



ADOPTED BUDGET

2024-2025



BELONG. BELIEVE. ACHIEVE.



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

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BEAVERTON SCHOOL DISTRICT
Beaverton, Oregon

ADOPTED BUDGET
2024-25

Prepared by:
Business Services

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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 2023–2024.

The budget adheres to the principles and standards
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John W. Hutchison
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Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Beaverton School District 48J
Oregon**

For the Fiscal Year Beginning

7/1/2023

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 2024-25 budget. The School Board approved a new strategic plan in May 2023. The 2024-25 budget was developed in alignment with the foundations, core values and goals 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 2023-24 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 2023-24 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.



BEAVERTON SCHOOL DISTRICT

2024-25 ADOPTED BUDGET DOCUMENT

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EXECUTIVE SUMMARY



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2024-25 ADOPTED BUDGET DOCUMENT
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Superintendent's 2024-25 Budget Message

May 14, 2024

Dear Beaverton School District Community,

The 2023–24 school year has been a busy, exciting and transitional year for our students, staff and community. The board of directors adopted a new strategic plan in May 2023 and the District has begun, focusing and aligning our work. From the District promise to foundational building blocks, efforts are underway in implementing the strategic plan.

The [strategic plan](#) articulates Beaverton School District's promise, vision, mission, values, goals and foundational building blocks 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.

Current Climate

The proposed 2024-25 budget reflects a State School Fund (SSF) of \$10.2 billion as appropriated by the Oregon Legislature for the 2023-2025 biennium. This funding level represents a 9.7% increase over the previous biennium. It is important to note that, on an annual basis, this level of funding makes it difficult to keep up with costs in our current inflationary environment. While inflation has cooled over recent months, impacts on program costs are evident throughout our organization. The District is currently in bargaining with the Beaverton Education Association and with the Beaverton School Employees Association for an economic reopening.

The District has received significant one-time funds from the federal and state governments to support increased needs due to the pandemic, and most of these funds expire on September 30, 2024. The 2024-25 proposed budget includes a projected \$12.0 million of remaining one-time federal funds that must be spent by September 30, 2024. The remaining funds will be used for academic programs this summer and will also fund targeted heating, ventilation and air conditioning improvements at Southridge High School.

This budget message is designed to summarize important features, financial policies, and planned modifications in the 2024-25 proposed budget. The total budget of \$1,813,709,979 and General Fund budget of \$740,824,843 is the result of aligning resources to priorities identified through the extensive community outreach conducted to inform the District's strategic plan, student success plan, and budget. The strategic plan was developed based on input provided by the District's students, families, staff, community, and the School Board. Additionally, we are in the second year 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, improvements in prioritized funding for the SIA and HSS, and remaining one-time funds from federal and state governments. It also identifies investments to be monitored for improvement in the coming years.

Planning the 2024-25 Budget

The budget is based on funding from a \$10.2 billion State School Fund for the 2023-2025 biennium. It includes funding for just over 300 teachers provided by the local option levy, which local voters resoundingly approved renewing in November 2022. It also includes a \$38.0 million allocation from the Student Investment Account and \$12.0 million from the High School Success grant.. 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 and the High School Success grant was passed by voters on Ballot Measure 98 in November 2016.

Aligning for Student Success

For the second year of the two year plan, the 2024-25 proposed budget includes Integrated Guidance for Aligning for Student Success as 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 \$50 million. The District assembled an Integrated Guidance Planning team in the fall of 2022 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).

Staffing Allocation Methodology (SAM)

The District uses a Staffing Allocation Methodology to allocate most of the staff in our schools. The SAM currently uses funds from the general operating budget, SIA, and HSS. The SAM includes a commitment to a more equitable and responsive allocation of resources to schools based on the number of students experiencing poverty. While we don’t have the resources to fully fund the 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 2024 to review the SAM implementation and make modifications for enrollment and other changes as funding allows.

Budget Development Process for 2024-25 Budget

Phase 1: The School Board approved the budget calendar in June 2023, establishing a process for the 2024-25 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2023. The open positions were advertised across the District and filled by the Board in December 2023.

Phase 2: From October to December 2023, the District modified plans for use of ESSER II and III funding from the federal government passed down through the State of Oregon. A significant increase in SIA funding allowed a number of positions to be moved from ESSER to the SIA. Funding of these positions in SIA will continue in 2024-25. The District also added staffing in schools including paraeducators in kindergarten classrooms and special education staff during the 2023-24 school year. These supports are maintained in the proposed 2024-25 proposed budget.

Phase 3: From February through March 2024, 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 2,400 survey responses. That feedback along with input from District leadership informed some modifications to the General Fund. The proposed budget also includes reductions made to align our current staffing to projected enrollment, maintaining the same staffing ratios in the SAM with no changes from budget year 2023-24 to 2024-25. The SAM committee also met to make modest adjustments to the model and engaged staff in changes to English language development (ELD) and special education service models included in SAM. The Superintendent's Cabinet reviewed the budget changes.

Phase 4: Beginning in April through May 2024, the final phase includes the delivery of the Superintendent's Budget Message and the 2024-25 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 and aligns with the 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.

Notable Financial Assumptions and Highlights

- Assumes 2024-25 SSF amount of \$510.2 million
- Assumes SIA amount of \$38.0 million (Safe & Thriving, Progress on Standards)
- Assumes career & technical education (CTE) and high school success funding from HSS grant of approximately \$12.0 million (College & Career Ready)
- Acknowledges federal Elementary and Secondary School Emergency Relief Fund (ESSER) III funds must be spent by September 30, 2024 (Progress on Standards, Facilities & Programs for World-Class Learning)
- Projects September enrollment of 37,703, a decrease of 373 students from September 2023
- Provides 301.2 teachers through Local Option Levy resources of approximately \$44.0 million (Progress on Standards)
- Includes 73.6 FTE previously funded with ESSER (Safe & Thriving, Foundations of Success, Progress on Standards)
- Maintains 42.9 FTE for kindergarten paraeducators, 4.0 FTE for newcomer programs, and 58.0 FTE for special education that was added during the 2023-24 school year (Foundations of Success, Progress on Standards)

- Invests 31.8 FTE from Staffing Allocation Methodology (SAM) changes, 39.4 FTE in special education, 7.0 FTE campus supervisors and 13.4 FTE bus drivers added during the 2024-25 budget process (Safe & Thriving, Foundations of Success, Progress on Standards)
- Includes \$1.0 million in supplies and materials for maintenance and custodial (Facilities & Programs for World-Class Learning)
- Includes \$2.0 million for implementation of a new enterprise resource planning (ERP) system (Effective Systems & Structures for Student Success)
- Continues investment in expansion of dual language learning options, adding programs at three schools in 2024-25 (Engaging & Effective Teaching & Learning Systems; Equity, Engagement & Excellence)
- Continues to invest in early childhood education by adding a pre-K program at one additional school in 2024-25 for a total of 14 schools (Engaging & Effective Teaching & Learning Systems; Equity, Engagement & Excellence)
- Allocates resources to support multi-tiered systems of support (MTSS) materials (Engaging & Effective Teaching & Learning Systems)
- Continues investment of \$1.0 million for classroom technology and \$1.0 million for furniture replacements (Facilities & Programs for World-Class Learning)

Conclusion

In closing, I want to thank the School Board, administrators, staff and community for their dedication and hard work in preparing the proposed 2024-25 budget. Many thanks to the Budget Committee for its thoughts and attention in reviewing the proposed budget and providing feedback as we plan for the 2024–25 school year. This work, much like the 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 will 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 2024-25 proposed budget.

Respectfully submitted,



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.

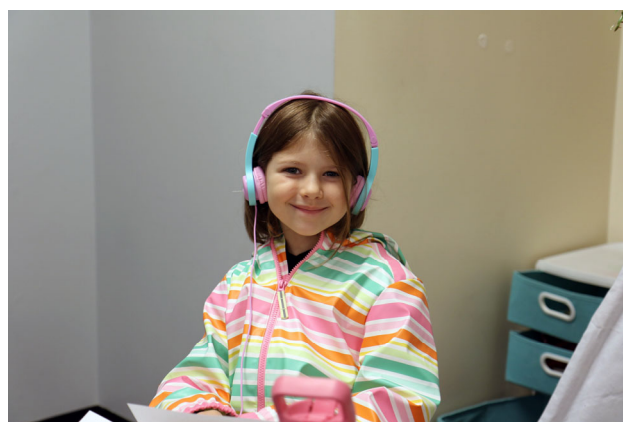
The District's budget message and adopted budget is based on a \$10.2 billion State School Funding level for the 2023-25 biennium. The 2024-25 adopted budget for the District is \$1,813,709,979 for all funds, a \$269.4 million increase from the 2023-24 adopted all funds budget. The main reason for the increase is the inclusion of bond proceeds and added capacity for the final bond sale related to the 2022 Capital Bond program. The General Fund reserves increased primarily due to additional revenues as the 2023-24 budget was adopted using a \$10.1B funding level but the Legislatively Approved Budget (LAB) was \$10.2B. In addition to the increased funding level for the biennium, decreased enrollment statewide has caused an increased the District's SSF per pupil allocation. The District has increased the General Fund budget by \$74.5 million for the 2024-25 adopted budget, with increases of \$5.5 million from property taxes, \$2.5 million from the District's Local Option Levy, \$36.4 million from beginning fund balance, \$24.8 million from the SSF, \$4.0 million in interest earnings, \$2.1 million in ESD revenue and decreases of \$0.8 million in other local revenue.

General Fund

As adopted, the General Fund budget for 2024-25 totals \$740,824,843. This is an increase of \$74.5 million from the 2023-24 adopted budget. This is largely due to increased reserves as a result of increased SSF funding level for the

biennium and increased interest earnings, 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 2024-25 adopted budget allocates 49.2% to Instruction, 30.4% to Support Services, 0.2% to Debt Service, 0.9% to Transfers, and 19.3% 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.

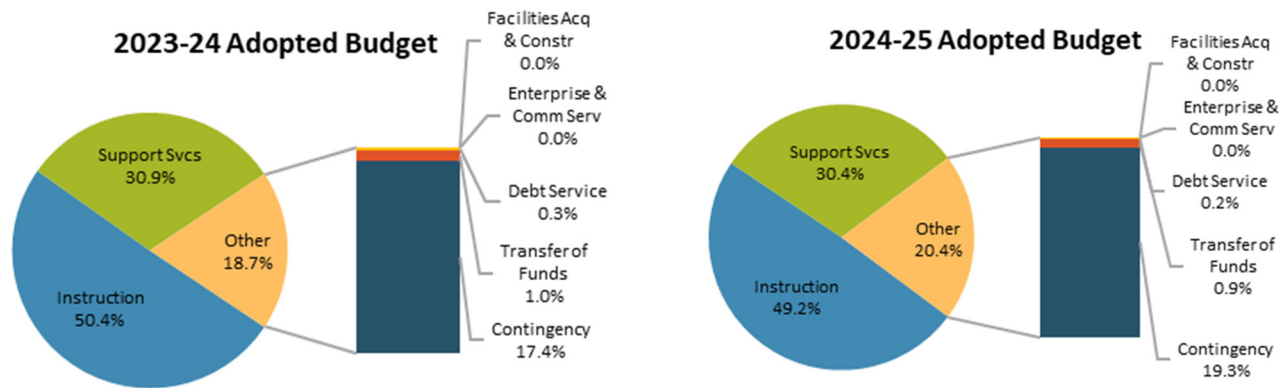


It is helpful to compare the 2024-25 and 2023-24 adopted budgets. The allocation to Instruction decreased from 50.4% to 49.2% of the total General Fund budget. Support Services decreased from 30.9% to 30.4%. These decreases are largely due to the contingency increase from 17.4% to 19.3%. The contingency increase is due to the changes in reserves noted earlier in this section. Transfer of Funds decreased from 1.0% to 0.9%. Debt Service decreased from 0.3% to 0.2%. Enterprise & Community Services and Facilities Acquisition & Construction saw no changes.

Revenue Outlook

The General Fund revenue budget includes \$510,182,005 from the State School Fund formula. The estimate is based on ODE's March 25, 2024 projection. Of this amount, \$20.1 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 2024-25 budget development.

BUDGET CALENDAR 2024-25		
<i>August 29, 2023 Tuesday</i>	School Board Meeting - 7:00 pm <ul style="list-style-type: none"> Budget Committee openings Application process discussion 	<i>Administration Office</i>
<i>December 12, 2023 Tuesday</i>	School Board Meeting - 7:00 pm <ul style="list-style-type: none"> Appoint Budget Committee members to fill vacancies 	<i>Administration Office</i>
<i>March 19, 2024 Tuesday</i>	Budget 101 - 5:30 pm (before School Board meeting) <ul style="list-style-type: none"> Provide up-to-date budget information prior to budget proposal Budget Committee to ask questions about process and significant factors influencing the budget 	<i>Administration Office</i>
<i>May 14, 2024 Tuesday</i>	Budget Committee Meeting - 5:30 pm <ul style="list-style-type: none"> Superintendent proposes the budget and delivers the budget message Elect Budget Committee officers Public testimony 	<i>Administration Office</i>
<i>May 28, 2024 Tuesday</i>	Budget Committee Meeting - 5:30 pm (before School Board meeting) <ul style="list-style-type: none"> Budget Committee discussion Approval of budget and tax levies 	<i>Administration Office</i>
<i>June 18, 2024 Tuesday</i>	School Board Meeting - 7:00 pm (during School Board meeting) <ul style="list-style-type: none"> Budget public hearing Board makes appropriations Adopt budget and tax levies 	<i>Administration Office</i>
District Contacts Gustavo Balderas, Superintendent <i>Michael Schofield, Associate Superintendent for Business Services</i> <i>Jessica Jones, Budget Manager</i> <i>Marcie Davis, Assistant to Associate Superintendent for Business Services</i>		

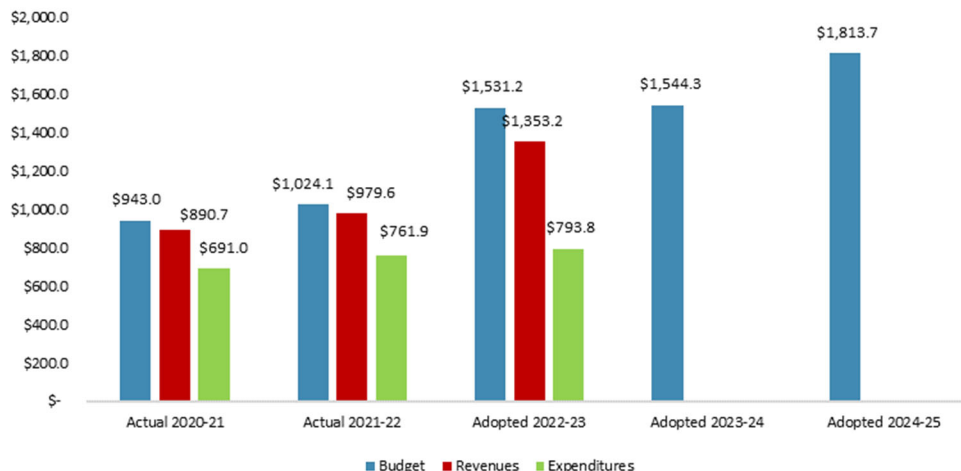
BUDGET SUMMARY BY FUND – ALL FUNDS FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds has increased by \$269.4 million from 2023-24 to 2024-25. This increase is primarily due to the addition of bond proceeds and related capacity in the Capital Projects fund for the final bond sale for the \$723 million capital bond measure by voters May 2022, which is expected to occur in 2024-25, as well as an increase in the General Fund reserves.

