SAM)**

The District uses SAM to allocate most of the staff in our schools. The SAM currently uses funds from the general operating budget, SIA, HSS 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. 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. We continue to assess the effectiveness of the new methodology since it was implemented just prior to COVID-19. Time will be set aside again in the fall of 2023 to review the SAM implementation and make modifications as funding allows.

#### **Conclusion**

In closing, I want to thank the School Board, administrators, staff and community for their dedication and hard work in preparing the proposed 2023-24 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 Staffing Allocation Methodology and Aligning for Student Success Plan, provides guidance on spending priorities and a framework for future investments. We'll use the priorities outlined in the District's strategic plan, equity lens, Staffing Allocation Methodology, and community input to guide our decision-making.

We'll continue to move forward and meet the challenges of educating our children in these changing 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 2023-24 proposed budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Gustavo Balderas', written in a cursive style.

Gustavo Balderas  
Superintendent  
Beaverton School District

## THE BUDGET AT A GLANCE

### The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A balanced budget is when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Beaverton School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Debt Service, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

The District's budget message and adopted budget is based on a \$10.1 billion State School Funding level for the 2023-25 biennium. The 2023-24 adopted budget for the District is \$1,544,321,757 for all funds, a \$13.1 million increase from the 2022-23 adopted all funds budget. The main reasons for the change include an increase in Debt Service obligations, reserves in the General Fund, Long-Term Planning Fund and Insurance Reserve Fund, along with a decrease in the Grant Fund due to the spend down of the one-time ESSER funds. The General Fund reserves increased primarily as a result of staffing shortages and increased revenues from the State School Fund (SSF). The District has increased the General Fund budget by \$43.5 million for the 2023-24 proposed budget, with increases of \$4.5 million from property taxes, \$2.3 million from the District's Local Option Levy, \$18.2 million from beginning fund balance, \$16.6 million from the SSF and \$3.4 million in interest earnings, and decreases of \$0.6 million in lease purchase receipts, and \$0.9 million in other local revenue.

### General Fund

As adopted, the General Fund budget for 2023-24 totals \$666,321,402. This is an increase of \$43.5 million from the 2022-23 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 2023-24 adopted budget allocates 50.4% to Instruction, 30.8% to Support Services, 0.3% to Debt Service, 1.1% to Transfers, and 17.4% 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.

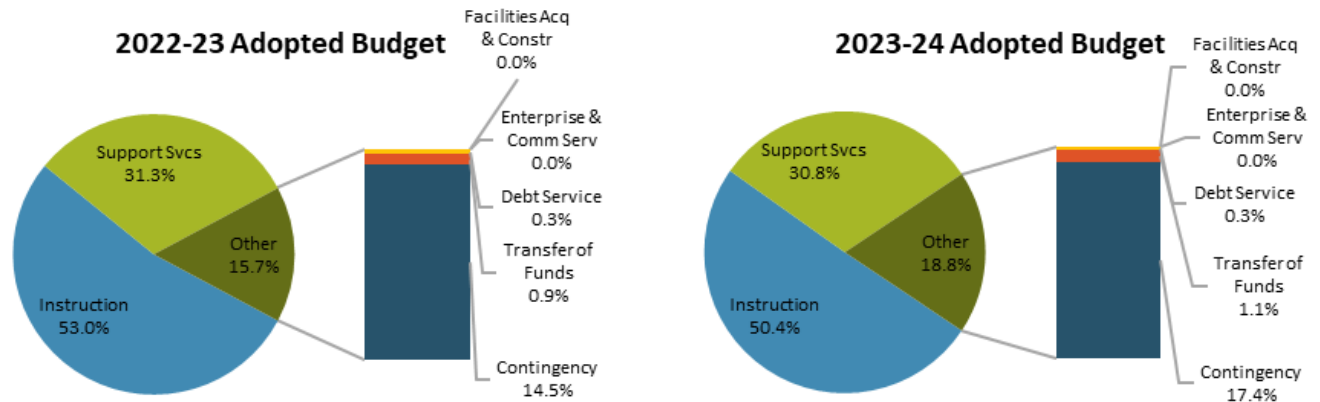


It is helpful to compare the 2023-24 proposed and 2022-23 adopted budgets. The allocation to Instruction decreased from 53.0% to 50.4% of the total General Fund budget. Support Services decreased from 31.3% to 30.8%. These decreases are largely due to the contingency increase from 14.5% to 17.4%, as well as enrollment loss. The contingency increase is due to the changes in reserves noted earlier in this section. Transfer of Funds increased from 0.9% to 1.1%. Enterprise & Community Services, Facilities Acquisition & Construction and Debt Service saw no changes.

### Revenue Outlook

The General Fund revenue budget includes \$478,937,345 from the State School Fund formula. The estimate is based on ODE's February 22, 2023 projection and adjusted for a funding level of \$10.1 billion. Of this amount, \$19.1 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 2023-24 budget development.

BUDGET CALENDAR 2023-24		
<b>August 29, 2022 Monday</b>	<b>School Board Meeting - 6:30 pm</b> <ul style="list-style-type: none"> <li>Budget Committee openings</li> <li>Application process discussion</li> </ul>	Administration Office
<b>December 12, 2022 Monday</b>	<b>School Board Meeting - 6:30 pm</b> <ul style="list-style-type: none"> <li>Appoint Budget Committee members to fill vacancies</li> </ul>	Administration Office
<b>March 6, 2023 Monday</b>	<b>Budget 101 - 6:30 pm</b> <ul style="list-style-type: none"> <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>	Administration Office
<b>May 8, 2023 Monday</b>	<b>Budget Committee Meeting - 6:30 pm</b> <ul style="list-style-type: none"> <li>Superintendent proposes the budget and delivers the budget message</li> <li>Elect Budget Committee officers</li> <li>Public testimony</li> </ul>	Administration Office
<b>May 17, 2023 Wednesday</b>	<b>Budget Committee Meeting - 6:30 pm</b> <ul style="list-style-type: none"> <li>Budget Committee discussion</li> <li>Approval of budget and tax levies</li> </ul>	Administration Office
<b>June 20, 2023 Tuesday</b>	<b>School Board Meeting - 6:30 pm</b> <ul style="list-style-type: none"> <li>Budget public hearing</li> <li>Board makes appropriations</li> <li>Adopt budget and tax levies</li> </ul>	Administration Office

### District Contacts

**Gustavo Balderas, Superintendent**

Michael Schofield, Associate Superintendent for Business Services

Jessica Jones, Budget Manager

Marcie Davis, Assistant to Associate Superintendent for Business Services

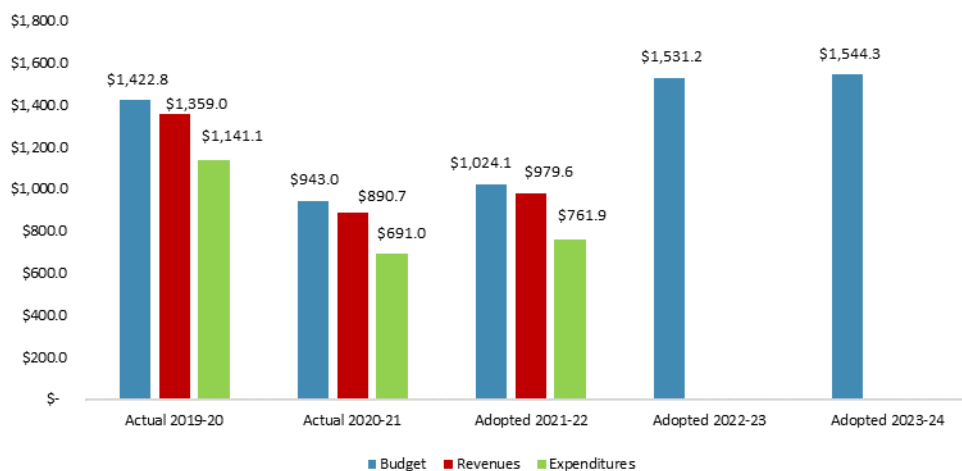
## BUDGET SUMMARY BY FUND – ALL FUNDS FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds has increased by \$13.1 million from 2022-23 to 2023-24. 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 \$121.6 million with the largest area of change being the Capital Projects Fund, Grant Fund and the Debt Service 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 addition 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 Debt Service Fund saw a decrease in the last five years due to a bond refunding that occurred in the 2019-20 year.

		Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24
100	General Fund	\$ 515,619,825	\$ 536,377,901	\$ 580,428,011	\$ 622,821,541	\$ 666,321,402
220	Student Body & Special Purpose Fund	10,700,000	16,305,000	14,450,000	13,569,000	13,569,000
230	Special Purpose Fund	9,160,000	3,000,000	-	-	-
240	Categorical Fund	4,025,000	4,125,000	8,301,161	7,256,000	9,932,000
260	Scholarship Fund	450,000	490,000	515,000	515,000	550,000
270	Grant Fund	57,497,749	94,769,568	180,303,185	164,670,491	144,648,240
280	Long-Term Planning Fund	26,284,279	8,393,243	13,460,243	16,050,000	22,600,000
290	Nutrition Services Fund	18,766,435	19,812,622	17,451,159	19,383,736	18,332,235
300	Debt Service Fund	525,461,801	91,206,599	94,150,499	105,760,013	116,516,484
400	Capital Projects Fund	244,134,000	154,840,000	101,898,500	567,095,950	534,962,000
611	Insurance Reserve Fund	6,825,667	9,453,790	7,753,269	8,151,475	11,038,624
612	Workers Compensation Fund	3,828,815	4,239,092	5,437,188	5,944,823	5,851,772
		<b>\$ 1,422,753,571</b>	<b>\$ 943,012,815</b>	<b>\$ 1,024,148,215</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>

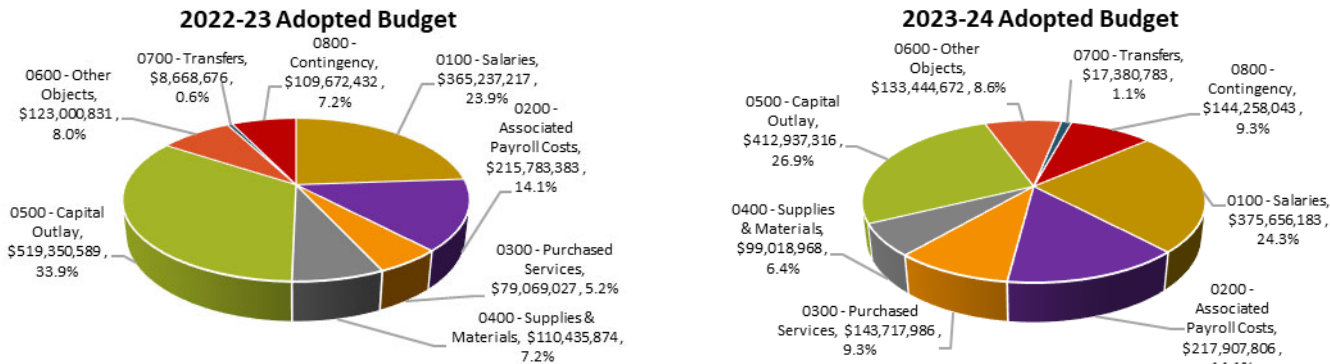
**Summary of Revenues & Expenditures - All Funds**  
(in millions)



Source: Business Services

## EXPENDITURES BY OBJECT – ALL FUNDS

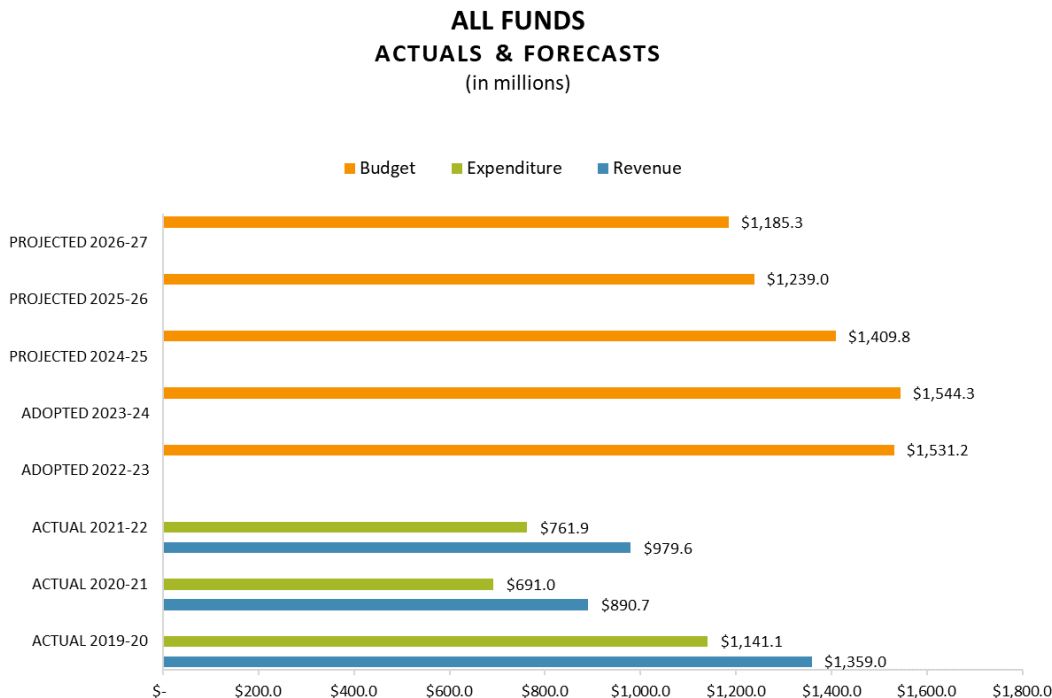
The following charts show a comparison of the District’s all funds adopted 2022-23 and 2023-24 budgets. The most significant change in the District’s budget is a decrease in 0500 Capital Outlay due to the close out of many final 2014 bond projects and the projects just getting started for the 2022 bond program.



Source: Business Services

## THREE YEAR FORECAST – ALL FUNDS

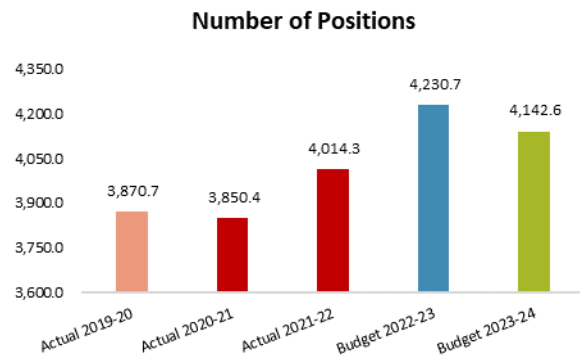
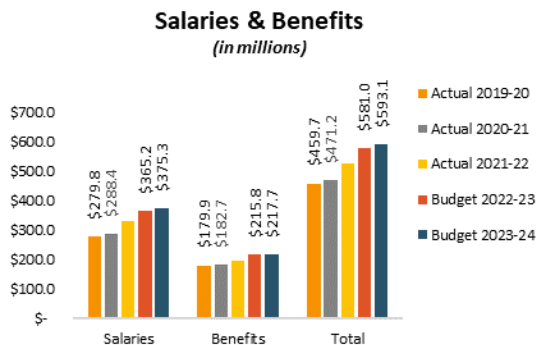
In all funds, there is an overall decline over the next three years due to the final spend down of the one-time ESSER III grant and in the Capital Projects Fund as the 2022 capital bond measure major projects get underway. In addition, in the General Fund, the District is projected to significantly spend down reserves through 2026-27 if no other adjustments are made to the overall structure.





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

The District is experiencing a decrease of 2.1% in overall personnel allocations for the 2023-24 budget year over the previous year budget. This is primarily due to the significant enrollment loss over the last three years, as well as the spend down of ESSER II and III funds. In addition, central departments made budget reductions for the 2023-24 year as a result of insufficient SSF. The overall increase in salaries and benefits from the 2022-23 budget is 2.2%

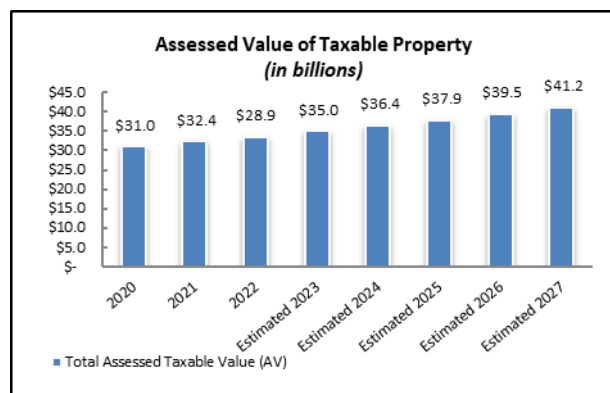


Source: Business Services

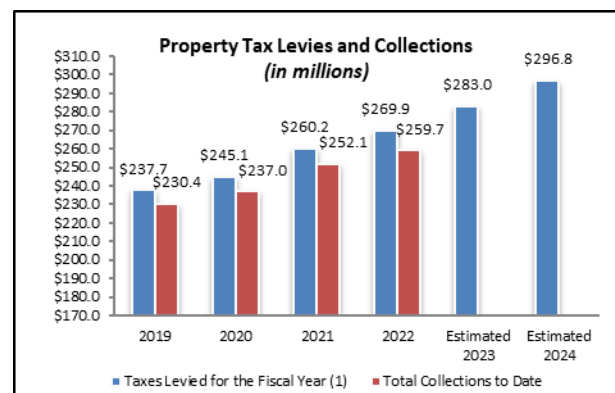
## ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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.

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
<b>Tax Rates</b>					
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	1.9645	2.0827	2.0869	2.2479	2.2613
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 279,432	\$ 287,220	\$ 295,978	\$ 308,138	\$ 318,352
Tax Burden	\$2,210	\$2,305	\$2,377	\$2,524	\$2,612



Source: Washington County Department of Assessment Taxation and District Financial Records

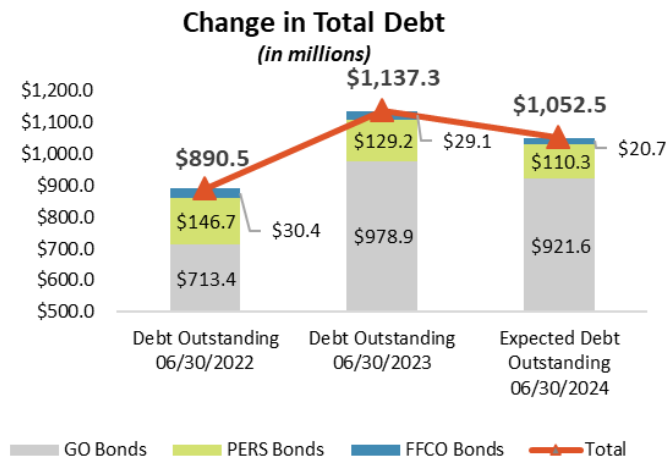


(1) Amounts are based upon the tax collection year July 1 to June 30.

## DEBT SUMMARY

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the Debt Service Fund from transfers from General Fund and Capital Projects Fund. In July of 2022, the District issued general obligation bonds related to the Capital Bond measure passed by voters in May 2022.

Issue Date	Original Issue	Outstanding at June 30, 2022	Additions	Principal Reductions	Outstanding at June 30, 2023	Interest Rates
<b>General Obligation Bonds:</b>						
August 25, 2011	\$ 42,175,000	\$ 3,955,000	\$ -	\$ 3,955,000	\$ -	2.0 - 5.0 %
August 7, 2014	361,755,000	17,850,000	-	7,140,000	10,710,000	2.0 - 5.0%
May 11, 2017	38,990,000	29,010,000	-	5,775,000	23,235,000	1.5 - 3.2%
May 11, 2017	76,483,176	76,483,176	-	-	76,483,176	3.6 - 4.1%
May 11, 2017	32,980,000	32,980,000	-	-	32,980,000	5.0%
May 11, 2017	149,397,089	149,397,089	-	-	149,397,089	5.0%
June 30, 2020	432,745,000	403,675,000	-	23,295,000	380,380,000	0.4 - 2.1%
July 12, 2022	142,742,153	-	142,742,153	-	142,742,153	4.8 - 5.0%
July 12, 2022	176,670,000	-	176,670,000	13,650,000	163,020,000	5.0%
		713,350,265	319,412,153	53,815,000	978,947,418	
<b>Limited Tax Pension Obligation Bonds:</b>						
June 21, 2005	189,935,000	93,590,000	-	13,685,000	79,905,000	4.1 - 4.8%
February 26, 2015	79,220,000	53,135,000	-	3,805,000	49,330,000	0.4 - 4.1%
		146,725,000	-	17,490,000	129,235,000	
<b>Full Faith and Credit Obligation Bonds:</b>						
April 27, 2016	16,260,000	14,530,000	-	805,000	13,725,000	2.0 - 4.0%
November 30, 2021	9,200,000	8,918,277	-	565,432	8,352,845	1.8%
November 30, 2021	7,000,000	7,000,000	-	-	7,000,000	0.8%
		30,448,277	-	1,370,432	29,077,845	
<b>Total Bonds:</b>		<b>\$ 890,523,542</b>	<b>\$ 319,412,153</b>	<b>\$ 72,675,432</b>	<b>\$ 1,137,260,263</b>	



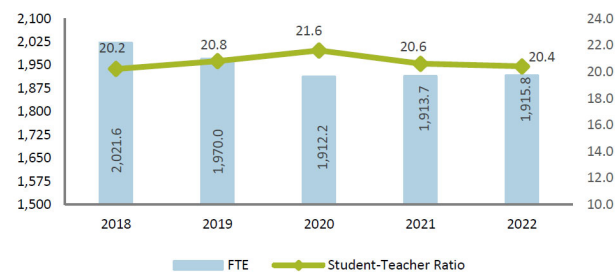
Source: Business Services

## BENCHMARK DATA

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 state of Oregon has 197 districts, however 80 districts have less than 10,000 students and an additional 104 districts have less than 1,000 students. In order to compare to like-sized districts, the District utilizes the 10K districts as the peer group in the datasets on this page. The following table compares the District's student-teacher ratio for 2022 to the other districts in the group.

In addition to the individual classroom teachers, the average student-teacher ratio uses all non-Special Education teachers by Full Time Equivalent (FTE), including elementary (music, art and physical education) specialists.

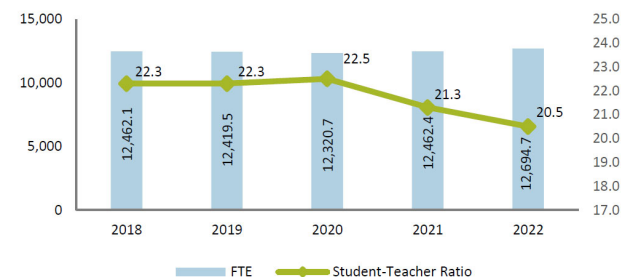
**Beaverton School District  
Student-Teacher Ratios**



Source: Frontline 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 and 2021-22 years. The District has been below the 10k district average for the past five years.

**10K School Districts  
Student-Teacher Ratios**



Source: Frontline Analytics

The following table compares the District's student-teacher ratio for 2022 to the other districts in the group.

District	FTE	Student-Teacher Ratio
Portland SD 1J	2,460.9	18.4
Tigard-Tualatin SD 23J	631.6	18.7
David Douglas SD 40	454.2	19.2
Reynolds SD 7	512.9	19.4
<b>Beaverton SD 48J</b>	<b>1,915.8</b>	<b>20.4</b>
Eugene SD 4J	805.4	20.4
Bend-LaPine Admin SD 1	820.3	21.1
Springfield SD 19	462.0	21.4
Hillsboro SD 1J	884.4	21.5
Salem-Keizer SD 24J	1,832.3	21.6
Gresham-Barlow SD 10J	524.2	21.7
North Clackamas SD 12	761.2	21.8
Medford SD 549C	629.5	22.5

Source: Frontline Analytics

The following table compares the per pupil expenditures of the District to other 10k districts for 2022. This only includes the General Fund and does not include any grant funds such as Title IA, SIA, HSS, or ESSER. As of printing, the 2022 per pupil expenditures were not available for Eugene, Gresham-Barlow, and Reynolds school districts.

District	1000 - Instruction	2000 - Support Services	Total
Portland SD 1J	\$8,253	\$6,907	\$15,160
North Clackamas SD 12	\$7,902	\$5,422	\$13,324
Tigard-Tualatin SD 23J	\$8,262	\$4,777	\$13,039
David Douglas SD 40	\$7,651	\$5,316	\$12,967
Salem-Keizer SD 24J	\$8,201	\$4,467	\$12,669
Hillsboro SD 1J	\$7,568	\$4,871	\$12,439
<b>Beaverton SD 48J</b>	<b>\$7,794</b>	<b>\$4,615</b>	<b>\$12,409</b>
Springfield SD 19	\$6,692	\$4,425	\$11,117
Bend-LaPine Admin SD 1	\$6,772	\$4,214	\$10,986
Medford SD 549C	\$6,991	\$3,686	\$10,677
Eugene SD 4J	N/A	N/A	N/A
Gresham-Barlow SD 10J	N/A	N/A	N/A
Reynolds SD 7	N/A	N/A	N/A

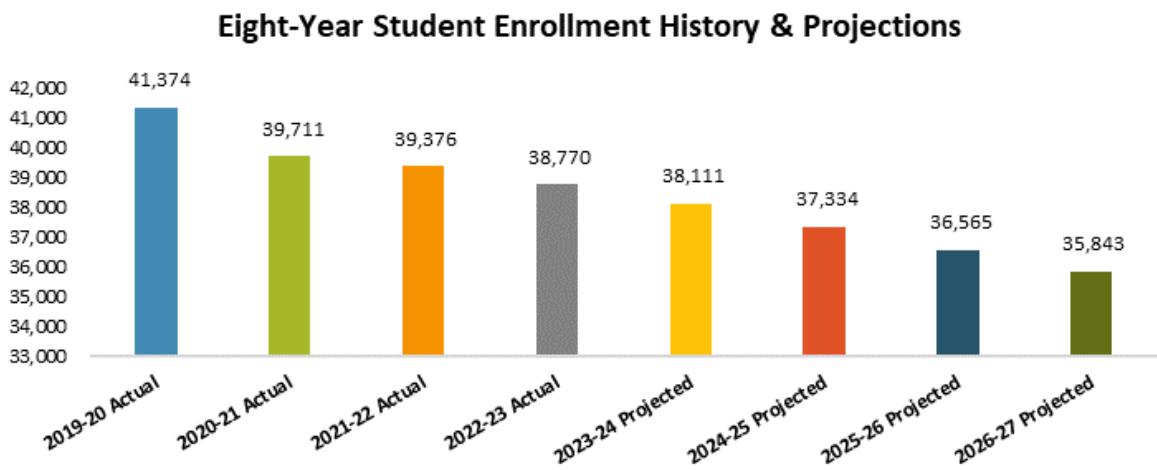
Source: Frontline Analytics and ACFR for each District

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District’s proposed budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated based on the number and demographic of students enrolled.

The District’s 2023-24 budget projection includes an enrollment decrease from the September 2022 enrollment, which did not recover from the September 2020 pandemic-related drop. The decrease in enrollment that was experienced in 2021-22 and 2022-23 was mostly at the elementary level. The 2023-24 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 2023-24 through 2026-27.



Source: District Records



**BUDGET COMMITTEE 2022-23**

<b>Zone</b>	<b>Board Member</b>	<b>Board Term Expires</b>	<b>Community Member</b>	<b>Committee Term Expires</b>
1	Susan Greenberg	6/30/2025	Jason Hohnbaum	6/30/2023
2	Karen Pérez – Vice-Chair	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	6/30/2025
5	Ugonna Enyinnaya	6/30/2025	Christa Billings	6/30/2024
6	Becky Tymchuk	6/30/2023	Heidi Edwards	6/30/2024
7	Tom Colett - Chair	6/30/2023	Dr. Lisa Shultz	6/30/2025

**SUPERINTENDENT'S CABINET**

<b>Name</b>	<b>Position</b>
Dr. Gustavo Balderas	Superintendent
Dr. Heather Cordie	Deputy Superintendent for Teaching & Learning
Dr. Carl Mead	Deputy Superintendent for Operations & Support Services
Michael Schofield	Associate Superintendent for Business Services
Kerry Delf	Chief of Staff
Susan Rodriguez	Chief Human Resource Officer
Shellie Bailey-Shah	Public Communications Officer
Camellia Osterink	District Legal Counsel







# ORGANIZATIONAL SECTION



**WE INNOVATE**



**BEAVERTON SCHOOL DISTRICT  
2023-24 ADOPTED BUDGET DOCUMENT  
ORGANIZATIONAL SECTION  
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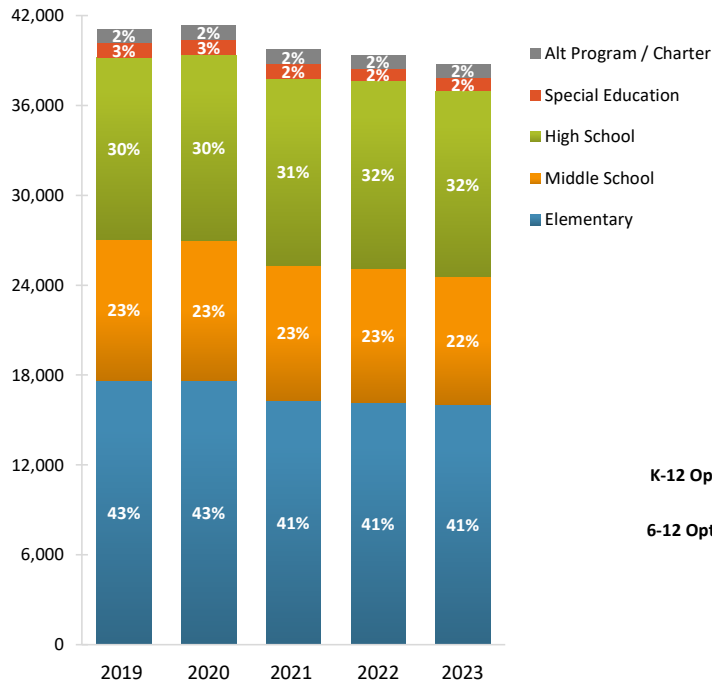
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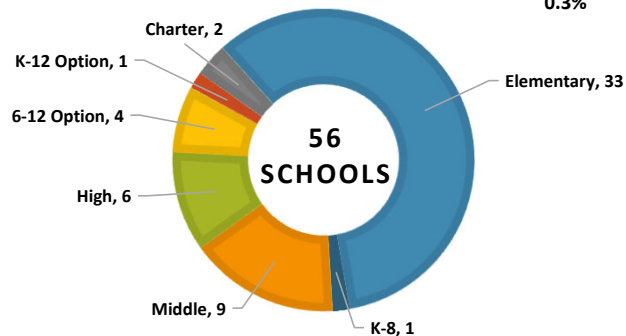
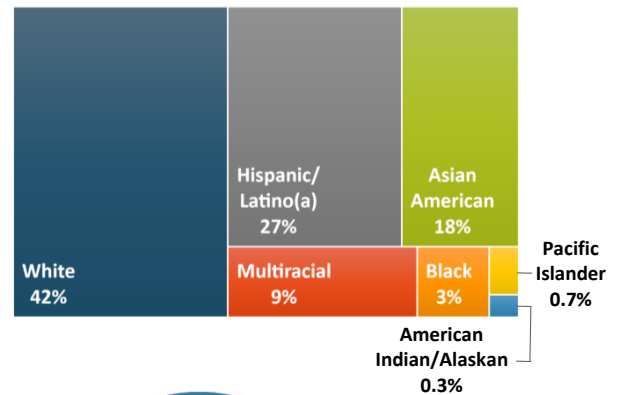


# DISTRICT-WIDE FACTS AT A GLANCE

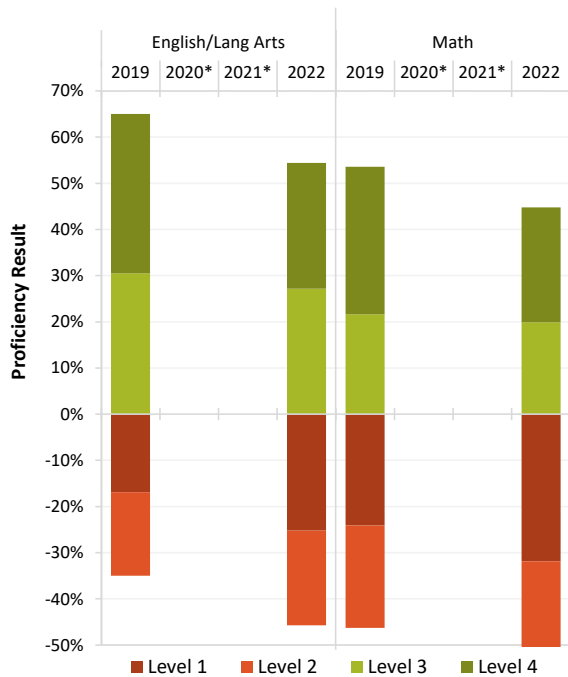
## DISTRICT ENROLLMENT



## STUDENT DEMOGRAPHICS 2022-23

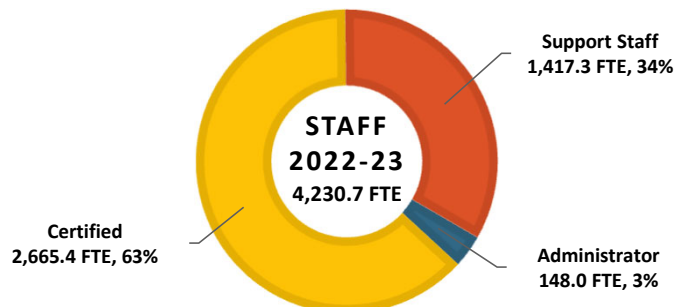
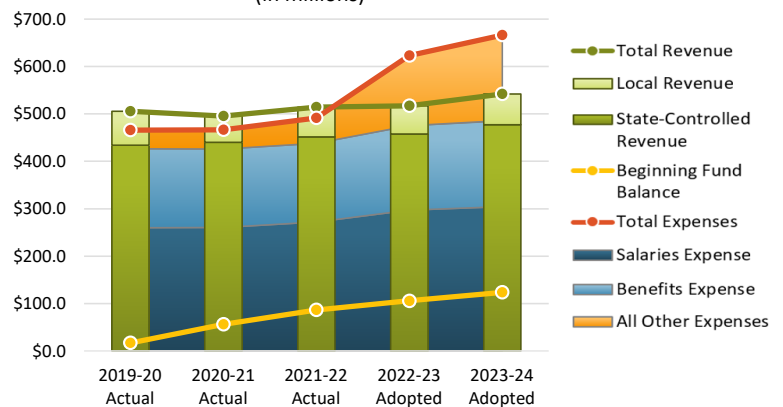


## PERFORMANCE MEASURES



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

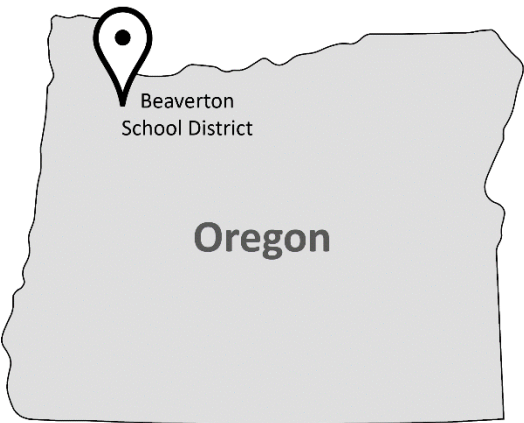
## GENERAL FUND REVENUE AND EXPENSES (in millions)



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

# THE DISTRICT AND THE COMMUNITY

Beaverton School District (BSD or the District) is the third largest district in the state of Oregon and projected to have over 38,000 students for the 2023-24 school year. The District offers 54 schools and two charter schools to its diverse population. Students of color make up 57.5% of the District population. The largest minority student group is Hispanic/Latino(a) followed by Asian. There are 106 different primary languages spoken in students’ homes.

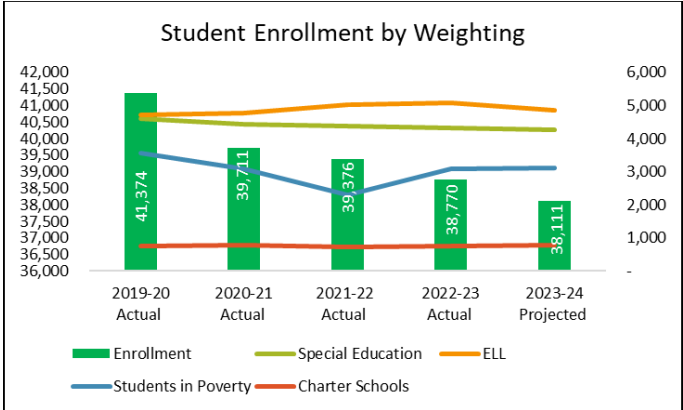


On average, the students of the District exceed the statewide test score averages and District schools receive high ratings based on Oregon’s state education standards. The District’s dropout rates have declined and graduation rates have increased in the past decade. The success of the District’s educational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

The District, a pre-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.

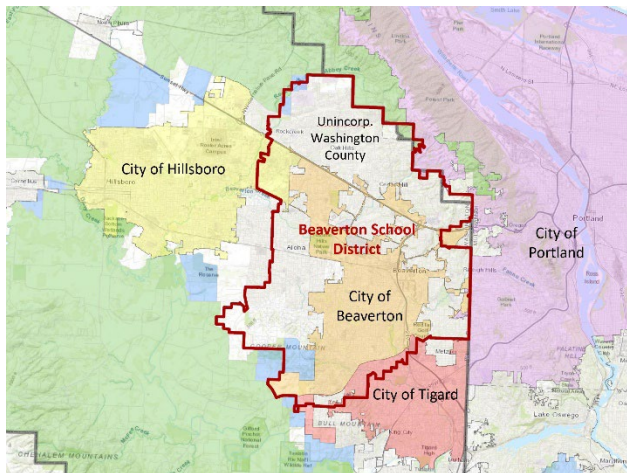
The District celebrated 60 years of operations in 2020 with an enrollment that has quadrupled. Beaverton School District currently has 33 elementary schools, one K-8 schools, nine middle schools, six high schools, four middle/high option schools and one K-12 online option school, all of which are supported 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 4,700 people, of which 56.7% are teachers and other licensed staff. The number of teachers with a master’s degree or higher in the District is 87.0%. Beaverton School District teachers have an average of 16.49 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 2022 was 38,770. 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 2012 with enrollment of 39,0474 to the fall of 2022 with enrollment of 38,770, the District appears to have experienced very slight enrollment decline. 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 2022-23 enrollment at October 1 was lower than projected and the District is projecting declining enrollment through 2026-27 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 18% of the total non-farm employment in the PVH-PMSA, while trade, transportation and utilities also account for 18%, government jobs 7%, professional and business services 19%, education and health services 13%, and leisure and hospitality 7%. 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 2021, the PVH-PMSA unemployment rate was 5.3%, equal to the Oregon unemployment rate of 5.4% and compared to the nation's rate of 5.9%. These rates have decreased by approximately 50% since June 2020.



**STRATEGIC PLAN FOR 2023—2028** -Throughout the 2022–23 school year the District embarked on a community-engaged process to develop a strategic plan that will guide the District's work for the next several years. The School Board approved the new strategic plan in May 2023 and the plan will guide the District's work and inform its budget for the next five years.

The strategic plan framework has been co-developed starting with student voice, community input and the work of several stakeholder committees, using an approach that is inclusive and intentional and values all voices. The community was invited to engage and provide input in various ways over many months, including committees, focus groups and surveys. More than 7,000 responded, providing critical feedback that shaped the vision, the promise and the goals outlined in the plan.

The goal of the process was to develop a shared vision and plan for the future of our schools and the future success of every student. The strategic plan will help the District appropriately direct its resources, improve equitable outcomes for students, and provide accountability to the community.

The strategic plan identifies the District's promise, vision, mission, values and goals for student success.

### **District Promise: Belong. Believe. Achieve.**

We aim to create an environment in which our students feel a deep sense of belonging to their school communities – where they are accepted, supported and encouraged to be their authentic selves.

We believe in our students' capacity to learn, grow and thrive, and we want our students to believe in themselves and their limitless potential.

We hold our students to high academic standards and provide them with the support to achieve their own personal goals – now and in the future.

### **District Vision:**

In Beaverton School District, we envision every student saying:

- I belong, and I matter.
- I believe in myself, and my community believes in me.
- I am an informed and engaged member of my community.
- I am challenged, supported and successful in my learning.
- I feel connected to my learning, to my peers and to the adults in my school.
- I see a future I want, and I know how to achieve it.





### District Mission:

Beaverton School District promises a deep sense of belonging while supporting, challenging and inspiring all students to explore their passions, achieve their goals and graduate ready to thrive in their learning and life after high school.

### District Values:

- Academic Excellence
- Belonging and Dignity
- Community Connections

The strategic plan identifies four main goal areas to support student success, as well as target outcomes and actions to achieve them:

- Safe & Thriving
- Foundations of Success
- Progress on Standards
- College & Career Ready

Foundational building blocks for the District's efforts are:

- Engaging and Effective Teaching and Learning Systems
- Authentic Engagement with Students, Families and Community
- Facilities and Programs for World-Class Learning
- Effective Systems and Structures for Student Success

Equity, engagement and excellence underpin all these foundations and goals.

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



# Superintendent's Office

Administrator: Dr. Gustavo Balderas

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
2.00	3.00	2.00	1.94	2.00
0.00	0.00	0.00	0.00	0.00
2.81	2.70	2.77	2.75	3.00

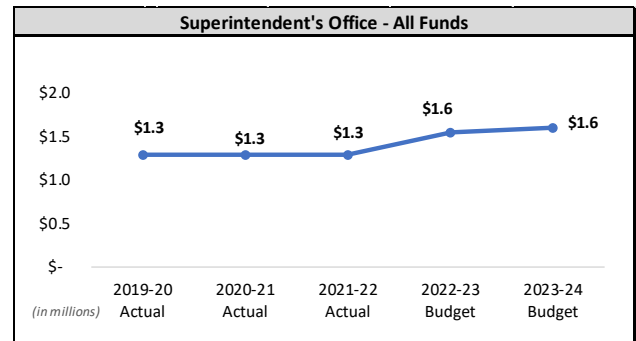
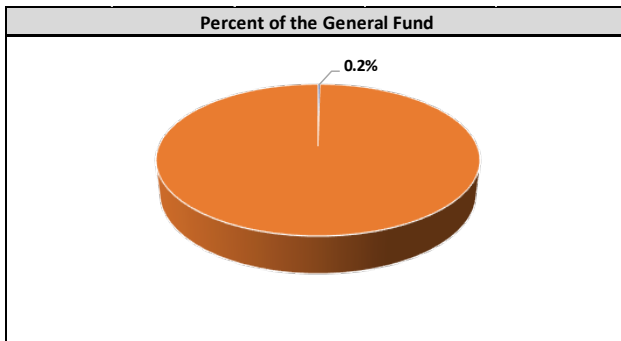
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
\$ 1,171,135	\$ 1,134,806	\$ 1,193,483	\$ 1,437,964	\$ 1,408,307
105,037	118,088	51,921	59,700	143,001
13,028	13,664	21,680	20,425	22,950
-	-	-	-	-
6,190	30,505	30,088	34,100	34,100
\$ 1,295,390	\$ 1,297,063	\$ 1,297,172	\$ 1,552,189	\$ 1,608,358

**Total**

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23.



## Summary of Major Department Responsibilities

The Superintendent, Dr. Gustavo Balderas, is the chief executive officer of the District and the leader of its strategic plan. The Superintendent provides executive leadership and administrative direction for the District, including all BSD schools and central services, and is responsible for proposing and implementing long-range plans. Under the guidance of the School Board, policies

and state law, the Superintendent carries out the District vision and mission by providing leadership and direction to the District's schools, personnel, departments, programs, activities and operations. The Superintendent's Office includes the Chief of Staff and District Legal Counsel.

# Business Services

Administrator: Michael Schofield

Services: Budget, Finance, Payroll, Purchasing, Risk Management

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
0.85	2.00	2.00	2.00	2.00
0.00	0.00	0.00	0.00	0.00
24.52	31.10	29.33	33.00	35.00

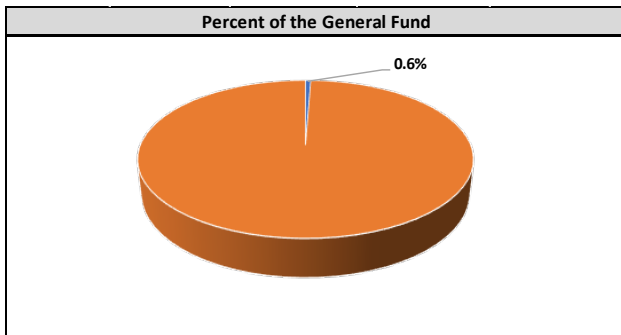
## Financial Data:

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

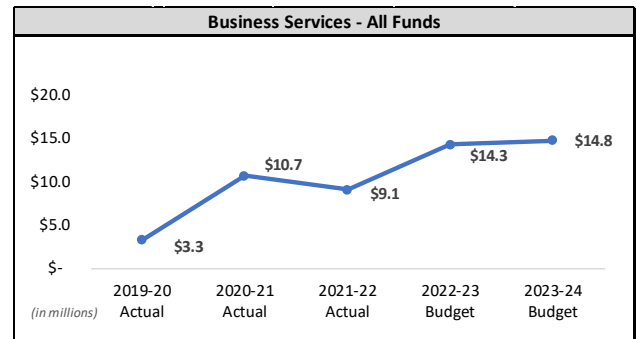
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
\$ 3,060,387	\$ 4,307,252	\$ 4,592,943	\$ 5,422,755	\$ 5,544,458
43,731	512,935	708,369	1,008,102	951,001
51,094	125,709	133,534	969,109	932,943
122,114	513,073	23,159	36,000	5,000
8,218	5,255,106	3,661,204	6,893,048	7,392,002
\$ 3,285,544	\$ 10,714,075	\$ 9,119,209	\$ 14,329,014	\$ 14,825,404

**Total**

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23.



All Risk Management expenses are held outside of the General Fund in the Insurance Reserve Fund and the Workers' Compensation Fund.



Risk Management was moved from the Human Resources department to Business Services in 2020-21.

**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 2021-22:

- 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 11th year.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the seventh year.

- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 41th year and the ASBO Certificate of Excellence in Financial Reporting for the 40th year.

## Goals and Objectives for 2023-24:

- Continue the Multiyear Finance Plan and align resources to the District's new Strategic Plan.
- 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.
- Manage remaining ESSER III grant funds through the final year of the award.
- In collaboration with Information Technology and Human Resources departments, conduct needs assessment of current enterprise resource planning (ERP) solution and business processes.
- Acquire and begin implementation of a new enterprise resource planning system.

#### Significant Budget Changes:

There were no significant budget changes to the Department, with the exception of increasing insurance premiums which are accounted for in the Risk Management Department in a fund separate than the General Fund. Over the last several years, the Department has operated with many vacancies, which is why actual expenditures is lower than budget.

## Communications & Community Involvement

Administrator: Shellie Bailey-Shah

Services: Communications, Community Partnerships, Volunteer Services

#### Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	0.00
5.53	6.14	6.63	7.55	7.45

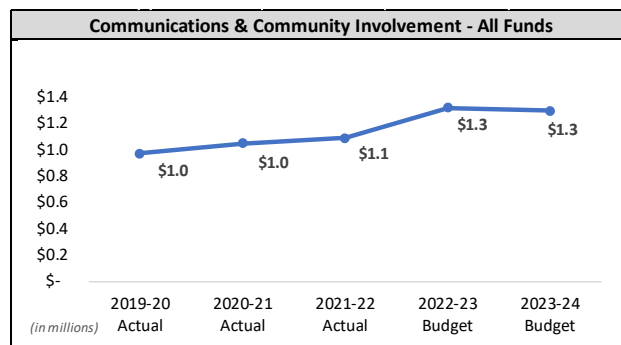
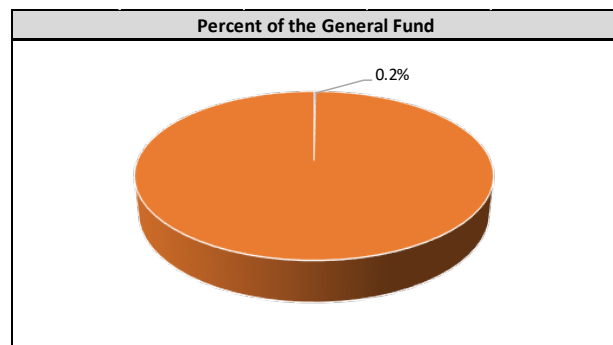
#### Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
\$ 896,874	\$ 922,350	\$ 1,033,318	\$ 1,243,438	\$ 1,250,481
8,177	8,558	11,061	44,441	12,991
64,332	115,902	42,425	28,543	32,350
-	-	-	-	-
1,370	1,206	2,104	3,775	1,180
\$ 970,753	\$ 1,048,017	\$ 1,088,908	\$ 1,320,196	\$ 1,297,002

Total

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23.



#### Summary of Major Department Responsibilities:

The Communications & Community Involvement Department (CCI) is committed to providing accurate, clear, timely and transparent information to students,

parents/guardians, staff, community members and media partners in addition to providing opportunities for authentic community engagement. CCI

collaborates with all departments and schools to promote and support the District's mission.

#### **Recent/New Programs and Initiatives:**

- CCI developed and executed two successful voter education campaigns that resulted in the passage of a \$723-million, 6-year bond in May 2022 and a \$205-million, 5-year levy in November 2022. The approach was multi-pronged and included robust websites, engaging video, aggressive social media campaigns, strategic media coverage and an exhaustive schedule of community meetings attended by School Board members and staff.
- CCI continues to lead the state in video storytelling. With the hire of a new videographer, the department has increased its weekly video output by 30% as well as its ability to do special projects for other departments.
- CCI completed an overhaul of the district website — updating the design, incorporating more video and storytelling, updating school logos and making it more mobile-friendly. Additionally, in collaboration with the Human Resources department, CCI built a new online experience for prospective employees in hopes of recruiting and retaining the best talent. It also supported several hiring campaigns and job fairs.



- CCI facilitated a tremendous amount of community engagement over the past year from focus groups to surveys to community meetings for various initiatives: the superintendent search, school resource officer (SRO) review, strategic planning process, Integrated Guidance outreach, superintendent listening sessions and coffees, and dual language expansion. To assist with this

engagement, CCI launched a new tool, called Engage BSD.

- CCI supported both school and district-wide community partnerships, valued at nearly \$800,000 in goods and services. This year, the largest effort was the district's collaboration with Wake Up Beaverton and its partners to provide school supply kits (valued at about \$100,000) to nearly 6,000 students at four separate events. CCI also successfully transitioned some of the district's long-time donors away from holiday food boxes to more equitable grocery gift cards for a total of nearly 1,800 families served.

#### **Major Departmental Challenges:**

- CCI continues to look for better ways to disseminate information to our non-English speaking families. While ParentSquare has been a useful tool for those families who engage with the platform, CCI plans to work with the Multilingual Department on more robust training for non-English speaking families, in addition to more training for all parents, in general.
- Once the strategic planning process is complete, CCI will be charged with translating the work into meaningful and actionable messaging that permeates everything the District does.

#### **FY 23-24 Objectives:**

- CCI plans to grow engagement numbers on the Engage BSD platform. One focus area will be finding compelling ways for the community to use the tool to influence ongoing bond projects.
- CCI will increase storytelling as it relates to the 2022 Bond, so that community members have a clear understanding of how the district is efficiently and equitably spending those funds on ongoing projects.
- CCI will increase training opportunities for all parents/guardians on the district's various platforms: ParentSquare, ParentVUE, Canvas, Seesaw and Engage BSD.
- CCI will be relocating Clothes for Kids during the 2023 summer. This move will present an

opportunity to better serve our families moving forward.

### Significant Budget Changes:

To meet the central department budget reduction target without eliminating positions, CCI reduced its discretionary budget by about 50% and eliminated all professional staff development for the 2023-24 school year.

The department also reduced its Volunteer Coordinator position from 260 to 212 days, eliminated extended pay summer work for its Community Resource Coordinator and paused plans to make its Videographer a year-round position.

## Facilities, Maintenance & Custodial Services

Administrator: Dr. Carl Mead

*Services: Facilities, Facilities Development (Bond), Maintenance Services, Custodial Services, Facility Use, Long-Range Planning, Energy & Resource Conservation*

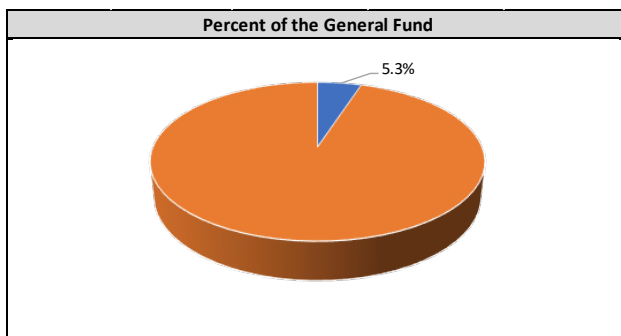
### Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	4.90	5.00	4.65	5.19	5.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	295.75	286.81	289.75	294.92	324.50

### Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	\$ 29,186,910	\$ 29,543,424	\$ 30,987,072	\$ 34,539,442	\$ 36,501,146
Purchased Services	7,208,732	4,898,447	6,367,616	53,091,985	86,673,171
Supplies and Materials	4,400,899	4,124,860	6,132,366	6,599,669	2,480,955
Capital Outlay	61,731,350	40,801,171	31,774,758	159,207,239	254,847,345
Other Objects	1,120,812	1,022,699	1,331,953	1,397,257	1,002,608
<b>Total</b>	<b>\$ 103,648,703</b>	<b>\$ 80,390,601</b>	<b>\$ 76,593,765</b>	<b>\$ 254,835,593</b>	<b>\$ 381,505,225</b>

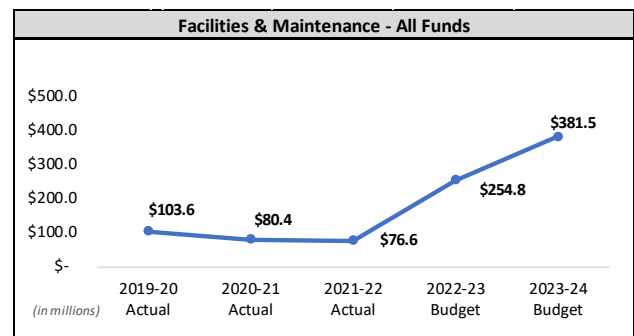
\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23.



A significant portion of the Facilities & Maintenance budget is held outside of the General Fund in the Capital Projects Fund, accounting for the 2022 Capital Bond Budget. The budget in the General Fund is primarily Maintenance and Custodial expenditures, including staffing.

### Summary of Major Department Responsibilities:

The Department of Facilities, Maintenance and Custodial is responsible for the general management, maintenance and repair of the District's real property assets, which includes approximately 5.6 million square feet of building



space contained in 64 separate facilities on 875 acres of property. The department forecasts future facilities requirements based upon growth and projections, develops capital investment programs, and manages the planning, design and construction of capital projects.



### Recent/New Programs and Initiatives:

In May 2022, voters passed a \$723 million Capital Bond that will rebuild Beaverton High School (BHS), rebuild Raleigh Hills Elementary School (RHES) and provide funding to build additional school capacity, modernization projects, seismic upgrades, technology, deferred maintenance, security and other equipment.

### Major Departmental Challenges:

Inflation, unknown market conditions and parts/equipment long lead times may impact the completion of projects in the 2022 Capital Bond.

Comparable salaries of all department positions are typically lower when compared to the private sector/industry. Critical vacancies include HVAC technicians, plumbers and electricians.

There is currently inadequate funding to support a successful preventive maintenance program. The current

maintenance budget is considered on the low end of funding when compared to industry benchmarks. Building or system components fail periodically and the work is reactive.

### FY 23-24 Objectives:

Continue to integrate the staff in Facilities Development (bond) and Maintenance & Custodial. Continue to focus on a collaborative approach to designing and constructing new buildings and creating a deferred maintenance plan that is feasible and prioritized by key department leadership.

BHS Rebuild: Establish Guaranteed Maximum Price (GMP) in the fall of 2023, completion of Construction Documents (CD) in the spring 2024 and commence the demolition of Merle Davies in the summer of 2024.

RHES Rebuild: Completion of CD in the fall of 2023, commence limited abatement in RHES summer 2023, and relocate portables from RH to Greenway ES Fall 2023.



# Human Resources

Administrator: Susan Rodriguez

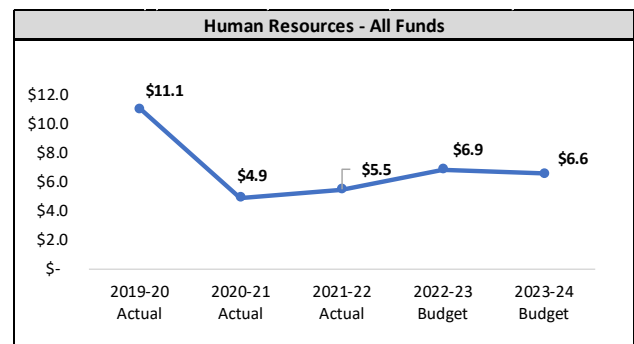
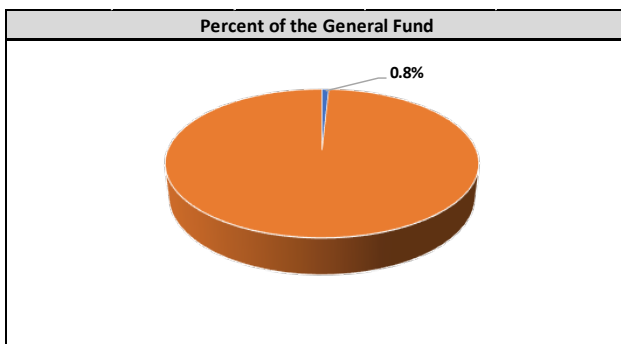
*Services: Human Capital Management, Employee Recruitment and Hiring, Benefits Support, Labor Relations, Employee Compensation, Leaves, Absence Management, Substitute Management, Employee Contracts and Position Control*

Staffing Information:	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual*	Budget
Administration	5.00	4.64	4.29	4.90	5.00
Certified	8.27	6.11	8.84	8.80	7.00
Classified	23.90	17.99	18.53	20.24	19.00

Financial Data:	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 5,264,810	\$ 4,074,558	\$ 4,650,049	\$ 5,617,232	\$ 5,313,434
Purchased Services	608,453	133,462	179,393	338,296	289,455
Supplies and Materials	222,885	41,778	67,488	164,167	257,733
Capital Outlay	174,632	-	-	-	-
Other Objects	4,785,300	695,686	628,283	774,766	759,816
<b>Total</b>	<b>\$ 11,056,080</b>	<b>\$ 4,945,485</b>	<b>\$ 5,525,212</b>	<b>\$ 6,894,462</b>	<b>\$ 6,620,438</b>

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23.



Risk Management was moved from the Human Resources department to Business Services in 2020-21.

## Summary of Major Department Responsibilities:

The Human Resources (HR) department is responsible for Human Capital management, including recruitment, hiring, support and retention of quality staff. HR leads and supports the organization in diversifying the workforce to better meet the needs of an increasingly diverse community of students. HR supports supervisors and leaders with all aspects of staff supervision, coaching, evaluation and personnel action.

HR negotiates, maintains and manages labor contracts and staff labor relations.

HR manages employee benefits and works with insurance providers to support staff wellness and benefits support.

HR sets employee pay and collaborates with the Business Office to ensure employees are paid accurately, efficiently and on time.

HR ensures organizational compliance with state and federal laws and district policy around all manner of personnel requirements.

## Recent/New Programs and Initiatives:

- Human Resources has implemented a new provision to assess staff language proficiency in



Spanish in order to validate qualifications for employee language proficiency stipends.

- Recently finalized contract negotiations have agreed on implementation of staff sick leave banks for both BEA and OSEA members. HR has set up systems to operationalize these leave banks and they are underway and in usage this year.
- This year HR has collaborated with Teaching and Learning to implement the first Affinity Mentor program for employees in their first three years of employment in the District.
- In the spring of 2023 the District will implement a Job Expo for internal licensed employees who wish to participate in the opportunity to learn about position openings and apply internally before the external hiring season opens. HR has collaborated with BEA and principals to operationalize details to ensure a successful first event.
- HR has recently updated the Careers Page on the district website to make it more inviting and user friendly in order to attract qualified candidates to jobs in Beaverton.
- HR has finalized usage of a video-based screening tool for supervisors to use in evaluating candidates for open positions.

#### **Major Departmental Challenges:**

- The tight labor market and competition for qualified candidates continues to present challenges for hiring hard-to-fill positions. Early hiring will help Beaverton to address this challenge.
- Substitute shortages state-wide and nation-wide have presented challenges in Beaverton.
- Supporting staff as we emerge from the pandemic years is a current focus. HR is handling record numbers of staff leaves and the leaves are more complex than they were in former years.
- Hiring continues to break previous hiring records, and staff turnover is now a more common challenge to overcome. Licensed staff leaving

mid-contract is more common than ever before, creating difficulties for schools as they seek to maintain stability in classrooms.



- Several years where staff evaluations were suspended by Oregon Department of Education have resulted in an organization-wide need for staff support for performance gaps and improvement.
- District enrollment declines and the draw-down of state and federal grant funds has resulted in budgetary challenges that impact staff assignments and in some cases staff employment. HR is key in supporting leaders to manage the human capital we have in order to optimize our employee workforce and support employee retention.

#### **FY 23-24 Objectives:**

- Implement contractual provisions from three recently updated employee contracts: BEA, OSEA and BEA Substitutes.
- Prepare and implement Paid Family Medical Leave Insurance (PFMLI) in September of 2023 in compliance with the new Oregon law.
- Collaborate with the Information Technology department on the digitization of all department documents.
- Collaborate with the Information Technology and Business Services departments on reviewing, identifying, and working with a vendor to implement a new ERP system.
- Research, review, identify and replace current application tracking system with an improved

system that removes more of the manual processes and streamlines hiring.

- Update current Administrator Evaluation Rubric for administrators working in non-instructional settings such as operations.
- Onboard 38 new leaders hired in the 2022-23 school year in Beaverton.
- Acquire and begin implementation of a new enterprise resource planning (ERP) system.

### Significant Budget Changes:

The HR departmental budget, like other District budgets, has undergone cost-cutting and reductions in staff over time, resulting in a lean department for the output of deliverables required. This year the department is seeing the loss of several positions, some of which have been funded by temporary grant dollars.

## Information Technology

Administrator: Steve Langford

*Services: Network & Data Center Infrastructure, Instructional and Administrative Applications, Information Services, User Support & Training*

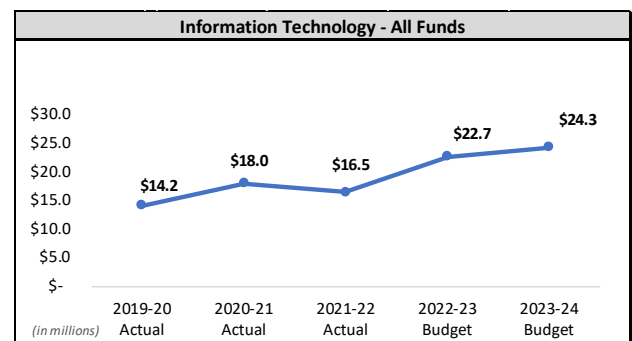
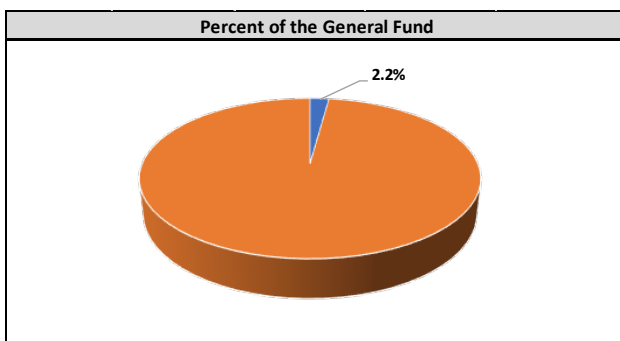
#### Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	0.25	0.25	0.25	0.45	0.00
Classified	44.12	42.60	42.41	43.35	43.41

#### Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	\$ 6,266,121	\$ 6,209,873	\$ 6,506,096	\$ 7,078,663	\$ 7,184,699
Purchased Services	1,769,272	1,674,720	1,578,200	1,979,612	3,788,200
Supplies and Materials	5,819,131	9,653,257	6,823,809	10,949,564	12,177,144
Capital Outlay	292,703	417,502	422,301	1,467,207	-
Other Objects	4,645	5,220	1,179,289	1,180,389	1,180,389
<b>Total</b>	<b>\$ 14,151,872</b>	<b>\$ 17,960,573</b>	<b>\$ 16,509,695</b>	<b>\$ 22,655,435</b>	<b>\$ 24,330,432</b>

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23



### Summary of Major Department Responsibilities:

The Information & Technology Department designs, builds, maintains, and enhances technologies for students and staff, enabling them to make efficient use of information technologies in student learning and the business operations of the Beaverton School District. The IT Department assesses new technologies and integrates them in innovative ways to support the District goal of increased academic achievement for all students.

### Recent/New Programs and Initiatives:

- Switch, core routers and district internet capacity upgrades to ensure internet availability to meet student and staff needs.
- Completed a 3rd party cybersecurity assessment identifying areas of strength and opportunities for improvement.
- Working with the department of Teaching and Learning, completed the evaluation and selection process for the next round of student devices.

- Beginning implementation of a document management solution for increased document routing, storage and security.

### FY 23-24 Objectives:

- Evaluation and selection of new Identity Management solution for more efficient and secure management of student and staff identities and systems access.
- In collaboration with Business Office and Human Resources departments, conduct needs assessment of current ERP solution and business processes.
- Replace student devices for students at all high schools and options programs.
- Acquire and begin implementation of a new ERP system.



# Teaching & Learning

Administrator: Dr. Heather Cordie

Services: Assessment & Accountability, Curriculum, Instruction & Assessment, Early Learning, Equity & Inclusion, Multilingual Services, Special Education

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
18.74	18.95	22.73	23.35	20.00
484.77	513.72	573.43	586.41	570.18
257.25	234.13	252.69	259.74	274.12

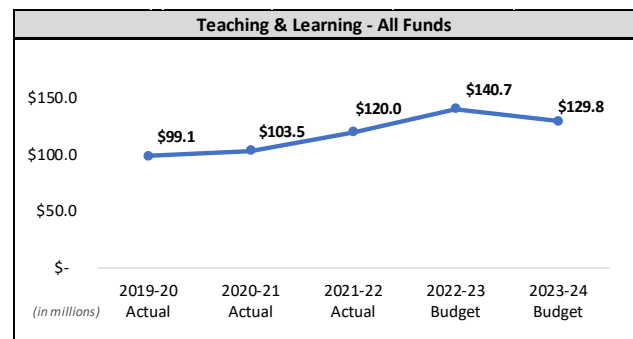
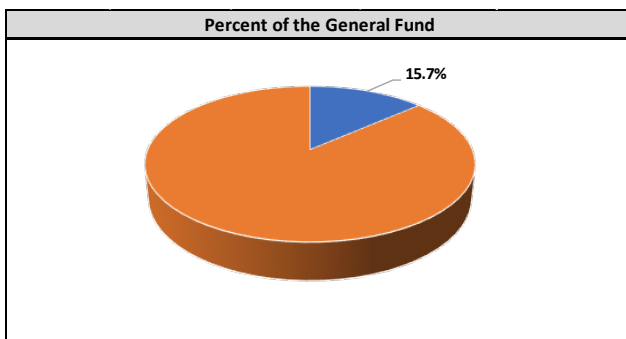
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
\$ 91,406,560	\$ 94,721,538	\$ 109,173,058	\$ 114,898,047	\$ 117,419,688
5,357,592	5,138,274	7,761,915	14,598,434	7,756,186
2,161,834	3,486,355	2,814,784	10,589,037	4,033,607
53,130	92,990	82,529	244,415	150,000
141,505	44,350	172,094	343,003	407,150

## Total

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23



## Summary of Major Department Responsibilities:

The Teaching & Learning Department is comprised of a multitude of teams within it, including: Curriculum, Instruction & Assessment; the Office of Equity & Inclusion; Executive Administrators overseeing all building principals; Special Education; Assessment & Accountability; and Multilingual supports. In all instances, the Department's primary purpose is to provide high-levels of support to the building leaders and staff as they educate and support students and their families.

## Recent/New Programs and Initiatives:

The Department has focused this year on implementation of recent curriculum adoptions and more deeply supporting the initiatives and efforts that were already underway. Every attempt has been made to focus on and augment the support of existing initiatives and programs,

especially with the development of the new Strategic Plan taking place during the 2022-23 school year.

The primary areas of expansion are within the District's Dual Language program, in addition to the Pre-K programs. Both of these programs will continue to expand as dedicated funds and efforts are directed towards that important work.

## Major Departmental Challenges:

As the District continues to look at the fiscal challenges related to declining enrollment, and the spending down of one-time federal funding streams, all central office departments made reductions during the 2023-24 budget process, in order to help keep reductions as far away from the classroom as possible. Due to the rising costs of salaries and benefits, even with the reduction in staffing, the department budget experienced a slight increase.

## FY 23-24 Objectives:

As the District's Strategic Plan is finalized at the conclusion of the 2022-23 school year, there will be many elements within it that are directly related to the important work being done in the Teaching & Learning Department. The primary objectives and areas of focus for the coming year(s) will be directly related to the focus areas identified within the Strategic Plan and ensuring alignment between and among School Learning Plans, and vertically aligned throughout the District.

Another key objective for the Department is the creation and implementation of a Multi-Tiered System of Supports

(MTSS) including academic interventions, assessments and social-emotional supports.

## Significant Budget Changes:

The budget changes taking place within the larger Teaching & Learning Department is directly connected to the District's need to "right size" the staffing levels to be more aligned with the student enrollment. Since 2013-14, the District has added 1,000 staff, while student enrollment is down 1,400; and due to this, the Department is taking steps to reduce the number of administrators and Teachers on Special Assignment (TOSAs) on the team.

## Nutrition Services

Administrator: Charity Ralls

*Services: School Breakfast and Lunch, Supper Meals, Summer Meals, Grant Funded Nutrition Programs, Meal Benefits*

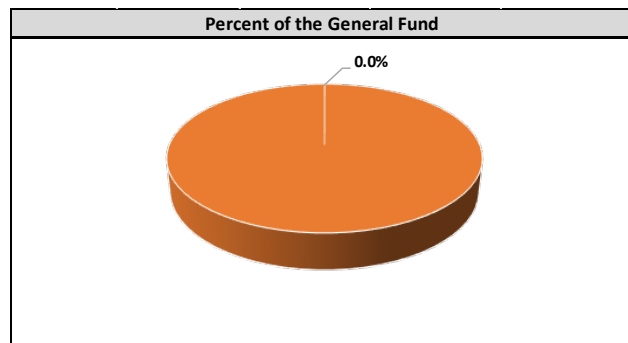
### Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	0.91	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	103.64	95.80	97.30	95.65	113.02

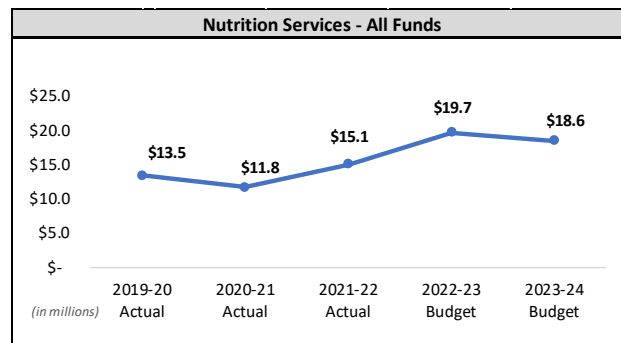
### Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	\$ 8,655,249	\$ 7,934,679	\$ 8,811,257	\$ 10,651,541	\$ 11,005,248
Purchased Services	115,647	70,209	115,663	254,860	204,790
Supplies and Materials	4,667,062	3,765,357	6,153,105	8,432,925	7,070,085
Capital Outlay	-	-	-	124,113	20,000
Other Objects	23,047	3,690	1,450	277,100	264,650
<b>Total</b>	<b>\$ 13,461,005</b>	<b>\$ 11,773,935</b>	<b>\$ 15,081,475</b>	<b>\$ 19,740,539</b>	<b>\$ 18,564,773</b>

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23



All Nutrition Services expenditures are held outside the General Fund, in their own special revenue fund. The Nutrition Services department is a completely self-supporting operation.



### **Summary of Major Department Responsibilities:**

Beaverton School District's Nutrition Services Department is responsible for providing nutritious meals that appeal to students while maintaining a self-supporting operation. The Department offers breakfast and lunch at all district schools and strive to provide meal access to all students while focusing on supporting the District's most vulnerable students. The Department meets all state and federal regulations for food safety, meal pattern and nutrition requirements. All eligible meals are properly documented and claimed for reimbursement through the Oregon Department of Education.

### **Recent/New Programs and Initiatives:**

- Implemented Student Success Act funded Community Eligibility Provision Incentive (CEPI) at 13 schools in the District.
- Implemented Student Success Act funded Expanded Income Guidelines (EIG) providing free meals to over 1,700 qualified students.
- Added meal services for two more Pre-Kindergarten programs.
- Reinstated a la carte sales of Oregon Smart Snack compliant items at Middle, Option and High Schools.

### **Major Departmental Challenges:**

- Staffing shortages over the last two years have impacted meal services and continue to be a concern. Line speed at high schools has been impacted leading to longer wait times for students to receive meals. Limited staffing has also impacted menu choices.
- Supply chain disruptions continue to be of concern. Food supply issues have mostly resolved but consumable supplies and equipment shortages are ongoing.
- Inflation continues to impact food and supply costs.

### **FY 22-23 Objectives:**

- Implement Student Success Act funded meal eligibility programs: Community Eligibility Provision Incentive (CEPI) and Expanded Income Guidelines (EIG)
- Resume a la carte sales at secondary schools.
- Resume use of salad bars at all schools to provide a greater variety of fruits and vegetables for students and reduce reliance on pre-packaged items.
- Utilize all federal Supply Chain Funds during the required performance period.

### **FY 23-24 Objectives:**

- Increase menu variety by adding new entrée options that have been taste tested by students. New menu options will highlight locally made items and be culturally relevant for the district's student population.
- Continue developing partnerships with local growers and producers and increase total amounts of locally sourced food items.
- Prepare for proposed nutrition regulations that will require further decreasing sodium and limiting added sugars in offered meals.
- Maintain the allowed three months of operating expenses in the non-profit food service account.

### **Significant Budget Changes:**

- The Non-Profit Food Service Account Fund balance increased in 2021-2022 due to increased participation while all students were able to eat for free and increased Federal reimbursement rates. Excess fund balance will help cover negotiated salary increase and continued food and supply cost increases.
- Nutrition Services received \$1,369,776 in Federal Supply Chain Assistance funds in School year 2022-2023 for purchase of minimally processed foods by June 30, 2023. All funds will be utilized by May of 2023.



# Public Safety

Director: Rick Puente

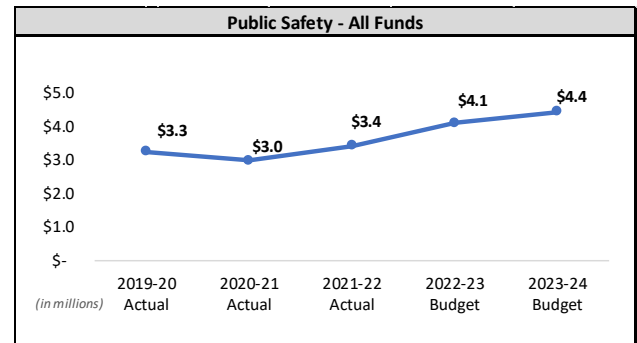
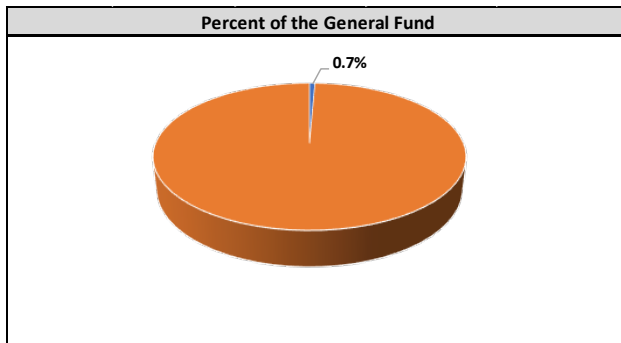
*Services: Safety & Security Emergency Response, Mobile Visible Present Security Patrols, Partnership with First Responders & Government Entities, Security Systems Monitoring & Control*

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	0.00	0.00	0.00	0.00	0.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	32.54	29.23	29.68	31.83	34.22

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	\$ 2,886,059	\$ 2,681,217	\$ 2,825,347	\$ 3,267,455	\$ 3,310,151
Purchased Services	321,924	268,582	430,596	655,451	1,079,888
Supplies and Materials	43,072	41,872	124,420	81,525	42,165
Capital Outlay	-	5,398	44,788	87,711	5,000
Other Objects	9,159	615	6,985	9,020	11,000
<b>Total</b>	<b>\$ 3,260,214</b>	<b>\$ 2,997,684</b>	<b>\$ 3,432,136</b>	<b>\$ 4,101,162</b>	<b>\$ 4,448,204</b>

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23



## Summary of Major Department Responsibilities:

The Public Safety Department is responsible to oversee all Safety and Security matters of the district to include Emergency Management & response. The Public Safety Department oversees the safety and security elements of over 38,000 students, 4,700 staff and all 63 different facilities.

## Recent/New Programs and Initiatives:

For the past two years, Beaverton School District has worked in collaboration with a 3<sup>rd</sup> party assessment organization to review the impact of the School Resource Officer program within the Beaverton School District . After two years of thorough review, assessment, public input and statistics assessment and review, the recommendation is to continue its partnership with the local law enforcement agencies, including Beaverton

Police Department, Washington County Sheriff's Officer and the Hillsboro Police Department.

Campus Supervisors have been a part of school safety in the Beaverton School District for the past several decades. In recent years the expectations and responsibilities of this position have evolved to a point that additional training, equipment and staffing has had to be added and increased. Due to the nature of incidents that have occurred within our district it has increased the need for proper documentation by Campus Supervisors when involved in incidents that have potential civil or criminal liabilities.

### Major Departmental Challenges:

Currently the main Public Safety Department is staffed with six people. These six positions are responsible for the safety and security of the school districts 54 schools, 63 total sites, more than 38,000 students, over 4,700 staff, not including district partners and contracted services. Although Public Safety has worked hard to maintain a high standard of customer service and response, this will not be sustainable long-term without the possibility of restructuring.

The Beaverton School District Safety and Security systems have evolved in the past seven years. All schools have moved to a card access systemic operating system which ties into the emergency response systems that control the schools ability to lockdown and secure. These systems interconnect with the IT system of phones and paging and all converge into the overall WIFI systems for the district. Currently the school district has one designated employee to work with all of these systems at all 54 schools and the other remaining sites.

### FY 22-23 Objectives:

Public Safety is focused on the current partnerships with the BSD Bond Team in completing the bond projects laid

out for completion such as the rebuild of the Beaverton High School and Raleigh Hills Elementary, enhancement of the entry foyers of Aloha and Sunset High School, and completion of the security cameras at the high school and middle school level.

### FY 23-24 Objectives:

Work to determine needs for potential restructure of resources within the Public Safety Department and determine necessary supports at the school level. The District has increased and enhanced its security systems over the years. These security systems require proper maintenance to assure they are functional and operational. Financial resources have not grown at the same rate as additional security systems and this gap will necessitate Public Safety to work closely with the Bond and Maintenance teams to ensure support and functionality.

### Significant Budget Changes:

This year, as a result of the SeeChange Assessment and report, the district has agreed to enhance their financial investment into the School Resource Officer Program, now known as the Youth Services Officer program.





# Transportation

Administrator: Craig Beaver

*Services: Curricular and Extra-Curricular Pupil Transportation, Commercial Driver Training, Testing & Certification, Heavy Duty Vehicle Repair, Safe Routes to School Implementation & Support*

## Staffing Information:

Administration  
Certified  
Classified

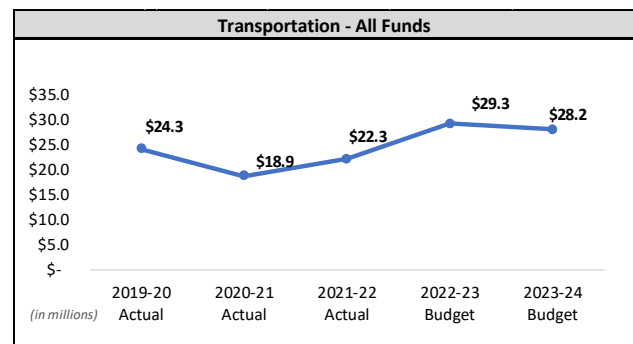
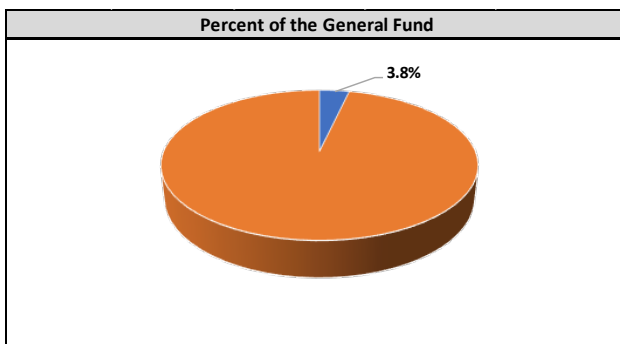
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	0.00
174.46	163.82	160.00	169.02	194.93

## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
\$ 18,122,692	\$ 15,804,765	\$ 17,833,543	\$ 19,621,990	\$ 23,778,165
211,994	149,222	586,624	1,633,889	782,662
1,173,189	643,412	1,960,876	1,080,516	2,135,940
4,776,405	2,235,080	1,538,000	6,990,790	1,500,000
3,454	73,023	402,654	14,230	3,500
<b>Total</b>	<b>\$ 24,287,734</b>	<b>\$ 18,905,502</b>	<b>\$ 22,321,697</b>	<b>\$ 29,341,415</b>

\*Staffing information is actuals as of 5/31/23 and Financial Data is working budget as of 5/31/23



## Summary of Major Department Responsibilities:

The Transportation Department provides approximately 30,000 students with safe and efficient transportation to and from school and for field trips, athletics and activities, and after-school programs each day. Buses travel over 3 million miles annually on 240 daily routes and approximately 4,000 activity trips.

## Recent/New Programs and Initiatives:

The Department continues to actively pursue candidates for school bus driver positions and currently has 245 drivers, 30 staff, 11 repair technicians, and five supervisory staff. The Department continues its robust fleet electrification plan with the implementation of two new 84-passenger electric buses (ESB) bringing the total to four ESBs on daily routes. Fifteen additional electric buses are on order with delivery dates ranging from

October 2023 to January 2024. In partnership with Portland General Electric (PGE), the District has eight electric charging stations active and will have a total of 30 stations in operation by December 2023. The Department will continue to pursue federal and state funding for an additional 30 electric buses in Spring 2023.

## Major Departmental Challenges:

Retention and recruitment of drivers continues to be the primary challenge. A significant increase in the hourly wage structure in July 2022 has resulted in tremendous improvement in applicant flow and hiring; however, turnover remains at historical levels.

### **FY 22-23 Objectives:**

- The Department will end the use of all petroleum-based fuels in buses effective March 31, 2023 through implementation of renewable diesel and renewable propane fuels. Both are chemically identical to their petroleum counterparts and virtually eliminate all harmful particulate emissions in exhaust gasses. Beaverton will be the first school district in Oregon and one of very few in the nation to complete this conversion.
- The Department doubled the ESB charging capacity to eight chargers on March 1, 2023, using grants to fund the project.
- Fifteen electric school buses have been ordered to replace diesel buses and are expected to arrive by January 2024
- Finish conversion of a diesel bus to an electric bus at no cost to the District through a partnership with Forth Mobility

- Add four propane fueling stations at the Transportation Service Center (TSC) by December 2023

### **FY 23-24 Objectives:**

- Twenty-two additional ESB charging stations are expected to be active at TSC by December 2024 at no cost using the Fleet Partner Program sponsored by PGE
- Apply for 20 electric school buses and chargers through the US Environmental Protection Agency (EPA) Clean School Bus Program and 10 electric school buses through the Oregon Department of Environmental Quality (DEQ) Diesel Emissions Mitigation Grants program during the next funding round in Spring 2023.

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## **MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS**

### **REPORTING ENTITY**

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

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

considered component units or included in the basic financial statements of the District's audited financial report.

The following is an overview of the District's twelve 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 2022-23 and 2023-24 budgets.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up 88.5% 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 November 2022 that generates property taxes to be spent specifically on classroom teachers. The levy comprises 7.5% 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, State School Fund transportation grant for bus replacement and a transfer from the General Fund for classroom technology and furniture. 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.

**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. The Grant Fund has increased in recent years due to the addition of the SIA in 2020-21 and the one-time ESSER funds in 2021-22. For the 2023-24 budget, the Grant Fund has declined but is still much higher than pre-pandemic due to approximately \$22 million of remaining ESSER III funds.

**Long-Term Planning Fund** – Prior to 2021-22, this fund accounted for funds accumulated for capital equipment replacement, and for the sustainability of District instructional programs. Principal revenue sources were a transfer from the General Fund and interest earnings. In the 2019-20 year, \$18.4 million of the Financial Reserve was transferred to the General Fund and no additional transfers into this fund have occurred. 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 are 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, transfers from other funds 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 \$723 million bond measure that was passed by voters in May 2022. The bond provides funds for repairs, construction and improvements over a projected six-year period. Additional information about the Capital Budget can be found in the Financial Section.

**Insurance Reserve Fund** – Accounts for administrative costs and costs incurred (up to insurance policy deductible limits) for the District's self-insurance programs. These programs include property, liability, life, long-term disability, and unemployment. Principal revenue sources are charges to other funds and a transfer from the General Fund.

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

# Relationship Between Departments & Funds



## 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's strategic plan guides the budgeting process. The District engaged in a process to develop a new strategic plan during the 2022-23 year that was approved by the School Board in May 2023, after the budget was approved by the Budget Committee. The emerging foundations and core values from the strategic plan engagement process guided the budgeting process for 2023-24. The 2024-25 budget will be able to fully encompass the goals and objectives of the new strategic plan. 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% and is expected to meet the 5% minimum reserve policy after the 2024-25 school year.



**KEY FACTORS IN BUDGET DEVELOPMENT**

The overarching factors affecting development of the 2023-24 budget includes a \$10.1 billion K-12 State School Fund estimation for the 2023-25 biennium, as well as the continuing resources from the Student Investment Account (SIA). The SIA projection for 2023-24 is \$30.3 million. The SIA is to be used for targeted populations who have historically been underserved. In addition, the District is projected to have approximately \$22.9 million

remaining of the ESSER III funds received due to the COVID-19 pandemic. The ESSER III funds must be fully expended by September 30, 2024.

With the approval of the District’s new strategic plan, the Multiyear Finance Plan will be updated to focus on strategic investments in support of the District’s promise, vision, mission, and goals for student success. The District’s goals for student success and foundational building blocks are illustrated below.