Over the past five years, all funds budget has increased by \$870.7 million with the largest area of change being the Capital Projects Fund, Long-Term Planning Fund, and the Categorical Fund. The Capital Projects Fund has increased significantly over this period due to the approval of the \$723 million bond measure in 2022, with the initial bond sale occurring early in the 2022-23 year. At the same time, the Long-Term Planning fund has been increasing each year with a 2% charge against PERS eligible salaries to build a PERS reserve. A transfer from this fund has not occurred since 2019-20 and no transfers of funds are budgeted in the Long-Term Planning Fund. Finally, the Categorical Fund has increased as the District has invested additional resources for classroom technology and classroom furniture into this fund, as well as the bus replacement funds from the SSF Transportation Grant and Chromebook replacement fund which also are housed within the Categorical Fund.

		Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
100	General Fund	\$ 536,377,901	\$ 580,428,011	\$ 622,821,541	\$ 666,321,402	\$ 740,824,843
220	Student Body & Special Purpose Fund	16,305,000	14,450,000	13,569,000	13,569,000	\$ 13,819,000
230	Special Purpose Fund	3,000,000	-	-	-	
240	Categorical Fund	4,125,000	8,301,161	7,256,000	9,932,000	\$ 12,520,485
260	Scholarship Fund	490,000	515,000	515,000	550,000	\$ 555,000
270	Grant Fund	94,769,568	180,303,185	164,670,491	144,648,240	\$ 137,085,010
280	Long-Term Planning Fund	8,393,243	13,460,243	16,050,000	22,600,000	\$ 31,600,000
290	Nutrition Services Fund	19,812,622	17,451,159	19,383,736	18,332,235	\$ 20,526,581
300	Debt Service Fund	91,206,599	94,150,499	105,760,013	116,516,484	\$ 114,938,154
400	Capital Projects Fund	154,840,000	101,898,500	567,095,950	534,962,000	\$ 719,690,000
611	Insurance Reserve Fund	9,453,790	7,753,269	8,151,475	11,038,624	\$ 15,805,797
612	Workers Compensation Fund	4,239,092	5,437,188	5,944,823	5,851,772	\$ 6,345,109
		\$ 943,012,815	\$ 1,024,148,215	\$ 1,531,218,029	\$ 1,544,321,757	\$ 1,813,709,979

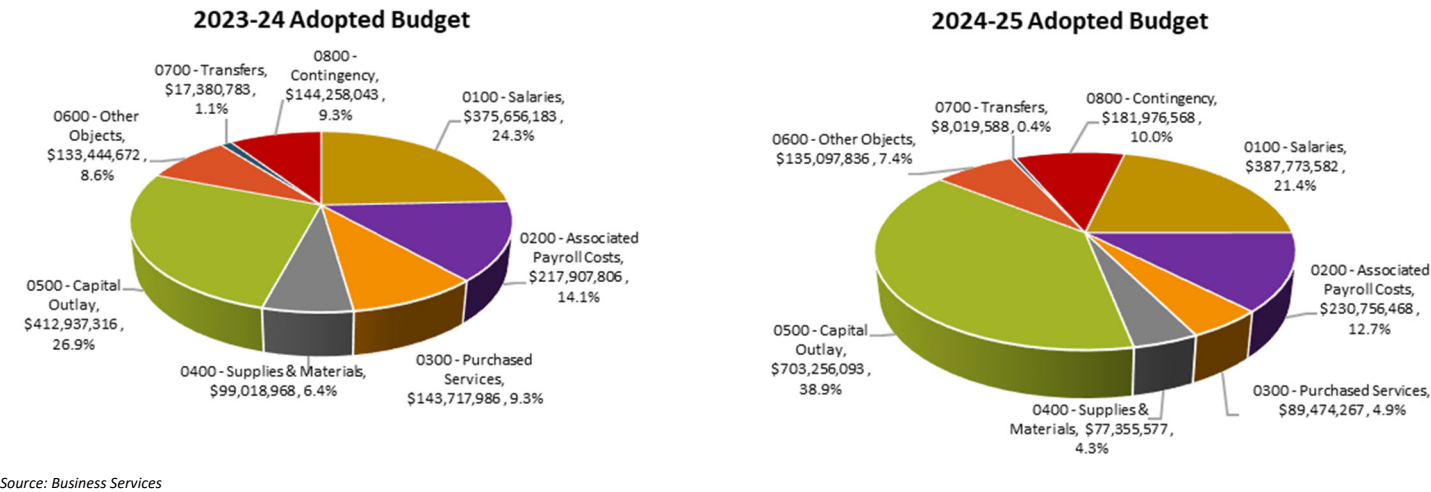
Summary of Revenues & Expenditures - All Funds
(in millions)



Source: Business Services

EXPENDITURES BY OBJECT – ALL FUNDS

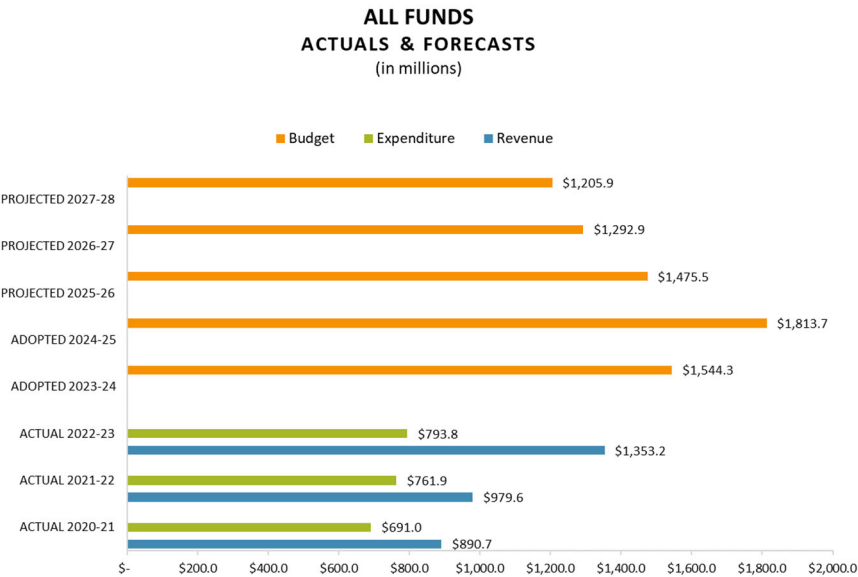
The following charts show a comparison of the District’s all funds adopted 2023-24 and 2024-25 budgets. The most significant change in the District’s budget is an increase in 0500 Capital Outlay due to the added capacity related to the anticipated final bond sale for the 2022 Capital Bond measure.



THREE YEAR FORECASTS – ALL FUNDS

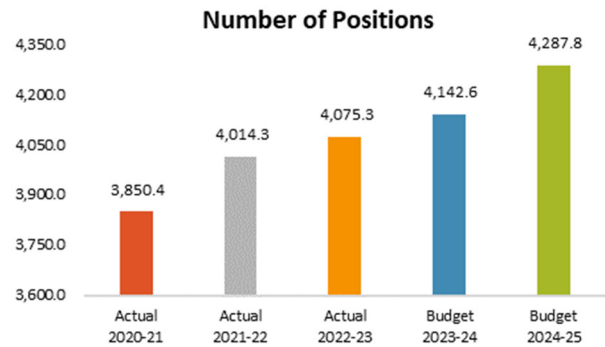
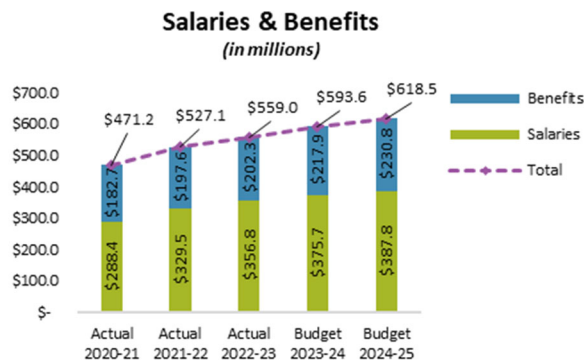
In all funds, there is an overall decline in over the next three years primarily due to spend down in Capital Projects Fund as the 2022 capital bond measure major projects are completed. In addition, in the General Fund, the District is projected to significantly spend down reserves through 2027-28 if no other adjustments are made to the overall structure.

* The 2027-28 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2025-26 through 2027-28, will have spent down all General Fund reserves.



ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing an increase of 3.5% in overall personnel allocations for the 2024-25 budget year over the previous year’s budget. This is primarily due to the significant investments made in the areas of Special Education and English Language Development. In addition, an investment related to kindergarten paraeducators was made during the 2023-24 year using SIA dollars, which was maintained in the 2024-25 budget. The overall increase in salaries and benefits from the 2023-24 budget is 4.0%

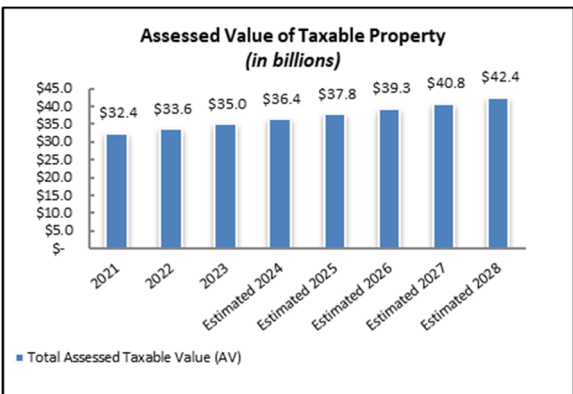


Source: Business Services

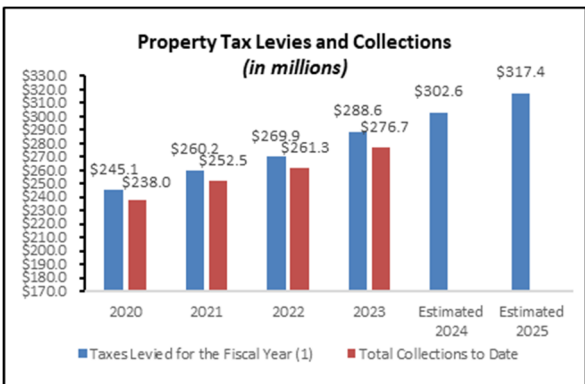
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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.

	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.0827	2.0869	2.2479	2.1854	2.3492
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 287,220	\$ 295,978	\$ 308,138	\$ 318,581	\$ 329,201
Tax Burden	\$2,305	\$2,377	\$2,524	\$2,590	\$2,730



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

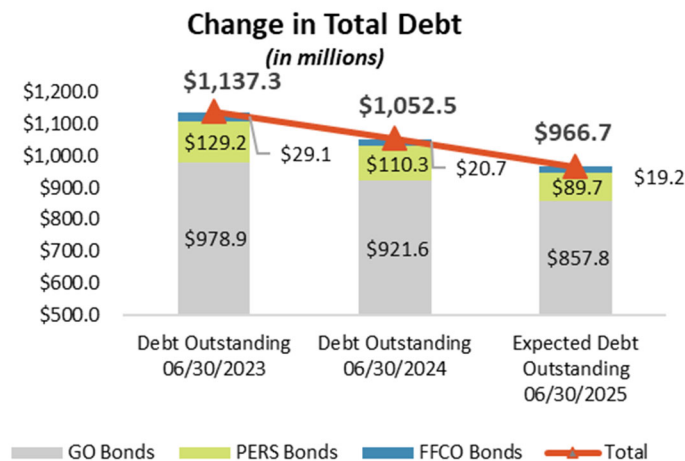


(1) Amounts are based upon the tax collection year July 1 to June 30.

DEBT SUMMARY

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the Debt Service Fund from transfers from General Fund and Capital Projects Fund.

Issue Date	Original Issue	Outstanding at June 30, 2023	Principal Additions	Principal Reductions	Outstanding at June 30, 2024	Interest Rates
General Obligation Bonds:						
August 7, 2014	\$ 361,755,000	\$ 10,710,000	\$ -	\$ 10,710,000	\$ -	2.0 - 5.0%
May 11, 2017	38,990,000	23,235,000	-	-	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	-	6,067,969	143,329,120	5.0%
June 30, 2020	432,745,000	380,380,000	-	25,615,000	354,765,000	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	163,020,000	-	14,980,000	148,040,000	5.0%
		978,947,418	-	57,372,969	921,574,449	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	79,905,000	-	15,060,000	64,845,000	4.1 - 4.8%
February 26, 2015	79,220,000	49,330,000	-	3,920,000	45,410,000	0.4 - 4.1%
		129,235,000	-	18,980,000	110,255,000	
Full Faith and Credit Obligation Bonds:						
April 27, 2016	16,260,000	13,725,000	-	835,000	12,890,000	2.0 - 4.0%
November 30, 2021	9,200,000	8,352,845	-	575,666	7,777,179	1.8%
November 30, 2021	7,000,000	7,000,000	-	7,000,000	-	0.8%
		29,077,845	-	8,410,666	20,667,179	
Total Bonds:		\$ 1,137,260,263	\$ -	\$ 84,763,635	\$ 1,052,496,628	

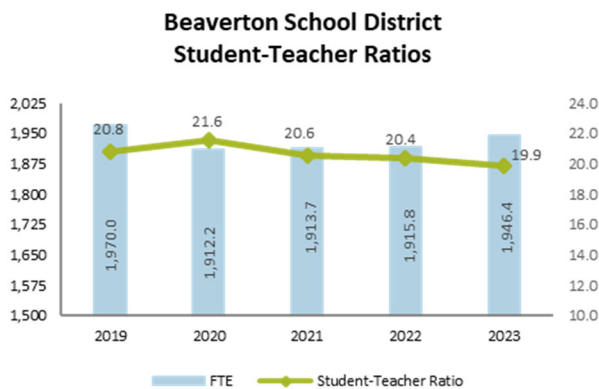


Source: Business Services

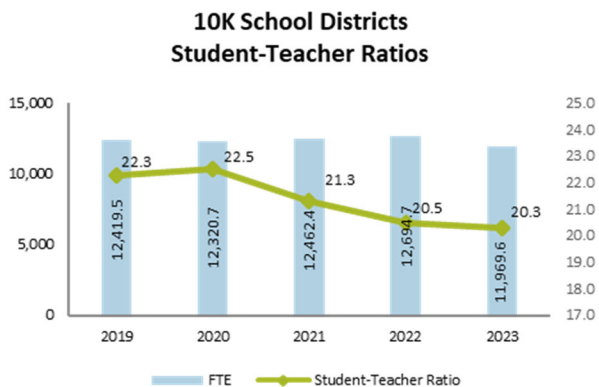
BENCHMARK DATA

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 2023 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.



The average student-teacher ratio for the District increased slightly in the 2019-20 year due to budget reductions but recovered and has declined each year since. The District has been below the 10k district average for the past five years.



The following table compares the District's student-teacher ratio for 2023 to the other districts in the group.

District	FTE	Student-Teacher Ratio
Portland SD 1J	2,432.4	18.4
Tigard-Tualatin SD 23J	634.4	18.4
Reynolds SD 7	522.2	18.8
Beaverton SD 48J	1,946.4	19.9
David Douglas SD 40	429.9	20.1
Springfield SD 19	469.2	20.6
Salem-Keizer SD 24J	1,876.5	21.1
Hillsboro SD 1J	889.2	21.2
Medford SD 549C	654.4	21.2
Gresham-Barlow SD 10J	529.5	21.5
Bend-LaPine Admin SD 1	791.0	21.8
North Clackamas SD 12	760.4	22.0
Eugene SD 4J	N/A	N/A

Source: Frontline Analytics

The following table compares the per pupil expenditures of the District to other 10k districts for 2023. 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 2023 per pupil expenditures were not available for Eugene School District.