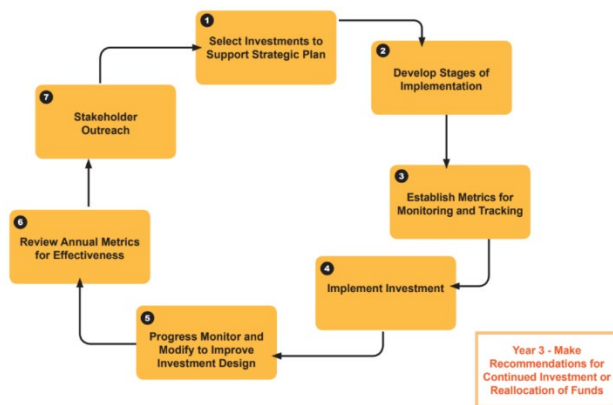
**THE BUDGET PROCESS.** The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget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

to the budget process, but will be completely reevaluated during the 2023-24 year with the approval of the District’s new strategic plan.

In February, 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 mental health and social emotional learning supports, special education supports, academic interventions and additional support staffing. In addition to the budget update videos, the District held a series of community engagement sessions related to the integration of six aligned programs (Integrated Guidance), as well as strategic plan engagement that has helped drive the budget process.

## MULTIYEAR FINANCE PLAN PROCESS



The Superintendent is the final decision-making body for creating the District’s budget. Between November 2022 and February 2023, the District’s Staffing Allocation Methodology (SAM) committee met and reviewed allocation changes and adjustments that were necessary for schools. In addition, during February 2023, District departments completed their budget worksheets, including requests for additional required or critical needs, as well as reductions for the 2023-24 school year. These additional budget requests and budget reductions 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 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](http://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.

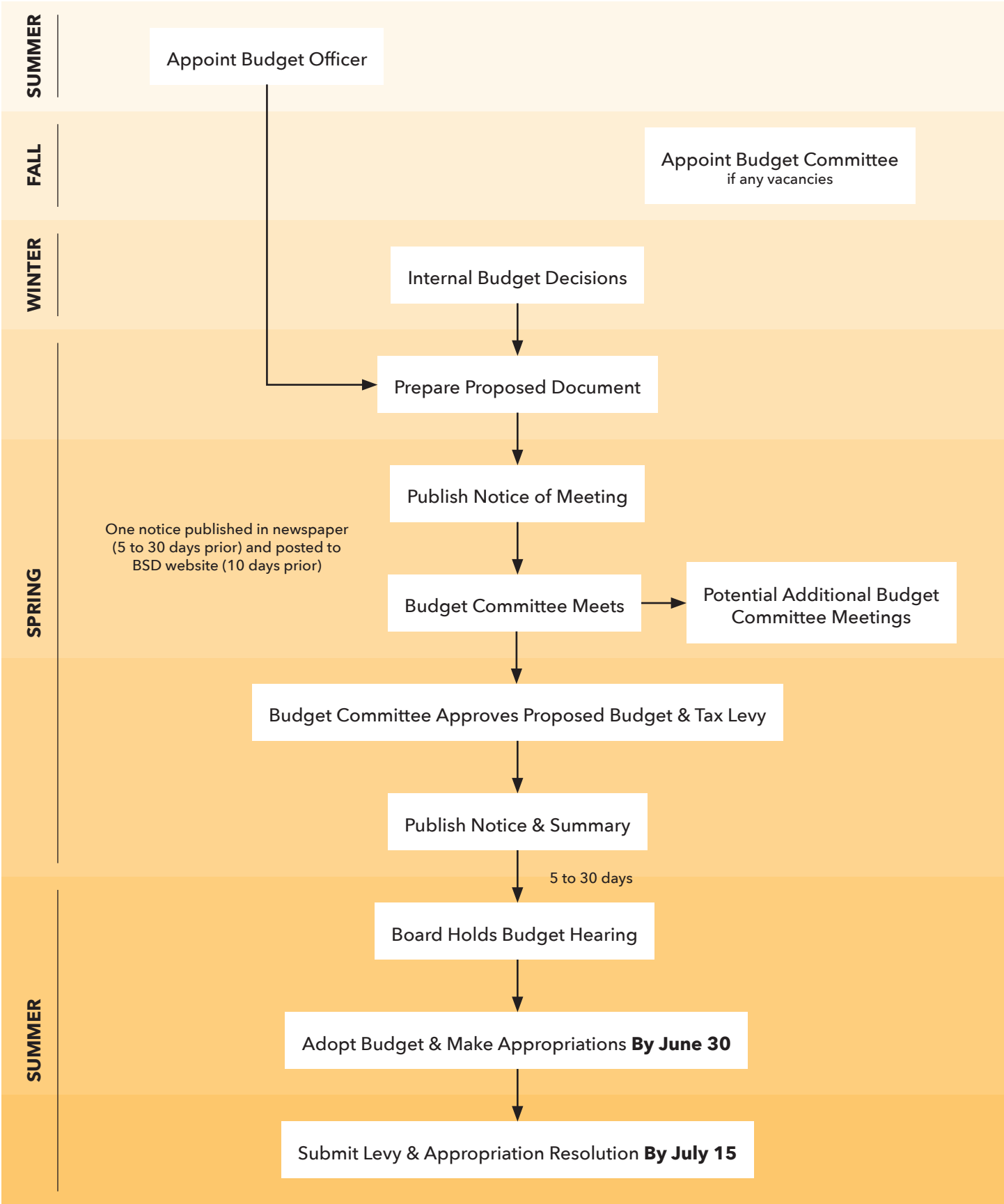
## SUPPLEMENTAL BUDGETS

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.



BEAVERTON SCHOOL DISTRICT  
THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW



# MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY

During the 2022-23 school year, the District engaged in a process to revise the strategic plan. The strategic plan was approved by the School Board in May 2023. In addition, over the last six years, the state of Oregon has made and provided significant financial investments for students, educators and communities. ODE has released guidance to align and integrate separately created federal and state educational investments focused on educational innovation and improvement. Applications by districts under the new guidance were due 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 (EIS)

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 burden, as well as 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 are doing under this guidance to satisfy the essential requirements even while the planning, budgeting and financial reporting happen separately currently. 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 details about each investment and the metrics used for analysis are included in the Informational Section of this document.

Strategic Investment	Investment	2023-24 Investment
Early Childhood Education	15 Pre-K Classrooms/PD	\$ 4,636,687
Comprehensive Education	Elementary Academic Coaches	4,776,951
Comprehensive Education	Graduation Mentors	1,076,430
Culturally Relevant Practices	Behavior Health & Wellness Teams	16,952,967
Total		\$ 27,443,035

## 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 November 8, 2022 primary election for a \$1.25/\$1,000 of assessed value of property. The renewal will begin in the 2023-24 school year and end in the 2027-28 school year.



**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.

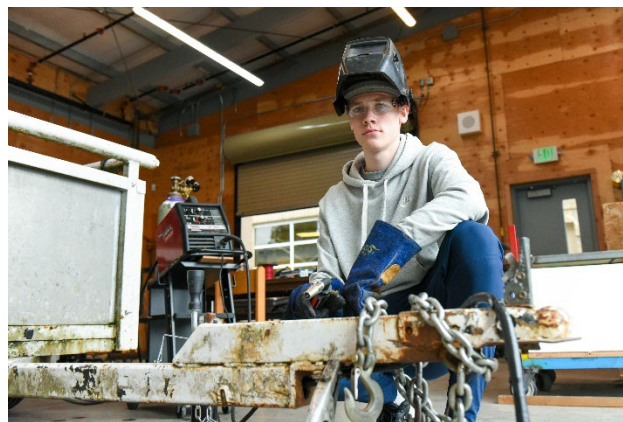
Voters approved a \$723 million bond measure on the May 17, 2022 ballot to provide funds for continued repairs, construction and improvements at District sites.

## 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.

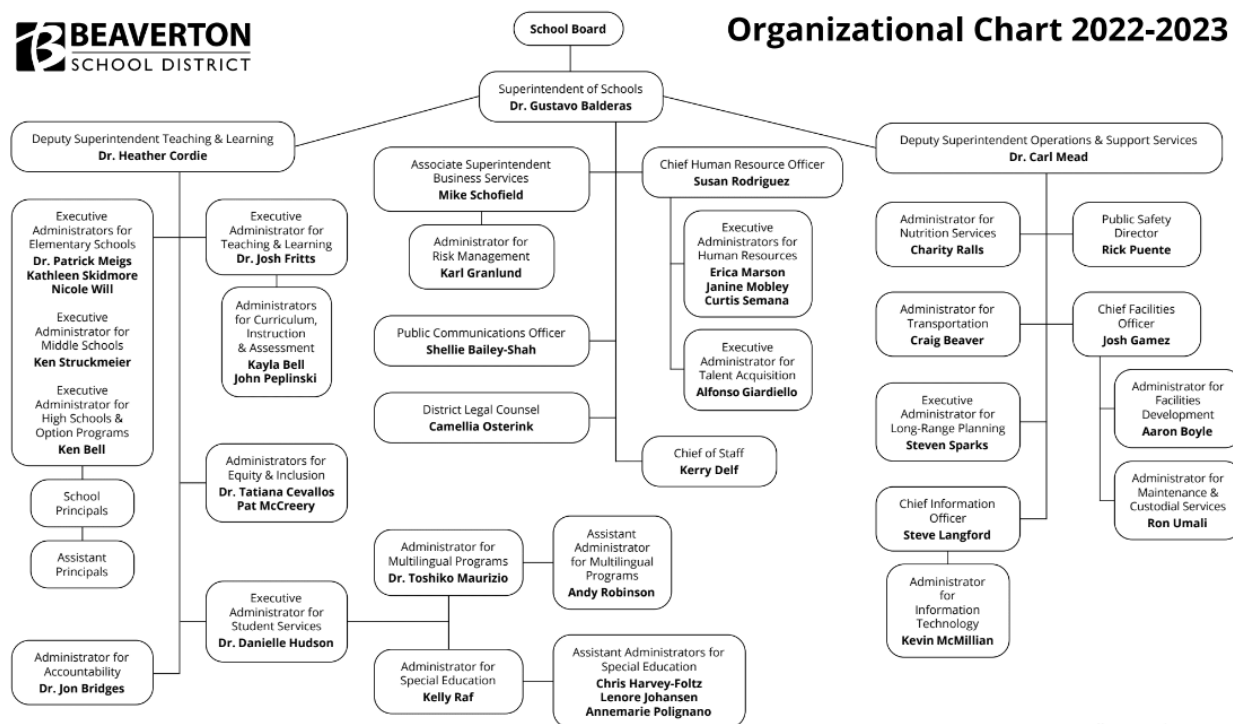
Board policy states that the District reserves include both a sufficient General Fund Ending Fund Balance of at least 5% of General Fund budgeted revenues and an economic Financial Reserve of 5% of anticipated operating revenues to address adverse conditions which negatively affect the District's revenues.

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.



## Organizational Chart 2022-2023



(effective October 19, 2022)



# 2022-23 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 Colett, 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, Vice-Chair - Zone 2



Term Expires: 6/30/2025

### School Assignments:

Bethany  
Jacob Wismer  
Oak Hills  
Rock Creek  
Sato  
Springville  
Stoller  
Westview

---

## 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

### School Assignments:

Aloha Huber Park  
Beaver Acres  
Errol Hassell  
Hazelale  
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 - Zone 6



Term Expires: 6/30/2023

### School Assignments:

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



## Organizational Section





# FINANCIAL SECTION



**WE EMBRACE EQUITY**



# BEAVERTON SCHOOL DISTRICT

## 2023-24 ADOPTED BUDGET DOCUMENT

### FINANCIAL SECTION

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# BEAVERTON SCHOOL DISTRICT

## 2023-24 ADOPTED BUDGET DOCUMENT

### FINANCIAL SECTION

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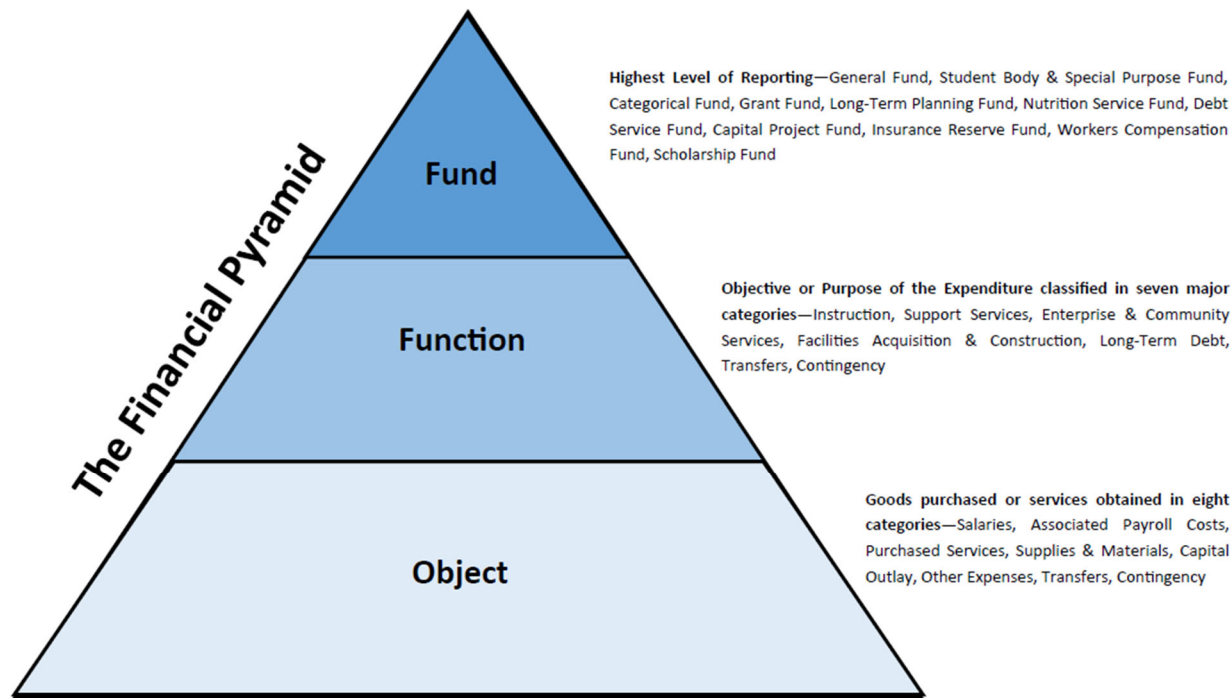
FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2023-24 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 2023-24 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

In 2023-24, adopted revenue for all funds totals \$1.5 billion, an increase of \$13.1 million or 0.9% compared to the 2022-23 adopted budget. This slight increase in all revenue is primarily due to the increase in Debt Service obligations, reserves in the General Fund, Long-Term Planning Fund and Insurance Reserve Fund, along with a decrease in the Grant Fund due to the spend down of the one-time ESSER funds.

The primary source of revenue for all funds in 2023-24 is Other Sources at \$715.8 million or 46.4% of all sources. The largest portion of the other sources is the beginning fund balance in the Capital Projects Fund due to the 2014 and 2022 capital bonds. This is followed by State Sources totaling \$385.5 million or 25.0% of all sources. The third highest

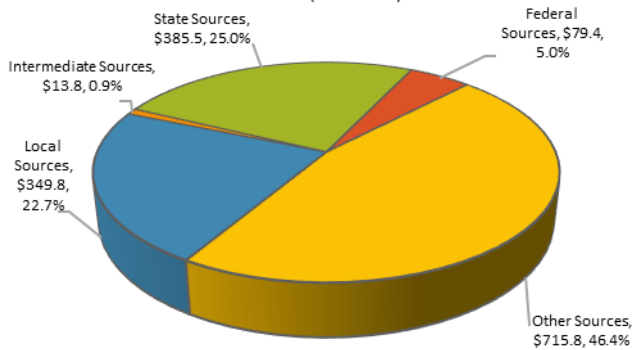
source of revenue totaling \$349.8 million or 22.7% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise \$1.5 billion or 94.1% of all sources.

All Funds Expenditure

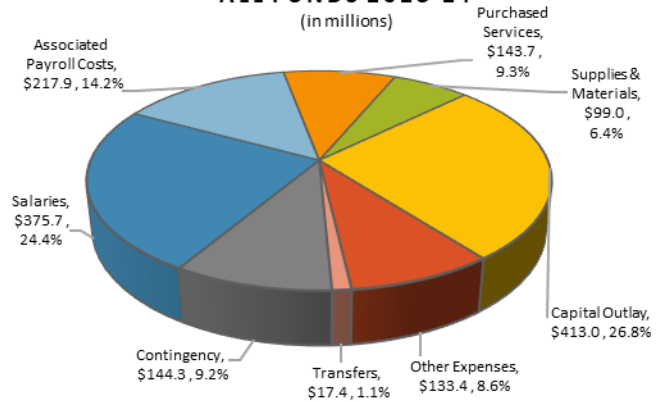
The 2023-24 adopted budget expenditures for all funds have increased by \$13.1 million or 0.9% when compared to the 2022-23 adopted budget.

Expenditures in the following graph are categorized by object. Capital Outlay is the largest budget category at \$413.0 million or 26.8% of all funds. This is primarily due to the 2022 capital bond approved by voters in May 2022. Salaries are the second largest budget category at \$375.3 million or 24.4% of all funds. Associated Payroll Costs is the third largest component of the expenditure budget at \$217.7 million or 14.2%. These three areas account for \$1.0 billion or 65.4% of the budget.

**SUMMARY OF REVENUE  
ALL FUNDS 2023-24**  
(in millions)



**SUMMARY OF EXPENDITURES  
ALL FUNDS 2023-24**  
(in millions)



## OPERATING FUNDS

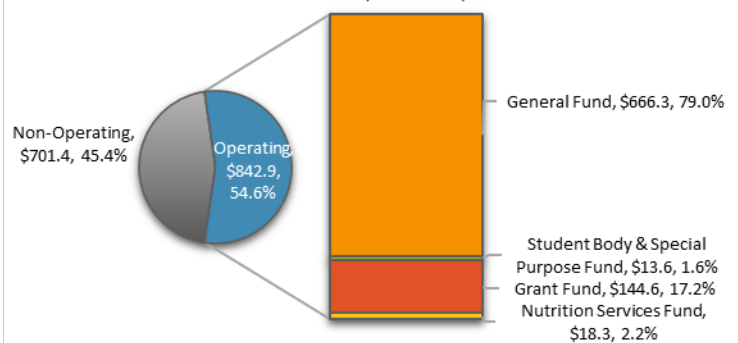
For the purposes of regular District operations, the following funds are considered to be operating funds:

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

Together, these funds total \$842.9 million and make up 54.6% of the District's total budget.

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

**2023-24 ADOPTED OPERATING FUNDS**  
(in millions)



## 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, however in the

2023-24 year, there is a significant one-time increase in the debt service payments due. This will be primarily covered by a transfer from the Capital Projects Fund to the Debt Service Fund.

	2022-23		2023-24	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	\$ -	\$ 5,182,952	\$ -	\$ 6,734,854
Special Purpose Fund	19,000	15,000	19,000	15,000
Categorical Fund	6,000	129,161	2,008,000	129,161
Scholarship Fund	15,000	15,000	15,000	15,000
Long-Term Planning Fund	-	-	-	-
Nutrition Services Fund	-	4,000	-	4,000
Debt Service Fund	2,119,603	-	9,117,404	-
Capital Projects Fund	-	1,208,289	-	8,261,389
Insurance Reserve Fund	4,394,799	-	4,000,000	-
	<b>\$ 6,554,402</b>	<b>\$ 6,554,402</b>	<b>\$ 15,159,404</b>	<b>\$ 15,159,404</b>

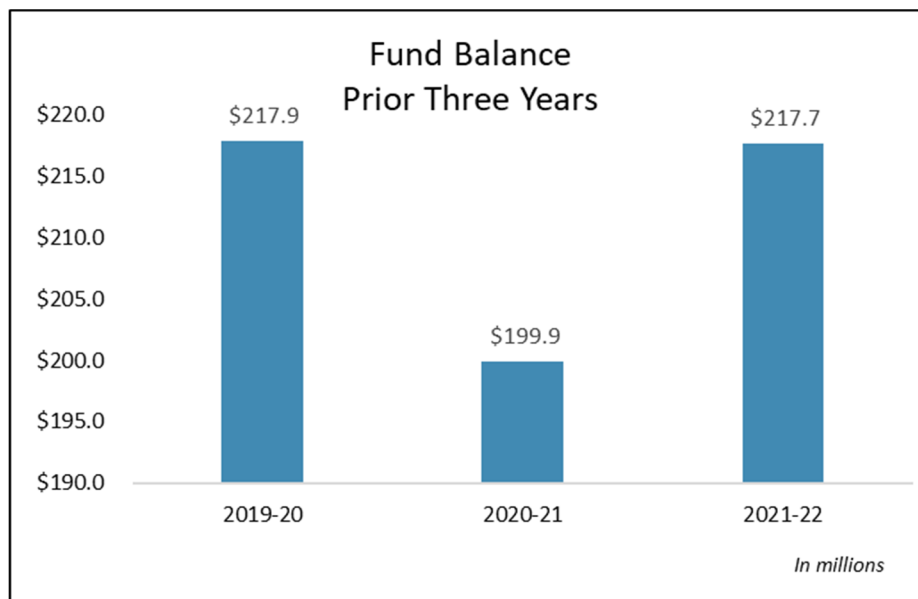
## FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2022-23 or 2023-24. 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.

		Ending Fund Balance		
		2019-20	2020-21	2021-22
100	General Fund	\$ 56,424,054	\$ 85,626,331	\$ 109,645,221
220	Student Body and Special Purpose Fund	3,622,843	4,480,627	5,052,084
230	Special Purpose Fund	926,859	-	-
240	Categorical Fund	1,566,476	1,333,208	4,564,663
260	Scholarship Fund	377,129	433,033	453,416
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	6,149,838	6,646,335	10,128,224
290	Nutrition Services Fund	1,299,692	1,465,684	5,479,319
300	Debt Service Fund	2,321,620	3,883,971	7,047,071
400	Capital Projects Fund	141,570,125	91,123,754	67,799,420
611	Insurance Reserve Fund	1,921,554	2,057,309	3,717,127
612	Workers Compensation Fund	1,720,245	2,820,269	3,811,955
		<b>\$ 217,900,435</b>	<b>\$ 199,870,521</b>	<b>\$ 217,698,500</b>

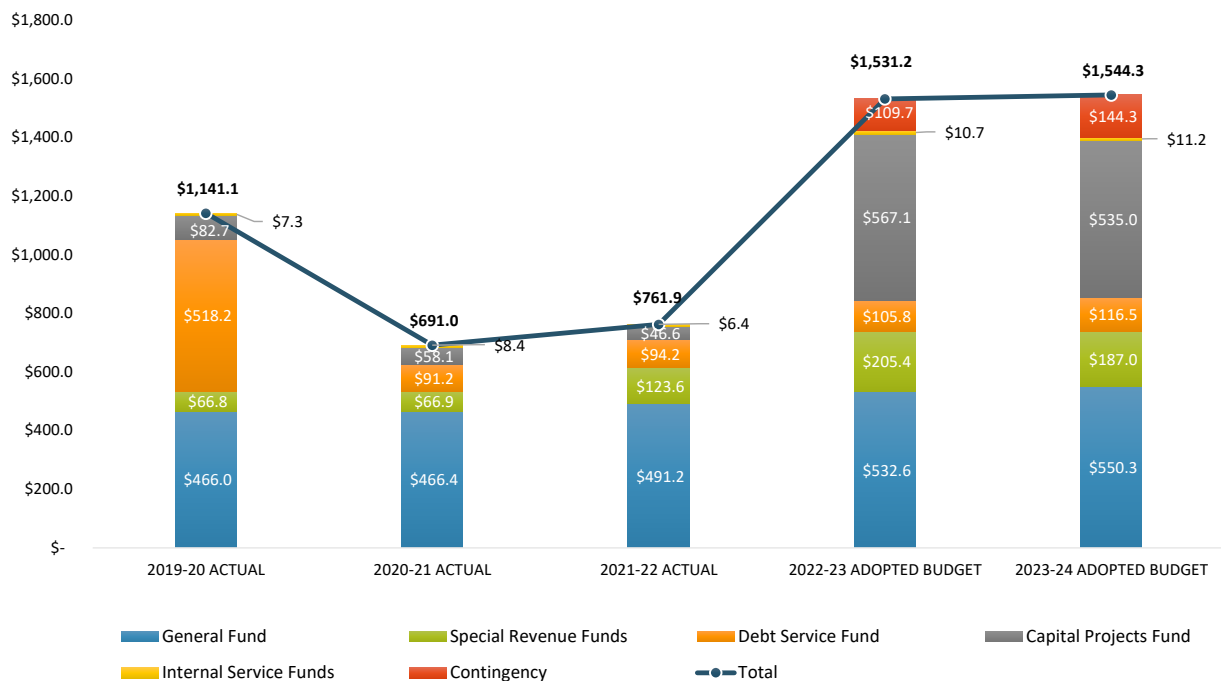


## ALL FUNDS SUMMARY BY OBJECT

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 294,265,894	\$ 297,310,114	\$ 324,782,390	\$ 345,326,824	\$ 349,794,573	\$ 349,794,573	\$ 349,794,573
2000 Intermediate Revenue	12,372,470	12,620,904	14,449,154	13,569,051	13,765,894	13,765,894	13,765,894
3000 State Revenue	300,638,138	319,547,605	348,415,517	377,263,871	385,532,257	385,532,257	385,532,257
4000 Federal Revenue	22,747,867	35,643,161	62,302,555	92,035,918	79,470,629	79,470,629	79,470,629
5000 Other Sources	728,985,272	225,552,460	229,650,137	703,022,365	715,758,404	715,758,404	715,758,404
<b>Total Revenues</b>	<b>\$ 1,359,009,641</b>	<b>\$ 890,674,244</b>	<b>\$ 979,599,754</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>
0100 Salaries	\$ 279,841,650	\$ 288,434,472	\$ 329,524,511	\$ 365,237,217	\$ 375,347,408	\$ 375,656,183	\$ 375,656,183
0200 Associated Payroll Costs	179,869,746	182,728,913	197,589,175	215,783,383	217,712,024	217,907,806	217,907,806
0300 Purchased Services	32,404,045	32,849,837	40,625,452	79,069,027	143,717,986	143,717,986	143,717,986
0400 Supplies & Materials	27,540,556	32,147,507	41,492,363	110,435,874	99,523,525	99,018,968	99,018,968
0500 Capital Outlay	72,211,254	47,345,364	39,204,300	519,350,589	412,937,316	412,937,316	412,937,316
0600 Other Objects	526,597,041	100,021,608	104,887,143	123,000,831	133,444,672	133,444,672	133,444,672
0700 Transfers	22,644,914	7,504,811	8,578,309	8,668,676	17,380,783	17,380,783	17,380,783
0800 Other Uses of Funds (Contingency)	-	-	-	109,672,432	144,258,043	144,258,043	144,258,043
<b>Total Expenditures</b>	<b>1,141,109,205</b>	<b>691,032,512</b>	<b>761,901,253</b>	<b>1,531,218,029</b>	<b>1,544,321,757</b>	<b>1,544,321,757</b>	<b>1,544,321,757</b>
<b>Restatement of Prior Year</b>	-	227,059	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 217,900,436</b>	<b>\$ 199,868,792</b>	<b>\$ 217,698,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Minor differences due to rounding.

## ALL FUNDS TOTAL EXPENDITURES (in millions)



## ALL FUNDS SUMMARY BY OBJECT

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 349,794,573	\$ 364,302,956	\$ 363,716,908	\$ 377,396,433
2000 Intermediate Revenue	13,765,894	13,916,702	14,069,945	14,150,683
3000 State Revenue	385,532,257	391,025,654	401,349,295	422,966,375
4000 Federal Revenue	79,470,629	62,238,866	65,223,199	68,386,591
5000 Other Sources	715,758,404	578,310,633	394,608,333	295,417,284
<b>Total Revenue</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,409,794,811</b>	<b>\$ 1,238,967,680</b>	<b>\$ 1,178,317,366</b>
<b>Expenditures</b>				
0100 Salaries	\$ 375,656,183	\$ 390,551,112	\$ 413,055,427	\$ 436,843,979
0200 Associated Payroll Costs	217,907,806	224,846,322	237,190,735	250,189,250
0300 Purchased Services	143,717,986	133,822,464	120,902,669	117,295,699
0400 Supplies & Materials	99,018,968	92,390,726	84,637,937	77,068,584
0500 Capital Outlay	412,937,316	305,483,517	166,247,115	120,635,032
0600 Other Objects	133,444,672	130,283,953	121,746,418	128,705,527
0700 Transfers	17,380,783	10,403,147	10,425,735	10,448,548
0800 Other Uses of Funds (Contingency)	144,258,043	122,013,571	84,761,644	44,118,506
<b>Total Expenditures</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,409,794,811</b>	<b>\$ 1,238,967,680</b>	<b>\$ 1,185,305,125 *</b>

Note: Minor differences due to rounding.

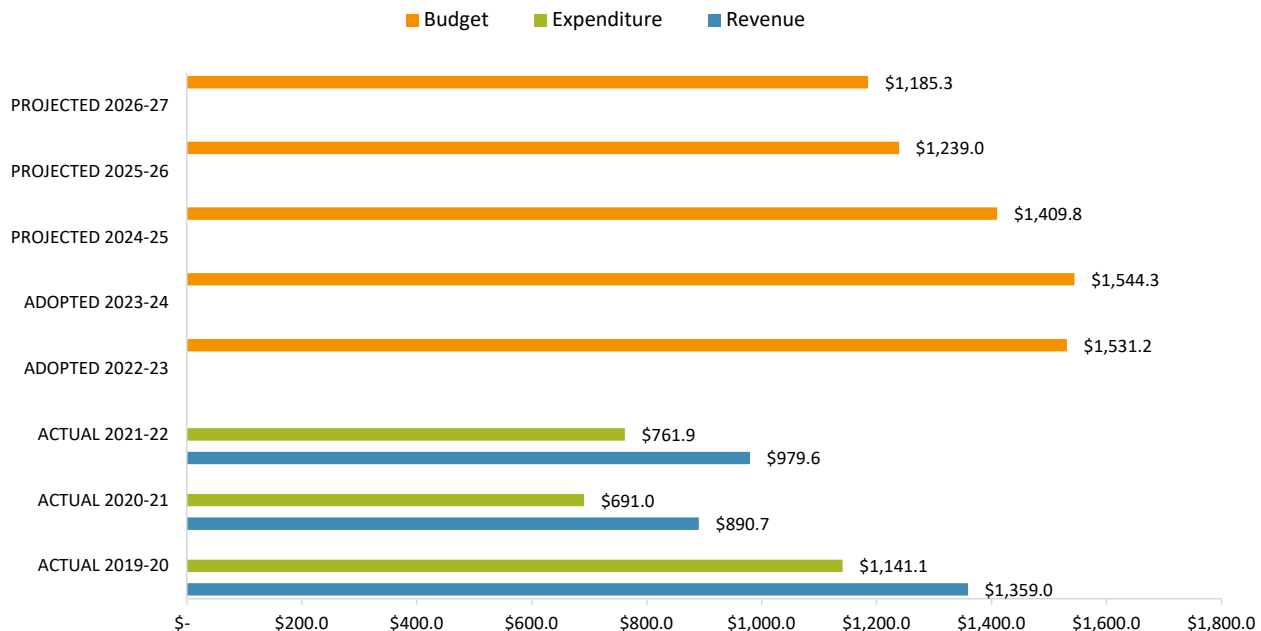
In all funds, there is an overall decline in over the next three years due to the final spend down of the one-time ESSER III grant and in the Capital Projects Fund as the 2022 capital bond measure major projects get underway. In addition, in the General Fund, the District is projected to significantly spend down reserves through 2026-27 if no other adjustments are made to the overall structure.

\* The 2026-27 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2024-25 through 2026-27, will have spent down all General Fund reserves.

## ALL FUNDS

### ACTUALS & FORECASTS

(in millions)



## OPERATING FUNDS SUMMARY BY OBJECT

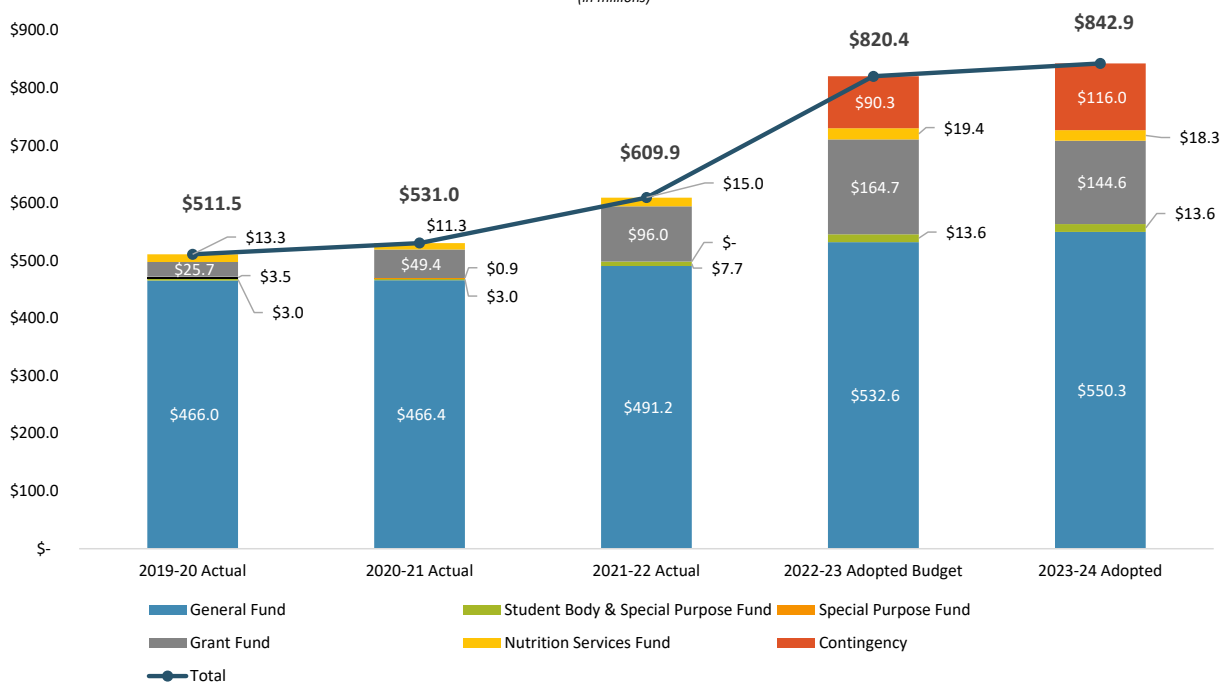
As noted previously in this section, the District's Operating Funds are the General Fund (100), Student Body & Special Purpose Fund (220), Special Purpose Fund (230), Grant Fund (270) and Nutrition Services Fund (290).

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 195,051,417	\$ 193,213,578	\$ 209,243,153	\$ 224,706,928	\$ 232,158,097	\$ 232,158,097	\$ 232,158,097
2000 Intermediate Revenue	12,372,470	12,523,264	14,389,388	13,569,051	13,765,894	13,765,894	13,765,894
3000 State Revenue	299,233,847	317,927,131	346,596,735	375,363,871	383,557,257	383,557,257	383,557,257
4000 Federal Revenue	22,747,867	35,643,161	62,302,555	92,035,918	79,470,629	79,470,629	79,470,629
5000 Other Sources	44,325,095	63,281,016	97,518,401	114,769,000	133,919,000	133,919,000	133,919,000
<b>Total Revenues</b>	<b>\$ 573,730,696</b>	<b>\$ 622,588,151</b>	<b>\$ 730,050,233</b>	<b>\$ 820,444,768</b>	<b>\$ 842,870,877</b>	<b>\$ 842,870,877</b>	<b>\$ 842,870,877</b>
0100 Salaries	\$ 275,804,688	\$ 284,285,783	\$ 325,405,905	\$ 361,369,495	\$ 371,047,011	\$ 371,355,786	\$ 371,355,786
0200 Associated Payroll Costs	177,569,513	180,369,267	195,263,450	213,747,866	215,379,611	215,575,393	215,575,393
0300 Purchased Services	26,699,891	29,091,681	36,646,818	53,857,196	55,365,474	55,365,474	55,365,474
0400 Supplies & Materials	19,724,037	24,649,692	35,484,897	56,438,930	51,528,120	51,023,563	51,023,563
0500 Capital Outlay	6,090,140	3,907,204	7,025,315	29,372,321	16,279,915	16,279,915	16,279,915
0600 Other Objects	2,504,257	2,375,626	5,596,476	8,080,876	8,298,320	8,298,320	8,298,320
0700 Transfers	3,064,722	6,336,255	4,450,748	7,316,226	8,975,233	8,975,233	8,975,233
0800 Other Uses of Funds (Contingency)	-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
<b>Total Expenditures</b>	<b>\$ 511,457,248</b>	<b>\$ 531,015,509</b>	<b>\$ 609,873,609</b>	<b>\$ 820,444,768</b>	<b>\$ 842,870,877</b>	<b>\$ 842,870,877</b>	<b>\$ 842,870,877</b>
<b>Ending Fund Balance</b>	<b>\$ 62,273,448</b>	<b>\$ 91,572,642</b>	<b>\$ 120,176,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Minor differences due to rounding.

### Operating Funds Total Expenditures

(in millions)





## OPERATING FUNDS SUMMARY BY OBJECT

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 232,158,097	\$ 239,930,367	\$ 247,857,395	\$ 256,088,025
2000 Intermediate Revenue	13,765,894	13,916,702	14,069,945	14,150,683
3000 State Revenue	383,557,257	388,932,154	399,130,185	420,114,118
4000 Federal Revenue	79,470,629	62,238,866	65,223,199	68,386,591
5000 Other Sources	133,919,000	125,091,383	98,927,555	55,956,499
<b>Total Revenue</b>	<b>\$ 842,870,877</b>	<b>\$ 830,109,472</b>	<b>\$ 825,208,279</b>	<b>\$ 814,695,916</b>
<b>Expenditures</b>				
0100 Salaries	\$ 371,355,786	\$ 386,008,828	\$ 408,257,388	\$ 431,775,512
0200 Associated Payroll Costs	215,575,393	222,382,363	234,587,672	247,439,087
0300 Purchased Services	55,365,474	54,083,221	55,908,777	58,467,675
0400 Supplies & Materials	51,023,563	48,828,533	50,135,968	51,583,829
0500 Capital Outlay	16,279,915	11,297,204	11,411,848	11,527,995
0600 Other Objects	8,298,320	8,382,254	8,467,675	11,847,034
0700 Transfers	8,975,233	8,997,447	9,019,883	9,042,543
0800 Other Uses of Funds (Contingency)	115,997,193	90,129,623	47,419,068	-
<b>Total Expenditures</b>	<b>\$ 842,870,877</b>	<b>\$ 830,109,472</b>	<b>\$ 825,208,279</b>	<b>\$ 821,683,675 *</b>

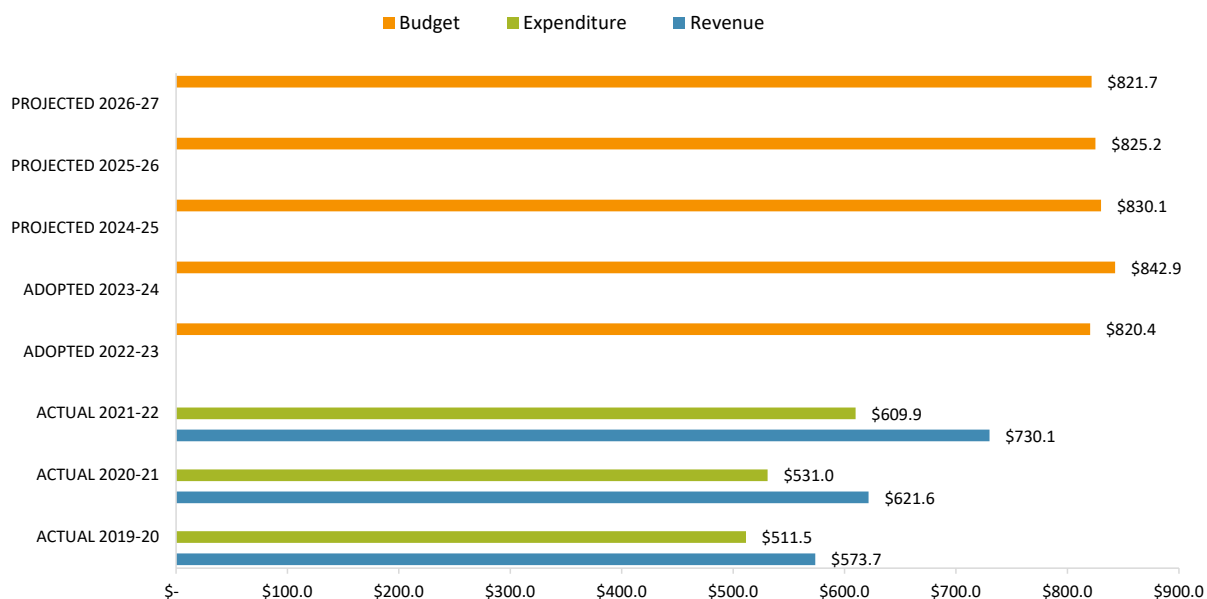
Note: Minor differences due to rounding.

There is an overall decline in all operating funds in the next three years as the District spends down the final year of the ESSER III grant, as well as experiences the effects of the declining enrollment in the SSF allocations. The District has made General Fund reductions at the central office in the 2023-24 year due to the anticipation of inadequate funding in the SSF and loss of grant revenue. In addition to the reductions, the District will continue to spend down reserves over the next biennium.

\* The 2026-27 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2024-25 through 2026-27, will have spent down all General Fund reserves.

## OPERATING FUNDS ACTUALS & FORECASTS

(in millions)



# EXPENDITURE VARIANCE ANALYSIS

## GENERAL FUND (100)

OBJECT	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
0300	Purchased Services	\$ 5,031,701	Variance is due to increasing utility rates, increased charter school payments and the inclusion of consulting costs to research, evaluate and begin implementation of a new ERP system.
0700	Transfers	1,551,902	The increase in transfers is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements for \$1.0 million each and a slight decrease in the transfer to Insurance Reserve Fund. The decrease to Insurance Reserve Fund is due to less claims in 2021-22 and 2022-23, which caused the contingency in the fund to increase.
0800	Other Uses of Funds (Contingency)	25,735,335	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 object, variances greater than \$500,000 and 10% are listed above.

## GENERAL FUND (100)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds	\$ 1,551,902	The increase in transfers is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements for \$1.0 million each and a slight decrease in the transfer to Insurance Reserve Fund. The decrease to Insurance Reserve Fund is due to less claims in 2021-22 and 2022-23, which caused the contingency in the fund to increase.
6000	Contingencies	25,735,335	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.

## CATEGORICAL FUND (240)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	1,941,000	Increase is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements from the General Fund for \$1.0 million each.
4000	Facilities Acquisition & Construction	\$ 785,000	Decrease is due to spend down of the current Facility Grant funds and a significant decrease in new Facility Grant revenue.

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

## GRANT FUND (270)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	(10,678,936)	Decreases are due to spend down of ESSER II and III funds.
4000	Facilities Acquisition & Construction	(15,480,970)	

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

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

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	6,550,000	Increase for PERS reserve services provided to other funds revenue. The PERS reserve is a charge against eligible salaries.

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

**DEBT SERVICE FUND (300)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
5100	Long-Term Debt Service	\$ 10,756,471	Increase in debt service payments is primarily due to a large one-time FFCO payment due in 2023-24, as well as the adjustment for the GO bonds issued in July 2022.

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

**CAPITAL PROJECTS FUND (400)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	\$ 6,806,732	The 2022 Bond includes school bus purchases. This increase represents the addition of budget to buy new bus replacements.
4000	Facilities Acquisition & Construction	(45,993,782)	Decrease is due to the close out of many projects from the 2014 bond measure and adjustment for the actual bond sale related to the 2022 bond in July 2022.
5200	Transfers of Funds	7,053,100	Transfers from Capital Projects to Debt Service has increased due to a large, one-time \$7M FFCO payment due in 2023-24.

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

**INSURANCE RESERVE FUND (611)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	2,482,602	Contingency has increased from increased reserves due to less claim expenses in 2022-23.

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

# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF REVENUES

### BY FUND AND OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>								
100	General Fund	\$	185,369,081	\$ 189,277,144	\$ 200,481,270	\$ 207,764,962	\$ 216,914,817	\$ 216,914,817	\$ 216,914,817
220	Student Body & Special Purpose Fund		3,004,181	2,883,668	8,193,912	7,800,000	8,050,000	8,050,000	8,050,000
230	Special Purpose Fund		2,634,672	-	-	-	-	-	-
240	Categorical Fund		155,750	275,796	696,791	950,000	1,235,000	1,235,000	1,235,000
260	Scholarship Fund		87,548	74,210	74,603	100,000	85,000	85,000	85,000
270	Grant Fund		385,923	1,033,163	432,830	3,193,393	3,102,516	3,102,516	3,102,516
280	Long-Term Planning Fund		329,375	326,740	6,272,779	6,450,000	7,100,000	7,100,000	7,100,000
290	Nutrition Services Fund		3,657,560	19,603	135,141	5,948,573	4,090,764	4,090,764	4,090,764
300	Debt Service Fund		83,004,377	91,326,852	95,522,123	100,140,410	100,149,080	100,149,080	100,149,080
400	Capital Projects Fund		11,437,741	7,186,728	6,963,611	8,677,987	4,977,000	4,977,000	4,977,000
611	Insurance Reserve Fund		2,229,752	2,203,540	3,015,063	2,256,676	2,238,624	2,238,624	2,238,624
612	Workers' Compensation Fund		1,969,934	2,702,671	2,994,267	2,044,823	1,851,772	1,851,772	1,851,772
	<b>Total 1000 Local Revenue</b>		<b>294,265,894</b>	<b>297,310,114</b>	<b>324,782,390</b>	<b>345,326,824</b>	<b>349,794,573</b>	<b>349,794,573</b>	<b>349,794,573</b>
<b>2000</b>	<b>Intermediate Revenue</b>								
100	General Fund		12,150,332	12,283,925	14,126,181	12,853,740	12,994,240	12,994,240	12,994,240
270	Grant Fund		222,138	239,339	263,207	715,311	771,654	771,654	771,654
300	Debt Service Fund		-	97,640	59,766	-	-	-	-
	<b>Total 2000 Intermediate Revenue</b>		<b>12,372,470</b>	<b>12,620,904</b>	<b>14,449,154</b>	<b>13,569,051</b>	<b>13,765,894</b>	<b>13,765,894</b>	<b>13,765,894</b>
<b>3000</b>	<b>State Revenue</b>								
100	General Fund		289,212,449	293,944,334	294,630,756	295,852,839	312,412,345	312,412,345	312,412,345
220	Student Body & Special Purpose Fund		-	19,516	67,268	-	-	-	-
240	Categorical Fund		114,658	-	1,818,782	1,900,000	1,975,000	1,975,000	1,975,000
270	Grant Fund		9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	70,373,912	70,373,912
280	Long-Term Planning Fund		1,289,633	1,620,473	-	-	-	-	-
290	Nutrition Services Fund		241,585	139,259	173,027	355,000	771,000	771,000	771,000
	<b>Total 3000 State Revenue</b>		<b>300,638,138</b>	<b>319,547,605</b>	<b>348,415,517</b>	<b>377,263,871</b>	<b>385,532,257</b>	<b>385,532,257</b>	<b>385,532,257</b>
<b>4000</b>	<b>Federal Revenue</b>								
270	Grant Fund		15,314,190	24,339,530	43,559,613	81,605,755	70,400,158	70,400,158	70,400,158
290	Nutrition Services Fund		7,433,677	11,303,631	18,742,943	10,430,163	9,070,471	9,070,471	9,070,471
	<b>Total 4000 Federal Revenue</b>		<b>22,747,867</b>	<b>35,643,161</b>	<b>62,302,555</b>	<b>92,035,918</b>	<b>79,470,629</b>	<b>79,470,629</b>	<b>79,470,629</b>
<b>5000</b>	<b>Other Sources</b>								
100	General Fund		35,686,526	56,502,654	91,572,090	106,350,000	124,000,000	124,000,000	124,000,000
220	Student Body & Special Purpose Fund		3,628,068	4,551,812	4,480,627	5,769,000	5,519,000	5,519,000	5,519,000
230	Special Purpose Fund		1,758,405	926,859	-	-	-	-	-
240	Categorical Fund		2,726,046	1,566,476	4,128,320	4,406,000	6,722,000	6,722,000	6,722,000
260	Scholarship Fund		376,816	418,265	435,557	415,000	465,000	465,000	465,000
280	Long-Term Planning Fund		24,375,523	6,349,838	6,644,557	9,600,000	15,500,000	15,500,000	15,500,000
290	Nutrition Services Fund		3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	4,400,000	4,400,000
300	Debt Service Fund		437,519,500	3,659,870	5,615,670	5,619,603	16,367,404	16,367,404	16,367,404
400	Capital Projects Fund		212,880,308	141,857,983	107,402,842	558,417,963	529,985,000	529,985,000	529,985,000
611	Insurance Reserve Fund		4,487,475	6,698,766	5,084,521	5,894,799	8,800,000	8,800,000	8,800,000
612	Workers' Compensation Fund		2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	4,000,000	4,000,000
	<b>Total 5000 Other Sources</b>		<b>728,985,272</b>	<b>225,552,460</b>	<b>229,650,137</b>	<b>703,022,365</b>	<b>715,758,404</b>	<b>715,758,404</b>	<b>715,758,404</b>
	<b>TOTAL REVENUES</b>		<b>\$ 1,359,009,641</b>	<b>\$ 890,674,244</b>	<b>\$ 979,599,754</b>	<b>\$1,531,218,029</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY FUND AND APPROPRIATION LEVEL

					Current Budget	2023-24 Budget		
					2022-23	Proposed	Approved	Adopted
					2019-20	2020-21	2021-22	
					Actual (Audited)			
<b>100</b>	<b>General Fund</b>							
1000	Instruction	\$ 295,005,432	\$ 297,491,681	\$ 305,341,377	\$ 330,396,521	\$ 336,087,293	\$ 336,087,293	\$ 336,087,293
2000	Support Services	166,661,823	163,500,329	180,785,653	194,815,858	205,337,710	205,337,710	205,337,710
3000	Enterprise & Community Service	16,438	2,887	-	250,000	250,000	250,000	250,000
4000	Facilities Acquisition & Construction	-	-	11,944	100,000	100,000	100,000	100,000
5100	Long-Term Debt Service	1,250,299	399,924	1,599,641	1,814,352	1,814,352	1,814,352	1,814,352
5200	Transfers of Funds	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
6000	Contingencies	-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
	<b>Total Fund 100</b>	<b>465,994,333</b>	<b>466,381,727</b>	<b>491,165,076</b>	<b>622,821,541</b>	<b>666,321,402</b>	<b>666,321,402</b>	<b>666,321,402</b>
<b>220</b>	<b>Student Body &amp; Special Purpose Fund</b>							
1000	Instruction	2,874,262	2,206,513	6,882,091	10,896,219	10,832,612	10,832,612	10,832,612
2000	Support Services	135,144	683,799	733,712	1,307,781	1,371,388	1,371,388	1,371,388
3000	Enterprise & Community Service	-	48,865	14,873	350,000	350,000	350,000	350,000
4000	Facilities Acquisition & Construction	-	34,056	56,522	1,000,000	1,000,000	1,000,000	1,000,000
5200	Transfers of Funds	-	1,136	2,524	15,000	15,000	15,000	15,000
	<b>Total Fund 220</b>	<b>3,009,406</b>	<b>2,974,369</b>	<b>7,689,722</b>	<b>13,569,000</b>	<b>13,569,000</b>	<b>13,569,000</b>	<b>13,569,000</b>
<b>230</b>	<b>Special Purpose Fund</b>							
1000	Instruction	2,054,085	-	-	-	-	-	-
2000	Support Services	469,748	-	-	-	-	-	-
3000	Enterprise & Community Service	33,751	-	-	-	-	-	-
4000	Facilities Acquisition & Construction	908,635	-	-	-	-	-	-
5200	Transfers of Funds	-	926,859	-	-	-	-	-
	<b>Total Fund 230</b>	<b>3,466,218</b>	<b>926,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>240</b>	<b>Categorical Fund</b>							
1000	Instruction	220,501	128,439	28,996	100,000	50,000	50,000	50,000
2000	Support Services	319,795	40,357	1,625,137	5,501,839	7,442,839	7,442,839	7,442,839
4000	Facilities Acquisition & Construction	889,682	340,269	295,936	1,525,000	2,310,000	2,310,000	2,310,000
5200	Transfers of Funds	-	-	129,161	129,161	129,161	129,161	129,161
	<b>Total Fund 240</b>	<b>1,429,978</b>	<b>509,064</b>	<b>2,079,229</b>	<b>7,256,000</b>	<b>9,932,000</b>	<b>9,932,000</b>	<b>9,932,000</b>
<b>260</b>	<b>Scholarship Fund</b>							
3000	Enterprise & Community Service	87,236	59,442	56,744	500,000	535,000	535,000	535,000
5200	Transfers of Funds	-	-	-	15,000	15,000	15,000	15,000
	<b>Total Fund 260</b>	<b>87,236</b>	<b>59,442</b>	<b>56,744</b>	<b>515,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>270</b>	<b>Grant Fund</b>							
1000	Instruction	14,546,055	28,711,943	61,916,185	77,116,856	83,678,227	83,678,227	83,678,227
2000	Support Services	6,424,095	14,924,022	28,740,860	65,514,153	54,835,217	54,835,217	54,835,217
3000	Enterprise & Community Service	241,907	3,013,783	176,532	4,050,512	3,626,796	3,626,796	3,626,796
4000	Facilities Acquisition & Construction	4,490,007	2,786,307	5,147,756	17,988,970	2,508,000	2,508,000	2,508,000
	<b>Total Fund 270</b>	<b>25,702,064</b>	<b>49,436,054</b>	<b>95,981,333</b>	<b>164,670,491</b>	<b>144,648,240</b>	<b>144,648,240</b>	<b>144,648,240</b>
<b>280</b>	<b>Long-Term Planning Fund</b>							
2000	Support Services	1,431,656	1,652,495	-	-	-	-	-
5200	Transfers of Funds	18,413,036	-	2,789,111	-	-	-	-
6000	Contingencies	-	-	-	16,050,000	22,600,000	22,600,000	22,600,000
	<b>Total Fund 280</b>	<b>19,844,692</b>	<b>1,652,495</b>	<b>2,789,111</b>	<b>16,050,000</b>	<b>22,600,000</b>	<b>22,600,000</b>	<b>22,600,000</b>
<b>290</b>	<b>Nutrition Services Fund</b>							
2000	Support Services	15,514	15,697	12,604	16,575	18,462	18,462	18,462
3000	Enterprise & Community Service	13,265,332	11,278,694	15,024,873	19,363,161	18,309,773	18,309,773	18,309,773
5200	Transfers of Funds	4,380	2,110	-	4,000	4,000	4,000	4,000
	<b>Total Fund 290</b>	<b>13,285,226</b>	<b>11,296,501</b>	<b>15,037,477</b>	<b>19,383,736</b>	<b>18,332,235</b>	<b>18,332,235</b>	<b>18,332,235</b>
<b>300</b>	<b>Debt Service Fund</b>							
5100	Long-Term Debt Service	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	116,516,484	116,516,484
	<b>Total Fund 300</b>	<b>518,202,258</b>	<b>91,200,390</b>	<b>94,150,488</b>	<b>105,760,013</b>	<b>116,516,484</b>	<b>116,516,484</b>	<b>116,516,484</b>
<b>400</b>	<b>Capital Projects Fund</b>							
2000	Support Services	3,917,796	587,765	633,690	8,774,386	15,581,118	15,581,118	15,581,118
4000	Facilities Acquisition & Construction	77,662,971	56,391,695	44,724,055	557,113,275	511,119,493	511,119,493	511,119,493
5200	Transfers of Funds	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389
	<b>Total Fund 400</b>	<b>82,747,923</b>	<b>58,148,017</b>	<b>46,567,033</b>	<b>567,095,950</b>	<b>534,962,000</b>	<b>534,962,000</b>	<b>534,962,000</b>
<b>611</b>	<b>Insurance Reserve Fund</b>							
2000	Support Services	4,795,673	6,844,966	4,382,457	6,777,001	7,181,548	7,181,548	7,181,548
4000	Facilities Acquisition & Construction	-	-	-	160,308	160,308	160,308	160,308
6000	Contingencies	-	-	-	1,214,166	3,696,768	3,696,768	3,696,768
	<b>Total Fund 611</b>	<b>4,795,673</b>	<b>6,844,966</b>	<b>4,382,457</b>	<b>8,151,475</b>	<b>11,038,624</b>	<b>11,038,624</b>	<b>11,038,624</b>

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
612	Workers' Compensation Fund							
2000	Support Services	2,544,197	1,602,629	2,002,581	3,798,415	3,887,690	3,887,690	3,887,690
6000	Contingencies	-	-	-	2,146,408	1,964,082	1,964,082	1,964,082
	<b>Total Fund 612</b>	<b>2,544,197</b>	<b>1,602,629</b>	<b>2,002,581</b>	<b>5,944,823</b>	<b>5,851,772</b>	<b>5,851,772</b>	<b>5,851,772</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,141,109,205</b>	<b>\$ 691,032,512</b>	<b>\$ 761,901,253</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY FUNCTION AND FUND

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Instruction</b>								
100	General Fund	\$	295,005,432	\$ 297,491,681	\$ 305,341,377	\$ 330,396,521	\$ 336,087,293	\$ 336,087,293	\$ 336,087,293
220	Student Body & Special Purpose Fund		2,874,262	2,206,513	6,882,091	10,896,219	10,832,612	10,832,612	10,832,612
230	Special Purpose Fund		2,054,085	-	-	-	-	-	-
240	Categorical Fund		220,501	128,439	28,996	100,000	50,000	50,000	50,000
270	Grant Fund		14,546,055	28,711,943	61,916,185	77,116,856	83,678,227	83,678,227	83,678,227
	<b>Total 1000</b>		<b>314,700,334</b>	<b>328,538,575</b>	<b>374,168,649</b>	<b>418,509,596</b>	<b>430,648,132</b>	<b>430,648,132</b>	<b>430,648,132</b>
<b>2000</b>	<b>Support Services</b>								
100	General Fund		166,661,823	163,500,329	180,785,653	194,815,858	205,337,710	205,337,710	205,337,710
220	Student Body & Special Purpose Fund		135,144	683,799	733,712	1,307,781	1,371,388	1,371,388	1,371,388
230	Special Purpose Fund		469,748	-	-	-	-	-	-
240	Categorical Fund		319,795	40,357	1,625,137	5,501,839	7,442,839	7,442,839	7,442,839
270	Grant Fund		6,424,095	14,924,022	28,740,860	65,514,153	54,835,217	54,835,217	54,835,217
280	Long-Term Planning Fund		1,431,656	1,652,495	-	-	-	-	-
290	Nutrition Services Fund		15,514	15,697	12,604	16,575	18,462	18,462	18,462
400	Capital Projects Fund		3,917,796	587,765	633,690	8,774,386	15,581,118	15,581,118	15,581,118
611	Insurance Reserve Fund		4,795,673	6,844,966	4,382,457	6,777,001	7,181,548	7,181,548	7,181,548
612	Workers' Compensation Fund		2,544,197	1,602,629	2,002,581	3,798,415	3,887,690	3,887,690	3,887,690
	<b>Total 2000</b>		<b>186,715,441</b>	<b>189,852,058</b>	<b>218,916,695</b>	<b>286,506,008</b>	<b>295,655,972</b>	<b>295,655,972</b>	<b>295,655,972</b>
<b>3000</b>	<b>Enterprise &amp; Community Service</b>								
100	General Fund		16,438	2,887	-	250,000	250,000	250,000	250,000
220	Student Body & Special Purpose Fund		-	48,865	14,873	350,000	350,000	350,000	350,000
230	Special Purpose Fund		33,751	-	-	-	-	-	-
260	Scholarship Fund		87,236	59,442	56,744	500,000	535,000	535,000	535,000
270	Grant Fund		241,907	3,013,783	176,532	4,050,512	3,626,796	3,626,796	3,626,796
290	Nutrition Services Fund		13,265,332	11,278,694	15,024,873	19,363,161	18,309,773	18,309,773	18,309,773
	<b>Total 3000</b>		<b>13,644,663</b>	<b>14,403,671</b>	<b>15,273,022</b>	<b>24,513,673</b>	<b>23,071,569</b>	<b>23,071,569</b>	<b>23,071,569</b>
<b>4000</b>	<b>Facilities Acquisition &amp; Construction</b>								
100	General Fund		-	-	11,944	100,000	100,000	100,000	100,000
220	Student Body & Special Purpose Fund		-	34,056	56,522	1,000,000	1,000,000	1,000,000	1,000,000
230	Special Purpose Fund		908,635	-	-	-	-	-	-
240	Categorical Fund		889,682	340,269	295,936	1,525,000	2,310,000	2,310,000	2,310,000
270	Grant Fund		4,490,007	2,786,307	5,147,756	17,988,970	2,508,000	2,508,000	2,508,000
400	Capital Projects Fund		77,662,971	56,391,695	44,724,055	557,113,275	511,119,493	511,119,493	511,119,493
611	Insurance Reserve Fund		-	-	-	160,308	160,308	160,308	160,308
	<b>Total 4000</b>		<b>83,951,295</b>	<b>59,552,326</b>	<b>50,236,212</b>	<b>577,887,553</b>	<b>517,197,801</b>	<b>517,197,801</b>	<b>517,197,801</b>
<b>5100</b>	<b>Long-Term Debt Service</b>								
100	General Fund		1,250,299	399,924	1,599,641	1,814,352	1,814,352	1,814,352	1,814,352
300	Debt Service Fund		518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	116,516,484	116,516,484
	<b>Total 5100</b>		<b>519,452,557</b>	<b>91,600,314</b>	<b>95,750,129</b>	<b>107,574,365</b>	<b>118,330,836</b>	<b>118,330,836</b>	<b>118,330,836</b>
<b>5200</b>	<b>Transfers of Funds</b>								
100	General Fund		3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
220	Student Body & Special Purpose Fund		-	1,136	2,524	15,000	15,000	15,000	15,000
230	Special Purpose Fund		-	926,859	-	-	-	-	-
240	Categorical Fund		-	-	129,161	129,161	129,161	129,161	129,161
260	Scholarship Fund		-	-	-	15,000	15,000	15,000	15,000
280	Long-Term Planning Fund		18,413,036	-	2,789,111	-	-	-	-
290	Nutrition Services Fund		4,380	2,110	-	4,000	4,000	4,000	4,000
400	Capital Projects Fund		1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389
	<b>Total 5200</b>		<b>22,644,914</b>	<b>7,085,567</b>	<b>7,556,546</b>	<b>6,554,402</b>	<b>15,159,404</b>	<b>15,159,404</b>	<b>15,159,404</b>
<b>6000</b>	<b>Contingencies</b>								
100	General Fund		-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
280	Long-Term Planning Fund		-	-	-	16,050,000	22,600,000	22,600,000	22,600,000
611	Insurance Reserve Fund		-	-	-	1,214,166	3,696,768	3,696,768	3,696,768
612	Workers' Compensation Fund		-	-	-	2,146,408	1,964,082	1,964,082	1,964,082
	<b>Total 6000</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>109,672,432</b>	<b>144,258,043</b>	<b>144,258,043</b>	<b>144,258,043</b>
	<b>TOTAL EXPENDITURES</b>		<b>\$ 1,141,109,205</b>	<b>\$ 691,032,512</b>	<b>\$ 761,901,253</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>0100 Salaries</b>									
100	General Fund	\$	259,791,083	\$ 260,524,904	\$ 271,995,772	\$ 297,278,053	\$ 304,154,798	\$ 304,463,573	\$ 304,463,573
220	Student Body & Special Purpose Fund		21,831	509,706	881,083	1,102,903	1,109,102	1,109,102	1,109,102
230	Special Purpose Fund		730,194	-	-	-	-	-	-
240	Categorical Fund		-	-	16,012	-	-	-	-
270	Grant Fund		10,456,573	19,109,380	47,491,127	56,953,179	59,409,689	59,409,689	59,409,689
280	Long-Term Planning Fund		18,502	12,370	-	-	-	-	-
290	Nutrition Services Fund		4,805,006	4,141,794	5,037,923	6,035,360	6,373,422	6,373,422	6,373,422
400	Capital Projects Fund		3,019,988	3,252,881	3,271,986	2,956,239	3,493,549	3,493,549	3,493,549
611	Insurance Reserve Fund		610,952	588,167	472,272	445,397	333,581	333,581	333,581
612	Workers' Compensation Fund		387,520	295,270	358,335	466,086	473,267	473,267	473,267
	<b>Total 0100</b>		<b>279,841,650</b>	<b>288,434,472</b>	<b>329,524,511</b>	<b>365,237,217</b>	<b>375,347,408</b>	<b>375,656,183</b>	<b>375,656,183</b>
<b>0200 Associated Payroll Costs</b>									
100	General Fund		166,784,742	165,249,748	165,663,380	178,109,137	181,005,379	181,201,161	181,201,161
220	Student Body & Special Purpose Fund		6,958	215,404	291,011	433,405	427,414	427,414	427,414
230	Special Purpose Fund		229,538	-	-	-	-	-	-
240	Categorical Fund		-	-	10,704	-	-	-	-
270	Grant Fund		6,698,032	11,468,806	25,535,725	30,620,650	29,297,630	29,297,630	29,297,630
280	Long-Term Planning Fund		6,420	7,553	-	-	-	-	-
290	Nutrition Services Fund		3,850,243	3,435,308	3,773,334	4,584,674	4,649,188	4,649,188	4,649,188
400	Capital Projects Fund		1,776,616	1,806,386	1,822,118	1,571,579	1,912,500	1,912,500	1,912,500
611	Insurance Reserve Fund		344,698	388,331	304,465	232,629	184,680	184,680	184,680
612	Workers' Compensation Fund		172,499	157,376	188,438	231,309	235,233	235,233	235,233
	<b>Total 0200</b>		<b>179,869,746</b>	<b>182,728,913</b>	<b>197,589,175</b>	<b>215,783,383</b>	<b>217,712,024</b>	<b>217,907,806</b>	<b>217,907,806</b>
<b>0300 Purchased Services</b>									
100	General Fund		23,660,249	21,898,465	28,196,538	32,495,664	37,527,365	37,527,365	37,527,365
220	Student Body & Special Purpose Fund		94,390	686,327	1,102,807	-	-	-	-
230	Special Purpose Fund		531,216	-	-	-	-	-	-
240	Categorical Fund		166,403	61,232	3,429	800,000	350,000	350,000	350,000
260	Scholarship Fund		87,236	59,442	56,744	500,000	535,000	535,000	535,000
270	Grant Fund		2,298,389	6,436,679	7,231,810	21,182,347	17,633,219	17,633,219	17,633,219
280	Long-Term Planning Fund		24,223	878	-	-	-	-	-
290	Nutrition Services Fund		115,647	70,209	115,663	179,185	204,890	204,890	204,890
400	Capital Projects Fund		4,767,430	2,971,570	3,215,710	23,004,000	86,500,000	86,500,000	86,500,000
611	Insurance Reserve Fund		548,849	552,739	566,524	726,941	750,262	750,262	750,262
612	Workers' Compensation Fund		110,013	112,295	136,228	180,890	217,250	217,250	217,250
	<b>Total 0300</b>		<b>32,404,045</b>	<b>32,849,837</b>	<b>40,625,452</b>	<b>79,069,027</b>	<b>143,717,986</b>	<b>143,717,986</b>	<b>143,717,986</b>
<b>0400 Supplies &amp; Materials</b>									
100	General Fund		9,839,438	12,186,884	18,133,086	15,522,033	17,192,117	16,687,560	16,687,560
220	Student Body & Special Purpose Fund		2,885,859	1,345,621	5,062,524	11,017,692	11,017,484	11,017,484	11,017,484
230	Special Purpose Fund		1,041,922	-	-	-	-	-	-
240	Categorical Fund		1,259,946	160,782	505,676	1,532,000	3,210,000	3,210,000	3,210,000
270	Grant Fund		1,449,097	7,471,688	6,180,181	21,331,238	16,248,434	16,248,434	16,248,434
280	Long-Term Planning Fund		140,291	172,421	-	-	-	-	-
290	Nutrition Services Fund		4,507,721	3,645,499	6,109,107	8,567,967	7,070,085	7,070,085	7,070,085
400	Capital Projects Fund		6,204,949	7,057,684	5,419,642	51,682,414	43,885,000	43,885,000	43,885,000
611	Insurance Reserve Fund		115,168	64,861	50,576	715,590	843,465	843,465	843,465
612	Workers' Compensation Fund		96,165	42,066	31,572	66,940	56,940	56,940	56,940
	<b>Total 0400</b>		<b>27,540,556</b>	<b>32,147,507</b>	<b>41,492,363</b>	<b>110,435,874</b>	<b>99,523,525</b>	<b>99,018,968</b>	<b>99,018,968</b>
<b>0500 Capital Outlay</b>									
100	General Fund		958,815	617,792	922,566	860,500	576,300	576,300	576,300
220	Student Body & Special Purpose Fund		-	66,137	116,702	1,000,000	1,000,000	1,000,000	1,000,000
230	Special Purpose Fund		896,024	-	-	-	-	-	-
240	Categorical Fund		-	287,051	1,414,247	4,794,839	6,242,839	6,242,839	6,242,839
270	Grant Fund		4,235,301	3,223,275	5,986,046	27,511,821	14,683,615	14,683,615	14,683,615
280	Long-Term Planning Fund		1,242,221	1,459,273	-	-	-	-	-
290	Nutrition Services Fund		-	-	-	-	20,000	20,000	20,000
400	Capital Projects Fund		64,704,260	41,292,215	30,764,738	485,178,429	390,409,562	390,409,562	390,409,562
611	Insurance Reserve Fund		174,632	399,621	-	-	-	-	-
612	Workers' Compensation Fund		-	-	-	5,000	5,000	5,000	5,000
	<b>Total 0500</b>		<b>72,211,254</b>	<b>47,345,364</b>	<b>39,204,300</b>	<b>519,350,589</b>	<b>412,937,316</b>	<b>412,937,316</b>	<b>412,937,316</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY OBJECT AND FUND

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>0600 Other Objects</b>								
100	General Fund	1,899,665	917,027	2,827,273	3,111,344	3,133,396	3,133,396	3,133,396
220	Student Body & Special Purpose Fund	368	104,187	181,139	-	-	-	-
230	Special Purpose Fund	37,324	-	-	-	-	-	-
240	Categorical Fund	3,628	-	-	-	-	-	-
270	Grant Fund	564,671	1,352,831	2,586,614	4,956,982	5,154,274	5,154,274	5,154,274
290	Nutrition Services Fund	2,229	1,580	1,450	12,550	10,650	10,650	10,650
300	Debt Service Fund	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	116,516,484	116,516,484
400	Capital Projects Fund	1,107,524	598,724	863,550	1,495,000	500,000	500,000	500,000
611	Insurance Reserve Fund	3,001,373	4,851,248	2,988,621	4,816,752	5,229,868	5,229,868	5,229,868
612	Workers' Compensation Fund	1,778,000	995,621	1,288,008	2,848,190	2,900,000	2,900,000	2,900,000
	<b>Total 0600</b>	<b>526,597,041</b>	<b>100,021,608</b>	<b>104,887,143</b>	<b>123,000,831</b>	<b>133,444,672</b>	<b>133,444,672</b>	<b>133,444,672</b>
<b>0700 Transfers</b>								
100	General Fund	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
220	Student Body & Special Purpose Fund	-	46,987	54,457	15,000	15,000	15,000	15,000
230	Special Purpose Fund	-	926,859	-	-	-	-	-
240	Categorical Fund	-	-	129,161	129,161	129,161	129,161	129,161
260	Scholarship Fund	-	-	-	15,000	15,000	15,000	15,000
270	Grant Fund	-	373,394	969,830	2,114,274	2,221,379	2,221,379	2,221,379
280	Long-Term Planning Fund	18,413,036	-	2,789,111	-	-	-	-
290	Nutrition Services Fund	4,380	2,110	-	4,000	4,000	4,000	4,000
400	Capital Projects Fund	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389
	<b>Total 0700</b>	<b>22,644,914</b>	<b>7,504,811</b>	<b>8,578,309</b>	<b>8,668,676</b>	<b>17,380,783</b>	<b>17,380,783</b>	<b>17,380,783</b>
<b>0800 Other Uses of Funds (Contingency)</b>								
100	General Fund	-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
280	Long-Term Planning Fund	-	-	-	16,050,000	22,600,000	22,600,000	22,600,000
611	Insurance Reserve Fund	-	-	-	1,214,166	3,696,768	3,696,768	3,696,768
612	Workers' Compensation Fund	-	-	-	2,146,408	1,964,082	1,964,082	1,964,082
	<b>Total 0800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,672,432</b>	<b>144,258,043</b>	<b>144,258,043</b>	<b>144,258,043</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$1,141,109,205</b>	<b>\$ 691,032,512</b>	<b>\$ 761,901,253</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>	<b>\$ 1,544,321,757</b>

Minor differences due to rounding.



## *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.

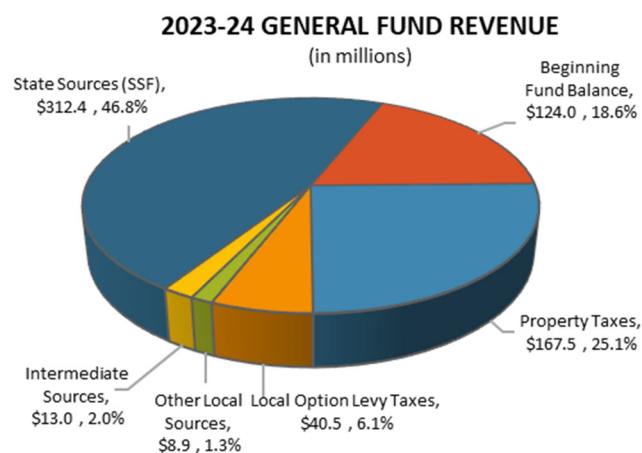
**Revenue** - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 88.5% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility 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 and a portion of the transportation grant are accounted for in the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The portion of the transportation grant related to the depreciation of transportation related capital assets is accounted for in the Categorical Fund, along with the facility grant funds

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 77.2% 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 on 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 and again in 2022 for an additional five years at \$1.25/\$1,000 of assessed value of property. This resource accounts for 7.5% of the General Fund revenue, excluding beginning fund balance. The five-year renewal of the local option levy expires at June 30, 2028. The remainder of the General Fund revenue includes earning on investments, the portion of district's ESD allocation not used for services, athletic pay-to-play and gate fees, other state and local sources, and beginning fund balance.



**Expenditures** - Salaries and benefits account for approximately 88.2% 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, staffing shortages, and increased SSF per

pupil allocations, the contingency for 2023-24 is 17.%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund, Categorical Fund and Debt Service Fund, which makes up 1.2% of the

total General Fund budget, excluding contingency. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials.



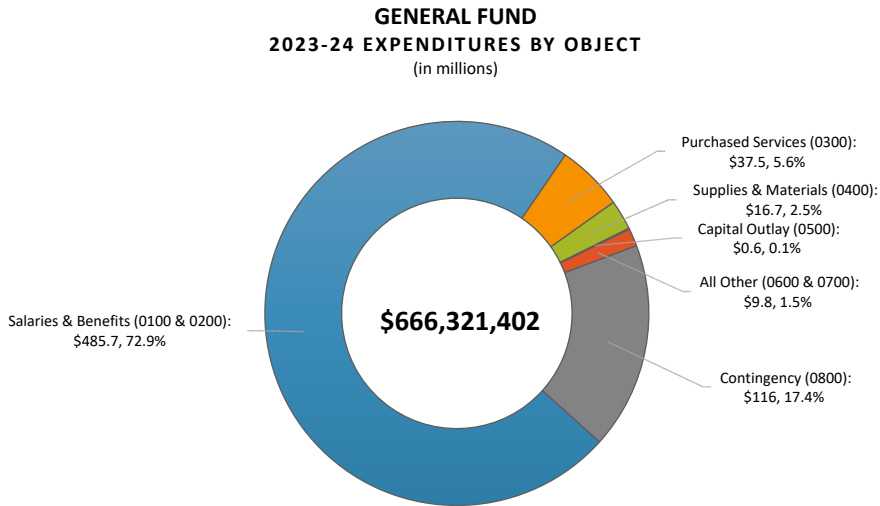
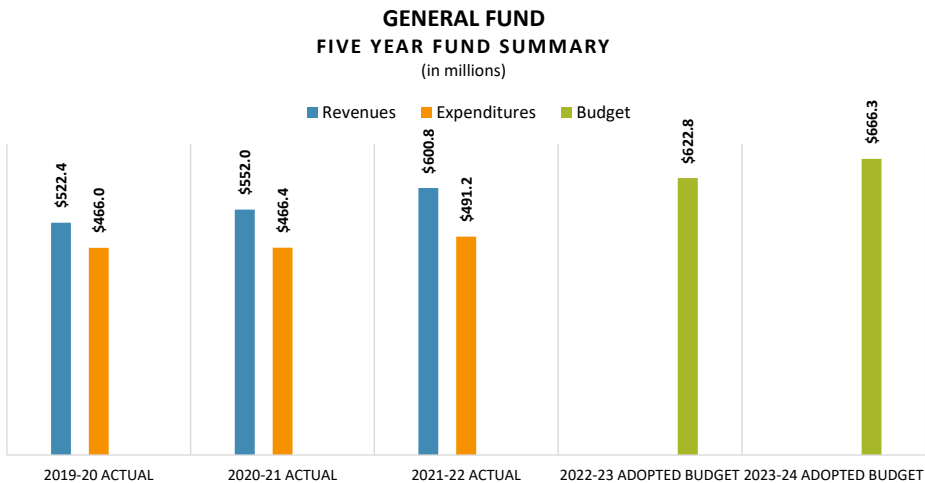
**BEAVERTON SCHOOL DISTRICT**  
**BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)**  
**FOR THE 2023-24 ADOPTED BUDGET DOCUMENT**

FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24				
1110	Elementary Programs	757.0	714.0	93.8	92.1	-	-	-	-	15,658	\$ 115,711,376	17.4%	\$ 7,390
1120	Middle School Programs	373.8	362.4	9.1	9.0	-	-	-	-	8,388	53,377,486	8.0%	6,364
1130	High School Programs	520.6	521.2	11.1	11.0	-	-	-	-	11,844	86,008,983	12.9%	7,262
1140	Pre-Kindergarten Programs	11.0	5.2	13.5	15.9	-	-	-	-	468	2,271,533	0.3%	4,854
1210	Programs for the Talented & Gifted	0.8	-	-	-	-	-	-	-	5,223	286,878	0.0%	55
1220	Restrictive Programs for Students with Disabilities	75.3	82.6	146.9	166.4	-	-	-	-	969	29,131,821	4.4%	30,064
1250	Less Restrictive Programs for Students with Disabilities	108.8	100.8	7.8	6.0	-	-	-	-	2,621	14,179,492	2.1%	5,410
1280	Alternative Education	17.0	18.0	1.2	1.2	-	-	-	-	1,495	13,287,618	2.0%	8,888
1290	Designated Programs	135.9	130.8	18.4	16.9	-	-	-	-	4,850	21,206,905	3.2%	4,373
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	135	4,282	0.0%	32
1430	Summer School - High School	-	-	-	-	-	-	-	-	1,080	619,819	0.1%	574
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	30	1,100	0.0%	37
<b>INSTRUCTION</b>		<b>2,000.2</b>	<b>1,935.0</b>	<b>301.8</b>	<b>318.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>336,087,293</b>	<b>50.4%</b>	
2110	Attendance & Social Work Services	4.0	3.0	52.2	38.8	1.0	1.0	-	-	37,309	5,062,269	0.8%	136
2120	Guidance Services	132.8	129.3	23.6	23.6	-	-	-	-	37,309	19,328,831	2.9%	518
2130	Health Services	-	-	10.6	10.0	-	-	-	-	37,309	1,334,531	0.2%	36
2140	Psychological Services	38.2	37.7	-	-	-	-	-	-	876	5,043,186	0.8%	5,757
2150	Speech Pathology and Audiology Services	43.2	40.2	2.0	2.0	-	-	-	-	2,553	6,280,156	0.9%	2,460
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	732	418,656	0.1%	572
2190	Service Direction, Student Support Services	11.3	12.3	17.8	16.8	0.5	0.5	5.1	3.0	4,619	5,469,024	0.8%	1,184
2210	Improvement of Instruction Services	11.6	7.5	1.5	1.0	-	-	4.0	0.1	37,309	3,005,935	0.5%	81
2220	Educational Media Services	15.8	12.5	43.6	44.3	-	-	-	-	37,309	6,752,416	1.0%	181
2230	Assessment and Testing	-	-	1.1	1.1	-	-	-	-	37,309	510,411	0.1%	14
2240	Instructional Staff Development	9.0	9.0	-	-	-	-	-	-	37,309	5,549,279	0.8%	149
2310	Board of Education Services	-	-	-	-	-	-	-	-	38,081	438,780	0.1%	12
2320	Executive Administration Services	-	-	1.5	1.0	4.8	4.9	3.8	3.8	38,081	2,697,095	0.4%	71
2410	Office of the Principal Services	7.0	10.0	118.0	117.0	-	-	104.0	102.0	37,309	37,250,651	5.6%	998
2490	Other Support Services - School Administration	0.2	0.2	7.3	9.9	-	-	8.0	9.0	38,081	3,732,788	0.6%	98
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	1.0	1.0	38,081	489,393	0.1%	13
2520	Fiscal Services	-	-	19.0	18.0	2.8	2.8	-	-	38,081	3,187,972	0.5%	84
2540	Operation & Maintenance of Plant Services	-	-	266.5	267.5	7.0	7.0	2.0	2.0	37,309	45,016,456	6.8%	1,207
2550	Student Transportation Services	-	-	192.9	190.9	4.1	4.1	1.2	1.2	19,530	26,567,196	4.0%	1,360
2570	Internal Services	-	-	10.5	11.0	1.0	1.0	-	-	37,309	1,926,743	0.3%	52
2620	Planning, Research, Development, Evaluation, Grant	-	-	-	-	-	-	-	-	-	-	-	-
	Writing and Statistical Services	-	-	2.6	2.6	-	1.0	1.0	-	38,081	1,199,743	0.2%	32
2630	Information Services	-	-	6.6	6.4	-	-	1.0	1.0	38,081	1,151,654	0.2%	30
2640	Staff Services	2.0	2.0	12.5	13.0	6.8	6.0	4.0	4.0	38,081	4,797,642	0.7%	126
2660	Technology Services	0.1	-	70.2	69.4	4.0	4.0	2.0	2.0	38,081	16,423,317	2.5%	431
2680	Interpretation/Translation Services	-	-	-	13.9	-	-	-	-	37,309	1,703,586	0.3%	46
<b>SUPPORT SERVICES</b>		<b>278.2</b>	<b>266.7</b>	<b>860.0</b>	<b>858.2</b>	<b>33.0</b>	<b>33.3</b>	<b>137.1</b>	<b>129.1</b>		<b>205,337,710</b>	<b>30.8%</b>	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	37,309	250,000	0.0%	7
<b>ENTERPRISE &amp; COMMUNITY SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>250,000</b>	<b>0.0%</b>	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	37,309	100,000	0.0%	3
<b>FACILITIES ACQUISITION &amp; CON</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>100,000</b>	<b>0.0%</b>	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	38,081	1,814,352	0.3%	48
5200	Transfers of Funds	-	-	-	-	-	-	-	-	38,081	6,734,854	1.0%	177
6110	Operating Contingency	-	-	-	-	-	-	-	-	38,081	115,997,193	17.4%	3,046
<b>FUND TOTAL:</b>		<b>2,278.4</b>	<b>2,201.7</b>	<b>1,161.8</b>	<b>1,176.7</b>	<b>33.0</b>	<b>33.3</b>	<b>137.1</b>	<b>129.1</b>		<b>\$ 666,321,402</b>	<b>100.0%</b>	

Note: Minor differences due to rounding.

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

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 185,369,081	\$ 189,277,144	\$ 200,481,270	\$ 207,764,962	\$ 216,914,817	\$ 216,914,817	\$ 216,914,817
2000 Intermediate Revenue	12,150,332	12,283,925	14,126,181	12,853,740	12,994,240	12,994,240	12,994,240
3000 State Revenue	289,212,449	293,944,334	294,630,756	295,852,839	312,412,345	312,412,345	312,412,345
5000 Other Sources	35,686,526	56,502,654	91,572,090	106,350,000	124,000,000	124,000,000	124,000,000
<b>Total Revenues</b>	<b>\$ 522,418,388</b>	<b>\$ 552,008,057</b>	<b>\$ 600,810,297</b>	<b>\$ 622,821,541</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>
0100 Salaries	\$ 259,791,083	\$ 260,524,904	\$ 271,995,772	\$ 297,278,053	\$ 304,154,798	\$ 304,463,573	\$ 304,463,573
0200 Associated Payroll Costs	166,784,742	165,249,748	165,663,380	178,109,137	181,005,379	181,201,161	181,201,161
0300 Purchased Services	23,660,249	21,898,465	28,196,538	32,495,664	37,527,365	37,527,365	37,527,365
0400 Supplies & Materials	9,839,438	12,186,884	18,133,086	15,522,033	17,192,117	16,687,560	16,687,560
0500 Capital Outlay	958,815	617,792	922,566	860,500	576,300	576,300	576,300
0600 Other Objects	1,899,665	917,027	2,827,273	3,111,344	3,133,396	3,133,396	3,133,396
0700 Transfers	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
0800 Other Uses of Funds (Contingency)	-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
<b>Total Expenditures</b>	<b>\$ 465,994,333</b>	<b>\$ 466,381,727</b>	<b>\$ 491,165,076</b>	<b>\$ 622,821,541</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>
<b>Ending Fund Balance</b>	<b>\$ 56,424,054</b>	<b>\$ 85,626,331</b>	<b>\$ 109,645,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,915,100</b>	<b>\$ 56,424,054</b>	<b>\$ 86,621,373</b>				
<b>Change in Fund Balance</b>	<b>39,508,954</b>	<b>29,202,276</b>	<b>23,023,848</b>				
<b>Ending Fund Balance</b>	<b>\$ 56,424,054</b>	<b>\$ 85,626,331</b>	<b>\$ 109,645,221</b>				



Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>							
1110	Property Taxes	\$ 143,660,937	\$ 150,626,256	\$ 156,178,822	\$ 163,000,000	\$ 167,500,000	\$ 167,500,000	\$ 167,500,000
1120	Local Option Taxes	34,194,060	35,807,436	37,407,459	38,200,000	40,500,000	40,500,000	40,500,000
1310	Regular Day School Tuition	853,517	340,321	227,128	336,000	447,000	447,000	447,000
1330	Summer School Tuition	170,548	120,770	187,700	-	100,000	100,000	100,000
1410	Regular Day School Transport	170,082	1,442	11,010	100,000	50,000	50,000	50,000
1510	Interest on Investments	1,961,287	554,258	412,582	575,000	4,000,000	4,000,000	4,000,000
1710	Admissions	333,777	-	145,933	275,000	215,000	215,000	215,000
1740	Fees	1,191,555	5,910	871,325	825,000	550,000	550,000	550,000
1910	Rentals	831,407	183,968	622,330	720,000	680,000	680,000	680,000
1920	Contrib/Donat - Private Source	12,137	6,014	15,594	-	-	-	-
1960	Recovery of Prior Year Exp	163,201	34,113	16,447	50,000	50,000	50,000	50,000
1980	Fees Charged to Grants	541,780	1,329,649	2,570,648	2,500,000	1,800,000	1,800,000	1,800,000
1990	Miscellaneous	1,284,793	267,007	1,814,294	1,183,962	1,022,817	1,022,817	1,022,817
	<b>Total 1000</b>	<b>185,369,081</b>	<b>189,277,144</b>	<b>200,481,270</b>	<b>207,764,962</b>	<b>216,914,817</b>	<b>216,914,817</b>	<b>216,914,817</b>
<b>2000</b>	<b>Intermediate Revenue</b>							
2100	Unrestr Revenue - Intermediate	12,150,332	12,014,317	13,120,643	11,983,500	12,124,000	12,124,000	12,124,000
2190	Other Unrestr Intermed Sources	-	269,608	1,005,539	870,240	870,240	870,240	870,240
	<b>Total 2000</b>	<b>12,150,332</b>	<b>12,283,925</b>	<b>14,126,181</b>	<b>12,853,740</b>	<b>12,994,240</b>	<b>12,994,240</b>	<b>12,994,240</b>
<b>3000</b>	<b>State Revenue</b>							
3100	Unrestricted Grants-in-Aid	285,647,658	290,351,573	292,163,494	294,055,043	310,912,345	310,912,345	310,912,345
3190	Other Unrestr Grants-in-Aid	3,564,791	3,592,761	2,467,262	1,797,796	1,500,000	1,500,000	1,500,000
	<b>Total 3000</b>	<b>289,212,449</b>	<b>293,944,334</b>	<b>294,630,756</b>	<b>295,852,839</b>	<b>312,412,345</b>	<b>312,412,345</b>	<b>312,412,345</b>
<b>5000</b>	<b>Other Sources</b>							
5160	Lease Purchase Receipts	358,390	78,599	4,950,717	550,000	-	-	-
5200	Interfund Transfers	18,413,036	-	-	-	-	-	-
5400	Beginning Fund Balance	16,915,100	56,424,054	86,621,373	105,800,000	124,000,000	124,000,000	124,000,000
	<b>Total 5000</b>	<b>35,686,526</b>	<b>56,502,654</b>	<b>91,572,090</b>	<b>106,350,000</b>	<b>124,000,000</b>	<b>124,000,000</b>	<b>124,000,000</b>
	<b>FUND 100 TOTAL</b>	<b>\$ 522,418,388</b>	<b>\$ 552,008,057</b>	<b>\$ 600,810,297</b>	<b>\$ 622,821,541</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>	<b>\$ 666,321,402</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 100 - GENERAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

					Current Budget	2023-24 Budget		
Actual (Audited)								
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110 Elementary Programs								
0100	Salaries	\$ 66,060,151	\$ 64,790,646	\$ 64,051,336	\$ 71,932,280	\$ 71,241,710	\$ 71,243,082	\$ 71,243,082
0200	Associated Payroll Costs	41,355,785	39,722,389	37,624,230	41,543,813	40,760,472	40,760,472	40,760,472
0300	Purchased Services	57,992	23,887	799,209	910,712	909,687	909,687	909,687
0400	Supplies & Materials	1,709,839	3,507,763	3,959,034	2,204,643	2,797,029	2,794,285	2,794,285
0600	Other Objects	635	125	1,253	815	3,850	3,850	3,850
Total 1110		109,184,402	108,044,810	106,435,061	116,592,263	115,712,748	115,711,376	115,711,376
1120 Middle School Programs								
0100	Salaries	29,322,400	29,460,531	30,667,643	32,887,017	33,007,715	33,008,172	33,008,172
0200	Associated Payroll Costs	17,573,550	17,263,601	16,987,220	19,246,351	18,938,756	18,938,756	18,938,756
0300	Purchased Services	53,124	48,878	382,537	156,275	149,400	149,400	149,400
0400	Supplies & Materials	396,688	891,978	1,975,515	1,419,996	1,281,787	1,280,873	1,280,873
0500	Capital Outlay	4,212	-	5,645	-	-	-	-
0600	Other Objects	4,203	4,657	4,023	1,300	285	285	285
Total 1120		47,354,177	47,669,644	50,022,583	53,710,939	53,377,943	53,377,486	53,377,486
1130 High School Programs								
0100	Salaries	43,344,473	44,617,128	47,734,683	50,467,303	52,769,769	52,769,769	52,769,769
0200	Associated Payroll Costs	24,889,756	25,410,989	25,956,289	28,128,514	29,497,953	29,497,953	29,497,953
0300	Purchased Services	912,105	537,019	1,523,270	2,094,138	1,196,832	1,196,832	1,196,832
0400	Supplies & Materials	1,246,312	1,122,821	2,901,823	2,260,955	2,443,865	2,443,865	2,443,865
0500	Capital Outlay	7,782	24,994	13,865	-	-	-	-
0600	Other Objects	73,441	37,338	73,099	105,414	100,564	100,564	100,564
Total 1130		70,473,870	71,750,289	78,203,028	83,056,324	86,008,983	86,008,983	86,008,983
1140 Pre-Kindergarten Programs								
0100	Salaries	629,472	793,312	1,168,103	1,483,559	1,186,432	1,186,432	1,186,432
0200	Associated Payroll Costs	520,536	613,024	822,354	1,044,615	934,934	934,934	934,934
0300	Purchased Services	31	-	-	-	-	-	-
0400	Supplies & Materials	26,241	69,890	43,081	125,497	150,167	150,167	150,167
Total 1140		1,176,281	1,476,225	2,033,538	2,653,671	2,271,533	2,271,533	2,271,533
1210 Programs for Talented & Gifted								
0100	Salaries	197,642	140,231	233,362	186,487	117,603	117,603	117,603
0200	Associated Payroll Costs	67,983	63,092	94,078	78,400	38,625	38,625	38,625
0300	Purchased Services	993	1,910	1,403	5,650	5,650	5,650	5,650
0400	Supplies & Materials	95,812	141,546	70,535	123,700	123,000	123,000	123,000
0600	Other Objects	1,675	754	-	2,000	2,000	2,000	2,000
Total 1210		364,106	347,534	399,379	396,237	286,878	286,878	286,878
1220 Restrictive Programs								
0100	Salaries	12,993,641	12,665,455	13,579,041	13,770,363	16,304,273	16,304,273	16,304,273
0200	Associated Payroll Costs	10,376,673	10,079,558	10,365,036	10,015,905	11,586,259	11,586,259	11,586,259
0300	Purchased Services	709,179	554,058	938,759	1,195,000	1,195,000	1,195,000	1,195,000
0400	Supplies & Materials	38,626	154,852	99,597	44,450	46,289	46,289	46,289
0500	Capital Outlay	-	2,831	-	-	-	-	-
0600	Other Objects	-	691	40	-	-	-	-
Total 1220		24,118,120	23,457,444	24,982,473	25,025,718	29,131,821	29,131,821	29,131,821
1250 Less Restrictive Programs								
0100	Salaries	7,574,879	8,128,621	8,103,002	9,489,517	9,091,284	9,091,284	9,091,284
0200	Associated Payroll Costs	4,567,212	4,921,142	4,719,591	5,441,063	5,073,958	5,073,958	5,073,958
0300	Purchased Services	435	369	406	1,500	1,500	1,500	1,500
0400	Supplies & Materials	11,197	86,456	15,699	13,000	12,750	12,750	12,750
Total 1250		12,153,723	13,136,588	12,838,697	14,945,080	14,179,492	14,179,492	14,179,492
1280 Alternative Education								
0100	Salaries	1,505,291	1,465,282	1,834,872	1,747,090	1,992,411	1,992,411	1,992,411
0200	Associated Payroll Costs	898,909	914,328	1,025,291	984,238	1,124,668	1,124,668	1,124,668
0300	Purchased Services	7,314,552	7,913,627	7,721,745	9,162,710	9,890,990	9,890,990	9,890,990
0400	Supplies & Materials	228,613	214,247	83,574	287,398	279,549	279,549	279,549
0600	Other Objects	-	1,475	2,200	-	-	-	-
Total 1280		9,947,365	10,508,960	10,667,682	12,181,436	13,287,618	13,287,618	13,287,618

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 100 - GENERAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

				Current Budget	2023-24 Budget		
Actual (Audited)							
2019-20	2020-21	2021-22		2022-23	Proposed	Approved	Adopted
<b>1290 Designated Programs</b>							
0100	Salaries	11,980,027	12,900,389	12,148,876	13,107,276	13,023,972	13,023,972
0200	Associated Payroll Costs	7,296,787	7,702,158	7,070,321	7,380,842	7,407,329	7,407,329
0300	Purchased Services	284,920	78,880	141,716	149,963	148,500	148,500
0400	Supplies & Materials	75,500	151,280	217,128	459,797	473,975	475,804
0600	Other Objects	178,654	94,073	101,847	121,390	151,300	151,300
<b>Total 1290</b>				<b>21,219,268</b>	<b>21,205,076</b>	<b>21,206,905</b>	<b>21,206,905</b>
<b>1410 Summer School - Elem School</b>							
0100	Salaries	27,328	-	268	3,133	3,229	3,229
0200	Associated Payroll Costs	9,778	-	89	1,058	1,053	1,053
0300	Purchased Services	13,838	-	-	-	-	-
0400	Supplies & Materials	4,879	-	-	-	-	-
<b>Total 1410</b>				<b>4,191</b>	<b>4,282</b>	<b>4,282</b>	<b>4,282</b>
<b>1430 Summer School - High School</b>							
0100	Salaries	258,266	127,644	42,000	451,607	462,944	462,944
0200	Associated Payroll Costs	89,422	45,544	15,044	152,687	150,875	150,875
0300	Purchased Services	6,794	-	-	-	-	-
0400	Supplies & Materials	4,793	-	21,094	6,000	6,000	6,000
0600	Other Objects	737	-	-	-	-	-
<b>Total 1430</b>				<b>610,294</b>	<b>619,819</b>	<b>619,819</b>	<b>619,819</b>
<b>1490 Summer School - Other Programs</b>							
0100	Salaries	1,113	-	414	-	-	-
0200	Associated Payroll Costs	405	-	140	-	-	-
0300	Purchased Services	-	220	-	1,000	1,000	1,000
0400	Supplies & Materials	150	-	-	100	100	100
<b>Total 1490</b>				<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>2110 Attendance &amp; Social Work Services</b>							
0100	Salaries	3,278,126	3,008,316	3,226,585	3,331,860	2,382,755	2,382,755
0200	Associated Payroll Costs	2,719,558	2,429,964	2,596,233	2,536,390	1,765,221	1,765,221
0300	Purchased Services	344,956	222,009	410,802	603,427	866,628	866,628
0400	Supplies & Materials	29,995	34,640	64,409	77,946	39,665	39,665
0500	Capital Outlay	-	-	51,788	-	5,000	5,000
0600	Other Objects	3,084	540	790	1,500	3,000	3,000
<b>Total 2110</b>				<b>6,551,123</b>	<b>5,062,269</b>	<b>5,062,269</b>	<b>5,062,269</b>
<b>2120 Guidance Services</b>							
0100	Salaries	9,036,624	10,211,592	10,926,212	12,078,825	12,150,032	12,102,260
0200	Associated Payroll Costs	5,740,777	6,281,107	6,585,107	7,012,847	7,095,640	7,069,848
0300	Purchased Services	40,438	7,031	3,048	48,172	51,062	51,062
0400	Supplies & Materials	47,764	45,611	22,166	79,528	105,221	105,221
0600	Other Objects	1,068	540	1,100	900	440	440
<b>Total 2120</b>				<b>19,220,272</b>	<b>19,402,395</b>	<b>19,328,831</b>	<b>19,328,831</b>
<b>2130 Health Services</b>							
0100	Salaries	1,574,212	607,766	795,734	708,432	702,061	702,061
0200	Associated Payroll Costs	1,063,688	474,004	542,907	455,306	498,278	498,278
0300	Purchased Services	98,578	82,388	96,860	87,322	87,682	87,682
0400	Supplies & Materials	25,283	30,119	48,962	44,700	46,510	46,510
0500	Capital Outlay	-	29,694	-	-	-	-
<b>Total 2130</b>				<b>1,295,760</b>	<b>1,334,531</b>	<b>1,334,531</b>	<b>1,334,531</b>
<b>2140 Psychological Service</b>							
0100	Salaries	2,460,606	2,779,400	2,410,001	3,249,978	3,211,711	3,211,711
0200	Associated Payroll Costs	1,442,001	1,624,932	1,303,466	1,839,551	1,802,964	1,802,964
0300	Purchased Services	3,399	173	568	4,200	4,200	4,200
0400	Supplies & Materials	38,954	31,475	43,225	24,311	24,311	24,311
<b>Total 2140</b>				<b>5,118,040</b>	<b>5,043,186</b>	<b>5,043,186</b>	<b>5,043,186</b>
<b>2150 Speech Path &amp; Audiology Services</b>							
0100	Salaries	4,077,966	4,436,530	4,267,891	4,016,309	3,990,654	3,990,653
0200	Associated Payroll Costs	2,433,319	2,593,624	2,441,505	2,228,654	2,191,050	2,191,053
0300	Purchased Services	13,257	35,584	148,885	54,350	54,350	54,350
0400	Supplies & Materials	43,823	78,874	51,898	44,000	44,100	44,100
<b>Total 2150</b>				<b>6,343,313</b>	<b>6,280,154</b>	<b>6,280,156</b>	<b>6,280,156</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 100 - GENERAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

					Current Budget	2023-24 Budget							
Actual (Audited)													
					2019-20	2020-21	2021-22		2022-23	Proposed	Approved	Adopted	
2160 Other Student Treatment Services													
0100	Salaries		219,959	240,254	259,858		240,638		255,878	255,878		255,878	
0200	Associated Payroll Costs		131,036	139,618	147,913		139,033		142,778	142,778		142,778	
0300	Purchased Services		1,023,228	939,160	2,733		5,000		5,000	5,000		5,000	
0400	Supplies & Materials		10,750	22,889	37,033		15,000		15,000	15,000		15,000	
0500	Capital Outlay		-	-	7,495		-		-	-		-	
Total 2160						1,384,973	1,341,921	455,031	399,671	418,656	418,656	418,656	
2190 Direction of Student Support Services													
0100	Salaries		2,586,211	2,697,242	3,109,909		3,170,254		2,998,649	3,094,193		3,029,031	
0200	Associated Payroll Costs		1,548,400	1,603,584	1,796,059		1,823,691		1,672,754	1,724,339		1,681,371	
0300	Purchased Services		171,949	73,452	280,415		313,139		313,139	313,139		313,139	
0400	Supplies & Materials		239,015	348,134	128,391		226,501		294,483	294,483		294,483	
0600	Other Objects		56,371	34,394	71,199		151,000		151,000	151,000		151,000	
Total 2190						4,601,946	4,756,807	5,385,973	5,684,585	5,430,025	5,577,154	5,469,024	
2210 Improvement Instruction Services													
0100	Salaries		1,559,723	1,545,177	1,702,444		1,918,597		922,145	922,145		922,145	
0200	Associated Payroll Costs		913,027	893,426	922,651		1,028,753		478,998	478,998		478,998	
0300	Purchased Services		14,073	4,550	6,398		45,389		1,102,789	1,102,789		1,102,789	
0400	Supplies & Materials		77,371	3,620	5,713		65,795		820,106	405,503		405,503	
0600	Other Objects		82,999	89,698	84,829		101,500		96,500	96,500		96,500	
Total 2210						2,647,193	2,536,470	2,722,034	3,160,034	3,420,538	3,005,935	3,005,935	
2220 Educational Media Services													
0100	Salaries		3,464,596	3,226,359	3,407,620		3,592,846		3,428,823	3,503,444		3,503,444	
0200	Associated Payroll Costs		2,681,277	2,495,022	2,638,692		2,634,928		2,681,439	2,744,426		2,744,426	
0300	Purchased Services		4,312	590	2,452		6,200		5,700	5,700		5,700	
0400	Supplies & Materials		406,977	370,441	554,532		544,014		498,396	498,396		498,396	
0600	Other Objects		480	1,810	100		600		450	450		450	
Total 2220						6,557,642	6,094,222	6,603,396	6,778,588	6,614,808	6,752,416	6,752,416	
2230 Assessment and Testing													
0100	Salaries		107,571	42,538	52,173		157,873		168,027	168,027		168,027	
0200	Associated Payroll Costs		82,459	30,212	42,315		86,978		78,449	78,449		78,449	
0300	Purchased Services		112	-	432		400		400	400		400	
0400	Supplies & Materials		247,325	10,640	229,879		255,053		263,535	263,535		263,535	
Total 2230						437,466	83,390	324,799	500,304	510,411	510,411	510,411	
2240 Instructional Staff Development													
0100	Salaries		1,675,977	1,209,701	1,479,629		2,695,974		2,742,369	2,742,369		2,742,369	
0200	Associated Payroll Costs		1,237,929	970,793	1,120,408		1,869,708		1,856,452	1,856,452		1,856,452	
0300	Purchased Services		199,782	181,463	569,304		649,421		676,126	676,126		676,126	
0400	Supplies & Materials		74,360	63,648	165,392		187,764		188,682	188,682		188,682	
0600	Other Objects		74,018	1,540	88,968		85,500		85,650	85,650		85,650	
Total 2240						3,262,066	2,427,145	3,423,701	5,488,367	5,549,279	5,549,279	5,549,279	
2310 Board of Education Services													
0300	Purchased Services		102,287	158,851	410,500		387,774		385,780	385,780		385,780	
0400	Supplies & Materials		6,093	1,211	6,264		21,868		28,750	28,750		28,750	
0600	Other Objects		22,140	22,140	22,140		24,164		24,250	24,250		24,250	
Total 2310						130,520	182,202	438,904	433,806	438,780	438,780	438,780	
2320 Executive Administration Services													
0100	Salaries		1,215,340	1,141,240	1,271,513		1,408,191		1,572,933	1,572,933		1,572,933	
0200	Associated Payroll Costs		691,061	659,646	681,660		732,155		788,856	788,856		788,856	
0300	Purchased Services		48,446	3,721	67,361		153,932		163,331	163,331		163,331	
0400	Supplies & Materials		13,827	15,126	26,094		107,832		136,767	136,767		136,767	
0600	Other Objects		6,524	30,844	30,467		35,208		35,208	35,208		35,208	
Total 2320						1,975,198	1,850,577	2,077,095	2,437,318	2,697,095	2,697,095	2,697,095	

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 100 - GENERAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

					Current Budget	2023-24 Budget					
Actual (Audited)											
					2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2410 Office of the Principal											
0100	Salaries	18,698,900	19,804,469	21,265,693	21,829,050	22,804,251	22,944,636	22,944,636			
0200	Associated Payroll Costs	12,390,761	12,853,440	13,464,561	13,150,038	13,747,005	13,826,878	13,826,878			
0300	Purchased Services	67,662	76,852	72,630	83,856	71,392	71,392	71,392			
0400	Supplies & Materials	238,309	458,757	452,835	419,057	479,340	391,215	391,215			
0600	Other Objects	17,737	17,049	15,966	13,539	16,530	16,530	16,530			
Total 2410					31,413,369	33,210,567	35,271,685	35,495,540	37,118,518	37,250,651	37,250,651
2490 Other Support Serv-Sch Admin											
0100	Salaries	1,616,817	1,601,985	1,781,413	1,776,309	2,085,673	2,092,607	2,157,769			
0200	Associated Payroll Costs	979,583	981,499	1,021,328	1,014,486	1,200,004	1,204,899	1,247,867			
0300	Purchased Services	42,810	26,470	51,739	134,397	174,257	174,257	174,257			
0400	Supplies & Materials	34,866	38,201	148,493	182,937	147,645	147,645	147,645			
0600	Other Objects	377	815	4,937	4,500	5,250	5,250	5,250			
Total 2490					2,674,453	2,648,970	3,007,911	3,112,629	3,612,829	3,624,658	3,732,788
2510 Direction of Business Services											
0100	Salaries	213,960	250,305	311,035	262,177	304,708	304,708	304,708			
0200	Associated Payroll Costs	107,091	147,108	151,993	139,695	157,808	157,808	157,808			
0300	Purchased Services	6,564	21	839	19,756	4,756	4,756	4,756			
0400	Supplies & Materials	12,743	8,880	3,427	3,194	18,071	18,071	18,071			
0600	Other Objects	430	4,666	1,189	4,050	4,050	4,050	4,050			
Total 2510					340,789	410,979	468,483	428,872	489,393	489,393	489,393
2520 Fiscal Services											
0100	Salaries	1,280,017	1,366,733	1,576,890	1,770,363	1,775,731	1,775,731	1,775,731			
0200	Associated Payroll Costs	754,574	806,301	925,513	1,012,305	1,051,155	1,051,155	1,051,155			
0300	Purchased Services	109,354	95,955	131,991	164,325	164,325	164,325	164,325			
0400	Supplies & Materials	26,649	30,113	68,916	42,366	51,761	51,761	51,761			
0600	Other Objects	74,608	57,605	264,986	145,000	145,000	145,000	145,000			
Total 2520					2,245,202	2,356,707	2,968,296	3,134,359	3,187,972	3,187,972	3,187,972
2540 Operation & Maint of Plant Services											
0100	Salaries	14,371,837	14,449,129	15,271,959	16,889,542	17,559,522	17,559,522	17,559,522			
0200	Associated Payroll Costs	9,997,693	10,023,298	10,357,699	10,947,441	11,253,008	11,253,008	11,253,008			
0300	Purchased Services	8,806,103	8,749,734	11,316,053	12,328,155	14,218,588	14,218,588	14,218,588			
0400	Supplies & Materials	1,569,926	1,510,914	2,588,441	2,012,007	1,492,838	1,492,838	1,492,838			
0500	Capital Outlay	850,930	514,241	821,177	760,500	471,000	471,000	471,000			
0600	Other Objects	13,029	24,898	42,565	23,575	21,500	21,500	21,500			
Total 2540					35,609,518	35,272,213	40,397,894	42,961,220	45,016,456	45,016,456	45,016,456
2550 Student Transportation Services											
0100	Salaries	9,407,617	7,858,620	9,568,800	12,143,747	13,899,355	13,899,355	13,899,355			
0200	Associated Payroll Costs	8,622,219	7,906,977	8,223,604	9,281,229	9,846,990	9,846,990	9,846,990			
0300	Purchased Services	254,068	148,475	625,491	443,108	441,111	441,111	441,111			
0400	Supplies & Materials	1,187,507	656,006	1,968,741	1,851,350	2,176,240	2,176,240	2,176,240			
0500	Capital Outlay	41,866	-	10,652	-	-	-	-			
0600	Other Objects	3,454	72,773	402,654	203,500	203,500	203,500	203,500			
Total 2550					19,516,731	16,642,851	20,799,941	23,922,934	26,567,196	26,567,196	26,567,196
2570 Internal Services											
0100	Salaries	553,118	576,737	664,475	802,636	837,998	837,998	837,998			
0200	Associated Payroll Costs	392,323	400,205	422,981	477,624	530,242	530,242	530,242			
0300	Purchased Services	369,196	199,104	324,379	569,629	509,438	509,438	509,438			
0400	Supplies & Materials	14,111	3,943	27,498	31,913	43,165	43,165	43,165			
0500	Capital Outlay	12,296	1,600	-	-	300	300	300			
0600	Other Objects	1,390	6,368	3,649	5,600	5,600	5,600	5,600			
Total 2570					1,342,433	1,187,956	1,442,983	1,887,402	1,926,743	1,926,743	1,926,743
2620 Plan/R&D/Eval/Grants/Stats Serv											
0100	Salaries	416,801	321,899	388,595	420,388	393,081	430,316	430,316			
0200	Associated Payroll Costs	191,252	187,622	216,361	228,864	209,150	231,381	231,381			
0300	Purchased Services	796,707	268,427	496,255	519,909	516,509	516,509	516,509			
0400	Supplies & Materials	11,468	11,155	13,377	17,600	21,537	21,537	21,537			
0600	Other Objects	-	1,501	358	2,000	-	-	-			
Total 2620					1,416,227	790,604	1,114,946	1,188,761	1,140,277	1,199,743	1,199,743

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 100 - GENERAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2630 Information Services									
0100	Salaries		554,959	575,474	643,277	667,470	694,935	694,935	694,935
0200	Associated Payroll Costs		341,914	346,876	390,041	396,408	410,198	410,198	410,198
0300	Purchased Services		7,112	8,122	10,681	21,339	12,991	12,991	12,991
0400	Supplies & Materials		26,792	48,224	19,406	20,850	32,350	32,350	32,350
0600	Other Objects		1,370	1,206	2,104	3,500	1,180	1,180	1,180
Total 2630			932,148	979,902	1,065,509	1,109,567	1,151,654	1,151,654	1,151,654
2640 Staff Services									
0100	Salaries		2,229,702	2,117,024	2,311,100	2,416,142	2,639,538	2,639,538	2,639,538
0200	Associated Payroll Costs		1,426,882	1,293,296	1,496,148	1,350,965	1,469,833	1,469,833	1,469,833
0300	Purchased Services		173,947	167,728	296,358	312,965	312,966	312,966	312,966
0400	Supplies & Materials		104,563	113,533	170,437	268,548	369,405	369,405	369,405
0600	Other Objects		9,859	4,383	2,225	4,400	5,900	5,900	5,900
Total 2640			3,944,953	3,695,964	4,276,268	4,353,020	4,797,642	4,797,642	4,797,642
2660 Technology Services									
0100	Salaries		5,295,761	5,367,175	5,739,365	6,204,820	6,473,979	6,473,979	6,473,979
0200	Associated Payroll Costs		3,249,122	3,370,630	3,494,557	3,704,602	3,866,647	3,866,647	3,866,647
0300	Purchased Services		1,607,948	1,287,612	1,361,320	1,862,551	3,838,364	3,838,364	3,838,364
0400	Supplies & Materials		1,512,315	1,909,899	1,900,475	2,032,363	2,238,290	2,238,290	2,238,290
0500	Capital Outlay		41,729	44,432	-	-	-	-	-
0600	Other Objects		4,645	5,220	4,945	6,037	6,037	6,037	6,037
Total 2660			11,711,519	11,984,969	12,500,661	13,810,373	16,423,317	16,423,317	16,423,317
2680 Interpretation/Translation Services									
0100	Salaries		-	-	-	-	958,648	958,648	958,648
0200	Associated Payroll Costs		-	-	-	-	695,578	695,578	695,578
0300	Purchased Services		-	-	-	-	47,922	47,922	47,922
0400	Supplies & Materials		-	-	-	-	1,438	1,438	1,438
Total 2680			-	-	-	-	1,703,586	1,703,586	1,703,586
3110 Direction of Food Services									
0600	Other Objects		16,438	-	-	250,000	250,000	250,000	250,000
Total 3110			16,438	-	-	250,000	250,000	250,000	250,000
3390 Other Community Services									
0200	Associated Payroll Costs		-	742	-	-	-	-	-
0300	Purchased Services		-	2,145	-	-	-	-	-
Total 3390			-	2,887	-	-	-	-	-
4150 Building Acq Constr & Improv Services									
0500	Capital Outlay		-	-	11,944	100,000	100,000	100,000	100,000
Total 4150			-	-	11,944	100,000	100,000	100,000	100,000
5110 Long-Term Debt Service									
0600	Other Objects		1,250,299	399,924	1,599,641	1,814,352	1,814,352	1,814,352	1,814,352
Total 5110			1,250,299	399,924	1,599,641	1,814,352	1,814,352	1,814,352	1,814,352
5200 Transfers of Funds									
0700	Transfers		3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
Total 5200			3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	6,734,854	6,734,854
6110 Operating Contingency									
0800	Other Uses of Funds (Contingency)		-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
Total 6110			-	-	-	90,261,858	115,997,193	115,997,193	115,997,193
FUND 100 TOTAL			\$ 465,994,333	\$ 466,381,727	\$ 491,165,076	\$ 622,821,541	\$ 666,321,402	\$ 666,321,402	\$ 666,321,402

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT  
100 - GENERAL FUND  
THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
Revenue				
1000 Local Revenue	\$ 216,914,817	\$ 223,912,410	\$ 231,139,656	\$ 238,576,462
2000 Intermediate Revenue	12,994,240	13,114,182	13,235,324	13,357,677
3000 State Revenue	312,412,345	315,707,313	322,261,853	339,383,687
5000 Other Sources	124,000,000	115,997,193	90,129,623	47,419,068
Total Revenue	\$ 666,321,402	\$ 668,731,098	\$ 656,766,456	\$ 638,736,894
Expenditures				
0100 Salaries	\$ 304,463,573	\$ 321,188,999	\$ 339,638,358	\$ 359,133,600
0200 Associated Payroll Costs	181,201,161	190,500,717	200,850,834	211,757,034
0300 Purchased Services	37,527,365	38,709,968	40,074,327	42,158,192
0400 Supplies & Materials	16,687,560	17,707,882	18,239,117	18,786,292
0500 Capital Outlay	576,300	593,589	611,397	629,739
0600 Other Objects	3,133,396	3,165,467	3,198,501	6,524,942
0700 Transfers	6,734,854	6,734,854	6,734,854	6,734,854
0800 Other Uses of Funds (Contingency)	115,997,193	90,129,623	47,419,068	-
Total Expenditures	\$ 666,321,402	\$ 668,731,098	\$ 656,766,456	\$ 645,724,653
Required 5% Contingency	\$ 33,316,070	\$ 33,436,555	\$ 32,838,323	\$ 31,936,845

Assumptions:

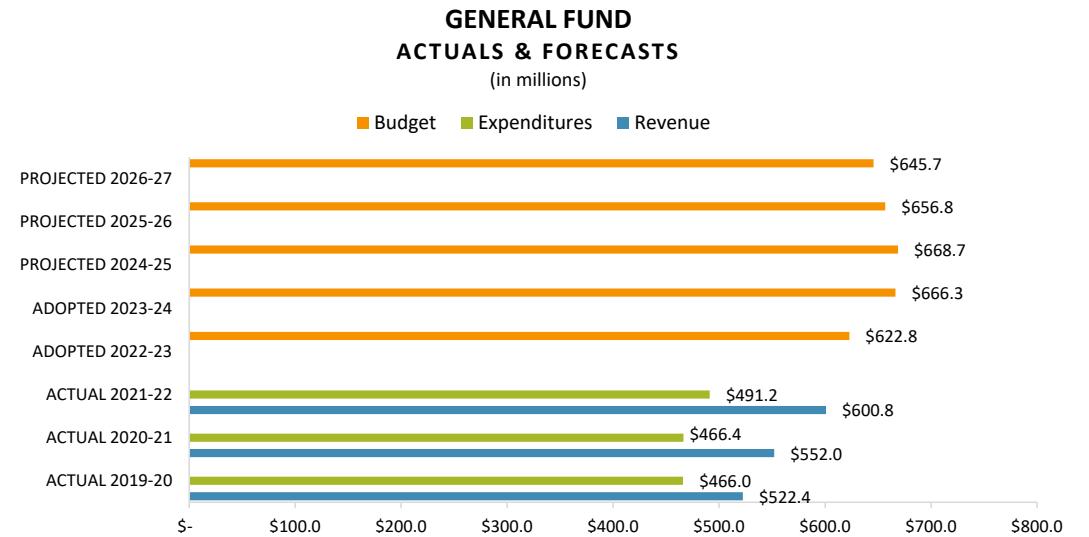
Revenues:

Revenue for 2023-24 is based on State School Fund revenue for the 2023-25 biennium of \$10.1 billion with a 49/51% split. The SSF revenue is projected at a 6.0% increase for the 2025-27 biennium with a 49/51% split. The District's local option levy is projected to increase 4.0% per year. Enrollment included in this forecast declines slightly in 2024-25 and is flat after due to many unknown factors. The District's demographer and PSU analysis are projecting declining enrollment in future years due to low birth rates and lack of affordable housing, which is also the case across much of the state. The District will continue to collaborate with districts across the state as statewide enrollment changes, paired with District enrollment, will impact SSF revenue forecasts. Local Revenue is projected to increase by 4% and Intermediate Revenue is projected to increase by 1% per year. Other Revenue will decline over time as the District spends down reserves as expenditures would exceed revenue.

Expenditures:

Salary and benefit expenditures will increase due to contractual salary increases and the related benefits and increase in health benefits. No PERS rate increases are included in this forecast. Purchased Services and Supplies and Materials are expected to increase at a rate of 3% per year. The Contingency continues to decline throughout the forecast due to deficit spending.

\* The 2026-27 budget is not in balance due to unknowns as the District, without reductions in 2024-25 through 2026-27, will have spent down all General Fund reserves. In 2026-27, the District does not meet the School Board policy that states the District must maintain a contingency of 5% of total revenue. In this year, either an exception to the policy must be made by the School Board or reductions must occur.



Minor differences due to rounding.





*Student Body &  
Special Purpose Fund (220)*

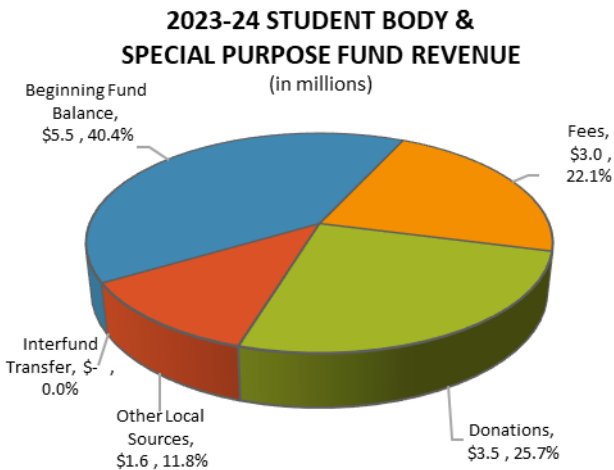


## STUDENT BODY & SPECIAL PURPOSE FUND OVERVIEW

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 slight decline in the 2020-21 year due to the COVID-19 pandemic and less participation fees and fund-raising occurring. Approximately 59.6% of the total 2023-24 revenue is from local sources, including 25.7% of the local sources from donations and 22.1% from fees. The remaining 40.4% of the total budgeted revenue is a beginning fund balance.

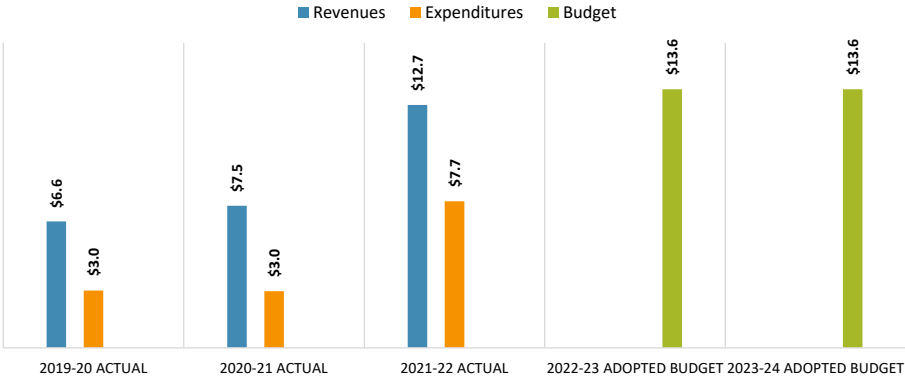
Expenditures – The majority of expenditures within the Student Body & Special Purpose Fund are in the area of supplies and materials with 65.8% of the 2021-22 actual expenditures being in this area and making up 81.2% of the 2023-24 budget.



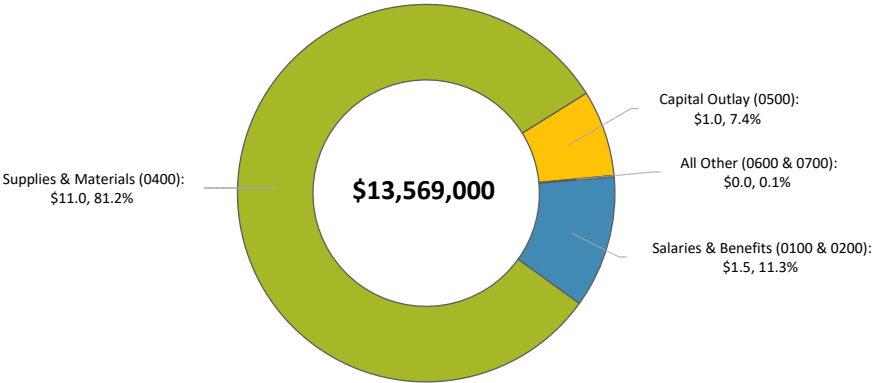
**BEAVERTON SCHOOL DISTRICT**  
**220 - STUDENT BODY AND SPECIAL PURPOSE FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

	Actual (Audited)			Current Budget 2022-23	2023-24 Budget		
	2019-20	2020-21	2021-22		Proposed	Approved	Adopted
1000 Local Revenue	\$ 3,004,181	\$ 2,883,668	\$ 8,193,912	\$ 7,800,000	\$ 8,050,000	\$ 8,050,000	\$ 8,050,000
3000 State Revenue	-	19,516	67,268	-	-	-	-
5000 Other Sources	3,628,068	4,551,812	4,480,627	5,769,000	5,519,000	5,519,000	5,519,000
<b>Total Revenues</b>	<b>\$ 6,632,249</b>	<b>\$ 7,454,996</b>	<b>\$ 12,741,807</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>
0100 Salaries	\$ 21,831	\$ 509,706	\$ 881,083	\$ 1,102,903	\$ 1,109,102	\$ 1,109,102	\$ 1,109,102
0200 Associated Payroll Costs	6,958	215,404	291,011	433,405	427,414	427,414	427,414
0300 Purchased Services	94,390	686,327	1,102,807	-	-	-	-
0400 Supplies & Materials	2,885,859	1,345,621	5,062,524	11,017,692	11,017,484	11,017,484	11,017,484
0500 Capital Outlay	-	66,137	116,702	1,000,000	1,000,000	1,000,000	1,000,000
0600 Other Objects	368	104,187	181,139	-	-	-	-
0700 Transfers	-	46,987	54,457	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 3,009,406</b>	<b>\$ 2,974,369</b>	<b>\$ 7,689,722</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>
<b>Ending Fund Balance</b>	<b>\$ 3,622,843</b>	<b>\$ 4,480,627</b>	<b>\$ 5,052,084</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,628,068</b>	<b>\$ 3,622,843</b>	<b>\$ 4,480,627</b>				
<b>Change in Fund Balance</b>	<b>(5,225)</b>	<b>857,784</b>	<b>571,457</b>				
<b>Ending Fund Balance</b>	<b>\$ 3,622,843</b>	<b>\$ 4,480,627</b>	<b>\$ 5,052,084</b>				

**STUDENT BODY & SPECIAL PURPOSE FUND**  
**FIVE YEAR FUND SUMMARY**  
(in millions)



**STUDENT BODY & SPECIAL PURPOSE FUND**  
**2023-24 EXPENDITURES BY OBJECT**  
(in millions)



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>								
1510	Interest on Investments		-	-	3,854	-	-	-	-
1710	Admissions		\$ 271,257	\$ 8,215	\$ 61,107	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000
1740	Fees		1,663,360	1,214,548	2,843,152	1,500,000	3,025,000	3,025,000	3,025,000
1750	Concessions		11,403	3,356	4,706	-	-	-	-
1760	Club Fund Raising		199,046	242,918	640,226	1,500,000	1,000,000	1,000,000	1,000,000
1920	Contrib/Donat - Private Source		825,321	882,458	1,539,184	4,000,000	3,475,000	3,475,000	3,475,000
1950	Textbook Sales & Rentals		32,478	27,547	26,556	-	-	-	-
1960	Recovery of Prior Year Exp		391	12,746	22,186	-	-	-	-
1990	Miscellaneous		925	491,880	3,052,941	500,000	500,000	500,000	500,000
	<b>Total 1000</b>		<b>3,004,181</b>	<b>2,883,668</b>	<b>8,193,912</b>	<b>7,800,000</b>	<b>8,050,000</b>	<b>8,050,000</b>	<b>8,050,000</b>
<b>3000</b>	<b>State Revenue</b>								
3290	Other Restricted Grants-in-Aid		-	19,516	67,268	-	-	-	-
	<b>Total 3000</b>		<b>-</b>	<b>19,516</b>	<b>67,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5000</b>	<b>Other Sources</b>								
5200	Interfund Transfers		-	928,969	-	19,000	19,000	19,000	19,000
5400	Beginning Fund Balance		3,628,068	3,622,843	4,480,627	5,750,000	5,500,000	5,500,000	5,500,000
	<b>Total 5000</b>		<b>3,628,068</b>	<b>4,551,812</b>	<b>4,480,627</b>	<b>5,769,000</b>	<b>5,519,000</b>	<b>5,519,000</b>	<b>5,519,000</b>
	<b>FUND 220 TOTAL</b>		<b>\$ 6,632,249</b>	<b>\$ 7,454,996</b>	<b>\$ 12,741,807</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>	<b>\$ 13,569,000</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 220 - STUDENT BODY AND SPECIAL PURPOSE FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1110 Elementary Programs</b>									
0100	Salaries	\$	17,540	\$ 4,912	\$ 14,253	\$ 178,406	\$ 184,550	\$ 184,550	\$ 184,550
0200	Associated Payroll Costs		5,850	1,120	3,489	60,318	60,146	60,146	60,146
0300	Purchased Services		77,875	9,309	44,654	-	-	-	-
0400	Supplies & Materials		271,495	227,479	1,665,502	2,032,692	2,042,484	2,042,484	2,042,484
0500	Capital Outlay		-	-	5,000	-	-	-	-
0600	Other Objects		245	115	-	-	-	-	-
	<b>Total 1110</b>		<b>373,004</b>	<b>242,935</b>	<b>1,732,898</b>	<b>2,271,416</b>	<b>2,287,180</b>	<b>2,287,180</b>	<b>2,287,180</b>
<b>1120 Middle School Programs</b>									
0100	Salaries		-	2,215	9,694	237,077	245,242	245,242	245,242
0200	Associated Payroll Costs		-	799	2,752	80,155	79,924	79,924	79,924
0300	Purchased Services		195	47,597	31,170	-	-	-	-
0400	Supplies & Materials		133,254	88,051	177,775	2,500,000	2,450,000	2,450,000	2,450,000
0500	Capital Outlay		-	847	-	-	-	-	-
0600	Other Objects		-	2,577	2,716	-	-	-	-
	<b>Total 1120</b>		<b>133,449</b>	<b>142,086</b>	<b>224,107</b>	<b>2,817,232</b>	<b>2,775,166</b>	<b>2,775,166</b>	<b>2,775,166</b>
<b>1130 High School Programs</b>									
0100	Salaries		-	188,820	477,816	379,323	392,387	392,387	392,387
0200	Associated Payroll Costs		-	44,280	96,494	128,248	127,879	127,879	127,879
0300	Purchased Services		-	579,466	1,001,736	-	-	-	-
0400	Supplies & Materials		2,367,809	795,092	3,028,466	5,250,000	5,150,000	5,150,000	5,150,000
0500	Capital Outlay		-	36,810	66,486	-	-	-	-
0600	Other Objects		-	101,255	177,763	-	-	-	-
0700	Transfers		-	45,851	50,434	-	-	-	-
	<b>Total 1130</b>		<b>2,367,809</b>	<b>1,791,573</b>	<b>4,899,194</b>	<b>5,757,571</b>	<b>5,670,266</b>	<b>5,670,266</b>	<b>5,670,266</b>
<b>1220 Restrictive Programs</b>									
0400	Supplies & Materials		-	9,530	18,925	-	-	-	-
0600	Other Objects		-	60	530	-	-	-	-
	<b>Total 1220</b>		<b>-</b>	<b>9,590</b>	<b>19,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1280 Alternative Education</b>									
0100	Salaries		-	6,797	-	-	-	-	-
0200	Associated Payroll Costs		-	2,259	-	-	-	-	-
	<b>Total 1280</b>		<b>-</b>	<b>9,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1290 Designated Programs</b>									
0100	Salaries		-	1,678	3,205	-	-	-	-
0200	Associated Payroll Costs		-	563	879	-	-	-	-
0300	Purchased Services		-	67	-	-	-	-	-
0400	Supplies & Materials		-	8,617	2,354	50,000	100,000	100,000	100,000
	<b>Total 1290</b>		<b>-</b>	<b>10,924</b>	<b>6,438</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>1490 Summer School - Other Programs</b>									
0400	Supplies & Materials		-	349	-	-	-	-	-
	<b>Total 1490</b>		<b>-</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2120 Guidance Services</b>									
0100	Salaries		-	750	-	-	-	-	-
0200	Associated Payroll Costs		-	301	-	-	-	-	-
0400	Supplies & Materials		-	4	-	-	-	-	-
	<b>Total 2120</b>		<b>-</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2130 Health Services</b>									
0400	Supplies & Materials		-	-	300	-	-	-	-
	<b>Total 2130</b>		<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2150 Speech Path &amp; Audiology Services</b>									
0400	Supplies & Materials		-	-	3,500	-	-	-	-
	<b>Total 2150</b>		<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2190 Direction of Student Support Services</b>									
0300	Purchased Services		-	11,800	-	-	-	-	-
0400	Supplies & Materials		-	4,112	100	-	-	-	-
	<b>Total 2190</b>		<b>-</b>	<b>15,912</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 220 - STUDENT BODY AND SPECIAL PURPOSE FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

				Current Budget	2023-24 Budget		
Actual (Audited)							
2019-20	2020-21	2021-22		2022-23	Proposed	Approved	Adopted
2210 Improvement Instruction Services							
0100	Salaries	-	24,279	45,236	-	-	-
0200	Associated Payroll Costs	-	8,259	15,644	-	-	-
0400	Supplies & Materials	-	881	-	-	-	-
Total 2210				-	-	-	-
2220 Educational Media Services							
0400	Supplies & Materials	-	17,055	30,247	-	100,000	100,000
0600	Other Objects	-	30	130	-	-	-
Total 2220				-	100,000	100,000	100,000
2240 Instructional Staff Development							
0100	Salaries	-	-	15,910	-	-	-
0200	Associated Payroll Costs	-	-	3,884	-	-	-
0300	Purchased Services	-	-	1,300	-	-	-
Total 2240				-	-	-	-
2410 Office of the Principal							
0100	Salaries	3,792	6,091	3,121	-	-	-
0200	Associated Payroll Costs	1,042	2,247	1,313	-	-	-
0300	Purchased Services	16,320	16,708	16,502	-	-	-
0400	Supplies & Materials	113,301	122,438	105,808	750,000	750,000	750,000
0500	Capital Outlay	-	28,480	-	-	-	-
0600	Other Objects	123	150	-	-	-	-
Total 2410				134,577	176,114	126,744	750,000
2570 Internal Services							
0300	Purchased Services	-	1,175	2,324	-	-	-
Total 2570				-	1,175	2,324	-
2630 Information Services							
0400	Supplies & Materials	-	9,296	8,488	85,000	75,000	75,000
Total 2630				-	9,296	8,488	85,000
2640 Staff Services							
0100	Salaries	500	274,165	311,849	308,097	286,923	286,923
0200	Associated Payroll Costs	66	155,576	166,557	164,684	159,465	159,465
0700	Transfers	-	-	1,500	-	-	-
Total 2640				566	429,741	479,906	472,781
3390 Other Community Services							
0400	Supplies & Materials	-	48,865	14,873	350,000	350,000	350,000
Total 3390				-	48,865	14,873	350,000
4150 Building Acq Constr & Improv Services							
0300	Purchased Services	-	20,204	5,120	-	-	-
0400	Supplies & Materials	-	13,851	6,186	-	-	-
0500	Capital Outlay	-	-	45,216	1,000,000	1,000,000	1,000,000
Total 4150				-	34,056	56,522	1,000,000
5200 Transfers of Funds							
0700	Transfers	-	1,136	2,524	15,000	15,000	15,000
Total 5200				-	1,136	2,524	15,000
FUND 220 TOTAL				\$ 3,009,406	\$ 2,974,369	\$ 7,689,722	\$ 13,569,000

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 220 - STUDENT BODY AND SPECIAL PURPOSE FUND

### THREE YEAR FORECAST

		Adopted	Forecasted		
		2023-24	2024-25	2025-26	2026-27
Revenue					
1000	Local Revenue	\$ 8,050,000	\$ 8,291,500	\$ 8,540,245	\$ 8,796,452
5000	Other Sources	5,519,000	5,574,190	5,629,932	5,686,231
Total Revenue		\$ 13,569,000	\$ 13,865,690	\$ 14,170,177	\$ 14,482,683
Expenditures					
0100	Salaries	\$ 1,109,102	\$ 1,153,466	\$ 1,199,605	\$ 1,247,589
0200	Associated Payroll Costs	427,414	444,511	462,291	462,291
0400	Supplies & Materials	11,017,484	11,252,713	11,493,281	11,757,803
0500	Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
0700	Transfers	15,000	15,000	15,000	15,000
Total Expenditures		\$ 13,569,000	\$ 13,865,690	\$ 14,170,177	\$ 14,482,683

Assumptions:

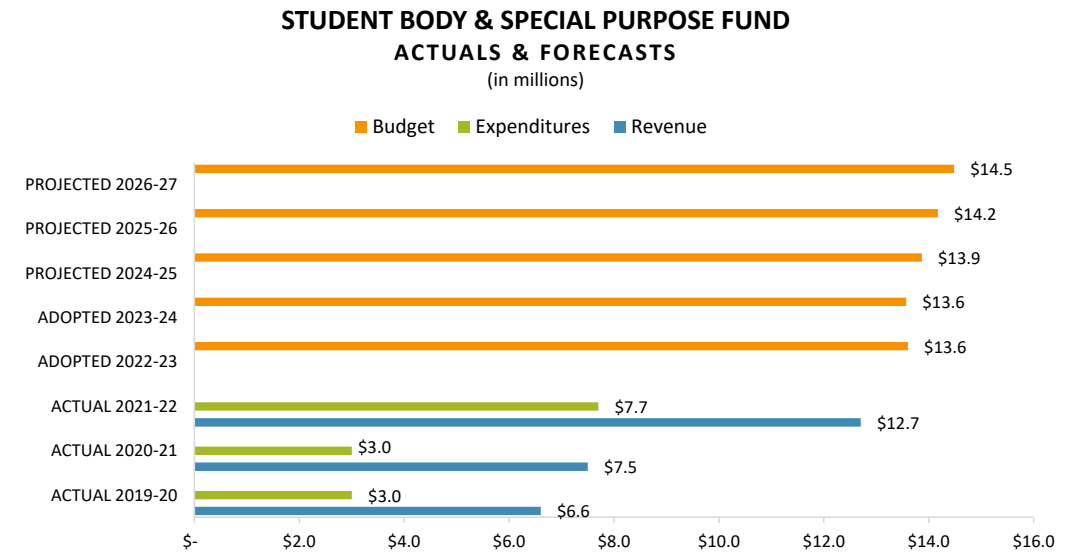
Revenues:

Projected 3% increase to Local Revenue and 1% increase in Other Revenue.

Expenditures:

Projected 2% increase for supplies & materials. Salaries and benefits 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.*



Minor differences due to rounding.

## *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).*

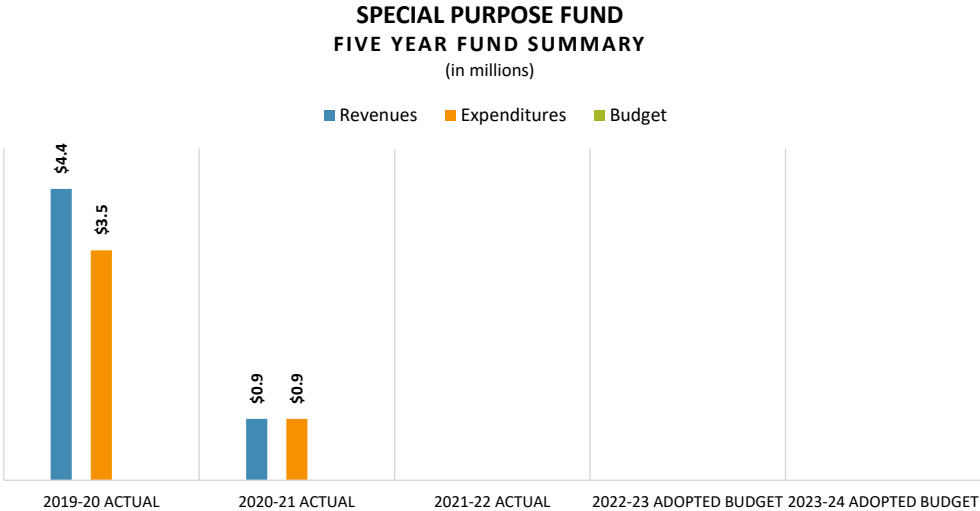


BEAVERTON SCHOOL DISTRICT

230 - SPECIAL PURPOSE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22		Proposed	Approved	Adopted
1000 Local Revenue	\$ 2,634,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000 Other Sources	1,758,405	926,859	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,393,077</b>	<b>\$ 926,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
0100 Salaries	\$ 730,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0200 Associated Payroll Costs	229,538	-	-	-	-	-	-
0300 Purchased Services	531,216	-	-	-	-	-	-
0400 Supplies & Materials	1,041,922	-	-	-	-	-	-
0500 Capital Outlay	896,024	-	-	-	-	-	-
0600 Other Objects	37,324	-	-	-	-	-	-
0700 Transfers	-	926,859	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,466,218</b>	<b>\$ 926,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 926,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,754,025</b>	<b>\$ 926,859</b>	<b>\$ -</b>				
<b>Change in Fund Balance</b>	<b>(827,166)</b>	<b>(926,859)</b>	<b>-</b>				
<b>Ending Fund Balance</b>	<b>\$ 926,859</b>	<b>\$ -</b>	<b>\$ -</b>				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

230 - SPECIAL PURPOSE FUND

BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue								
1740	Fees		\$ 3,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1760	Club Fund Raising		1,059,674	-	-	-	-	-	-
1920	Contrib/Donat - Private Source		1,217,997	-	-	-	-	-	-
1960	Recovery of Prior Year Exp		5,866	-	-	-	-	-	-
1990	Miscellaneous		347,340	-	-	-	-	-	-
	Total 1000		2,634,672	-	-	-	-	-	-
5000	Other Sources								
5200	Interfund Transfers		4,380	-	-	-	-	-	-
5400	Beginning Fund Balance		1,754,025	926,859	-	-	-	-	-
	Total 5000		1,758,405	926,859	-	-	-	-	-
	FUND 230 TOTAL		\$ 4,393,077	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -

# BEAVERTON SCHOOL DISTRICT

## 230 - SPECIAL PURPOSE FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1110 Elementary Programs</b>									
0100	Salaries		\$ 17,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0200	Associated Payroll Costs		5,036	-	-	-	-	-	-
0300	Purchased Services		11,620	-	-	-	-	-	-
0400	Supplies & Materials		63,836	-	-	-	-	-	-
0500	Capital Outlay		5,030	-	-	-	-	-	-
0600	Other Objects		65	-	-	-	-	-	-
	<b>Total 1110</b>		<b>103,009</b>	-	-	-	-	-	-
<b>1120 Middle School Programs</b>									
0100	Salaries		29,056	-	-	-	-	-	-
0200	Associated Payroll Costs		8,506	-	-	-	-	-	-
0300	Purchased Services		18,829	-	-	-	-	-	-
0400	Supplies & Materials		183,796	-	-	-	-	-	-
0600	Other Objects		1,894	-	-	-	-	-	-
	<b>Total 1120</b>		<b>242,081</b>	-	-	-	-	-	-
<b>1130 High School Programs</b>									
0100	Salaries		413,850	-	-	-	-	-	-
0200	Associated Payroll Costs		80,728	-	-	-	-	-	-
0300	Purchased Services		455,581	-	-	-	-	-	-
0400	Supplies & Materials		663,955	-	-	-	-	-	-
0500	Capital Outlay		20,633	-	-	-	-	-	-
0600	Other Objects		34,080	-	-	-	-	-	-
	<b>Total 1130</b>		<b>1,668,827</b>	-	-	-	-	-	-
<b>1220 Restrictive Programs</b>									
0300	Purchased Services		51	-	-	-	-	-	-
0400	Supplies & Materials		13,559	-	-	-	-	-	-
0600	Other Objects		635	-	-	-	-	-	-
	<b>Total 1220</b>		<b>14,244</b>	-	-	-	-	-	-
<b>1250 Less Restrictive Programs</b>									
0300	Purchased Services		208	-	-	-	-	-	-
	<b>Total 1250</b>		<b>208</b>	-	-	-	-	-	-
<b>1280 Alternative Education</b>									
0100	Salaries		9,654	-	-	-	-	-	-
0200	Associated Payroll Costs		3,438	-	-	-	-	-	-
	<b>Total 1280</b>		<b>13,092</b>	-	-	-	-	-	-
<b>1290 Designated Programs</b>									
0100	Salaries		4,272	-	-	-	-	-	-
0200	Associated Payroll Costs		1,501	-	-	-	-	-	-
0300	Purchased Services		235	-	-	-	-	-	-
0400	Supplies & Materials		5,984	-	-	-	-	-	-
	<b>Total 1290</b>		<b>11,992</b>	-	-	-	-	-	-
<b>1490 Summer School - Other Programs</b>									
0400	Supplies & Materials		631	-	-	-	-	-	-
	<b>Total 1490</b>		<b>631</b>	-	-	-	-	-	-
<b>2110 Attendance &amp; Social Work Services</b>									
0300	Purchased Services		675	-	-	-	-	-	-
0400	Supplies & Materials		95	-	-	-	-	-	-
	<b>Total 2110</b>		<b>770</b>	-	-	-	-	-	-
<b>2120 Guidance Services</b>									
0100	Salaries		1,350	-	-	-	-	-	-
0200	Associated Payroll Costs		116	-	-	-	-	-	-
0300	Purchased Services		347	-	-	-	-	-	-
0400	Supplies & Materials		2,288	-	-	-	-	-	-
	<b>Total 2120</b>		<b>4,100</b>	-	-	-	-	-	-
<b>2130 Health Services</b>									
0400	Supplies & Materials		230	-	-	-	-	-	-
	<b>Total 2130</b>		<b>230</b>	-	-	-	-	-	-

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 230 - SPECIAL PURPOSE FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Current Budget	2023-24 Budget		
Actual (Audited)			2022-23	Proposed	Approved	Adopted
2019-20	2020-21	2021-22				
<b>2150 Speech Path &amp; Audiology Services</b>						
0400 Supplies & Materials	1,170	-	-	-	-	-
<b>Total 2150</b>	<b>1,170</b>	-	-	-	-	-
<b>2160 Other Student Treatment Services</b>						
0400 Supplies & Materials	418	-	-	-	-	-
<b>Total 2160</b>	<b>418</b>	-	-	-	-	-
<b>2190 Direction of Student Support Services</b>						
0100 Salaries	832	-	-	-	-	-
0200 Associated Payroll Costs	378	-	-	-	-	-
0300 Purchased Services	652	-	-	-	-	-
<b>Total 2190</b>	<b>1,862</b>	-	-	-	-	-
<b>2210 Improvement Instruction Services</b>						
0100 Salaries	12,592	-	-	-	-	-
0200 Associated Payroll Costs	4,352	-	-	-	-	-
0300 Purchased Services	237	-	-	-	-	-
0400 Supplies & Materials	3,423	-	-	-	-	-
<b>Total 2210</b>	<b>20,604</b>	-	-	-	-	-
<b>2220 Educational Media Services</b>						
0300 Purchased Services	1,058	-	-	-	-	-
0400 Supplies & Materials	23,855	-	-	-	-	-
<b>Total 2220</b>	<b>24,913</b>	-	-	-	-	-
<b>2240 Instructional Staff Development</b>						
0100 Salaries	2,773	-	-	-	-	-
0200 Associated Payroll Costs	835	-	-	-	-	-
0300 Purchased Services	7,705	-	-	-	-	-
0400 Supplies & Materials	3,149	-	-	-	-	-
<b>Total 2240</b>	<b>14,462</b>	-	-	-	-	-
<b>2410 Office of the Principal</b>						
0100 Salaries	960	-	-	-	-	-
0200 Associated Payroll Costs	336	-	-	-	-	-
0300 Purchased Services	6,916	-	-	-	-	-
0400 Supplies & Materials	27,354	-	-	-	-	-
<b>Total 2410</b>	<b>35,566</b>	-	-	-	-	-
<b>2540 Operation &amp; Maint of Plant Services</b>						
0300 Purchased Services	4,332	-	-	-	-	-
0400 Supplies & Materials	809	-	-	-	-	-
<b>Total 2540</b>	<b>5,141</b>	-	-	-	-	-
<b>2630 Information Services</b>						
0400 Supplies & Materials	3,788	-	-	-	-	-
<b>Total 2630</b>	<b>3,788</b>	-	-	-	-	-
<b>2640 Staff Services</b>						
0100 Salaries	232,412	-	-	-	-	-
0200 Associated Payroll Costs	124,312	-	-	-	-	-
<b>Total 2640</b>	<b>356,724</b>	-	-	-	-	-
<b>3390 Other Community Services</b>						
0400 Supplies & Materials	33,751	-	-	-	-	-
<b>Total 3390</b>	<b>33,751</b>	-	-	-	-	-
<b>4150 Building Acq Constr &amp; Improv Services</b>						
0100 Salaries	5,022	-	-	-	-	-
0300 Purchased Services	22,771	-	-	-	-	-
0400 Supplies & Materials	9,830	-	-	-	-	-
0500 Capital Outlay	870,361	-	-	-	-	-
0600 Other Objects	650	-	-	-	-	-
<b>Total 4150</b>	<b>908,635</b>	-	-	-	-	-

Minor differences due to rounding.

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

			Current Budget	2023-24 Budget		
Actual (Audited)			2022-23	Proposed	Approved	Adopted
2019-20	2020-21	2021-22				
5200 Transfers of Funds						
0700 Transfers	-	926,859	-	-	-	-
Total 5200	-	926,859	-	-	-	-
FUND 230 TOTAL	\$ 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 the equipment replacement reserves from the Long-Term Planning Fund to the Categorical Fund, including Chromebook replacement fees and school bus replacement funds. The Long-Term Planning Fund now only includes financial reserves.

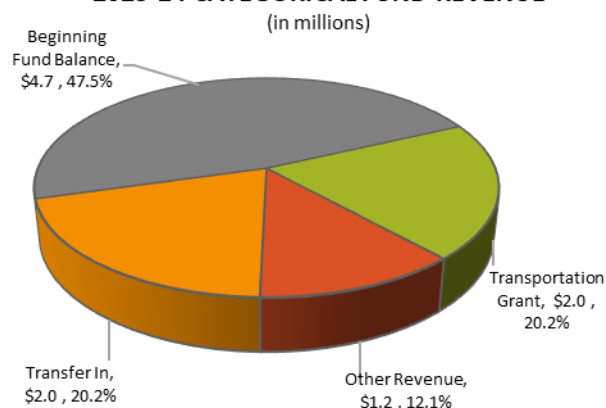
**Revenue** – The five main sources of revenue for the Categorical Fund are Senate Bill 1149 (SB1149) contributions, Chromebook replacement fees, State School Fund transportation grant and facility grant from the State, and a transfer from the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. 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. Beginning in the 2023-24 school year, the District has budgeted a \$2.0 million transfer from the General Fund to the Categorical Fund for \$1.0 million attributable to classroom furniture replacements and \$1.0 million in classroom technology replacements.

**Expenditures** – 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. With the addition of the transfers for classroom furniture and

technology purchases from the General Fund, the Supplies & Materials budget has doubled in 2023-24 compared to prior years.

### 2023-24 CATEGORICAL FUND REVENUE



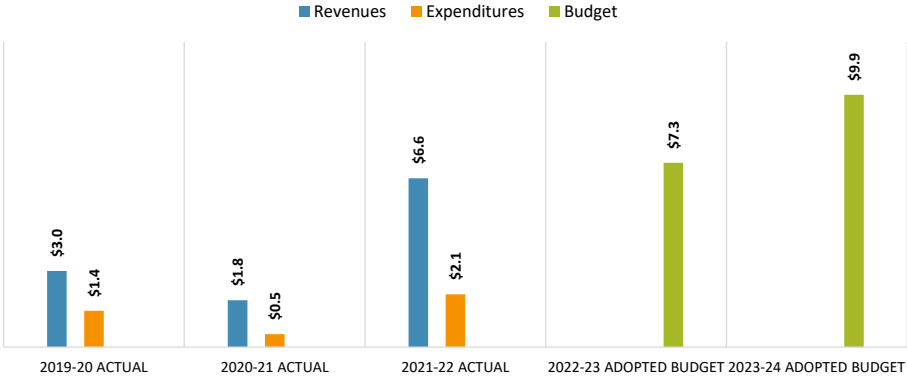
# BEAVERTON SCHOOL DISTRICT

## 240 - CATEGORICAL FUND

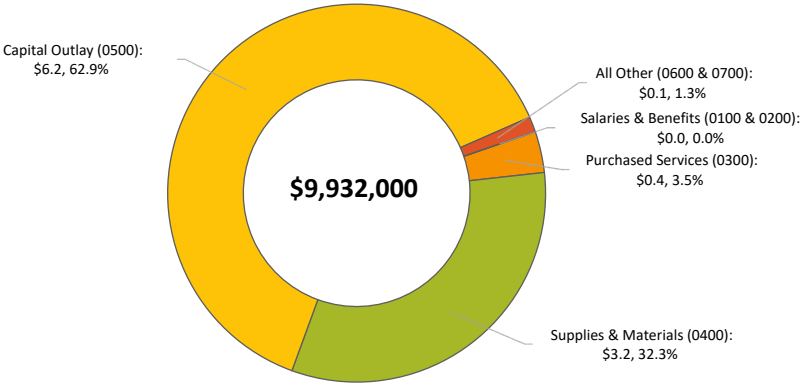
### SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 155,750	\$ 275,796	\$ 696,791	\$ 950,000	\$ 1,235,000	\$ 1,235,000	\$ 1,235,000
3000 State Revenue	114,658	-	1,818,782	1,900,000	1,975,000	1,975,000	1,975,000
5000 Other Sources	2,726,046	1,566,476	4,128,320	4,406,000	6,722,000	6,722,000	6,722,000
<b>Total Revenues</b>	<b>\$ 2,996,454</b>	<b>\$ 1,842,272</b>	<b>\$ 6,643,892</b>	<b>\$ 7,256,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>
0100 Salaries	\$ -	\$ -	\$ 16,012	\$ -	\$ -	\$ -	\$ -
0200 Associated Payroll Costs	-	-	10,704	-	-	-	-
0300 Purchased Services	166,403	61,232	3,429	800,000	350,000	350,000	350,000
0400 Supplies & Materials	1,259,946	160,782	505,676	1,532,000	3,210,000	3,210,000	3,210,000
0500 Capital Outlay	-	287,051	1,414,247	4,794,839	6,242,839	6,242,839	6,242,839
0600 Other Objects	3,628	-	-	-	-	-	-
0700 Transfers	-	-	129,161	129,161	129,161	129,161	129,161
<b>Total Expenditures</b>	<b>\$ 1,429,978</b>	<b>\$ 509,064</b>	<b>\$ 2,079,229</b>	<b>\$ 7,256,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,566,476</b>	<b>\$ 1,333,208</b>	<b>\$ 4,564,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,726,046</b>	<b>\$ 1,566,476</b>	<b>\$ 1,333,208</b>				
<b>Change in Fund Balance</b>	<b>(1,159,570)</b>	<b>(233,268)</b>	<b>3,231,455</b>				
<b>Ending Fund Balance</b>	<b>\$ 1,566,476</b>	<b>\$ 1,333,208</b>	<b>\$ 4,564,663</b>				

CATEGORICAL FUND  
FIVE YEAR FUND SUMMARY  
(in millions)



CATEGORICAL FUND  
2023-24 EXPENDITURES BY OBJECT  
(in millions)



Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 240 - CATEGORICAL FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>							
1510	Interest on Investments	\$ 28,003	\$ 10,030	\$ 10,365	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
1740	Fees	-	-	257,910	325,000	325,000	325,000	325,000
1920	Contrib/Donat - Private Source	111,910	-	-	-	-	-	-
1960	Recovery of Prior Year Exp	58	-	-	-	-	-	-
1990	Miscellaneous	15,780	265,766	428,516	600,000	900,000	900,000	900,000
	<b>Total 1000</b>	<b>155,750</b>	<b>275,796</b>	<b>696,791</b>	<b>950,000</b>	<b>1,235,000</b>	<b>1,235,000</b>	<b>1,235,000</b>
<b>3000</b>	<b>State Revenue</b>							
3190	Other Unrestr Grants-in-Aid	114,658	-	72,630	-	-	-	-
3220	State School Fund - Transport	-	-	1,746,152	1,900,000	1,975,000	1,975,000	1,975,000
	<b>Total 3000</b>	<b>114,658</b>	<b>-</b>	<b>1,818,782</b>	<b>1,900,000</b>	<b>1,975,000</b>	<b>1,975,000</b>	<b>1,975,000</b>
<b>5000</b>	<b>Other Sources</b>							
5200	Interfund Transfers	-	-	2,795,111	6,000	2,008,000	2,008,000	2,008,000
5400	Beginning Fund Balance	2,726,046	1,566,476	1,333,208	4,400,000	4,714,000	4,714,000	4,714,000
	<b>Total 5000</b>	<b>2,726,046</b>	<b>1,566,476</b>	<b>4,128,320</b>	<b>4,406,000</b>	<b>6,722,000</b>	<b>6,722,000</b>	<b>6,722,000</b>
	<b>FUND 240 TOTAL</b>	<b>\$ 2,996,454</b>	<b>\$ 1,842,272</b>	<b>\$ 6,643,892</b>	<b>\$ 7,256,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 240 - CATEGORICAL FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1110 Elementary Programs</b>									
0400	Supplies & Materials		\$ 73,546	\$ 74,256	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	<b>Total 1110</b>		<b>73,546</b>	<b>74,256</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1120 Middle School Programs</b>									
0400	Supplies & Materials		84,578	34,143	28,996	-	-	-	-
0500	Capital Outlay		-	20,040	-	-	-	-	-
	<b>Total 1120</b>		<b>84,578</b>	<b>54,182</b>	<b>28,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1130 High School Programs</b>									
0300	Purchased Services		4,336	-	-	50,000	50,000	50,000	50,000
0400	Supplies & Materials		57,631	-	-	-	-	-	-
0600	Other Objects		410	-	-	-	-	-	-
	<b>Total 1130</b>		<b>62,377</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>2130 Health Services</b>									
0400	Supplies & Materials		106	-	-	-	-	-	-
	<b>Total 2130</b>		<b>106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2220 Educational Media Services</b>									
0400	Supplies & Materials		173,777	651	-	-	-	-	-
	<b>Total 2220</b>		<b>173,777</b>	<b>651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2410 Office of the Principal</b>									
0300	Purchased Services		2,741	-	-	-	-	-	-
0400	Supplies & Materials		32,504	38,713	-	-	-	-	-
0600	Other Objects		3,218	-	-	-	-	-	-
	<b>Total 2410</b>		<b>38,464</b>	<b>38,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2540 Operation &amp; Maint of Plant Services</b>									
0300	Purchased Services		93,019	700	-	450,000	-	-	-
0400	Supplies & Materials		-	292	-	300,000	1,300,000	1,300,000	1,300,000
	<b>Total 2540</b>		<b>93,019</b>	<b>992</b>	<b>-</b>	<b>750,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>2550 Student Transportation Services</b>									
0500	Capital Outlay		-	-	1,145,339	3,569,839	4,242,839	4,242,839	4,242,839
	<b>Total 2550</b>		<b>-</b>	<b>-</b>	<b>1,145,339</b>	<b>3,569,839</b>	<b>4,242,839</b>	<b>4,242,839</b>	<b>4,242,839</b>
<b>2570 Internal Services</b>									
0300	Purchased Services		5,654	-	-	-	-	-	-
	<b>Total 2570</b>		<b>5,654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2660 Technology Services</b>									
0100	Salaries		-	-	16,012	-	-	-	-
0200	Associated Payroll Costs		-	-	10,704	-	-	-	-
0300	Purchased Services		420	-	-	-	-	-	-
0400	Supplies & Materials		8,356	-	453,082	1,182,000	1,900,000	1,900,000	1,900,000
	<b>Total 2660</b>		<b>8,776</b>	<b>-</b>	<b>479,798</b>	<b>1,182,000</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>
<b>4150 Building Acq Constr &amp; Improv Services</b>									
0300	Purchased Services		60,234	60,531	3,429	300,000	300,000	300,000	300,000
0400	Supplies & Materials		829,448	12,727	23,598	-	10,000	10,000	10,000
0500	Capital Outlay		-	267,011	268,909	1,225,000	2,000,000	2,000,000	2,000,000
	<b>Total 4150</b>		<b>889,682</b>	<b>340,269</b>	<b>295,936</b>	<b>1,525,000</b>	<b>2,310,000</b>	<b>2,310,000</b>	<b>2,310,000</b>
<b>5200 Transfers of Funds</b>									
0700	Transfers		-	-	129,161	129,161	129,161	129,161	129,161
	<b>Total 5200</b>		<b>-</b>	<b>-</b>	<b>129,161</b>	<b>129,161</b>	<b>129,161</b>	<b>129,161</b>	<b>129,161</b>
	<b>FUND 240 TOTAL</b>		<b>\$ 1,429,978</b>	<b>\$ 509,064</b>	<b>\$ 2,079,229</b>	<b>\$ 7,256,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>	<b>\$ 9,932,000</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 240 - CATEGORICAL FUND

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 1,235,000	\$ 1,284,400	\$ 1,335,776	\$ 1,389,207
3000 State Revenue	1,975,000	2,093,500	2,219,110	2,852,257
5000 Other Sources	6,722,000	6,650,000	6,300,000	6,000,000
<b>Total Revenue</b>	<b>\$ 9,932,000</b>	<b>\$ 10,027,900</b>	<b>\$ 9,854,886</b>	<b>\$ 10,241,464</b>
<b>Expenditures</b>				
0300 Purchased Services	\$ 350,000	\$ 355,000	\$ 362,100	\$ 469,342
0400 Supplies & Materials	3,210,000	3,139,415	3,002,203	3,012,248
0500 Capital Outlay	6,242,839	6,404,324	6,361,422	6,630,713
0700 Transfers	129,161	129,161	129,161	129,161
<b>Total Expenditures</b>	<b>\$ 9,932,000</b>	<b>\$ 10,027,900</b>	<b>\$ 9,854,886</b>	<b>\$ 10,241,464</b>

#### Assumptions:

##### Revenues:

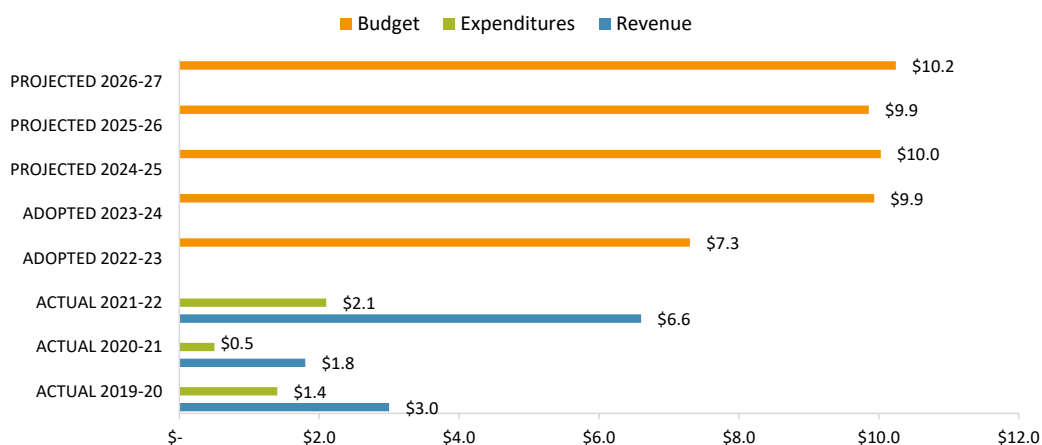
The Local Revenue and State Revenue related to the Facilities Grant have been declining over the last few years due to the completion of major projections in the 2014 Capital Bond. However, equipment replacement funds are anticipated to increase modestly at the Local level and at the State level for 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, however this is primarily offset as the District has allocated a \$2.0 million transfer from the General Fund for replacing classroom technology and furniture. With the rebuild of Beaverton High School and Raleigh Hills Elementary in the 2022 bond program, the 2026-27 revenue increases as the District will apply for Facility Grant funds at that time.

##### 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 an increase due to the transfer from the General Fund for classroom technology and furniture replacement. In addition, the 2026-27 budget increases for anticipated Facility Grant funds related to the rebuild of Beaverton High School and Raleigh Hills Elementary.

*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)



Minor differences due to rounding.



## *Scholarship Fund (260)*

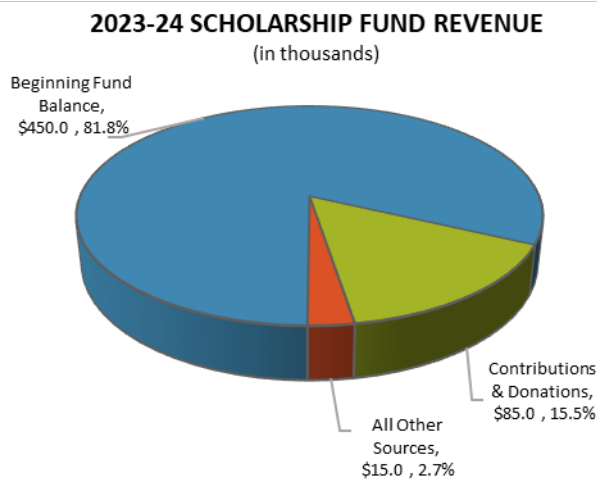


## SCHOLARSHIP FUND OVERVIEW

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.

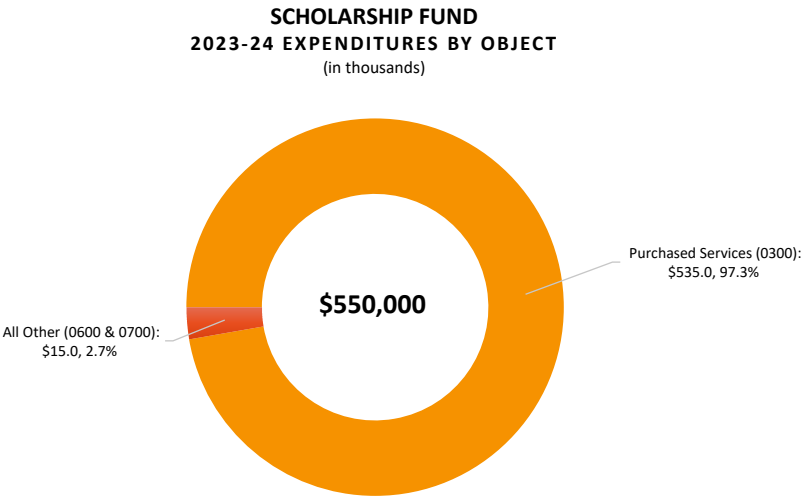
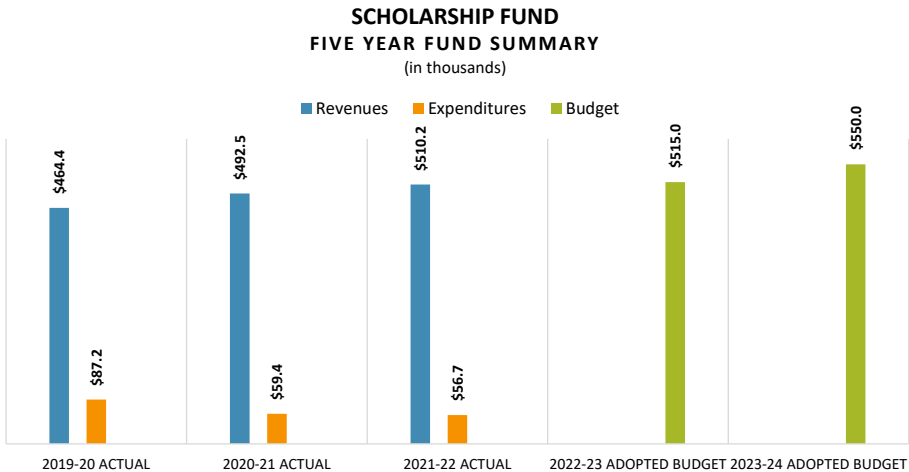
The principal revenue source for this fund is contributions and donations. Contributions and donations make up approximately 15.5% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 81.8%. Overall, the revenue within this fund is consistent from year to year with slight fluctuations in the fund-raising and donations to the scholarships.

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



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

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22		Proposed	Approved	Adopted
1000 Local Revenue	\$ 87,548	\$ 74,210	\$ 74,603	\$ 100,000	\$ 85,000	\$ 85,000	\$ 85,000
5000 Other Sources	376,816	418,265	435,557	415,000	465,000	465,000	465,000
<b>Total Revenues</b>	<b>\$ 464,364</b>	<b>\$ 492,475</b>	<b>\$ 510,160</b>	<b>\$ 515,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
0300 Purchased Services	87,236	59,442	56,744	500,000	535,000	535,000	535,000
0700 Transfers	-	-	-	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 87,236</b>	<b>\$ 59,442</b>	<b>\$ 56,744</b>	<b>\$ 515,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
<b>Ending Fund Balance</b>	<b>\$ 377,129</b>	<b>\$ 433,033</b>	<b>\$ 453,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 376,816</b>	<b>\$ 377,129</b>	<b>\$ 433,033</b>				
<b>Change in Fund Balance</b>	<b>313</b>	<b>55,904</b>	<b>20,383</b>				
<b>Ending Fund Balance</b>	<b>\$ 377,129</b>	<b>\$ 433,033</b>	<b>\$ 453,416</b>				



Minor differences due to rounding.



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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>							
1510	Interest on Investments	\$ 2,379	\$ 427	\$ 544	\$ -	\$ -	\$ -	\$ -
1920	Contrib/Donat - Private Source	85,170	73,783	74,059	100,000	85,000	85,000	85,000
	<b>Total 1000</b>	<b>87,548</b>	<b>74,210</b>	<b>74,603</b>	<b>100,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>5000</b>	<b>Other Sources</b>							
5200	Interfund Transfers	-	41,136	2,524	15,000	15,000	15,000	15,000
5400	Beginning Fund Balance	376,816	377,129	433,033	400,000	450,000	450,000	450,000
	<b>Total 5000</b>	<b>376,816</b>	<b>418,265</b>	<b>435,557</b>	<b>415,000</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>
	<b>FUND 260 TOTAL</b>	<b>\$ 464,364</b>	<b>\$ 492,475</b>	<b>\$ 510,160</b>	<b>\$ 515,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

BEAVERTON SCHOOL DISTRICT

260 - SCHOLARSHIP FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

					Current Budget	2023-24 Budget			
Actual (Audited)									
2019-20		2020-21		2021-22	2022-23	Proposed	Approved	Adopted	
3390 Other Community Services									
0300	Purchased Services		\$ 87,236	\$ 59,442	\$ 56,744	\$ 500,000	\$ 535,000	\$ 535,000	\$ 535,000
Total 3390		87,236	59,442	56,744	500,000	535,000	535,000	535,000	
5200 Transfers of Funds									
0700	Transfers		-	-	-	15,000	15,000	15,000	15,000
Total 5200		-	-	-	15,000	15,000	15,000	15,000	
FUND 260 TOTAL		\$ 87,236	\$ 59,442	\$ 56,744	\$ 515,000	\$ 550,000	\$ 550,000	\$ 550,000	

# BEAVERTON SCHOOL DISTRICT

## 260 - SCHOLARSHIP FUND

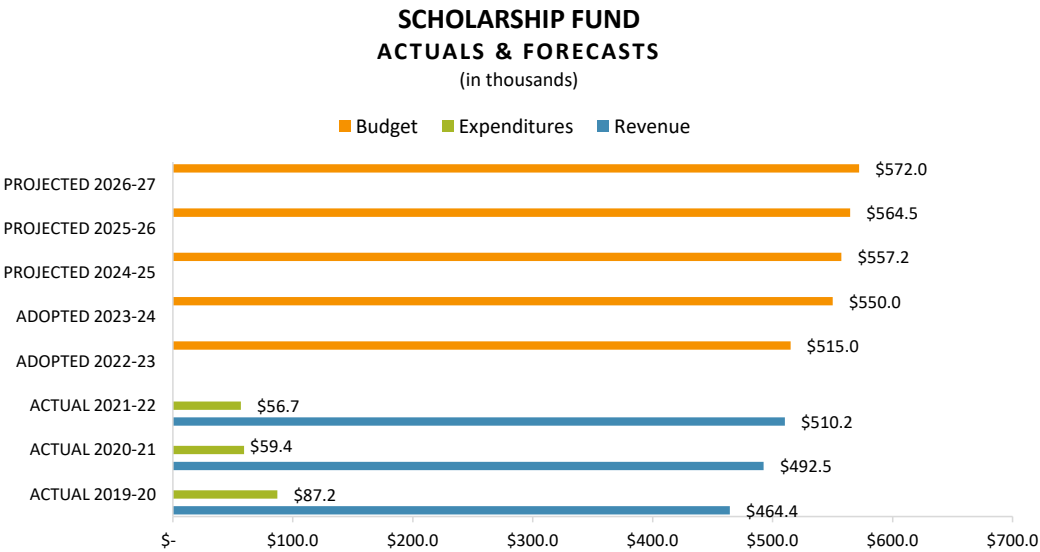
### THREE YEAR FORECAST

		Adopted	Forecasted			
		2023-24	2024-25	2025-26	2026-27	
Revenue						
1000	Local Revenue	\$ 85,000	\$ 87,550	\$ 90,177	\$ 92,882	
5000	Other Sources	465,000	469,650	474,347	479,090	
Total Revenue		\$ 550,000	\$ 557,200	\$ 564,524	\$ 571,972	
Expenditures						
0300	Purchased Services	\$ 535,000	\$ 542,050	\$ 549,222	\$ 556,517	
0700	Transfers	15,000	15,150	15,302	15,455	
Total Expenditures		\$ 550,000	\$ 557,200	\$ 564,524	\$ 571,972	

**Assumptions:**

**Revenues:**  
 Projected revenue increase of 3% for Local Sources and 1% for Other Sources.

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



Minor differences due to rounding.



## *Grant Fund (270)*



## GRANT FUND OVERVIEW

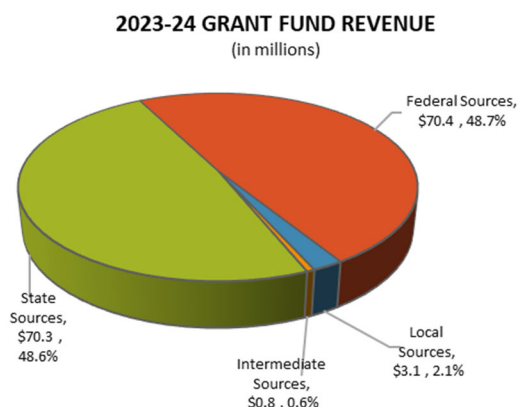
The Grant Fund accounts for revenues and expenditures of grants restricted for specific educational projects. This fund includes all initiatives included in the ODE Integrated Guidance for six aligned programs as well as the Elementary and Secondary School Emergency Relief (ESSER) grant. ESSER funds are one-time funds stemming from federal stimulus bills in response to the COVID-19 pandemic. The significant grants included in the Integrated Guidance for the District are the state funded Student Investment Account (SIA) and High School Success (HSS) grants as well as federal grants that fall under the Continuous Improvement Planning framework, these include Title IA, Title IIA, and Title III.