District	1000 - Instruction	2000 - Support Services	Total
Portland SD 1J	\$8,400	\$7,648	\$16,048
Reynolds SD 7	\$8,758	\$5,849	\$14,607
Tigard-Tualatin SD 23J	\$8,920	\$5,178	\$14,099
David Douglas SD 40	\$7,798	\$5,899	\$13,697
Salem-Keizer SD 24J	\$8,248	\$5,214	\$13,462
Hillsboro SD 1J	\$8,054	\$5,218	\$13,272
North Clackamas SD 12	\$7,678	\$5,479	\$13,157
Gresham-Barlow SD 10J	\$8,258	\$4,859	\$13,117
Beaverton SD 48J	\$8,176	\$4,939	\$13,115
Springfield SD 19	\$6,694	\$5,066	\$11,760
Bend-LaPine Admin SD 1	\$6,857	\$4,786	\$11,642
Medford SD 549C	\$7,327	\$4,304	\$11,631
Eugene SD 4J	N/A	N/A	N/A

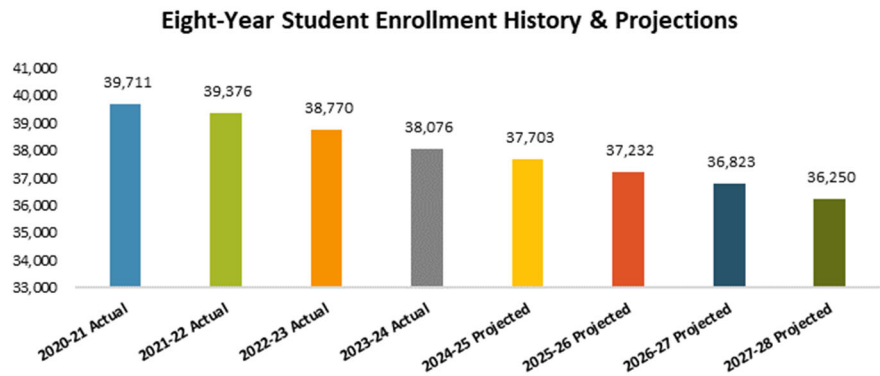
Source: Frontline Analytics and ACFR for each District

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

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

The District’s 2024-25 budget projection includes an enrollment decrease from the September 2023 enrollment. The decrease in enrollment that was experienced in 2021-22, 2022-23 and 2023-24 was mostly at the elementary level. The 2024-25 projections show a decrease to overall District enrollment, with secondary schools are starting to see declines as the large cohorts are beginning to exit the 12th grade and the incoming kindergarten cohorts continue to be small.

The following chart displays student population for four years based on actual enrollment as of September 30 of each year and projected enrollment for 2024-25 through 2027-28.



Source: District Records



BUDGET COMMITTEE 2023-24

Zone	Board Member	Board Term Expires	Community Member	Committee Term Expires
1	Susan Greenberg	6/30/2025	Jessica McBride	6/30/2026
2	Dr. Karen Pérez – Chair	6/30/2025	Brian Bean	6/30/2026
3	Dr. Melissa Potter	6/30/2027	Diane McCartney	6/30/2024
4	Sunita Garg – Vice-Chair	6/30/2025	Alok Mehrotra	6/30/2025
5	Ugonna Enyinnaya	6/30/2025	Christa Billings	6/30/2024
6	Justice Rajee	6/30/2027	Heidi Echeverría	6/30/2024
7	Dr. Tammy Carpenter	6/30/2027	Dr. Lisa Schultz	6/30/2025

SUPERINTENDENT’S CABINET

Name	Position
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



BELONG. BELIEVE. ACHIEVE.

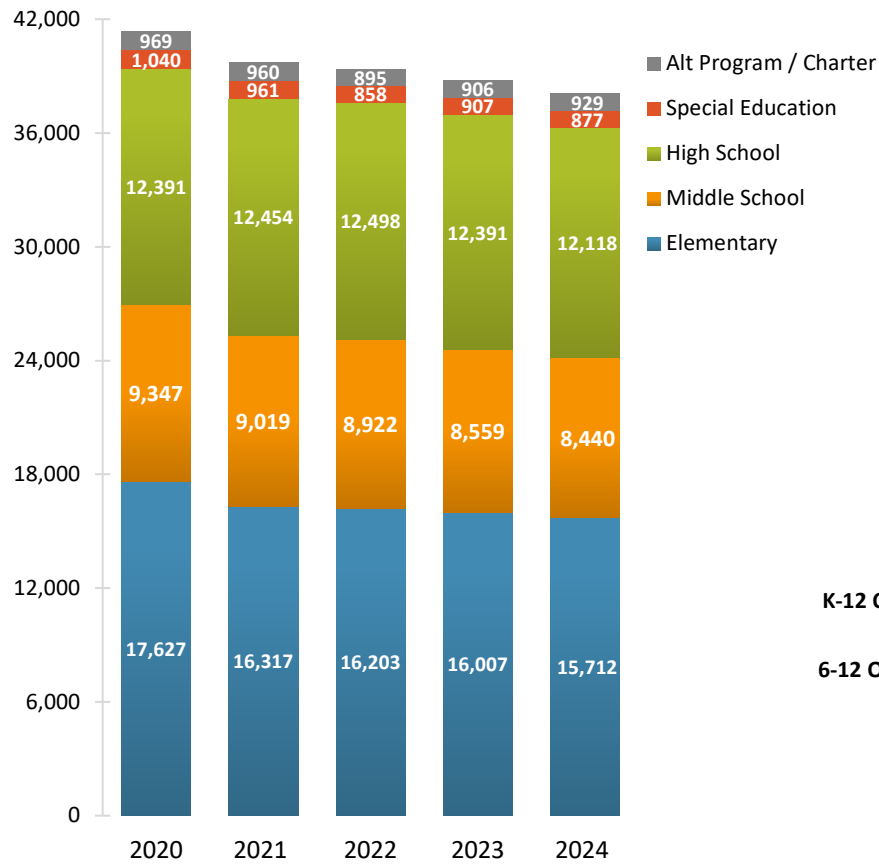
**BEAVERTON SCHOOL DISTRICT
2024-25 ADOPTED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
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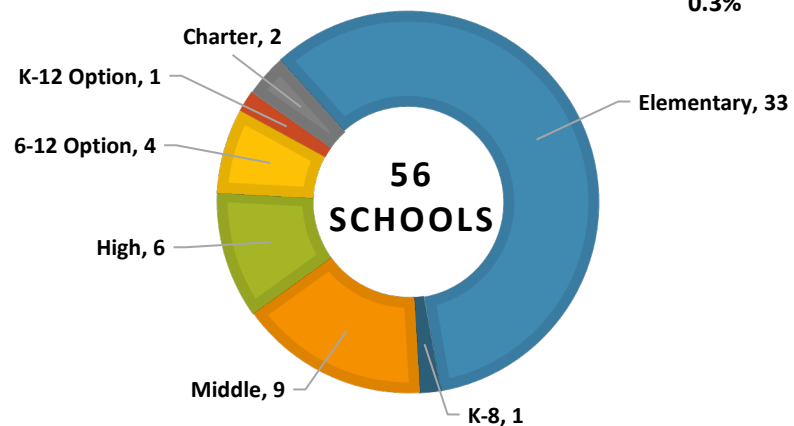
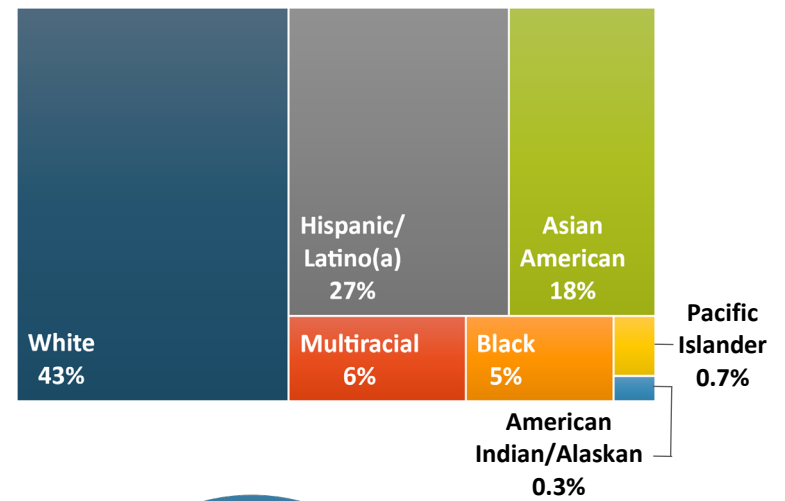


DISTRICT-WIDE FACTS AT A GLANCE

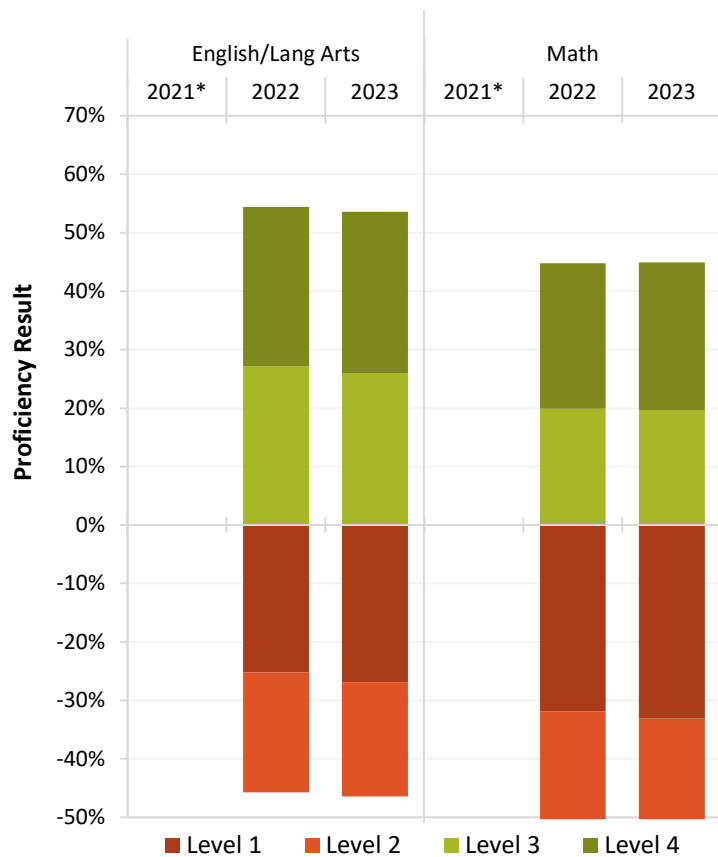
DISTRICT ENROLLMENT



STUDENT DEMOGRAPHICS 2023-24

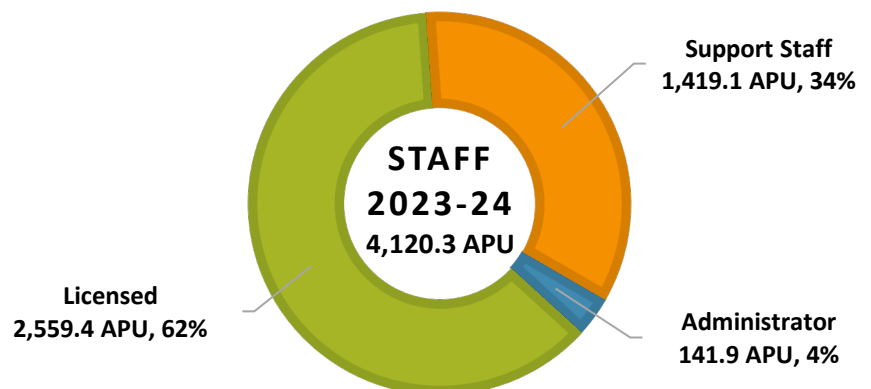
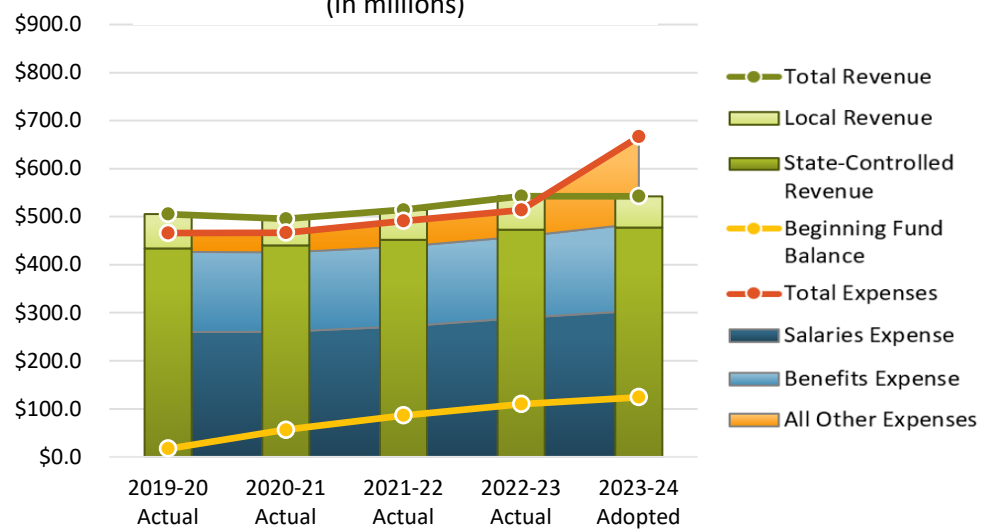


PERFORMANCE MEASURES



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

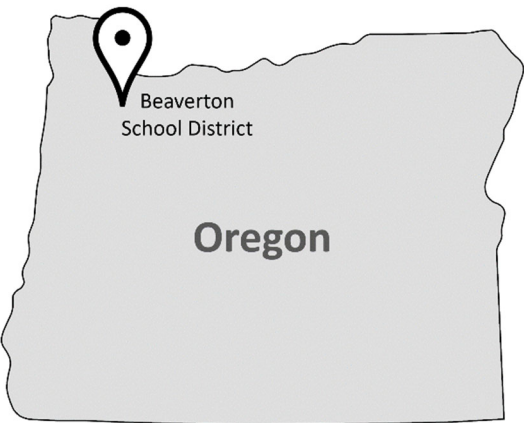
GENERAL FUND REVENUE AND EXPENSES (in millions)



Note: Minor differences due to rounding. 2023-24 staff data as of 5/2/24
 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 Oregon and is projected to have over 37,000 students for the 2024-25 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 97 different primary languages spoken in students’ homes.

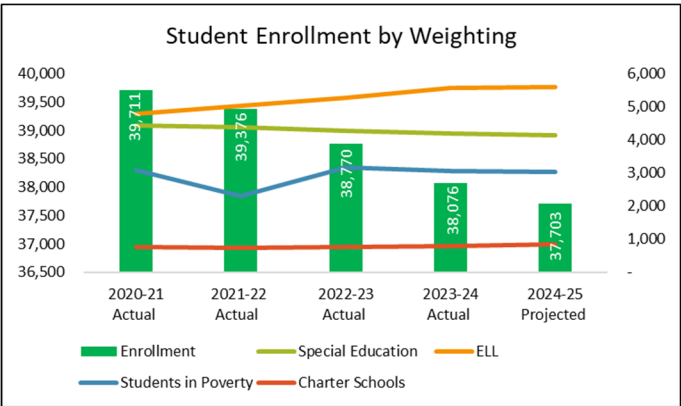


On average, the students of the District exceed the statewide test score averages, and District schools receive high ratings based on Oregon’s state education standards. The District’s dropout rates have declined, and graduation rates have increased in the past decade. The success of the District’s educational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

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

The following two decades showed steady growth for the District, bringing the student enrollment up to 33,324 in 2000, 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.