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, 2023, the District is anticipating ESSER II funds will be completely spent and approximately \$22 million of the ESSER III funds will be remaining for the next fiscal year. ESSER III funds must be completely spent by September 30, 2024. Federal sources make up 48.7% of the total Grant Fund revenue, while state sources make up 48.6% of the total Grant Fund in 2023-24. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.7% of the Grant Fund budget is from local and intermediate sources, the majority of which are grants from the Beaverton Education Foundation (BEF).

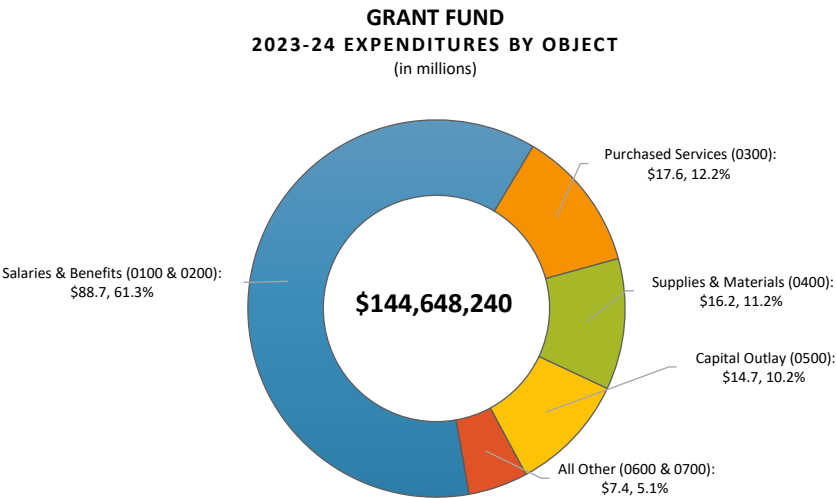
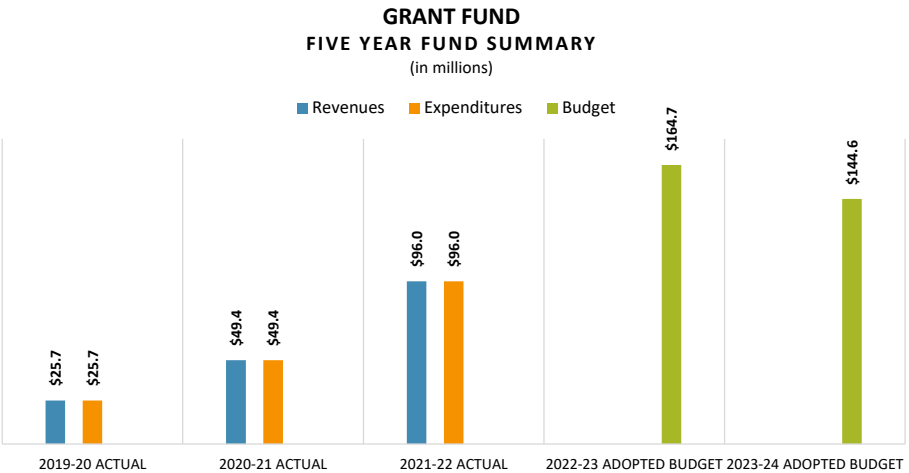
Expenditures – Approximately 61.3% of the Grant Fund budget is accounted for in salaries and benefits. The majority of the SIA budget and approximately half of ESSER III were allocated in positions. Following the salaries and benefit budget, the next largest areas are purchased services at 12.1% and supplies and materials at 11.2%. Capital outlay makes up 10.2% and includes capacity for seismic grants through the state, as well as CTE building improvements through HSS and other facility improvements through ESSER 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 beginning in 2020-21.



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

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 385,923	\$ 1,033,163	\$ 432,830	\$ 3,193,393	\$ 3,102,516	\$ 3,102,516	\$ 3,102,516
2000 Intermediate Revenue	222,138	239,339	263,207	715,311	771,654	771,654	771,654
3000 State Revenue	9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	70,373,912	70,373,912
4000 Federal Revenue	15,314,190	24,339,530	43,559,613	81,605,755	70,400,158	70,400,158	70,400,158
Total Revenues	\$ 25,702,064	\$ 49,436,054	\$ 95,981,333	\$ 164,670,491	\$ 144,648,240	\$ 144,648,240	\$ 144,648,240
0100 Salaries	\$ 10,456,573	\$ 19,109,380	\$ 47,491,127	\$ 56,953,179	\$ 59,409,689	\$ 59,409,689	\$ 59,409,689
0200 Associated Payroll Costs	6,698,032	11,468,806	25,535,725	30,620,650	29,297,630	29,297,630	29,297,630
0300 Purchased Services	2,298,389	6,436,679	7,231,810	21,182,347	17,633,219	17,633,219	17,633,219
0400 Supplies & Materials	1,449,097	7,471,688	6,180,181	21,331,238	16,248,434	16,248,434	16,248,434
0500 Capital Outlay	4,235,301	3,223,275	5,986,046	27,511,821	14,683,615	14,683,615	14,683,615
0600 Other Objects	564,671	1,352,831	2,586,614	4,956,982	5,154,274	5,154,274	5,154,274
0700 Transfers	-	373,394	969,830	2,114,274	2,221,379	2,221,379	2,221,379
Total Expenditures	\$ 25,702,064	\$ 49,436,054	\$ 95,981,333	\$ 164,670,491	\$ 144,648,240	\$ 144,648,240	\$ 144,648,240
Beginning Fund Balance	\$ -	\$ -	\$ -				
Change in Fund Balance	-	-	-				
Ending Fund Balance	\$ -	\$ -	\$ -				





# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000 Local Revenue</b>								
1920	Contrib/Donat - Private Source	\$ 385,923	\$ 1,033,163	\$ 430,844	\$ 3,193,393	\$ 3,102,516	\$ 3,102,516	\$ 3,102,516
1960	Recovery of Prior Year Exp	-	-	1,986	-	-	-	-
	<b>Total 1000</b>	<b>385,923</b>	<b>1,033,163</b>	<b>432,830</b>	<b>3,193,393</b>	<b>3,102,516</b>	<b>3,102,516</b>	<b>3,102,516</b>
<b>2000 Intermediate Revenue</b>								
2200	Restricted Revenue	222,138	239,339	263,207	715,311	771,654	771,654	771,654
	<b>Total 2000</b>	<b>222,138</b>	<b>239,339</b>	<b>263,207</b>	<b>715,311</b>	<b>771,654</b>	<b>771,654</b>	<b>771,654</b>
<b>3000 State Revenue</b>								
3290	Other Restricted Grants-in-Aid	9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	70,373,912	70,373,912
	<b>Total 3000</b>	<b>9,779,814</b>	<b>23,824,022</b>	<b>51,725,684</b>	<b>79,156,032</b>	<b>70,373,912</b>	<b>70,373,912</b>	<b>70,373,912</b>
<b>4000 Federal Revenue</b>								
4200	Unrestr Federal Through State	-	-	28,138	-	-	-	-
4300	Restr Revenue Direct - Federal	156,217	141,092	140,816	442,645	138,769	138,769	138,769
4500	Restr Rev from Fed Thru State	15,105,540	19,393,154	43,321,257	80,410,274	69,434,122	69,434,122	69,434,122
4700	Fed Grants Thru Interm Sources	52,433	4,805,285	69,401	752,836	827,267	827,267	827,267
	<b>Total 4000</b>	<b>15,314,190</b>	<b>24,339,530</b>	<b>43,559,613</b>	<b>81,605,755</b>	<b>70,400,158</b>	<b>70,400,158</b>	<b>70,400,158</b>
	<b>FUND 270 TOTAL</b>	<b>\$ 25,702,064</b>	<b>\$ 49,436,054</b>	<b>\$ 95,981,333</b>	<b>\$ 164,670,491</b>	<b>\$ 144,648,240</b>	<b>\$ 144,648,240</b>	<b>\$ 144,648,240</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1110 Elementary Programs</b>									
0100	Salaries	\$	5,893	\$ 3,583,987	\$ 8,512,047	\$ 4,739,003	\$ 6,144,220	\$ 6,144,220	\$ 6,144,220
0200	Associated Payroll Costs		2,184	2,168,405	4,562,813	2,630,054	3,411,102	3,411,102	3,411,102
0300	Purchased Services		309,325	394,138	370,618	890,970	1,239,852	1,239,852	1,239,852
0400	Supplies & Materials		2,246	410,593	895,356	610,710	849,596	849,596	849,596
0600	Other Objects		-	-	-	-	10,000	10,000	10,000
0700	Transfers		-	291,974	969,830	1,104,274	1,221,379	1,221,379	1,221,379
	<b>Total 1110</b>		<b>319,648</b>	<b>6,849,098</b>	<b>15,310,663</b>	<b>9,975,011</b>	<b>12,876,149</b>	<b>12,876,149</b>	<b>12,876,149</b>
<b>1120 Middle School Programs</b>									
0100	Salaries		39,134	1,018,559	2,668,420	2,401,263	2,061,626	2,061,626	2,061,626
0200	Associated Payroll Costs		13,308	601,751	1,302,988	1,278,405	1,100,717	1,100,717	1,100,717
0300	Purchased Services		515,722	1,460,624	1,320,101	508,641	2,731,007	2,731,007	2,731,007
0400	Supplies & Materials		29,337	2,009,620	262,532	184,996	471,042	471,042	471,042
	<b>Total 1120</b>		<b>597,501</b>	<b>5,090,555</b>	<b>5,554,041</b>	<b>4,373,305</b>	<b>6,364,392</b>	<b>6,364,392</b>	<b>6,364,392</b>
<b>1130 High School Programs</b>									
0100	Salaries		894,495	1,891,694	4,115,114	3,009,365	2,952,247	2,952,247	2,952,247
0200	Associated Payroll Costs		520,483	1,115,699	2,100,699	1,620,257	1,559,538	1,559,538	1,559,538
0300	Purchased Services		28,487	39,489	215,333	2,907,249	759,104	759,104	759,104
0400	Supplies & Materials		244,032	297,794	345,818	1,465,905	2,821,308	2,821,308	2,821,308
0500	Capital Outlay		32,931	28,217	6,164	168,862	155,000	155,000	155,000
0600	Other Objects		5,215	2,300	3,518	7,500	253,232	253,232	253,232
	<b>Total 1130</b>		<b>1,725,643</b>	<b>3,375,193</b>	<b>6,786,647</b>	<b>9,179,138</b>	<b>8,500,429</b>	<b>8,500,429</b>	<b>8,500,429</b>
<b>1140 Pre-Kindergarten Programs</b>									
0100	Salaries		-	87,540	226,231	651,400	1,092,167	1,092,167	1,092,167
0200	Associated Payroll Costs		-	39,951	168,056	421,722	638,897	638,897	638,897
0300	Purchased Services		-	-	20,000	167,994	161,242	161,242	161,242
0400	Supplies & Materials		10,626	94,931	28,032	286,713	433,754	433,754	433,754
0600	Other Objects		-	-	-	-	3,897	3,897	3,897
	<b>Total 1140</b>		<b>10,626</b>	<b>222,423</b>	<b>442,319</b>	<b>1,527,829</b>	<b>2,329,957</b>	<b>2,329,957</b>	<b>2,329,957</b>
<b>1210 Programs for Talented &amp; Gifted</b>									
0100	Salaries		-	-	2,000	-	-	-	-
0200	Associated Payroll Costs		-	-	738	-	-	-	-
	<b>Total 1210</b>		<b>-</b>	<b>-</b>	<b>2,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1220 Restrictive Programs</b>									
0100	Salaries		1,172,649	997,629	1,633,510	2,601,894	1,699,732	1,699,732	1,699,732
0200	Associated Payroll Costs		931,367	662,310	887,352	1,313,874	872,858	872,858	872,858
0300	Purchased Services		-	-	250	35,044	396,568	396,568	396,568
0400	Supplies & Materials		2,804	1	-	1,000	-	-	-
0500	Capital Outlay		-	2,769	-	-	-	-	-
0600	Other Objects		-	-	774	1,610	651	651	651
	<b>Total 1220</b>		<b>2,106,819</b>	<b>1,662,709</b>	<b>2,521,886</b>	<b>3,953,422</b>	<b>2,969,809</b>	<b>2,969,809</b>	<b>2,969,809</b>
<b>1250 Less Restrictive Programs</b>									
0100	Salaries		747,958	653,649	1,811,067	1,076,904	872,063	872,063	872,063
0200	Associated Payroll Costs		494,670	375,175	970,805	513,850	447,530	447,530	447,530
0300	Purchased Services		-	-	-	78,649	24,417	24,417	24,417
0400	Supplies & Materials		-	-	-	441,402	50,000	50,000	50,000
	<b>Total 1250</b>		<b>1,242,628</b>	<b>1,028,824</b>	<b>2,781,872</b>	<b>2,110,805</b>	<b>1,394,010</b>	<b>1,394,010</b>	<b>1,394,010</b>
<b>1270 Educationally Underserved</b>									
0100	Salaries		3,063,499	3,152,709	3,450,942	6,776,975	5,204,233	5,204,233	5,204,233
0200	Associated Payroll Costs		2,061,882	2,034,576	2,138,387	4,148,312	2,063,978	2,063,978	2,063,978
0300	Purchased Services		301,015	95,298	183,535	866,807	836,410	836,410	836,410
0400	Supplies & Materials		206,344	676,663	535,127	1,526,451	1,901,949	1,901,949	1,901,949
0600	Other Objects		-	35	65	35	-	-	-
	<b>Total 1270</b>		<b>5,632,741</b>	<b>5,959,281</b>	<b>6,308,056</b>	<b>13,318,580</b>	<b>10,006,570</b>	<b>10,006,570</b>	<b>10,006,570</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1280</b>	<b>Alternative Education</b>								
0100	Salaries		35,526	69,381	118,417	226,924	231,806	231,806	231,806
0200	Associated Payroll Costs		24,206	41,939	58,718	97,872	100,508	100,508	100,508
0300	Purchased Services		5,243	30,312	36,002	115,000	115,000	115,000	115,000
0400	Supplies & Materials		6,052	4,858	15,498	297,188	297,638	297,638	297,638
0500	Capital Outlay		-	-	7,536	-	-	-	-
	<b>Total 1280</b>		<b>71,027</b>	<b>146,490</b>	<b>236,172</b>	<b>736,984</b>	<b>744,952</b>	<b>744,952</b>	<b>744,952</b>
<b>1290</b>	<b>Designated Programs</b>								
0100	Salaries		1,195,433	890,836	9,519,212	11,444,792	12,029,112	12,029,112	12,029,112
0200	Associated Payroll Costs		705,711	533,764	5,335,666	6,380,909	6,643,465	6,643,465	6,643,465
0300	Purchased Services		232,640	143,275	332,891	858,028	751,991	751,991	751,991
0400	Supplies & Materials		156,873	1,178,498	930,618	765,536	1,057,151	1,057,151	1,057,151
0500	Capital Outlay		43,760	271,920	48,941	-	55,212	55,212	55,212
0600	Other Objects		1,205	1,045	638	2,776	-	-	-
0700	Transfers		-	-	-	10,000	-	-	-
	<b>Total 1290</b>		<b>2,335,622</b>	<b>3,019,340</b>	<b>16,167,966</b>	<b>19,462,041</b>	<b>20,536,931</b>	<b>20,536,931</b>	<b>20,536,931</b>
<b>1410</b>	<b>Summer School - Elem School</b>								
0100	Salaries		74,790	77,555	1,081,461	1,046,001	2,947,596	2,947,596	2,947,596
0200	Associated Payroll Costs		23,602	26,185	340,946	357,226	973,971	973,971	973,971
0300	Purchased Services		-	23,250	6,248	6,248	101,490	101,490	101,490
0400	Supplies & Materials		226	37,213	123,991	1,327,938	365,671	365,671	365,671
	<b>Total 1410</b>		<b>98,617</b>	<b>164,203</b>	<b>1,552,646</b>	<b>2,737,413</b>	<b>4,388,728</b>	<b>4,388,728</b>	<b>4,388,728</b>
<b>1420</b>	<b>Summer School - Middle School</b>								
0100	Salaries		3,880	5,508	494,538	453,041	1,260,000	1,260,000	1,260,000
0200	Associated Payroll Costs		665	1,922	164,581	154,721	416,340	416,340	416,340
0300	Purchased Services		180	-	400	-	400	400	400
0400	Supplies & Materials		426	-	39,121	-	290,752	290,752	290,752
	<b>Total 1420</b>		<b>5,150</b>	<b>7,430</b>	<b>698,639</b>	<b>607,762</b>	<b>1,967,492</b>	<b>1,967,492</b>	<b>1,967,492</b>
<b>1430</b>	<b>Summer School - High School</b>								
0100	Salaries		-	216,899	561,545	430,504	1,616,500	1,616,500	1,616,500
0200	Associated Payroll Costs		-	71,944	193,597	147,024	534,139	534,139	534,139
0300	Purchased Services		-	2,211	246,886	303,928	460,000	460,000	460,000
0400	Supplies & Materials		-	274,460	576,485	3,431,613	621,792	621,792	621,792
	<b>Total 1430</b>		<b>-</b>	<b>565,515</b>	<b>1,578,513</b>	<b>4,313,069</b>	<b>3,232,431</b>	<b>3,232,431</b>	<b>3,232,431</b>
<b>1490</b>	<b>Summer School - Other Programs</b>								
0100	Salaries		232,116	118,300	443,656	1,942,490	3,086,072	3,086,072	3,086,072
0200	Associated Payroll Costs		82,467	42,495	155,029	663,393	1,019,901	1,019,901	1,019,901
0300	Purchased Services		61,826	174,690	1,042,266	946,298	1,784,224	1,784,224	1,784,224
0400	Supplies & Materials		23,623	285,397	333,074	1,269,316	2,461,759	2,461,759	2,461,759
0600	Other Objects		-	-	-	-	14,421	14,421	14,421
	<b>Total 1490</b>		<b>400,031</b>	<b>620,882</b>	<b>1,974,026</b>	<b>4,821,497</b>	<b>8,366,377</b>	<b>8,366,377</b>	<b>8,366,377</b>
<b>2110</b>	<b>Attendance &amp; Social Work Services</b>								
0100	Salaries		900,716	2,308,776	5,058,585	5,991,928	5,606,368	5,606,368	5,606,368
0200	Associated Payroll Costs		749,992	1,501,101	3,051,495	3,712,380	3,325,862	3,325,862	3,325,862
0300	Purchased Services		24,882	32,243	49,434	124,499	184,155	184,155	184,155
0400	Supplies & Materials		770	19,206	32,877	262,732	303,681	303,681	303,681
0600	Other Objects		-	-	-	-	140	140	140
	<b>Total 2110</b>		<b>1,676,360</b>	<b>3,861,327</b>	<b>8,192,391</b>	<b>10,091,539</b>	<b>9,420,206</b>	<b>9,420,206</b>	<b>9,420,206</b>
<b>2120</b>	<b>Guidance Services</b>								
0100	Salaries		76,323	83,358	719,600	896,598	999,939	999,939	999,939
0200	Associated Payroll Costs		49,355	46,807	339,810	500,342	530,137	530,137	530,137
0300	Purchased Services		85,136	150,800	262,968	550,708	199,792	199,792	199,792
0400	Supplies & Materials		3,444	14,227	41,365	32,399	76,040	76,040	76,040
0600	Other Objects		205	270	300	330	371	371	371
	<b>Total 2120</b>		<b>214,463</b>	<b>295,462</b>	<b>1,364,043</b>	<b>1,980,377</b>	<b>1,806,279</b>	<b>1,806,279</b>	<b>1,806,279</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2130 Health Services</b>									
0100	Salaries		91,014	1,345,438	1,721,530	2,003,750	1,736,294	1,736,294	1,736,294
0200	Associated Payroll Costs		42,501	780,994	921,428	1,194,793	1,036,511	1,036,511	1,036,511
0300	Purchased Services		55,201	68,886	13,080	30,594	11,334	11,334	11,334
0400	Supplies & Materials		-	107,918	1,645	-	-	-	-
	<b>Total 2130</b>		<b>188,715</b>	<b>2,303,237</b>	<b>2,657,683</b>	<b>3,229,137</b>	<b>2,784,139</b>	<b>2,784,139</b>	<b>2,784,139</b>
<b>2140 Psychological Service</b>									
0100	Salaries		304,352	105,363	1,150,607	720,167	522,617	522,617	522,617
0200	Associated Payroll Costs		217,420	73,769	731,860	365,543	297,189	297,189	297,189
	<b>Total 2140</b>		<b>521,772</b>	<b>179,131</b>	<b>1,882,467</b>	<b>1,085,710</b>	<b>819,806</b>	<b>819,806</b>	<b>819,806</b>
<b>2150 Speech Path &amp; Audiology Services</b>									
0100	Salaries		91,770	43,608	674,325	1,426,885	1,467,954	1,467,954	1,467,954
0200	Associated Payroll Costs		52,650	32,389	348,953	780,606	800,612	800,612	800,612
0300	Purchased Services		-	-	75,074	80,000	-	-	-
	<b>Total 2150</b>		<b>144,420</b>	<b>75,997</b>	<b>1,098,352</b>	<b>2,287,491</b>	<b>2,268,566</b>	<b>2,268,566</b>	<b>2,268,566</b>
<b>2160 Other Student Treatment Services</b>									
0100	Salaries		-	-	4,000	-	-	-	-
0200	Associated Payroll Costs		-	-	1,346	-	-	-	-
0300	Purchased Services		152,519	502,771	1,559,152	7,222,511	4,000,000	4,000,000	4,000,000
0400	Supplies & Materials		-	-	-	250,000	-	-	-
	<b>Total 2160</b>		<b>152,519</b>	<b>502,771</b>	<b>1,564,498</b>	<b>7,472,511</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>2190 Direction of Student Support Services</b>									
0100	Salaries		354,078	568,313	877,567	1,321,213	1,702,445	1,702,445	1,702,445
0200	Associated Payroll Costs		190,862	273,957	417,271	611,289	757,784	757,784	757,784
0300	Purchased Services		374	465	270	315,510	80,255	80,255	80,255
0400	Supplies & Materials		-	5,625	531,062	420,875	770,167	770,167	770,167
	<b>Total 2190</b>		<b>545,315</b>	<b>848,361</b>	<b>1,826,170</b>	<b>2,668,887</b>	<b>3,310,651</b>	<b>3,310,651</b>	<b>3,310,651</b>
<b>2210 Improvement Instruction Services</b>									
0100	Salaries		469,897	810,155	971,544	1,631,914	1,525,569	1,525,569	1,525,569
0200	Associated Payroll Costs		235,316	379,782	490,401	870,463	714,838	714,838	714,838
0300	Purchased Services		7,840	-	146,805	339,570	535,081	535,081	535,081
0400	Supplies & Materials		295,999	141,444	13,538	5,509,748	315,924	315,924	315,924
0500	Capital Outlay		-	-	-	60,000	-	-	-
	<b>Total 2210</b>		<b>1,009,051</b>	<b>1,331,381</b>	<b>1,622,288</b>	<b>8,411,695</b>	<b>3,091,412</b>	<b>3,091,412</b>	<b>3,091,412</b>
<b>2220 Educational Media Services</b>									
0100	Salaries		-	-	125,984	589,452	33,686	33,686	33,686
0200	Associated Payroll Costs		-	-	66,861	323,607	16,675	16,675	16,675
0300	Purchased Services		12,827	2,915	81,204	118,768	81,204	81,204	81,204
0400	Supplies & Materials		57,142	118,341	458,048	514,864	301,500	301,500	301,500
	<b>Total 2220</b>		<b>69,969</b>	<b>121,256</b>	<b>732,097</b>	<b>1,546,691</b>	<b>433,065</b>	<b>433,065</b>	<b>433,065</b>
<b>2230 Assessment and Testing</b>									
0100	Salaries		-	-	-	16,547	16,547	16,547	16,547
0200	Associated Payroll Costs		-	-	-	5,652	5,468	5,468	5,468
0300	Purchased Services		-	-	-	86,922	87,106	87,106	87,106
0400	Supplies & Materials		34,749	-	-	-	-	-	-
	<b>Total 2230</b>		<b>34,749</b>	<b>-</b>	<b>-</b>	<b>109,121</b>	<b>109,121</b>	<b>109,121</b>	<b>109,121</b>
<b>2240 Instructional Staff Development</b>									
0100	Salaries		525,184	605,516	866,609	3,537,630	2,567,228	2,567,228	2,567,228
0200	Associated Payroll Costs		259,874	294,212	423,264	1,482,128	1,003,190	1,003,190	1,003,190
0300	Purchased Services		268,388	342,490	679,709	1,943,431	1,220,375	1,220,375	1,220,375
0400	Supplies & Materials		18,185	60,079	40,751	126,698	224,622	224,622	224,622
0700	Transfers		-	81,420	-	-	-	-	-
	<b>Total 2240</b>		<b>1,071,631</b>	<b>1,383,716</b>	<b>2,010,333</b>	<b>7,089,887</b>	<b>5,015,415</b>	<b>5,015,415</b>	<b>5,015,415</b>
<b>2310 Board of Education Services</b>									
0300	Purchased Services		-	-	-	-	100,000	100,000	100,000
	<b>Total 2310</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2320</b>	<b>Executive Administration Services</b>								
0300	Purchased Services		15,000	-	-	-	-	-	-
	<b>Total 2320</b>		<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2410</b>	<b>Office of the Principal</b>								
0100	Salaries		5,600	24,445	82,306	15,861	16,489	16,489	16,489
0200	Associated Payroll Costs		1,727	18,883	48,335	13,178	13,781	13,781	13,781
0300	Purchased Services		950	-	-	-	-	-	-
0400	Supplies & Materials		1,671	-	-	-	-	-	-
	<b>Total 2410</b>		<b>9,947</b>	<b>43,329</b>	<b>130,641</b>	<b>29,039</b>	<b>30,270</b>	<b>30,270</b>	<b>30,270</b>
<b>2490</b>	<b>Other Support Serv-Sch Admin</b>								
0100	Salaries		-	27,187	119,234	147,232	144,093	144,093	144,093
0200	Associated Payroll Costs		-	19,680	69,523	79,614	81,406	81,406	81,406
0300	Purchased Services		-	51	-	-	-	-	-
	<b>Total 2490</b>		<b>-</b>	<b>46,918</b>	<b>188,758</b>	<b>226,846</b>	<b>225,499</b>	<b>225,499</b>	<b>225,499</b>
<b>2520</b>	<b>Fiscal Services</b>								
0100	Salaries		-	-	-	-	3,175	3,175	3,175
0200	Associated Payroll Costs		-	-	-	-	1,049	1,049	1,049
0300	Purchased Services		-	-	-	-	100,360	100,360	100,360
0400	Supplies & Materials		-	-	-	-	188,625	188,625	188,625
0600	Other Objects		541,780	1,329,649	2,570,668	4,944,481	4,860,746	4,860,746	4,860,746
	<b>Total 2520</b>		<b>541,780</b>	<b>1,329,649</b>	<b>2,570,668</b>	<b>4,944,481</b>	<b>5,153,955</b>	<b>5,153,955</b>	<b>5,153,955</b>
<b>2540</b>	<b>Operation &amp; Maint of Plant Services</b>								
0100	Salaries		-	79	209,422	867,657	819,167	819,167	819,167
0200	Associated Payroll Costs		-	28	117,681	546,532	524,466	524,466	524,466
0300	Purchased Services		-	8,179	397,566	110,500	291,000	291,000	291,000
0400	Supplies & Materials		-	1,044,212	735,161	417,049	645,515	645,515	645,515
0500	Capital Outlay		-	-	570,240	8,450,000	9,709,000	9,709,000	9,709,000
	<b>Total 2540</b>		<b>-</b>	<b>1,052,497</b>	<b>2,030,069</b>	<b>10,391,738</b>	<b>11,989,148</b>	<b>11,989,148</b>	<b>11,989,148</b>
<b>2550</b>	<b>Student Transportation Services</b>								
0100	Salaries		84,239	96,465	100,889	299,644	312,019	312,019	312,019
0200	Associated Payroll Costs		24,080	33,198	34,323	113,066	119,112	119,112	119,112
0300	Purchased Services		48,685	763	5,027	36,535	81,146	81,146	81,146
0400	Supplies & Materials		10,589	12,086	19,203	46,510	1,042	1,042	1,042
0500	Capital Outlay		-	496,195	382,009	843,989	1,256,403	1,256,403	1,256,403
0600	Other Objects		-	250	-	250	10,816	10,816	10,816
	<b>Total 2550</b>		<b>167,592</b>	<b>638,958</b>	<b>541,452</b>	<b>1,339,994</b>	<b>1,780,538</b>	<b>1,780,538</b>	<b>1,780,538</b>
<b>2620</b>	<b>Plan/R&amp;D/Eval/Grants/Stats Serv</b>								
0300	Purchased Services		-	-	18,600	320,000	25,000	25,000	25,000
0500	Capital Outlay		-	-	-	-	1,000,000	1,000,000	1,000,000
	<b>Total 2620</b>		<b>-</b>	<b>-</b>	<b>18,600</b>	<b>320,000</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,025,000</b>
<b>2640</b>	<b>Staff Services</b>								
0100	Salaries		-	104,803	104,686	255,616	178,458	178,458	178,458
0200	Associated Payroll Costs		-	59,733	61,542	137,625	95,760	95,760	95,760
0300	Purchased Services		-	-	8,671	18,000	168	168	168
0400	Supplies & Materials		-	-	8,213	6,101	-	-	-
	<b>Total 2640</b>		<b>-</b>	<b>164,536</b>	<b>183,112</b>	<b>417,342</b>	<b>274,386</b>	<b>274,386</b>	<b>274,386</b>
<b>2660</b>	<b>Technology Services</b>								
0100	Salaries		658	-	22,569	95,050	125,000	125,000	125,000
0200	Associated Payroll Costs		246	-	10,696	32,464	41,856	41,856	41,856
0300	Purchased Services		1,440	329,713	22,344	672,832	256,449	256,449	256,449
0400	Supplies & Materials		29,679	409,992	52,982	1,071,321	774,456	774,456	774,456
0500	Capital Outlay		28,789	5,769	18,557	-	-	-	-
0600	Other Objects		-	23	90	-	-	-	-
	<b>Total 2660</b>		<b>60,812</b>	<b>745,497</b>	<b>127,238</b>	<b>1,871,667</b>	<b>1,197,761</b>	<b>1,197,761</b>	<b>1,197,761</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>3120 Food Prep/Dispensing Services</b>								
0100	Salaries	6,970	185,049	7,754	114,496	157,326	157,326	157,326
0200	Associated Payroll Costs	1,320	183,205	5,206	48,279	57,146	57,146	57,146
0400	Supplies & Materials	192,009	178,911	96,185	499,331	463,714	463,714	463,714
	<b>Total 3120</b>	<b>200,299</b>	<b>547,165</b>	<b>109,145</b>	<b>662,106</b>	<b>678,186</b>	<b>678,186</b>	<b>678,186</b>
<b>3140 Food Services - Summer School</b>								
0400	Supplies & Materials	-	1,536	-	-	-	-	-
	<b>Total 3140</b>	<b>-</b>	<b>1,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3390 Other Community Services</b>								
0100	Salaries	6,738	30,577	14,745	220,983	277,941	277,941	277,941
0200	Associated Payroll Costs	2,455	11,361	4,903	75,470	91,844	91,844	91,844
0300	Purchased Services	11,745	3,785	27,844	527,111	18,089	18,089	18,089
0400	Supplies & Materials	20,669	43,653	19,763	564,842	560,736	560,736	560,736
0600	Other Objects	-	-	132	-	-	-	-
	<b>Total 3390</b>	<b>41,608</b>	<b>89,376</b>	<b>67,387</b>	<b>1,388,406</b>	<b>948,610</b>	<b>948,610</b>	<b>948,610</b>
<b>3500 Custody &amp; Care of Children Services</b>								
0100	Salaries	-	3,653	-	-	-	-	-
0200	Associated Payroll Costs	-	42,820	-	-	-	-	-
0300	Purchased Services	-	2,329,235	-	1,000,000	1,000,000	1,000,000	1,000,000
0700	Transfers	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
	<b>Total 3500</b>	<b>-</b>	<b>2,375,707</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>4150 Building Acq Constr &amp; Improv Services</b>								
0100	Salaries	73,663	2,349	21,011	-	-	-	-
0200	Associated Payroll Costs	9,690	769	10,450	-	-	-	-
0300	Purchased Services	158,964	301,094	109,531	-	-	-	-
0400	Supplies & Materials	101,602	44,429	43,737	-	-	-	-
0500	Capital Outlay	4,129,822	2,418,406	4,952,599	17,988,970	2,508,000	2,508,000	2,508,000
0600	Other Objects	16,266	19,260	10,429	-	-	-	-
	<b>Total 4150</b>	<b>4,490,007</b>	<b>2,786,307</b>	<b>5,147,756</b>	<b>17,988,970</b>	<b>2,508,000</b>	<b>2,508,000</b>	<b>2,508,000</b>
	<b>FUND 270 TOTAL</b>	<b>\$ 25,702,064</b>	<b>\$ 49,436,054</b>	<b>\$ 95,981,333</b>	<b>\$ 164,670,491</b>	<b>\$ 144,648,240</b>	<b>\$ 144,648,240</b>	<b>\$ 144,648,240</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 270 - GRANT FUND

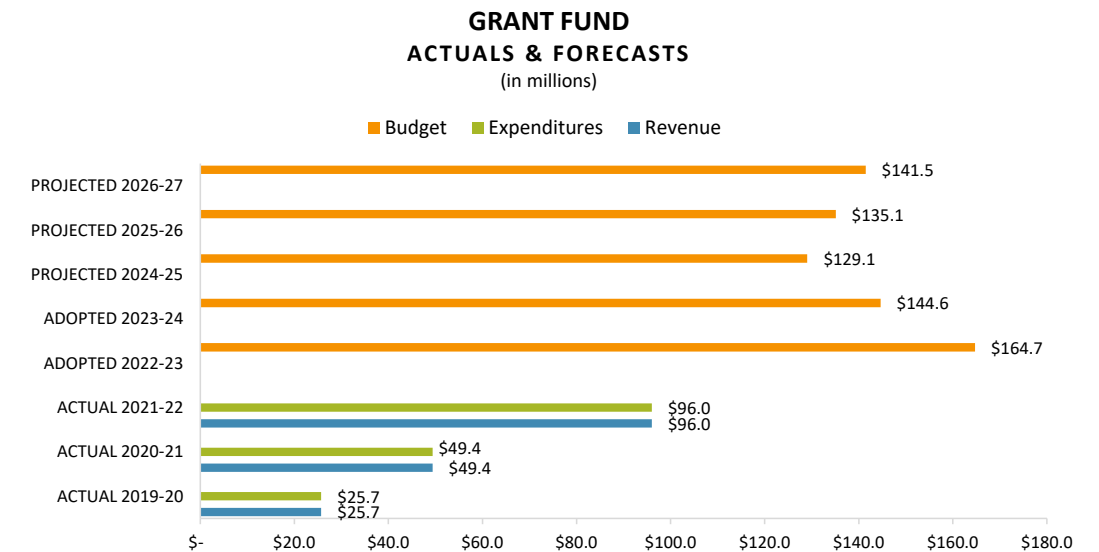
### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 3,102,516	\$ 3,226,617	\$ 3,227,670	\$ 3,270,304
2000 Intermediate Revenue	771,654	802,520	834,621	793,006
3000 State Revenue	70,373,912	72,407,581	76,002,036	79,812,158
4000 Federal Revenue	70,400,158	52,624,167	55,031,618	57,583,515
<b>Total Revenue</b>	<b>\$ 144,648,240</b>	<b>\$ 129,060,885</b>	<b>\$ 135,095,945</b>	<b>\$ 141,458,983</b>
<b>Expenditures</b>				
0100 Salaries	\$ 59,409,689	\$ 56,974,270	\$ 60,392,727	\$ 64,016,290
0200 Associated Payroll Costs	29,297,630	26,555,488	28,148,817	29,837,746
0300 Purchased Services	17,633,219	15,162,216	15,617,082	16,085,594
0400 Supplies & Materials	16,248,434	13,235,886	13,632,964	14,041,954
0500 Capital Outlay	14,683,615	9,683,615	9,780,451	9,878,256
0600 Other Objects	5,154,274	5,205,817	5,257,875	5,310,454
0700 Transfers	2,221,379	2,243,593	2,266,029	2,288,689
<b>Total Expenditures</b>	<b>\$ 144,648,240</b>	<b>\$ 129,060,885</b>	<b>\$ 135,095,945</b>	<b>\$ 141,458,983</b>

**Assumptions:**

**Revenues:**  
 The 2023-24 budget includes approximately \$22.0 million remaining ESSER III funds in the Federal Sources. ESSER III must be spent by September 2024. The large decline is 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 III in 2023-24.







## *Long-Term Planning Fund (280)*



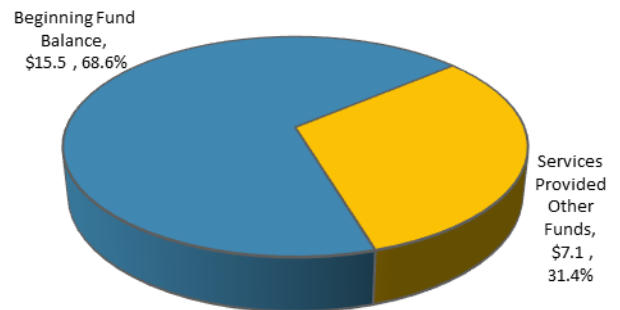
## LONG-TERM PLANNING FUND OVERVIEW

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. Services provided other funds revenue is made up of a percentage of payroll costs related to PERS rates. As rates are expected to increase again in future biennia, the District will have reserves in this fund to help remedy the increased costs related to PERS when this occurs.

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 and anticipates meeting the board policy by the end of 2024-25.

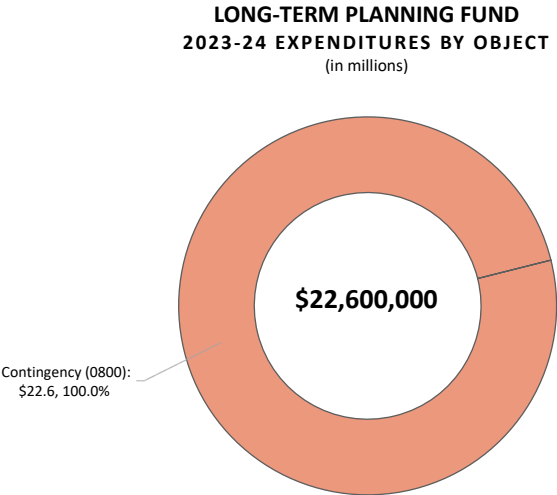
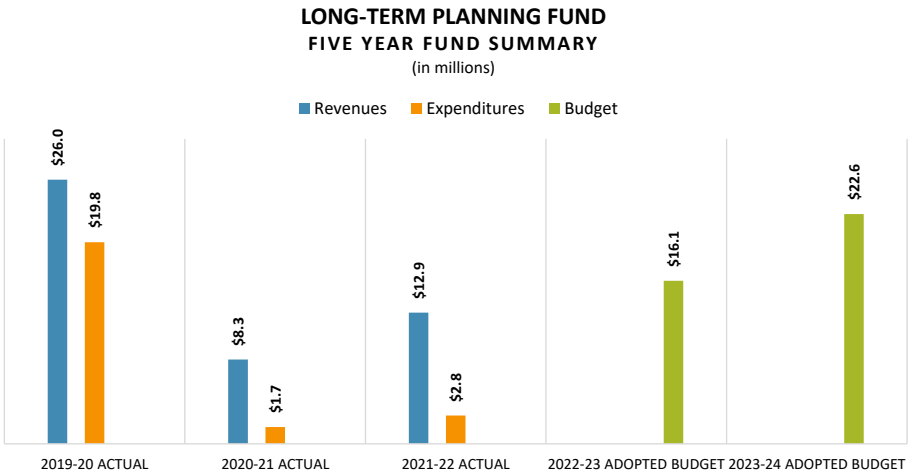
### 2023-24 LONG-TERM PLANNING FUND REVENUE (in millions)



**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 be spent in the 2023-24 year.

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

	Actual (Audited)			Current Budget 2022-23	2023-24 Budget		
	2019-20	2020-21	2021-22		Proposed	Approved	Adopted
1000 Local Revenue	\$ 329,375	\$ 326,740	\$ 6,272,779	\$ 6,450,000	\$ 7,100,000	\$ 7,100,000	\$ 7,100,000
3000 State Revenue	1,289,633	1,620,473	-	-	-	-	-
5000 Other Sources	24,375,523	6,349,838	6,644,557	9,600,000	15,500,000	15,500,000	15,500,000
<b>Total Revenues</b>	<b>\$ 25,994,531</b>	<b>\$ 8,297,052</b>	<b>\$ 12,917,336</b>	<b>\$ 16,050,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>
0100 Salaries	\$ 18,502	\$ 12,370	\$ -	\$ -	\$ -	\$ -	\$ -
0200 Associated Payroll Costs	6,420	7,553	-	-	-	-	-
0300 Purchased Services	24,223	878	-	-	-	-	-
0400 Supplies & Materials	140,291	172,421	-	-	-	-	-
0500 Capital Outlay	1,242,221	1,459,273	-	-	-	-	-
0700 Transfers	18,413,036	-	2,789,111	-	-	-	-
0800 Other Uses of Funds (Contingency)	-	-	-	16,050,000	22,600,000	22,600,000	22,600,000
<b>Total Expenditures</b>	<b>\$ 19,844,692</b>	<b>\$ 1,652,495</b>	<b>\$ 2,789,111</b>	<b>\$ 16,050,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>
<b>Ending Fund Balance</b>	<b>\$ 6,149,838</b>	<b>\$ 6,644,557</b>	<b>\$ 10,128,224</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 24,369,523</b>	<b>\$ 6,149,838</b>	<b>\$ 6,644,557</b>				
<b>Change in Fund Balance</b>	<b>(18,219,685)</b>	<b>494,718</b>	<b>3,483,668</b>				
<b>Ending Fund Balance</b>	<b>\$ 6,149,838</b>	<b>\$ 6,644,557</b>	<b>\$ 10,128,224</b>				



Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 280 - LONG-TERM PLANNING FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>								
1510	Interest on Investments	\$	38,679	\$ 15,741	\$ 8,114	\$ -	\$ -	\$ -	\$ -
1740	Fees		290,695	309,371	-	-	-	-	-
1960	Recovery of Prior Year Exp		-	1,500	-	-	-	-	-
1970	Services Provided Other Funds		-	-	6,264,665	6,450,000	7,100,000	7,100,000	7,100,000
1990	Miscellaneous		-	129	-	-	-	-	-
	<b>Total 1000</b>		<b>329,375</b>	<b>326,740</b>	<b>6,272,779</b>	<b>6,450,000</b>	<b>7,100,000</b>	<b>7,100,000</b>	<b>7,100,000</b>
<b>3000</b>	<b>State Revenue</b>								
3220	State School Fund - Transport		1,289,633	1,620,473	-	-	-	-	-
	<b>Total 3000</b>		<b>1,289,633</b>	<b>1,620,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5000</b>	<b>Other Sources</b>								
5200	Interfund Transfers		6,000	-	-	-	-	-	-
5300	Sale/Comp for Loss of Fixed Assets		-	200,000	-	-	-	-	-
5400	Beginning Fund Balance		24,369,523	6,149,838	6,644,557	9,600,000	15,500,000	15,500,000	15,500,000
	<b>Total 5000</b>		<b>24,375,523</b>	<b>6,349,838</b>	<b>6,644,557</b>	<b>9,600,000</b>	<b>15,500,000</b>	<b>15,500,000</b>	<b>15,500,000</b>
	<b>FUND 280 TOTAL</b>		<b>\$ 25,994,531</b>	<b>\$ 8,297,052</b>	<b>\$ 12,917,336</b>	<b>\$ 16,050,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2550 Student Transportation Services</b>									
0400	Supplies & Materials		\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -
0500	Capital Outlay		1,242,221	1,459,273	-	-	-	-	-
	<b>Total 2550</b>		<b>1,242,221</b>	<b>1,460,620</b>	-	-	-	-	-
<b>2570 Internal Services</b>									
0300	Purchased Services		23,569	829	-	-	-	-	-
	<b>Total 2570</b>		<b>23,569</b>	<b>829</b>	-	-	-	-	-
<b>2660 Technology Services</b>									
0100	Salaries		18,502	12,370	-	-	-	-	-
0200	Associated Payroll Costs		6,420	7,553	-	-	-	-	-
0300	Purchased Services		653	49	-	-	-	-	-
0400	Supplies & Materials		140,291	171,074	-	-	-	-	-
	<b>Total 2660</b>		<b>165,866</b>	<b>191,046</b>	-	-	-	-	-
<b>5200 Transfers of Funds</b>									
0700	Transfers		18,413,036	-	2,789,111	-	-	-	-
	<b>Total 5200</b>		<b>18,413,036</b>	-	<b>2,789,111</b>	-	-	-	-
<b>6110 Operating Contingency</b>									
0800	Other Uses of Funds (Contingency)		-	-	-	16,050,000	22,600,000	22,600,000	22,600,000
	<b>Total 6110</b>		-	-	-	<b>16,050,000</b>	<b>22,600,000</b>	<b>22,600,000</b>	<b>22,600,000</b>
	<b>FUND 280 TOTAL</b>		<b>\$ 19,844,692</b>	<b>\$ 1,652,495</b>	<b>\$ 2,789,111</b>	<b>\$ 16,050,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>	<b>\$ 22,600,000</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 280 - LONG-TERM PLANNING FUND

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 7,100,000	\$ 6,423,780	\$ 6,792,767	\$ 7,182,672
5000 Other Sources	15,500,000	22,600,000	29,023,780	35,816,547
<b>Total Revenue</b>	<b>\$ 22,600,000</b>	<b>\$ 29,023,780</b>	<b>\$ 35,816,547</b>	<b>\$ 42,999,219</b>
<b>Expenditures</b>				
0800 Other Uses of Funds (Contingency)	\$ 22,600,000	\$ 29,023,780	\$ 35,816,547	\$ 42,999,219
<b>Total Expenditures</b>	<b>\$ 22,600,000</b>	<b>\$ 29,023,780</b>	<b>\$ 35,816,547</b>	<b>\$ 42,999,219</b>

#### Assumptions:

#### Revenues:

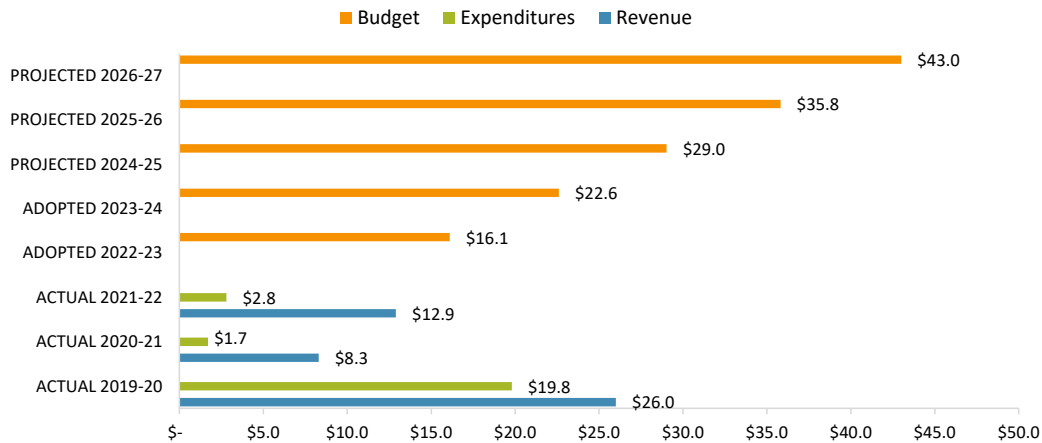
Revenue increases are based on a 2% PERS reserve charged against all salaries in each year.

#### Expenditures:

Increase in Contingency each year due to 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 (in millions)







## *Nutrition Services Fund (290)*



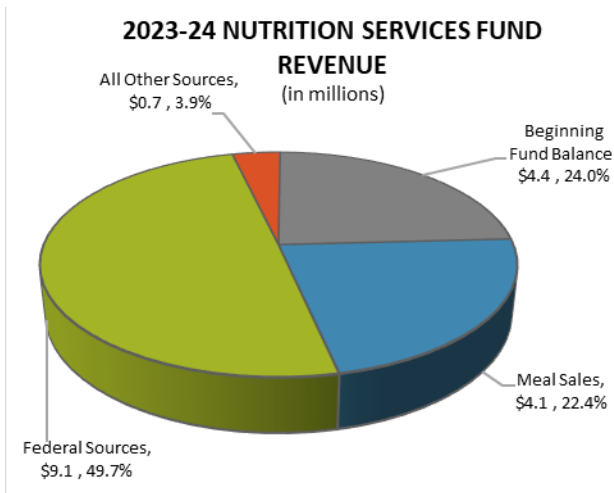
## NUTRITION SERVICES FUND OVERVIEW

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 49.7% of all revenue in the Nutrition Services Fund are from federal sources, followed by 24.0% in beginning fund balance and 22.4% 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. This is expected to increase over the 2022-23 and 2023-24 years as all waivers expired in June 2022.

Expenditures – The largest area of expenditures in the Nutrition Services Fund is in salaries and benefits at 60.1%. The next largest expenditure category is supplies & materials at 38.6%, which accounts for all food purchases. Over the past several years, these amounts have had little fluctuation with the exception of contractual salary and benefit increases.

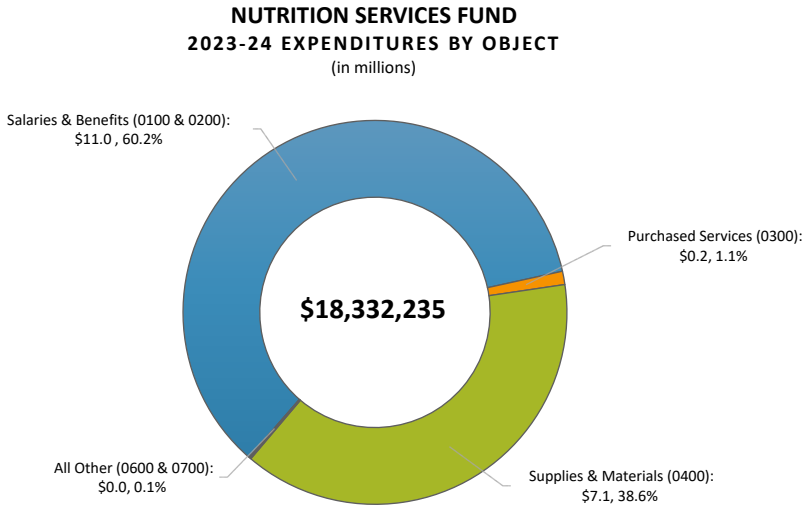
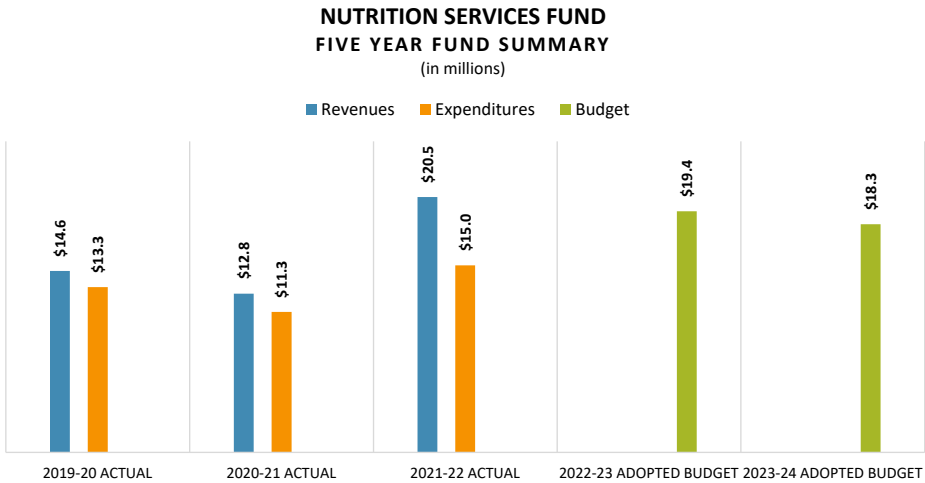


BEAVERTON SCHOOL DISTRICT

290 - NUTRITION SERVICES FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 3,657,560	\$ 19,603	\$ 135,141	\$ 5,948,573	\$ 4,090,764	\$ 4,090,764	\$ 4,090,764
3000 State Revenue	241,585	139,259	173,027	355,000	771,000	771,000	771,000
4000 Federal Revenue	7,433,677	11,303,631	18,742,943	10,430,163	9,070,471	9,070,471	9,070,471
5000 Other Sources	3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	4,400,000	4,400,000
<b>Total Revenues</b>	<b>\$ 14,584,918</b>	<b>\$ 12,762,185</b>	<b>\$ 20,516,796</b>	<b>\$ 19,383,736</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>
0100 Salaries	\$ 4,805,006	\$ 4,141,794	\$ 5,037,923	\$ 6,035,360	\$ 6,373,422	\$ 6,373,422	\$ 6,373,422
0200 Associated Payroll Costs	3,850,243	3,435,308	3,773,334	4,584,674	4,649,188	4,649,188	4,649,188
0300 Purchased Services	115,647	70,209	115,663	179,185	204,890	204,890	204,890
0400 Supplies & Materials	4,507,721	3,645,499	6,109,107	8,567,967	7,070,085	7,070,085	7,070,085
0500 Capital Outlay	-	-	-	-	20,000	20,000	20,000
0600 Other Objects	2,229	1,580	1,450	12,550	10,650	10,650	10,650
0700 Transfers	4,380	2,110	-	4,000	4,000	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 13,285,226</b>	<b>\$ 11,296,501</b>	<b>\$ 15,037,477</b>	<b>\$ 19,383,736</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>
<b>Ending Fund Balance</b>	<b>\$ 1,299,692</b>	<b>\$ 1,465,684</b>	<b>\$ 5,479,319</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,252,096</b>	<b>\$ 1,299,692</b>	<b>\$ 1,465,684</b>				
<b>Change in Fund Balance</b>	<b>(1,952,404)</b>	<b>165,992</b>	<b>4,013,635</b>				
<b>Ending Fund Balance</b>	<b>\$ 1,299,692</b>	<b>\$ 1,465,684</b>	<b>\$ 5,479,319</b>				



Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 290 - NUTRITION SERVICES FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000 Local Revenue</b>								
1510	Interest on Investments	\$ 11,631	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
1610	Daily Sales - Reimbursable	2,466,806	-	-	3,535,573	3,164,418	3,164,418	3,164,418
1620	Daily Sales - Non-reimbursable	1,164,661	-	131,072	2,400,000	912,146	912,146	912,146
1910	Rentals	1,760	-	-	-	-	-	-
1920	Contrib/Donat - Private Source	12,261	15,948	1,450	4,000	4,000	4,000	4,000
1960	Recovery of Prior Year Exp	-	3,425	1,545	-	1,200	1,200	1,200
1990	Miscellaneous	442	230	1,074	5,000	5,000	5,000	5,000
	<b>Total 1000</b>	<b>3,657,560</b>	<b>19,603</b>	<b>135,141</b>	<b>5,948,573</b>	<b>4,090,764</b>	<b>4,090,764</b>	<b>4,090,764</b>
<b>3000 State Revenue</b>								
3100	Unrestricted Grants-in-Aid	124,744	124,744	124,744	121,000	121,000	121,000	121,000
3290	Other Restricted Grants-in-Aid	116,840	14,514	48,283	234,000	650,000	650,000	650,000
	<b>Total 3000</b>	<b>241,585</b>	<b>139,259</b>	<b>173,027</b>	<b>355,000</b>	<b>771,000</b>	<b>771,000</b>	<b>771,000</b>
<b>4000 Federal Revenue</b>								
4200	Unrestr Federal Through State	-	-	5,814	-	-	-	-
4500	Restr Rev from Fed Thru State	6,465,924	10,500,860	17,541,622	9,396,426	7,803,951	7,803,951	7,803,951
4910	Commodities	967,753	802,771	1,195,507	1,033,737	1,266,520	1,266,520	1,266,520
	<b>Total 4000</b>	<b>7,433,677</b>	<b>11,303,631</b>	<b>18,742,943</b>	<b>10,430,163</b>	<b>9,070,471</b>	<b>9,070,471</b>	<b>9,070,471</b>
<b>5000 Other Sources</b>								
5400	Beginning Fund Balance	3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	4,400,000	4,400,000
	<b>Total 5000</b>	<b>3,252,096</b>	<b>1,299,692</b>	<b>1,465,684</b>	<b>2,650,000</b>	<b>4,400,000</b>	<b>4,400,000</b>	<b>4,400,000</b>
	<b>FUND 290 TOTAL</b>	<b>\$ 14,584,918</b>	<b>\$ 12,762,185</b>	<b>\$ 20,516,796</b>	<b>\$ 19,383,736</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 290 - NUTRITION SERVICES FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2520 Fiscal Services</b>									
0100	Salaries		\$ 9,997	\$ 10,197	\$ 8,110	\$ 10,871	\$ 11,415	\$ 11,415	\$ 11,415
0200	Associated Payroll Costs		5,466	5,500	4,348	5,704	5,947	5,947	5,947
0300	Purchased Services		-	-	-	-	100	100	100
	<b>Total 2520</b>		<b>15,463</b>	<b>15,697</b>	<b>12,458</b>	<b>16,575</b>	<b>17,462</b>	<b>17,462</b>	<b>17,462</b>
<b>2540 Operation &amp; Maint of Plant Services</b>									
0300	Purchased Services		51	-	-	-	-	-	-
	<b>Total 2540</b>		<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2570 Internal Services</b>									
0300	Purchased Services		-	-	-	-	1,000	1,000	1,000
0400	Supplies & Materials		-	-	146	-	-	-	-
	<b>Total 2570</b>		<b>-</b>	<b>-</b>	<b>146</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>3110 Direction of Food Services</b>									
0100	Salaries		955,098	1,036,392	982,515	1,241,113	1,136,214	1,136,214	1,136,214
0200	Associated Payroll Costs		597,472	631,455	590,738	703,247	672,598	672,598	672,598
0300	Purchased Services		46,993	53,724	47,946	74,260	86,000	86,000	86,000
0400	Supplies & Materials		974,836	810,695	1,197,056	1,235,414	1,284,720	1,284,720	1,284,720
0600	Other Objects		1,800	1,568	1,416	2,550	2,650	2,650	2,650
	<b>Total 3110</b>		<b>2,576,199</b>	<b>2,533,835</b>	<b>2,819,670</b>	<b>3,256,584</b>	<b>3,182,182</b>	<b>3,182,182</b>	<b>3,182,182</b>
<b>3120 Food Prep/Dispensing Services</b>									
0100	Salaries		3,699,473	2,931,219	3,994,718	4,645,369	5,082,266	5,082,266	5,082,266
0200	Associated Payroll Costs		3,199,161	2,741,594	3,160,738	3,829,063	3,923,867	3,923,867	3,923,867
0300	Purchased Services		60,209	4,307	67,017	98,425	109,790	109,790	109,790
0400	Supplies & Materials		3,161,220	657,929	4,813,620	6,841,353	5,678,615	5,678,615	5,678,615
0500	Capital Outlay		-	-	-	-	20,000	20,000	20,000
0600	Other Objects		429	-	35	10,000	8,000	8,000	8,000
	<b>Total 3120</b>		<b>10,120,493</b>	<b>6,335,049</b>	<b>12,036,128</b>	<b>15,424,210</b>	<b>14,822,538</b>	<b>14,822,538</b>	<b>14,822,538</b>
<b>3140 Food Services - Summer School</b>									
0100	Salaries		140,437	163,985	52,503	138,007	143,527	143,527	143,527
0200	Associated Payroll Costs		48,144	56,759	17,485	46,660	46,776	46,776	46,776
0300	Purchased Services		8,394	12,178	699	6,500	8,000	8,000	8,000
0400	Supplies & Materials		371,665	2,176,875	98,285	491,200	106,750	106,750	106,750
0600	Other Objects		-	12	-	-	-	-	-
	<b>Total 3140</b>		<b>568,640</b>	<b>2,409,810</b>	<b>168,972</b>	<b>682,367</b>	<b>305,053</b>	<b>305,053</b>	<b>305,053</b>
<b>3190 Other Food Services</b>									
0100	Salaries		-	-	77	-	-	-	-
0200	Associated Payroll Costs		-	-	26	-	-	-	-
	<b>Total 3190</b>		<b>-</b>	<b>-</b>	<b>104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5200 Transfers of Funds</b>									
0700	Transfers		4,380	2,110	-	4,000	4,000	4,000	4,000
	<b>Total 5200</b>		<b>4,380</b>	<b>2,110</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
	<b>FUND 290 TOTAL</b>		<b>\$ 13,285,226</b>	<b>\$ 11,296,501</b>	<b>\$ 15,037,477</b>	<b>\$ 19,383,736</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>	<b>\$ 18,332,235</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 290 - NUTRITION SERVICES FUND

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 4,090,764	\$ 4,499,840	\$ 4,949,824	\$ 5,444,807
3000 State Revenue	771,000	817,260	866,296	918,273
4000 Federal Revenue	9,070,471	9,614,699	10,191,581	10,803,076
5000 Other Sources	4,400,000	3,520,000	3,168,000	2,851,200
<b>Total Revenue</b>	<b>\$ 18,332,235</b>	<b>\$ 18,451,799</b>	<b>\$ 19,175,701</b>	<b>\$ 20,017,356</b>
<b>Expenditures</b>				
0100 Salaries	\$ 6,373,422	\$ 6,692,093	\$ 7,026,698	\$ 7,378,033
0200 Associated Payroll Costs	4,649,188	4,881,647	5,125,730	5,382,016
0300 Purchased Services	204,890	211,037	217,368	223,889
0400 Supplies & Materials	7,070,085	6,632,052	6,770,606	6,997,780
0500 Capital Outlay	20,000	20,000	20,000	20,000
0600 Other Objects	10,650	10,970	11,299	11,638
0700 Transfers	4,000	4,000	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 18,332,235</b>	<b>\$ 18,451,799</b>	<b>\$ 19,175,701</b>	<b>\$ 20,017,356</b>

#### Assumptions:

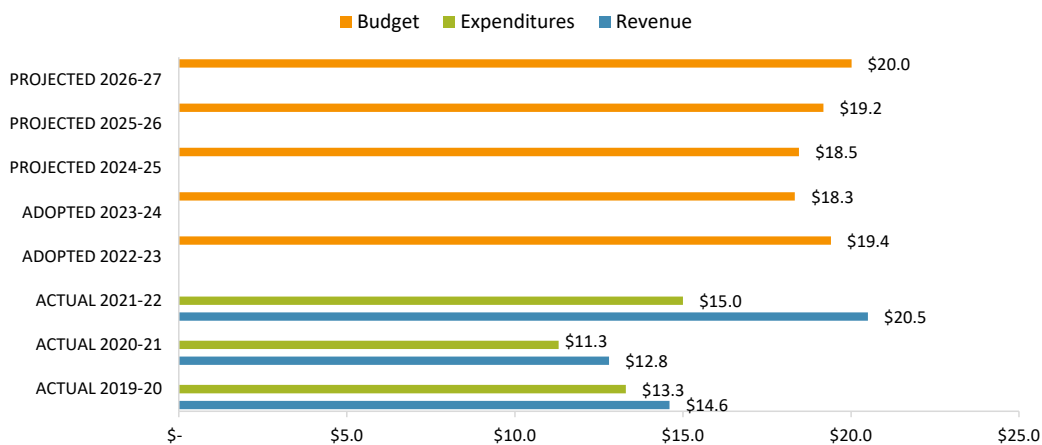
##### Revenues:

Projections include increases in Local Revenue due to the return of daily sales revenue after the pandemic-related waivers, as well as slight increases in State and Federal Revenue. Other Sources decreases slightly each year as the fund balance is spent down over time. The fund balance had increased during the pandemic as a result of significant relief grants and staffing shortages.

##### Expenditures:

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

### NUTRITION SERVICES FUND ACTUALS & FORECASTS (in millions)







## *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 2022 is:

Real Market Value	\$62,332,352,851
Debt Limit (7.95% of RMV)	\$4,955,422,052
Debt Applicable to Limit	\$713,350,000
Legal Debt Margin	\$4,242,072,052
Debt as Percentage of Debt Limit	14.40%

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,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2023	\$ 59,005,294	\$ 2,119,603	\$ 23,983,757	\$ 85,108,654
2024	60,734,462	9,117,403	24,707,957	94,559,822
2025	62,523,557	2,063,703	25,463,260	90,050,519
2026	63,193,499	2,063,903	26,248,933	91,506,335
2027	65,102,571	2,067,703	27,063,217	94,233,491
2028-2032	333,863,176	10,312,113	40,142,398	384,317,687
2033-2037	301,007,290	8,148,561	8,880,201	318,036,052
	<u>\$ 945,429,851</u>	<u>\$ 35,892,987</u>	<u>\$ 176,489,722</u>	<u>\$ 1,157,812,560</u>

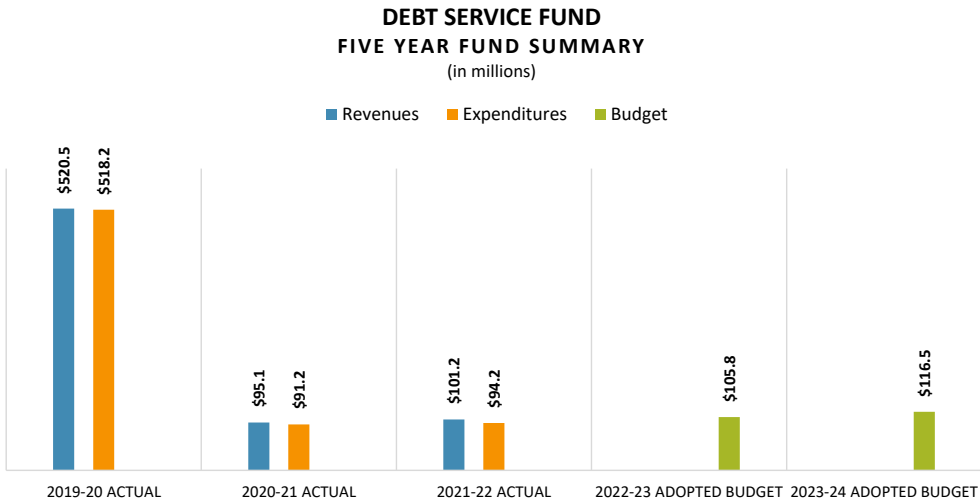
Source: Business Services

BEAVERTON SCHOOL DISTRICT

300 - DEBT SERVICE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

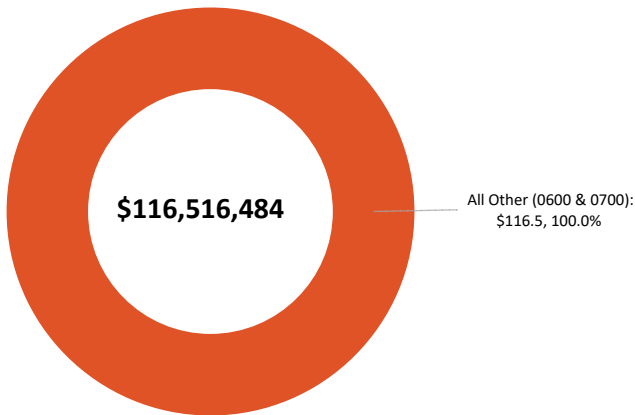
	Actual (Audited)			Current Budget 2022-23	2023-24 Budget		
	2019-20	2020-21	2021-22		Proposed	Approved	Adopted
1000 Local Revenue	\$ 83,004,377	\$ 91,326,852	\$ 95,522,123	\$ 100,140,410	\$ 100,149,080	\$ 100,149,080	\$ 100,149,080
2000 Intermediate Revenue	-	97,640	59,766	-	-	-	-
5000 Other Sources	437,519,500	3,659,870	5,615,670	5,619,603	16,367,404	16,367,404	16,367,404
<b>Total Revenues</b>	<b>\$ 520,523,878</b>	<b>\$ 95,084,361</b>	<b>\$ 101,197,559</b>	<b>\$ 105,760,013</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>
0600 Other Objects	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	116,516,484	116,516,484
<b>Total Expenditures</b>	<b>\$ 518,202,258</b>	<b>\$ 91,200,390</b>	<b>\$ 94,150,488</b>	<b>\$ 105,760,013</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>
<b>Ending Fund Balance</b>	<b>\$ 2,321,620</b>	<b>\$ 3,883,971</b>	<b>\$ 7,047,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,437,650</b>	<b>\$ 2,321,620</b>	<b>\$ 3,883,971</b>				
<b>Change in Fund Balance</b>	<b>(1,116,031)</b>	<b>1,562,352</b>	<b>3,163,100</b>				
<b>Ending Fund Balance</b>	<b>\$ 2,321,620</b>	<b>\$ 3,883,971</b>	<b>\$ 7,047,071</b>				



DEBT SERVICE FUND

2023-24 EXPENDITURES BY OBJECT

(in millions)



Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 300 - DEBT SERVICE FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000 Local Revenue</b>								
1110	Property Taxes	\$ 60,651,036	\$ 67,493,267	\$ 70,141,349	\$ 77,031,650	\$ 79,291,120	\$ 79,291,120	\$ 79,291,120
1510	Interest on Investments	587,881	156,366	124,813	175,000	1,050,000	1,050,000	1,050,000
1960	Recovery of Prior Year Exp	2,708	-	-	-	-	-	-
1970	Services Provided Other Funds	21,762,753	23,677,219	25,255,961	22,933,760	19,807,960	19,807,960	19,807,960
	<b>Total 1000</b>	<b>83,004,377</b>	<b>91,326,852</b>	<b>95,522,123</b>	<b>100,140,410</b>	<b>100,149,080</b>	<b>100,149,080</b>	<b>100,149,080</b>
<b>2000 Intermediate Revenue</b>								
2190	Other Unrestr Intermed Sources	-	97,640	59,766	-	-	-	-
	<b>Total 2000</b>	<b>-</b>	<b>97,640</b>	<b>59,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5000 Other Sources</b>								
5110	Bond Proceeds	432,745,000	-	-	-	-	-	-
5200	Interfund Transfers	1,336,850	1,338,250	1,731,699	2,119,603	9,117,404	9,117,404	9,117,404
5400	Beginning Fund Balance	3,437,650	2,321,620	3,883,971	3,500,000	7,250,000	7,250,000	7,250,000
	<b>Total 5000</b>	<b>437,519,500</b>	<b>3,659,870</b>	<b>5,615,670</b>	<b>5,619,603</b>	<b>16,367,404</b>	<b>16,367,404</b>	<b>16,367,404</b>
	<b>FUND 300 TOTAL</b>	<b>\$ 520,523,878</b>	<b>\$ 95,084,361</b>	<b>\$ 101,197,559</b>	<b>\$ 105,760,013</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>	<b>\$ 116,516,484</b>

Minor differences due to rounding.

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

				Current			
Actual (Audited)				Budget	2023-24 Budget		
2019-20	2020-21	2021-22		2022-23	Proposed	Approved	Adopted
5110 Long-Term Debt Service							
0600	Other Objects						
	Total 5110						
	FUND 300 TOTAL						
\$ 518,202,258	\$ 91,200,390	\$ 94,150,488		\$ 105,760,013	\$ 116,516,484	\$ 116,516,484	\$ 116,516,484
518,202,258	91,200,390	94,150,488		105,760,013	116,516,484	116,516,484	116,516,484
\$ 518,202,258	\$ 91,200,390	\$ 94,150,488		\$ 105,760,013	\$ 116,516,484	\$ 116,516,484	\$ 116,516,484

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 300 - DEBT SERVICE FUND

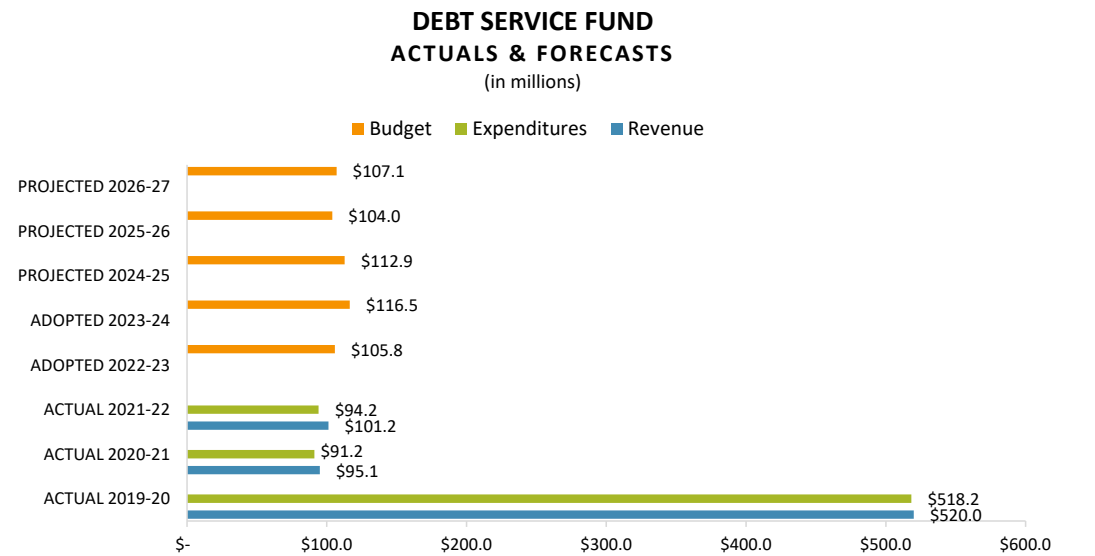
### THREE YEAR FORECAST

		Adopted	Forecasted		
		2023-24	2024-25	2025-26	2026-27
Revenue					
1000	Local Revenue	\$ 100,149,080	\$ 106,624,442	\$ 96,401,432	\$ 100,235,289
5000	Other Sources	16,367,404	6,250,000	7,563,903	6,817,703
Total Revenue		<b>\$ 116,516,484</b>	<b>\$ 112,874,442</b>	<b>\$ 103,965,335</b>	<b>\$ 107,052,992</b>
Expenditures					
0600	Other Objects	\$ 116,516,484	\$ 112,874,442	\$ 103,965,335	\$ 107,052,992
Total Expenditures		<b>\$ 116,516,484</b>	<b>\$ 112,874,442</b>	<b>\$ 103,965,335</b>	<b>\$ 107,052,992</b>

**Assumptions:**

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

**Expenditures:**  
 Fluctuations in expenditures equal to debt service payments.



Minor differences due to rounding.





## *Capital Projects Fund (400)*

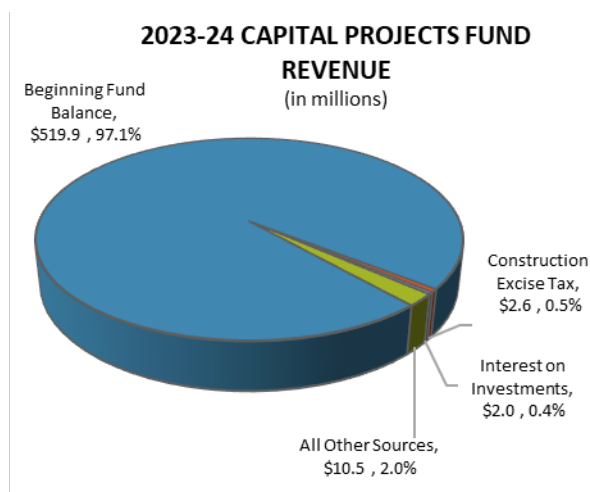


## CAPITAL PROJECTS FUND OVERVIEW

The Capital Projects Fund accounts for activities related to the acquisition, construction and equipping of facilities. This fund includes the 2022 bond program proceeds and related expenditures.

The principal revenue sources are beginning fund balance, construction excise tax and interest earnings. The 2022-23 year was the first year of the \$723 million bond measure passed by voters in May 2022. As such, the overall beginning fund balance in this fund has increased significantly with the sale of new bonds in summer 2022.

In the 2023-24 budget, 97.1% of the total revenue budget is from beginning fund balance.



**Expenditures** – Major expenditure categories in the Capital Projects Fund are capital outlay at 73.0%, purchased services at 16.2% and supplies and materials at 8.2% of the total budget. As noted in revenue above, the expenditures also have increased in the 2022-23 and 2023-24 budgets due to the May 2022 bond measure.

### District Construction in Progress (CIP)

At June 30, 2022, the Beaverton School District had \$38,284,387 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, 2021	\$ 34,264,506
Additions	32,467,563
Reductions	(28,447,682)
Balance at June 30, 2022	\$ 38,284,387

The June 30, 2022 CIP balance is made up of:

Project - Highland Park and Whitford HVAC	\$ 10,872,449
Project - Roof Replacements	4,267,205
Project - Bethany Roof	2,945,008
Project - Security Upgrades Phase 2	2,890,566
Project - Vose Classroom Addition	1,586,109
Other Various Projects	15,723,050
	<u>\$ 38,284,387</u>

The five projects listed above make up 58.9% of the total June 30, 2022 CIP balance

The following District Capital Improvement Plan is based on the \$723 million bond measure that was passed by voters in the May 2022 election.

### District Capital Improvement Plan

The 2021 Beaverton School District Long Range Facilities Plan was used as the guiding document in preparing the 2022 Capital Construction Bond. All district facilities were evaluated and 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 2022 Capital Construction Bond is a 6-year program funded by a \$723 million general obligation bond authorized by the voters in May of 2022. Investments were grouped into 6 major categories: Seismic Upgrades, Deferred Maintenance, Modernization, Additional Capacity, Technology, and Security/Other Equipment. This bond program addresses needs that were projected past the completion of the 2014 bond. Execution of the 2022 Bond program began in the 2022-23 budget year.

Modernization and repair work constitutes 55% of the Capital Plan funding and includes the

replacement of Beaverton High School, Raleigh Hills Elementary School, and the Allen Street Transportation Facility. The Modernization category also includes investments in all school constructed prior to 2014. This will help establish a new baseline for standards across the district.

Seismic Upgrade projects will be completed at 6 Middle Schools: Five Oaks, Mountain View, Meadow Park, Cedar Park, Whitford, and Highland Park. Seismic investments have been planned so that all schools have a reduced seismic risk by 2032. The 2022 bond includes the schools with the highest seismic risk that will not be replaced in a potential 2028 bond. Beaverton High School and Raleigh Hills Elementary School are two of the worst performing schools seismically and therefore, are included for replacement. Some portion of potential savings from the 2022 bond will go to additional seismic improvements.

Deferred Maintenance projects were identified through the Facilities Condition Assessment process. This is a database containing the description, condition, estimated remaining life, and estimated replacement cost of all district facility assets. This database allows us to sort and prioritize projects to best understand where to make investments.