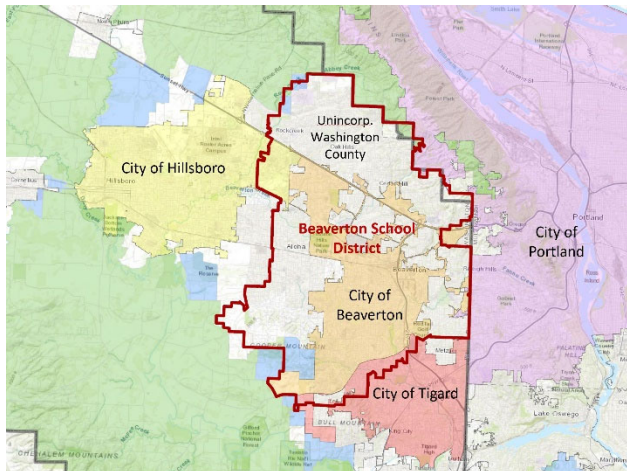


In 2015, the District completed construction on a new middle school in the northern part of the District using funding from the \$680 million capital construction bond that was passed in May of 2014. The middle school was used as a swing school while the District completely rebuilt three elementary schools 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 teardown 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 a quadrupling enrollment. Beaverton School District currently has 33 elementary schools, one K-8 school, nine middle schools, six high schools, four middle/high option schools, and one K-12 online option school, all 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 percentage of teachers with a master’s degree or higher in the District is 87.0%. Beaverton School District teachers have an average of 14.2 years of 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 2023 was 38,076. 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 an enrollment of 39,432, and the fall of 2023, with an enrollment of 38,076, the District has experienced an enrollment decline of approximately 3.4%. Within the past 10 years, enrollment growth fluctuated as much as 6.0% in many years and decreased 4.4% during the COVID-19 pandemic. The 2023-24 enrollment on October 1 was lower than projected, and the District is projecting declining enrollment through 2027-28 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 18%, education and health services 13%, and leisure and hospitality 8%. 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 manufacturing, high technology industries, wholesale trade, and financial activities. According to the Oregon Employment Department, at the end of June 2022, the PVH-PMSA unemployment rate was 3.8%, compared to the Oregon unemployment rate of 3.9% and the nation's rate of 3.6%.



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.



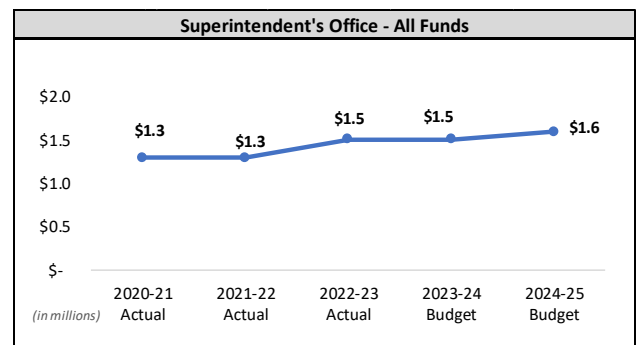
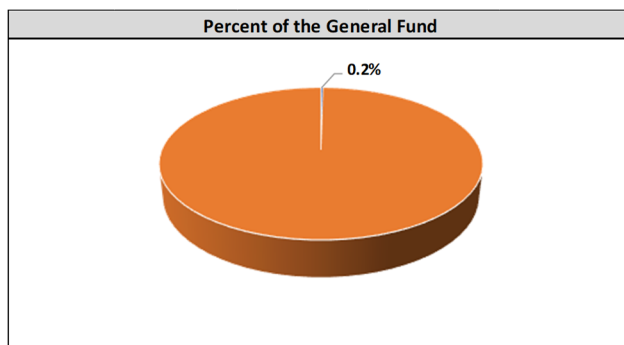
Superintendent's Office

Administrator: Dr. Gustavo Balderas

Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	3.00	2.00	1.94	2.00	2.00
Classified Managers	1.00	1.00	2.00	2.00	2.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	1.70	1.77	0.75	0.69	1.00

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 1,134,806	\$ 1,193,483	\$ 1,433,913	\$ 1,363,063	\$ 1,468,287
Purchased Services	118,088	51,921	27,709	71,619	69,001
Supplies and Materials	13,664	21,680	14,829	35,361	21,950
Capital Outlay	-	-	-	-	-
Other Objects	30,505	30,088	31,601	40,891	34,100
Total	\$ 1,297,063	\$ 1,297,172	\$ 1,508,052	\$ 1,510,933	\$ 1,593,338

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24.



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's 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

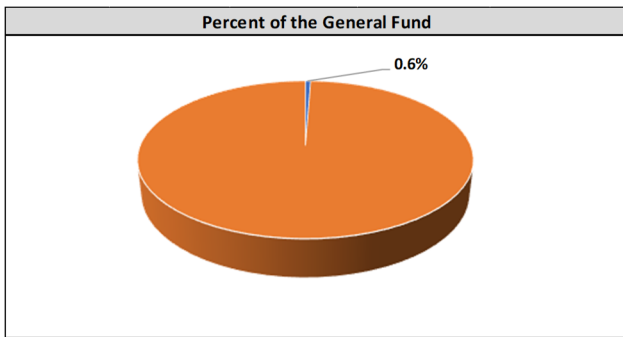
Administrator: Michael Schofield

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

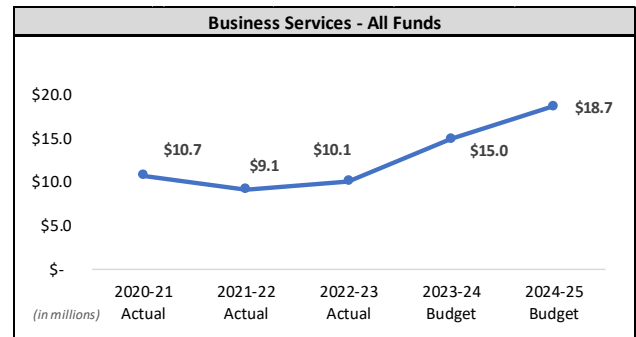
Staffing Information:	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual*	2024-25 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Classified Managers	4.00	3.82	4.00	4.00	4.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	27.20	25.59	28.87	31.43	32.00

Financial Data:	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget*	2024-25 Budget
Salaries & Benefits	\$ 4,322,949	\$ 4,605,401	\$ 5,114,463	\$ 5,666,054	\$ 5,793,128
Purchased Services	512,935	708,369	440,709	968,789	923,276
Supplies and Materials	125,709	133,534	99,334	917,028	876,573
Capital Outlay	513,073	23,159	30,777	77,170	5,000
Other Objects	5,255,106	3,661,204	4,391,520	7,328,130	11,068,005
Total	\$ 10,729,772	\$ 9,131,667	\$ 10,076,803	\$ 14,957,171	\$ 18,665,982

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24.



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 2022-23:

- 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 12th year.

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the eighth year.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 42nd year and the ASBO Certificate of Excellence in Financial Reporting for the 41st year.

Goals and Objectives for 2024-25:

- Continue work on the Multiyear Finance Plan and aligning 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 a budget aligned with Strategic Plan and District Goal.
- Continue work on Academic Return on Investment (AROII).
- In collaboration with Information Technology and Human Resources departments, begin initial phases of implementation of a new enterprise resource planning (ERP) system and modernize business processes.

Significant Budget Changes:

There were no significant budget changes to the Department, with the exception of added costs related to Senate Bill 489 (SB 489), which relates to unemployment insurance benefits for nonprofessional educational workers. The estimated increased costs related to this bill are accounted for in the Risk Management Department in a fund separate from the General Fund. Over the last several years, the Department has operated with many vacancies, which is why actual expenditures are lower than budget.

Communications & Community Involvement

Administrator: Shellie Bailey-Shah

Services: Communications, Community Partnerships, Volunteer Services

Staffing Information:

Administration
Classified Managers
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual*	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
6.14	6.63	7.55	7.38	7.45

Financial Data:

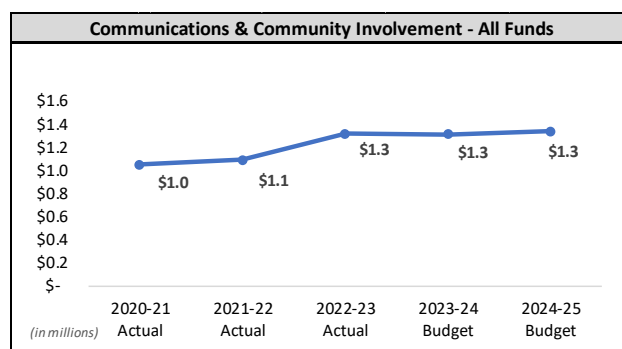
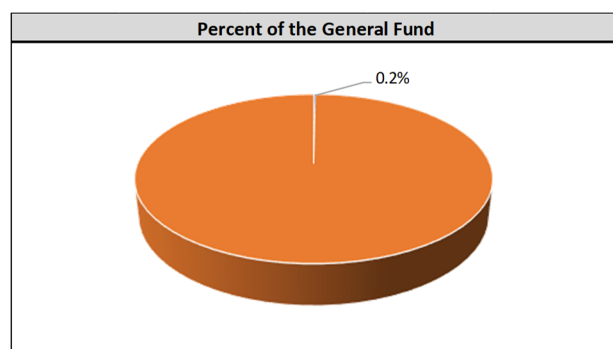
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget*	2024-25 Budget
\$ 922,350	\$ 1,033,318	\$ 1,199,451	\$ 1,256,329	\$ 1,289,961
8,558	11,061	45,001	11,114	12,660
115,902	42,425	67,540	40,791	34,511
-	-	-	-	-
1,206	2,104	3,198	1,180	1,350

Total

\$ 1,048,017	\$ 1,088,908	\$ 1,315,189	\$ 1,309,414	\$ 1,338,482
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*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24.



Summary of Major Department Responsibilities:

The Communications & Community Involvement (CCI) Department 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 strategic plan.

Recent/New Programs and Initiatives:

- After spearheading much of the community engagement around the strategic plan, CCI shifted to promoting key points of the strategic plan: the Promise, Vision, Mission and Values. The team developed various assets, including graphics, logos, posters and videos, to promote the new branding both internally and externally.
- CCI continues to lead the state in video storytelling. The department produced 176 videos during the 2022-23 school year, highlighting every school in the district in addition to most departments, and is on track to exceed that number in 2023-24.
- CCI initiated several public education campaigns: our nationally-recognized “Fake and Fatal: One Pill Can Kill” fentanyl awareness campaign in April 2023, an attendance campaign in August-October 2023 and an anti-vaping campaign in January 2024.
- CCI supported districtwide community partnerships, valued at more than \$1.25M in donated goods and services in 2023-24, which included 13 school-based food markets and pantries. This figure does not include the individual school-based community partnerships that CCI helped to secure.
- Clothes for Kids (C4K) served 57% more students (3,784 visits) during the 2022-23 school year as compared to the 2018-19 school year, largely due to an increase in the number of days open and an increase in the number of appointments available. During summer 2024, C4K operations moved to a larger space to better serve Beaverton

families. CK4 is anticipating a 41% increase in the number of visits this year compared to last year.

Major Departmental Challenges:

- With such a dramatic increase in the number of families now served by C4K, the program is experiencing two pain points: 1) lack of volunteers and 2) lack of sustainable funding to purchase supplemental clothing not adequately provided through donations.
- CCI continues to look for ways to ensure that our non-English-speaking families can access District and school information. The department is providing additional ParentSquare training to the District’s bilingual facilitators.
- Because the District does not employ a full-time webmaster, the District website needs a review to address inconsistent practices and scrub for inaccurate or outdated information. CCI plans to work through the entire website, one department at a time. Much of the work with Teaching & Learning and its sub-departments will occur during summer 2024.
- CCI is anticipating a transition to a new volunteer management system this year. The department will need to re-register 10,000+ volunteers, facilitate new background checks, and educate parents and staff on how to use the system.

Significant Budget Changes:

No major changes in the 2024-25 budget.



Facilities, Maintenance & Custodial Services

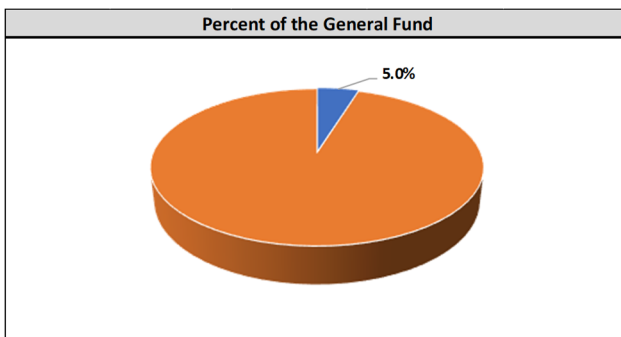
Administrator: Dr. Carl Mead

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

Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	5.00	4.65	5.24	5.00	4.00
Classified Managers	10.00	7.85	9.08	10.60	13.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	276.81	281.90	285.35	290.81	306.00

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 29,543,424	\$ 30,987,072	\$ 32,829,192	\$ 35,445,862	\$ 37,303,266
Purchased Services	4,898,447	6,367,616	16,293,513	83,342,689	50,809,704
Supplies and Materials	4,124,860	6,132,366	4,765,603	9,860,354	3,337,071
Capital Outlay	40,801,171	31,774,758	23,188,054	383,470,262	660,284,859
Other Objects	1,022,699	1,331,953	1,127,453	9,981,389	2,599,923
Total	\$ 80,390,601	\$ 76,593,765	\$ 78,203,815	\$ 522,100,557	\$ 754,334,823

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24.



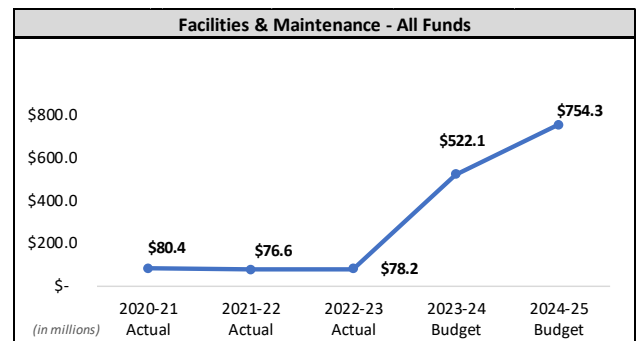
A significant portion of the Facilities & Maintenance budget is held outside of the General Fund in the Capital Projects Fund, accounting for the 2022 Capital Bond Budget. The budget in the General Fund is primarily for Maintenance and Custodial expenditures, including staffing.

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 facility requirements based on growth and projections, develops capital investment programs, and manages the planning, design, and construction of capital projects.

Recent/New Programs and Initiatives:

Work is well underway for the 2022 Capital Construction Bond. This summer, construction will begin on the two largest projects, Beaverton High School and Raleigh Hills



Elementary. Several other large projects are currently taking place, including Stoller Middle School Gym/Classrooms, Five Oaks Middle School Roof/Seismic, Mountain View Middle School Seismic/Deferred Maintenance, Westview High School Office Relocation, Southridge High School HVAC Replacement, Capital Center HVAC, and many more.

The department has begun an internship program in partnership with District high school career and technical education (CTE) programs. These internships are paid and will allow juniors and seniors to gain construction industry experience. These opportunities are offered in coordination with several of the District contractors and architect partners.