#### **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 (2022-23) Capital Budget**

The first bond sale for the \$723M Capital Construction bond supported the capital work

planned in 2022-23. The following projects are planned:

- Design for Beaverton High School Replacement
- Design for Raleigh Hills Replacement
- Sato Elementary Classroom Addition
- Five Oaks Middle School Roof/Seismic Upgrade
- Aloha High School Office Relocation
- Sunset High School Track Replacement
- Baseline Technology Modernization
- Furniture & Equipment Purchases

#### **Second Year (2023-24) Capital Budget**

The following projects are planned:

- Begin Beaverton High School Replacement Project
- Begin Raleigh Hills Elementary Replacement Project
- Stoller Middle School Gym/Classroom Addition
- Mountain View Middle School Seismic Upgrade
- Southridge High School Softball/Baseball Artificial Turf
- Westview High School Concessions
- Westview High School Office Relocation
- Springville Elementary Courtyard Renovation
- Classroom Modernization Round 2

#### **Third Year (2024-25) Capital Budget**

The following projects are planned:

- Aloha High School Softball/Baseball Artificial Turf
- Aloha High School Athletic Facility
- Cooper Mountain Elementary Office Relocation
- Meadow Park Middle School Seismic Upgrades
- Oak Hills Elementary Classroom Addition
- Oak Hills Elementary Outdoor Learning
- Classroom Modernization Round 3

#### Fourth Year (2025-26) Capital Budget

The following projects are planned:

- Allen Transportation Replacement
- Aloha Huber Outdoor Learning
- Cedar Park Seismic Upgrades
- SRHS Athletic Facility
- Westview Softball/Baseball Artificial Turf
- Classroom Modernization Round 4

#### Fifth Year (2026-27) Capital Budget

The following projects are planned:

- Barnes Elementary Gym/Cafeteria
- McKinley Elementary Outdoor Learning
- Whitford Middle School Seismic Upgrades
- Classroom Modernization Round 5

## OUR BOND

By the Numbers



**\$40M**

Seismic Upgrades

**\$397M**

Modernization



**\$44M**

Technology



**\$120M**

Deferred Maintenance

**\$10M**

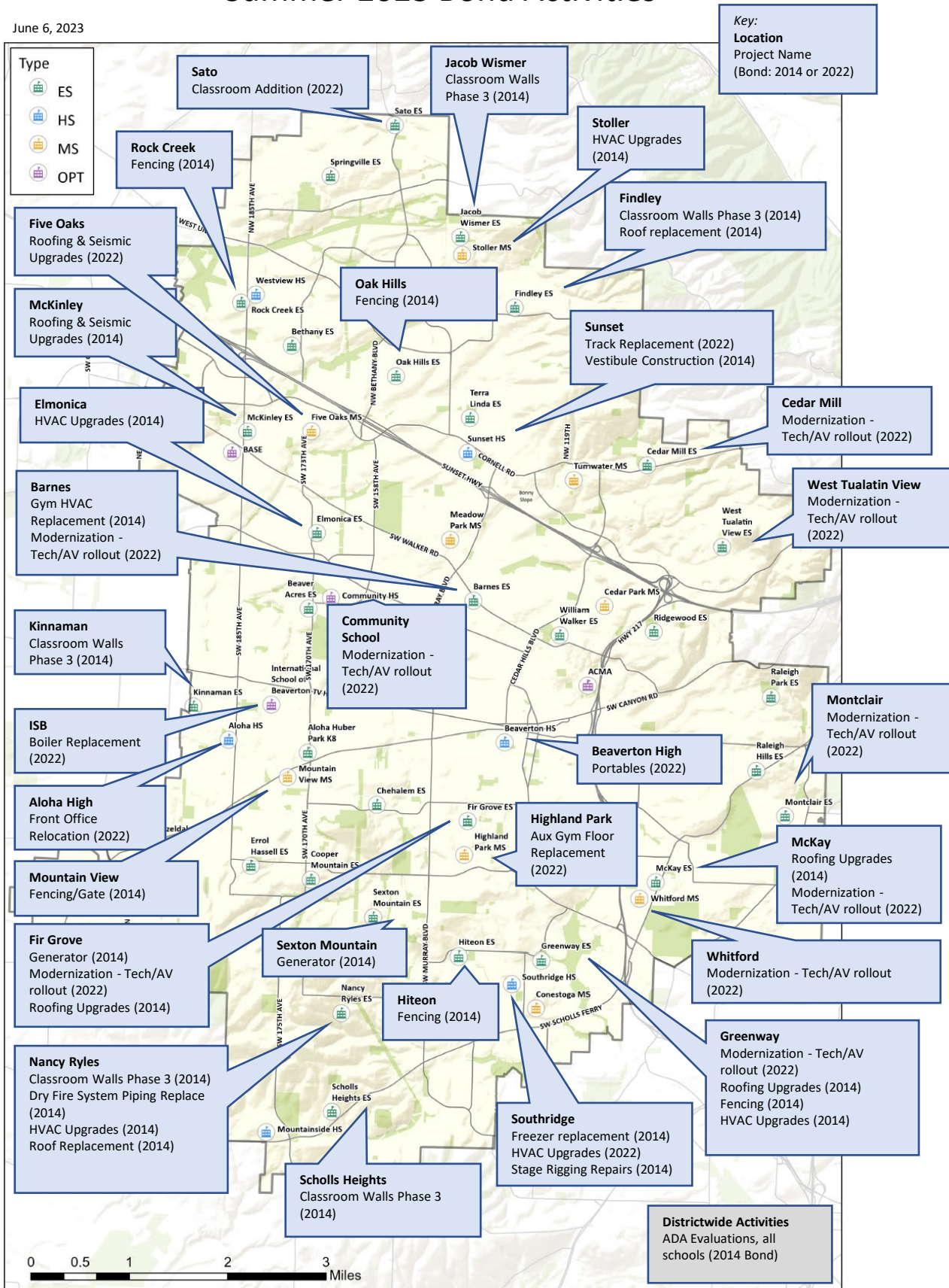
Additional Capacity

**\$27M**

Security & Other  
Equipment

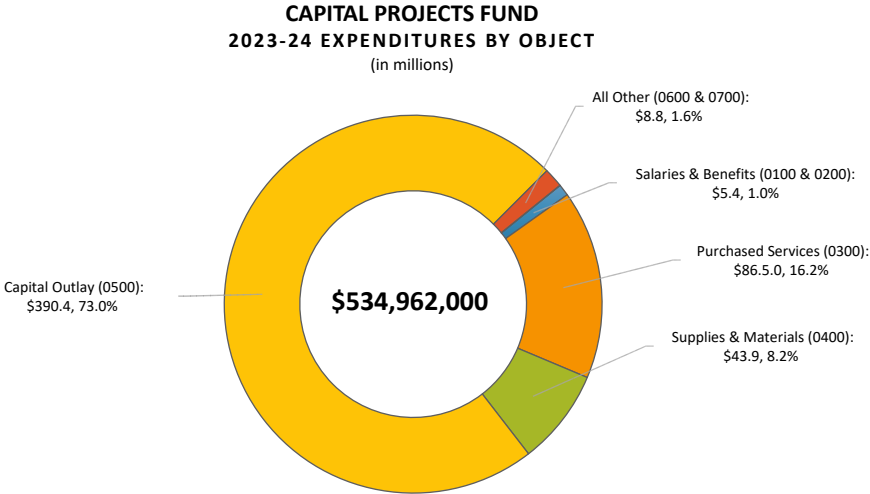
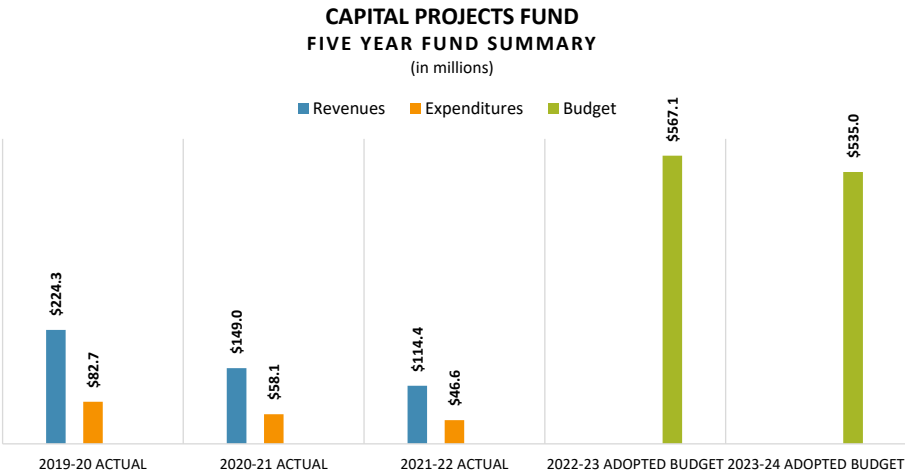
# Summer 2023 Bond Activities

June 6, 2023



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

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 11,437,741	\$ 7,186,728	\$ 6,963,611	\$ 8,677,987	\$ 4,977,000	\$ 4,977,000	\$ 4,977,000
5000 Other Sources	212,880,308	141,857,983	107,402,842	558,417,963	529,985,000	529,985,000	529,985,000
Total Revenues	\$ 224,318,048	\$ 149,044,711	\$ 114,366,453	\$ 567,095,950	\$ 534,962,000	\$ 534,962,000	\$ 534,962,000
0100 Salaries	\$ 3,019,988	\$ 3,252,881	\$ 3,271,986	\$ 2,956,239	\$ 3,493,549	\$ 3,493,549	\$ 3,493,549
0200 Associated Payroll Costs	1,776,616	1,806,386	1,822,118	1,571,579	1,912,500	1,912,500	1,912,500
0300 Purchased Services	4,767,430	2,971,570	3,215,710	23,004,000	86,500,000	86,500,000	86,500,000
0400 Supplies & Materials	6,204,949	7,057,684	5,419,642	51,682,414	43,885,000	43,885,000	43,885,000
0500 Capital Outlay	64,704,260	41,292,215	30,764,738	485,178,429	390,409,562	390,409,562	390,409,562
0600 Other Objects	1,107,524	598,724	863,550	1,495,000	500,000	500,000	500,000
0700 Transfers	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389
Total Expenditures	\$ 82,747,923	\$ 58,148,017	\$ 46,567,033	\$ 567,095,950	\$ 534,962,000	\$ 534,962,000	\$ 534,962,000
Ending Fund Balance	\$ 141,570,125	\$ 90,896,695	\$ 67,799,420	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 212,499,473	\$ 141,570,125	\$ 91,123,754				
Change in Fund Balance	(70,929,348)	(50,673,431)	(23,324,333)				
Restatement of Prior Year	-	227,059	-				
Ending Fund Balance	\$ 141,570,125	\$ 91,123,754	\$ 67,799,420				



Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 400 - CAPITAL PROJECTS FUND

### BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>							
1130	Construction Excise Tax	\$ 2,465,595	\$ 2,780,732	\$ 2,110,725	\$ 3,225,000	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000
1510	Interest on Investments	4,063,949	273,366	132,280	2,051,000	2,027,000	2,027,000	2,027,000
1910	Rentals	29,160	72,054	388,344	301,987	225,000	225,000	225,000
1920	Contrib/Donat - Private Source	969,464	280,945	141,418	550,000	50,000	50,000	50,000
1960	Recovery of Prior Year Exp	3,595,037	3,691,709	3,422,761	2,050,000	50,000	50,000	50,000
1990	Miscellaneous	314,536	87,922	768,084	500,000	-	-	-
	<b>Total 1000</b>	<b>11,437,741</b>	<b>7,186,728</b>	<b>6,963,611</b>	<b>8,677,987</b>	<b>4,977,000</b>	<b>4,977,000</b>	<b>4,977,000</b>
<b>5000</b>	<b>Other Sources</b>							
5110	Bond Proceeds	-	-	16,200,000	480,000,000	-	-	-
5300	Sale/Comp for Loss of Fixed Assets	380,835	287,858	79,088	400,000	10,200,000	10,200,000	10,200,000
5400	Beginning Fund Balance	212,499,473	141,570,125	91,123,754	78,017,963	519,785,000	519,785,000	519,785,000
	<b>Total 5000</b>	<b>212,880,308</b>	<b>141,857,983</b>	<b>107,402,842</b>	<b>558,417,963</b>	<b>529,985,000</b>	<b>529,985,000</b>	<b>529,985,000</b>
	<b>FUND 400 TOTAL</b>	<b>\$ 224,318,048</b>	<b>\$ 149,044,711</b>	<b>\$ 114,366,453</b>	<b>\$ 567,095,950</b>	<b>\$ 534,962,000</b>	<b>\$ 534,962,000</b>	<b>\$ 534,962,000</b>

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 400 - CAPITAL PROJECTS FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

					Current Budget	2023-24 Budget					
						2019-20	2020-21	2021-22	2022-23	Proposed	Approved
2510 Direction of Business Services											
0300	Purchased Services	3,000	-	75,455	3,100,000	3,000,000	3,000,000	3,000,000			
Total 2510					3,000	-	75,455	3,100,000	3,000,000	3,000,000	3,000,000
2540 Operation & Maint of Plant Services											
0300	Purchased Services	24,395	438	237,373	389,000	250,000	250,000	250,000			
0400	Supplies & Materials	8,587	57,000	39,549	50,000	-	-	-			
0500	Capital Outlay	146,454	-	19,379	2,900,000	5,476,900	5,476,900	5,476,900			
0600	Other Objects	1,225	-	1,426	75,000	80,000	80,000	80,000			
Total 2540					180,660	57,438	297,727	3,414,000	5,806,900	5,806,900	5,806,900
2550 Student Transportation Services											
0500	Capital Outlay	3,492,318	279,612	-	2,000,000	6,500,000	6,500,000	6,500,000			
Total 2550					3,492,318	279,612	-	2,000,000	6,500,000	6,500,000	6,500,000
2620 Plan/R&D/Eval/Grants/Stats Serv											
0100	Salaries	151,999	156,963	165,791	169,944	178,458	178,458	178,458			
0200	Associated Payroll Costs	89,819	93,753	94,717	90,442	95,760	95,760	95,760			
Total 2620					241,818	250,716	260,508	260,386	274,218	274,218	274,218
4110 Direction of Facilities Acq & Constr											
0100	Salaries	2,843,408	3,053,275	3,058,158	2,786,295	3,315,091	3,315,091	3,315,091			
0200	Associated Payroll Costs	1,686,509	1,688,096	1,695,291	1,481,137	1,816,740	1,816,740	1,816,740			
0300	Purchased Services	48,355	23,852	17,040	6,000	10,000	10,000	10,000			
0400	Supplies & Materials	9,063	178,208	182,077	-	500,000	500,000	500,000			
0600	Other Objects	203,442	72,506	717,751	-	-	-	-			
Total 4110					4,790,778	5,015,937	5,670,316	4,273,432	5,641,831	5,641,831	5,641,831
4120 Site Acq & Development Service											
0300	Purchased Services	-	-	10,417	200,000	-	-	-			
0400	Supplies & Materials	-	-	14,951	-	-	-	-			
0500	Capital Outlay	-	-	14,172,589	2,054,600	-	-	-			
0600	Other Objects	-	-	2,543	-	-	-	-			
Total 4120					-	-	14,200,500	2,254,600	-	-	-
4150 Building Acq Constr & Improv Services											
0100	Salaries	23,616	-	-	-	-	-	-			
0300	Purchased Services	4,473,268	2,897,134	2,692,035	19,309,000	83,240,000	83,240,000	83,240,000			
0400	Supplies & Materials	1,874,732	1,252,829	2,478,454	3,963,000	85,000	85,000	85,000			
0500	Capital Outlay	60,619,958	39,605,146	15,713,393	465,393,829	360,057,662	360,057,662	360,057,662			
0600	Other Objects	902,857	523,606	141,830	1,420,000	420,000	420,000	420,000			
Total 4150					67,894,430	44,278,715	21,025,712	490,085,829	443,802,662	443,802,662	443,802,662
4180 Other Capital Items											
0100	Salaries	965	42,643	48,037	-	-	-	-			
0200	Associated Payroll Costs	287	24,537	32,111	-	-	-	-			
0300	Purchased Services	218,413	50,146	183,391	-	-	-	-			
0400	Supplies & Materials	4,312,567	5,569,647	2,704,612	47,669,414	43,300,000	43,300,000	43,300,000			
0500	Capital Outlay	445,531	1,407,458	859,377	12,830,000	18,375,000	18,375,000	18,375,000			
0600	Other Objects	-	2,612	-	-	-	-	-			
Total 4180					4,977,763	7,097,044	3,827,527	60,499,414	61,675,000	61,675,000	61,675,000
5200 Transfers of Funds											
0700	Transfers	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389			
Total 5200					1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	8,261,389	8,261,389
FUND 400 TOTAL					\$ 82,747,923	\$ 58,148,017	\$ 46,567,033	\$ 567,095,950	\$ 534,962,000	\$ 534,962,000	\$ 534,962,000

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 400 - CAPITAL PROJECTS FUND

### THREE YEAR FORECAST

	Adopted	Forecasted		
	2023-24	2024-25	2025-26	2026-27
<b>Revenue</b>				
1000 Local Revenue	\$ 4,977,000	\$ 5,076,540	\$ 5,178,071	\$ 5,281,632
5000 Other Sources	529,985,000	407,488,750	244,493,250	183,369,937
<b>Total Revenue</b>	<b>\$ 534,962,000</b>	<b>\$ 412,565,290</b>	<b>\$ 249,671,321</b>	<b>\$ 188,651,569</b>
<b>Expenditures</b>				
0100 Salaries	\$ 3,493,549	\$ 3,703,162	\$ 3,925,352	\$ 4,160,873
0200 Associated Payroll Costs	1,912,500	2,027,250	2,148,885	2,277,818
0300 Purchased Services	86,500,000	77,850,000	63,065,000	56,758,500
0400 Supplies & Materials	43,885,000	39,496,500	30,546,850	21,492,165
0500 Capital Outlay	390,409,562	287,776,989	148,468,845	102,471,324
0600 Other Objects	500,000	450,000	255,000	229,500
0700 Transfers	8,261,389	1,261,389	1,261,389	1,261,389
<b>Total Expenditures</b>	<b>\$ 534,962,000</b>	<b>\$ 412,565,290</b>	<b>\$ 249,671,321</b>	<b>\$ 188,651,569</b>

#### Assumptions:

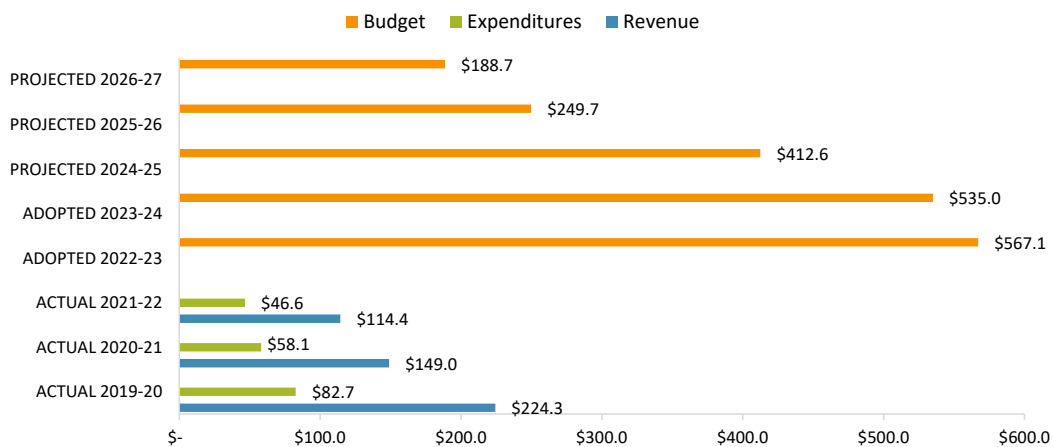
#### Revenues:

Overall spend down of beginning fund balance over the next three years as the 2022 bond program gets underway. Any future bond sales related to this ballot measure are not included in this forecast.

#### Expenditures:

Expenditures represent spend down of the first bond sale related to the 2022 capital bond measure. During these first few years, significant projects such as the design and construction of the Beaverton High School and Raleigh Hills Elementary School rebuilds are planned. A one-time \$7M payment to the Debt Service Fund for the FFCO payment in the 2023-24 year will be transferred from the Capital Projects Fund. Future years reflect the typical transfer for payment of FFCO debt service.

### CAPITAL PROJECTS FUND ACTUALS & FORECASTS (in millions)



## *Insurance Reserve Fund (611)*



## INSURANCE RESERVE FUND OVERVIEW

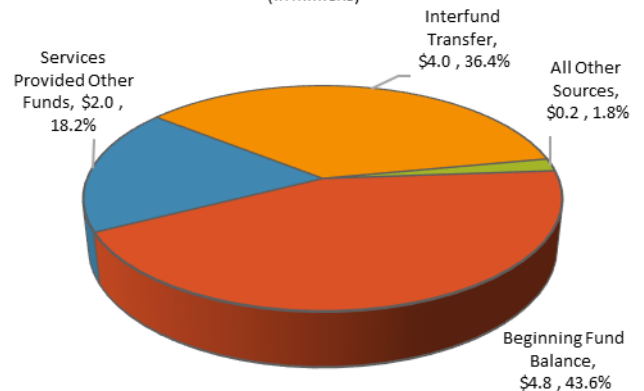
The Insurance Reserve Fund accounts for costs incurred by the District under its self-insurance programs, except workers' compensation, up to insurance policy deductible limits. These programs include property liability, life, long-term disability, and unemployment.

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 36.4% of total revenues, followed by services provided other funds at 18.2%. Services provided other funds are made up of unemployment insurance, life insurance and long-term disability insurance charges against salaries paid. The rates for the 2023-24 year are 0.18% for unemployment insurance, 0.30% 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.

**2023-24 INSURANCE RESERVE FUND  
REVENUE**  
(in millions)

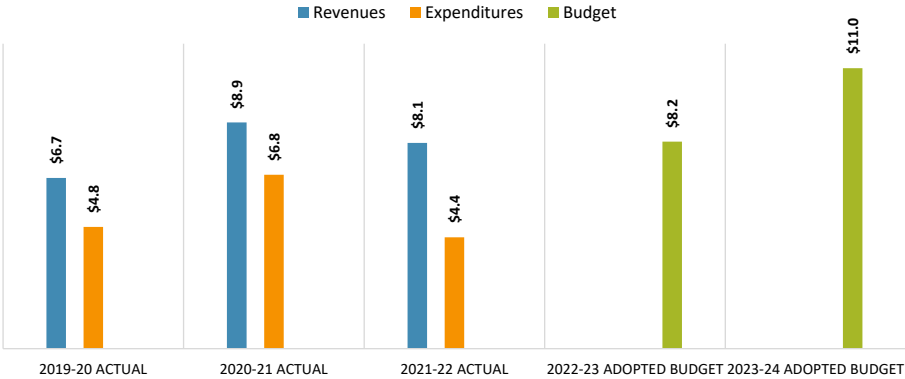


Expenditures – Major expenditures in the Insurance Reserve Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 47.4% of the total Insurance Reserve Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims and rising insurance costs.

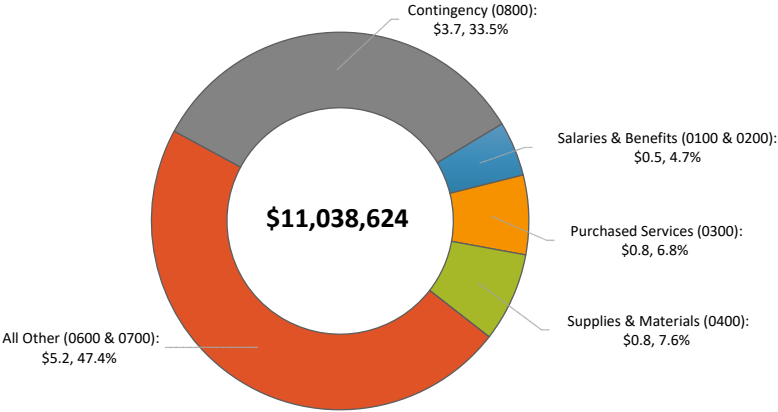
**BEAVERTON SCHOOL DISTRICT**  
**611 - INSURANCE RESERVE FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 2,229,752	\$ 2,203,540	\$ 3,015,063	\$ 2,256,676	\$ 2,238,624	\$ 2,238,624	\$ 2,238,624
5000 Other Sources	4,487,475	6,698,766	5,084,521	5,894,799	8,800,000	8,800,000	8,800,000
<b>Total Revenues</b>	<b>\$ 6,717,227</b>	<b>\$ 8,902,306</b>	<b>\$ 8,099,584</b>	<b>\$ 8,151,475</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>
0100 Salaries	\$ 610,952	\$ 588,167	\$ 472,272	\$ 445,397	\$ 333,581	\$ 333,581	\$ 333,581
0200 Associated Payroll Costs	344,698	388,331	304,465	232,629	184,680	184,680	184,680
0300 Purchased Services	548,849	552,739	566,524	726,941	750,262	750,262	750,262
0400 Supplies & Materials	115,168	64,861	50,576	715,590	843,465	843,465	843,465
0500 Capital Outlay	174,632	399,621	-	-	-	-	-
0600 Other Objects	3,001,373	4,851,248	2,988,621	4,816,752	5,229,868	5,229,868	5,229,868
0800 Other Uses of Funds (Contingency)	-	-	-	1,214,166	3,696,768	3,696,768	3,696,768
<b>Total Expenditures</b>	<b>\$ 4,795,673</b>	<b>\$ 6,844,966</b>	<b>\$ 4,382,457</b>	<b>\$ 8,151,475</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>
<b>Ending Fund Balance</b>	<b>\$ 1,921,554</b>	<b>\$ 2,057,339</b>	<b>\$ 3,717,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,602,827</b>	<b>\$ 1,921,554</b>	<b>\$ 2,057,309</b>				
<b>Change in Fund Balance</b>	<b>318,727</b>	<b>135,786</b>	<b>1,659,818</b>				
<b>Ending Fund Balance</b>	<b>\$ 1,921,554</b>	<b>\$ 2,057,339</b>	<b>\$ 3,717,127</b>				

**INSURANCE RESERVE FUND**  
**FIVE YEAR FUND SUMMARY**  
(in millions)



**INSURANCE RESERVE FUND**  
**2023-24 EXPENDITURES BY OBJECT**  
(in millions)



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>								
1510	Interest on Investments	\$	15,661	\$ 9,143	\$ 7,349	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000
1960	Recovery of Prior Year Exp		165	33,208	272,782	-	-	-	-
1970	Services Provided Other Funds		2,040,824	2,101,176	2,670,041	2,091,676	2,088,624	2,088,624	2,088,624
1990	Miscellaneous		173,102	60,012	64,892	155,000	100,000	100,000	100,000
	<b>Total 1000</b>		<b>2,229,752</b>	<b>2,203,540</b>	<b>3,015,063</b>	<b>2,256,676</b>	<b>2,238,624</b>	<b>2,238,624</b>	<b>2,238,624</b>
<b>5000</b>	<b>Other Sources</b>								
5200	Interfund Transfers		2,884,648	4,777,212	3,027,212	4,394,799	4,000,000	4,000,000	4,000,000
5400	Beginning Fund Balance		1,602,827	1,921,554	2,057,309	1,500,000	4,800,000	4,800,000	4,800,000
	<b>Total 5000</b>		<b>4,487,475</b>	<b>6,698,766</b>	<b>5,084,521</b>	<b>5,894,799</b>	<b>8,800,000</b>	<b>8,800,000</b>	<b>8,800,000</b>
	<b>FUND 611 TOTAL</b>		<b>\$ 6,717,227</b>	<b>\$ 8,902,306</b>	<b>\$ 8,099,584</b>	<b>\$ 8,151,475</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>

Minor differences due to rounding.

# BEAVERTON SCHOOL DISTRICT

## 611 - INSURANCE RESERVE FUND

### BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2320</b>	<b>Executive Administration Services</b>								
0100	Salaries	\$	67,764	\$ 85,577	\$ 22,681	\$ 23,249	\$ 24,414	\$ 24,414	\$ 24,414
0200	Associated Payroll Costs		31,941	44,559	11,661	10,557	10,866	10,866	10,866
0300	Purchased Services		69,920	115,775	90	90	90	90	90
	<b>Total 2320</b>		<b>169,625</b>	<b>245,911</b>	<b>34,432</b>	<b>33,896</b>	<b>35,370</b>	<b>35,370</b>	<b>35,370</b>
<b>2520</b>	<b>Fiscal Services</b>								
0100	Salaries		88,877	90,801	47,853	49,458	52,146	52,146	52,146
0200	Associated Payroll Costs		49,546	51,222	26,956	25,964	28,092	28,092	28,092
0300	Purchased Services		720	720	360	360	360	360	360
	<b>Total 2520</b>		<b>139,142</b>	<b>142,743</b>	<b>75,169</b>	<b>75,782</b>	<b>80,598</b>	<b>80,598</b>	<b>80,598</b>
<b>2640</b>	<b>Staff Services</b>								
0100	Salaries		235,442	163,911	162,677	120,835	-	-	-
0200	Associated Payroll Costs		138,462	106,268	105,859	56,310	-	-	-
0300	Purchased Services		53,965	49,183	60,017	64,545	64,545	64,545	64,545
0400	Supplies & Materials		25	-	-	4,228	4,228	4,228	4,228
0600	Other Objects		-	117	-	416	416	416	416
	<b>Total 2640</b>		<b>427,893</b>	<b>319,480</b>	<b>328,552</b>	<b>246,334</b>	<b>69,189</b>	<b>69,189</b>	<b>69,189</b>
<b>2690</b>	<b>Other Support Services-Central</b>								
0100	Salaries		218,869	247,878	239,061	251,855	257,021	257,021	257,021
0200	Associated Payroll Costs		124,750	186,281	159,990	139,798	145,722	145,722	145,722
0300	Purchased Services		424,244	387,061	506,057	501,638	524,959	524,959	524,959
0400	Supplies & Materials		115,143	64,861	50,576	711,362	839,237	839,237	839,237
0500	Capital Outlay		174,632	399,621	-	-	-	-	-
0600	Other Objects		3,001,373	4,851,131	2,988,621	4,816,336	5,229,452	5,229,452	5,229,452
	<b>Total 2690</b>		<b>4,059,012</b>	<b>6,136,833</b>	<b>3,944,305</b>	<b>6,420,989</b>	<b>6,996,391</b>	<b>6,996,391</b>	<b>6,996,391</b>
<b>4150</b>	<b>Building Acq Constr &amp; Improv Services</b>								
0300	Purchased Services		-	-	-	160,308	160,308	160,308	160,308
	<b>Total 4150</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>160,308</b>	<b>160,308</b>	<b>160,308</b>	<b>160,308</b>
<b>6110</b>	<b>Operating Contingency</b>								
0800	Other Uses of Funds (Contingency)		-	-	-	1,214,166	3,696,768	3,696,768	3,696,768
	<b>Total 6110</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,214,166</b>	<b>3,696,768</b>	<b>3,696,768</b>	<b>3,696,768</b>
	<b>FUND 611 TOTAL</b>		<b>\$ 4,795,673</b>	<b>\$ 6,844,966</b>	<b>\$ 4,382,457</b>	<b>\$ 8,151,475</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>	<b>\$ 11,038,624</b>

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 611 - INSURANCE RESERVE FUND

### THREE YEAR FORECAST

	Adopted	Forecasted			
	2023-24	2024-25	2025-26	2026-27	
Revenue					
1000 Local Revenue	\$ 2,238,624	\$ 2,283,396	\$ 2,431,817	\$ 2,589,885	
5000 Other Sources	8,800,000	7,796,768	7,216,707	6,748,549	
Total Revenue	<b>\$ 11,038,624</b>	<b>\$ 10,080,164</b>	<b>\$ 9,648,524</b>	<b>\$ 9,338,434</b>	
Expenditures					
0100 Salaries	\$ 333,581	\$ 346,924	\$ 360,801	\$ 375,233	
0200 Associated Payroll Costs	184,680	192,067	199,750	207,740	
0300 Purchased Services	750,262	772,770	795,953	819,832	
0400 Supplies & Materials	843,465	868,769	894,832	921,677	
0600 Other Objects	5,229,868	5,648,257	6,100,118	6,588,128	
0800 Other Uses of Funds (Contingency)	3,696,768	2,251,377	1,297,070	425,824	
Total Expenditures	<b>\$ 11,038,624</b>	<b>\$ 10,080,164</b>	<b>\$ 9,648,524</b>	<b>\$ 9,338,434</b>	

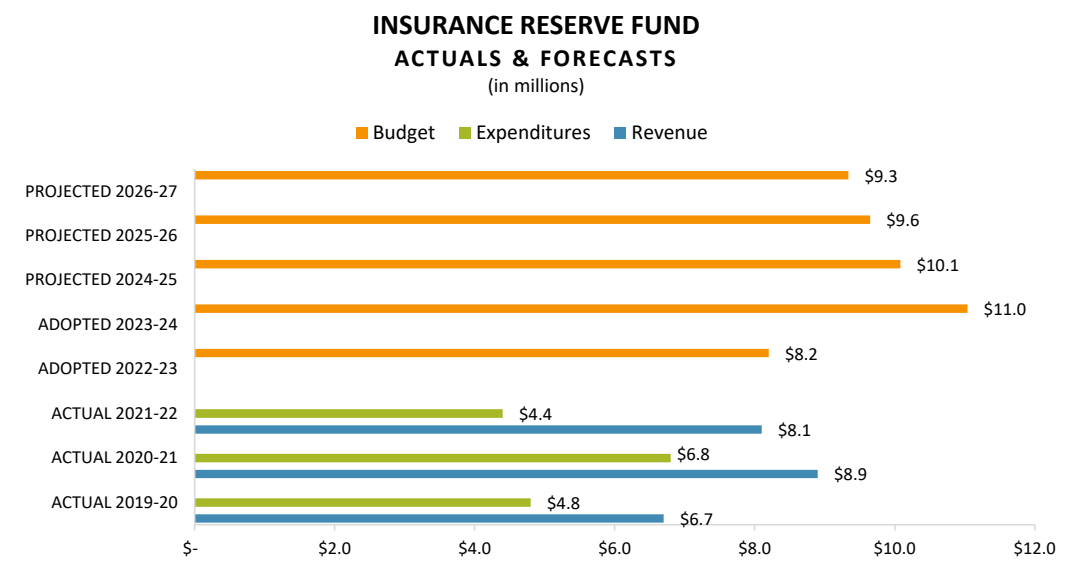
**Assumptions:**

**Revenues:**

Projected revenue increases of 6% for Local Revenue with a slight decline in 2024-25 due to a reduction in Services Provided Other Funds as a result of the ESSER III one-time funds expiration at 9/30/24. Other Sources decreases over time as the beginning fund balance is spent down.

**Expenditures:**

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



Minor differences due to rounding.



*Workers' Compensation  
Fund (612)*

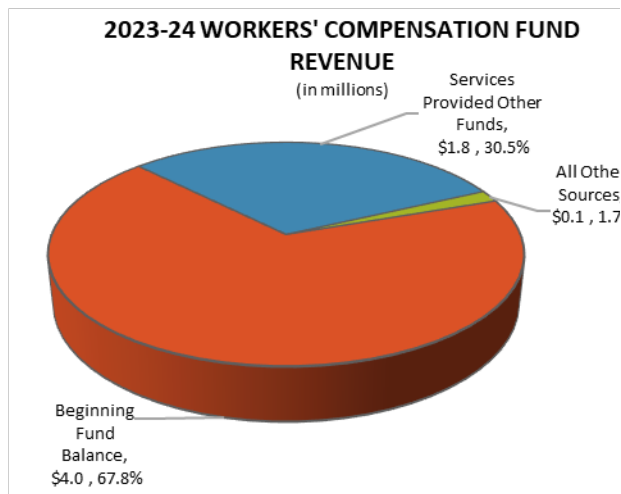


## WORKERS' COMPENSATION FUND OVERVIEW

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 30.5% 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 2023-24 year is 0.50% which is 0.10% less than it was in 2022-23. 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 2023-24 year.

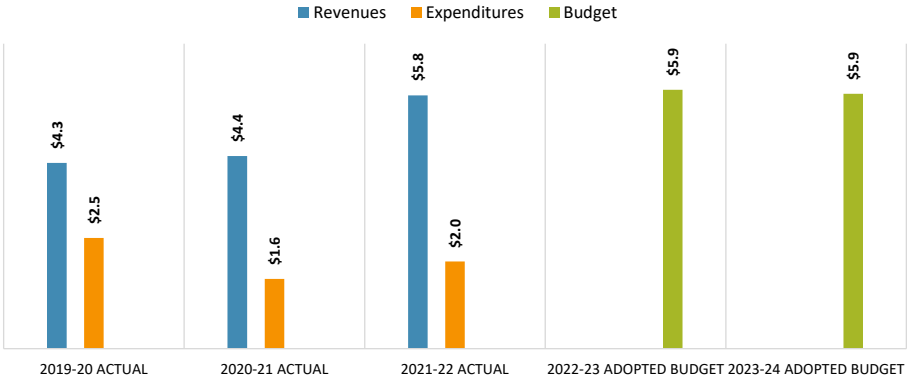
Expenditures – Major expenditures in the Workers' Compensation Fund are in the area of Other Objects, which is where all insurance judgments and settlements are accounted for. This makes up 49.6% of the total Workers' Compensation Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims.



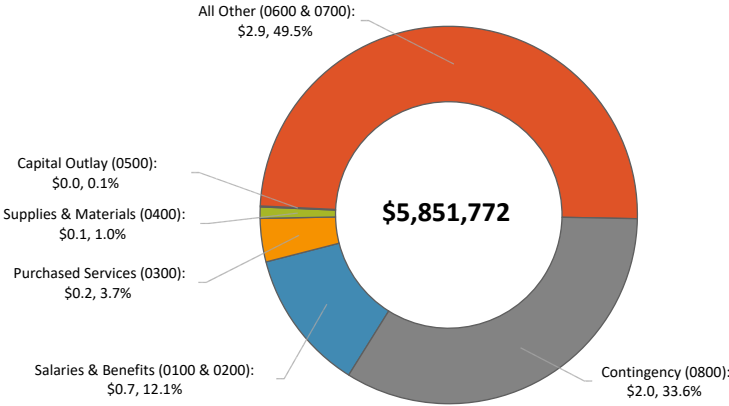
**BEAVERTON SCHOOL DISTRICT**  
**612 - WORKERS' COMPENSATION FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT**

	Actual (Audited)			Current Budget	2023-24 Budget		
	2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000 Local Revenue	\$ 1,969,934	\$ 2,702,671	\$ 2,994,267	\$ 2,044,823	\$ 1,851,772	\$ 1,851,772	\$ 1,851,772
5000 Other Sources	2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	4,000,000	4,000,000
<b>Total Revenues</b>	<b>\$ 4,264,442</b>	<b>\$ 4,422,916</b>	<b>\$ 5,814,536</b>	<b>\$ 5,944,823</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>
0100 Salaries	\$ 387,520	\$ 295,270	\$ 358,335	\$ 466,086	\$ 473,267	\$ 473,267	\$ 473,267
0200 Associated Payroll Costs	172,499	157,376	188,438	231,309	235,233	235,233	235,233
0300 Purchased Services	110,013	112,295	136,228	180,890	217,250	217,250	217,250
0400 Supplies & Materials	96,165	42,066	31,572	66,940	56,940	56,940	56,940
0500 Capital Outlay	-	-	-	5,000	5,000	5,000	5,000
0600 Other Objects	1,778,000	995,621	1,288,008	2,848,190	2,900,000	2,900,000	2,900,000
0800 Other Uses of Funds (Contingency)	-	-	-	2,146,408	1,964,082	1,964,082	1,964,082
<b>Total Expenditures</b>	<b>\$ 2,544,197</b>	<b>\$ 1,602,629</b>	<b>\$ 2,002,581</b>	<b>\$ 5,944,823</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>
<b>Ending Fund Balance</b>	<b>\$ 1,720,245</b>	<b>\$ 2,820,288</b>	<b>\$ 3,811,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,294,508</b>	<b>\$ 1,720,245</b>	<b>\$ 2,820,269</b>				
<b>Change in Fund Balance</b>	<b>(574,263)</b>	<b>1,100,042</b>	<b>991,686</b>				
<b>Ending Fund Balance</b>	<b>\$ 1,720,245</b>	<b>\$ 2,820,288</b>	<b>\$ 3,811,955</b>				

**WORKERS' COMPENSATION FUND**  
**FIVE YEAR FUND SUMMARY**  
(in millions)



**WORKERS' COMPENSATION FUND**  
**2023-24 EXPENDITURES BY OBJECT**  
(in millions)



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>1000</b>	<b>Local Revenue</b>								
1510	Interest on Investments	\$	21,463	\$ 8,797	\$ 6,216	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000
1960	Recovery of Prior Year Exp		226,450	69,236	26,263	50,000	50,000	50,000	50,000
1970	Services Provided Other Funds		1,722,021	2,595,238	2,961,787	1,984,823	1,776,772	1,776,772	1,776,772
1990	Miscellaneous		-	29,400	-	-	-	-	-
	<b>Total 1000</b>		<b>1,969,934</b>	<b>2,702,671</b>	<b>2,994,267</b>	<b>2,044,823</b>	<b>1,851,772</b>	<b>1,851,772</b>	<b>1,851,772</b>
<b>5000</b>	<b>Other Sources</b>								
5400	Beginning Fund Balance		2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	4,000,000	4,000,000
	<b>Total 5000</b>		<b>2,294,508</b>	<b>1,720,245</b>	<b>2,820,269</b>	<b>3,900,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
	<b>FUND 612 TOTAL</b>		<b>\$ 4,264,442</b>	<b>\$ 4,422,916</b>	<b>\$ 5,814,536</b>	<b>\$ 5,944,823</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
<b>2520 Fiscal Services</b>									
0100	Salaries		\$ -	\$ -	\$ 48,211	\$ 49,458	\$ 52,146	\$ 52,146	\$ 52,146
0200	Associated Payroll Costs		-	-	27,079	25,964	28,092	28,092	28,092
0300	Purchased Services		-	-	360	360	360	360	360
	<b>Total 2520</b>		-	-	<b>75,651</b>	<b>75,782</b>	<b>80,598</b>	<b>80,598</b>	<b>80,598</b>
<b>2640 Staff Services</b>									
0100	Salaries		1,877	-	-	-	-	-	-
0200	Associated Payroll Costs		634	-	-	-	-	-	-
	<b>Total 2640</b>		<b>2,511</b>	-	-	-	-	-	-
<b>2690 Other Support Services-Central</b>									
0100	Salaries		385,643	295,270	310,124	416,628	421,121	421,121	421,121
0200	Associated Payroll Costs		171,865	157,376	161,359	205,345	207,141	207,141	207,141
0300	Purchased Services		110,013	112,295	135,868	180,530	216,890	216,890	216,890
0400	Supplies & Materials		96,165	42,066	31,572	66,940	56,940	56,940	56,940
0500	Capital Outlay		-	-	-	5,000	5,000	5,000	5,000
0600	Other Objects		1,778,000	995,621	1,288,008	2,848,190	2,900,000	2,900,000	2,900,000
	<b>Total 2690</b>		<b>2,541,686</b>	<b>1,602,629</b>	<b>1,926,931</b>	<b>3,722,633</b>	<b>3,807,092</b>	<b>3,807,092</b>	<b>3,807,092</b>
<b>6110 Operating Contingency</b>									
0800	Other Uses of Funds (Contingency)		-	-	-	2,146,408	1,964,082	1,964,082	1,964,082
	<b>Total 6110</b>		-	-	-	<b>2,146,408</b>	<b>1,964,082</b>	<b>1,964,082</b>	<b>1,964,082</b>
	<b>FUND 612 TOTAL</b>		<b>\$ 2,544,197</b>	<b>\$ 1,602,629</b>	<b>\$ 2,002,581</b>	<b>\$ 5,944,823</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>	<b>\$ 5,851,772</b>

Minor differences due to rounding.



# BEAVERTON SCHOOL DISTRICT

## 612 - WORKERS' COMPENSATION FUND

### THREE YEAR FORECAST

	Adopted	Forecasted			
	2023-24	2024-25	2025-26	2026-27	
Revenue					
1000 Local Revenue	\$ 1,851,772	\$ 2,592,481	\$ 3,629,473	\$ 4,536,841	
5000 Other Sources	4,000,000	1,964,082	608,791	228,959	
Total Revenue	<b>\$ 5,851,772</b>	<b>\$ 4,556,563</b>	<b>\$ 4,238,264</b>	<b>\$ 4,765,800</b>	
Expenditures					
0100 Salaries	\$ 473,267	\$ 492,198	\$ 511,886	\$ 532,361	
0200 Associated Payroll Costs	235,233	244,642	254,428	264,605	
0300 Purchased Services	217,250	219,423	221,617	223,833	
0400 Supplies & Materials	56,940	57,509	58,084	58,665	
0500 Capital Outlay	5,000	5,000	5,000	5,000	
0600 Other Objects	2,900,000	2,929,000	2,958,290	2,987,873	
0800 Other Uses of Funds (Contingency)	1,964,082	608,791	228,959	693,463	
Total Expenditures	<b>\$ 5,851,772</b>	<b>\$ 4,556,563</b>	<b>\$ 4,238,264</b>	<b>\$ 4,765,800</b>	

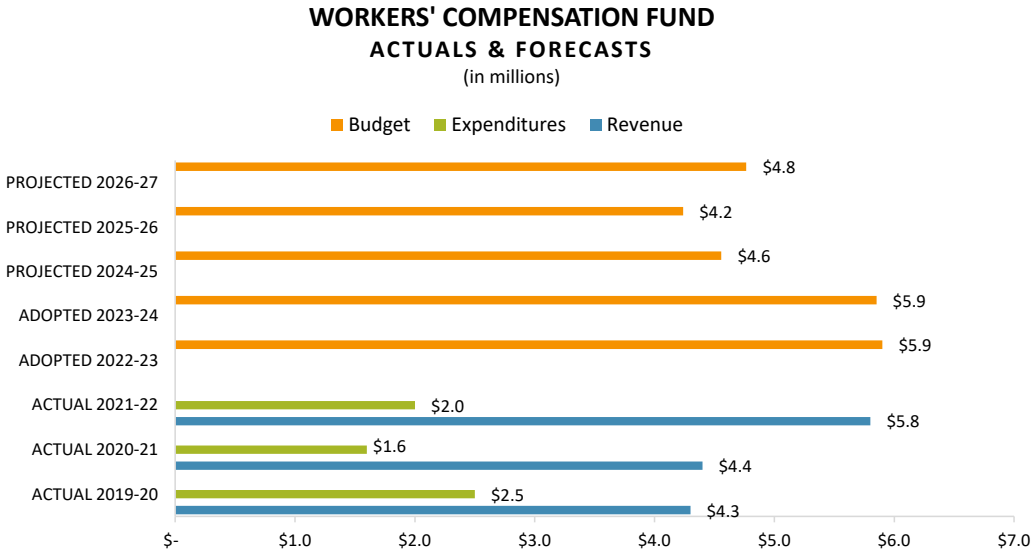
**Assumptions:**

**Revenues:**

Projected revenue for Local Sources increased at a higher rate than previous years due to adjustments in the Services Provided Other Funds as the 2023-24 budget spends down the fund balance. Other Sources decreases as the fund balance is spent down, however adjustments are made to end the 2026-27 year with a more reasonable fund balance.

**Expenditures:**

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



Minor differences due to rounding.





# INFORMATIONAL SECTION



**WE COLLABORATE**



# BEAVERTON SCHOOL DISTRICT

## 2023-24 ADOPTED BUDGET DOCUMENT

### INFORMATIONAL SECTION

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# BEAVERTON SCHOOL DISTRICT

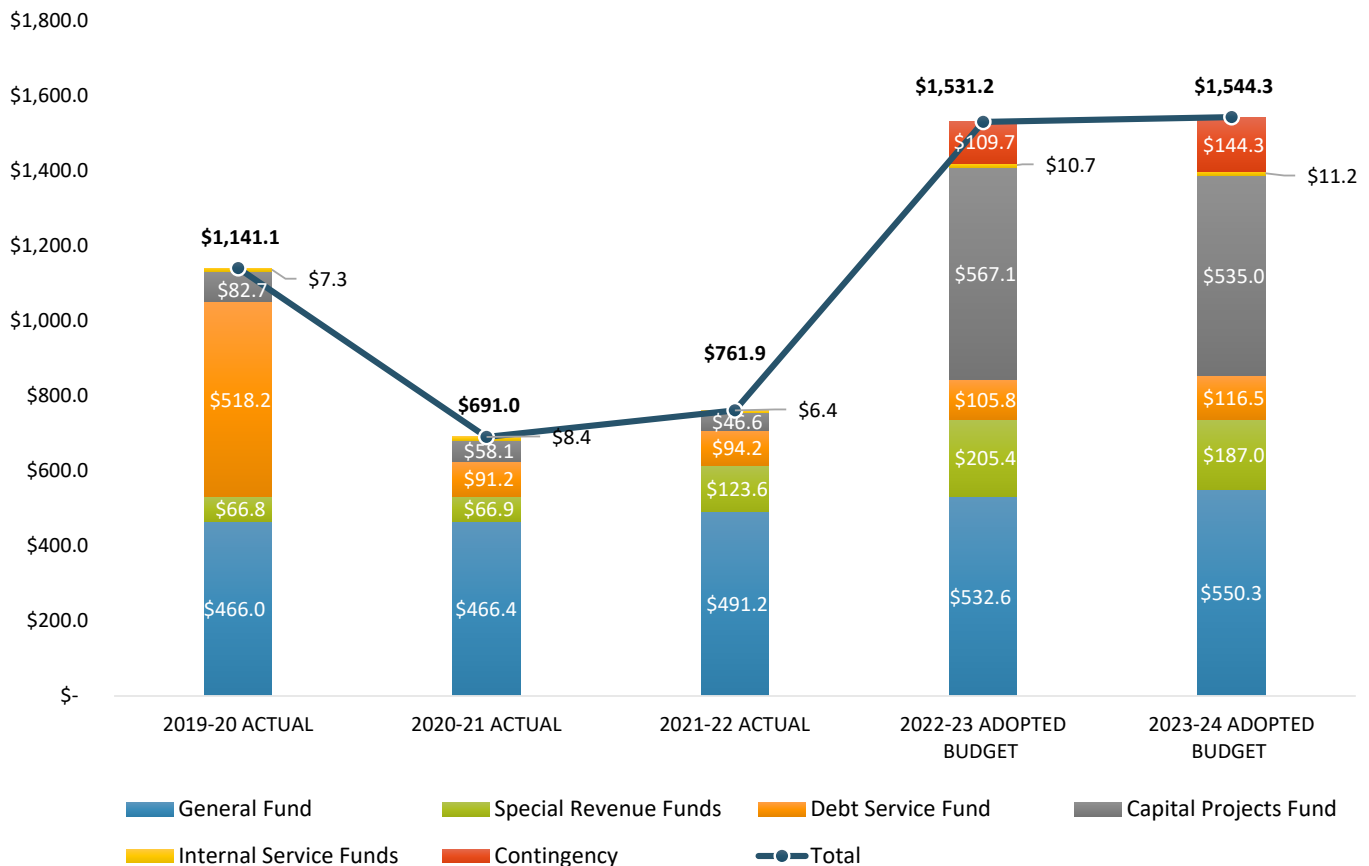
## SUMMARY OF REVENUES AND EXPENDITURES

### HISTORY AND BUDGETED - ALL FUNDS

	Actual (Audited)			Adopted Budget	Adopted Budget
	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue	\$ 1,063,508,593	\$ 665,688,242	\$ 771,179,423	\$ 1,309,145,664	\$ 838,763,353
Transfers In	22,644,914	7,085,567	7,556,546	6,554,402	15,159,404
Beginning Balance	272,856,134	217,900,436	200,863,785	215,517,963	690,399,000
<b>Total Revenues</b>	<b>\$ 1,359,009,641</b>	<b>\$ 890,674,244</b>	<b>\$ 979,599,754</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>
Expenditures	\$ 1,118,464,291	\$ 683,527,700	\$ 753,322,944	\$ 1,414,991,195	\$ 1,384,904,310
Transfers Out	22,644,914	7,504,811	8,578,309	6,554,402	15,159,404
Contingency	-	-	-	109,672,432	144,258,043
<b>Total Expenditures</b>	<b>1,141,109,205</b>	<b>691,032,512</b>	<b>761,901,253</b>	<b>1,531,218,029</b>	<b>1,544,321,757</b>
<b>Restatement of Prior Year</b>	<b>-</b>	<b>227,059</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 217,900,436</b>	<b>\$ 199,868,792</b>	<b>\$ 217,698,500</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Minor differences due to rounding.

### ALL FUNDS TOTAL EXPENDITURES (in millions)



## 2023-24 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS	Classroom Teachers		Average Staffing Ratio	
	Funded by General Fund (GF)		1,161.8	31.7
	Funded by Local Option Levy		289.2	25.3
	Funded by Student Investment Account (SIA)		96.2	23.8
	Funded by ESSER		7.2	23.7
TOTAL		1,554.4		

ELEMENTARY	Budgeted Enrollment	Classroom Teachers			
		GF	Levy	SIA	TOTAL
Aloha Huber (K-8)	901	29.0	9.0	3.0	41.0
Barnes	433	14.0	4.0	2.0	20.0
Beaver Acres	771	25.0	6.0	4.0	35.0
Bethany	428	11.0	4.0	2.0	17.0
Bonny Slope	672	19.0	6.0	2.0	27.0
Cedar Mill	337	10.0	2.0	2.0	14.0
Chehalem	371	12.0	3.0	2.0	17.0
Cooper Mountain	394	11.0	3.0	2.0	16.0
Elmonica	398	12.0	3.0	2.0	17.0
Errol Hassell	365	10.0	3.0	2.0	15.0
Findley	582	15.0	5.0	2.0	22.0
Fir Grove	314	11.0	2.0	2.0	15.0
Greenway	258	7.0	3.0	2.0	12.0
Hazeldale	438	13.0	4.0	2.0	19.0
Hiteon	472	14.0	4.0	1.0	19.0
Jacob Wismer	550	14.0	5.0	2.0	21.0
Kinnaman	476	15.0	4.0	2.0	21.0
McKay	259	8.0	2.0	2.0	12.0
McKinley	633	20.0	6.0	2.0	28.0
Montclair	290	9.0	2.0	1.0	12.0
Nancy Ryles	460	14.0	3.0	2.0	19.0
Oak Hills	495	14.0	4.0	2.0	20.0
Raleigh Hills	269	8.0	3.0	1.0	12.0
Raleigh Park	298	9.0	3.0	1.0	13.0
Ridgewood	376	11.0	3.0	2.0	16.0
Rock Creek	420	11.0	4.0	2.0	17.0
Sato	823	23.0	7.0	3.0	33.0
Scholls Heights	617	18.0	4.0	2.0	24.0
Sexton Mountain	439	13.0	3.0	2.0	18.0
Springville	709	20.0	6.0	2.0	28.0
Terra Linda	271	9.0	2.0	1.0	12.0
Vose	685	22.0	6.0	2.0	30.0
West TV	295	7.0	3.0	2.0	12.0
William Walker	512	17.0	4.0	2.0	23.0
<b>Elementary Total</b>	<b>16,011</b>	<b>475.0</b>	<b>135.0</b>	<b>67.0</b>	<b>677.0</b>
<b>Average Elementary Staffing Ratio</b>		<b>33.7</b>	<b>26.2</b>	<b>23.6</b>	

		Classroom Teachers				
	Budgeted Enrollment	GF	Levy	SIA	ESSER	TOTAL
MIDDLE SCHOOLS						
Cedar Park	659	21.6	5.0	1.0	0.6	28.2
Conestoga	797	25.8	6.0	1.2	0.8	33.8
Five Oaks	790	26.4	6.2	1.2	0.8	34.6
Highland Park	642	20.2	4.8	0.8	0.6	26.4
Meadow Park	665	23.8	5.8	1.0	0.8	31.4
Mountain View	853	30.6	7.4	1.2	1.0	40.2
Stoller	1,001	28.8	7.0	1.2	1.0	38.0
Tumwater	951	26.8	6.4	1.2	0.8	35.2
Whitford	772	25.8	6.0	1.2	0.8	33.8
Middle School Total	7,130	229.8	54.6	10.0	7.2	301.6
Average Middle School Staffing Ratio		31.0	25.1	24.2	23.6	

HIGH SCHOOLS						TOTAL
Aloha	1,590	57.6	13.6	2.4	-	73.6
Beaverton	1,428	49.6	11.6	2.2	-	63.4
Mountainside	1,717	51.4	12.0	2.4	-	65.8
Southridge	1,405	46.4	11.0	2.0	-	59.4
Sunset	1,874	54.8	12.8	2.4	-	70.0
Westview	2,359	73.2	17.0	3.2	-	93.4
<b>High School Total</b>	<b>10,373</b>	<b>333.0</b>	<b>78.0</b>	<b>14.6</b>	<b>-</b>	<b>425.6</b>
<b>Average High School Staffing Ratio</b>		<b>31.2</b>	<b>25.2</b>	<b>24.4</b>		

OPTIONS SCHOOLS						TOTAL
Arts & Communication Magnet Academy - ACMA (6-12)	688	24.2	5.0	0.8	-	30.0
Beaverton Academy of Science & Engineering - BASE (6-12)	820	28.8	5.8	1.2	-	35.8
FLEX Online School (K-12)	715	21.6	3.4	1.0	-	26.0
International School of Beaverton - ISB (6-12)	890	29.6	6.2	1.2	-	37.0
Merlo Community School (9-12)	150	6.8	1.2	0.4	-	8.4
<b>Options Schools Total</b>	<b>3,263</b>	<b>111.0</b>	<b>21.6</b>	<b>4.6</b>	<b>-</b>	<b>137.2</b>
<b>Average Options Staffing Ratio</b>		<b>29.4</b>	<b>24.6</b>	<b>23.8</b>		

DISTRICT WIDE						TOTAL
Add'l Teachers for Extreme Class Size K-12	13.0	-	-			13.0
DISTRICT TOTAL	36,777	1,161.8	289.2	96.2	7.2	1,554.4

**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.



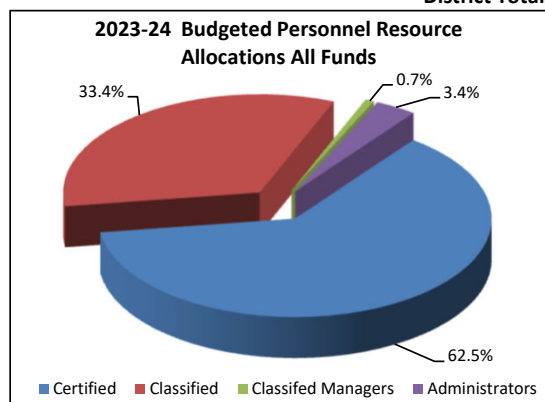
**BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24
<b><u>ADMINISTRATORS</u></b>					
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	1.0
Chief Officer	3.2	3.0	3.0	3.0	4.0
Executive Administrator	9.0	9.0	12.3	13.0	12.0
Administrator	12.7	14.6	13.4	14.0	12.0
Coordinator	6.9	6.0	6.0	8.0	7.0
Elementary School Principal	30.9	30.9	31.0	31.0	33.0
Middle School Principal	8.0	8.5	9.0	9.0	9.0
High School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	3.0	3.3	3.3	3.3	1.3
Options Principal Secondary	4.0	4.7	4.7	4.7	4.7
Assistant Principal	50.5	50.4	51.7	52.0	48.0
Administrator Total	137.9	140.4	144.4	148.0	141.0
<b><u>CLASSIFIED MANAGERS</u></b>					
Coordinator/Supervisor	27.20	28.10	25.01	30.00	30.00
Classified Manager Total	27.20	28.10	25.01	30.00	30.00
<b><u>CERTIFIED</u></b>					
Pre-K School Teacher	7.0	6.4	11.0	13.0	15.0
Elementary School Teacher	740.1	727.1	717.0	742.0	714.5
Middle School Teacher	383.7	383.2	391.4	413.5	399.1
High School Teacher	537.5	542.4	559.5	578.1	575.1
Athletic Director	5.6	5.6	5.8	5.0	5.0
Autism Consultant	5.7	5.2	5.6	6.6	6.6
BEA President (Reimbursement)	2.5	3.0	3.0	3.0	3.0
ELL Teacher	102.8	104.7	101.6	112.8	110.7
Guidance Counselor	109.3	119.0	134.1	136.0	133.0
Intern	3.3	5.0	3.2	-	-
Library Instructional Technology Teacher (LITT)	10.0	9.3	10.9	9.5	9.5
Ninth Grade Success Lead	3.4	3.6	5.7	5.9	5.9
Other Professional	63.9	73.2	77.4	76.5	55.8
Psychologist	36.4	37.9	43.4	44.4	43.9
Resource Room Teacher	100.5	104.6	109.7	110.8	102.8
School Management Support	8.5	10.5	10.1	7.0	10.0
School Nurse	14.7	14.8	19.4	21.0	21.0
Social Worker	13.4	20.9	48.4	52.4	48.5
Special Education Facilitators	8.0	8.0	9.0	9.0	9.0
Special Education Teacher	90.2	91.0	97.8	100.5	100.5
Specialist	103.9	103.8	99.7	102.2	101.2

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

# BEAVERTON SCHOOL DISTRICT PERSONNEL RESOURCE ALLOCATIONS HISTORY - ALL FUNDS

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24
Speech Language Pathologist	49.0	49.8	52.8	57.2	54.4
Student Success Coach/School Support Specialist	17.0	17.0	53.1	54.0	54.5
Substance Use Specialist	-	-	-	5.0	8.0
<b>Certified Total</b>	<b>2,416.4</b>	<b>2,446.0</b>	<b>2,569.4</b>	<b>2,665.4</b>	<b>2,586.9</b>
<b>CLASSIFIED</b>					
Account Assistant	22.6	22.7	21.6	22.4	23.6
Bilingual Facilitators	26.0	26.0	35.1	36.7	38.7
Bus Driver	135.4	126.5	119.3	151.3	149.3
Bus Routing Assistant	7.0	7.0	6.9	7.0	7.0
Campus Supervisor	17.1	16.7	18.9	16.1	16.1
Construction Project Manager	5.9	5.7	6.5	6.0	8.0
Courier	6.0	6.0	6.0	6.2	6.2
Crossing Guard	13.3	9.1	9.1	11.6	12.1
Custodian	125.2	126.9	124.2	138.5	139.5
Custodial Foreman/Manager	60.7	58.2	59.2	61.0	61.0
Dispatcher/Field Assistant	8.4	7.3	8.1	9.4	9.5
Legal Counsel	1.8	2.0	1.7	2.0	2.0
Library Media Assistant	38.4	38.2	39.8	41.2	41.2
Mechanic	16.0	15.9	16.7	21.0	21.0
Maintenance Crew	35.8	27.4	35.0	42.0	42.0
Maintenance Foreman	5.0	5.0	4.9	5.0	5.0
Maintenance Leader	9.0	9.0	7.7	8.0	8.0
Network Engineer	4.0	3.9	4.0	4.0	4.0
Nutrition Services Leads	31.6	29.8	32.1	33.2	33.3
Nutrition Services Assistants	60.5	54.3	54.4	70.6	67.7
Paraeducators	306.3	272.7	297.4	286.4	291.2
Pre-K Paraeducator	6.7	8.4	12.7	15.9	18.4
Secretary/Clerk	177.4	174.5	175.9	190.1	182.7
Systems Analyst	13.0	12.8	13.0	13.0	13.0
Technology Support Specialists (Schools)	25.2	25.2	29.0	31.0	31.0
Technology Instructional Assistant (TIA)	19.4	19.9	18.7	20.9	20.9
Professional/Technical	111.5	124.8	117.4	136.8	132.4
<b>Classified Total</b>	<b>1,289.2</b>	<b>1,235.9</b>	<b>1,275.6</b>	<b>1,387.3</b>	<b>1,384.7</b>
<b>District Totals</b>	<b>3,870.7</b>	<b>3,850.4</b>	<b>4,014.3</b>	<b>4,230.7</b>	<b>4,142.6</b>



The District is experiencing a decrease of 2.1% in overall personnel allocations for the 2023-24 budget year over the previous year budget. This is primarily due to the significant enrollment loss over the last few years, inadequate State School Funding and reductions at the central office. In addition, the District is expecting to fully spend the one-time ESSER II funds by the end of the 2022-23 school year and preparing for the ESSER III funds to end in September of 2024. Actual enrollment in the fall of 2022 was even lower than the previous year, and the District is projecting that the enrollment for the 2023-24 school year will continue to decline.

**BEAVERTON SCHOOL DISTRICT**  
**GENERAL FUND - 100**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

											CLASSIFIED		TOTAL	
	ADMINISTRATORS		CERTIFIED		CLASSIFIED		MANAGERS							
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24		
Elementary Programs	1110	\$ -	\$ -	\$ 63,786,145	\$ 63,275,395	\$ 4,363,913	\$ 4,651,937	\$ -	\$ -	\$ -	\$ 68,150,058	\$ 67,927,332		
	FTE	-	-	757.0	714.0	93.8	92.1	-	-	-	850.8	806.1		
Middle School Programs	1120	-	-	31,069,355	31,259,026	423,404	453,531	-	-	-	31,492,759	31,712,557		
	FTE	-	-	373.8	362.4	9.1	9.0	-	-	-	382.9	371.4		
High School Programs	1130	-	-	45,252,619	44,956,629	517,979	556,151	-	-	-	45,770,598	45,512,780		
	FTE	-	-	520.6	521.2	11.1	11.0	-	-	-	531.7	532.2		
Pre-Kindergarten Programs	1140	-	-	849,212	408,115	626,963	783,207	-	-	-	1,476,176	1,191,322		
	FTE	-	-	11.0	5.2	13.5	15.9	-	-	-	24.5	21.1		
Programs for Talented & Gifted	1210	-	-	69,969	-	-	-	-	-	-	69,969	-		
	FTE	-	-	0.8	-	-	-	-	-	-	0.8	-		
Restrictive Programs	1220	-	-	5,571,951	6,215,706	7,233,401	8,999,824	-	-	-	12,805,352	15,215,530		
	FTE	-	-	75.3	82.6	146.9	166.4	-	-	-	222.2	249.0		
Less Restrictive Programs	1250	-	-	8,585,504	8,529,314	382,008	323,229	-	-	-	8,967,511	8,852,542		
	FTE	-	-	108.8	100.8	7.8	6.0	-	-	-	116.5	106.7		
Alternative Education	1280	-	-	1,412,999	1,552,601	54,961	59,636	-	-	-	1,467,960	1,612,237		
	FTE	-	-	17.0	18.0	1.2	1.2	-	-	-	18.2	19.2		
Designated Programs	1290	-	-	11,293,405	11,280,791	854,644	850,849	-	-	-	12,148,048	12,131,640		
	FTE	-	-	135.9	130.8	18.4	16.9	-	-	-	154.2	147.6		
Attendance & Social Work Services	2110	-	-	295,987	225,889	1,954,621	1,497,515	117,084	122,950	-	2,367,692	1,846,354		
	FTE	-	-	4.0	3.0	52.2	38.8	1.0	1.0	-	57.2	42.8		
Guidance Services	2120	-	-	10,465,885	10,563,597	1,267,665	1,293,308	-	-	-	11,733,550	11,856,905		
	FTE	-	-	132.8	129.3	23.6	23.6	-	-	-	156.4	152.9		
Health Services	2130	-	-	-	-	499,856	507,318	-	-	-	499,856	507,318		
	FTE	-	-	-	-	10.6	10.0	-	-	-	10.6	10.0		
Psychological Service	2140	-	-	3,083,541	3,148,191	-	-	-	-	-	3,083,541	3,148,191		
	FTE	-	-	38.2	37.7	-	-	-	-	-	38.2	37.7		
Speech Path & Audiology Services	2150	-	-	3,778,358	3,827,936	134,984	140,571	-	-	-	3,913,342	3,968,507		
	FTE	-	-	43.2	40.3	2.0	2.0	-	-	-	45.2	42.2		
Other Student Treatment Services	2160	-	-	236,841	253,975	-	-	-	-	-	236,841	253,975		
	FTE	-	-	3.0	3.0	-	-	-	-	-	3.0	3.0		
Direction of Student Support Services	2190	696,724	420,253	1,049,542	1,170,409	806,146	790,942	75,387	79,163	-	2,627,798	2,460,767		
	FTE	5.1	3.0	11.3	12.3	17.8	16.8	0.5	0.5	-	34.7	32.5		
Improvement Instruction Services	2210	588,926	20,289	1,077,530	716,577	116,138	81,142	-	-	-	1,782,594	818,008		
	FTE	4.0	0.1	11.6	7.5	1.5	1.0	-	-	-	17.1	8.6		
Educational Media Services	2220	-	-	1,373,173	1,160,065	2,027,857	2,180,363	-	-	-	3,401,030	3,340,428		
	FTE	-	-	15.8	12.5	43.6	44.3	-	-	-	59.4	56.8		
Assessment and Testing	2230	-	-	-	-	49,268	55,302	-	-	-	49,268	55,302		
	FTE	-	-	-	-	1.1	1.1	-	-	-	1.1	1.1		
Instructional Staff Development	2240	-	-	802,279	859,892	-	-	-	-	-	802,279	859,892		
	FTE	-	-	9.0	9.0	-	-	-	-	-	9.0	9.0		
Executive Administration Services	2320	637,290	729,515	-	-	73,286	51,147	292,223	471,055	-	1,002,798	1,251,717		
	FTE	3.8	3.8	-	-	1.5	1.0	4.8	4.9	-	10.0	9.6		
Office of the Principal	2410	13,919,823	14,302,694	639,128	961,354	5,346,163	5,511,515	-	-	-	19,905,113	20,775,564		
	FTE	104.0	102.0	7.0	10.0	118.0	117.0	-	-	-	229.0	229.0		
Other Support Serv-Sch Admin	2490	1,070,756	1,260,757	18,801	19,752	329,670	464,486	-	-	-	1,419,227	1,744,995		
	FTE	8.0	9.0	0.2	0.2	7.3	9.9	-	-	-	15.5	19.1		
Direction of Business Services	2510	199,351	209,338	-	-	-	-	61,521	96,627	-	260,872	305,965		
	FTE	1.0	1.0	-	-	-	-	1.0	1.0	-	2.0	2.0		
Fiscal Services	2520	-	-	-	-	1,011,228	998,535	304,380	319,629	-	1,315,608	1,318,164		
	FTE	-	-	-	-	19.0	18.0	2.8	2.8	-	21.8	20.8		
Operation & Maint of Plant Services	2540	293,734	308,449	-	-	12,055,623	11,866,324	736,172	685,297	-	13,085,529	12,860,070		
	FTE	2.0	2.0	-	-	266.5	267.5	7.0	7.0	-	275.5	276.5		
Student Transportation Services	2550	184,040	190,827	-	-	8,740,257	8,995,275	431,187	468,028	-	9,355,483	9,654,131		
	FTE	1.3	1.3	-	-	192.9	190.9	4.1	4.1	-	198.2	196.3		
Internal Services	2570	-	-	-	-	454,921	500,460	121,764	126,017	-	576,685	626,477		
	FTE	-	-	-	-	10.5	11.0	1.0	1.0	-	11.5	12.0		
Plan/R&D/Eval/Grants/Stats Serv	2620	147,232	-	-	-	203,687	213,465	-	122,950	-	350,919	336,415		
	FTE	1.0	-	-	-	2.6	2.6	-	1.0	-	3.6	3.6		
Information Services	2630	169,944	178,458	-	-	385,841	401,374	-	-	-	555,785	579,832		
	FTE	1.0	1.0	-	-	6.6	6.4	-	-	-	7.6	7.4		
Staff Services	2640	679,776	713,831	198,198	83,700	610,054	639,106	415,264	470,326	-	1,903,291	1,906,963		
	FTE	4.0	4.0	2.0	2.0	12.5	13.0	6.8	6.0	-	25.3	25.0		
Technology Services	2660	271,892	280,169	11,662	-	3,430,128	3,549,225	246,082	378,402	-	3,959,764	4,207,796		
	FTE	2.0	2.0	0.1	-	70.2	69.4	4.0	4.0	-	76.3	75.4		
Interpretation/Translation Services	2680	-	-	-	-	-	821,436	-	-	-	-	821,436		
	FTE	-	-	-	-	-	13.9	-	-	-	-	13.9		
TOTAL SALARY		\$ 18,859,487	\$ 18,614,579	\$ 190,922,083	\$ 190,468,914	\$ 53,954,666	\$ 57,237,172	\$ 2,801,063	\$ 3,340,444		\$ 266,537,299	\$ 269,661,109		
TOTAL FTE		137.1	129.1	2,278.1	2,201.5	1,161.6	1,176.7	32.9	33.3		3,609.7	3,540.6		
AVERAGE BENEFIT RATE*		55.2%	54.1%	57.1%	56.8%	81.0%	79.6%	54.3%	53.9%					
TOTAL BENEFITS		\$ 10,410,764	\$ 10,071,547	\$ 109,065,071	\$ 108,185,509	\$ 43,720,951	\$ 45,582,373	\$ 1,520,722	\$ 1,800,337		\$ 164,717,508	\$ 165,639,765		
TOTAL SALARY & BENEFITS		\$ 29,270,251	\$ 28,686,126	\$ 299,987,154	\$ 298,654,423	\$ 97,675,617	\$ 102,819,545	\$ 4,321,785	\$ 5,140,780		\$ 431,254,807	\$ 435,300,874		
% OF TOTAL SALARY & BENEFITS		6.8%	6.6%	69.6%	68.6%	22.6%	23.6%	1.0%	1.2%		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 BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

Note: Minor differences due to rounding.

**BEAVERTON SCHOOL DISTRICT**  
**STUDENT BODY & SPECIAL PURPOSE FUND - 220**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Staff Services	2640 \$ -	\$ -	\$ 285,097	\$ 263,923	\$ -	\$ -	\$ -	\$ -	\$ 285,097	\$ 263,923
FTE	-	-	3.0	3.0	-	-	-	-	3.0	3.0
TOTAL SALARY	\$ -	\$ -	\$ 285,097	\$ 263,923	\$ -	\$ -	\$ -	\$ -	\$ 285,097	\$ 263,923
TOTAL FTE	-	-	3.0	3.0	-	-	-	-	3.0	3.0
AVERAGE BENEFIT RATE*	0.0%	0.0%	55.0%	57.6%	0.0%	0.0%	0.0%	0.0%		
TOTAL BENEFITS	\$ -	\$ -	\$ 156,907	\$ 151,969	\$ -	\$ -	\$ -	\$ -	\$ 156,907	\$ 151,969
TOTAL SALARY & BENEFITS	\$ -	\$ -	\$ 442,004	\$ 415,892	\$ -	\$ -	\$ -	\$ -	\$ 442,004	\$ 415,892
% OF TOTAL SALARY & BENEFITS	0.0%	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.

SALARY RANGE BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

**BEAVERTON SCHOOL DISTRICT**  
**GRANT FUND - 270**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

											CLASSIFIED		TOTAL	
	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS							
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24		
Elementary Programs	1110	\$ -	\$ -	\$ 4,465,873	\$ 5,937,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,465,873	\$ 5,937,632		
	FTE	-	-	53.0	67.0	-	-	-	-	-	53.0	67.0		
Middle School Programs	1120	-	-	1,845,210	1,656,107	-	-	-	-	-	1,845,210	1,656,107		
	FTE	-	-	22.2	19.2	-	-	-	-	-	22.2	19.2		
High School Programs	1130	-	-	2,494,718	2,304,196	14,249	15,461	-	-	-	2,508,967	2,319,658		
	FTE	-	-	28.7	25.1	0.3	0.3	-	-	-	29.0	25.4		
Pre-Kindergarten Programs	1140	-	-	154,402	769,141	113,993	120,493	-	-	-	268,396	889,634		
	FTE	-	-	2.0	9.8	2.5	2.5	-	-	-	4.5	12.3		
Restrictive Programs	1220	-	-	1,776,311	1,291,038	-	-	-	-	-	1,776,311	1,291,038		
	FTE	-	-	22.5	15.3	-	-	-	-	-	22.5	15.3		
Less Restrictive Programs	1250	-	-	658,807	691,275	-	-	-	-	-	658,807	691,275		
	FTE	-	-	8.0	8.0	-	-	-	-	-	8.0	8.0		
Educationally Underserved	1270	36,808	40,578	1,127,308	1,160,854	257,981	276,813	-	-	-	1,422,098	1,478,246		
	FTE	0.3	0.3	12.2	12.2	4.5	4.5	-	-	-	16.9	16.9		
Alternative Education	1280	-	-	86,924	91,801	-	-	-	-	-	86,924	91,801		
	FTE	-	-	1.0	1.0	-	-	-	-	-	1.0	1.0		
Designated Programs	1290	-	-	8,423,968	9,087,026	867,009	789,856	-	-	-	9,290,977	9,876,883		
	FTE	-	-	101.4	105.4	19.1	15.6	-	-	-	120.5	121.0		
Attendance & Social Work Services	2110	-	-	4,015,800	3,870,228	1,036,095	771,194	-	-	-	5,051,896	4,641,422		
	FTE	-	-	54.3	51.4	22.3	16.1	-	-	-	76.5	67.5		
Guidance Services	2120	-	-	768,681	929,292	38,864	-	-	-	-	807,544	929,292		
	FTE	-	-	9.8	12.3	0.7	-	-	-	-	10.5	12.3		
Health Services	2130	-	-	1,678,747	1,736,294	222,403	-	-	-	-	1,901,150	1,736,294		
	FTE	-	-	21.0	21.0	4.7	-	-	-	-	25.7	21.0		
Psychological Service	2140	-	-	505,167	522,608	-	-	-	-	-	505,167	522,608		
	FTE	-	-	6.3	6.3	-	-	-	-	-	6.3	6.3		
Speech Path & Audiology Services	2150	-	-	1,223,681	1,320,668	-	-	-	-	-	1,223,681	1,320,668		
	FTE	-	-	15.5	15.6	-	-	-	-	-	15.5	15.6		
Direction of Student Support Services	2190	492,805	522,336	-	105,470	-	-	75,387	79,163	-	568,191	706,970		
	FTE	3.6	3.6	-	1.0	-	-	0.5	0.5	-	4.1	5.1		
Improvement Instruction Services	2210	135,946	279,163	823,307	511,158	114,168	106,264	-	-	-	1,073,421	896,585		
	FTE	1.0	2.0	8.8	5.4	2.5	1.6	-	-	-	12.3	9.0		
Educational Media Services	2220	-	-	555,091	23,886	-	-	-	-	-	555,091	23,886		
	FTE	-	-	6.0	0.3	-	-	-	-	-	6.0	0.3		
Instructional Staff Development	2240	-	-	797,822	616,256	-	-	-	-	-	797,822	616,256		
	FTE	-	-	9.0	6.5	-	-	-	-	-	9.0	6.5		
Office of the Principal	2410	-	-	-	-	15,861	16,489	-	-	-	15,861	16,489		
	FTE	-	-	-	-	0.4	0.4	-	-	-	0.4	0.4		
Other Support Serv-Sch Admin	2490	147,232	144,093	-	-	-	-	-	-	-	147,232	144,093		
	FTE	1.0	1.0	-	-	-	-	-	-	-	1.0	1.0		
Operation & Maint of Plant Services	2540	-	-	-	-	610,698	625,708	-	-	-	610,698	625,708		
	FTE	-	-	-	-	13.5	12.5	-	-	-	13.5	12.5		
Staff Services	2640	169,944	178,458	-	-	85,672	-	-	-	-	255,616	178,458		
	FTE	1.0	1.0	-	-	1.0	-	-	-	-	2.0	1.0		
Food Prep/Dispensing Services	3120	-	-	-	-	1,547	1,710	-	-	-	1,547	1,710		
	FTE	-	-	-	-	0.0	0.0	-	-	-	0.0	0.0		
TOTAL SALARY	\$	982,734	\$ 1,164,628	\$ 31,401,818	\$ 32,624,931	\$ 3,378,541	\$ 2,723,990	\$ 75,387	\$ 79,163	\$	\$ 35,838,479	\$ 36,592,712		
TOTAL FTE		6.9	7.9	381.4	382.4	71.5	53.5	0.5	0.5		460.2	444.3		
AVERAGE BENEFIT RATE*		55.2%	52.3%	57.6%	56.4%	81.5%	81.5%	47.7%	46.8%					
TOTAL BENEFITS	\$	542,485	\$ 608,553	\$ 18,100,361	\$ 18,406,357	\$ 2,752,508	\$ 2,219,255	\$ 35,981	\$ 37,086	\$	\$ 21,431,334	\$ 21,271,251		
TOTAL SALARY & BENEFITS	\$	1,525,219	\$ 1,773,181	\$ 49,502,178	\$ 51,031,287	\$ 6,131,049	\$ 4,943,245	\$ 111,367	\$ 116,250	\$	\$ 57,269,814	\$ 57,863,962		
% OF TOTAL SALARY & BENEFITS		2.7%	3.1%	86.4%	88.2%	10.7%	8.5%	0.2%	0.2%		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 BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

Note: Minor differences due to rounding.

**BEAVERTON SCHOOL DISTRICT**  
**NUTRITION SERVICES FUND - 290**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Fiscal Services	2520 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,871	\$ 11,415	\$ 10,871	\$ 11,415
	FTE -	-	-	-	-	-	0.1	0.1	0.1	0.1
Direction of Food Services	3110 147,232	152,662	-	-	314,162	326,597	631,005	485,687	1,092,398	964,946
	FTE 1.0	1.0	-	-	6.9	6.9	6.0	5.0	13.9	12.9
Food Prep/Dispensing Services	3120 -	-	-	-	3,671,256	3,952,006	-	-	3,671,256	3,952,006
	FTE -	-	-	-	103.9	101.1	-	-	103.9	101.1
<b>TOTAL SALARY</b>	\$ 147,232	\$ 152,662	\$ -	\$ -	\$ 3,985,418	\$ 4,278,603	\$ 641,875	\$ 497,103	\$ 4,774,525	\$ 4,928,368
<b>TOTAL FTE</b>	1.0	1.0	-	-	110.8	108.0	6.1	5.1	117.9	114.1
<b>AVERAGE BENEFIT RATE*</b>	54.1%	55.6%	0.0%	0.0%	84.7%	75.3%	51.9%	55.5%		
<b>TOTAL BENEFITS</b>	\$ 79,613	\$ 84,821	\$ -	\$ -	\$ 3,374,269	\$ 3,219,654	\$ 333,195	\$ 275,721	\$ 3,787,077	\$ 3,580,196
<b>TOTAL SALARY &amp; BENEFITS</b>	\$ 226,845	\$ 237,483	\$ -	\$ -	\$ 7,359,687	\$ 7,498,257	\$ 975,070	\$ 772,824	\$ 8,561,601	\$ 8,508,564
<b>% OF TOTAL SALARY &amp; BENEFITS</b>	2.6%	2.8%	0.0%	0.0%	86.0%	88.1%	11.4%	9.1%	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 BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

**BEAVERTON SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND - 400**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Plan/R&D/Eval/Grants/Stats Serv	2620 \$ 169,944	\$ 178,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,944	\$ 178,458
FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0
Direction of Facilities Acq & Constr	4110 147,232	154,224	-	-	1,270,282	1,559,995	225,355	245,900	1,642,869	1,960,119
FTE	1.0	1.0	-	-	26.0	30.5	2.0	2.0	29.0	33.5
<b>TOTAL SALARY</b>	<b>\$ 317,176</b>	<b>\$ 332,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,270,282</b>	<b>\$ 1,559,995</b>	<b>\$ 225,355</b>	<b>\$ 245,900</b>	<b>\$ 1,812,813</b>	<b>\$ 2,138,577</b>
<b>TOTAL FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>26.0</b>	<b>30.5</b>	<b>2.0</b>	<b>2.0</b>	<b>30.0</b>	<b>34.5</b>
<b>AVERAGE BENEFIT RATE*</b>	53.6%	54.4%	0.0%	0.0%	58.1%	66.0%	46.0%	50.8%		
<b>TOTAL BENEFITS</b>	<b>\$ 170,054</b>	<b>\$ 180,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 738,040</b>	<b>\$ 1,028,966</b>	<b>\$ 103,754</b>	<b>\$ 124,812</b>	<b>\$ 1,011,848</b>	<b>\$ 1,334,685</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 487,229</b>	<b>\$ 513,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,008,322</b>	<b>\$ 2,588,961</b>	<b>\$ 329,109</b>	<b>\$ 370,712</b>	<b>\$ 2,824,660</b>	<b>\$ 3,473,262</b>
<b>% OF TOTAL SALARY &amp; BENEFITS</b>	17.2%	14.8%	0.0%	0.0%	71.1%	74.5%	11.7%	10.7%	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.

SALARY RANGE BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

**BEAVERTON SCHOOL DISTRICT**  
**INSURANCE RESERVE FUND - 611**  
**BUDGETED EXPENDITURES FOR PERSONNEL SERVICES**  
**2023-24 BUDGET**

	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Executive Administration Services	2320 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,249	\$ 24,414	\$ 23,249	\$ 24,414
FTE	-	-	-	-	-	-	0.1	0.1	0.1	0.1
Fiscal Services	2520 -	-	-	-	49,458	52,146	-	-	49,458	52,146
FTE	-	-	-	-	0.5	0.5	-	-	0.5	0.5
Staff Services	2640 -	-	-	-	42,836	-	26,292	-	69,128	-
FTE	-	-	-	-	0.5	-	0.3	-	0.8	-
Other Support Services-Central	2690 73,616	70,042	-	-	154,850	162,284	-	-	228,466	232,326
FTE	0.5	0.5	-	-	2.0	2.0	-	-	2.5	2.5
<b>TOTAL SALARY</b>	<b>\$ 73,616</b>	<b>\$ 70,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 247,144</b>	<b>\$ 214,429</b>	<b>\$ 49,541</b>	<b>\$ 24,414</b>	<b>\$ 370,301</b>	<b>\$ 308,885</b>
<b>TOTAL FTE</b>	<b>0.5</b>	<b>0.5</b>	<b>-</b>	<b>-</b>	<b>3.0</b>	<b>2.5</b>	<b>0.4</b>	<b>0.1</b>	<b>3.9</b>	<b>3.1</b>
<b>AVERAGE BENEFIT RATE*</b>	<b>54.1%</b>	<b>56.9%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>56.6%</b>	<b>58.7%</b>	<b>48.9%</b>	<b>44.5%</b>		
<b>TOTAL BENEFITS</b>	<b>\$ 39,807</b>	<b>\$ 39,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,995</b>	<b>\$ 125,940</b>	<b>\$ 24,204</b>	<b>\$ 10,866</b>	<b>\$ 204,005</b>	<b>\$ 176,683</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 113,422</b>	<b>\$ 109,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 387,139</b>	<b>\$ 340,369</b>	<b>\$ 73,745</b>	<b>\$ 35,280</b>	<b>\$ 574,306</b>	<b>\$ 485,568</b>
<b>% OF TOTAL SALARY &amp; BENEFITS</b>	<b>19.7%</b>	<b>22.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>67.4%</b>	<b>70.1%</b>	<b>12.8%</b>	<b>7.3%</b>	<b>100.0%</b>	<b>100.0%</b>

\*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 BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310



**BEAVERTON SCHOOL DISTRICT  
WORKERS' COMPENSATION FUND - 612  
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES  
2023-24 BUDGET**

	ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Fiscal Services	2520 \$ -	\$ -	\$ -	\$ -	\$ 49,458	\$ 52,146	\$ -	\$ -	\$ 49,458	\$ 52,146
	FTE -	-	-	-	0.5	0.5	-	-	0.5	0.5
Other Support Services-Central	2690 73,616	70,042	-	-	171,345	208,116	23,249	-	268,210	278,158
	FTE 0.5	0.5	-	-	2.0	2.0	0.1	-	2.6	2.5
<b>TOTAL SALARY</b>	<b>\$ 73,616</b>	<b>\$ 70,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,802</b>	<b>\$ 260,261</b>	<b>\$ 23,249</b>	<b>\$ -</b>	<b>\$ 317,667</b>	<b>\$ 330,303</b>
<b>TOTAL FTE</b>	<b>0.5</b>	<b>0.5</b>	<b>-</b>	<b>-</b>	<b>2.5</b>	<b>2.5</b>	<b>0.1</b>	<b>-</b>	<b>3.1</b>	<b>3.0</b>
<b>AVERAGE BENEFIT RATE*</b>	54.1%	56.9%	0.0%	0.0%	54.5%	54.3%	45.4%	0.0%		
<b>TOTAL BENEFITS</b>	<b>\$ 39,807</b>	<b>\$ 39,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,329</b>	<b>\$ 141,198</b>	<b>\$ 10,558</b>	<b>\$ -</b>	<b>\$ 170,694</b>	<b>\$ 181,074</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 113,422</b>	<b>\$ 109,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 341,132</b>	<b>\$ 401,459</b>	<b>\$ 33,807</b>	<b>\$ -</b>	<b>\$ 488,361</b>	<b>\$ 511,377</b>
<b>% OF TOTAL SALARY &amp; BENEFITS</b>	23.2%	21.5%	0.0%	0.0%	69.9%	78.5%	6.9%	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.

SALARY RANGE BY CLASSIFICATION	2022-23		2023-24	
	Low	High	Low	High
Administrator	\$ 134,696	\$ 330,000	\$ 140,084	\$ 343,200
Certified	\$ 50,616	\$ 101,414	\$ 52,641	\$ 105,471
Classified	\$ 31,501	\$ 122,946	\$ 32,762	\$ 127,864
Classified Managers	\$ 63,582	\$ 187,798	\$ 66,125	\$ 195,310

# BEAVERTON SCHOOL DISTRICT

## BUDGET'S EFFECT ON TAXPAYERS

### TAXES PAID BY AVERAGE HOMEOWNERS

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
<b>Tax Rates</b>					
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	1.9645	2.0827	2.0869	2.2479	2.2613
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 279,432	\$ 287,220	\$ 295,978	\$ 308,138	\$ 318,352
Tax Burden	\$ 2,210	\$ 2,305	\$ 2,377	\$ 2,524	\$ 2,612

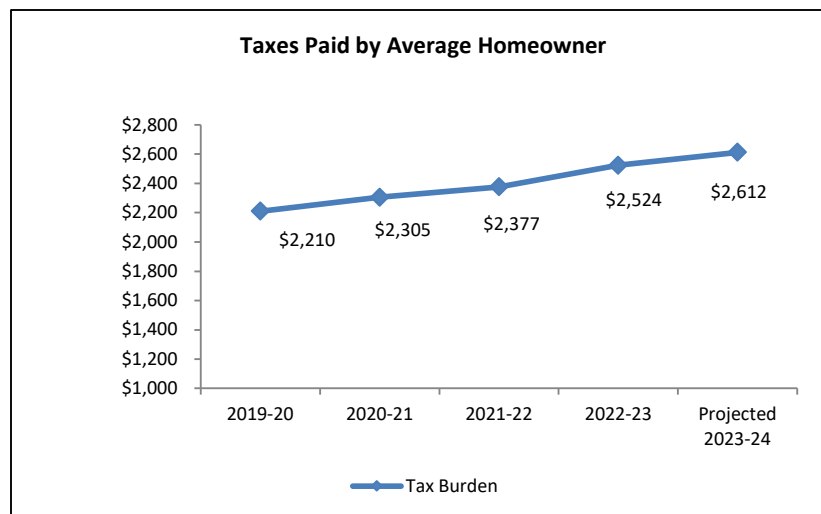
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes,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

#### Measure 50 (M50 limit)

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



Source: Washington County Department of Assessment Taxation

# BEAVERTON SCHOOL DISTRICT

## ASSESSED VALUE AND REAL MARKET VALUE

### OF TAXABLE PROPERTY

(in millions)

Fiscal Year	Assessed Value		Total Taxable Value	Total Direct Rate <sup>a</sup>	Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property				
2027 <sup>b</sup>	\$ 39,819.9	\$ 1,332.2	\$ 41,152.1	\$ 8.304	\$ 95,224.7	43.22 %
2026 <sup>b</sup>	38,244.3	1,272.8	39,517.1	8.276	87,474.0	45.18
2025 <sup>b</sup>	36,731.1	1,216.0	37,947.0	8.248	80,356.0	47.22
2024 <sup>b</sup>	35,277.7	1,161.7	36,439.4	8.220	73,818.9	49.36
2023 <sup>b</sup>	33,881.8	1,109.9	34,991.7	8.192	67,815.3	51.60
2022	32,541.2	1,060.4	33,601.5	8.030	62,332.4	53.91
2021	31,401.6	1,020.1	32,421.7	8.026	58,500.7	55.42
2020	29,995.4	1,024.5	31,019.9	7.908	51,999.6	59.65
2019	28,627.3	917.6	29,544.9	8.021	50,169.2	58.89

a Per \$1,000 of assessed value

b Estimated

## PROPERTY TAX LEVIES AND COLLECTIONS

(in millions)

Fiscal Year	Taxes Levied for the Fiscal Year **		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2024	\$ 296.8 *	\$ 284.9 *	96.02	%			
2023	\$ 283.0	\$ 271.3 *	95.86				
2022	269.9	259.7	96.19		\$ -	\$ 259.7	96.19 %
2021	260.2	250.1	96.09		2.0	252.1	96.86
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

\* Estimated

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

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

# BEAVERTON SCHOOL DISTRICT

## PRINCIPAL PROPERTY TAXPAYERS

### CURRENT AND NINE YEARS PRIOR

Taxpayer	Beaverton School District					
	June 2022			June 2013		
	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	\$ 1,404,246,163	1	4.2%	\$ 386,234,533	1	1.7%
Maxim Intergrated Products Inc.	148,411,520	4	0.4	108,396,540	8	0.5
PPR Washington Square LLC	126,766,103	6	0.4	112,624,281	6	0.5
Beaverton LLC	118,470,960	7	0.4	100,961,280	9	0.4
Portland 2 LLC	73,547,120	10	0.2			
Providence Health & Services-Oregon	85,648,495	9	0.3			
MG Pallas Apartment MOS LLC ET AL			0.0			
PS Business Parks LP				112,151,006	7	0.5
Bernard Properties Partnership				58,656,390	10	0.3
<u>Public Utilities</u>						
Portland General Electric Co.	229,586,720	2	0.7	155,284,620	2	0.7
Northwest Natural Gas	181,879,500	3	0.5	126,229,500	4	0.5
Comcast Corporation	147,741,000	5	0.4	132,852,200	3	0.6
Northwest Fiber LLC	92,818,600	8	0.3			
Frontier Communications				118,074,000	5	0.5
Subtotal of Ten Largest Taxpayers	2,609,116,181		7.8	1,411,464,350		6.1
All Other Taxpayers	30,992,432,676		92.2	21,909,698,430		93.9
Total Assessed Value of Tax District	\$ 33,601,548,857		100.0%	\$ 23,321,162,780		100.0%

Taxpayer	Washington County					
	June 2022			June 2013		
	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	\$ 1,892,355,244	1	2.5%	\$ 1,317,485,109	1	2.7%
Nike, Inc.	1,450,518,012	2	2.0	458,134,800	2	0.9
Pacific Realty Associates	426,502,345	5	0.6	301,554,205	5	0.6
Genentech Inc.	281,929,300	7	0.4			
Lam Research Corporation	204,291,922	9	0.3			
BV Centercall LLC			0.0			
Fred Meyer Stores, Inc				149,532,916	8	0.3
Maxim Intergrated Products Inc.				142,776,738	9	0.3
PS Business Parks LP				112,151,006	10	0.2
<u>Public Utilities</u>						
Portland General Electric Co.	951,592,080	3	1.3	430,132,692	3	0.9
Northwest Natural Gas	430,076,890	4	0.6	303,517,250	4	0.6
Verizon Communications	338,930,000	6	0.5			
Comcast Corporation	267,644,000	8	0.4	247,208,700	7	0.5
Northwest Fiber LLC	195,724,800	10	0.3			
Frontier Communications				250,268,000	6	0.5
Subtotal of Ten Largest Taxpayers	6,439,564,593		8.7	3,712,761,416		7.5
All Other Taxpayers	67,932,349,712		91.3	45,642,897,659		92.5
Total Assessed Value of Tax District	\$ 74,371,914,305		100.0%	\$ 49,355,659,075		100.0%

**Note:** Ranked based on taxes levied.

**Source:** Washington County Department of Assessment & Taxation

# BEAVERTON SCHOOL DISTRICT

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### LAST TEN CALENDAR YEARS

Calendar Year	Population <sup>a</sup> <i>Estimated</i>	Personal Income <sup>b</sup> <i>(in thousands)</i>	Per Capita Personal Income	Unemployment Rate <sup>c</sup> <i>(Washington County)</i>
2022	284,669	n/a	n/a	n/a
2021	297,638	n/a	n/a	4.4 %
2020	294,437	\$ 40,333,177	\$ 66,831	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

n/a - Information not available as of printing.