Major Departmental Challenges:

Industry-wide, there is a significant shortage of qualified tradespeople. This impacts District operations as well as District construction projects. This “labor/skills gap” is leading to longer project durations, lower quality, and ultimately higher costs.

Construction industry escalation continues to be a large problem. Last year, this hit 10%, which was well above what was anticipated and budgeted. So far, the department has been able to mitigate this through careful value engineering and contingency use, but the problem becomes magnified for projects scheduled later in the bond.

Critical vacancies, such as HVAC technicians, plumbers, and electricians, continue to remain unfilled since the salaries of these positions are significantly higher in the private sector. With failures of systems, such as HVAC, becoming more frequent, the Maintenance Department

uses contractors to maintain and repair vital systems to compensate for the lack of manpower. Considering the current maintenance budget is at the low end of funding compared to industry benchmarks, this is a major challenge since contractors typically cost more than performing the work in-house.

FY 24-25 Objectives:

Complete the summer 2024 projects with minimal impact on operations. Some of these projects are very large, and there is great risk in trying to complete everything over the summer. Through careful planning, monitoring, and correcting, the department aims to deliver these on time.

Continue integrating 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.



Human Resources

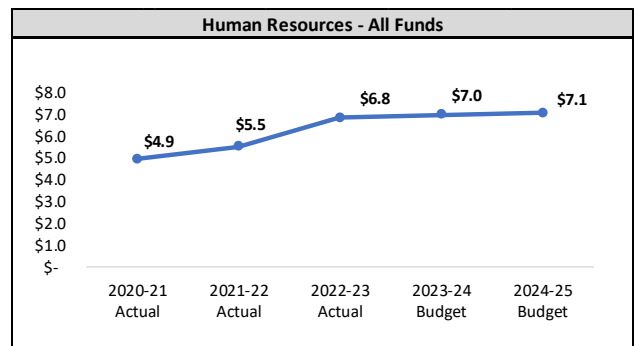
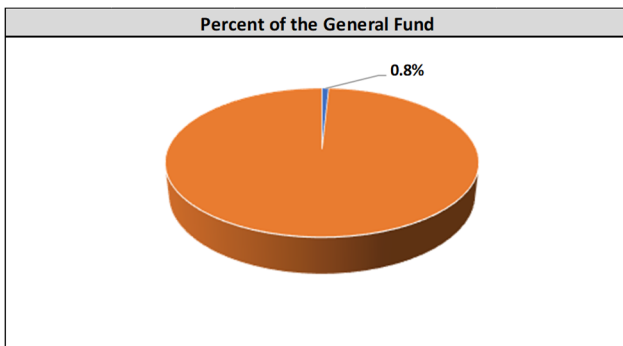
Administrator: Susan Rodriguez

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

Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	4.64	4.29	4.90	5.00	5.00
Classified Managers	3.20	2.60	3.55	3.27	4.00
Licensed	6.11	8.84	8.80	8.15	7.30
Classified	14.80	15.93	16.69	15.97	16.00

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 4,074,558	\$ 4,650,049	\$ 5,815,102	\$ 5,738,285	\$ 5,721,662
Purchased Services	133,462	179,393	180,903	300,176	339,374
Supplies and Materials	41,778	67,488	106,148	170,178	237,268
Capital Outlay	-	-	-	-	-
Other Objects	695,686	628,283	727,071	763,932	759,400
Total	\$ 4,945,485	\$ 5,525,212	\$ 6,829,224	\$ 6,972,571	\$ 7,057,704

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24.



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 recruits, hires, onboards, and supports all school and department employees.
- Human Resources administers assessments for staff language proficiency in Spanish to validate qualifications for employee language proficiency stipends.
- Human Resources supports the administration of employee leaves, including federal, state, and contractual provisions to support employee leaves of absence.
- Human Resources has implemented a new Careers webpage and a streamlined application process through ApplyBSD to improve recruitment and streamline hiring processes.
- Human Resources partners with various associations, agencies, and higher education partners to support recruitment pipelines for hiring quality staff.
- Human Resources supports all aspects of employee supervision and evaluation. This includes coaching leaders on best practices in leadership, as well as customized support and coaching for investigations, performance plans, and other resources and processes related to employee conduct and performance.

Major Departmental Challenges:

- The labor market remains challenging in some areas, requiring innovative solutions to fill essential positions.
- HR is currently seeing record numbers of staff leaves, which are more complex than in former years.
- Contract negotiations are complicated within the current context. Financial pressures on employees and rising costs for the District result in significant pressure to reach an agreement.
- Hiring continues to break previous hiring records, and staff turnover is now more common.
- District enrollment declines and the draw-down of state and federal grant funds have resulted in

budgetary challenges that impact staff assignments and, in some cases, staff employment. HR is key in supporting leaders in managing our human capital to optimize our employee workforce and support employee retention.

FY 24-25 Objectives:

- Negotiate a fair and sustainable contract with the Beaverton Education Association (BEA) for our licensed bargaining unit staff
- Continue implementing Paid Family Medical Leave Insurance (PFMLI) in compliance with Oregon law and concert with other state, federal, and contractual leaves.
- Fortify current partnerships for recruitment efforts and seek innovative new collaboration to sustain robust recruitment and hiring practices.
- Support District efforts to expand program offerings such as dual language, early learning, and CTE by boosting candidate pools with needed expertise and skill.
- Collaborate with the Information Technology and Business Services departments to acquire and begin implementation of a new ERP system.

Significant Budget Changes:

Like other District budgets, the HR departmental budget runs lean, considering the size of the organization and the output of deliverables and services required. This year, we have added staff to support leave administration to help provide improved communication and seamless customer service in this area. HR is also undergoing an organizational restructuring designed to create efficiencies and strengthen customer service. The volume of the work, the complexity of the work, and the way we do the work are all in flux, presenting significant challenges to the staff responsible for products and services within HR.

Information Technology

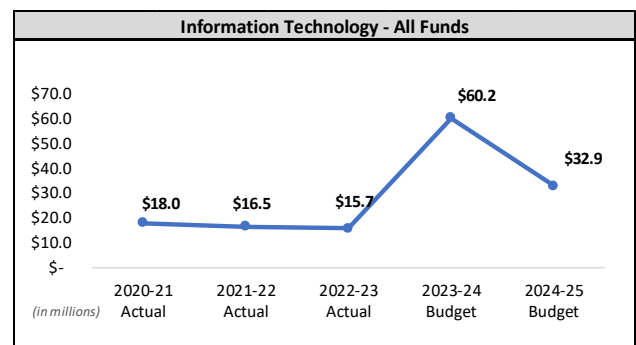
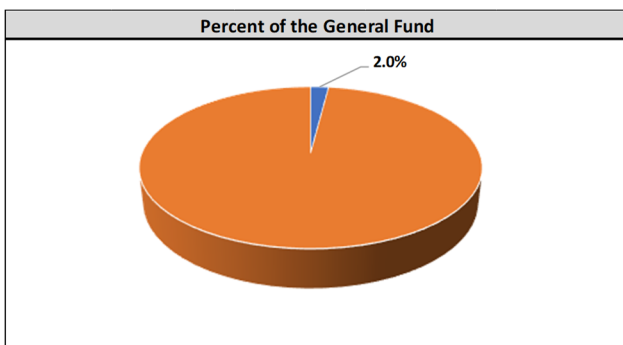
Administrator: Steve Langford

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

Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	2.00	2.00	2.00	2.00	2.00
Classified Managers	2.00	1.97	2.99	3.00	3.00
Licensed	0.25	0.25	0.45	0.00	0.00
Classified	40.60	40.45	40.35	41.08	41.41

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 6,209,873	\$ 6,506,096	\$ 7,102,608	\$ 7,355,831	\$ 7,605,053
Purchased Services	1,674,720	1,578,200	1,627,565	3,867,776	3,777,700
Supplies and Materials	9,653,257	6,823,809	4,645,107	45,425,497	19,882,252
Capital Outlay	417,502	422,301	1,126,316	2,382,955	500,000
Other Objects	5,220	1,179,289	1,179,639	1,188,904	1,180,389
Total	\$ 17,960,573	\$ 16,509,695	\$ 15,681,236	\$ 60,220,963	\$ 32,945,394

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24



Summary of Major Department Responsibilities:

The Information & Technology Department designs, builds, maintains, and enhances technologies for students and staff, enabling them to use information technologies efficiently 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's goal of increased academic achievement for all students.

Recent/New Programs and Initiatives:

- District document management solution is in phase 1 implementation.

- Devices for high school and options students were replaced at the beginning of the 2023-24 school year.
- Classroom technology standards project to be completed in May 2024, with 2,100 district classrooms receiving new classroom technology.
- Generative artificial intelligence (AI) training and support for staff and student use.

FY 24-25 Objectives:

- Implementation of an Identity Management (IM) solution for more efficient and secure management of student and staff identities and systems access.

- Begin transitioning to a new ERP system and redesign business processes in collaboration with the Business Services and Human Resources departments.
- Replace student devices for all middle and elementary school students.
- Complete network transition to Dark Fiber for all school and ancillary sites.

Teaching & Learning

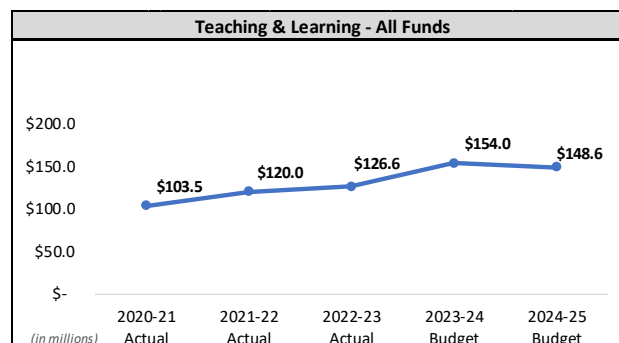
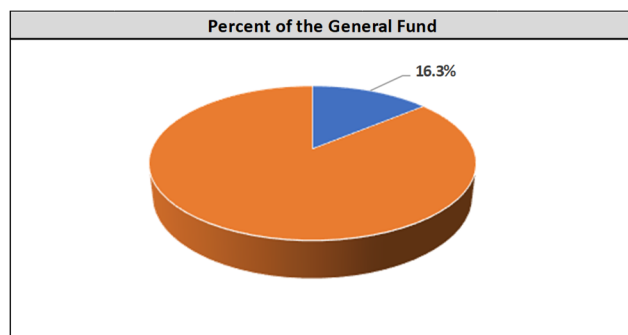
Administrator: Dr. Heather Cordie

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

Staffing Information:		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual*	2024-25 Budget
Administration		18.95	22.73	22.35	22.35	22.00
Classified Managers		0.00	0.00	0.00	1.00	1.00
Licensed		513.72	573.43	530.17	507.99	549.95
Classified		234.13	252.69	267.37	294.15	351.47

Financial Data:		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget*	2024-25 Budget
Salaries & Benefits		\$ 94,721,538	\$ 109,173,058	\$ 112,104,298	\$ 123,459,328	\$ 128,223,509
Purchased Services		5,138,274	7,761,915	10,628,639	16,118,353	12,968,053
Supplies and Materials		3,486,355	2,814,784	3,474,266	13,270,835	6,858,643
Capital Outlay		92,990	82,529	148,744	562,074	190,000
Other Objects		44,350	172,094	237,169	559,003	389,154
Total		\$ 103,483,506	\$ 120,004,379	\$ 126,593,117	\$ 153,969,592	\$ 148,629,359

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24



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 the 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.

In alignment with the District's Strategic Plan, one of the key initiatives has been to develop a districtwide Multi-Tiered System of Supports (MTSS) is a multi-year

implementation process that will span the next 3-5 school years. During 2023-24 (Year 1), implementation efforts have focused on completing an inventory of all district assessments for literacy, mathematics, and social-emotional-behavioral learning, piloting a universal screener for grades K-12 in reading, mathematics, and social-emotional-behavioral learning across 18 of the district schools, and a curriculum adoption process for K-5 language arts and English language proficiency to ensure a literacy curriculum aligned with current state standards and the Oregon Literacy Framework is in place by fall 2024. During 2024-25 (Year 2), the focus will be to; expand the use of Universal Screeners for Reading, Mathematics, and Social Emotional Learning to all schools districtwide, provide professional development and support to ensure Tier 1 (Core) K-5 Language Arts & English Language Proficiency curriculum materials are implemented consistently in all elementary schools, provide professional development and support to ensure Tier 1 (Core) Social Emotional Instructional Materials are implemented consistently across all district schools, complete a curriculum adoption process for 6-12 language arts and English language proficiency curriculum materials, and expand Tier 2 intervention to include Literacy and Social Emotional Learning to all district schools, K-12. During 2025-26 (Year 3), the focus will be to; provide professional development and support to ensure Tier 1 (Core) 6-12 Language Arts & English Language Proficiency curriculum materials are implemented with fidelity at all secondary schools, complete a curriculum adoption of new Tier 1 (Core) K-12 Mathematics curriculum materials, expand Tier 2 interventions to include Literacy, Social Emotional Learning, and Mathematics to all district schools, K-12, and begin developing Tier 3 interventions at all levels.

Another primary area of focus related to the District's Strategic Plan continues to be the expansion of the District's Dual Language programming. Phase 1 of the expansion began this school year with William Walker adding two Spanish classrooms alongside their two English classrooms at Kindergarten. Phase 2 of the expansion will happen with the start of the 2024-25 school year with the addition of the following schools:

- Hazeldale will start at kindergarten with two Spanish dual language classrooms and two English classrooms.
- Jacob Wismer will start a Mandarin dual language program at kindergarten with two dual language classrooms and two English classrooms.
- McKinley will begin with a Spanish dual language pre-K program.
- William Walker will continue to expand its Spanish dual language program by adding classrooms at Grade 1

Phase 3 will happen in 2025-26 with the following additions:

- Hazeldale will continue to expand its Spanish dual language program by adding classrooms in Grade 1.
- Jacob Wismer will continue to expand its Mandarin dual language program by adding classrooms in Grade 1.
- McKinley will be a kindergarten cohort with two Spanish classrooms and two English classrooms.
- William Walker will continue to expand its Spanish dual language program by adding classrooms in Grade 2.

In alignment with the District's Strategic Plan, Career Technical Education (CTE) programming will continue to expand, with an evaluation of current programming to be completed by the end of the 2023-24 school year and continued efforts to expand and align opportunities for access to high wage high demand career pathways for all district students during the 2024-25 and 2025-26 school years.

During the 2023-24 school year, the expansion of Pre-Kindergarten (PK) programs continued, with two new schools adding PK (Elmonica and Kinnaman). A program was also moved from Bonny Slope to Hazeldale. These additions moved the District closer to the goal of offering PK in every Title IA elementary school. In the fall of 2024, a PK program will be added at Raleigh Park; in addition to the continued expansion, PK teachers and assistants are working on adopting a common PK curriculum that is aligned with the Oregon Early Literacy Standards.

Major Departmental Challenges:

As the District continues to look at the fiscal challenges related to declining enrollment and the ending of one-time federal funding streams, the Teaching & Learning Department continues to focus on the creation of systems to support student outcomes and well-being at all District schools. The Department is working to identify and create systems, alignment, and supports that maximize fiscal and human resources to support the areas identified within the District’s Strategic Plan.

Significant Budget Changes:

This budget reflects changes directly linked to expanding paraeducator II supports in school resource rooms and specialized programs, in addition to the addition of paraeducator I positions at every elementary school to provide support at the kindergarten grade level.

With the development of a Multi-Tiered System of Support as a key strategy within the District’s Strategic Plan, there is a significant addition of funds to cover the costs of professional development and other related costs necessary to support successful implementation.

Nutrition Services

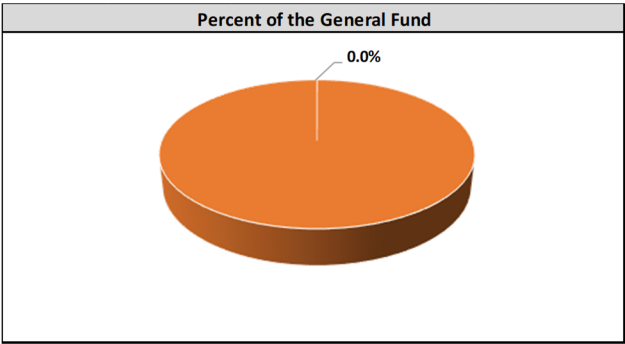
Administrator: Charity Ralls

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

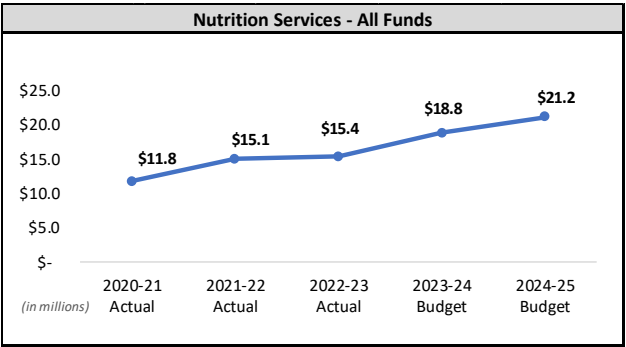
Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	1.00	1.00	1.00	1.00	1.00
Classified Managers	5.92	5.07	5.00	5.00	5.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	89.78	92.15	89.57	96.80	112.21

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 7,918,982	\$ 8,798,799	\$ 9,035,750	\$ 11,011,551	\$ 11,394,612
Purchased Services	70,209	115,663	134,949	217,940	239,325
Supplies and Materials	3,765,357	6,153,105	6,110,564	7,023,131	8,964,577
Capital Outlay	-	-	8,113	273,019	300,000
Other Objects	3,690	1,450	72,824	264,650	264,650
Total	\$ 11,758,238	\$ 15,069,017	\$ 15,362,201	\$ 18,790,290	\$ 21,163,164

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24



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 strives 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 patterns, and nutrition requirements. All eligible meals are properly documented and claimed for reimbursement through the Oregon Department of Education.

Recent/New Programs and Initiatives:

- Increased the number of schools providing free breakfast and lunch through the Student Success Act funded Community Eligibility Provision Incentive (CEPI) by 10 bringing the total number of schools providing free meals in the District to 25.
- Added meal services for the Pre-Kindergarten programs at Elmonica, Hazeldale, and Kinnaman.
- Implemented menu changes to incorporate more culturally relevant menu items utilizing Farm to Child Nutrition grant funds.

Major Departmental Challenges:

- Staffing shortages continue to be a concern. Positions were added this school year to address line speeds and increased participation, but after better than usual hiring at the beginning of the year, the Department has seen a decline in applicants and increased staff turnover.
- Staffing for additional programs, including summer and supper programs, has been difficult as fewer staff are interested in working outside typical meal schedules. The number of summer and supper program service locations has been limited due to staffing shortages.

- Supply chain disruptions continue to be of concern. Shortages of paperboard have impacted the variety of milk that can be offered and those impacts will continue for the foreseeable future.
- Inflation continues to impact food and supply costs.

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.
- Maintain the allowed three months of operating expenses in the non-profit food service account.

FY 24-25 Objectives:

- If necessary legislative changes to the Student Success Act are completed by June of 2024, implement District-wide the Community Eligibility Provision Incentive program in all schools.
- Prepare for USDA proposed nutrition regulations that will be finalized in April 2024.
- Apply for and utilize additional Farm to Child Nutrition Program funding for additional local and culturally relevant menu items.

Significant Budget Changes:

Increase in planned costs for school year 2024-25 to account for the expected participation increases if CEPI program is implemented District-wide.

Public Safety

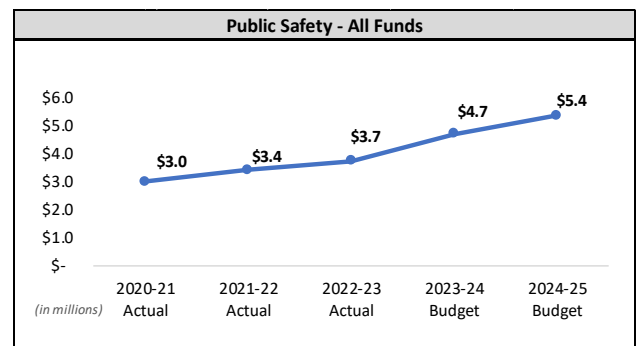
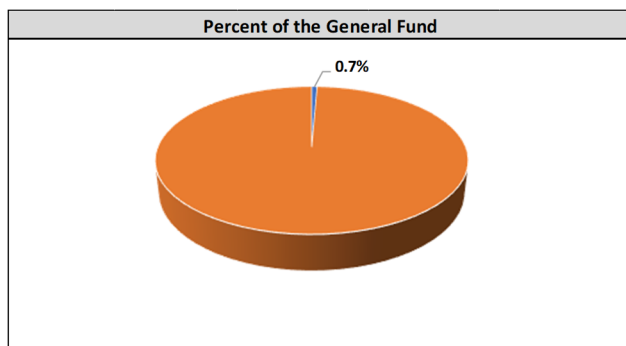
Administrator: Kari Skinner

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

Staffing Information:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual*	Budget
Administration	0.00	0.00	0.00	0.65	1.00
Classified Managers	1.00	1.00	1.00	0.57	2.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	28.23	28.68	30.47	30.86	37.52

Financial Data:	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget*	Budget
Salaries & Benefits	\$ 2,681,217	\$ 2,825,347	\$ 2,992,258	\$ 3,261,753	\$ 4,227,409
Purchased Services	268,582	430,596	601,887	815,301	928,534
Supplies and Materials	41,872	124,420	60,821	563,210	88,250
Capital Outlay	5,398	44,788	77,244	51,970	97,000
Other Objects	615	6,985	8,386	13,643	17,500
Total	\$ 2,997,684	\$ 3,432,136	\$ 3,740,596	\$ 4,705,877	\$ 5,358,693

*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24



Summary of Major Department Responsibilities:

The Public Safety Department of the Beaverton School District is committed to cultivating a safe and secure learning environment for students, staff, and visitors. The Department's mission revolves around customer service and proactive collaboration with school administrators, district offices, and first responders to address safety and security concerns effectively. The Department offers a wide range of essential services, including the Security Trio: Access Control, Video Cameras, and Intrusion Alarm systems. The Department oversees the issuance of employee and contractor badges, conducts background checks for volunteers, and facilitates fingerprinting for ODE compliance. The Public Safety Department specializes in Emergency and Drill Management, equipping the community to respond adeptly to crises. The Department's dedication extends to safeguarding over 38,000 students, 4,700 staff, and 63 district facilities,

spanning elementary, middle, and high schools, as well as charter schools and various school-sponsored events.

Recent/New Programs and Initiatives:

Beaverton School District has proudly offered a Campus Supervisor program for several decades, evolving and expanding to better serve the school community's needs. Beginning fall 2024, the District will ensure the allocated 31 full-time campus supervisors are distributed across all high schools and middle schools, enhancing safety and security measures. Campus supervisors play a pivotal role in fostering positive relationships with students, families, staff, and community groups, guiding students toward academic and personal success. They engage with students, offering support in conflict resolution, mentorship for struggling students, and connection to vital community resources. Additionally, they monitor school facilities and grounds, ensuring a safe environment

for all. The campus supervisors are currently certified by the State of Oregon Department of Public Safety Standards and Training (DPSST) unarmed private security certification and are trained with a range of specialized training, including first aid, CPR/AED (cardiopulmonary resuscitation/automated external defibrillator), and Narcan. Future training plans will further address issues such as ASIST (applied suicide intervention skills training), suicide prevention and de-escalation techniques, restorative justice, equity, and supporting students with special needs, reinforcing the District's commitment to comprehensive student support and safety.

As a result of this evaluation, the District worked closely with the Beaverton Police Department to reimagine the traditional School Resource Officer (SRO) program and move towards a Youth Services model. Historically, the SROs were assigned to the Beaverton School District during the school year. During the summer months, these officers would return to general patrol duties. Under this new Youth Services (YSO) model, the designated YSOs will work year-round to assist with youth-related services, not always in connection with schools, and provide summer enrichment experiences. This new model will focus on a programmatic approach that addresses the needs of all Beaverton youth. The overarching mission of the Youth Services program is to work with youth, parents, teachers, and administrators to foster safety in district schools, as well as the entire Beaverton community.

Major Departmental Challenges:

In October 2023, the Director of Public Safety retired, and the District hired a new administrator in November 2023. In December the new administrator set out to meet with every school building administrator to conduct a needs assessment to gather information and prioritize needs and resources for the District.

The Public Safety team, consisting of 6 staff members, prioritizes safety and security within the Public Safety department. This commitment is demonstrated through relationship-building, implementation of thorough safety protocols, and dedication to emergency preparedness. Additionally, the Department oversees the campus safety and security program and manages all District security operations, including access control, intrusion alarm, and video camera systems.

Safety and security systems in the Beaverton School District have undergone significant advancements. All schools have transitioned to a card access system,

seamlessly integrated with emergency response protocols for efficient lockdowns and security measures. These systems are interconnected with the district's IT infrastructure, including phones and intercom paging systems. Moreover, the District will embark on security enhancements as part of the Beaverton School District bond, which will encompass numerous security upgrades and improvements.



FY 23-24 Objectives:

In the previous fiscal year, the recently retired Public Safety Director prioritized assessing resource allocation within the Department and identifying critical supports needed at the school level. While the District has made strides in improving and expanding its security systems, ongoing maintenance is essential to uphold their functionality and effectiveness. As financial resources have not kept pace with the growth of these systems, close collaboration between the Public Safety Department, Facilities Development, and Maintenance teams is crucial to bridge this gap and ensure sustained support and functionality. An objective of the 2023-24 school year is to formulate a roadmap for the upcoming year that will ensure the sustainability of our safety programs. This roadmap will encompass strategies to maintain and enhance existing security systems, allocate resources efficiently, and foster collaboration between the Public Safety Department, Facilities Development, and Maintenance teams. By proactively addressing maintenance needs and identifying opportunities for improvement, we aim to strengthen the foundation of the District's safety initiatives and uphold a safe learning environment for all stakeholders.

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 24-25 Objectives:

Enhance overall safety and security measures within the District by implementing comprehensive programs and initiatives, including but not limited to the enhancement

of the campus supervisor program, the development of a comprehensive emergency operations plan, the adoption of Standard Response Protocol and Standard Reunification Method, the integration of Raptor Technologies, the implementation of security bond enhancements, and the optimization of crossing guard allocations.

Significant Budget Changes:

There are no significant budget changes to the Public Safety budget.

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
Classified Managers
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual*	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
4.00	4.00	4.00	4.00	4.00
0.00	0.00	0.00	0.00	0.00
159.82	156.00	164.72	179.20	195.66

Financial Data:

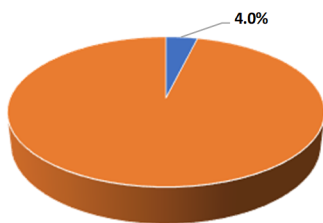
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget*	2024-25 Budget
\$ 15,804,765	\$ 17,833,543	\$ 20,670,592	\$ 22,608,937	\$ 26,492,910
149,222	586,624	895,103	1,506,268	1,207,385
643,412	1,960,876	2,391,190	2,984,594	2,330,523
2,235,080	1,538,000	3,936,090	31,909,643	26,172,317
73,023	402,654	159,574	15,150	23,200
Total	\$ 18,905,502	\$ 22,321,697	\$ 28,052,549	\$ 56,226,335

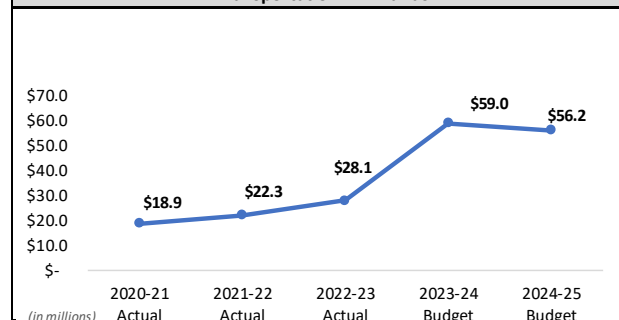
*Staffing information is actuals as of 5/31/24 and Financial Data is working budget as of 5/31/24



Percent of the General Fund



Transportation - All Funds



Summary of Major Department Responsibilities:

The Transportation Department provides approximately 25,000 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 developed a new bell schedule beginning in Fall 2024, which will allow students to attend classes at times best suited for them and expand access to several programs. The Department was awarded \$19.8 million to replace 50 diesel buses with electric buses and also expanded its bus charging infrastructure to include 31 chargers. The Department has a total of 20 electric buses on routes which include serving Title IA eligible schools. The Department also received over \$1.2 million in additional grant funding related to electric school buses. Finally, the Transportation Department also completed its expansion project for propane fuel by doubling its storage capacity.

Major Departmental Challenges:

Retention and recruitment of drivers continue to be the primary challenge. The Department continues to actively pursue driver candidates through a robust advertising campaign and performs interviews several times per week with a goal of having 265 drivers by Fall 2024.

FY 23-24 Objectives:

- Add 22 additional Enterprise Service Bus (ESB) charging stations at the Transportation Support Center (TSC) by December 2024 at no cost using the Fleet Partner Program sponsored by Portland General Electric (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 2024.

FY 24-25 Objectives:

- Order and place in service 50 electric school buses by June 2025
- Complete expansion of electric charging infrastructure to include 32 additional stations by June 2025
- Complete infrastructure and place an order for 2 megawatt storage battery at 5th Street to ensure resilience
- Begin and make substantial progress in installing Photovoltaic (PV) service at 5th Street to enhance microgrid



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 that 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 that exist between the 2023-24 and 2024-25 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 makes up 88.1% of all General Fund revenue,

excluding the 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 7.4% of all General Fund revenue, excluding the 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 on 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 and maintenance vehicle fleet replacement. On July 1, 2021, a transfer was made to this fund to transfer all budget related to capital equipment and student device replacements from the Long-Term Planning Fund. These types of expenses are accounted for in the Categorical Fund going forward.

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 decreased for the 2024-25 budget compared to recent years due to the one-time ESSER funds ending on September 30, 2024.

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. The 2024-25 budget includes the second and final bond issuance proceeds for the May 2022 ballot measure of \$403.6 million. 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.

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.

Workers’ Compensation Fund – Accounts for workers’

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 core values and foundational building blocks from the strategic plan guided the budgeting process for 2024-25. 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. 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 the development of the 2024-25 budget include a \$10.2 billion K-12 State School Fund for the 2023-25 biennium, as well as the continuing resources from grants included in ODE's Aligning for Student Success (Integrated Guidance) initiative. This framework integrates the following six aligned programs, which total approximately \$50.0 million for the 2024-25 school year:

- 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)

The District continues to experience declining enrollment, which is a key driver in both revenue allocation and staffing levels. In addition, the District's strategic investments were reviewed for alignment with the District's strategic plan. The District's goals for student success and foundational building blocks are illustrated below.

Belong. Believe. Achieve.