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

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

<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 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 in May 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 in May 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.

On July 12, 2022, the District issued \$142,742,153 in General Obligation Bonds, Series 2022A and \$176,670,000 in General Obligation Bonds, Series 2022B to finance the first phase of capital construction and improvements related to the \$723 million bond measure passed by voters in May 2022. Principal is paid in June, with a final maturity in June 2048 for the Series 2022A Bonds, and June 2052 for the Series 2022B Bonds.

The Series 2022A are deferred interest bonds with interest rates from 4.37% to 4.93%. Interest on the Series 2022A Bonds is payable only at maturity. The Series 2022A 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, 2032.

The Series 2022B are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2022B Series Bonds. The Series 2022B Bonds maturing in 2033 and 2052 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2032.

### 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, 2023	2023-24 Principal Payments	2023-24 Interest Payments
<u>General Obligation Bonds:</u>				
August 7, 2014	\$ 361,755,000	\$ 10,710,000	\$ 10,710,000	\$ 505,500
May 11, 2017	38,990,000	23,235,000	-	749,793
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	6,067,969	8,221,781
June 30, 2020	432,745,000	380,380,000	25,615,000	6,041,075
July 12, 2022	142,742,153	142,742,153	-	-
July 12, 2022	176,670,000	163,020,000	14,980,000	8,151,000
		<u>978,947,418</u>	<u>57,372,969</u>	<u>25,318,149</u>
<u>Limited Tax Pension Obligation Bonds:</u>				
June 21, 2005	189,935,000	79,905,000	15,060,000	3,802,679
February 26, 2015	79,220,000	49,330,000	3,920,000	1,925,278
		<u>129,235,000</u>	<u>18,980,000</u>	<u>5,727,957</u>
<u>Full Faith and Credit Obligation Bonds:</u>				
April 27, 2016	16,260,000	13,725,000	835,000	500,250
November 30, 2021	9,200,000	8,352,845	575,666	151,187
November 30, 2021	7,000,000	7,000,000	7,000,000	55,300
		<u>29,077,845</u>	<u>8,410,666</u>	<u>706,737</u>
<u>Total Bonds</u>		<u>\$ 1,137,260,263</u>	<u>\$ 84,763,635</u>	<u>\$ 31,752,843</u>

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 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b>ELEMENTARY SCHOOLS</b>								
Aloha Huber K-5	714	646	674	725	743	740	737	741
Barnes	590	526	513	478	433	423	409	407
Beaver Acres	708	671	677	727	742	753	773	773
Bethany	528	447	375	429	419	391	354	333
Bonny Slope	655	573	608	683	672	635	617	616
Cedar Mill	428	368	375	356	337	325	327	328
Chehalem	459	413	367	372	362	352	332	311
Cooper Mountain	461	383	401	392	378	362	341	332
Elmonica	550	466	433	418	398	350	327	308
Errol Hassell	426	340	341	355	365	347	340	325
Findley	636	539	476	527	582	609	605	603
Fir Grove	387	348	335	362	344	320	302	272
Greenway	318	301	299	273	252	236	216	203
Hazeldale	467	420	393	412	416	428	427	446
Hiteon	634	536	492	477	463	468	453	437
Jacob Wismer	727	658	570	592	550	540	512	489
Kinnaman	599	535	494	460	447	438	408	395
McKay	269	262	243	249	245	234	228	220
McKinley	634	588	566	628	613	626	628	618
Montclair	319	254	277	283	290	277	255	253
Nancy Ryles	630	516	498	507	460	455	431	423
Oak Hills	551	464	504	485	481	463	446	424
Raleigh Hills K-5	359	290	278	280	269	260	245	238
Raleigh Park	332	316	312	299	282	258	249	234
Ridgewood	410	331	362	371	359	356	355	356
Rock Creek	516	418	420	431	402	391	382	360
Sato	649	651	698	762	823	829	817	816
Scholls Heights	571	570	577	619	617	632	642	633
Sexton Mountain	511	447	441	440	411	391	385	364
Springville K-5	724	695	581	727	709	708	696	693
Terra Linda	349	287	271	258	252	231	201	191
Vose	693	682	665	694	676	664	621	609
West TV	336	266	292	305	295	290	281	273
William Walker	487	449	467	503	486	468	464	450
FLEX Online K-5	0	661	928	128	115	112	101	95
Elementary Total	17,627	16,317	16,203	16,007	15,688	15,362	14,907	14,569



# STUDENT ENROLLMENT HISTORY AND PROJECTIONS

## AS OF SEPTEMBER 30

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b><u>MIDDLE SCHOOLS</u></b>								
Cedar Park	941	816	614	633	638	620	621	610
Conestoga	975	878	838	769	772	761	764	742
Five Oaks	1,010	952	731	749	754	703	702	669
Highland Park	777	678	682	635	613	618	641	636
Meadow Park	834	811	679	681	644	634	622	613
Mountain View	853	781	874	867	827	762	748	710
Stoller	1,560	1,389	1,019	902	977	994	1,027	1,050
Tumwater	0	0	865	979	930	898	889	863
Whitford	706	710	758	789	748	745	760	751
Aloha Huber 6-8	179	176	175	167	158	175	175	175
Raleigh Hills 6-8	163	154	75	27	0	0	0	0
Springville 6-8	160	161	86	40	0	0	0	0
ACMA Middle	338	335	324	323	327	327	327	327
ISB Middle	479	474	473	455	459	459	459	459
BASE (frmr HS2)	372	385	382	382	396	396	396	396
FLEX Online 6-8	0	319	347	161	145	145	145	145
<b>Middle School Total</b>	<b>9,347</b>	<b>9,019</b>	<b>8,922</b>	<b>8,559</b>	<b>8,388</b>	<b>8,237</b>	<b>8,276</b>	<b>8,146</b>
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b><u>HIGH SCHOOLS</u></b>								
Aloha	1,751	1,718	1,696	1,609	1,555	1,563	1,519	1,473
Beaverton	1,469	1,508	1,425	1,430	1,422	1,316	1,272	1,243
Mountainside	1,787	1,701	1,721	1,715	1,688	1,654	1,569	1,498
Southridge	1,380	1,437	1,474	1,460	1,387	1,350	1,279	1,244
Sunset	1,971	1,953	1,947	1,903	1,849	1,774	1,700	1,664
Westview	2,382	2,288	2,280	2,353	2,321	2,285	2,250	2,213
Merlo Station	128	106	90	130	108	108	108	108
ACMA High	368	372	369	370	378	378	378	378
ISB High	368	393	384	432	442	441	441	441
BASE (frmr HS2)	334	456	446	441	441	442	442	442
SST (merged with HS2 after 2019)	175	0	0	0	0	0	0	0
Early College	278	288	275	281	275	275	275	275
FLEX Online 9-12	0	234	391	267	253	253	253	253
<b>High School Total</b>	<b>12,391</b>	<b>12,454</b>	<b>12,498</b>	<b>12,391</b>	<b>12,119</b>	<b>11,839</b>	<b>11,486</b>	<b>11,232</b>
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Total Elementary	17,627	16,317	16,203	16,007	15,688	15,362	14,907	14,569
Total Middle	9,347	9,019	8,922	8,559	8,388	8,237	8,276	8,146
Total High	12,391	12,454	12,498	12,391	12,119	11,839	11,486	11,232
Special Education	1,040	961	858	907	969	969	969	969
<b>Total All Levels</b>	<b>40,405</b>	<b>38,751</b>	<b>38,481</b>	<b>37,864</b>	<b>37,164</b>	<b>36,407</b>	<b>35,638</b>	<b>34,916</b>
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	969	960	895	906	947	927	927	927
<b>DISTRICT GRAND TOTAL</b>	<b>41,374</b>	<b>39,711</b>	<b>39,376</b>	<b>38,770</b>	<b>38,111</b>	<b>37,334</b>	<b>36,565</b>	<b>35,843</b>

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Elementary Schools

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

#### Administration and Management Support

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

#### Clerical

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

#### Classroom Teachers

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

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

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

## Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
<i>Includes Specialized Program Classrooms. Classrooms are calculated based on weighted enrollment.</i>	

## Counselors

	Criteria
1.000	0-749 Students
2.000	750+ Students
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>	

## Academic Coaches

	Criteria
1.000	All Schools

## Student Success Coaches

	Criteria
1.000	All Schools

## Social Worker

	Criteria
0.400	All Schools
0.100	Additional for All Schools (temporary COVID-19 staffing)
0.500	Additional for 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	450-599 Students
3.019	600-749 Students
3.325	750-899 Students
3.631	900+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	

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

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

Technology Instructional Assistant	Criteria
0.539	0-18 Classrooms
0.630	19-24 Classrooms
0.720	25+ Classrooms
<i>Includes Specialized Program Classrooms.</i>	
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, Chehalem, Elmonica, Fir Grove, Greenway, Hazeldale, Kinnaman, McKay, McKinley, Vose, William Walker
Non-Salary		Criteria
\$86.38*(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	\$86.38*15 = \$1,221	Aloha Huber Park (K-5). 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
\$86.38 per student	All Students
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>	

**Dual Language Non-Salary**

	Criteria
\$45 per student	Aloha Huber Park, Barnes, Vose, William Walker
<i>Calculated on dual language students only, unweighted.</i>	

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### 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 27.82 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
<i>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</i>			

#### Management Support

Management Support	Criteria
1.000	Only 1 Assistant Principal

#### Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.700	0.000	1.700	0-799 Students
1.000	0.700	0.700	2.400	800-1,199 Students
1.000	1.400	0.700	3.100	1,200+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>				

#### Classroom Teachers

	Criteria
# of Students Divided by 27.82	All Schools, rounded to nearest 0.2
<i>Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.</i>	

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

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

## Counselors

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

## Social Worker (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

## Classified Support

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

## Academic Coach (Temporary COVID-19 staffing)

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

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

	Criteria
1.000	All Schools

## Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### AVID Teacher

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

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

#### Dual Language

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

#### Special Education Specialized Program Electives

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

#### Campus Supervisor

	Criteria
0.700	Enrollment > 699 and Poverty > 40%
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs</i>	

#### Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$\$94.19 * 20 = \$1,884$	Meadow Park Non-Salary is calculated at per pupil rate times 20 students.

#### Non-Salary

	Criteria
\$94.19 per student	All Students
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>	

#### Activities Stipends

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

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### 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	0-1,699 Students
1.000	3.000	4.000	1,700-2,299 Students
1.000	4.000	5.000	2,300+ Students
<b>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</b>			

#### Management Support

	Criteria
1.000	Poverty > 40% or only 2 Assistant Principals

#### Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.815	2.630	0-2,199 Students
1.000	1.630	0.815	3.445	2,200-2,799 Students
1.000	2.445	0.815	4.260	2,800+ Students
<b>Includes Students Enrollment in Special Education Specialized Programs.</b>				

#### Classroom Teachers

	Criteria
# of Students Divided by 28.50	All Schools, rounded to nearest 0.2
<b>Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.</b>	

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



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

## Counselors

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

## Additional Counselors

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

## Substance Use Specialist

	Criteria
0.500	Per School

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

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

## Social Worker

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

## School Support Specialist

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

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

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

## Credit Recovery Support

	Criteria
1.000	Per School

## Classified Support

Paraeducators	Criteria
0.525	0-2,199 Students
1.050	2,200-2,799 Students
1.575	2,800+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
Library Media Aide	Criteria
1.079	0-2,199 Students
1.618	2,200-2,799 Students
2.158	2,800+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
Technology Support Specialist	Criteria
0.815	0-2,199 Students
1.630	2,200-2,799 Students
2.445	2,800+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
Registrar	Criteria
1.000	0-2,499 Students
1.815	2,500+ Students
<i>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</i>	
College & Career Specialist	Criteria
0.613	0-2,199 Students
1.225	2,200-2,799 Students
1.837	2,800+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
Graduation Mentor	Criteria
2.625	Aloha
1.969	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
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	

## Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### AVID Teacher

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

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

#### Dual Language

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

#### Evening Academy Teacher

	Criteria
1.000	All Schools

#### CTE Magnet Programs

Teacher	Paraeducator	Secretary	Program	Criteria
1.600	0.306	0.350	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
0.400	Construction/Engineering	Mountainside
1.000	Early Childhood Education	Beaverton
<b>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.</b>		

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Newcomers Program

Teacher	Non-Salary	Criteria
1.400	\$94.19*20 = \$1,776	Beaverton High School. Non-Salary is calculated at per pupil rate times 20 students.
1.600	\$94.19*20 = \$1,776	Southridge High School. Non-Salary is calculated at per pupil rate times 20 students.

#### IB/AP Coordinators

	Criteria
0.400	Aloha, Beaverton, Mountainside, Sunset, Westview
0.600	Southridge

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

	Criteria
0.523	All Schools

#### Special Education Specialized Program Electives

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

#### Campus Supervisor

	Criteria
0.700	0-699 Students
1.400	700-1,449 Students
2.100	1,450-2,299 Students
2.800	2,300+ Students
<b>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs</b>	

#### Non-Salary

	Criteria
\$94.19 per student	All Students
<b>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</b>	

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Athletics

<b>Athletic Director</b>	<b>Criteria</b>
0.800	All Schools
<b>Athletic Trainer</b>	<b>Criteria</b>
0.815	All Schools
<b>Athletic Bookkeeper</b>	<b>Criteria</b>
0.815	All Schools
<b>Coaches (# of positions, not APU)</b>	<b>For Each School</b>
1 Head Coach	Football Volleyball Boys Soccer Girls Soccer Cross Country Boys Basketball Girls Basketball Swim Boys Wrestling Girls Wrestling Baseball Softball Track Boys Golf Girls Golf Boys Tennis Girls Tennis
6 Assistant Coaches (JV, JV II, Frosh)	Football
5 Assistant Coaches (JV, JV II, Frosh)	Track
3 Assistant Coaches (JV, JV II, Frosh)	Boys Basketball Girls Basketball Boys Soccer Girls Soccer Volleyball
2 Assistant Coaches (JV, JV II, Frosh)	Baseball Softball Swim Boys Wrestling
1 Assistant Coaches (JV, JV II, Frosh)	Cross Country
<b>Meet Management</b>	<b>Criteria</b>
0.573	All Schools
<b>Athletic Director Extended Contract</b>	<b>Criteria</b>
0.327	All Schools
<b>Athletic Stipend</b>	<b>Criteria</b>
4.152	All Schools
<b>Athletic Substitutes</b>	<b>Criteria</b>
0.072	All Schools
<b>Athletic Temporary Classified</b>	<b>Criteria</b>
0.284	All Schools

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

Athletic Extended Contract	Criteria
1.234	All Schools
Athletic Extended Contract (Classified)	Criteria
0.225	All Schools
Athletic Overtime	Criteria
0.074	All Schools

#### Activities

Activities Coordinator	Criteria
0.200	All Schools
Activities Responsibility	Criteria
9.688	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

Principal	Assistant Principal	Total	Criteria
1.000	0.000	1.000	0-599 Students
1.000	1.000	2.000	600-999 Students
1.000	2.000	3.000	1,000+ Students

**Calculated on Weighted Enrollment Includes Students Enrollment in Special Education Specialized Programs.**

#### Management Support

	Criteria
1.000	Poverty > 40%, except Community School

#### Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.000	1.815	0-799 Students, except Community School
1.000	0.815	0.700	2.515	800-1,199 Students, except Community School
1.000	1.515	0.569	3.084	1,200+ Students, except Community School
1.000	0.000	0.000	1.000	Community School only

**Includes Students Enrollment in Special Education Specialized Programs.**

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Classroom Teachers

	Criteria
# of Students Divided by 28.50	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
<b>Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.</b>	

#### Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
<b>Includes Specialized Program Classrooms. This is only for FLEX and is calculated on elementary classrooms only. Classrooms are calculated based on weighted enrollment.</b>	

#### Counselors – Elementary (FLEX only)

	Criteria
1.000	0-749 Students
2.000	749+ Students
<b>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</b>	

#### Counselors - Secondary

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800+ Students
1.000	Community School
<b>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs. FLEX is calculated on secondary only.</b>	

#### Additional Counselors

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

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Substance Use Specialist

	Criteria
0.500	ACMA, ISB, BASE
1.000	Community School

#### Social Workers

	Criteria
0.250	ACMA, ISB, BASE, FLEX
0.500	ACMA, ISB, BASE, FLEX (Additional Temporary COVID-19 Staffing)
1.000	Community School

#### School Support Specialist

	Criteria
0.250	ACMA, ISB, BASE
0.250	ACMA, ISB, BASE (Additional Temporary COVID-19 Staffing)
1.000	Community School

#### Credit Recovery Support

	Criteria
0.250	ACMA, ISB, BASE
1.000	Community School

#### Library Instructional Technology Teacher (LITT)

	Criteria
0.500	ACMA, ISB, BASE, FLEX

#### 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	Community School

#### Evening Academy Teacher

	Criteria
1.000	Community School

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



# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### 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, Except Community School
1.050	800-1,199 Students
1.750	1,200+ Students
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>	
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	Community School
Registrar	Criteria
1.000	All Schools, Except Community School
0.815	Community School
Graduation Mentor	Criteria
0.656	ACMA, BASE, ISB
0.656	FLEX ( <i>Temporary COVID-19 Staffing</i> )
Bookkeeper	Criteria
0.750	All Schools, except FLEX and Community School
Testing Coordinator	Criteria
0.270	All Schools, except Community School

#### Advanced Programs

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

#### Additional Options Teachers

	Criteria
3.200	ACMA
3.800	ISB, BASE
1.000	FLEX, Community School
Calculated based on percent of weighted enrollment for ACMA, BASE, and ISB for a total of 10.8 APU. Community School and FLEX are excluded from the calculation and receives a base of 1.0.	

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### CEYP Program

Teacher	Paraeducator	Criteria
1.000	2.144	Community School
<b>Non-Salary Base</b>	<b>Childcare Food Server</b>	
\$13,064	0.044	
<b>Washington County Nursing Contract</b>		
\$80,000		

#### Alternative Education (**Temporary COVID-19 Staffing**)

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

#### Non-Salary

	Criteria
\$94.19 per student	All Students
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>	

#### Activities Stipends

Extended Responsibility	Criteria
0.270	Per Middle School, except ACMA
2.209	Per High School, except ACMA, Community School
1.214	Community School
3.007	ACMA Middle School
3.938	ACMA High School
<b>Stipend</b>	<b>Criteria</b>
1.500	ACMA High School

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

#### Special Education

Resource room certified and classified staffing is based off winter 2023 caseload numbers. Resource room teachers will now be case managing students with ASD, so caseload averages have been lowered to account for this change. For resource room staffing ratios, please refer to tables below. Elementary resource room caseload averages of less than 23 students are required to keep 8 hours per week available for District-level duties. Secondary resource room caseload averages of 21-26 students are required to keep 8 hours per week available for District level duties.

Specialized program classified staffing allocations are based on 2023-24 classroom projections. Specialized program classified staffing does not include students with additional adult assistance. These adjustments will take place in June and August. Adjustments to specialized program classified staffing will be made upon kindergarten placement confirmations in June, August and October.

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

Elementary and K-8 Resource Room Certified Staffing		Elementary and K-8 Resource Room Classified Staffing	
Caseload Average	Certified APU	Caseload Average	Classified APU
0-27 Students	1.000	25-27 Students	0.350
23*-41 Students	1.500	39-41 Students	0.350
42-55 Students	2.000	53-55 Students	0.350
56-69 Students	2.500	67-69 Students	0.350
70-83 Students	3.000	81-83 Students	0.350
84-97 Students	3.500	95-97 Students	0.350
98-111 Students	4.000	109-111 Students	0.350
112-125 Students	4.500	123-125 Students	0.350
<b><i>*Resource programs with 23-27 students will be assigned additional District duties.</i></b>			

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

Secondary Schools Resource Room Certified Staffing		Secondary Schools Resource Room Classified Staffing	
Caseload Average	Certified APU	Caseload Average	Classified APU
0-11 Students	0.250	1-17 Students	0.000
12*-20 Students	0.500	18-20 Students	0.613
21-32 Students	1.000	30-32 Students	0.613
33-49 Students	1.500	47-49 Students	0.613
50-66 Students	2.000	64-66 Students	0.613
67-83 Students	2.500	81-83 Students	0.613
84-100 Students	3.000	98-100 Students	0.613
101-117 Students	3.500	115-117 Students	0.613
118-134 Students	4.000	132-134 Students	0.613
135-151 Students	4.500	149-151 Students	0.613
152-168 Students	5.000	166-168 Students	0.613
169-185 Students	5.500	183-185 Students	0.613
186-202 Students	6.000	200-202 Students	0.613
203-219 Students	6.500	217-219 Students	0.613
220-236 Students	7.000	234-236 Students	0.613
237-253 Students	7.500	241-253 Students	0.613
<i>*Resource programs with 21-26 students will be assigned additional District duties.</i>			

## English Language Learners (ELL)

The 2023-2024 projected EL student counts were generated using the cohort progression, which considers historic trends to project the future size of a student cohort. Adjustments are also made to account for other factors that may impact EL counts, such as changes in housing market, anticipation of new construction, overall increase or decline in eligible EL students, changes in the eligibility rules, etc. The projection is based on EL counts taken on October 1<sup>st</sup> of each school year.

**Five** staffing allocation scenarios were developed, and each scenario was compared to current staffing allocations to determine the EL allocations for 2023-24. Each scenario produced a projected APU allocation for each school and a final APU allocation was determined using multiple data points. Administrator feedback was also taken into consideration for staffing allocations. Below is a description of how each staffing scenario was developed. Please note that the most recent English Language Proficiency Assessment (ELPA) scores were used in each of the scenarios.

- **Scenario 1 (Simple Percent):** District APU was calculated using projected EL counts taken on October 1<sup>st</sup> of each school year under the following formula: Projected EL count per school / Projected District EL count. The total APU, allocated by the Business Office, was distributed to each school based on their percentage of the total projected EL student counts.
- **Scenario 2 (Weighted [Poverty]):** Projected EL student counts were weighted using the current percentage of ELs on Free or Reduced lunch. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.
- **Scenario 3 (Weighted [Dual Identified]):** Projected EL student counts were weighted using the current projected percentage of ELs and the current percentage of English Learner Students with Disabilities (ELSWD). These students were weighted an additional 0.25. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage

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

# Beaverton School District

## Staffing Allocation Methodology (SAM)

### 2023-24

of the new weighted total projected EL student counts.

- **Scenario 4 (Weighted [Emerging Proficiency All Levels]):** Projected EL student counts were weighted using the current projected percentage of EL, and current projected ELs who received an ELPA score of Emerging and had any domain level combination of only 1s or 2s, or a Woodcock-Muñoz (WM) Broad English Ability Total score of 1 or 2. These students were weighted an additional 0.25. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.
- **Scenario 5 (Weighted [Newcomer]):** Projected EL student counts were weighted using the current projected percentage of EL and current EL Newcomers (Recent Arrivals). A recent arriver is defined as a student who has attended 3 or less years (doesn't have to be consecutive) in the United States (anywhere in the US) and the student was born outside of the US and its territories (ex: Guam, Puerto Rico). The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.

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

Average of all scenarios was calculated for each school before rounding rules were applied.

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

In scenarios 1-5 the Business Office EL certified allocation was 104.27262 APU. Additional 6.0 APU was allocated to schools through the Student Investment Account (SIA).

Newcomer sites will receive an additional certified and classified staffing allocation for Newcomer Program. These allocations are part of the overall district certified allocation of 104.27262 APU. Aloha Huber Park will receive an additional 1.0 certified staffing allocation for elementary and secondary and a 2.0 classified staffing allocation (2 Paraeducators for Newcomer Program). Beaverton High School will receive an additional 2.4 certified and 4 classified staffing allocation (4 paraeducators for Newcomer Program). Southridge will receive an additional 1.6 certified staffing allocation and 2 classified staffing allocation (2 paraeducators for Newcomer Program).

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

Given the uncertainty of eligibility and summative testing that impacts our enrollment and exit numbers, schools were staffed using the scenarios outlined above with the same number of certified staffing allocation as the prior school year. Therefore, there will not be a holdback to pull from as all available APU was needed to account for the increased enrollment projection. The Multilingual Department will review the staffing scenarios again in June and July 2023 after testing has been completed to see if there are shifts in enrollment in schools. A final review and potential adjustment of the staffing scenarios will occur in August 2023 through the SAM process.

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

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

**Classified APU Calculations**

<b>Days and Hours</b>	<b>APU for 182 Days</b>	<b>APU for 187 Days</b>	<b>APU for 212 Days</b>	<b>APU for 222 Days</b>
3 Hours	0.263	0.270	0.306	0.320
3.5 Hours	0.306	0.315	0.357	0.374
4 Hours	0.350	0.360	0.408	0.427
4.5 Hours	0.394	0.405	0.459	0.480
5 Hours	0.438	0.450	0.510	0.534
5.5 Hours	0.481	0.494	0.561	0.587
6 Hours	0.525	0.539	0.612	0.640
6.5 Hours	0.569	0.584	0.663	0.694
7 Hours	0.613	0.629	0.713	0.747
7.5 Hours	0.656	0.674	0.764	0.800
8 Hours	0.700	0.719	0.815	0.854

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

## *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: Sarita Amaya

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

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
893	822	849	892	901	915	912	916

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.91	2.00	2.00	2.00
53.98	57.29	59.71	64.51	65.20
19.63	18.25	17.80	18.84	18.44

2022-23 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	7.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

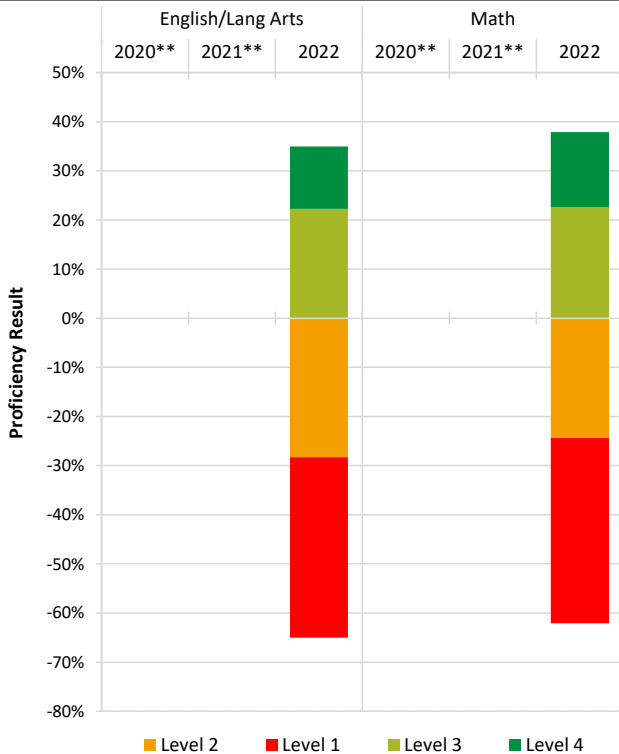
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,674,402	\$ 8,902,596	\$ 9,752,890	\$ 11,297,955	\$ 11,135,944
11,187	110,924	194,624	179,450	10,663
76,036	264,747	549,338	542,883	259,366
405	-	-	-	-
119	269	275	2,264	3,000
\$ 7,762,149	\$ 9,278,537	\$ 10,497,127	\$ 12,022,553	\$ 11,408,973
\$ 8,692	\$ 11,288	\$ 12,364	\$ 13,478	\$ 12,663

Total

Cost Per Student

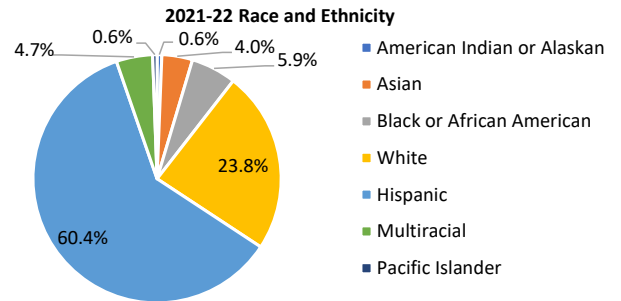


## School Performance Measures



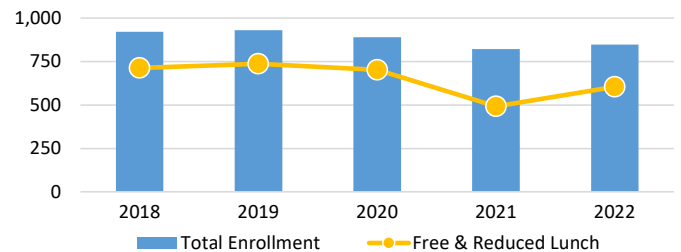
\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	14%	15%	13%
English Language Learners	34%	35%	38%
Talented and Gifted	10%	6%	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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Barnes Elementary

13730 SW Walker Road

Beaverton, OR 97005

Principal: Edgar Solares

School Programs: Title I, Dual Language, Early Learning

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
590	526	513	478	433	423	409	407

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.00	1.00	1.00	1.00
40.41	37.00	38.98	35.81	35.20
12.48	10.59	13.02	13.73	12.27

2022-23 Average Classroom Teacher Years of Experience	
Barnes Elementary	5.6
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

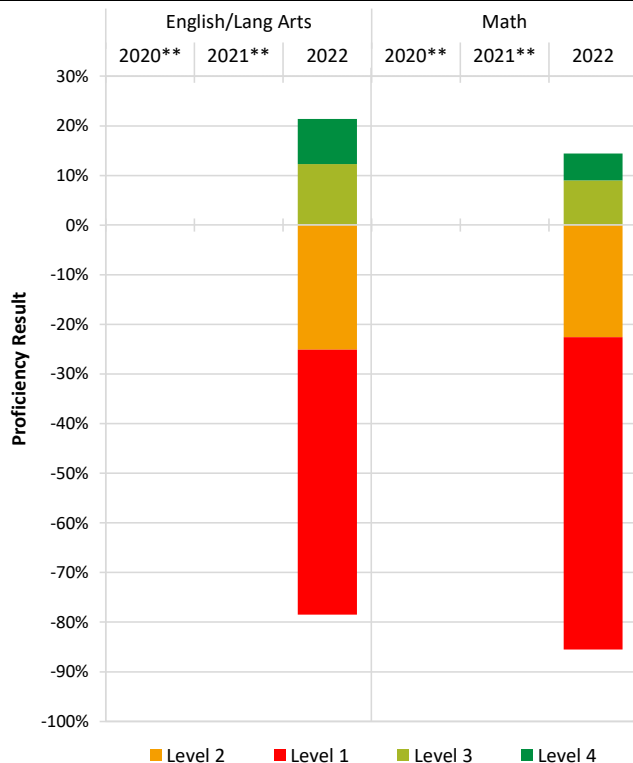
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,234,975	\$ 5,248,988	\$ 6,195,671	\$ 6,674,028	\$ 6,243,237
2,885	1,005	25,152	99,842	9,200
71,669	189,906	336,237	301,466	143,114
-	-	-	-	-
175	-	558	1,120	2,500
\$ 5,309,704	\$ 5,439,899	\$ 6,557,618	\$ 7,076,455	\$ 6,398,051
\$ 8,999	\$ 10,342	\$ 12,783	\$ 14,804	\$ 14,776

Total

Cost Per Student

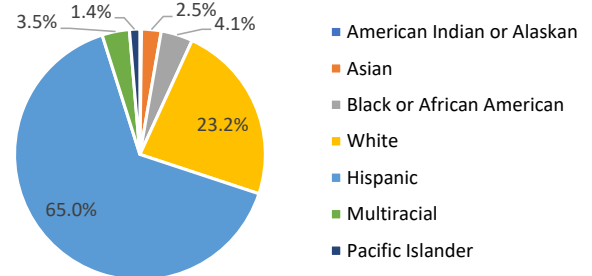


## School Performance Measures



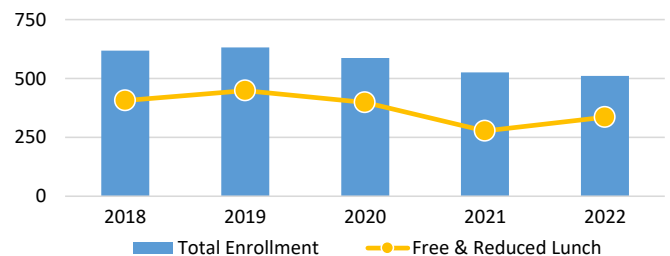
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	15%	15%
English Language Learners	40%	49%	49%
Talented and Gifted	5%	3%	2%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Beaver Acres Elementary

2125 SW 170th Avenue

Beaverton, OR 97003

Principal: Angela Tran

School Programs: Title I, ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
708	671	677	727	742	753	773	773

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
45.78	46.96	51.83	57.05	58.10
19.90	11.99	12.80	15.17	14.81

2022-23 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	9.4
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

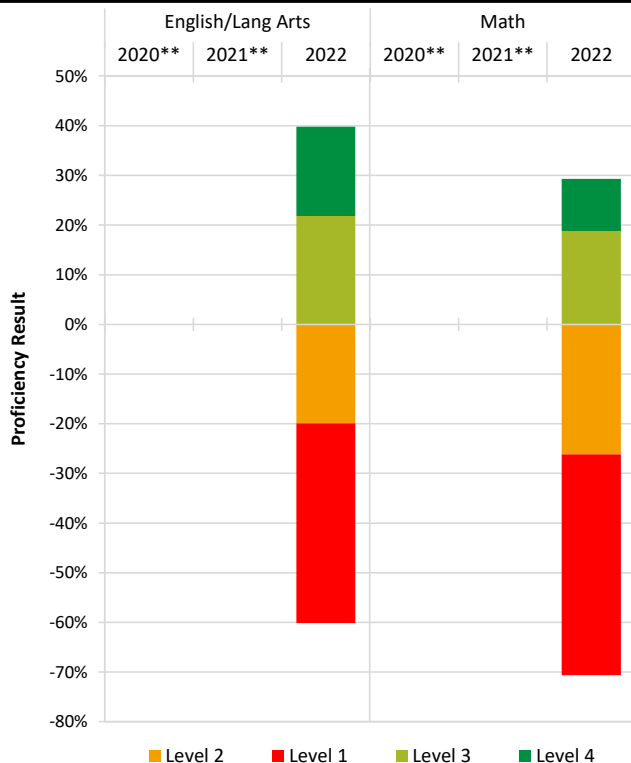
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 6,877,209	\$ 7,080,213	\$ 8,410,302	\$ 9,305,815	\$ 9,843,006
4,428	6,180	67,838	98,366	21,500
59,517	213,551	440,593	398,811	191,804
-	771,669	-	-	-
-	-	-	-	-
\$ 6,941,154	\$ 8,071,613	\$ 8,918,734	\$ 9,802,992	\$ 10,056,310
\$ 9,804	\$ 12,029	\$ 13,174	\$ 13,484	\$ 13,553

Total

Cost Per Student

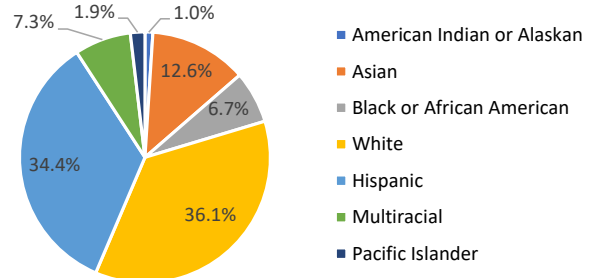


## School Performance Measures



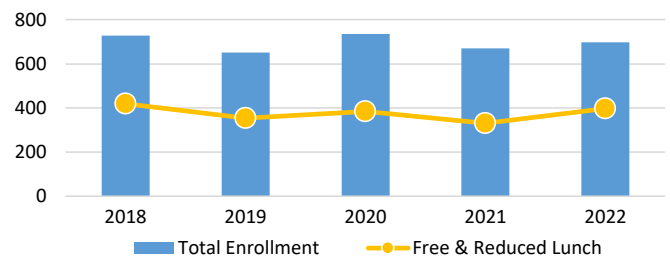
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	18%
English Language Learners	22%	24%	25%
Talented and Gifted	5%	4%	2%

### 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Bethany Elementary

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

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
528	447	375	429	419	391	354	333

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
28.74	27.39	25.18	26.21	26.00
9.14	8.64	8.42	7.93	8.05

2022-23 Average Classroom Teacher Years of Experience	
Bethany Elementary	13.1
Beaverton School District	16.5

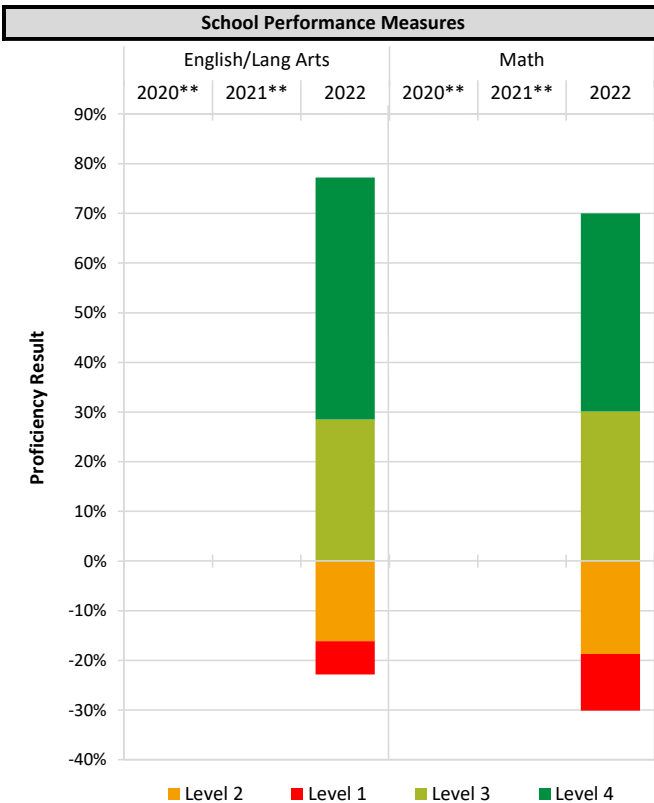
(average years experience in District)

## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,253,741	\$ 4,388,610	\$ 4,430,021	\$ 4,317,403	\$ 4,604,114
7,411	12,111	19,993	35,020	6,130
63,352	138,982	195,096	180,921	71,899
-	-	5,666	31,790	-
184	-	-	81	100
\$ 4,324,688	\$ 4,539,704	\$ 4,650,776	\$ 4,565,215	\$ 4,682,243
\$ 8,191	\$ 10,156	\$ 12,402	\$ 10,642	\$ 11,175

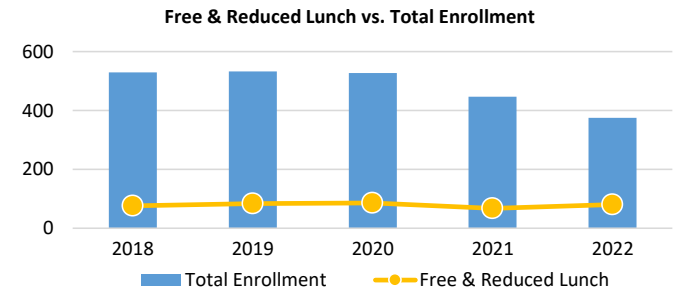
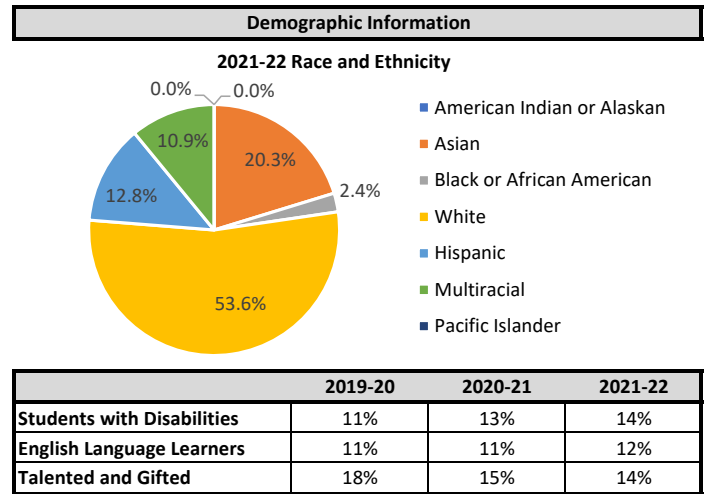
**Total**  
**Cost Per Student**



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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



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.

# Bonny Slope Elementary

11775 NW McDaniel Road

Portland, OR 97229

Principal: Cary Meier

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
655	573	608	683	672	635	617	616

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
35.33	32.19	35.05	38.49	38.20
11.43	11.71	11.10	11.13	10.52

## 2022-23 Average Classroom Teacher Years of Experience

Bonny Slope Elementary	10.1
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

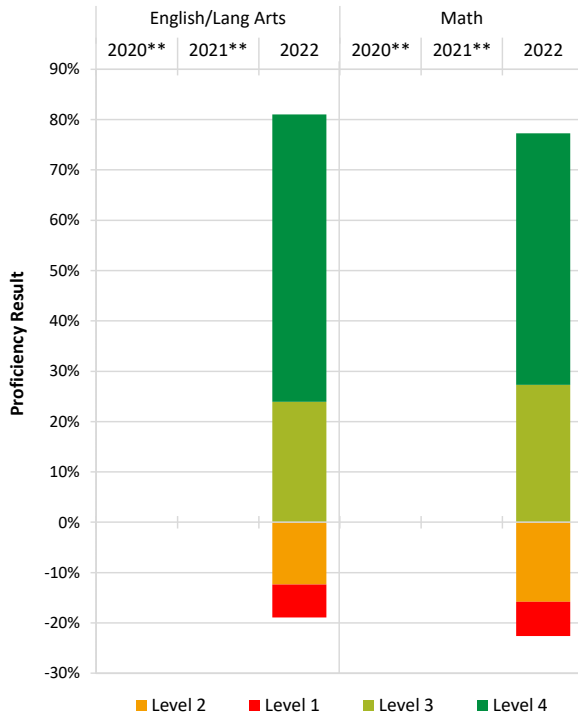
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,366,211	\$ 5,479,079	\$ 6,155,122	\$ 6,553,567	\$ 6,741,305
6,923	7,341	76,565	74,901	11,600
51,576	135,605	249,823	271,219	96,341
-	7,117	-	-	-
8,759	30	-	219	200
\$ 5,433,469	\$ 5,629,171	\$ 6,481,510	\$ 6,899,905	\$ 6,849,446
\$ 8,295	\$ 9,824	\$ 10,660	\$ 10,102	\$ 10,193

Total

Cost Per Student



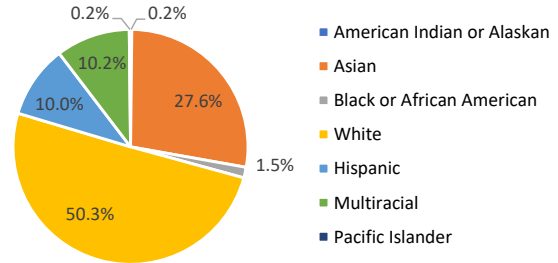
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

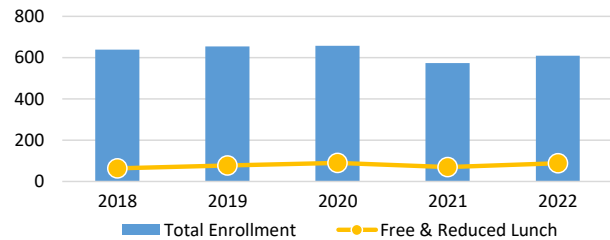
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	8%	9%	8%
English Language Learners	10%	11%	12%
Talented and Gifted	12%	8%	17%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Cedar Mill Elementary

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

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
428	368	375	356	337	325	327	328

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
24.20	22.10	23.14	23.66	22.05
8.02	7.41	7.87	7.75	7.92

2022-23 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	11.4
Beaverton School District	16.5



## Financial Data:

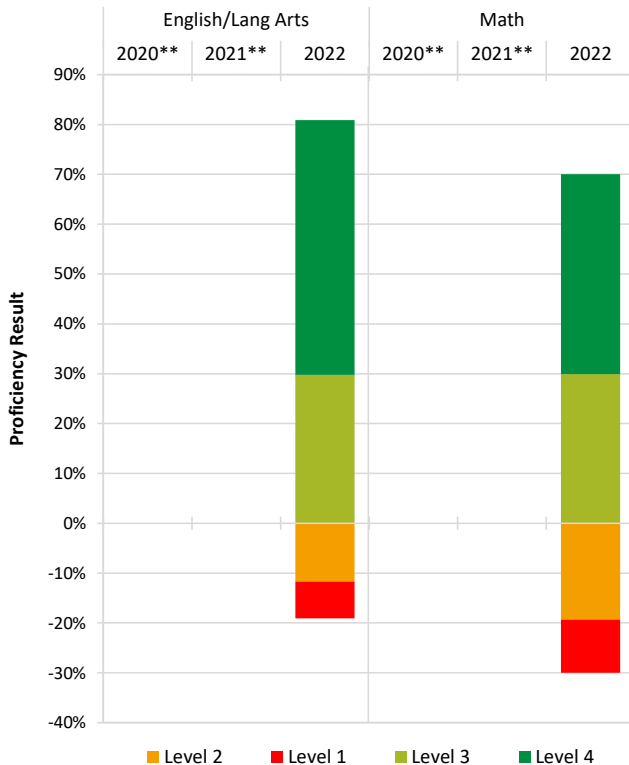
Salaries & Benefits  
Purchased Services  
Supplies and Materials  
Capital Outlay  
Other Objects

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,661,003	\$ 3,706,684	\$ 4,082,229	\$ 3,979,796	\$ 4,042,763
1,470	1,137	19,928	31,008	4,160
49,231	116,752	172,553	168,186	64,597
-	-	39,550	-	-
89	-	-	-	-
\$ 3,711,792	\$ 3,824,573	\$ 4,314,260	\$ 4,178,991	\$ 4,111,520
\$ 8,672	\$ 10,393	\$ 11,505	\$ 11,739	\$ 12,200

**Total**

**Cost Per Student**

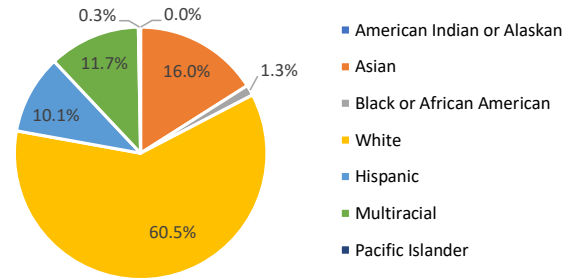
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

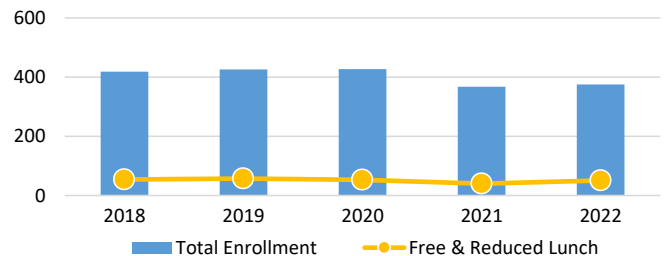
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	9%	10%	10%
English Language Learners	7%	9%	10%
Talented and Gifted	10%	7%	14%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Chehalem Elementary

15555 SW Davis Road  
Beaverton, OR 97007  
Principal: Melissa Holz  
School Programs: Title I, EGC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
459	413	367	372	362	352	332	311

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.00	1.00	1.00	1.00
32.58	32.13	32.80	31.06	31.10
13.74	10.60	10.13	11.17	10.36

2022-23 Average Classroom Teacher Years of Experience	
Chehalem Elementary	12.3
Beaverton School District	16.5



## Financial Data:

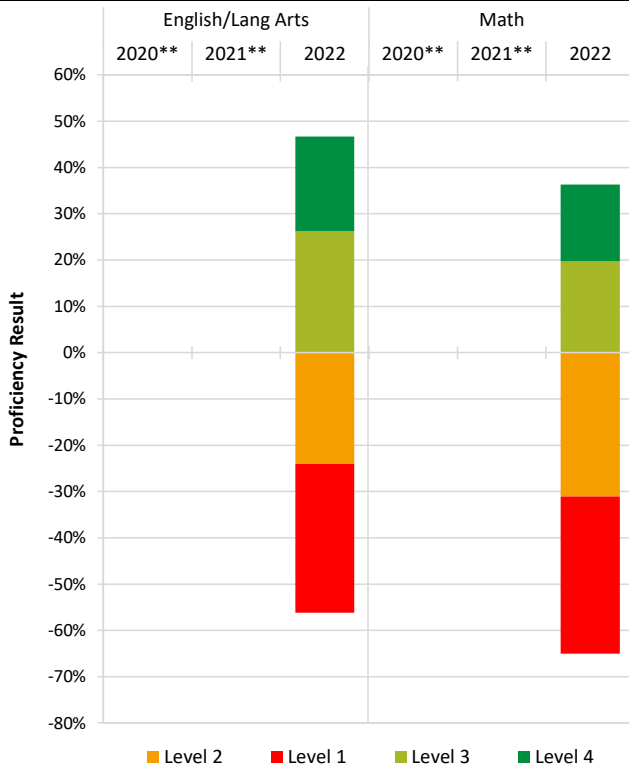
Salaries & Benefits  
Purchased Services  
Supplies and Materials  
Capital Outlay  
Other Objects

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,024,089	\$ 5,216,456	\$ 5,697,808	\$ 5,395,318	\$ 5,482,103
4,006	1,388	38,335	50,731	10,202
61,210	174,436	195,287	191,634	97,660
-	-	-	-	-
-	-	-	-	-
\$ 5,089,305	\$ 5,392,280	\$ 5,931,430	\$ 5,637,683	\$ 5,589,965
\$ 11,088	\$ 13,056	\$ 16,162	\$ 15,155	\$ 15,442

**Total**

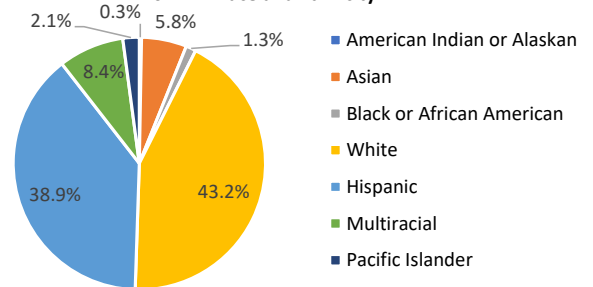
**Cost Per Student**

## School Performance Measures



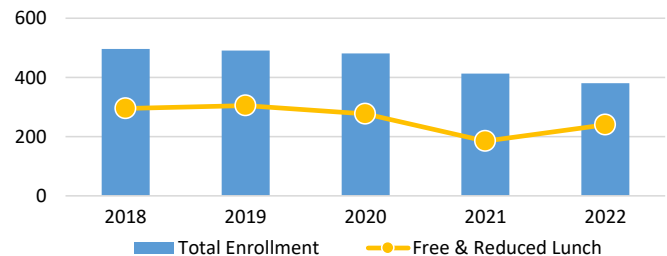
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	16%	15%
English Language Learners	25%	24%	27%
Talented and Gifted	6%	4%	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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Cooper Mountain Elementary

7670 SW 170th Avenue

Beaverton, OR 97007

Principal: Allison Montelongo

School Programs: SCC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
461	383	401	392	378	362	341	332

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
25.87	25.44	26.91	28.56	26.70
13.05	7.86	8.78	7.84	8.39

2022-23 Average Classroom Teacher Years of Experience	
Cooper Mountain Elementary	11.9
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

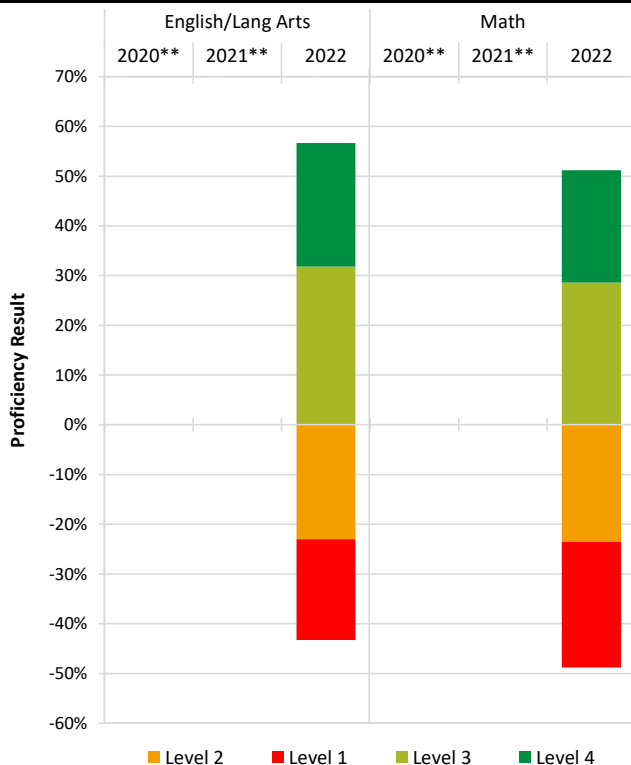
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,228,135	\$ 3,957,725	\$ 4,723,335	\$ 4,794,770	\$ 4,717,058
7,097	3,527	25,824	80,710	6,950
51,218	113,801	211,741	200,102	73,257
-	277,170	1,975,096	-	-
-	30	-	111	-
\$ 4,286,450	\$ 4,352,253	\$ 6,935,996	\$ 5,075,693	\$ 4,797,265
\$ 9,298	\$ 11,364	\$ 17,297	\$ 12,948	\$ 12,691

Total

Cost Per Student



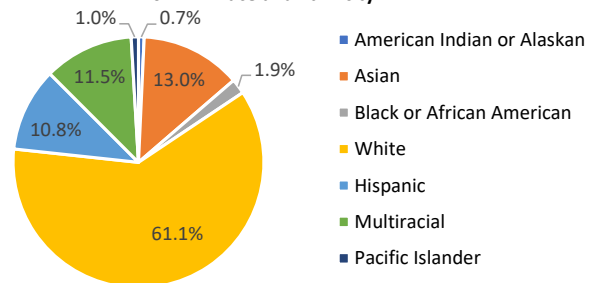
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

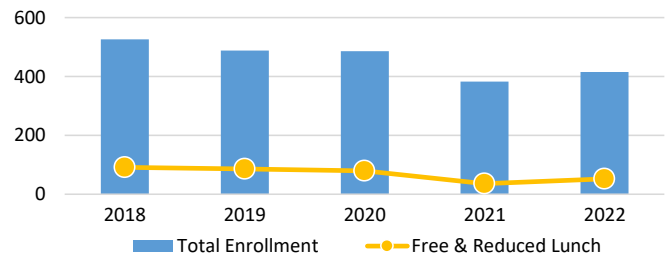
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	15%	15%
English Language Learners	7%	7%	8%
Talented and Gifted	9%	4%	7%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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



# Elmonica Elementary

16950 SW Lisa Street

Beaverton, OR 97006

Principal: Kalay McNamee

School Programs: Title I, Early Learning, Preschool Promise

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
550	466	433	418	398	350	327	308

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.00	1.00	1.00	1.00
35.77	32.94	29.80	29.52	30.80
9.31	9.76	8.83	9.57	12.46

2022-23 Average Classroom Teacher Years of Experience	
Elmonica Elementary	6.6
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

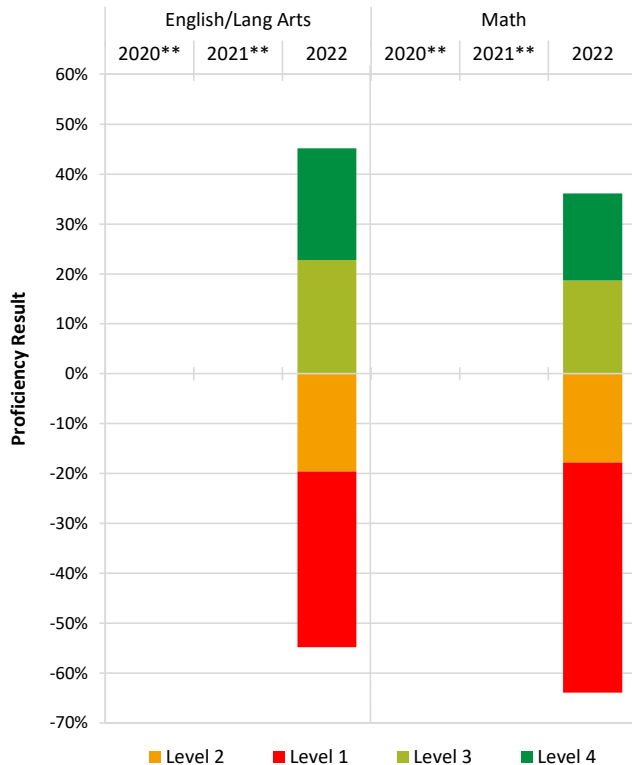
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,543,200	\$ 4,762,043	\$ 4,536,862	\$ 4,958,487	\$ 5,637,458
8,614	5,483	25,413	36,952	4,800
51,505	127,864	189,381	213,334	91,132
-	-	-	-	-
8,758	409	89	-	200
\$ 4,612,077	\$ 4,895,799	\$ 4,751,744	\$ 5,208,774	\$ 5,733,590
\$ 8,386	\$ 10,506	\$ 10,974	\$ 12,461	\$ 14,406

Total

Cost Per Student

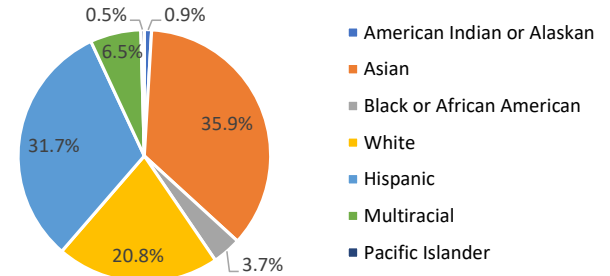


## School Performance Measures



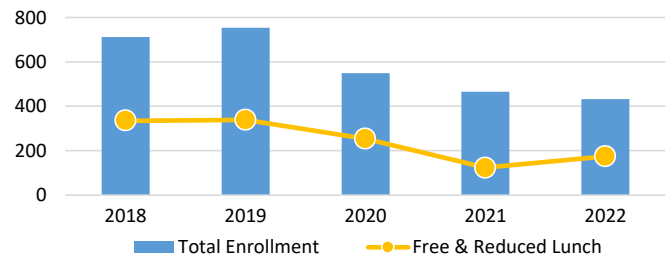
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	11%
English Language Learners	31%	30%	32%
Talented and Gifted	7%	7%	5%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Errol Hassell Elementary

18100 SW Bany Road  
Beaverton, OR 97007  
Principal: Paul Marietta

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
426	340	341	355	365	347	340	325

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
25.49	22.90	24.78	23.20	23.25
7.98	7.79	7.20	8.16	8.27

2022-23 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	9.0
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

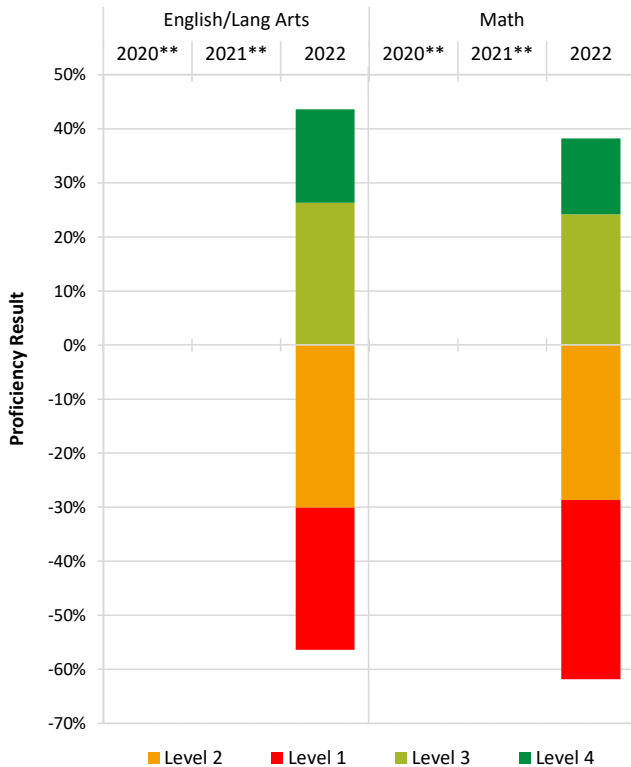
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,851,206	\$ 3,595,408	\$ 3,903,242	\$ 3,974,348	\$ 4,237,163
4,669	2,467	25,775	26,909	4,720
54,877	108,817	182,459	157,353	79,404
-	-	-	600	-
179	-	-	-	-
\$ 3,910,931	\$ 3,706,692	\$ 4,111,476	\$ 4,159,209	\$ 4,321,287
\$ 9,181	\$ 10,902	\$ 12,057	\$ 11,716	\$ 11,839

**Total**

**Cost Per Student**

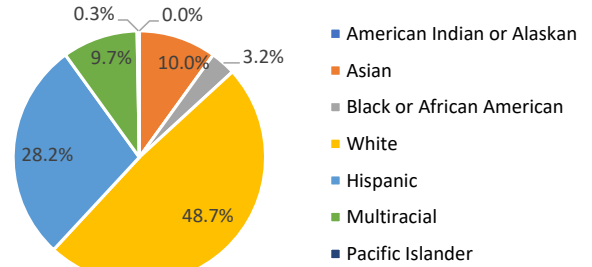


## School Performance Measures



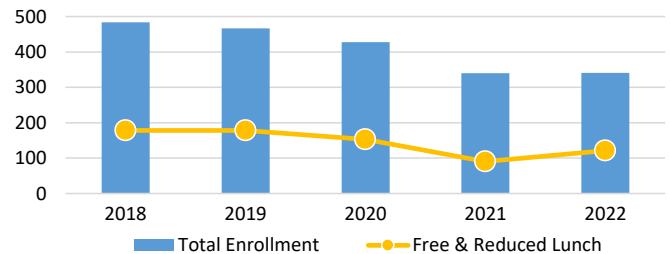
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	16%	11%
English Language Learners	14%	17%	18%
Talented and Gifted	9%	6%	7%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Findley Elementary

4155 NW Saltzman Road

Portland, OR 97229

Principal: Sherry Marsh

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
636	539	476	527	582	609	605	603

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
32.21	27.24	27.95	29.13	31.80
10.46	9.07	9.08	9.15	9.38

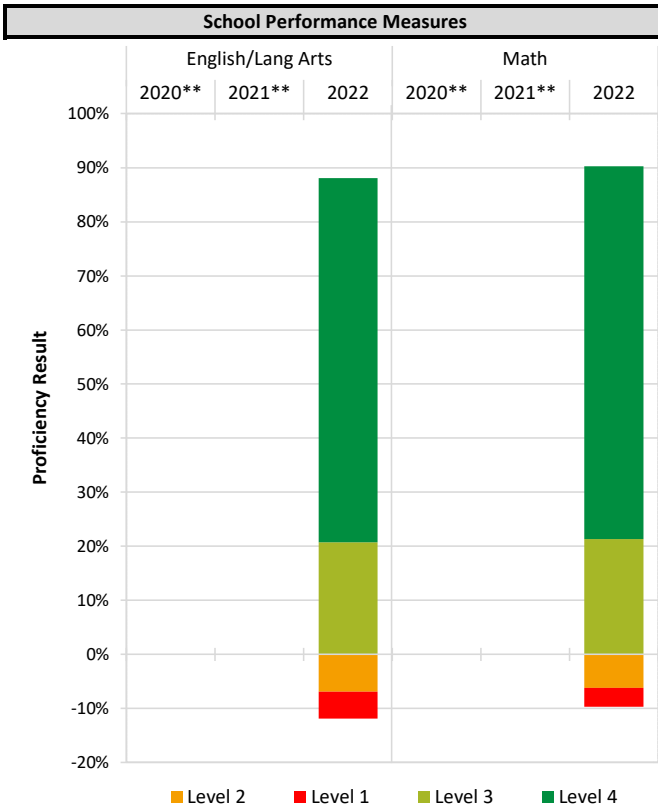
2022-23 Average Classroom Teacher Years of Experience	
Findley Elementary	11.3
Beaverton School District	16.5

(average years experience in District)

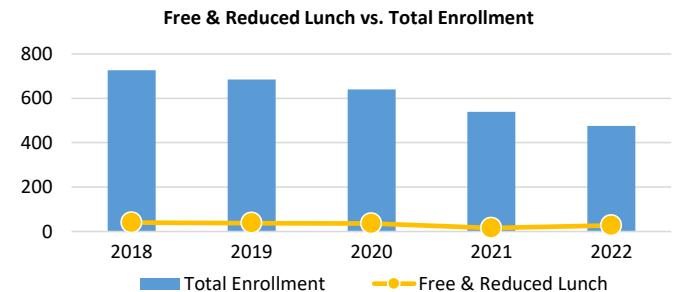
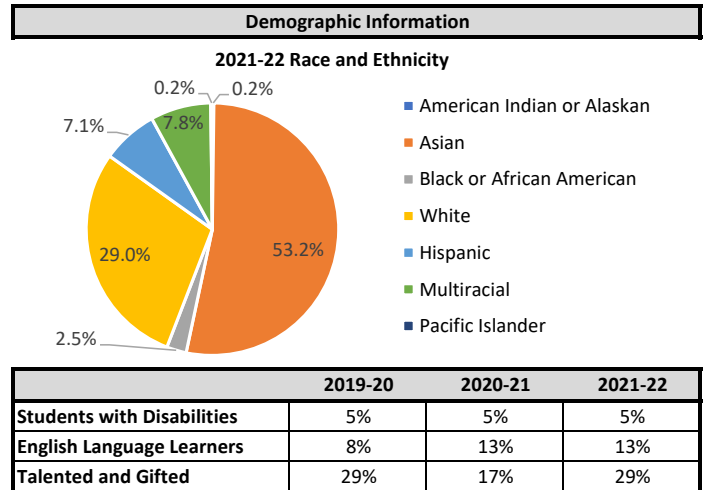
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,060,082	\$ 4,583,436	\$ 4,837,016	\$ 4,936,731	\$ 5,526,130
5,586	7,369	63,489	49,094	4,235
43,566	139,710	233,492	193,722	89,553
-	-	-	48,142	-
8,838	508	239	600	-
\$ 5,118,072	\$ 4,731,023	\$ 5,134,236	\$ 5,228,289	\$ 5,619,918
\$ 8,047	\$ 8,777	\$ 10,786	\$ 9,921	\$ 9,656



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Fir Grove Elementary

6300 SW Wilson Avenue

Beaverton, OR 97008

Principal: Erin Miles

School Programs: Title I, Early Learning

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
387	348	335	362	344	320	302	272

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
23.95	22.77	25.48	27.28	25.95
8.44	8.12	9.41	9.62	9.83

2022-23 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	12.7
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

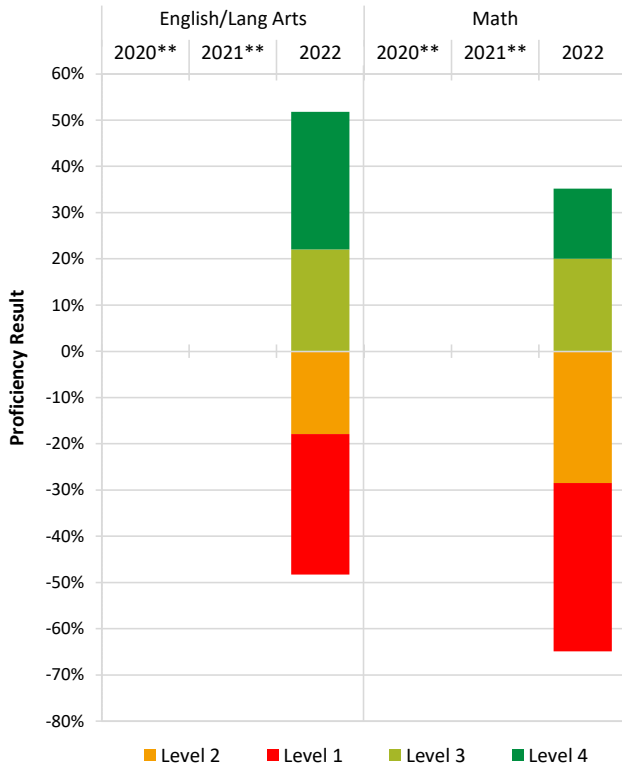
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,745,468	\$ 4,000,225	\$ 4,526,553	\$ 4,806,080	\$ 4,742,620
3,814	8,583	72,711	61,500	8,478
42,991	124,042	185,719	184,980	92,549
-	-	-	8,112	-
89	-	89	100	100
\$ 3,792,362	\$ 4,132,850	\$ 4,785,073	\$ 5,060,772	\$ 4,843,747
\$ 9,799	\$ 11,876	\$ 14,284	\$ 13,980	\$ 14,081

Total

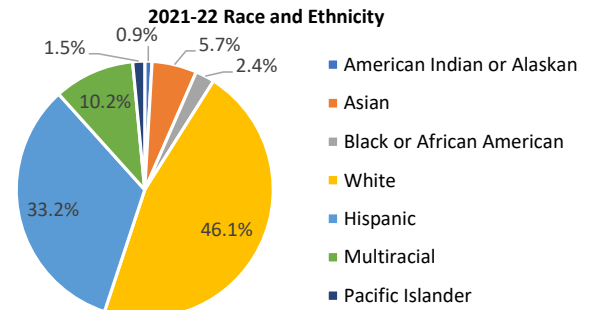
Cost Per Student



## School Performance Measures

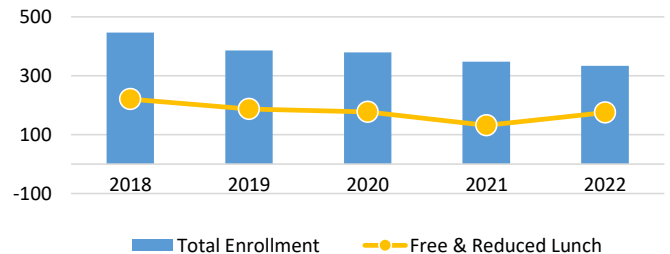


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	17%	16%
English Language Learners	17%	19%	22%
Talented and Gifted	6%	5%	5%

## Free & Reduced Lunch vs. Total Enrollment



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Greenway Elementary

9150 SW Downing Drive

Beaverton, OR 97008

Principal: Jennifer Whitten

School Programs: Title I, Early Learning, ELC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
318	301	299	273	252	236	216	203

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
25.27	24.65	25.16	24.24	24.10
10.89	10.04	10.71	10.96	9.74

2022-23 Average Classroom Teacher Years of Experience	
Greenway Elementary	13.5
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

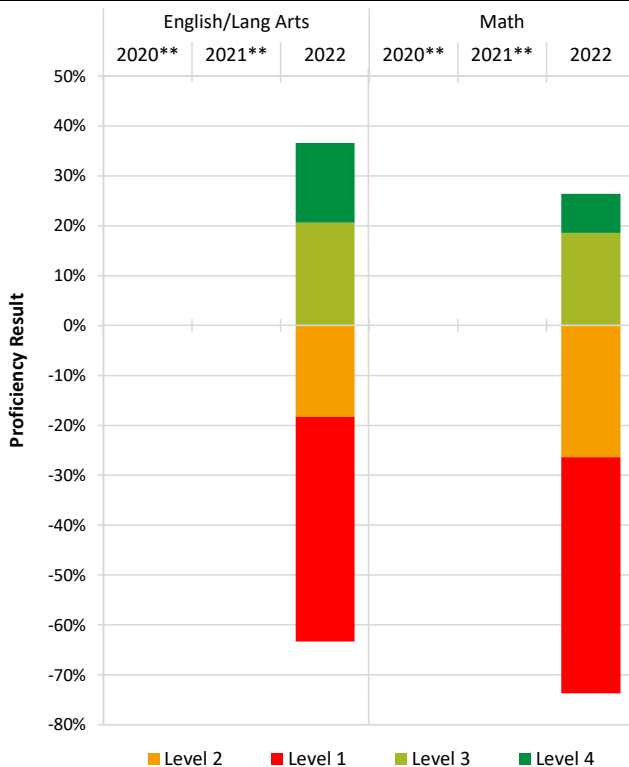
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,875,183	\$ 4,116,966	\$ 4,679,975	\$ 4,514,076	\$ 4,453,783
3,642	200,646	253,092	333,250	4,400
45,609	158,841	185,260	161,203	84,678
-	201	-	-	-
-	-	-	35	-
\$ 3,924,434	\$ 4,476,655	\$ 5,118,327	\$ 5,008,564	\$ 4,542,861
\$ 12,341	\$ 14,873	\$ 17,118	\$ 18,346	\$ 18,027

Total

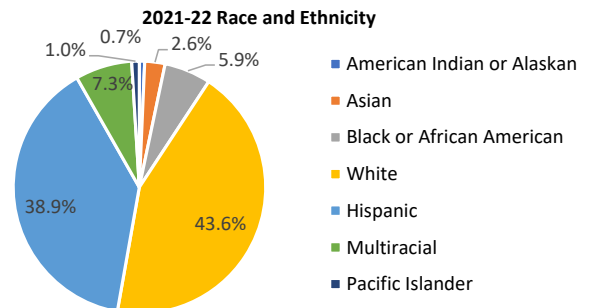
Cost Per Student



## School Performance Measures

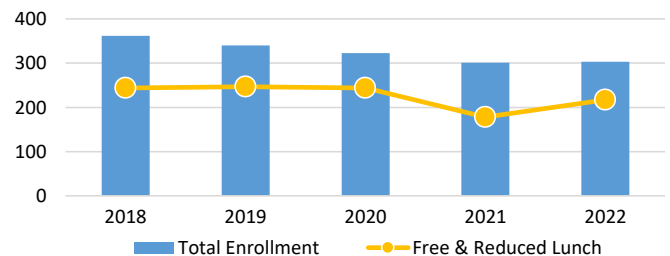


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	16%	19%	16%
English Language Learners	31%	31%	25%
Talented and Gifted	2%	1%	4%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Hazeldale Elementary

20080 SW Farmington Road

Beaverton, OR 97007

Principal: Bao Vang

School Programs: Title I, Early Learning, ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
467	420	393	412	416	428	427	446

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	0.95	1.00	1.00	1.00
31.85	31.13	31.88	33.83	35.00
14.56	9.90	10.65	11.35	11.27

2022-23 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	10.0
Beaverton School District	16.5
(average years experience in District)	

## Financial Data:

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

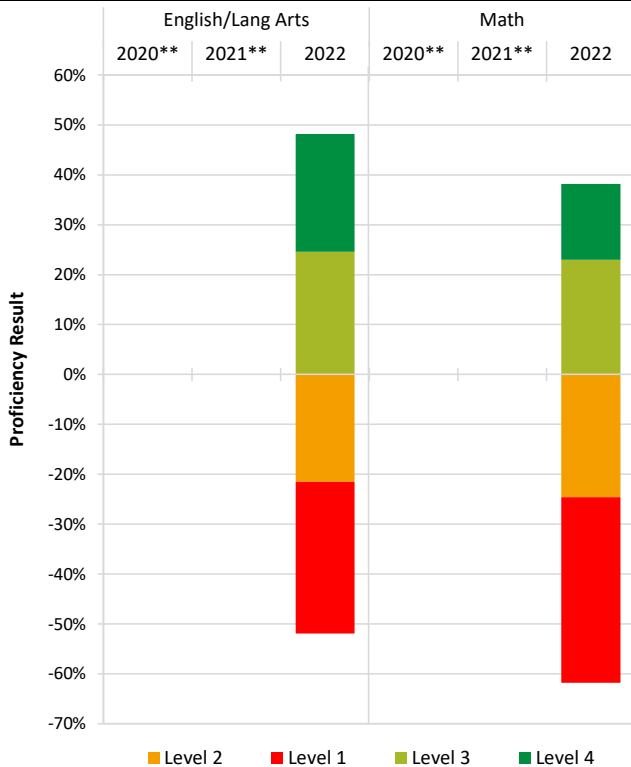
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,949,510	\$ 4,939,065	\$ 5,793,351	\$ 5,772,328	\$ 6,116,948
3,112	7,269	80,354	26,835	6,100
55,282	189,943	203,815	215,955	105,569
-	-	-	-	-
9,565	315	-	-	-
\$ 5,017,470	\$ 5,136,592	\$ 6,077,519	\$ 6,015,117	\$ 6,228,617
\$ 10,744	\$ 12,230	\$ 15,464	\$ 14,600	\$ 14,973

Total

Cost Per Student

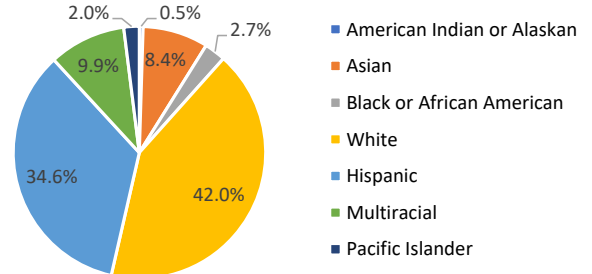


## School Performance Measures



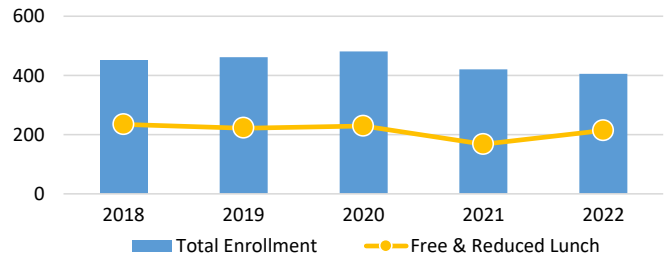
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	19%	21%	23%
English Language Learners	21%	22%	21%
Talented and Gifted	7%	5%	4%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Hiteon Elementary

13800 SW Brockman Road

Beaverton, OR 97008

Principal: Janet Maza

School Programs: EGC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
634	536	492	477	463	468	453	437

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.99	2.00	2.00	2.00	2.00
36.00	34.11	33.48	31.78	31.15
14.15	9.39	9.54	9.64	9.72

2022-23 Average Classroom Teacher Years of Experience	
Hiteon Elementary	10.5
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

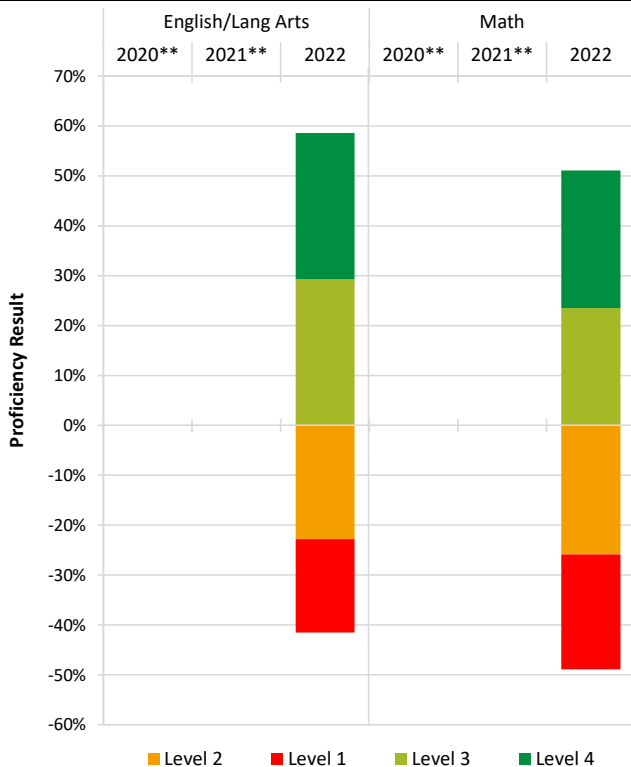
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,649,576	\$ 5,500,977	\$ 5,950,479	\$ 5,309,279	\$ 5,670,306
14,959	6,600	20,688	43,266	10,254
55,919	125,603	215,081	167,772	81,316
-	-	-	-	-
9,500	22	-	-	-
\$ 5,729,954	\$ 5,633,202	\$ 6,186,247	\$ 5,520,316	\$ 5,761,876
\$ 9,038	\$ 10,510	\$ 12,574	\$ 11,573	\$ 12,445

Total

Cost Per Student

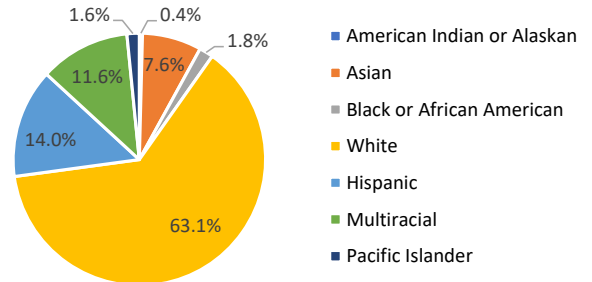


## School Performance Measures



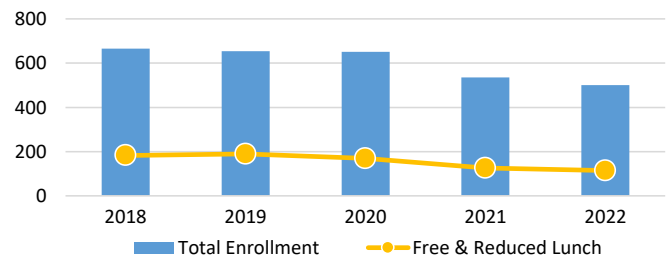
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	18%
English Language Learners	9%	6%	6%
Talented and Gifted	9%	6%	9%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Jacob Wismer Elementary

5477 NW Skycrest Parkway

Portland, OR 97229

Principal: Laurie Huntwork

School Programs: EGC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
727	658	570	592	550	540	512	489

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
37.86	35.30	35.11	32.99	33.80
10.08	9.92	9.81	8.55	9.34

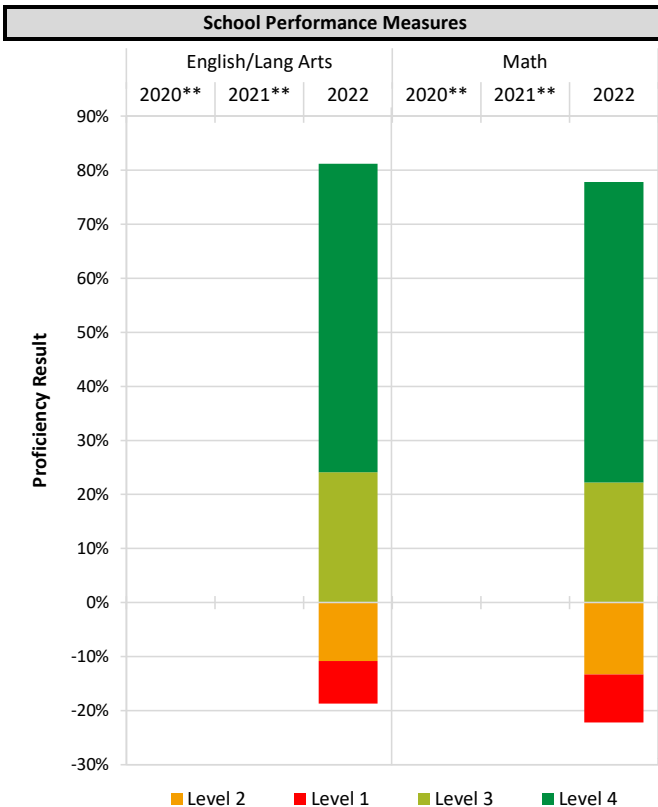
2022-23 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	13.9
Beaverton School District	16.5

(average years experience in District)

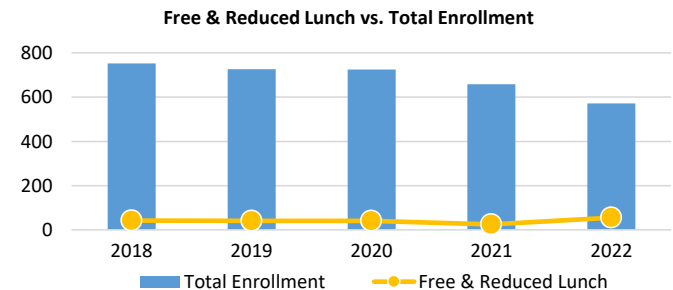
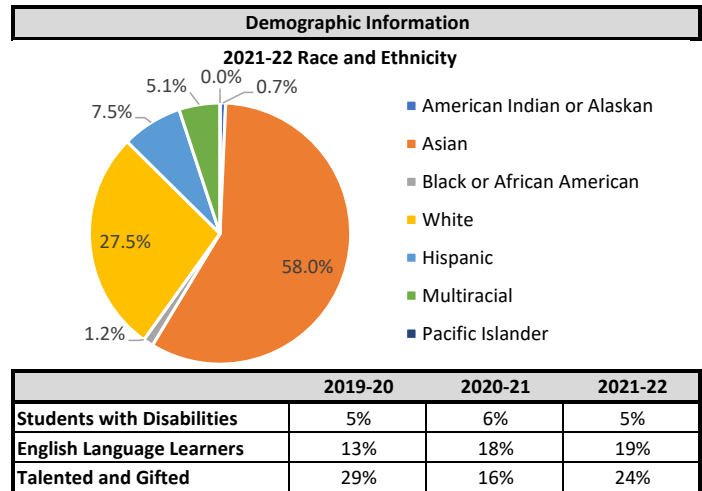
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,986,015	\$ 5,996,042	\$ 6,178,048	\$ 5,659,600	\$ 6,006,136
9,757	1,294	27,286	32,147	8,050
61,718	140,920	226,369	216,508	81,690
-	-	-	-	-
-	-	-	-	-
\$ 6,057,489	\$ 6,138,255	\$ 6,431,703	\$ 5,908,256	\$ 6,095,876
\$ 8,332	\$ 9,329	\$ 11,284	\$ 9,980	\$ 11,083



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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



# Kinnaman Elementary

4205 SW 193rd Avenue

Beaverton, OR 97078

Principal: Ashlee Hudson

School Programs: Title I, ISC, Early Learning

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
599	535	494	460	447	438	408	395

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
43.82	42.18	41.12	44.17	39.55
16.35	11.98	12.73	12.42	14.61

2022-23 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	11.2
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

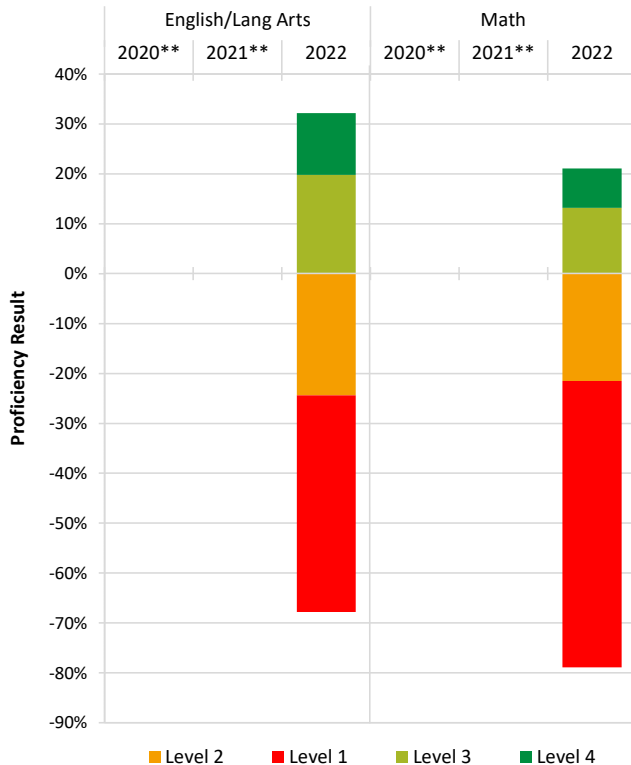
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 6,508,965	\$ 6,806,594	\$ 7,346,775	\$ 7,285,826	\$ 7,356,725
4,145	19,083	76,634	33,444	11,200
52,666	137,900	278,798	215,788	130,700
-	-	-	-	-
-	-	-	-	-
\$ 6,565,777	\$ 6,963,577	\$ 7,702,207	\$ 7,535,058	\$ 7,498,625
\$ 10,961	\$ 13,016	\$ 15,592	\$ 16,381	\$ 16,775

Total

Cost Per Student



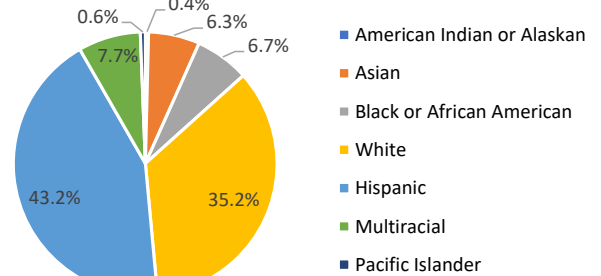
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

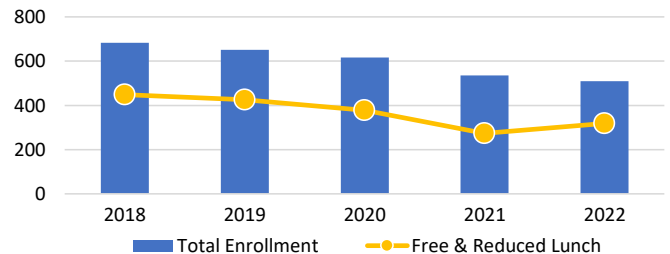
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	19%	21%
English Language Learners	22%	25%	29%
Talented and Gifted	6%	4%	4%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# McKay Elementary

7485 SW Scholls Ferry Road

Beaverton, OR 97008

Principal: Erin Kollings

School Programs: Title I, ALC, Early Learning

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
269	262	243	249	245	234	228	220

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget	2022-23 Average Classroom Teacher Years of Experience	
1.00	1.00	1.00	1.00	1.00	McKay Elementary	13.4
24.51	22.98	23.95	24.96	24.40	Beaverton School District	16.5
11.30	9.31	9.45	9.36	9.13	(average years experience in District)	

## Financial Data:

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

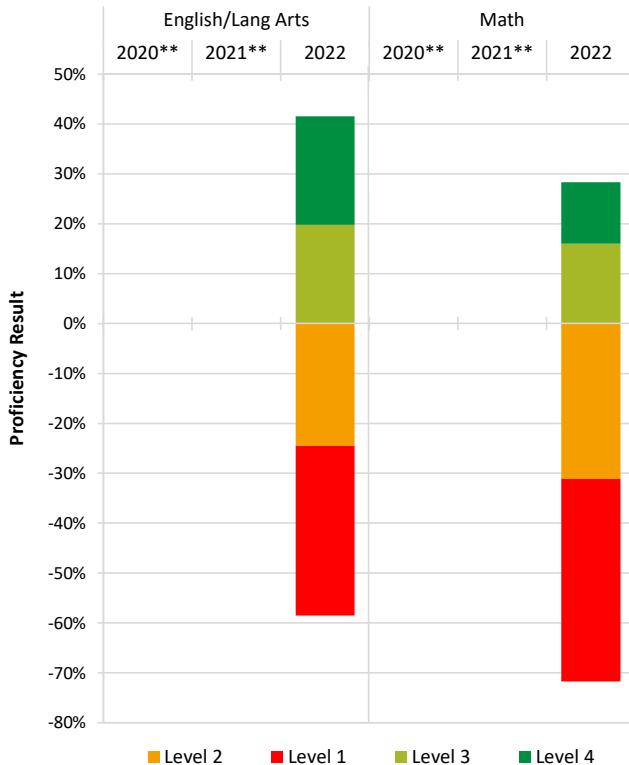
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,628,264	\$ 3,844,572	\$ 4,498,983	\$ 4,209,171	\$ 4,454,179
4,531	216,537	244,122	385,206	7,250
54,577	155,011	194,080	191,385	80,861
-	-	-	-	-
85	-	-	-	-
\$ 3,687,457	\$ 4,216,119	\$ 4,937,185	\$ 4,785,762	\$ 4,542,290
\$ 13,708	\$ 16,092	\$ 20,318	\$ 19,220	\$ 18,540

Total

Cost Per Student

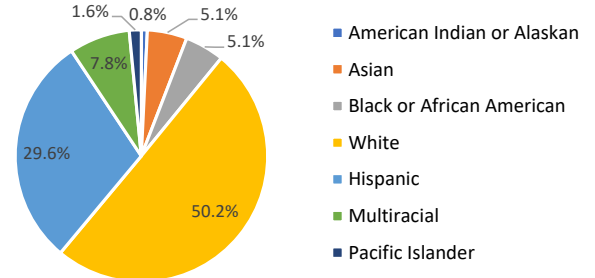


## School Performance Measures



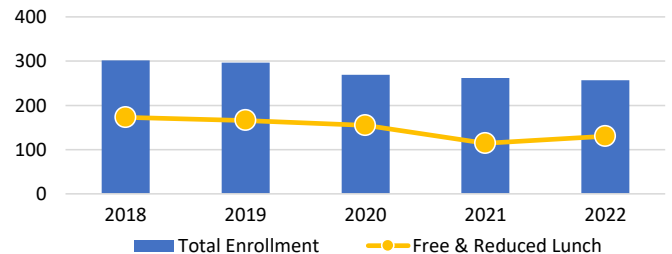
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	26%	26%	19%
English Language Learners	23%	23%	26%
Talented and Gifted	3%	2%	2%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# McKinley Elementary

1500 NW 185th Avenue

Beaverton, OR 97006

Principal: Brian Curl

School Programs: Title I, SRC, Early Learning

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
634	588	566	628	613	626	628	618

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
39.89	42.05	45.80	48.16	46.20
15.01	11.22	13.01	12.66	12.87

2022-23 Average Classroom Teacher Years of Experience	
McKinley Elementary	9.9
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

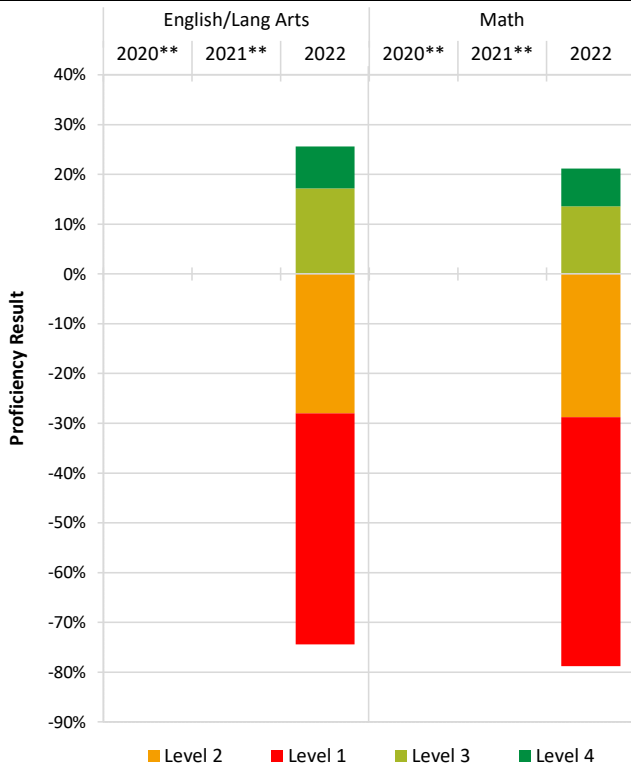
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,798,396	\$ 6,534,916	\$ 7,656,587	\$ 8,224,324	\$ 8,033,722
6,301	7,791	90,451	50,476	8,479
48,765	205,274	335,799	389,820	169,109
-	-	-	-	-
8,585	-	-	200	200
\$ 5,862,048	\$ 6,747,981	\$ 8,082,837	\$ 8,664,820	\$ 8,211,510
\$ 9,246	\$ 11,476	\$ 14,281	\$ 13,797	\$ 13,396

Total

Cost Per Student



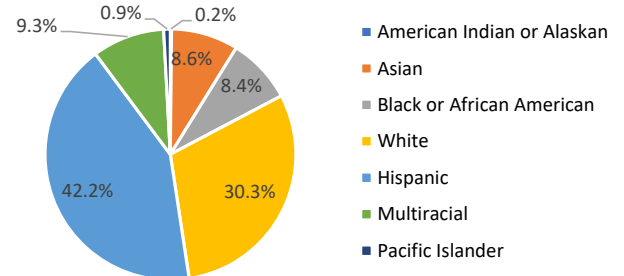
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

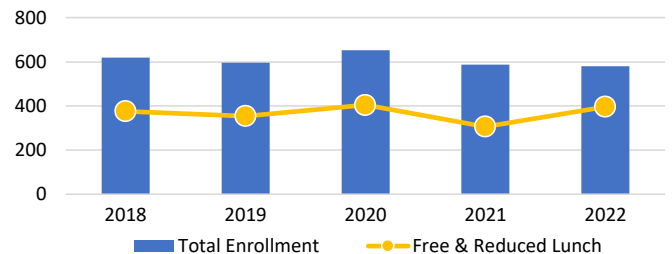
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	12%	13%	12%
English Language Learners	25%	27%	28%
Talented and Gifted	2%	1%	2%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Montclair Elementary

7250 SW Vermont Street  
Portland, OR 97223  
Principal: Angee Silliman

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
319	254	277	283	290	277	255	253

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
18.14	17.60	19.88	19.13	19.45
8.42	7.91	7.80	7.98	8.08

2022-23 Average Classroom Teacher Years of Experience	
Montclair Elementary	15.2
Beaverton School District	16.5



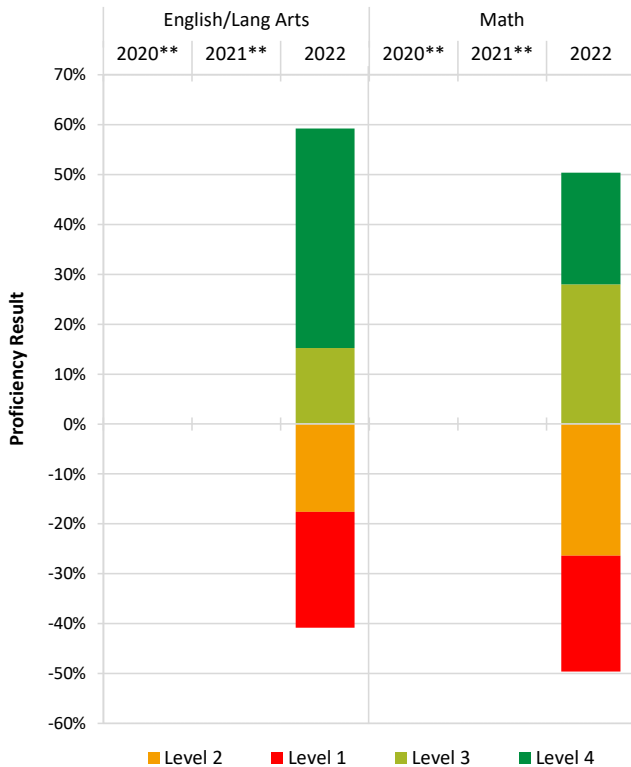
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 2,990,351	\$ 3,111,945	\$ 3,615,932	\$ 3,519,944	\$ 3,693,930
6,438	3,408	21,115	29,589	4,931
43,803	113,523	158,488	230,381	61,396
-	-	-	-	-
-	-	-	-	-
\$ 3,040,593	\$ 3,228,877	\$ 3,795,534	\$ 3,779,914	\$ 3,760,257
\$ 9,532	\$ 12,712	\$ 13,702	\$ 13,357	\$ 12,966

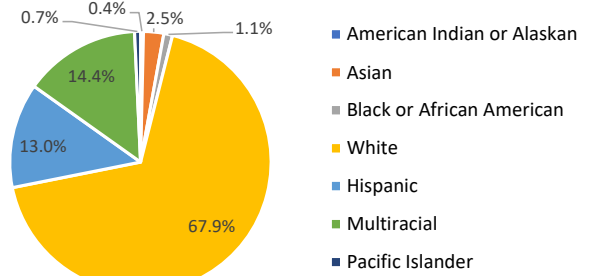
**Total**  
**Cost Per Student**

## School Performance Measures



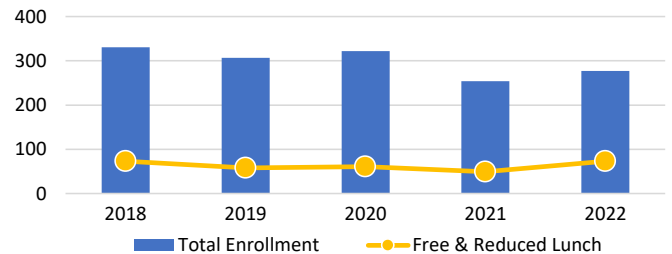
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	12%	12%	9%
English Language Learners	5%	4%	6%
Talented and Gifted	14%	8%	14%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Nancy Ryles Elementary

10250 SW Cormorant Drive

Beaverton, OR 97007

Principal: Monica Arbow

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
630	516	498	507	460	455	431	423

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
0.92	1.00	1.00	1.00	1.00
32.05	30.56	29.73	30.85	28.80
9.81	8.72	9.08	9.23	9.41

2022-23 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	11.4
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

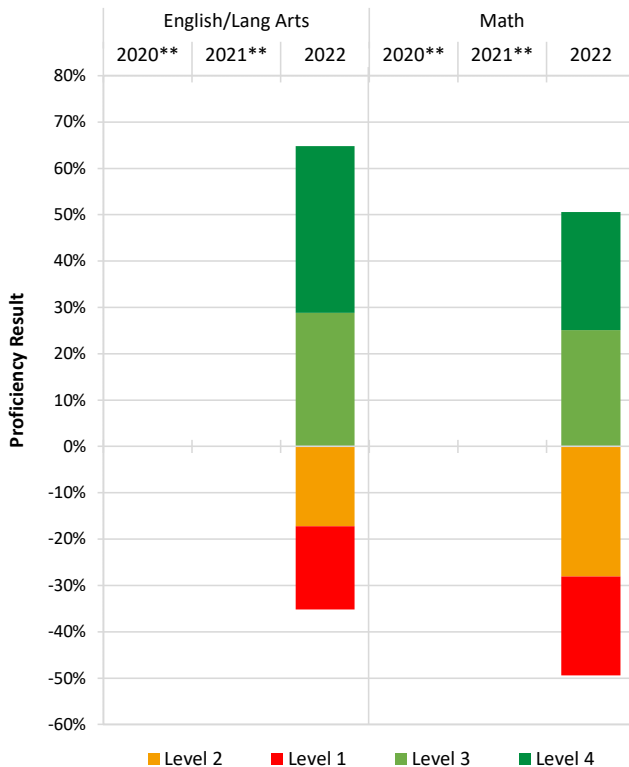
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,530,774	\$ 4,722,491	\$ 5,041,674	\$ 5,120,393	\$ 5,116,951
10,209	11,861	65,379	50,278	11,925
60,358	123,157	218,135	217,057	78,611
-	-	-	-	-
-	119	-	65	100
\$ 4,601,341	\$ 4,857,628	\$ 5,325,188	\$ 5,387,792	\$ 5,207,587
\$ 7,304	\$ 9,414	\$ 10,693	\$ 10,627	\$ 11,321

Total

Cost Per Student

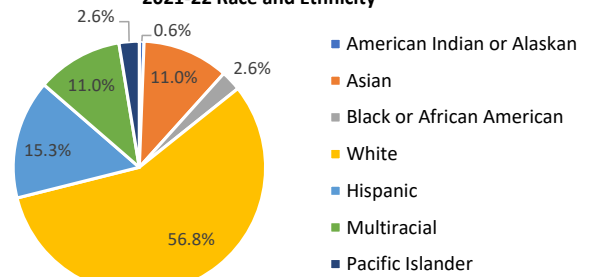


## School Performance Measures



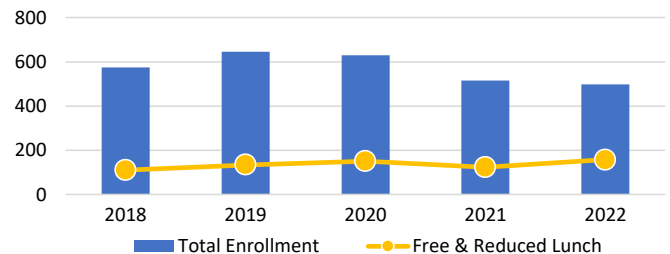
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	11%	11%
English Language Learners	9%	12%	12%
Talented and Gifted	10%	7%	9%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Oak Hills Elementary

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

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
551	464	504	485	481	463	446	424

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.92	2.00	2.00	2.00
34.19	30.97	31.39	32.14	31.90
13.20	9.32	9.59	9.61	9.57

2022-23 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	10.1
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

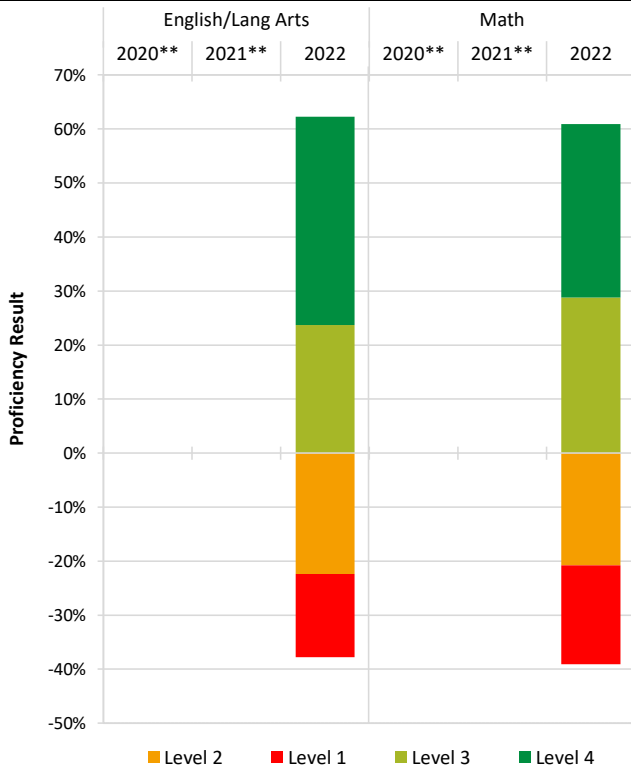
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,212,202	\$ 5,072,899	\$ 5,567,093	\$ 5,489,041	\$ 5,760,485
5,265	6,256	22,586	51,570	6,600
48,080	126,484	218,235	185,556	84,487
-	-	-	-	-
-	3,368	-	841	-
\$ 5,265,547	\$ 5,209,007	\$ 5,807,914	\$ 5,727,008	\$ 5,851,572
\$ 9,556	\$ 11,226	\$ 11,524	\$ 11,808	\$ 12,165

Total

Cost Per Student

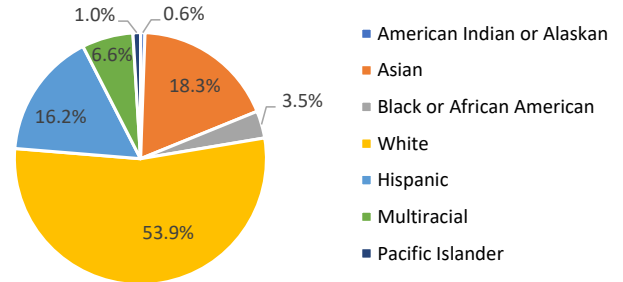


## School Performance Measures



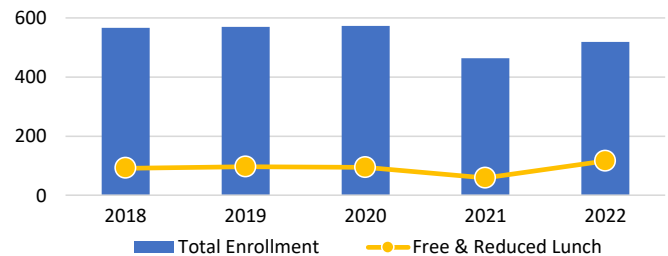
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	12%	11%
English Language Learners	11%	12%	13%
Talented and Gifted	11%	7%	8%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Raleigh Hills Elementary

5225 SW Scholls Ferry Road

Portland, OR 97225

Principal: Jennifer DeMartino

School Programs: Title I

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
522	444	353	307	269	260	245	238

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.56	1.08	1.00	1.00	1.00
35.19	30.64	27.00	23.39	20.90
10.53	8.70	9.81	9.17	7.87

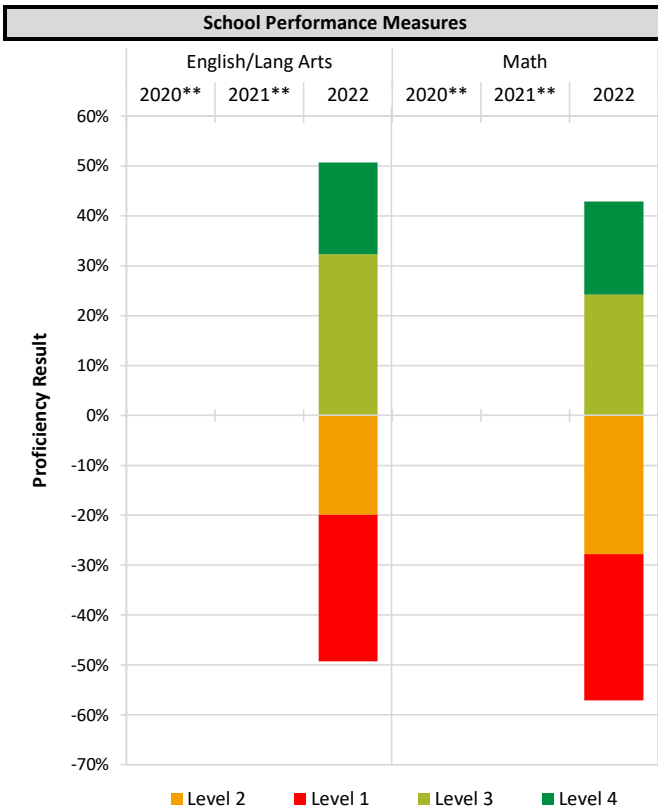
2022-23 Average Classroom Teacher Years of Experience	
Raleigh Hills Elementary	11.5
Beaverton School District	16.5

(average years experience in District)

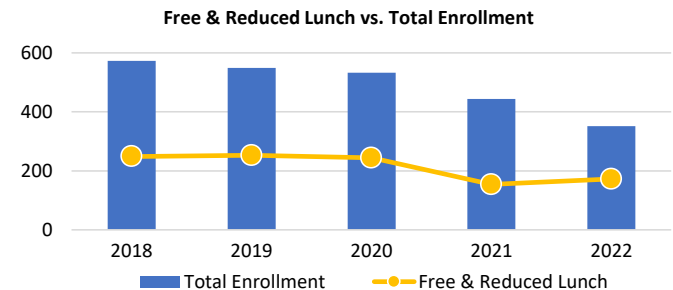
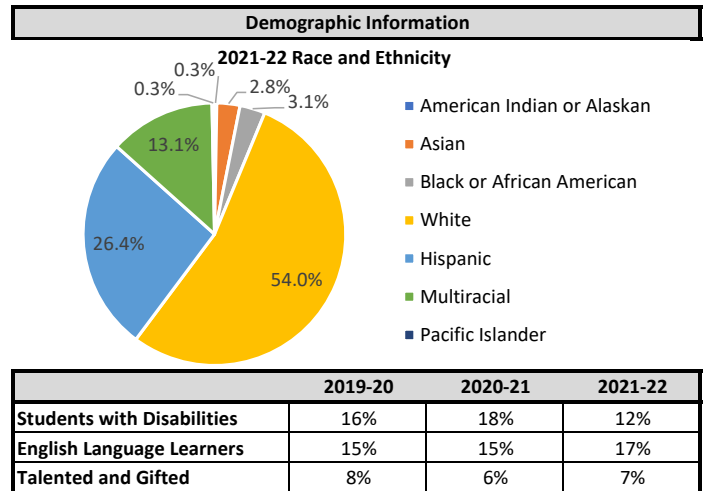
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,120,641	\$ 4,957,829	\$ 4,781,245	\$ 4,218,171	\$ 3,876,024
7,249	21,992	71,533	66,758	3,700
57,455	125,437	187,927	173,237	68,821
-	-	-	-	-
-	-	-	-	-
\$ 5,185,344	\$ 5,105,257	\$ 5,040,705	\$ 4,458,166	\$ 3,948,545
\$ 9,934	\$ 11,498	\$ 14,280	\$ 14,522	\$ 14,679



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Raleigh Park Elementary

3670 SW 78th Avenue

Portland, OR 97225

Principal: Aki Mori

School Programs: Title I, SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
332	316	312	299	282	258	249	234

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
23.20	22.09	22.48	24.65	25.10
8.86	7.46	8.73	9.14	7.87

2022-23 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	12.9
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

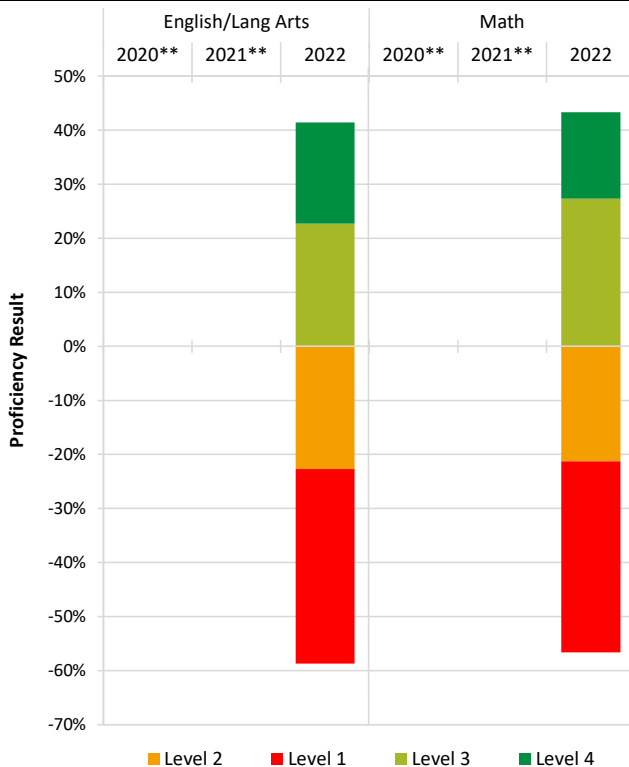
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,570,896	\$ 3,749,723	\$ 4,197,703	\$ 4,224,117	\$ 4,450,947
5,994	7,403	73,087	40,941	5,115
40,799	107,924	172,314	180,394	80,014
-	-	-	-	-
8,759	274	-	250	-
\$ 3,626,448	\$ 3,865,324	\$ 4,443,104	\$ 4,445,702	\$ 4,536,076
\$ 10,923	\$ 12,232	\$ 14,241	\$ 14,869	\$ 16,085

Total

Cost Per Student

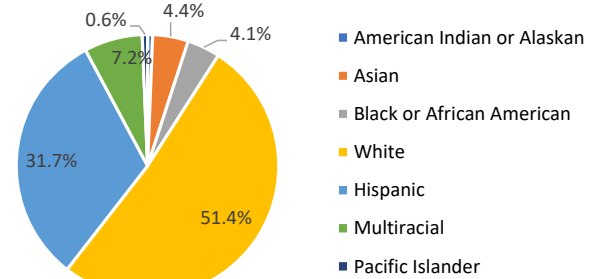


## School Performance Measures



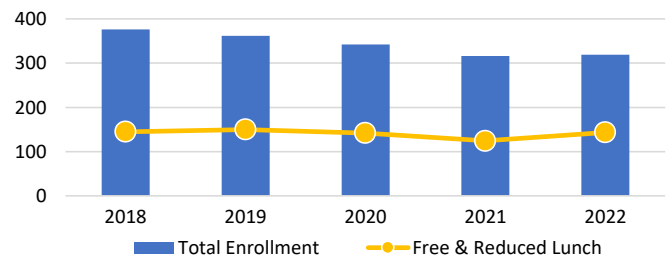
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	17%	19%	18%
English Language Learners	18%	17%	24%
Talented and Gifted	11%	5%	7%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education



# Ridgewood Elementary

10100 SW Inglewood Street

Portland, OR 97225

Principal: Meghan Warren

School Programs: SCC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
410	331	362	371	359	356	355	356

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
26.23	24.10	25.87	28.08	26.20
11.14	7.53	7.39	7.70	7.74

2022-23 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	12.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

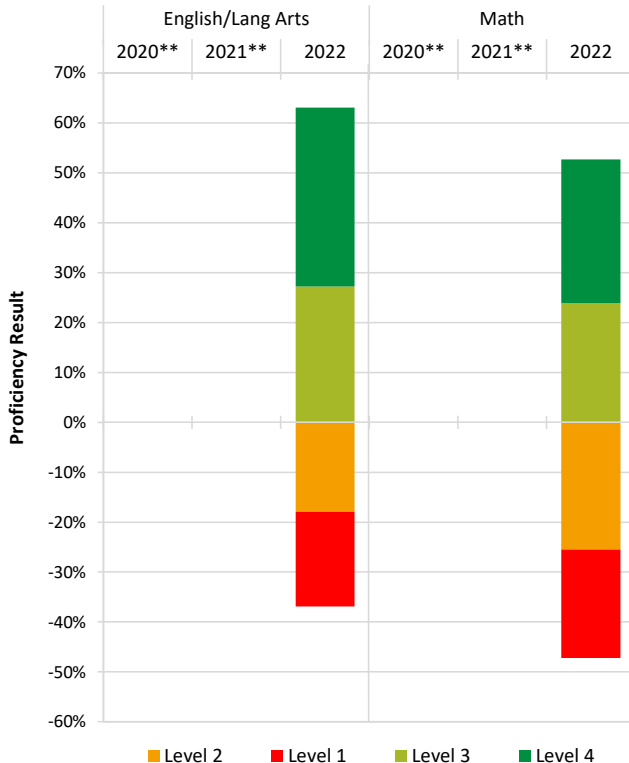
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,147,691	\$ 3,918,897	\$ 4,642,372	\$ 4,546,294	\$ 4,592,280
19,112	18,593	63,270	57,299	8,200
56,676	148,994	241,689	159,874	74,146
3,486	-	5,000	-	-
8,520	-	-	108	-
\$ 4,235,485	\$ 4,086,484	\$ 4,952,332	\$ 4,763,575	\$ 4,674,626
\$ 10,330	\$ 12,346	\$ 13,680	\$ 12,840	\$ 13,021

Total

Cost Per Student

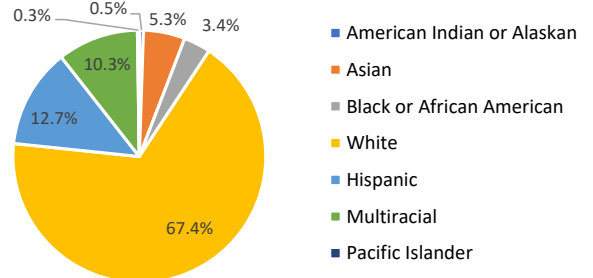


## School Performance Measures



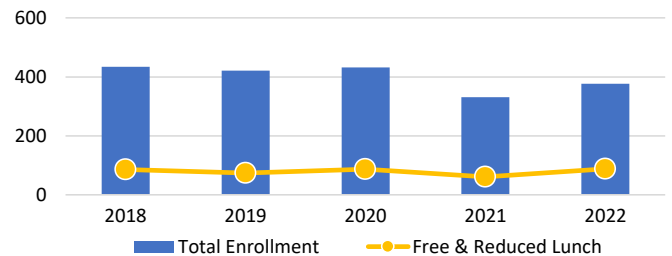
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	15%	15%
English Language Learners	5%	5%	5%
Talented and Gifted	12%	7%	9%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Rock Creek Elementary

4125 NW 185th Avenue  
Portland, OR 97229  
Principal: David Westhора  
School Programs: ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
516	418	420	431	402	391	382	360

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
29.94	24.92	25.58	25.16	29.00
8.45	8.03	8.01	7.76	8.01

2022-23 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	10.0
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

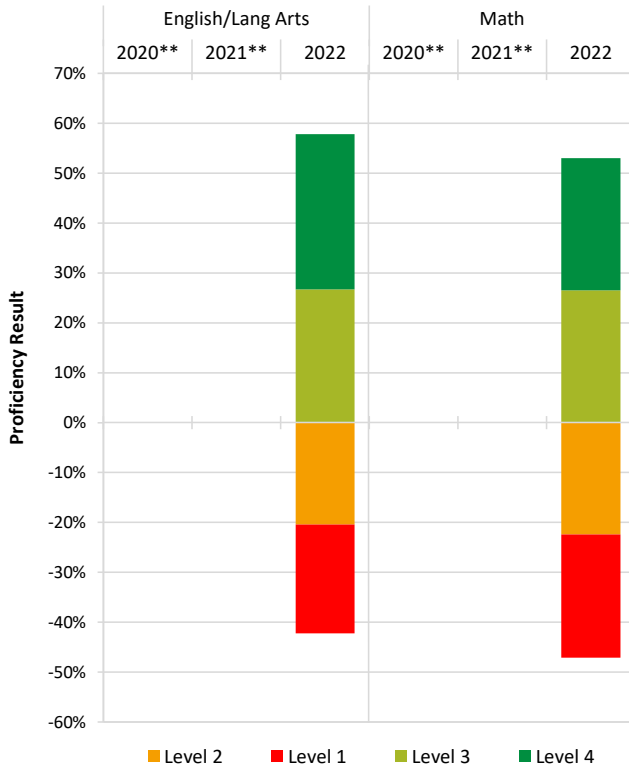
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 4,215,170	\$ 4,126,012	\$ 4,368,464	\$ 4,090,556	\$ 5,006,409
3,266	6,833	61,073	31,932	6,300
41,390	110,976	176,738	175,370	79,077
-	-	-	-	-
9,500	-	-	-	-
\$ 4,269,325	\$ 4,243,821	\$ 4,606,274	\$ 4,297,858	\$ 5,091,786
\$ 8,274	\$ 10,153	\$ 10,967	\$ 9,972	\$ 12,666

Total

Cost Per Student

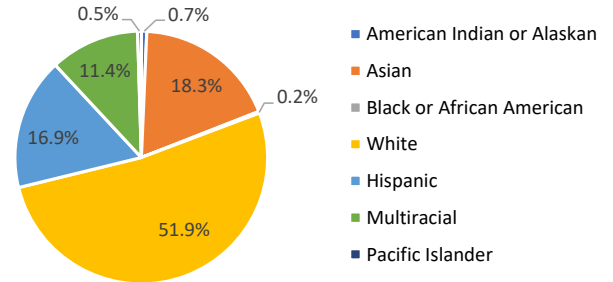


## School Performance Measures



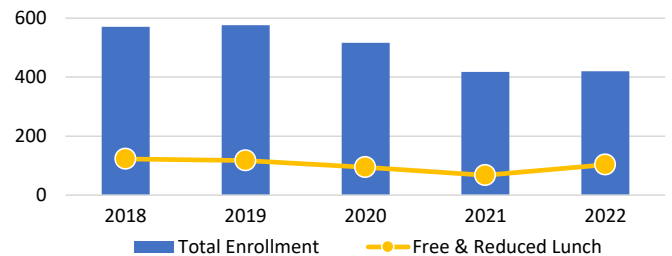
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	10%
English Language Learners	9%	10%	10%
Talented and Gifted	17%	10%	12%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Sato Elementary

7775 NW Kaiser Road  
Portland, OR 97229  
Principal: Annie Pleau  
School Programs: EGC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
649	651	698	762	823	829	817	816

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
39.06	38.73	42.71	43.53	46.90
14.40	10.48	10.91	10.94	11.42

2022-23 Average Classroom Teacher Years of Experience	
Sato Elementary	9.8
Beaverton School District	16.5



## Financial Data:

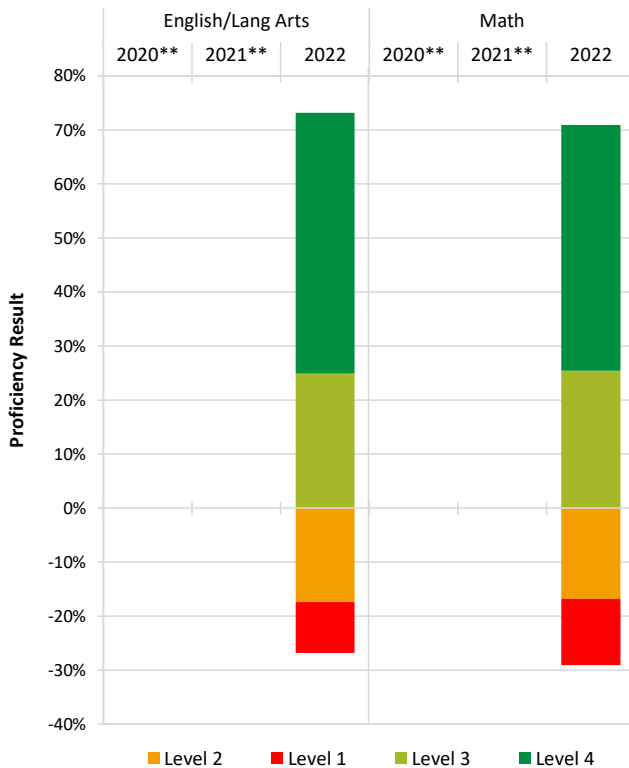
Salaries & Benefits  
Purchased Services  
Supplies and Materials  
Capital Outlay  
Other Objects

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,780,192	\$ 5,856,604	\$ 6,940,275	\$ 7,158,114	\$ 8,021,166
7,504	9,439	62,646	38,938	14,100
81,104	142,698	277,920	234,070	107,721
-	-	-	-	-
119	-	-	65	-
\$ 5,868,918	\$ 6,008,741	\$ 7,280,842	\$ 7,431,188	\$ 8,142,987
\$ 9,043	\$ 9,230	\$ 10,431	\$ 9,752	\$ 9,894

Total

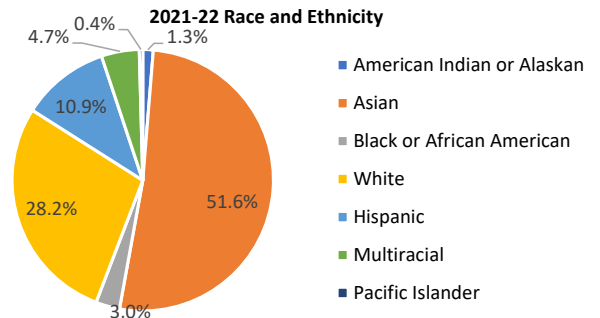
Cost Per Student

## School Performance Measures



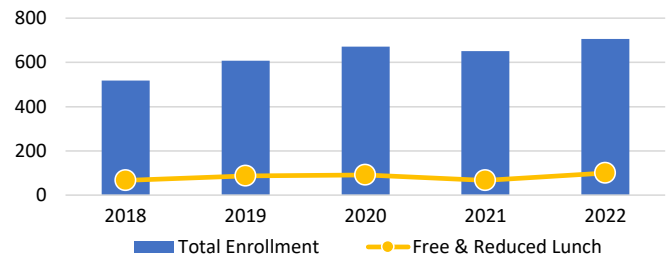
\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	9%	8%	8%
English Language Learners	14%	17%	17%
Talented and Gifted	19%	12%	17%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Scholls Heights Elementary

16400 SW Loon Drive  
Beaverton, OR 97007  
Principal: Tracy Bariao-Arce  
School Programs: ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
571	570	577	619	617	632	642	633

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	2.00	2.00	2.00	2.00
34.28	36.05	35.99	37.36	34.20
14.27	9.22	9.75	10.34	10.51

2022-23 Average Classroom Teacher Years of Experience	
Scholls Heights Elementary	12.8
Beaverton School District	16.5

(average years experience in District)

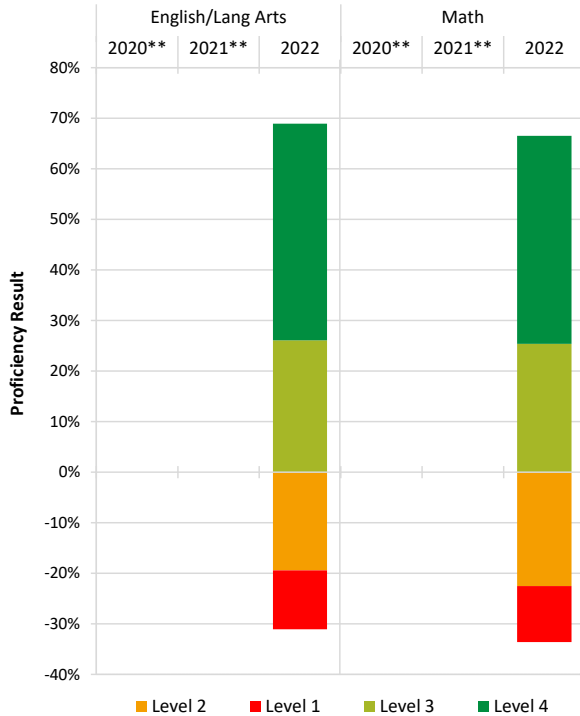
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,507,488	\$ 5,993,696	\$ 6,666,606	\$ 6,336,827	\$ 6,189,192
6,741	1,459	26,720	37,698	15,975
55,498	120,722	238,165	212,048	77,771
-	-	-	-	-
65	30	65	65	150
\$ 5,569,791	\$ 6,115,907	\$ 6,931,555	\$ 6,586,637	\$ 6,283,088
\$ 9,754	\$ 10,730	\$ 12,013	\$ 10,641	\$ 10,183



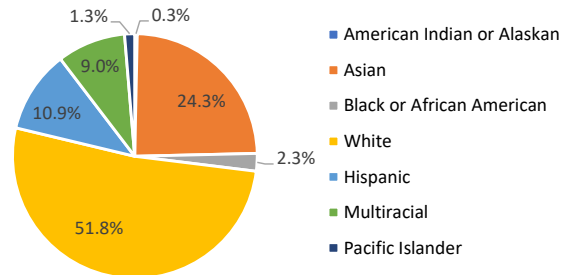
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

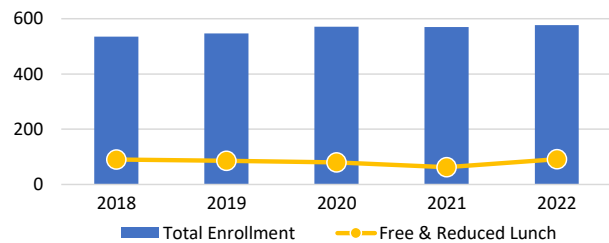
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	15%	15%
English Language Learners	10%	11%	7%
Talented and Gifted	14%	8%	10%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Sexton Mountain Elementary

15645 SW Sexton Mountain Drive

Beaverton, OR 97007

Principal: Cherie Reese

School Programs: SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
511	447	441	440	411	391	385	364

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.91	2.00	2.00	1.00
34.08	31.33	31.04	31.61	31.05
15.98	8.54	8.54	9.38	8.98

2022-23 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	9.6
Beaverton School District	16.5



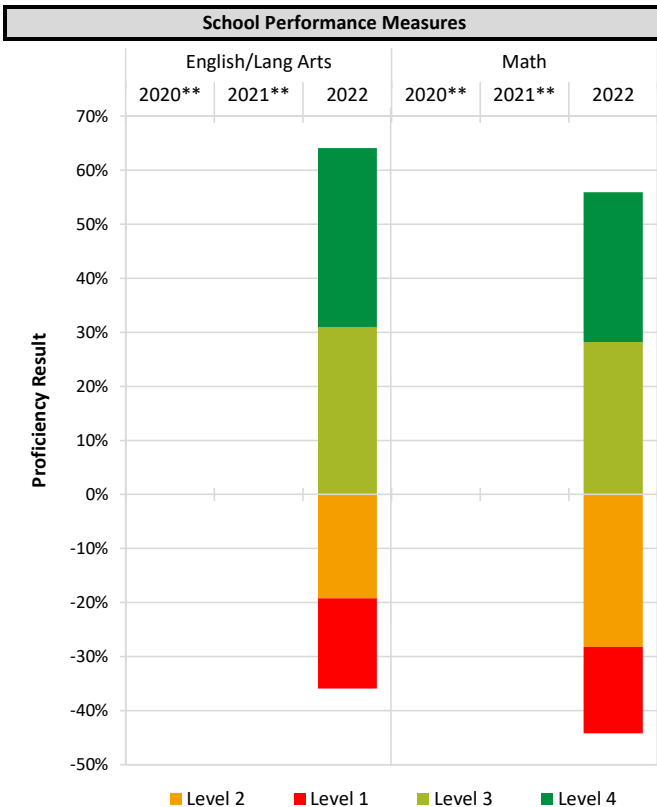
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,172,860	\$ 4,849,876	\$ 5,498,849	\$ 5,323,275	\$ 5,363,388
3,799	3,764	25,315	61,096	9,655
57,129	123,194	200,594	210,536	71,244
-	-	-	-	-
13	25	124	-	-
\$ 5,233,801	\$ 4,976,859	\$ 5,724,881	\$ 5,594,907	\$ 5,444,287
\$ 10,242	\$ 11,134	\$ 12,982	\$ 12,716	\$ 13,246

**Total**

**Cost Per Student**

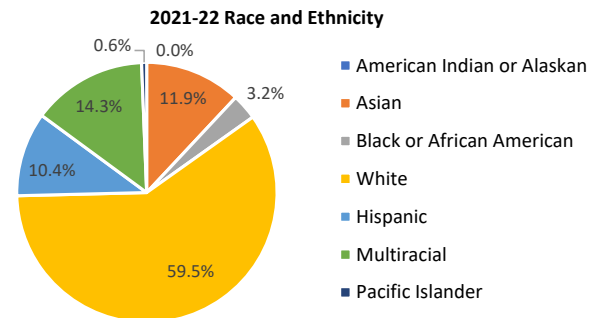


\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

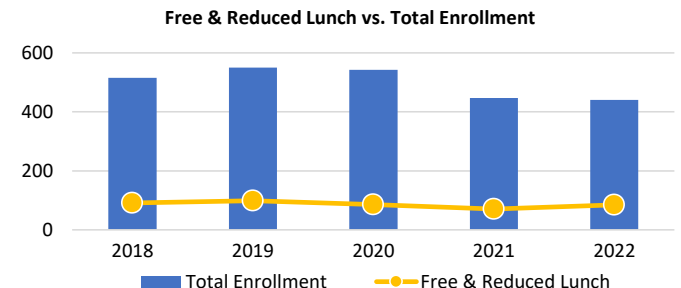
^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	13%	13%	16%
English Language Learners	8%	8%	9%
Talented and Gifted	11%	7%	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.

# Springville Elementary

6655 NW Joss Avenue

Portland, OR 97229

Principal: Robin Kobrowski

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
884	856	667	767	709	708	696	693

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
45.82	48.12	41.53	45.20	41.00
12.59	11.61	11.53	10.94	11.16

2022-23 Average Classroom Teacher Years of Experience	
Springville Elementary	9.9
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

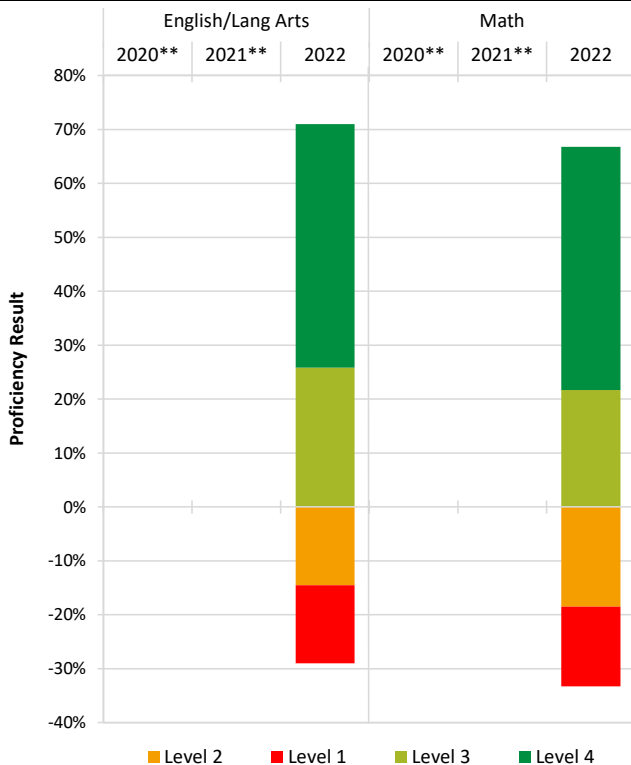
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 6,487,118	\$ 7,105,407	\$ 6,845,447	\$ 7,309,027	\$ 7,204,749
12,942	25,656	80,000	79,691	16,973
67,476	151,703	276,457	230,489	97,821
-	-	-	-	-
-	35	-	200	-
\$ 6,567,535	\$ 7,282,801	\$ 7,201,904	\$ 7,619,407	\$ 7,319,543
\$ 7,429	\$ 8,508	\$ 10,797	\$ 9,934	\$ 10,324

Total

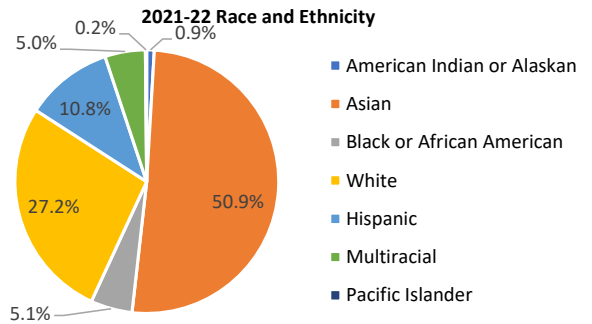
Cost Per Student



## School Performance Measures

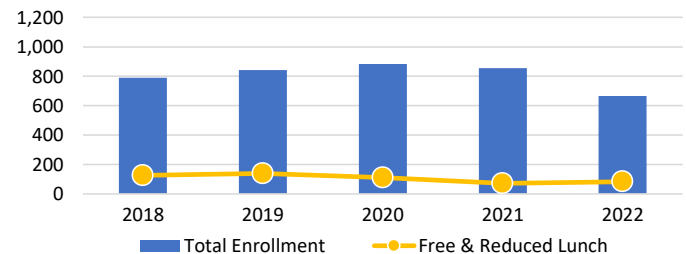


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	9%	9%	8%
English Language Learners	13%	15%	17%
Talented and Gifted	15%	10%	14%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Terra Linda Elementary

1998 NW 143rd Avenue

Portland, OR 97229

Principal: Christy Batsell

School Programs: SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
349	287	271	258	252	231	201	191

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
24.63	21.39	22.41	22.87	22.80
13.26	7.13	7.63	7.77	7.87

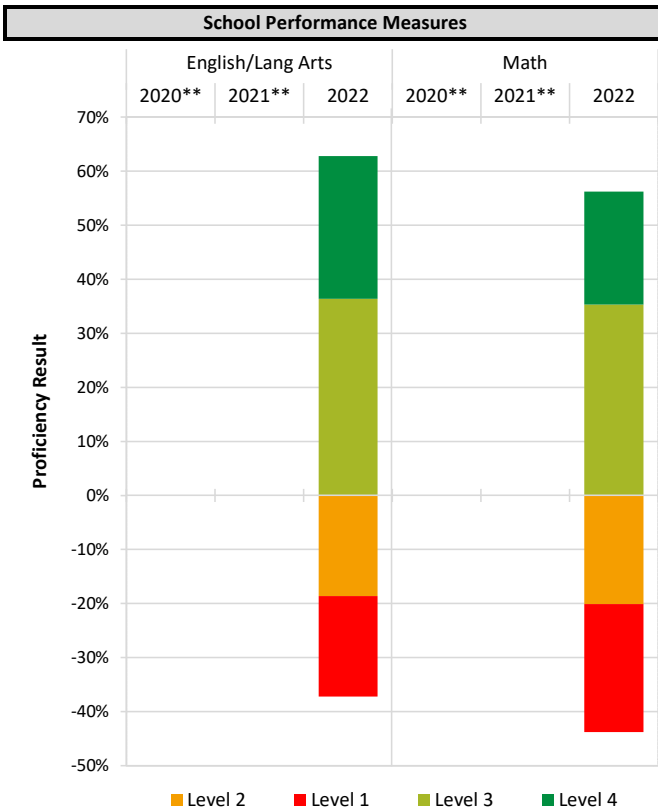
2022-23 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	11.8
Beaverton School District	16.5

(average years experience in District)

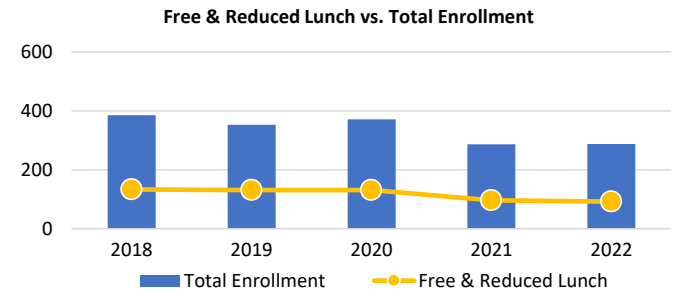
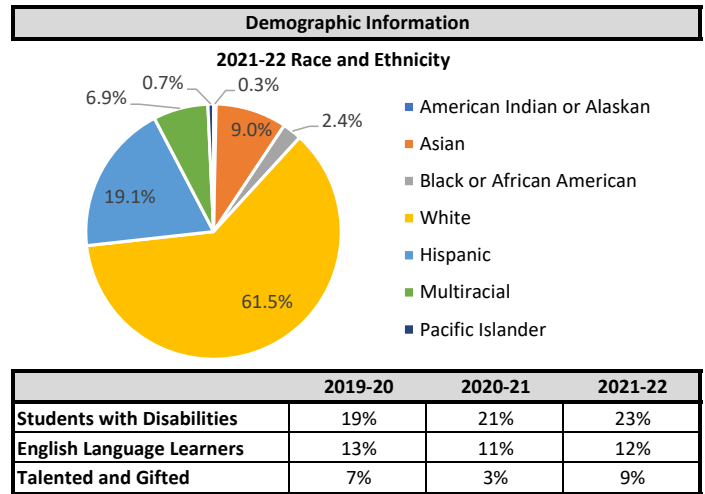
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,922,229	\$ 3,402,629	\$ 4,052,882	\$ 3,838,718	\$ 4,136,102
2,725	6,506	57,563	28,876	2,650
50,729	121,625	152,267	135,656	67,499
-	-	-	-	-
10	-	-	-	-
\$ 3,975,693	\$ 3,530,760	\$ 4,262,712	\$ 4,003,250	\$ 4,206,251
\$ 11,392	\$ 12,302	\$ 15,730	\$ 15,516	\$ 16,691



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Vose Elementary

11350 SW Denney Road

Beaverton, OR 97008

Principal: Monique Singleton

School Programs: Title I, Dual Language, Early Learning, EGC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
693	682	665	694	676	664	621	609

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
44.58	46.65	50.91	53.82	51.30
18.17	15.66	14.59	15.58	14.59

2022-23 Average Classroom Teacher Years of Experience	
Vose Elementary	8.6
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

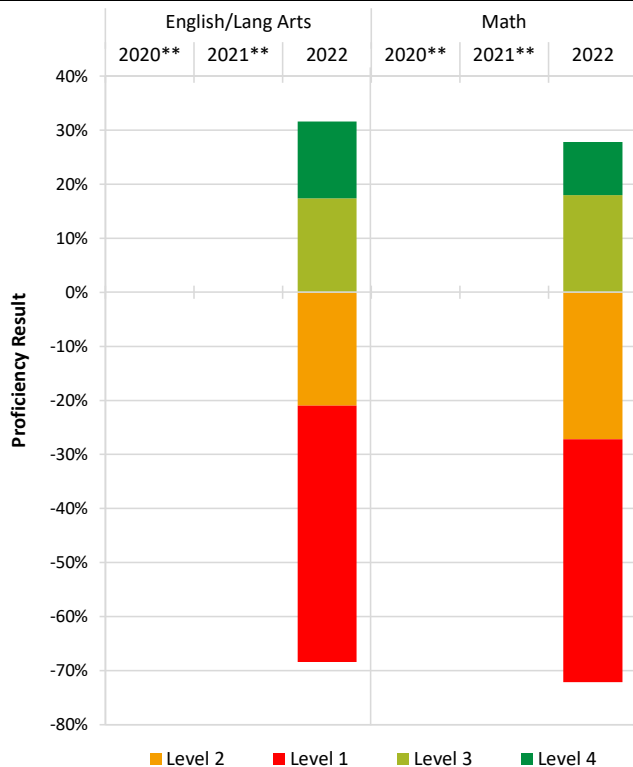
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 6,187,311	\$ 7,240,592	\$ 8,080,152	\$ 9,053,476	\$ 8,889,957
10,259	13,608	85,583	52,536	10,748
80,916	273,054	436,129	407,570	195,122
-	-	-	-	-
720	-	-	220	270
\$ 6,279,206	\$ 7,527,254	\$ 8,601,864	\$ 9,513,802	\$ 9,096,097
\$ 9,061	\$ 11,037	\$ 12,935	\$ 13,709	\$ 13,456

Total

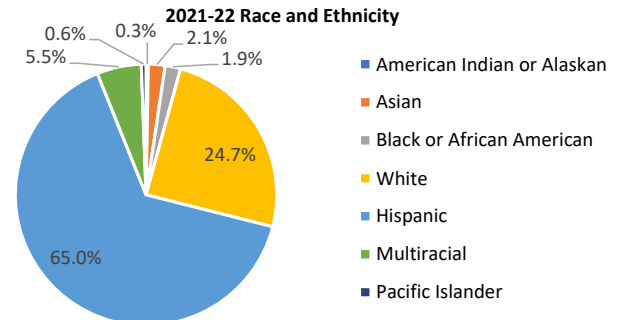
Cost Per Student



## School Performance Measures

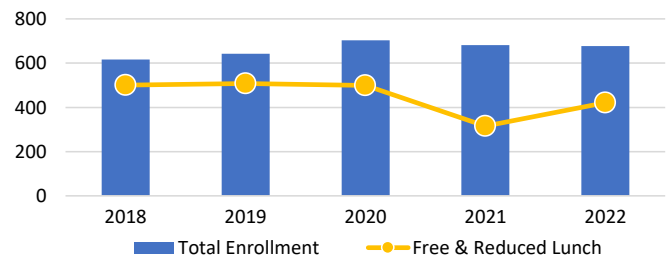


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	12%	12%	13%
English Language Learners	44%	43%	43%
Talented and Gifted	8%	5%	4%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education



# West Tualatin View Elementary

8800 SW Leahy Road  
Portland, OR 97225  
Principal: Scarlet Valentine

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
336	266	292	305	295	290	281	273

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
20.90	18.89	22.14	20.83	19.65
9.28	7.77	7.66	7.84	8.18

2022-23 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	10.9
Beaverton School District	16.5



## Financial Data:

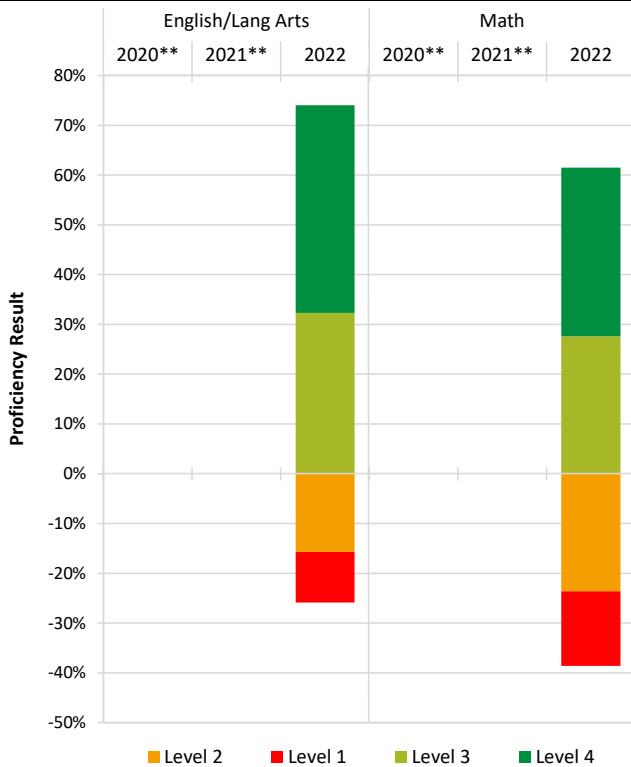
Salaries & Benefits  
Purchased Services  
Supplies and Materials  
Capital Outlay  
Other Objects

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,293,234	\$ 3,175,512	\$ 3,916,510	\$ 3,669,426	\$ 3,728,264
2,961	3,673	25,695	40,795	5,200
53,710	132,407	165,396	167,011	60,588
-	-	-	-	-
8,520	30	-	100	100
\$ 3,358,424	\$ 3,311,622	\$ 4,107,600	\$ 3,877,331	\$ 3,794,152
\$ 9,995	\$ 12,450	\$ 14,067	\$ 12,713	\$ 12,862

**Total**

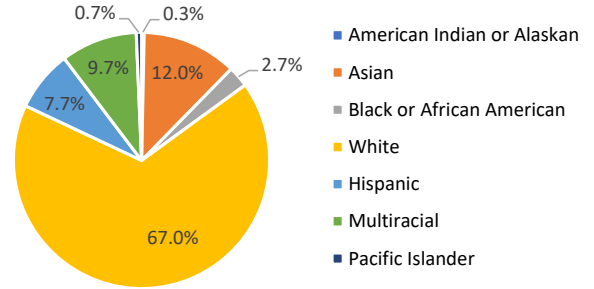
**Cost Per Student**

## School Performance Measures



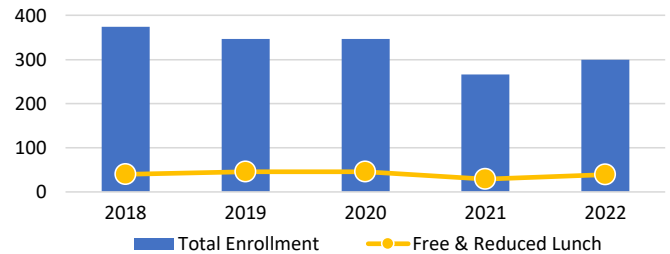
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	16%	16%
English Language Learners	5%	4%	6%
Talented and Gifted	10%	6%	13%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# William Walker Elementary

2350 SW Cedar Hills Boulevard

Beaverton, OR 97005

Principal: Derek Johnston

School Programs: Title I, Dual Language, Early Learning, ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
487	449	467	503	486	468	464	450

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.96	2.00	2.00	2.00
35.46	40.59	41.07	45.26	44.15
20.72	14.83	16.22	16.47	13.84

2022-23 Average Classroom Teacher Years of Experience	
William Walker Elementary	11.5
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

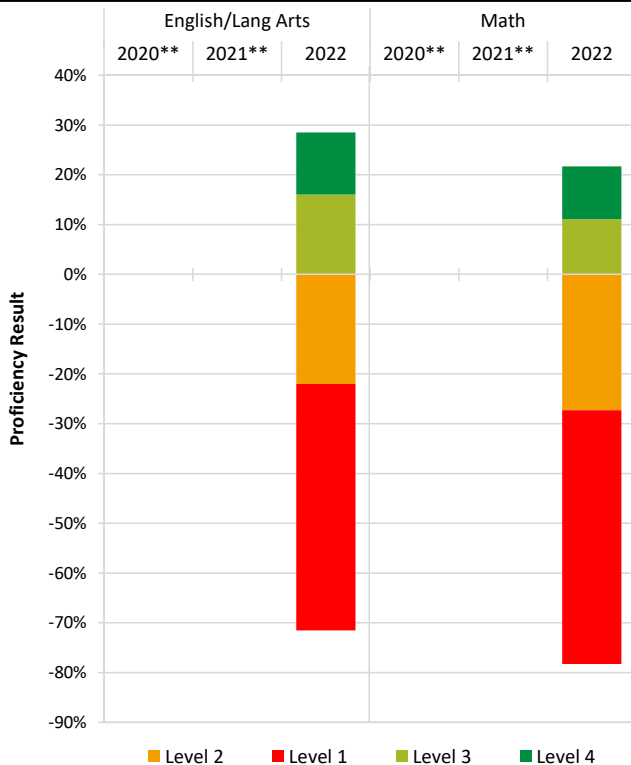
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 5,781,468	\$ 6,697,557	\$ 7,542,105	\$ 8,103,332	\$ 7,909,003
2,782	6,459	90,194	51,852	10,244
67,220	215,376	303,055	294,970	137,166
-	-	-	-	-
-	-	-	-	-
\$ 5,851,469	\$ 6,919,391	\$ 7,935,354	\$ 8,450,154	\$ 8,056,413
\$ 12,015	\$ 15,411	\$ 16,992	\$ 16,800	\$ 16,577

Total

Cost Per Student

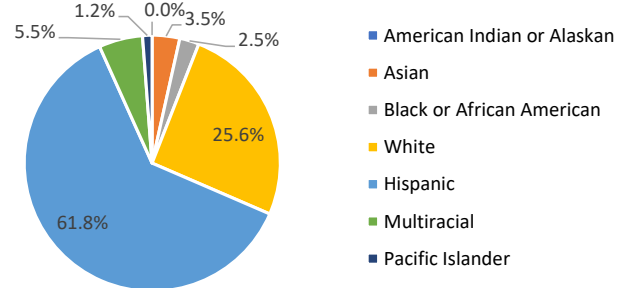


## School Performance Measures



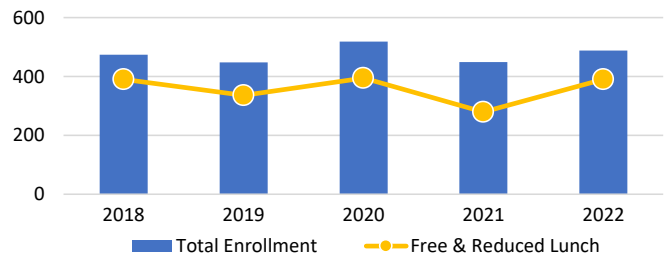
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	17%	16%
English Language Learners	47%	50%	48%
Talented and Gifted	4%	2%	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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Cedar Park Middle School

11100 SW Park Way

Portland, OR 97225

Principal: Shannon Anderson

School Programs: AVID, EGC, Rachel Carson, SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
941	816	614	633	638	620	621	610

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
49.47	48.84	43.18	43.77	44.40
18.63	11.89	12.05	11.54	11.55

2022-23 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	10.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

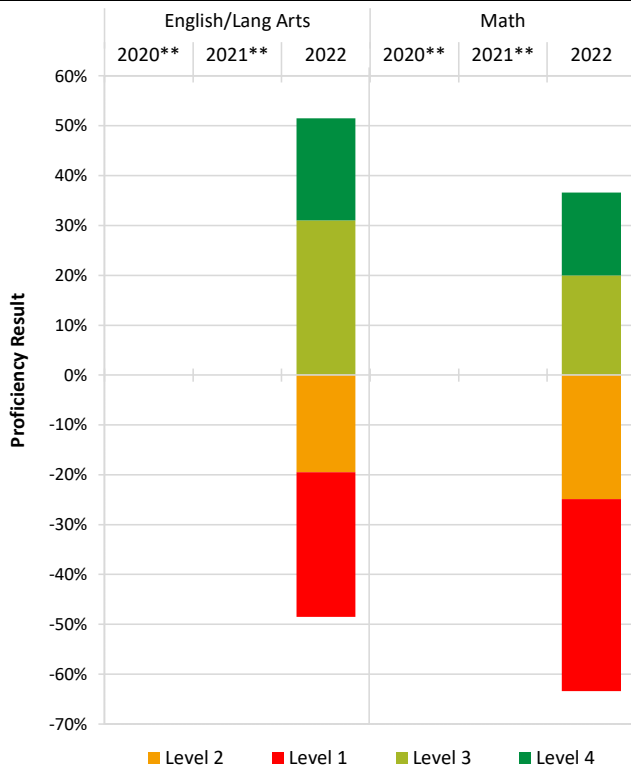
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,342,495	\$ 7,526,549	\$ 7,574,161	\$ 7,233,190	\$ 7,628,082
9,256	194,736	143,157	249,723	16,625
60,441	143,989	294,577	278,582	147,255
-	8,938	-	-	-
11,456	10,696	10,285	647	500
\$ 7,423,647	\$ 7,884,908	\$ 8,022,179	\$ 7,762,142	\$ 7,792,462
\$ 7,889	\$ 9,663	\$ 13,065	\$ 12,262	\$ 12,214

Total

Cost Per Student



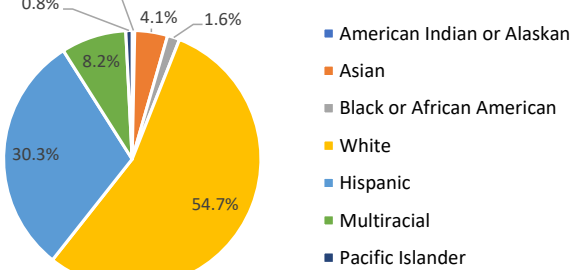
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

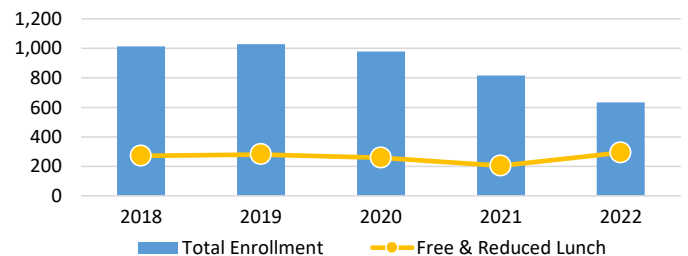
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	16%	15%
English Language Learners	7%	8%	13%
Talented and Gifted	17%	12%	14%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Conestoga Middle School

12250 SW Conestoga Drive

Beaverton, OR 97008

Principal: Jared Freeman

School Programs: AVID, ALC, SCC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
975	878	838	769	772	761	764	742

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	1.91	3.00	3.00	2.00
47.97	47.60	50.33	48.70	49.95
15.92	12.40	10.67	9.62	11.67

2022-23 Average Classroom Teacher Years of Experience	
Conestoga Middle School	10.4
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

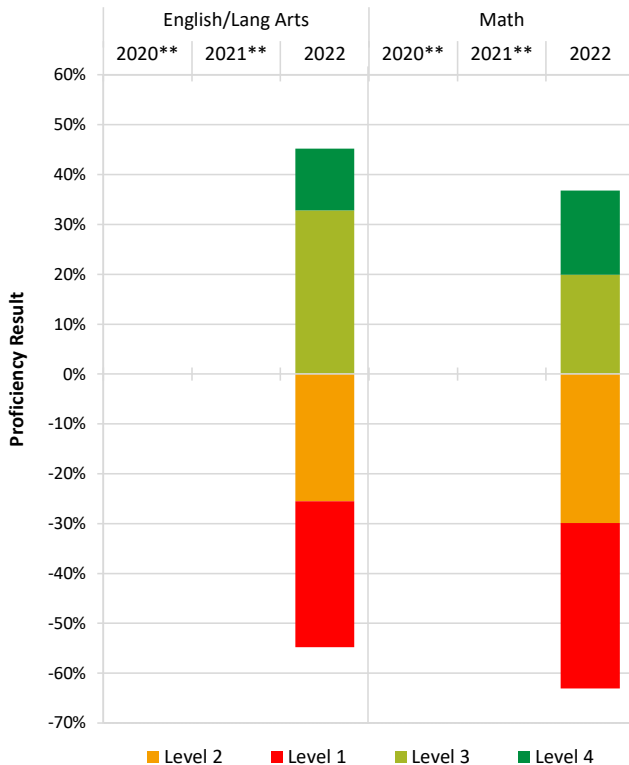
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,237,184	\$ 7,550,302	\$ 8,732,331	\$ 7,710,554	\$ 8,386,392
9,031	173,794	152,415	263,022	17,122
66,622	121,922	330,372	370,544	153,295
1,197	-	-	-	-
140	30	377	129	50
\$ 7,314,173	\$ 7,846,048	\$ 9,215,495	\$ 8,344,249	\$ 8,556,859
\$ 7,502	\$ 8,936	\$ 10,997	\$ 10,851	\$ 11,084

Total

Cost Per Student

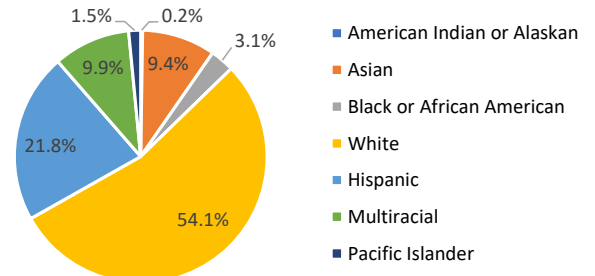


## School Performance Measures



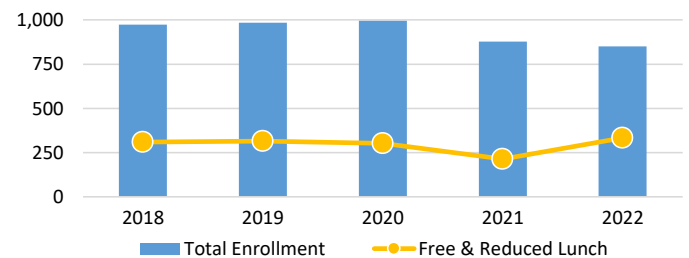
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	12%	13%
English Language Learners	6%	8%	8%
Talented and Gifted	13%	11%	11%

### 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Five Oaks Middle School

1600 NW 173rd Avenue

Beaverton, OR 97006

Principal: Kelly Laverne

School Programs: AVID, ALC, EGC, ISC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,010	952	731	749	754	703	702	669

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
3.00	3.00	3.00	3.00	2.00
55.15	59.32	52.81	52.51	54.75
20.05	13.58	12.22	11.92	12.84

2022-23 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	11.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

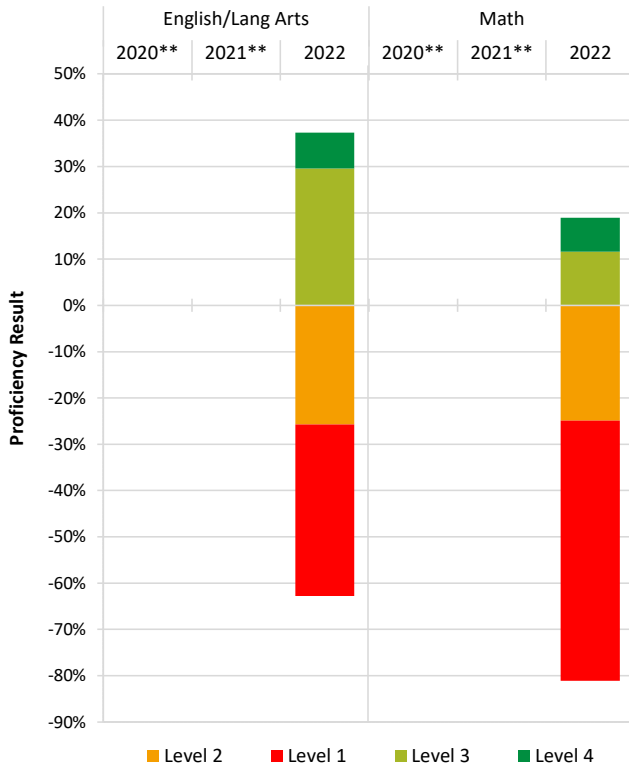
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 8,789,277	\$ 9,373,753	\$ 9,046,050	\$ 8,410,219	\$ 9,306,371
10,089	201,350	165,952	253,074	17,650
37,866	104,968	303,923	284,084	166,359
-	847	5,645	-	-
782	40	238	301	230
\$ 8,838,014	\$ 9,680,958	\$ 9,521,807	\$ 8,947,678	\$ 9,490,610
\$ 8,751	\$ 10,169	\$ 13,026	\$ 11,946	\$ 12,587

Total

Cost Per Student

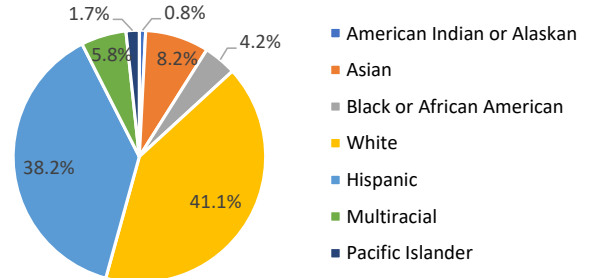


## School Performance Measures



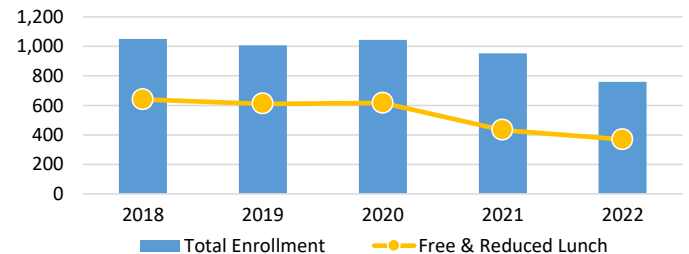
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	16%
English Language Learners	15%	18%	17%
Talented and Gifted	8%	8%	5%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Highland Park Middle School

7000 SW Wilson Avenue

Beaverton, OR 97008

Principal: Lori Krumm

School Programs: AVID, EGC, SCC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
777	678	682	635	613	618	641	636

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
41.80	41.07	41.40	42.76	41.35
16.01	9.31	10.30	10.05	10.91

2022-23 Average Classroom Teacher Years of Experience	
Highland Park Middle School	10.6
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

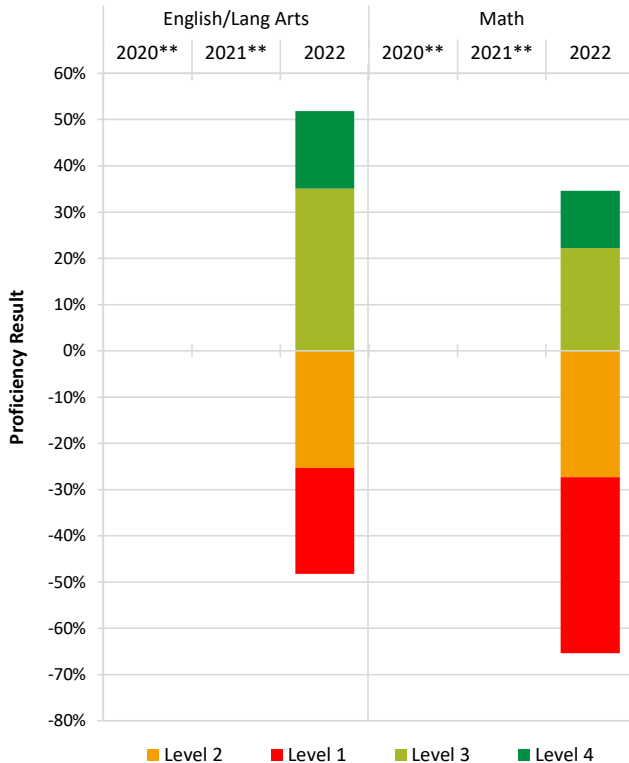
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 6,372,202	\$ 6,423,680	\$ 6,970,794	\$ 6,890,403	\$ 7,165,236
9,872	81,476	146,919	216,666	12,575
50,006	90,720	275,987	238,528	135,174
-	-	-	-	-
263	129	-	-	-
\$ 6,432,343	\$ 6,596,005	\$ 7,393,700	\$ 7,345,597	\$ 7,312,985
\$ 8,278	\$ 9,729	\$ 10,841	\$ 11,568	\$ 11,930

Total

Cost Per Student

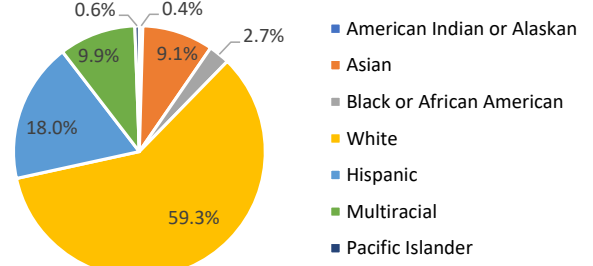


## School Performance Measures



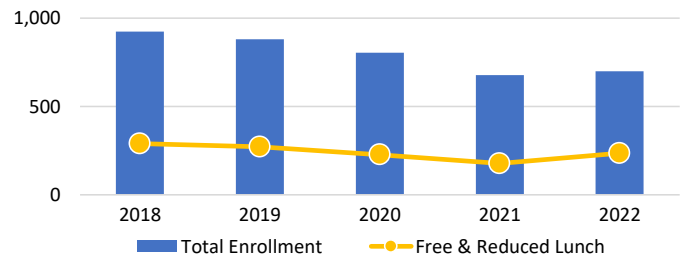
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	17%	14%
English Language Learners	7%	8%	7%
Talented and Gifted	15%	10%	10%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Meadow Park Middle School

14100 SW Downing Street

Beaverton, OR 97006

Principal: Johanna Castillo

School Programs: Dual Language, AVID, Summa, EGC, ISC, Newcomers

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
834	811	679	681	644	634	622	613

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget	2022-23 Average Classroom Teacher Years of Experience	
3.00	3.00	2.00	2.00	2.00	Meadow Park Middle School	8.2
48.22	47.24	46.98	54.70	54.30	Beaverton School District	16.5
17.20	13.50	11.37	11.53	12.47	(average years experience in District)	

## Financial Data:

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

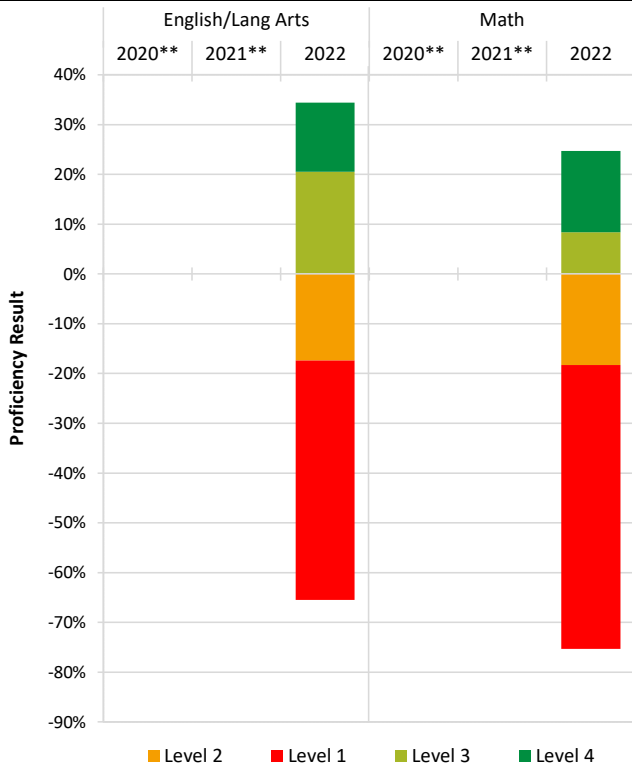
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,386,393	\$ 7,753,578	\$ 7,414,413	\$ 8,488,485	\$ 9,149,702
11,115	173,255	142,275	251,935	14,614
51,766	212,459	303,850	271,490	157,254
-	-	-	-	-
10,050	11,517	13,636	495	500
\$ 7,459,324	\$ 8,150,808	\$ 7,874,173	\$ 9,012,405	\$ 9,322,070
\$ 8,944	\$ 10,050	\$ 11,597	\$ 13,234	\$ 14,475

Total

Cost Per Student

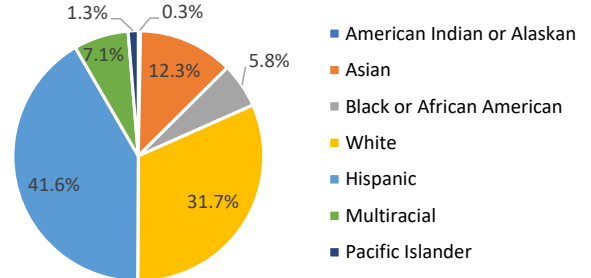


## School Performance Measures



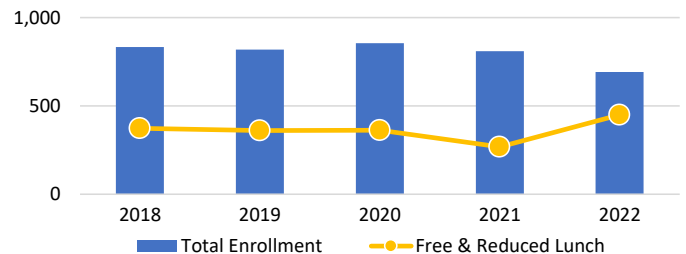
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	12%	15%
English Language Learners	15%	16%	22%
Talented and Gifted	25%	27%	17%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Mountain View Middle School

17500 SW Farmington Road

Beaverton, OR 97007

Principal: Brian Peerenboom

School Programs: AVID, EGC, SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
853	781	874	867	827	762	748	710

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget	2022-23 Average Classroom Teacher Years of Experience	
2.98	2.93	2.96	3.00	3.00	Mountain View Middle School	7.9
49.26	50.11	59.07	59.41	59.95	Beaverton School District	16.5
18.47	14.41	13.12	13.14	14.63	(average years experience in District)	