Safe & Thriving

Foundations of Success

Progress on Standards

College & Career Ready

Engaging & Effective Teaching & Learning Systems

Authentic Engagement with Students, Families & Community

Facilities & Programs for World-Class Learning

Effective Systems & Structures for Student Success

Equity, Engagement & Excellence

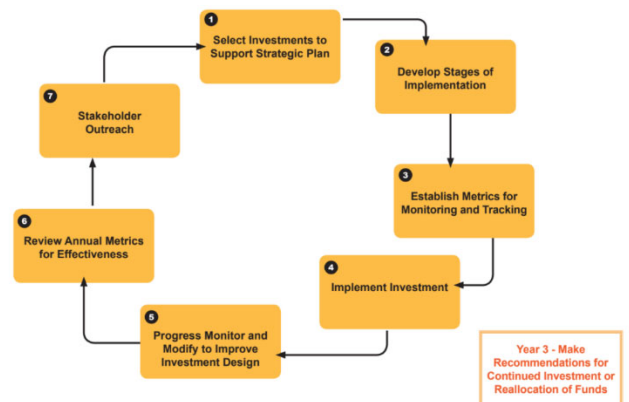
THE BUDGET PROCESS. The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, and administration of budgets. The law mandates public involvement in budget preparation. Oregon Local Budget Law also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



The District's budget process includes a continuous improvement method 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 increased student achievement and improvement in staff development.

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 behavioral health and wellness support, special education support, additional support staffing, and staff salaries.

BUDGET INVESTMENT PROCESS



The Superintendent and Cabinet is the final decision-making body for creating the District's budget. Between November 2023 and February 2024, the District's Staffing Allocation Methodology (SAM) committee met and reviewed allocation changes and adjustments that were deemed necessary for schools. In addition, during February 2024, District departments completed their budget worksheets, including requests for additional required or critical needs. These additional budget

requests were first reviewed by the Deputy Superintendent for Teaching & Learning, the Deputy Superintendent for Operations, and the Associate Superintendent for Business Services. Their recommendations were brought forward to the SAM committee if the requests were for schools, and then all budget requests with preliminary approval were brought to the Superintendent for final review.

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

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

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

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the

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

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

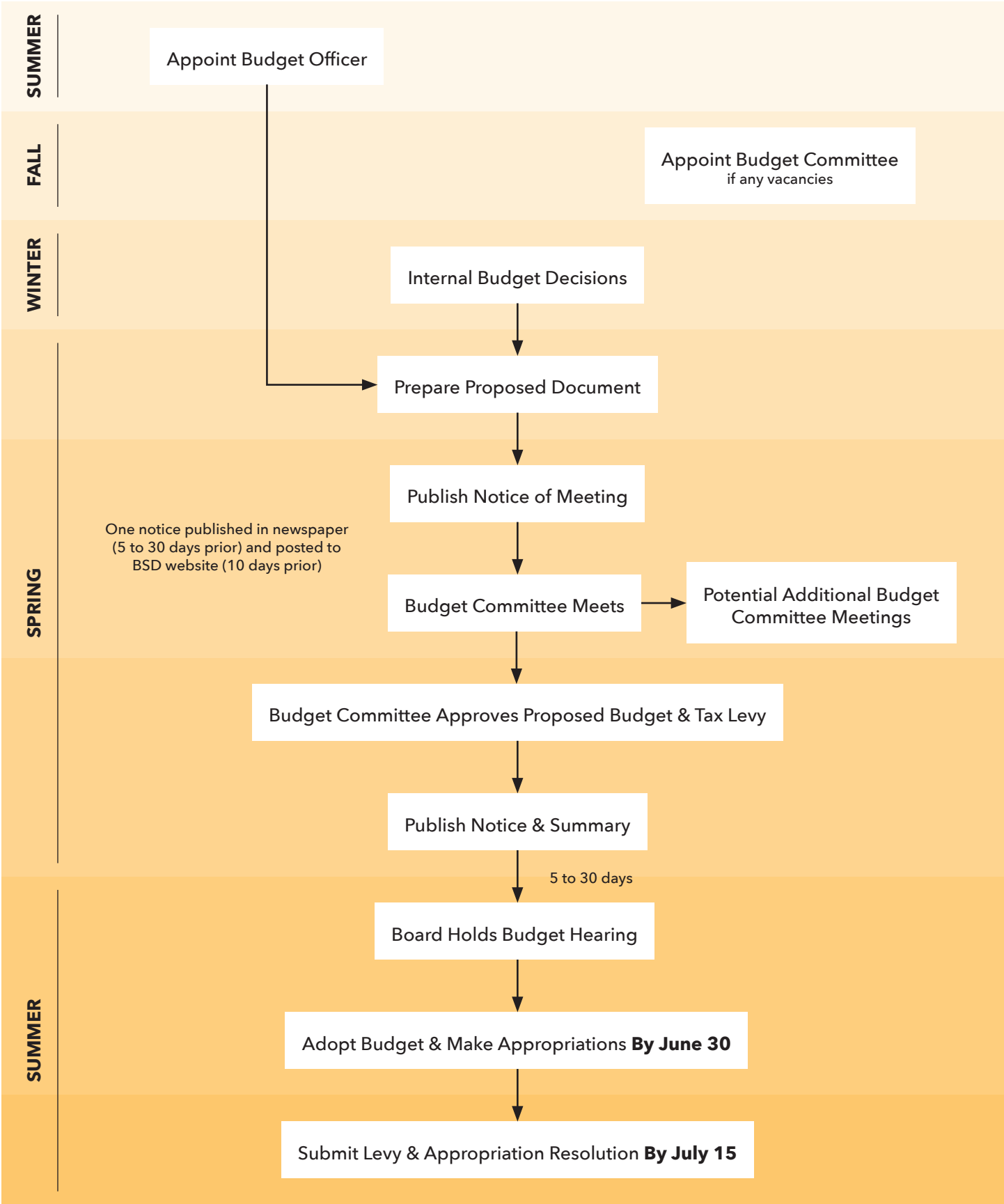
SUPPLEMENTAL BUDGETS

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

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



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



STRATEGIC INVESTMENT SUMMARY

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 Plan Goal/ Foundational Building Block	Investment	2024-25 Budget Investment
Foundations of Success, Engaging & Effective Teaching & Learning Systems	16 Pre-K Classrooms and PD	\$ 5,549,258
Foundations of Success, Engaging & Effective Teaching & Learning Systems	Elementary Academic Coaches	4,943,643
College & Career Ready, Engaging & Effective Teaching & Learning Systems	Graduation Mentors	1,251,563
College & Career Ready, Progress on Standards, Facilities & Programs for World-Class Learning	FLEX Credit	1,200,785
Total		\$ 12,945,249

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 providing 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 fund 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 that 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 and 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.

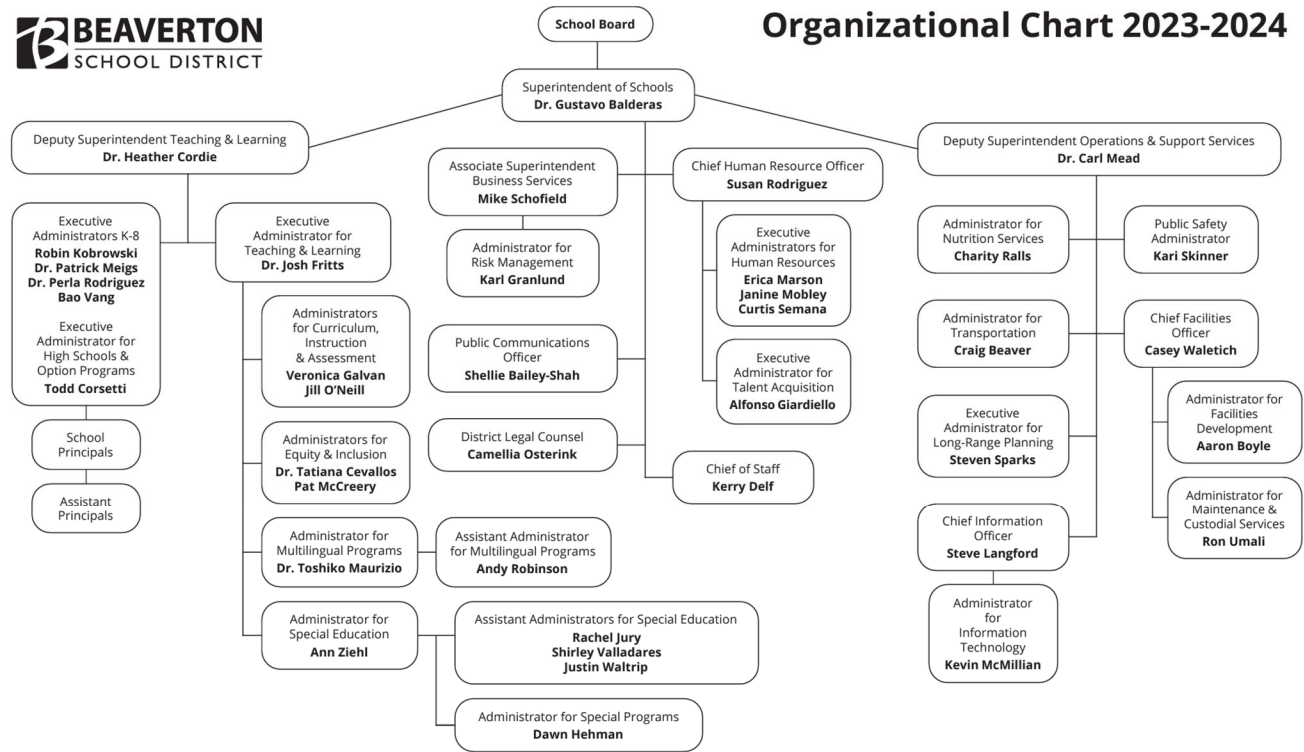
The Adopted Budget is a financial plan that may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers are authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the 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 that 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 and the audited financial statements will be presented to the board.

Organizational Chart 2023-2024



(updated April 4, 2024)

2023

BEAVERTON SCHOOL DISTRICT

SCHOOL BOARD

2024

MEMBERS & ASSIGNMENTS

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 in which they live, voters in the district elect members at-large. Each board member has several school assignments that may or may not be in their zone.



ZONE 1

Susan Greenberg

Term Expires: 6/30/2025

School Assignments

- Fir Grove
- Greenway
- McKay
- Montclair
- Vose
- Conestoga
- Whitford
- Southridge



ZONE 2

Dr. Karen Pérez

Board Chair

Term Expires: 6/30/2025

School Assignments

- Bethany
- Oak Hills
- Rock Creek
- Sato
- Springville
- Stoller
- Westview
- Early College High School



ZONE 3

Dr. Melissa Potter

Term Expires: 6/30/2027

School Assignments

- Bonny Slope
- Cedar Mill
- Findley
- Jacob Wismer
- West Tualatin View
- Meadow Park
- Tumwater
- Sunset
- Terra Nova



ZONE 4

Sunita Garg

Board Vice-Chair

Term Expires: 6/30/2025

School Assignments

- Aloha-Huber Park K-8
- Chehalem
- Errol Hassell
- Hazeldale
- Kinnaman
- International School of Beaverton (ISB)
- Mountain View
- Aloha



ZONE 5

Ugonna Enyinnaya

Term Expires: 6/30/2025

School Assignments

- Beaver Acres
- Elmonica
- McKinley
- Terra Linda
- Five Oaks
- Beaverton Academy of Science & Engineering (BASE)
- Community Transition Program (CPT)
- Community School at Merlo Station Campus



ZONE 6

Justice Rajee

Term Expires: 6/30/2027

School Assignments

- Cooper Mountain
- Hiteon
- Nancy Ryles
- Scholls Heights
- Sexton Mountain
- Highland Park
- Mountainside
- FLEX Online



ZONE 7

Dr. Tammy Carpenter

Term Expires: 6/30/2027

School Assignments

- Barnes
- Raleigh Hills
- Raleigh Park
- Ridgewood
- William Walker
- Cedar Park
- Arts & Communication Magnet Academy (ACMA)
- Beaverton

School Board Members by Zone

Zone 1

Susan Greenberg (term ends 06/30/2025)
 Fir Grove
 Greenway
 McKay
 Montclair
 Vose
 Conestoga
 Whitford
 Southridge

2023-24

Number of Schools: 54

Enrollment: 38,076

2024-25

Number of Schools: 54

Projected Enrollment: 37,703

Zone 2

Dr. Karen Pérez (term ends 6/30/2025)
 Bethany
 Oak Hills
 Rock Creek
 Sato
 Springville
 Stoller
 Westview
 Early College HS

Zone 3

Dr. Melissa Potter (term ends 6/30/2027)
 Bonny Slope
 Cedar Mill
 Findley
 Jacob Wismer
 West Tualatin View
 Meadow Park
 Tumwater
 Sunset
 Terra Nova Program

Zone 4

Sunita Garg (term ends 6/30/2025)
 Aloha-Huber Park K-8
 Chehalem
 Errol Hassell
 Hazeldale
 Kinnaman
 International School of Beaverton (ISB)
 Mountain View
 Aloha

Zone 5

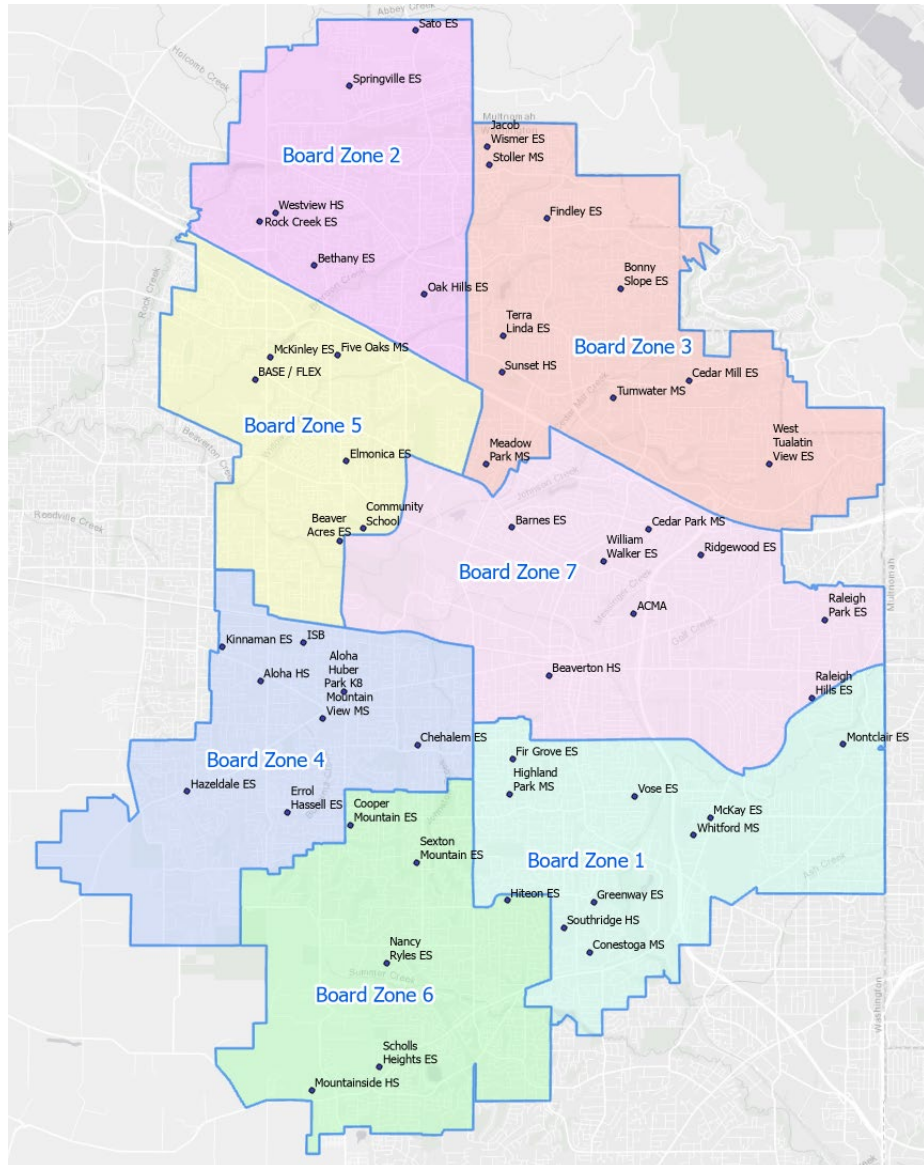
Ugonna Enyinnaya (term ends 6/30/2025)
 Beaver Acres
 Elmonica
 McKinley
 Terra Linda
 Five Oaks
 Beaverton Academy of Science & Engineering (BASE)
 Community Transition Program (CPT)
 Community School at Merlo Station Campus

Zone 6

Justice Rajee (term ends 6/30/2027)
 Cooper Mountain
 Hiteon
 Nancy Ryles
 Scholls Heights
 Sexton Mountain
 Highland Park
 Mountainside
 FLEX Online

Zone 7

Dr. Tammy Carpenter (term ends 6/30/2027)
 Barnes
 Raleigh Hills
 Raleigh Park
 Ridgewood
 William Walker
 Cedar Park
 Arts & Communication Magnet Academy (ACMA)
 Beaverton







FINANCIAL SECTION



Financial Section



BELONG. BELIEVE. ACHIEVE.