## Financial Data:

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

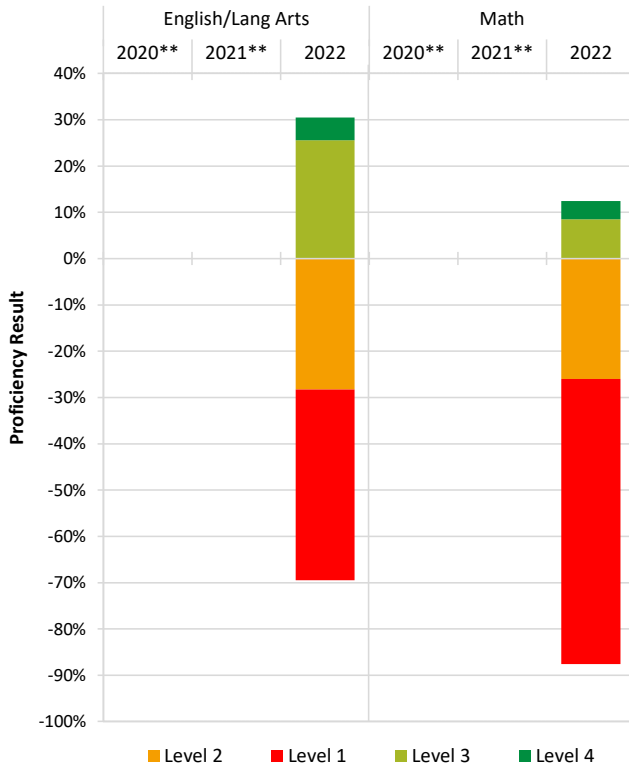
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,657,025	\$ 7,845,827	\$ 9,177,348	\$ 9,335,173	\$ 10,237,988
9,902	174,475	180,249	305,494	34,308
48,076	135,100	396,207	334,743	170,657
-	203	-	-	300
311	-	-	-	-
\$ 7,715,313	\$ 8,155,605	\$ 9,753,803	\$ 9,975,409	\$ 10,443,253
\$ 9,045	\$ 10,443	\$ 11,160	\$ 11,506	\$ 12,628

Total

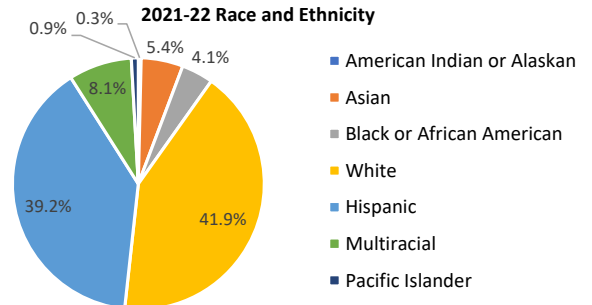
Cost Per Student



## School Performance Measures

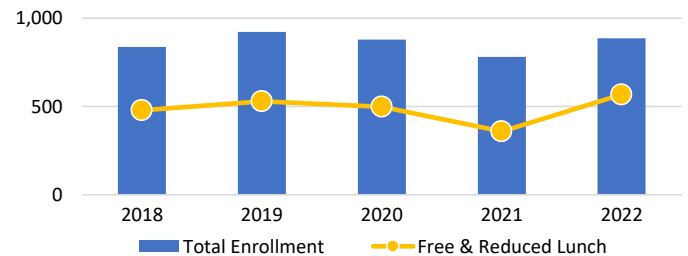


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	15%	15%
English Language Learners	12%	14%	15%
Talented and Gifted	6%	6%	7%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education



# Stoller Middle School

14141 NW Laidlaw Road

Portland, OR 97229

Principal: Veronica Galvan

School Programs: AVID, Summa, ALC, SCC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,560	1,389	1,019	902	977	994	1,027	1,050

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
3.00	3.00	3.00	3.00	3.00
69.39	66.66	52.18	49.03	51.90
18.60	14.41	13.27	13.12	13.59

2022-23 Average Classroom Teacher Years of Experience	
Stoller Middle School	9.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

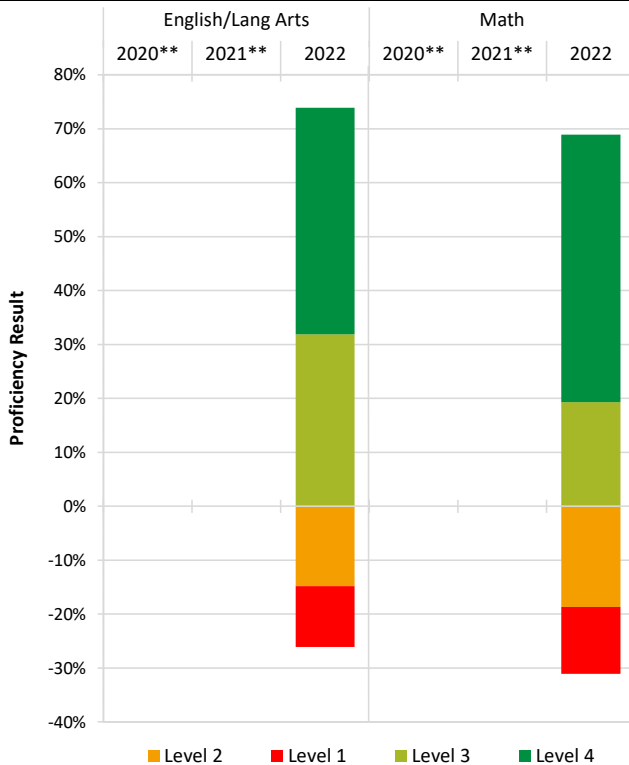
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 10,192,683	\$ 10,014,152	\$ 8,869,040	\$ 7,788,753	\$ 9,025,687
19,865	145,500	189,484	337,860	15,200
76,949	164,358	335,472	354,617	175,865
810	-	-	-	-
79	1,785	1,403	3,193	1,500
\$ 10,290,386	\$ 10,325,794	\$ 9,395,398	\$ 8,484,423	\$ 9,218,252
\$ 6,596	\$ 7,434	\$ 9,220	\$ 9,406	\$ 9,435

Total

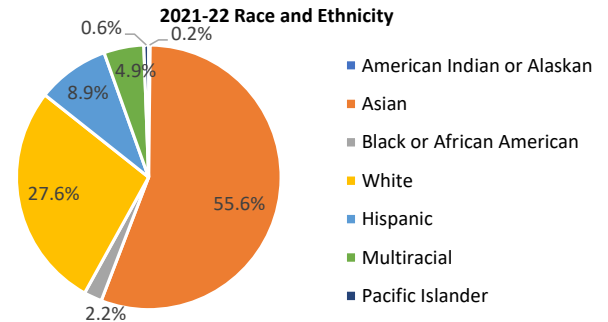
Cost Per Student



## School Performance Measures

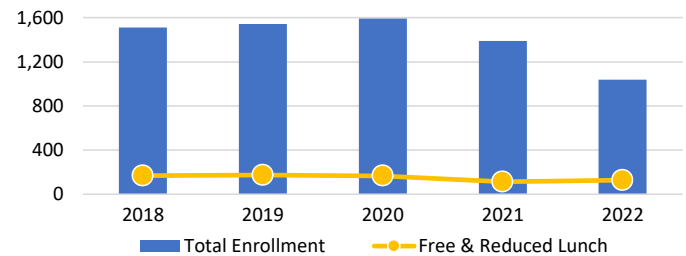


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	7%	8%	7%
English Language Learners	6%	5%	6%
Talented and Gifted	37%	40%	37%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Tumwater Middle School

650 NW 118th Avenue

Portland, OR 97229

Principal: Jill O'Neill

School Programs: AVID, Summa, ISC, SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
		865	979	930	898	889	863

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget	2022-23 Average Classroom Teacher Years of Experience	
		2.00	2.00	3.00	Tumwater Middle School	6.8
		46.80	52.33	49.90	Beaverton School District	16.5
		13.15	13.31	12.97	(average years experience in District)	

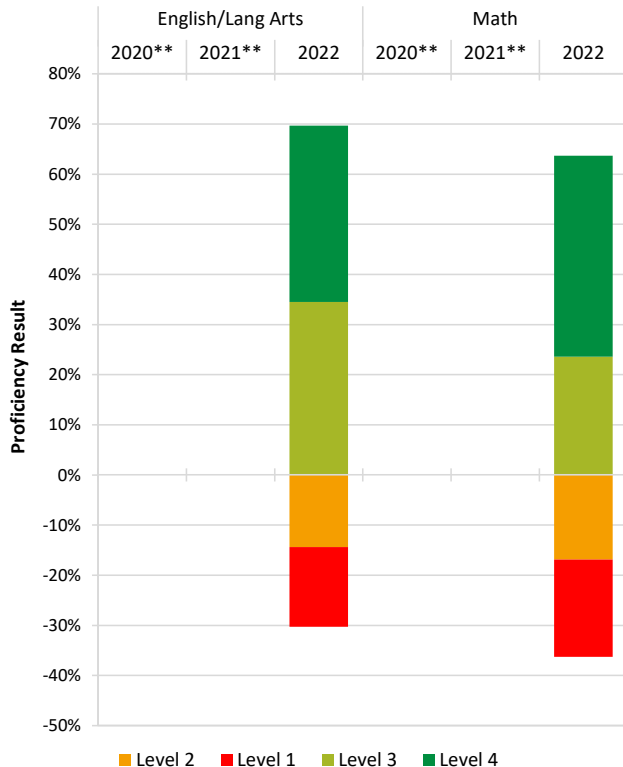
## Financial Data:

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

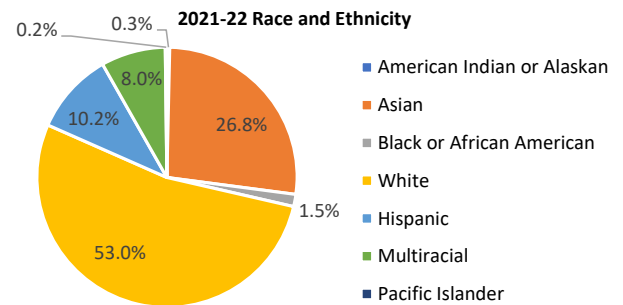
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
		\$ 7,678,496	\$ 8,601,782	\$ 8,689,493
		178,723	336,357	14,550
		659,729	539,524	172,507
		-	-	-
		4,078	28,389	-
<b>Total</b>		\$ 8,521,026	\$ 9,506,052	\$ 8,876,550
<b>Cost Per Student</b>		\$ 9,851	\$ 9,710	\$ 9,545



## School Performance Measures

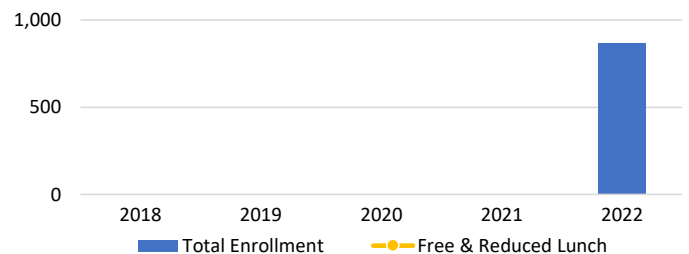


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities			9%
English Language Learners			6%
Talented and Gifted			32%

## Free & Reduced Lunch vs. Total Enrollment



Tumwater Middle School opened in the fall of 2021. There is no historical data available about free & reduced lunch and total enrollment for fiscal years 2017-2021. Data for 2021-22 was unavailable at the time of printing.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Whitford Middle School

7935 SW Scholls Ferry Road

Beaverton, OR 97008

Principal: Zan Hess

School Programs: Dual Language, AVID, Summa, ISC, SRC

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	710	758	789	748	745	760	751

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
3.00	3.00	3.00	3.00	3.00
43.95	46.10	54.24	54.17	54.20
16.64	10.52	11.05	10.67	11.86

2022-23 Average Classroom Teacher Years of Experience	
Whitford Middle School	10.1
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

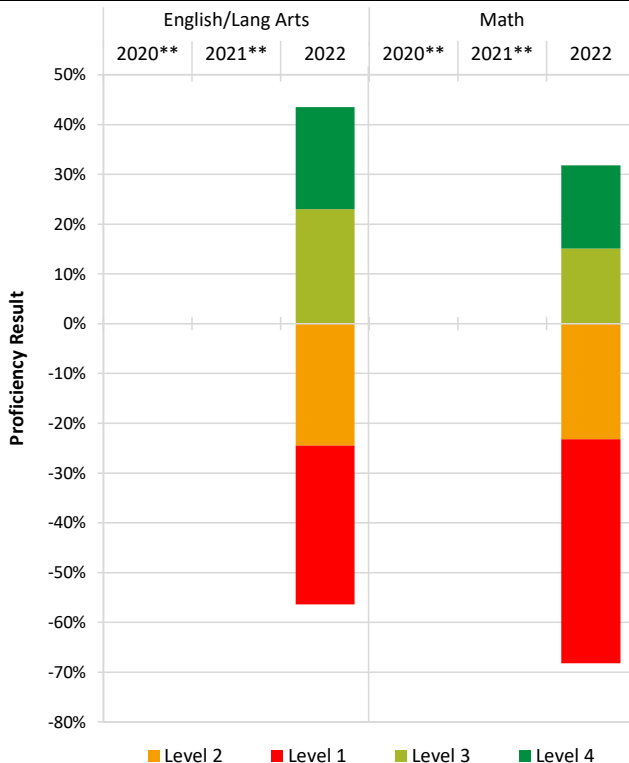
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 7,209,029	\$ 7,298,675	\$ 8,877,713	\$ 8,407,889	\$ 9,222,338
13,159	149,433	156,721	280,337	17,200
60,959	129,543	406,277	302,071	160,400
-	995	-	-	-
877	163	1,096	1,397	-
\$ 7,284,025	\$ 7,578,810	\$ 9,441,808	\$ 8,991,695	\$ 9,399,938
\$ 10,317	\$ 10,674	\$ 12,456	\$ 11,396	\$ 12,567

Total

Cost Per Student

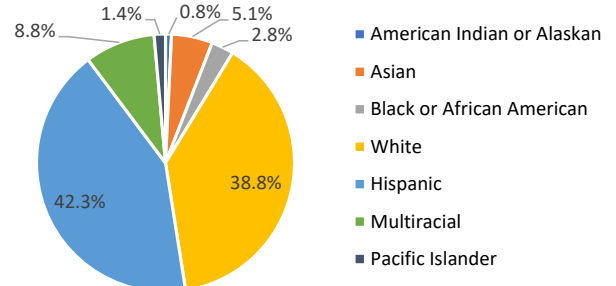


## School Performance Measures



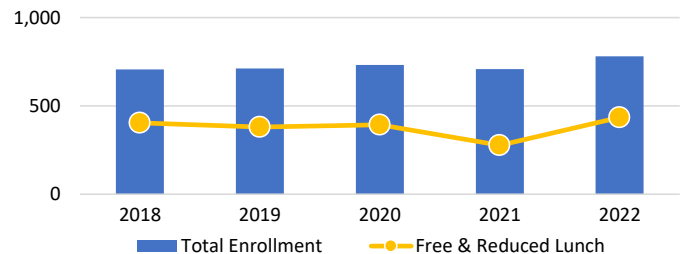
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	15%	13%
English Language Learners	18%	16%	19%
Talented and Gifted	24%	26%	22%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Aloha High School

18550 SW Kinnaman Road

Beaverton, OR 97078

Principal: Matt Casteel

School Programs: AVID, AP, Dual Language, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Auto Tech, Film, Education, Marketing, Software Design and Building Construction

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,751	1,718	1,696	1,609	1,555	1,563	1,519	1,473

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	4.00	4.00
104.28	107.23	120.15	117.53	115.90
32.82	27.24	28.28	28.85	30.05

2022-23 Average Classroom Teacher Years of Experience	
Aloha High School	9.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

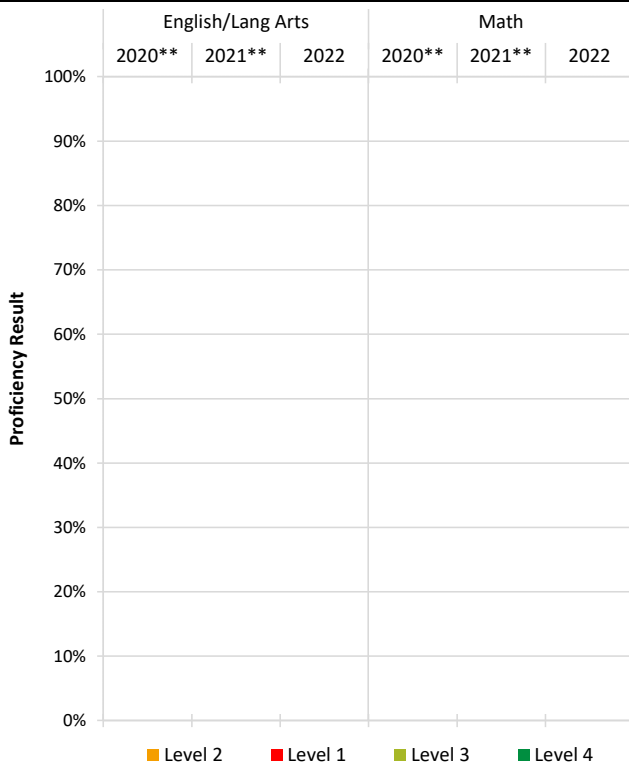
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 15,277,250	\$ 16,877,747	\$ 20,259,281	\$ 20,272,905	\$ 21,004,236
171,657	129,861	377,622	388,235	113,649
244,543	437,182	984,023	1,513,942	344,041
-	224,099	11,659	34,672	-
19,011	11,632	29,438	31,236	29,244
\$ 15,712,462	\$ 17,680,521	\$ 21,662,023	\$ 22,240,990	\$ 21,491,170
\$ 8,973	\$ 10,291	\$ 12,772	\$ 13,823	\$ 13,821

Total

Cost Per Student



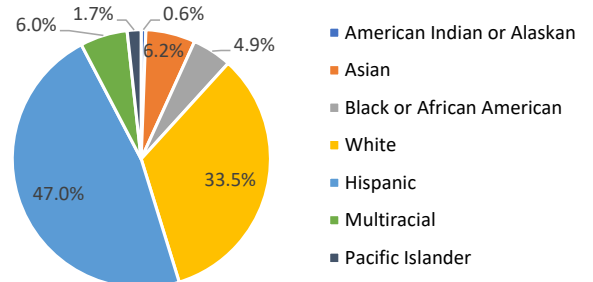
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.

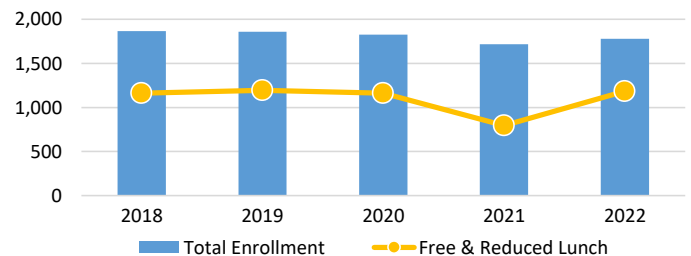
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	17%	16%	18%
English Language Learners	11%	11%	14%
Talented and Gifted	8%	8%	8%

### 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Beaverton High School

13000 SW Second Street

Beaverton, OR 97005

Principal: Andrew Kearl

School Programs: Dual Language, AP, AVID, Newcomers Program, Transitions, ALC, ISC, SRC and  
CTE Programs in Health Careers, Digital Media, Early Childhood Education, and Marketing

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,469	1,508	1,425	1,430	1,422	1,316	1,272	1,243

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	3.18	4.00
95.14	96.35	105.24	104.54	106.20
36.36	29.68	30.71	31.42	33.26

2022-23 Average Classroom Teacher Years of Experience	
Beaverton High School	12.9
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

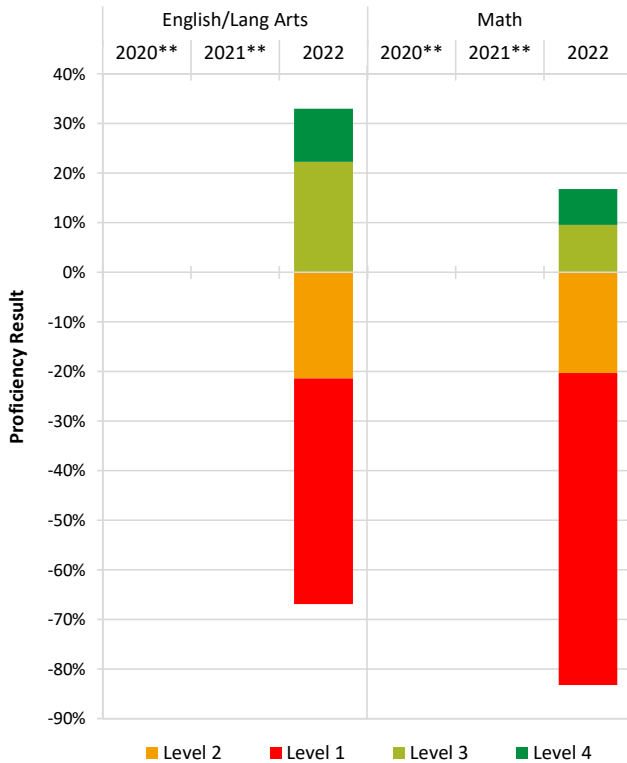
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 15,679,614	\$ 16,952,803	\$ 18,905,085	\$ 18,313,576	\$ 20,044,788
139,421	185,713	354,353	293,561	129,735
177,980	410,733	1,009,090	1,208,530	290,323
-	-	21,982	52,478	-
10,182	21,731	52,266	77,056	8,540
\$ 16,007,197	\$ 17,570,980	\$ 20,342,777	\$ 19,945,201	\$ 20,473,386
\$ 10,897	\$ 11,652	\$ 14,276	\$ 13,948	\$ 14,398

Total

Cost Per Student

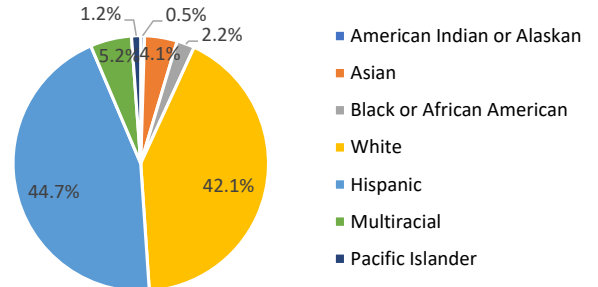


## School Performance Measures



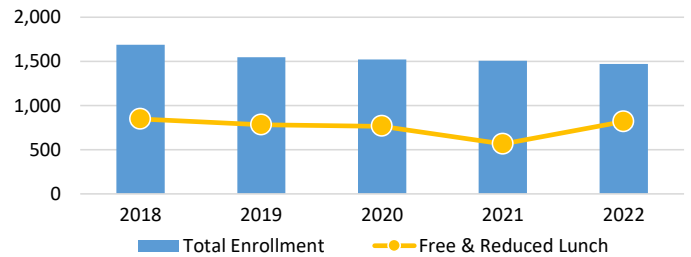
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	16%	14%
English Language Learners	16%	16%	16%
Talented and Gifted	11%	12%	12%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Mountainside High School

12500 SW 175th Avenue

Beaverton, OR 97007

Principal: Todd Corsetti

School Programs: AVID, IB, Transitions, ALC, ISC, SRC and CTE Programs in Business Administration, Construction/Engineering, Computer Science and Hospitality & Tourism

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,787	1,701	1,721	1,715	1,688	1,654	1,569	1,498

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	4.00	4.00
94.65	93.14	94.02	92.31	93.35
33.18	25.19	25.88	24.54	26.50

2022-23 Average Classroom Teacher Years of Experience	
Mountainside High School	9.7
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

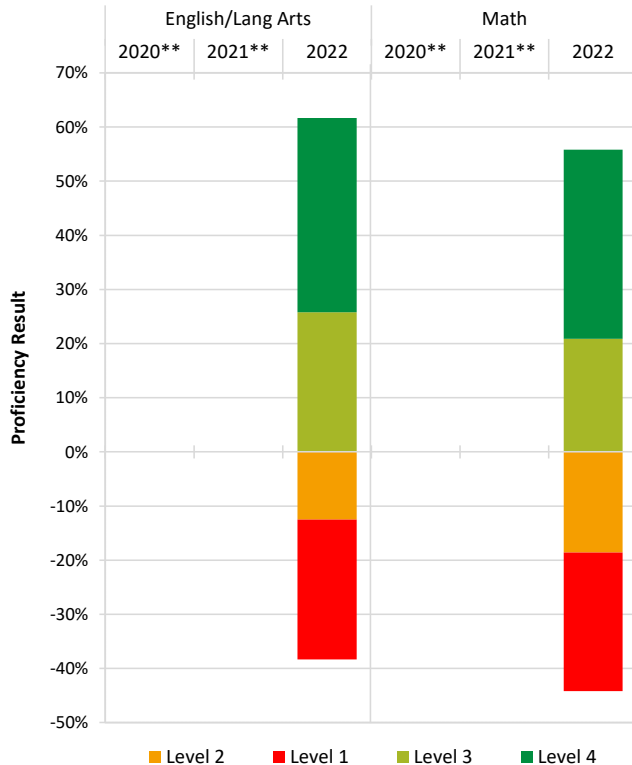
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 14,325,096	\$ 15,609,950	\$ 16,960,520	\$ 16,464,745	\$ 17,373,924
226,456	164,296	403,885	450,249	105,594
139,585	269,074	825,333	1,151,908	360,136
-	-	-	-	-
34,644	42,719	90,619	130,011	13,000
\$ 14,725,780	\$ 16,086,039	\$ 18,280,357	\$ 18,196,913	\$ 17,852,654
\$ 8,241	\$ 9,457	\$ 10,622	\$ 10,610	\$ 10,576

Total

Cost Per Student

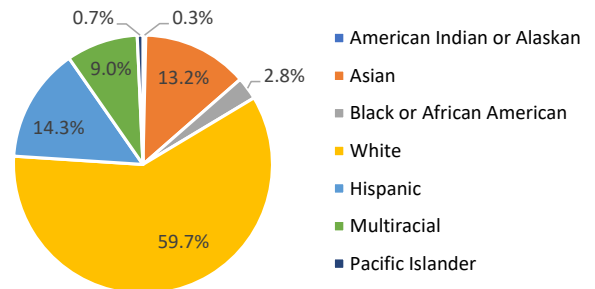


## School Performance Measures



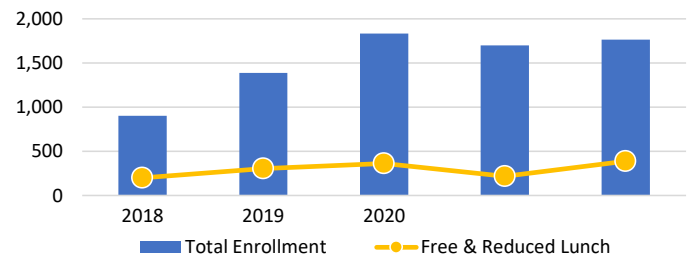
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	10%
English Language Learners	4%	5%	5%
Talented and Gifted	19%	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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Southridge High School

9625 SW 125th Avenue

Beaverton, OR 97008

Principal: David Nieslanik

School Programs: AVID, IB, Transitions, Dual Language, Newcomers Program, ALC, EGC, ISC and CTE Programs in Information Technology, Engineering, Health Sciences, Multimedia Communications and Marketing

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,380	1,437	1,474	1,460	1,387	1,350	1,279	1,244

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	4.00	4.00
82.41	83.20	92.96	95.37	94.65
28.15	22.36	26.18	26.57	26.32

2022-23 Average Classroom Teacher Years of Experience	
Southridge High School	13.3
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

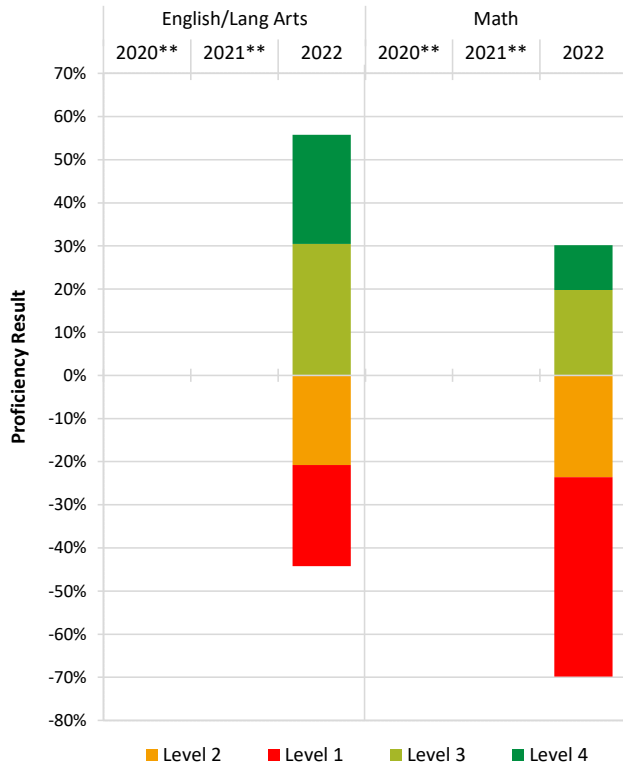
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 13,380,184	\$ 14,614,004	\$ 17,561,628	\$ 17,216,849	\$ 17,584,053
180,102	169,792	391,927	411,239	119,544
169,212	336,418	828,951	981,575	277,655
-	-	6,642	3,066	-
20,728	26,882	43,362	50,965	10,130
\$ 13,750,226	\$ 15,147,096	\$ 18,832,511	\$ 18,663,694	\$ 17,991,382
\$ 9,964	\$ 10,541	\$ 12,776	\$ 12,783	\$ 12,971

Total

Cost Per Student

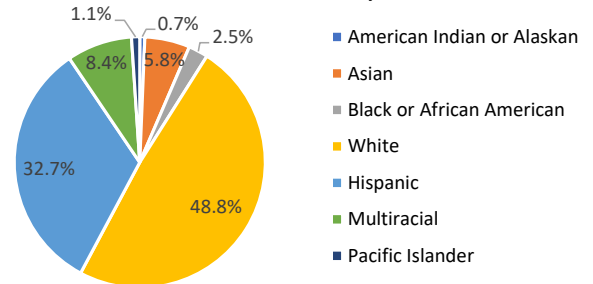


## School Performance Measures



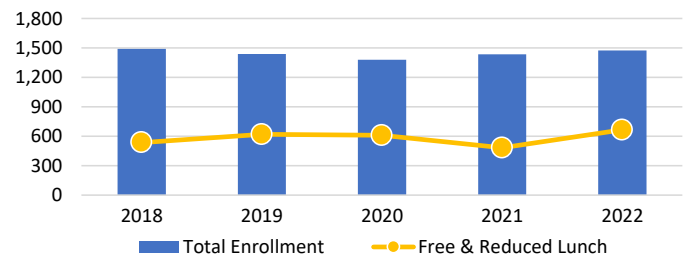
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	15%	14%
English Language Learners	10%	11%	11%
Talented and Gifted	14%	14%	14%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Sunset High School

13840 NW Cornell Road

Portland, OR 97229

Principal: Elisa Schorr

School Programs: AVID, IB, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Information Technology, Marketing, Engineering

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,971	1,953	1,947	1,903	1,849	1,774	1,700	1,664

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	4.00	4.00
99.47	95.49	99.37	99.48	98.75
29.39	21.70	22.52	22.87	23.60

2022-23 Average Classroom Teacher Years of Experience	
Sunset High School	13.3
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

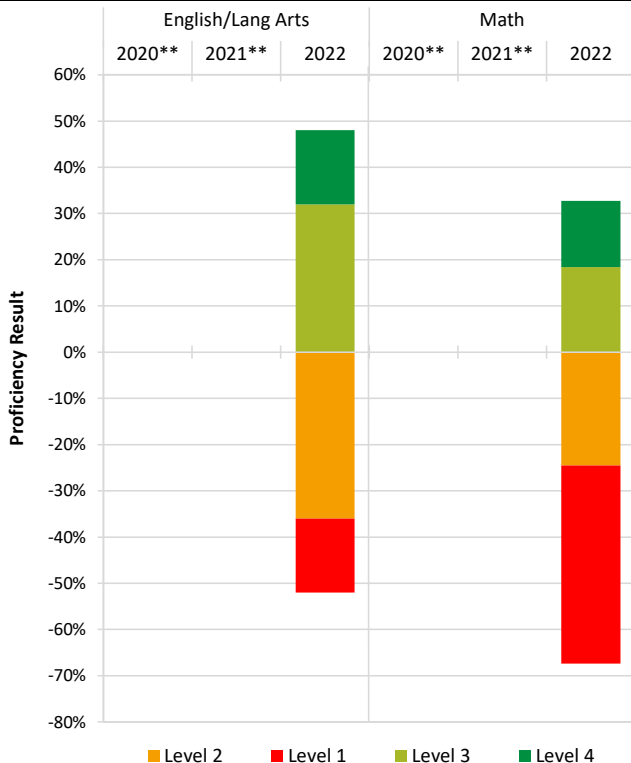
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 15,911,935	\$ 16,181,400	\$ 17,907,017	\$ 17,634,376	\$ 17,968,979
200,916	229,940	573,817	687,253	124,447
218,219	404,266	841,624	1,438,308	289,858
-	6,065	-	43,175	-
23,785	85,855	114,748	106,142	10,720
\$ 16,354,855	\$ 16,907,526	\$ 19,437,205	\$ 19,909,255	\$ 18,394,004
\$ 8,298	\$ 8,657	\$ 9,983	\$ 10,462	\$ 9,948

Total

Cost Per Student

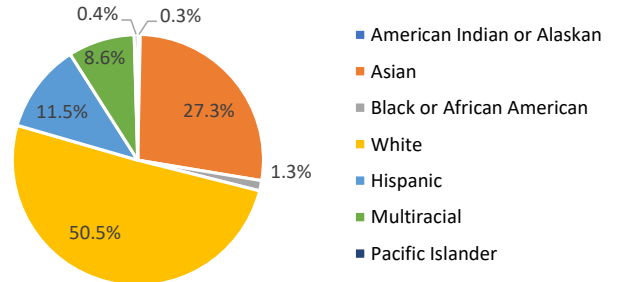


## School Performance Measures



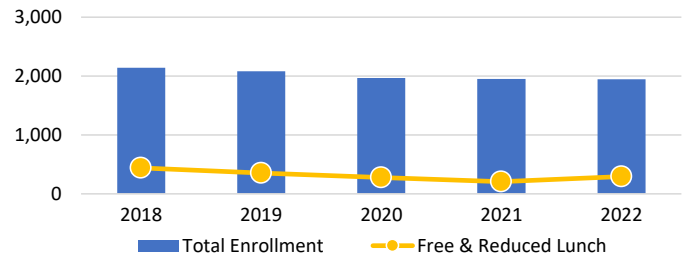
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	9%
English Language Learners	3%	3%	3%
Talented and Gifted	33%	33%	33%

## 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.

\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education



# Westview High School

4200 NW 185th Avenue

Portland, OR 97229

Principal: Matt Pedersen

School Programs: AVID, AP, Transitions, ALC, EGC, ISC, SCC and CTE Programs in Manufacturing, Hospitality & Tourism, Digital Media, Early Childhood Education, and Business & Marketing

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
2,382	2,288	2,280	2,353	2,321	2,285	2,250	2,213

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
4.00	4.00	4.00	4.92	5.00
116.71	118.82	124.72	125.09	128.60
33.88	26.56	29.15	32.24	31.71

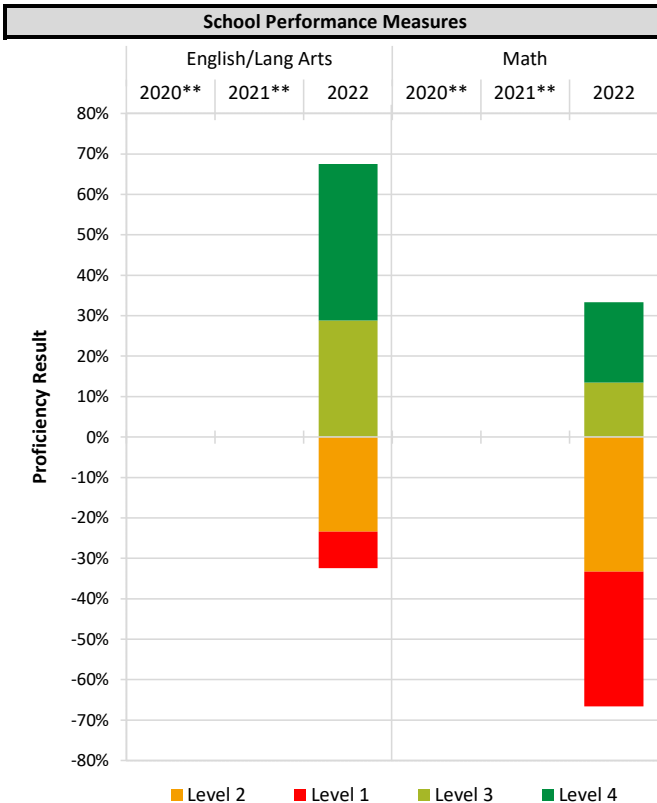
2022-23 Average Classroom Teacher Years of Experience	
Westview High School	9.8
Beaverton School District	16.5

(average years experience in District)

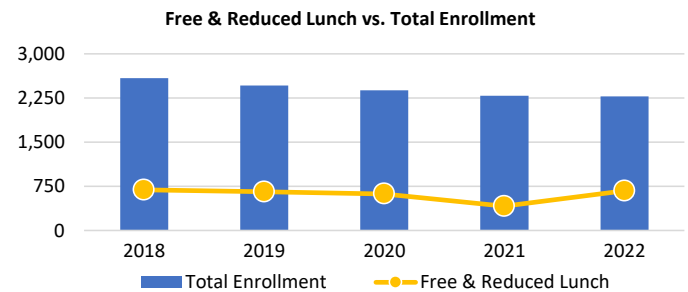
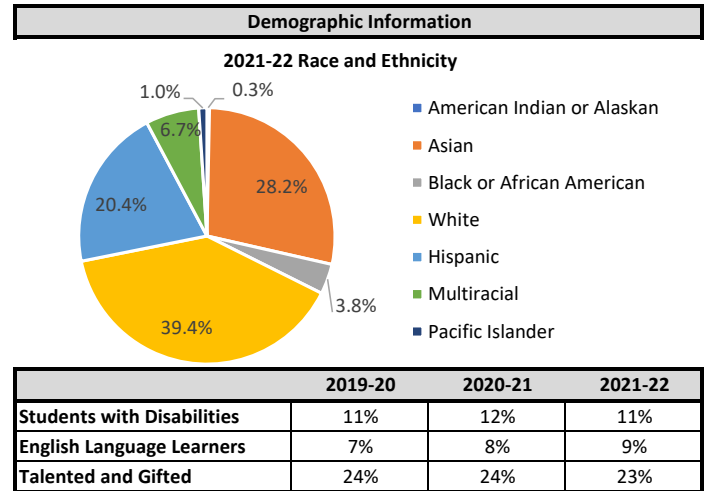
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 17,872,021	\$ 18,483,795	\$ 21,187,217	\$ 21,850,568	\$ 23,228,774
187,862	379,459	535,033	401,385	100,924
177,846	453,357	1,143,514	2,136,732	389,196
12,089	970,184	1,613,186	77,363	-
19,593	51,659	29,875	45,711	18,000
\$ 18,269,411	\$ 20,338,455	\$ 24,508,825	\$ 24,511,759	\$ 23,736,894
\$ 7,670	\$ 8,889	\$ 10,749	\$ 10,417	\$ 10,227



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

Note: Minor differences due to rounding.

Source: District Records and Oregon Department of Education

# Arts & Communication Magnet Academy

11375 SW Center Street  
Beaverton, OR 97005  
Principal: Bjorn Paige  
School Programs: AVID, AP

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	707	693	693	705	705	705	705

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
38.48	37.14	39.20	40.71	40.77
9.71	9.83	11.52	13.66	11.79

2022-23 Average Classroom Teacher Years of Experience	
ACMA	13.3
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,653,784	\$ 6,156,580	\$ 6,848,682	\$ 7,412,424	\$ 7,363,242
39,403	76,616	155,739	327,031	13,350
62,777	105,863	488,221	530,989	123,829
-	-	-	-	-
1,098	3,377	7,664	18,922	2,200
\$ 3,757,062	\$ 6,342,436	\$ 7,500,306	\$ 8,289,366	\$ 7,502,621
\$ 5,322	\$ 8,971	\$ 10,823	\$ 11,962	\$ 10,642



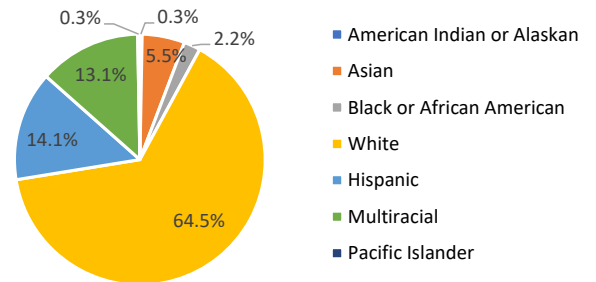
\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

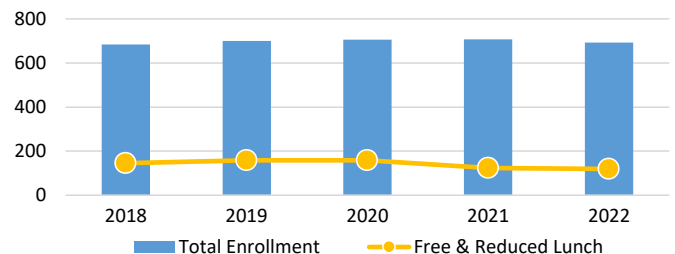
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	12%	12%
English Language Learners	1%	1%	2%
Talented and Gifted	22%	22%	20%

### 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.

# Beaverton Academy of Science and Engineering<sup>◇</sup>

10740 NE Walker Road

Hillsboro, OR 97006

Principal: Diane Fitzpatrick

School Programs: AVID, Expeditionary Learning and CTE Programs in Computer Programming, PLTW - Biomedical and PLTW - Engineering

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	841	828	823	838	838	838	838

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual <sup>^</sup>	2023-24 Budget
2.00	0.00	2.00	2.00	2.00
45.42	0.00	47.82	48.41	46.83
16.15	0.00	16.46	15.65	16.52

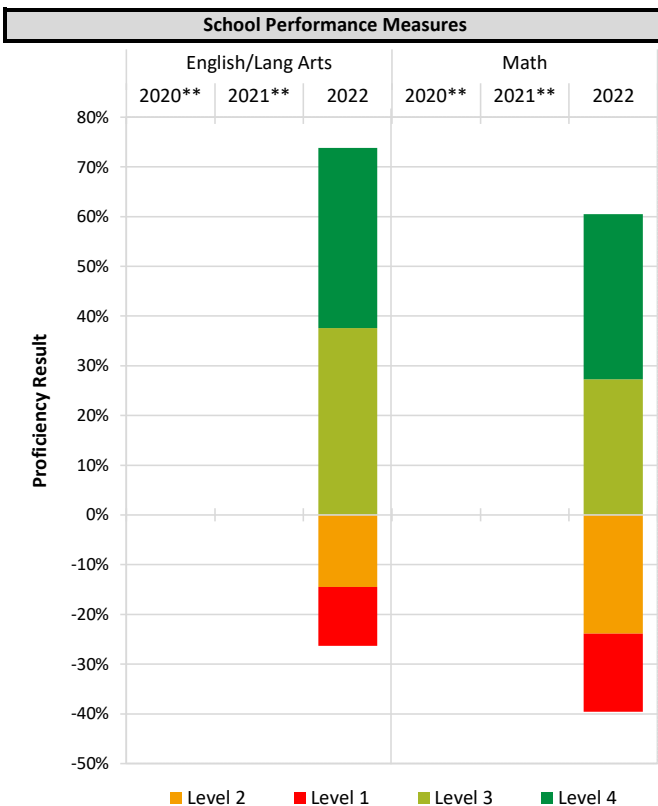
2022-23 Average Classroom Teacher Years of Experience	
BASE	10.0
Beaverton School District	16.5

(average years experience in District)

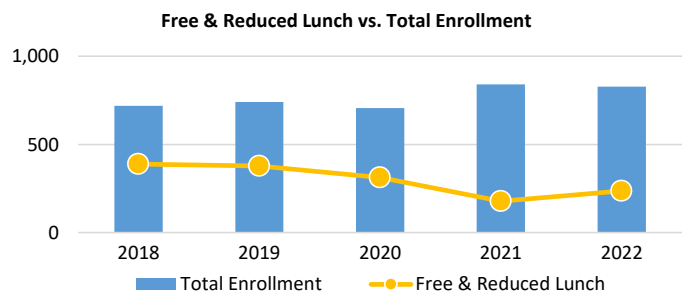
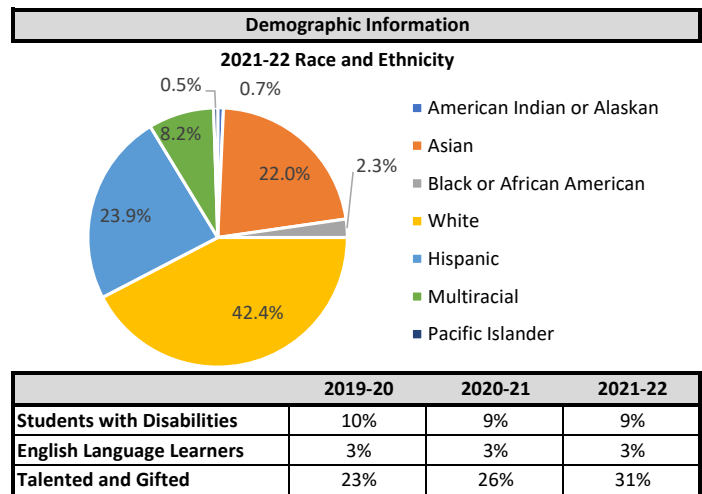
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget <sup>^</sup>	2023-24 Budget
\$ 3,613,609	\$ 7,341,444	\$ 8,192,460	\$ 8,419,752	\$ 8,558,779
38,876	281,344	290,501	209,079	15,400
95,001	199,373	405,714	484,943	244,542
3,782	70,899	1,421,203	-	-
925	17,452	12,693	62,588	6,500
\$ 3,752,194	\$ 7,910,512	\$ 10,322,570	\$ 9,176,362	\$ 8,825,221
\$ 5,315	\$ 9,406	\$ 12,467	\$ 11,150	\$ 10,531



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.



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> Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

<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.

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

# FLEX Online School

10740 NE Walker Road  
Hillsboro, OR 97006  
Principal: Paul Ottum  
School Programs: AVID, AP

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
N/A	1,214	1,666	556	513	510	499	493

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
	1.74	1.73	1.59	1.00
	49.63	65.88	44.36	41.00
	3.54	4.04	5.34	6.00

2022-23 Average Classroom Teacher Years of Experience	
FLEX Online School	9.8
Beaverton School District	16.5

(average years experience in District)

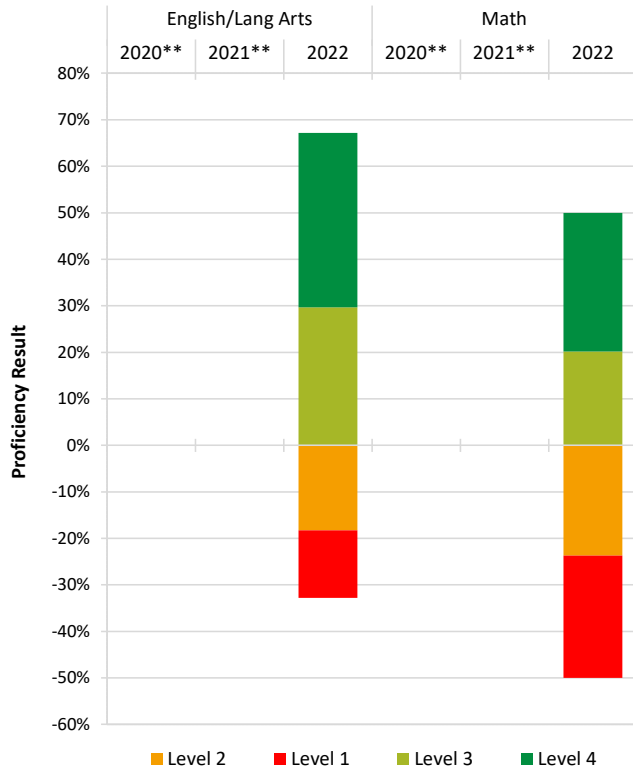
## Financial Data:

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

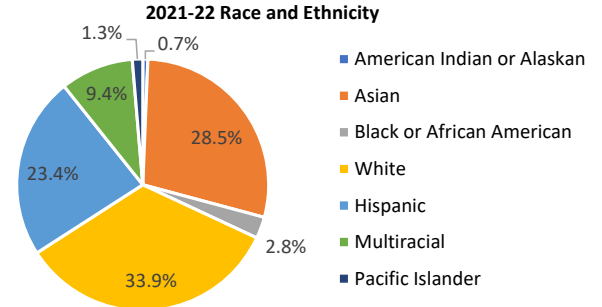
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
	\$ 6,764,006	\$ 9,316,056	\$ 7,018,465	\$ 6,575,042
	27,435	324,077	158,662	10,258
	440,837	381,126	81,741	64,864
	-	8,290	-	-
	1,260	2,180	7,244	605
<b>Total</b>	\$ 7,233,538	\$ 10,031,729	\$ 7,266,111	\$ 6,650,769
<b>Cost Per Student</b>	\$ 5,958	\$ 6,021	\$ 13,069	\$ 12,964



## School Performance Measures

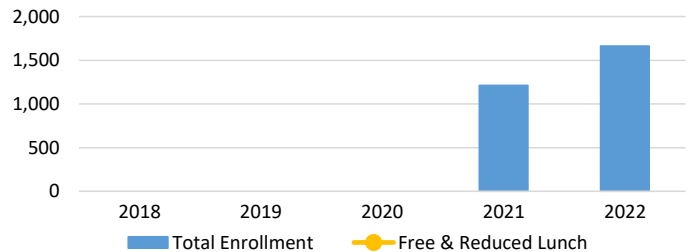


## Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities		9%	14%
English Language Learners		4%	8%
Talented and Gifted		15%	9%

## Free & Reduced Lunch vs. Total Enrollment



Flex Online School opened in the Fall of 2020. There is no historical data available about free & reduced lunch and total enrollment for fiscal years 2017-2021. Data for 2021-22 was unavailable at the time of printing.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# International School of Beaverton

17770 SW Blanton Street  
Beaverton, OR 97078  
Principal: Andrew Gilford  
School Programs: AVID, MYP, IB

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
847	867	857	887	900	900	900	900

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
2.00	2.00	2.00	2.00	2.00
44.09	42.26	45.38	46.39	47.47
9.49	10.25	10.88	11.25	12.57

2022-23 Average Classroom Teacher Years of Experience	
ISB	9.7
Beaverton School District	16.5

(average years experience in District)

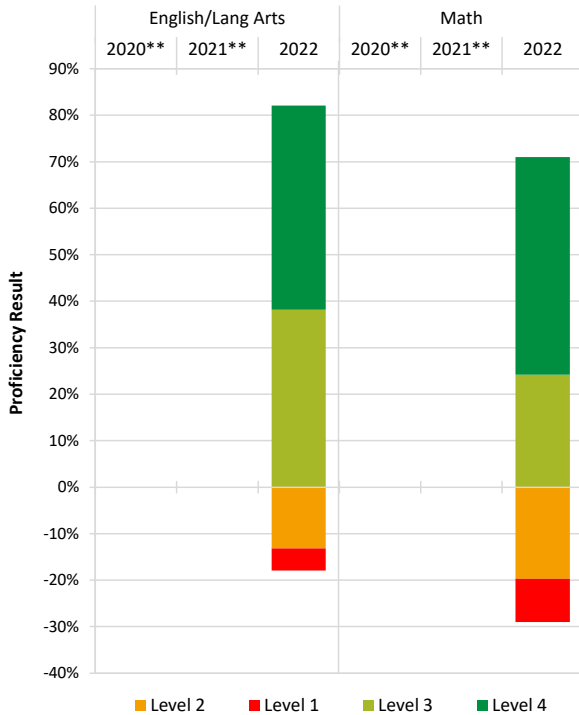
## Financial Data:

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

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,592,104	\$ 6,784,057	\$ 7,442,719	\$ 7,717,487	\$ 8,307,095
38,046	141,893	171,493	334,785	17,795
42,438	135,480	487,665	570,664	155,495
559	-	-	11,500	-
11,977	29,638	23,778	30,462	1,530
\$ 3,685,124	\$ 7,091,067	\$ 8,125,655	\$ 8,664,897	\$ 8,481,915
\$ 4,351	\$ 8,179	\$ 9,482	\$ 9,769	\$ 9,424



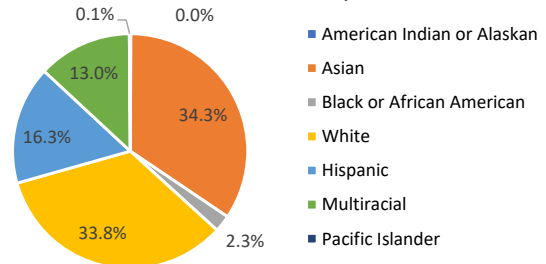
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.

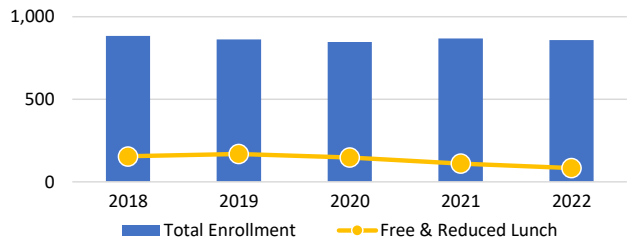
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	0%	0%	0%
English Language Learners	1%	1%	2%
Talented and Gifted	33%	32%	32%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

# Community School at Merlo Station

1841 SW Merlo Drive

Beaverton, OR 97003

Principal: Jonathon Sanchez

School Programs: AVID, Passages, CEYP, and CTE Program in Construction Technology

## Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
128	106	90	130	108	108	108	108

## Staffing Information:

Administration  
Certified  
Classified

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
1.00	1.00	1.00	1.00	1.00
22.19	23.67	26.63	23.20	24.20
9.58	9.51	12.01	11.81	8.96

2022-23 Average Classroom Teacher Years of Experience	
Community School	10.8
Beaverton School District	16.5

(average years experience in District)

## Financial Data:

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

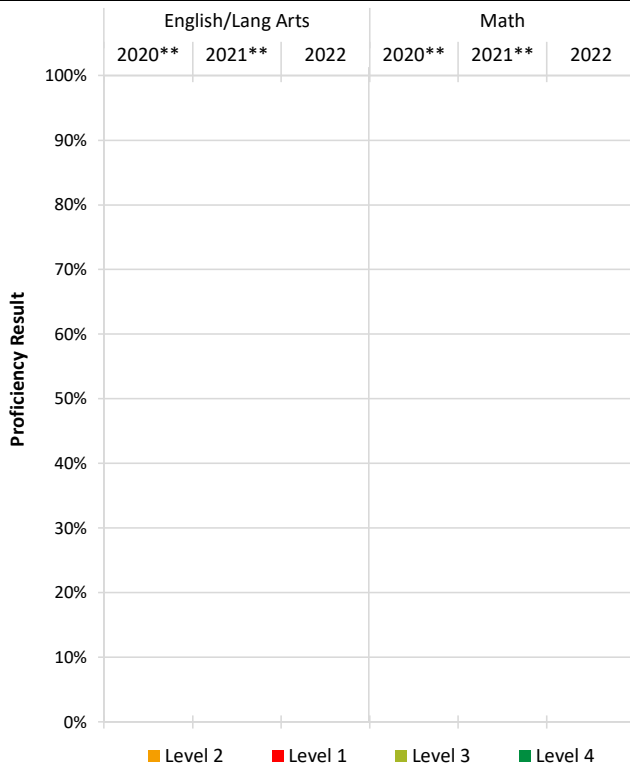
2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
\$ 3,264,710	\$ 4,267,047	\$ 4,808,685	\$ 4,431,727	\$ 4,536,590
87,615	96,845	129,953	122,381	88,650
39,918	197,357	132,072	178,562	72,592
-	420,960	-	-	-
1,782	6,715	5,486	1,263	-
\$ 3,394,025	\$ 4,988,924	\$ 5,076,195	\$ 4,733,933	\$ 4,697,832
\$ 26,516	\$ 47,065	\$ 56,402	\$ 36,415	\$ 43,498

Total

Cost Per Student



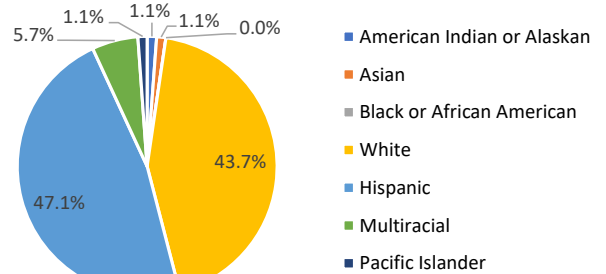
## School Performance Measures



\*\* Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.

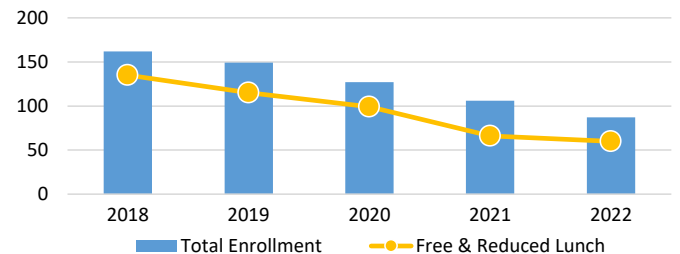
## Demographic Information

### 2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	40%	45%	34%
English Language Learners	13%	16%	14%
Talented and Gifted	1%	3%	5%

## 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.

^ Staffing is 2022-23 Actual as of 5/31/2023. Financial Data is Adjusted 2022-23 Budget as of 5/31/2023.

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

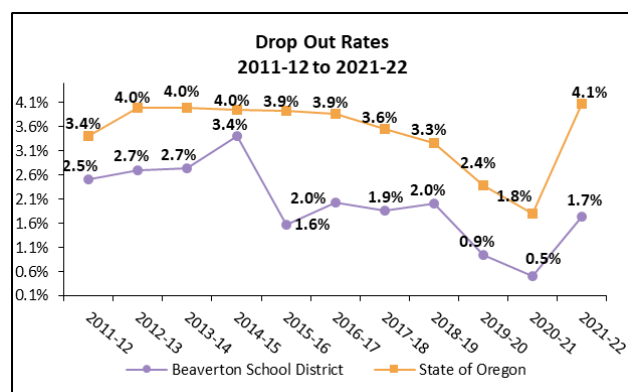
## PERFORMANCE MEASURES

### Drop Out Rates

Drop out data is collected in the Annual Cumulative Average Daily Membership (ADM) Data Collection each year at the end of the school year, which identifies students' enrollment dates and status as of the last day of enrollment for the year. A drop out is a student who withdrew from school and did not graduate or transfer to another school that leads to graduation. Dropouts do not include students who:

- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school,
- received a GED certificate,
- received an adult high school diploma from a community college.

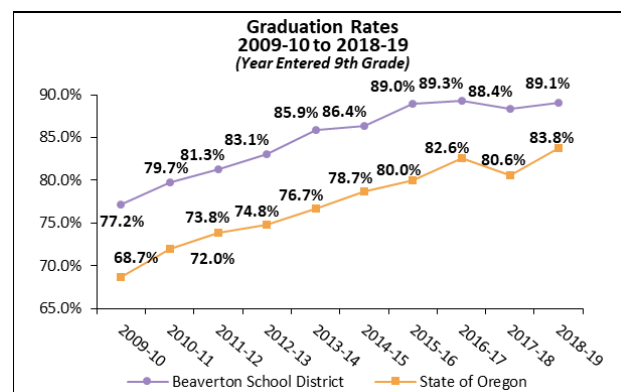
Dropout rates at the State level have been decreasing for several years, however as students returned to schools after the pandemic, the State dropout rate had a sharp increase in 2021-22. The District's increase mirrors that of the State but is still more than 50% below the State dropout rate.



Beaverton School District graduation rates had been on the rise for several years. Students graduating on

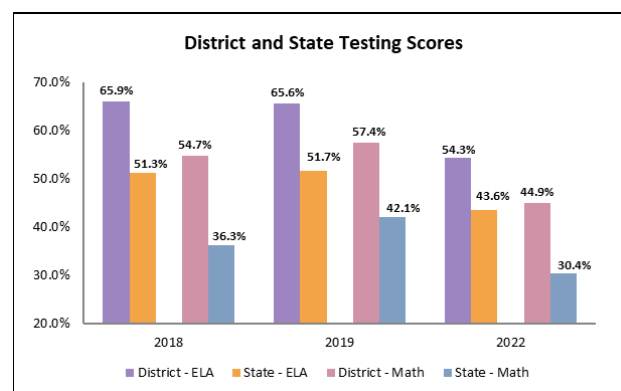
time in four years reached an all-time high in 2019-20 (students who entered 9<sup>th</sup> grade in 2016-17). Although the District saw a slight decline in the 2020-21 year (students who entered 9<sup>th</sup> grade in 2017-18), the District is once again on the rise in 2021-22 (students who entered 9<sup>th</sup> grade in 2018-19). District graduation rates are 5.3% higher than the State graduation rate.

The following data is 4-year cohort graduation rates for 9<sup>th</sup> graders entering in 2009-10 through 2018-19.



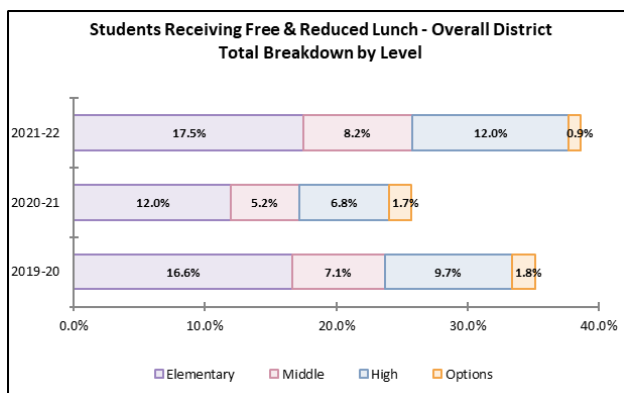
### Standardized Test Scores

The District has scored between 10.7 and 14.6% higher than the State average in ELA standardized test scores and between 14.5 and 18.4% 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.

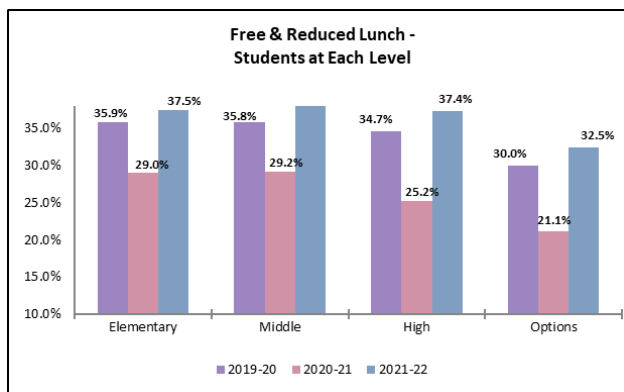


### Free/Reduced Lunch Statistics

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 for 2019-20 was 35.2% and 25.7% in 2020-21. The District experienced a decline due to the Federal waivers around FRL applications during the COVID-19 pandemic. With waivers expiring, the District is beginning to see more typical application percentages again with 38.6% in 2021-22.



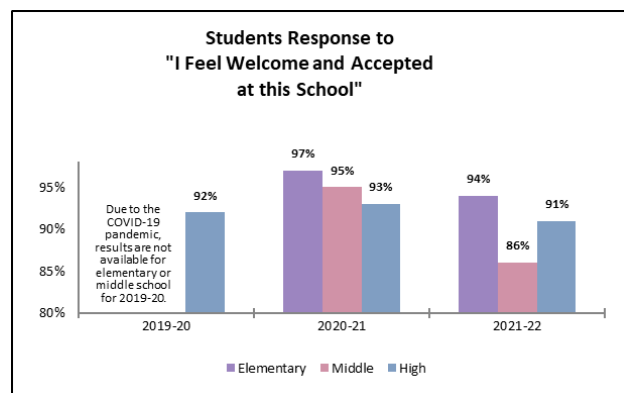
The following graph shows the percentage of students receiving FRL at each level by year.



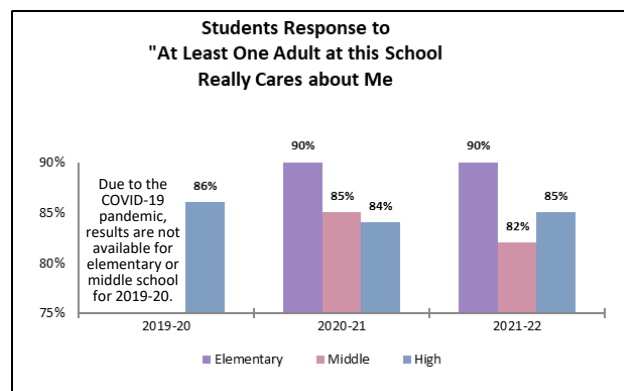
### Student Surveys

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 remains high, with all percentages over 85%.

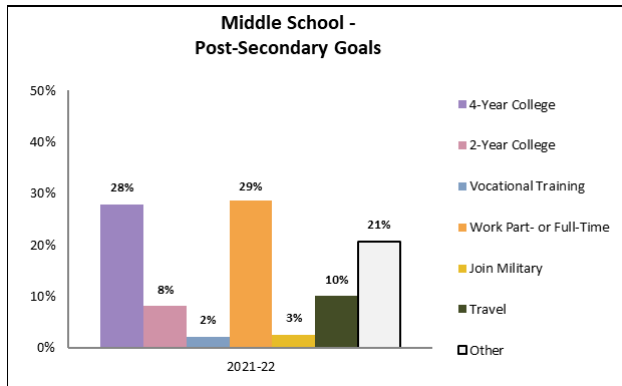


Student survey participants were asked if there was at least one adult at their school who cares about them. This percentage has been consistent at the elementary and high school levels, but saw a slight decline at middle school in 2021-22.

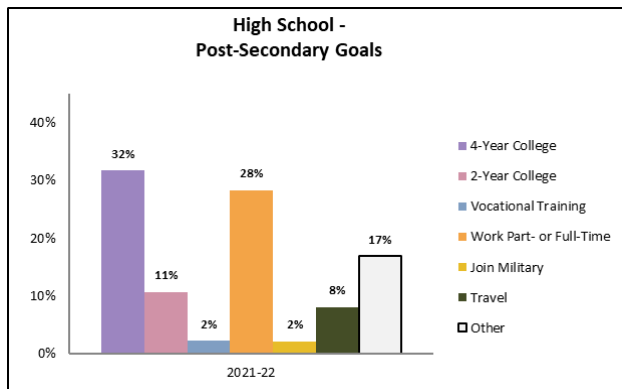


Middle school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a 2 or 4 year college or work full or part-time.





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.



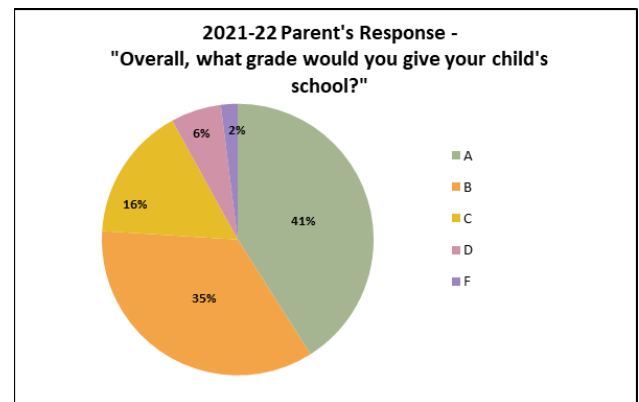
### Parent Surveys

In the spring of 2022, an annual parent survey was sent 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, 82% 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, 76% chose either A or B with 16% choosing C.



### Staff Surveys

Staff were surveyed during the spring of 2022 as well. Only approximately 45% of District staff completed the survey. Of the staff who responded, 92% feel welcome and accepted at their place of work and 91% responded that they receive timely communications from the District.



## STRATEGIC INVESTMENTS

The District has made strategic investments to support the Strategic Plan by building on, discontinuing or modifying previous year investments. As the District is currently engaging in a process to develop a new Strategic Plan, the strategic investments included in the 2023-24 budget were based on the previous Strategic Plan and are continuing to be monitored. During the 2023-24 year, with a new Strategic Plan to move the District forward, these investments will be evaluated in their alignment with the new plan. The following pages include detailed information on the individual investments included in the 2023-24 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 2023-24 year is \$30.3 million, which is less than the 2022-23 allocation. Significant investments from the SIA have been included in the information that follows, as well as previous District investments from other funds.

*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 investments would be beneficial for the District to track academic return on investment.



### Early Learning – Annual Investment \$4,636,687

The Beaverton School District is working to close the opportunity gap for our students of poverty and color by offering access to early learning and Pre-K 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 Pre-K 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 Pre-K programming in 2017-18 at one Title IA school and one non-Title IA school. Since that time, the District has expanded to 11 schools, with 10 of those schools being Title IA. During the 2022-23 school year, the

District is serving over 350 students who may otherwise not have had the opportunity to attend PreK.

In the 2023-24 school year, two additional Title IA schools will have Pre-K programs added. In addition, the program implemented in 2017-18 at the non-Title IA school will move to a Title IA school. This will bring the District total to fifteen Pre-K classrooms in thirteen elementary schools.

The financial investment in Pre-K includes classroom instruction staff and materials, professional development for educators, and family engagement staff. Several grants support the program including Preschool Promise, which increases program access through a partnership with Washington County. Title IIA helps to fund professional development and the Kindergarten Readiness Partnership & Innovation (KPI) grant through Washington County supports family engagement staff.

	Students Served	Cost Per Student
2019-20	233	\$6,962
2020-21	232	\$9,375
2021-22	289	\$10,439
2022-23	368	\$11,486
2023-24 (Projected)	468	\$9,907

PreK Cohort	Students Served	Kindergarten students reading on grade level at the end of Kindergarten on IRLA/ENIL		Kindergarten students proficient on Grade 3 OSAS ELA test	
		BSD PreK	Same School Peers	BSD PreK	Same School Peers
2017-18	65	38%	36%	33%	38%
2018-19	153	---	---	N/A	N/A
2019-20	233	27%	33%	N/A	N/A
2020-21	232	28%	31%	N/A	N/A
2021-22	289	N/A	N/A	N/A	N/A
2022-23	368	N/A	N/A	N/A	N/A

IRLA/ENIL (Independent Reading Level Assessment/Evaluación del nivel independiente de lectura)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries and Benefits	\$ 1,493,628	\$ 1,938,353	\$ 2,857,301	\$ 3,838,852	\$ 4,392,345
Non-Salary	128,518	236,681	159,506	388,015	244,342
Total	\$ 1,622,146	\$ 2,175,034	\$ 3,016,807	\$ 4,226,867	\$ 4,636,687

### Elementary Academic Coaches – Annual Investment \$4,776,951

Full-time Academic Coaches are in every elementary school in the 2023-24 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. The District has numerous students who have experienced learning loss as a result of the pandemic. 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 at-risk students. Extensive documentation is collected on all learners, and adjustments made after each intervention cycle.



Metrics for this investment were developed in the 2021-22 year and are being tracked for the first time in the 2022-23 school year. Success is measured as the percentage of students deemed as catching up or exiting reading interventions increases by 5% each year. Base data is information from the 2021-22 school year. This information is also being tracked by race/ethnicity and participation in ELL, special education and migrant programs

	Students Served	Cost Per Student
2021-22	3,207	\$1,496
2022-23*	2,778	\$1,617
2023-24 (Projected)	3,105	\$1,538

\*Students served is data through first semester only.

	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries and Benefits	\$ 4,797,644	\$ 4,492,216	\$ 4,776,951

**Graduation Mentors – Annual Investment  
\$1,076,430**

Graduation Mentors focus on providing personal, targeted support for two groups of students. The first are students not passing 1-2 classes whose attendance is less than 90%, the second are students not passing three or more classes whose attendance is 90% or greater. Their caseloads result from coordination between counseling departments, Behavior Health & Wellness teams and 9<sup>th</sup> Grade Success teams. Caseloads are approximately 35-50 students. Graduation Mentors collaborate with students and families with the primary objective to implement supportive strategies outlined by building

support teams. Graduation Mentors provide assistance to students to improve organization, engagement during class and task completion; guide and reinforce student understanding of classroom rules, procedures and expectations; and provide academic goal setting strategies and training. Graduation Mentors collaborate with counselors to address academic, emotional and social barriers. Due to reduced funding in the 2023-24 year, there was a reduction of seven Graduation Mentors from the 2022-23 budget of 28 positions.

Metrics for this investment are currently being tracked and data will be available at the conclusion of the 2023-23 school year.

	2022-23 Budget	2023-24 Budget
Salaries and Benefits	\$ 1,611,659	\$ 1,076,430

**Behavior Health & Wellness Teams (formerly  
Student Success Teams) – Annual Investment  
\$16,952,967**

In Beaverton, the District is committed to the Behavioral Health and Wellness (BH&W) 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 Behavioral Health and Wellness Teams, formerly known as Student Success 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 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 psychologists are also members of the team, but their involvement varies based on their school's allocation of psychologist time.

During Semester 1 of the 2022-23 school year, there were 4,191 students who received some level of support directly from a member of a schools' BH&W team. These teams review their referral data on a



quarterly basis to watch for demographic trends and to identify areas of needed instructional and assessment focus.

The first definition of success for this investment is that 80% of students are accessing Tier I supports and 20% or less of the students require Tier II supports. This will be tracked by all students and then also by race/ethnicity and gender, as well as participation in programs such as ELL and special education. In 2021-22, all students combined was 92.8% accessing Tier I

supports and each sub-group was measured at over 87.5% accessing Tier I.

The second definition of success for this investment is that the percentage of students with disabilities accessing supports will decline over time. In the 2021-22 school year, this percentage was at 11.6%.

At the conclusion of the 2022-23 school year, the data will be available to provide a comparison between the 2021-22 and 2022-23 years for measures of success.

	<b>Students Served</b>	<b>Cost Per Student</b>
2020-21	38,573	\$142
2021-22	38,328	\$408
2022-23	37,493	\$443
2023-24 (Projected)	37,339	\$452

	<b>Students Referred</b>	<b>Cost Per Student</b>
2020-21	N/A	N/A
2021-22	4,907	\$3,189
2022-23*	4,191	\$3,965
2023-24 (Projected)	3,319	\$5,108

*\*Students served is data through first semester only.*

	<b>2020-21 Actual</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>
Salaries and Benefits	\$ 5,435,128	\$15,509,190	\$16,618,742	\$16,952,967
Non-Salary	57,626	138,474	-	-
Total	\$ 5,492,753	\$15,647,664	\$16,618,742	\$16,952,967



# FORM ED-1

# NOTICE OF BUDGET HEARING

A public meeting of the School Board will be held on June 20th, 2023 at 6:30 p.m. at 1260 NW Waterhouse Avenue, Beaverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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, 1260 NW Waterhouse Avenue, 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

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Data Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$ 200,863,785	\$ 215,517,963	\$ 690,399,000
Current Year Property Taxes, other than Local Option Taxes	224,242,583	238,431,650	245,191,120
Current Year Local Option Property Taxes	37,084,670	38,200,000	40,500,000
Other Revenue from Local Sources	63,455,138	68,695,174	64,103,453
Revenue from Intermediate Sources	14,449,154	13,569,051	13,765,894
Revenue from State Sources	348,415,517	377,263,871	385,532,257
Revenue from Federal Sources	62,302,555	92,035,918	79,470,629
Interfund Transfers	7,556,546	6,554,402	15,159,404
All Other Budget Resources	21,229,806	480,950,000	10,200,000
<b>Total Resources</b>	<b>\$ 979,599,754</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$ 329,524,511	\$ 365,237,217	\$ 375,656,183
Other Associated Payroll Costs	197,589,175	215,783,383	217,907,806
Purchased Services	40,625,452	79,069,027	143,717,986
Supplies & Materials	41,492,363	110,435,874	99,018,968
Capital Outlay	39,204,300	519,350,589	412,937,316
Other Objects (except debt service & interfund transfers)	10,158,777	17,540,740	18,335,215
Debt Service*	95,750,129	107,574,365	117,330,836
Interfund Transfers*	7,556,546	6,554,402	15,159,404
Operating Contingency	-	109,672,432	144,258,043
Unappropriated Ending Fund Balance & Reserves	-	-	-
<b>Total Requirements</b>	<b>\$ 761,901,253</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$ 374,168,649	\$ 418,509,596	\$ 430,648,132
FTE	2,498	2,579	2,539
2000 Support Services	218,916,695	286,506,008	295,655,972
FTE	1,386	1,505	1,456
3000 Enterprise & Community Service	15,273,022	24,513,673	23,071,569
FTE	98	118	114
4000 Facility Acquisition & Construction	50,236,212	577,887,553	517,197,801
FTE	32	29	34
5000 Other Uses	-	-	-
5100 Debt Service*	95,750,129	107,574,365	118,330,836
5200 Interfund Transfers*	7,556,546	6,554,402	15,159,404
6000 Contingency	-	109,672,432	144,258,043
7000 Unappropriated Ending Fund Balance	-	-	-
<b>Total Requirements</b>	<b>\$ 761,901,253</b>	<b>\$ 1,531,218,029</b>	<b>\$ 1,544,321,757</b>
<b>Total FTE</b>	<b>4,014</b>	<b>4,231</b>	<b>4,143</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR \*\*

Total budget includes appropriations for 2022 Capital Bond Program, as well as projected remaining ESSER III award and the SSF at \$10.1B.

## PROPERTY TAX LEVIES

	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit <u>4.6930</u> )	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	\$ 82,399,079

## STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1**
General Obligation Bonds	\$ 978,947,418	\$ 403,587,847
Other Bonds	\$ 129,235,000	
Other Borrowings	\$ 29,077,845	
<b>TOTAL</b>	<b>\$ 1,137,260,263</b>	<b>\$ 403,587,847</b>

**ITEM FOR ACTION****APPROVE RESOLUTION ADOPTING 2023–24 BUDGET, MAKING APPROPRIATIONS & IMPOSING TAXES****BACKGROUND**

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board must adopt the 2023–24 Budget, make appropriations and impose and categorize taxes prior to July 1, 2023.

The Budget Committee approved the District’s 2023–24 Budget on May 17, 2023.

After a public hearing, the School Board may adopt the budget in compliance with Oregon Revised Statutes. The Beaverton School District School Board must appropriate legally adopted budget amounts for 2023–24 prior to making expenditures or transfers, in accordance with ORS 294.456.

**2023-24 BUDGET SUMMARY**

	<u>General Fund</u>	<u>All Other Funds</u>	<u>Total All Funds</u>
Revenue Approved by Budget Committee:	\$ 666,321,402	\$ 878,000,355	\$ 1,544,321,757
Adopted Revenue Budget	<u>\$ 666,321,402</u>	<u>\$ 878,000,355</u>	<u>\$ 1,544,321,757</u>
Expenditures Approved by Budget Committee:	\$ 666,321,402	\$ 878,000,355	\$ 1,544,321,757
Adopted Expenditures Budget	<u>\$ 666,321,402</u>	<u>\$ 878,000,355</u>	<u>\$ 1,544,321,757</u>

**RECOMMENDATION**

It is recommended that the Board approve the attached resolution (23-620A) adopting the 2023–24 budget, making appropriations and imposing taxes.



**RESOLUTION NO. 23-620A  
ADOPTION OF 2023-24 BUDGET,  
MAKING APPROPRIATIONS, IMPOSING TAXES**

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2023-24 fiscal year in the total of \$1,544,321,757 now on file at the District's Office of the Associate Superintendent for Business Services, located at 1260 NW Waterhouse Avenue, Beaverton, Oregon 97006.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

**General Fund**

Instruction	\$ 336,087,293
Support Services	205,337,710
Enterprise and Community Services	250,000
Facilities Acquisition & Construction	100,000
Long-Term Debt Service	1,814,352
Transfers of Funds	6,734,854
Contingency	115,997,193
Total	<u>\$ 666,321,402</u>

**Student Body & Special Purpose Fund**

Instruction	\$ 10,832,612
Support Services	1,371,388
Enterprise and Community Services	350,000
Facilities Acquisition & Construction	1,000,000
Transfers of Funds	15,000
Total	<u>\$ 13,569,000</u>

**Categorical Fund**

Instruction	\$ 50,000
Support Services	7,442,839
Facilities Acquisition & Construction	2,310,000
Transfers of Funds	129,161
Total Appropriation	<u>\$ 9,932,000</u>

**Scholarship Fund**

Enterprise and Community Services	\$ 535,000
Transfers of Funds	15,000
Total	<u>\$ 550,000</u>

**Grant Fund**

Instruction	\$ 83,678,227
Support Services	54,835,217
Enterprise & Community Services	3,626,796
Facilities Acquisition & Construction	2,508,000
Total	<u>\$ 144,648,240</u>

**Long-Term Planning Fund**

Contingency	<u>\$ 22,600,000</u>
Total	<u>\$ 22,600,000</u>

**Nutrition Services Fund**

Support Services	\$ 18,462
Enterprise and Community Services	18,309,773
Transfers of Funds	4,000
Total	<u>\$ 18,332,235</u>

**Debt Service Fund**

Long-Term Debt Service	<u>\$ 116,516,484</u>
Total	<u>\$ 116,516,484</u>

**Capital Projects Fund**

Support Services	\$ 15,581,118
Facilities Acquisition & Construction	511,119,493
Transfers of Funds	8,261,389
Total	<u>\$ 534,962,000</u>

**Insurance Reserve Fund**

Support Services	\$ 7,181,548
Facilities Acquisition & Construction	160,308
Contingency	3,696,768
Total	<u>\$ 11,038,624</u>

**Workers' Compensation Fund**

Support Services	\$ 3,887,690
Contingency	1,964,082
Total	<u>\$ 5,851,772</u>

**Total All Funds** \$ 1,544,321,757

### RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2023-24 upon the assessed value of all taxable property within the district:

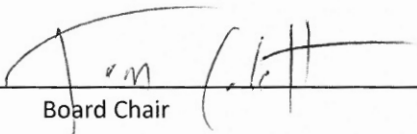
- (1) At the rate per \$1,000 of assessed value of \$4.6930 for permanent rate tax;
- (2) At the rate per \$1,000 of assessed value of \$1.25 for local option tax;
- (3) In the amount of \$82,399,079 for debt service for general obligation bonds;

### 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:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Limit	\$4.6930/\$1,000	
Local Option Tax	\$1.25/\$1,000	
General Obligation Debt Service		\$82,399,079

The above resolution statements were approved and declared adopted on this twentieth day of June 2023.

X   
Board Chair

Notice of Property Tax and Certification of Intent to Impose a  
Tax on Property for Education Districts

FORM OR-ED-50  
2023–2024

To assessor of Wash. & Mult. County

☐ Check here if this is  
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Beaverton School District has the responsibility and authority to place the following property tax, fee, charge, or assessment  
on the tax roll of Wash. & Mult. County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1260 NW Waterhouse Ave.	Beaverton	OR	97006	6/29/2023
Mailing Address of District	City	State	ZIP Code	Date Submitted
Michael Schofield	Associate Supt.	503-356-4540	michael_schofield@beaverton.k12.or.us	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

**CERTIFICATION**— You **must** check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.693	Excluded from Measure 5 Limits	
2. Local option operating tax .....2	1.25	Dollar Amount of Bond Levy	
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			82,399,079
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			82,399,079

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.693
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	11/2022	2023-24	2027-28	\$1.25/\$1,000

150-504-060 (Rev. 10-12-22)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)  
File with your assessor no later than JULY 15, unless granted an extension in writing.

## GLOSSARY OF TERMS AND ACRONYMS

### 10K

A group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students.

### 5D+ TRAINING

A training program based on the 5 Dimensions of Teaching and Learning (5D) instructional framework, which is derived from an extensive study of research on the core elements that constitute quality instruction. These core elements include Purpose, Student Engagement, Curriculum and Pedagogy, Assessment for Student Learning and Classroom Environment and Culture. The ‘+’ training beyond the 5 Dimensions for Professional Collaboration and Communication based on activities and relationships that teachers engage in outside of classroom instruction.

### ABAR

Anti-Bias Antiracism

### ACCRUAL BASIS

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

### ACMA

Arts and Communications Magnet Academy

### ADA

Americans with Disabilities Act

### ADMw

Average daily membership, weighted for additional student characteristics

### ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

### AED

Automated External Defibrillator

### 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.

### AP

Advanced Placement

### APPROPRIATION

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

### APPROVED BUDGET

The budget that has been approved by the budget committee.

### AROI

Academic Return on Investment

### ASBO

Association of School Business Officials International

### ASHREA

American Society of Heating, Refrigerating and Air-Conditioning Engineers

### ASSESSED VALUE (AV)

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

### AUDIT

An official inspection of an individual's or organization's accounts, typically by an independent body.

### AVERAGE DAILY MEMBERSHIP (ADM)

The year-to-date average of daily student enrollment.

### AVID

Advancement Via Individual Determination

### BALANCED BUDGET

Projected resources equal projected requirements within each fund.

### BALLOT MEASURE 98 (HSS)

High School Success is a fund initiated by ballot Measure 98 in November 2016 to aid in increasing graduation rates and ensuring high school graduates are ready for their next step. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse \$170 million total during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. All areas of eligibility must be fully in place by the end of the 2020-21 school year.

**BASE**

Beaverton Academy of Science and Engineering (replaces HS2 and SST in the 2020-21 school year)

**BASIS OF ACCOUNTING**

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

**BEA**

Beaverton Education Association

**BHS**

Beaverton High School

**BH&W**

Behavioral Health & Wellness

**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

**CD**

Construction Documents

**CDL**

Comprehensive Distance Learning

**CEPI**

Community Eligibility Provision Incentive

**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.

**DEQ**

Department of Environmental Quality

**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

**EIG**

Expanded Income Guidelines

**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

**ERP**

Enterprise Resource Planning system

**ES**

Elementary School

**ESB**

Electric School Bus

**ESD**

Education Service District

**ESSA**

Every Student Succeeds Act

**ESSER Fund**

Elementary and Secondary School Emergency Relief Fund

**EVER ELL**

A student receiving or eligible for ELL services reported by any district beginning in the 2006-07 school year.

**EVERY STUDENT SUCCEEDS ACT (ESSA)**

Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA

is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

**EWS**

Early Warning System

**EXPENDITURES**

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

**FFCO**

Full Faith & Credit Obligation

**FISCAL YEAR**

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**FLEX**

FLEX Online School

**FRL**

Free and reduced lunch

**FTE**

Full-time Equivalent

**FULL TIME EQUIVALENT (FTE)**

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (0.5) FTE is one employee working one half of the day in that position.

**FUNCTION**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND BALANCE**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

**FUND**

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**GAAP**

Generally Accepted Accounting Principles

**GASB**

Governmental Accounting Standards Board

**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

**GMP**

Guaranteed Maximum Price

**GO**

General Obligation Bond

**GOVERNING BODY**

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

**GRANT**

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

**HB**

House Bill

**HB 3427**

House Bill that established the SSA and allocated funding to education purposed including the SIA.

**HR**

Human Resources Department

**HS2**

Health and Sciences School (replaced by BASE in the 2020-21 school year)

**HSS**

High School Success (Measure 98)

**IB**

International Baccalaureate

**IEP**

Individualized Education Program

**IGA**

Intergovernmental Agreement

**INSTRUCTION**

The activities dealing directly with the teaching of students or improving the quality of teaching.

## **INTEGRATED GUIDANCE**

Oregon Department of Education (ODE) initiative to streamline the grant application process for six grants. The six grants are High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education (CTE/Perkins), Every Day Matters (EDM), and Early Indicator and Intervention Systems (EIS)

## **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

### **KPI**

Kindergarten Readiness Partnership & Innovation Grant

## **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.

### **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

### **PFMLI**

Paid Family Medical Leave Insurance



**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.

**RHES**

Raleigh Hills Elementary School

**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

**SRO**

School Resource Officer

**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 Service 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