BEAVERTON SCHOOL DISTRICT

2024-25 ADOPTED BUDGET DOCUMENT

FINANCIAL SECTION

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BEAVERTON SCHOOL DISTRICT

2024-25 ADOPTED BUDGET DOCUMENT

FINANCIAL SECTION

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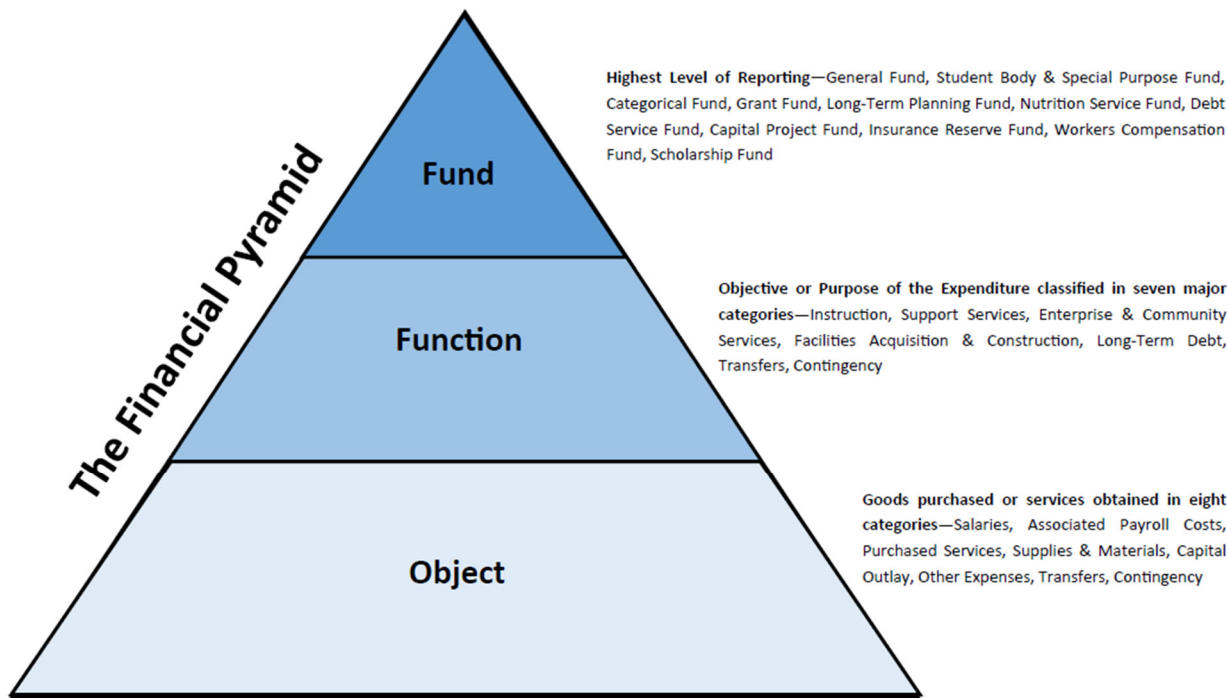
FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2024-25 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 2024-25 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

In 2024-25, adopted revenue for all funds totals \$1.8 billion, an increase of \$269.4 million or 17.4% compared to the 2023-24 adopted budget. This increase in all revenue is primarily due to the increase in Bond Proceeds in the Capital Projects Fund as the second and final bond sale for the 2022 capital bond program is expected to occur in 2024-25.

The primary source of revenue for all funds in 2024-25 is Other Sources at \$938.4 million or 51.7% of all sources. The largest portion of the other sources is in the Capital Projects Fund due to the 2022 capital bond beginning fund balance and anticipated bond sale in the 2024-25 year. This is followed by State Sources totaling \$415.9 million or 22.9% of all sources. The third highest source of revenue totaling

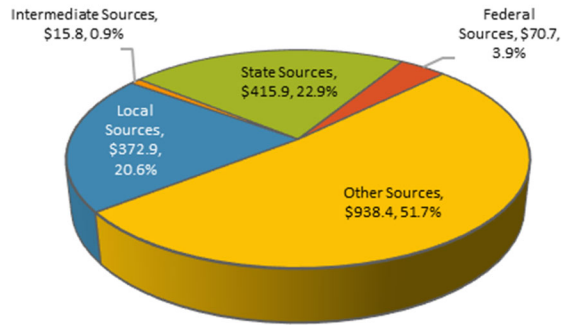
\$372.9 million or 20.6% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise \$1.7 billion or 95.2% of all sources.

All Funds Expenditure

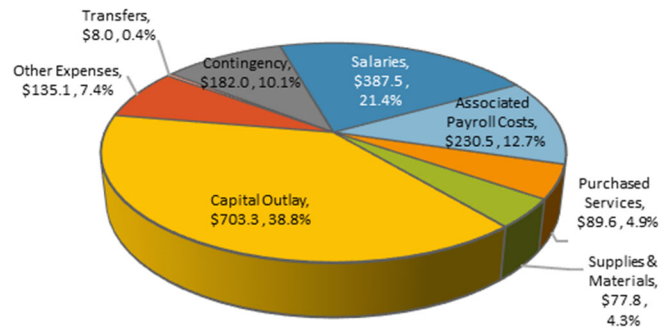
The 2024-25 adopted budget expenditures for all funds have increased by \$269.4 million or 17.4% when compared to the 2023-24 adopted budget.

Expenditures in the following graph are categorized by object. Capital Outlay is the largest budget category at \$703.3 million or 38.8% of all funds. This is primarily due to the additional capacity from the anticipated second and final bond sale for the 2022 capital bond measure. Salaries are the second largest budget category at \$387.5 million or 21.4% of all funds. Associated Payroll Costs is the third largest component of the expenditure budget at \$230.5 million or 12.7%. These three areas account for \$1.3 billion or 72.9% of the budget.

**SUMMARY OF REVENUE
ALL FUNDS 2024-25**
(in millions)



**SUMMARY OF EXPENDITURES
ALL FUNDS 2024-25**
(in millions)



OPERATING FUNDS

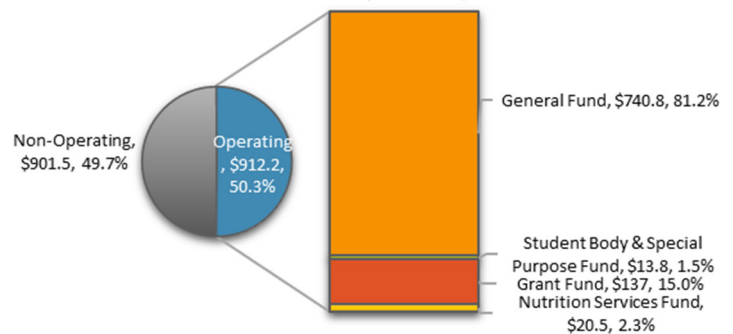
For the purposes of regular District operations, the following funds are considered to be operating funds:

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

Together, these funds total \$912.2 million and make up 50.3% of the District's total budget.

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

2024-25 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 was a significant one-time increase in the debt service payments due. This was primarily covered by a transfer from the Capital Projects Fund to the Debt Service Fund.

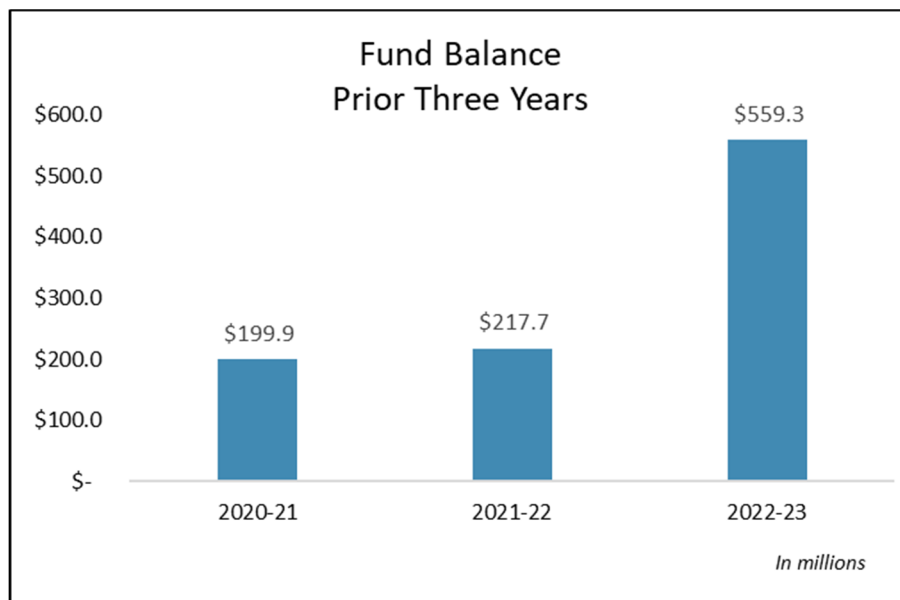
	2023-24		2024-25	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	\$ -	\$ 6,734,854	\$ -	\$ 6,136,854
Special Purpose Fund	19,000	15,000	19,000	15,000
Categorical Fund	2,008,000	129,161	2,410,000	133,885
Scholarship Fund	15,000	15,000	15,000	15,000
Long-Term Planning Fund	-	-	-	-
Nutrition Services Fund	-	4,000	-	4,000
Debt Service Fund	9,117,404	-	2,063,704	-
Capital Projects Fund	-	8,261,389	-	1,202,965
Insurance Reserve Fund	4,000,000	-	3,000,000	-
	\$ 15,159,404	\$ 15,159,404	\$ 7,507,704	\$ 7,507,704

FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2023-24 or 2024-25. 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 increase in the Capital Projects Fund in 2022-23 is due to the initial bond sale for the 2022 Capital Bond measure by voters.

		Ending Fund Balance		
		2020-21	2021-22	2022-23
100	General Fund	\$ 85,626,331	\$ 109,645,221	\$ 138,652,119
220	Student Body and Special Purpose Fund	4,480,627	5,052,084	5,602,145
230	Special Purpose Fund	-	-	-
240	Categorical Fund	1,333,208	4,564,663	3,324,312
260	Scholarship Fund	433,033	453,416	448,000
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	6,646,335	10,128,224	17,162,668
290	Nutrition Services Fund	1,465,684	5,479,319	5,930,480
300	Debt Service Fund	3,883,971	7,047,071	9,797,926
400	Capital Projects Fund	91,123,754	67,799,420	367,846,661
611	Insurance Reserve Fund	2,057,309	3,717,127	6,663,057
612	Workers Compensation Fund	2,820,269	3,811,955	3,893,026
		\$ 199,870,521	\$ 217,698,500	\$ 559,320,394

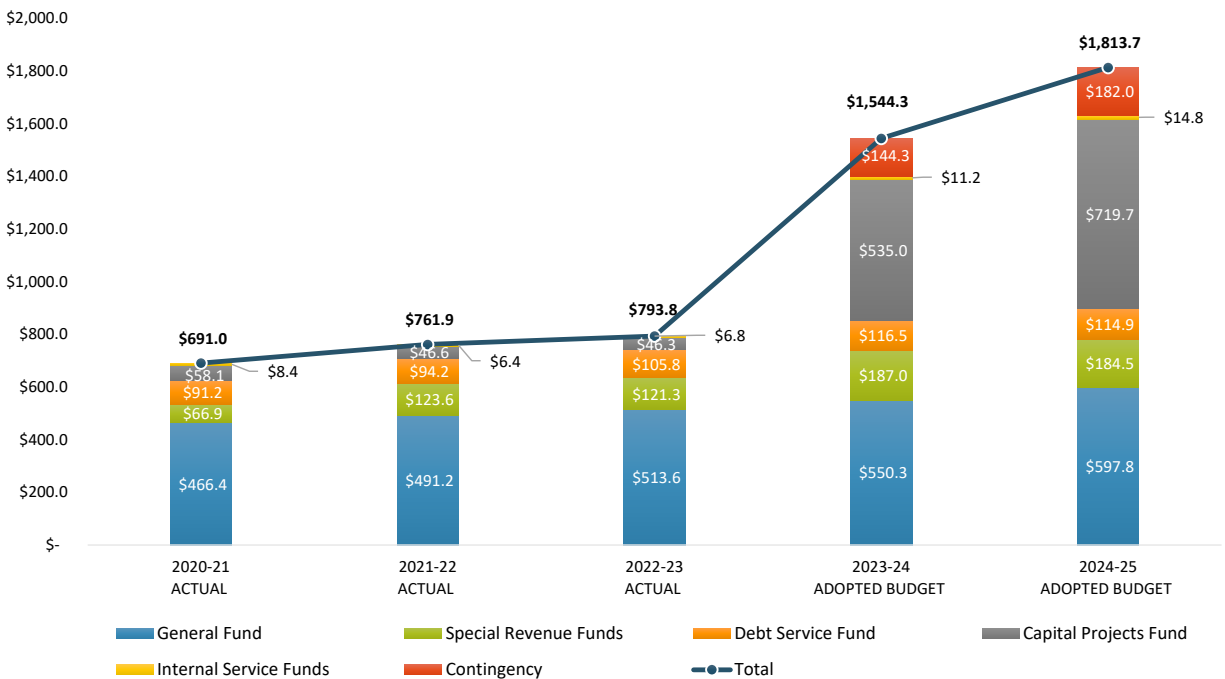


ALL FUNDS SUMMARY BY OBJECT

	Actual (Audited)			Current Budget 2023-24	2024-25 Budget		
	2020-21	2021-22	2022-23		Proposed	Approved	Adopted
1000 Local Revenue	\$ 297,310,114	\$ 324,782,390	\$ 357,050,785	\$ 349,794,573	\$ 372,914,330	\$ 372,914,330	\$ 372,914,330
2000 Intermediate Revenue	12,620,904	14,449,154	14,914,018	13,765,894	15,778,078	15,778,078	15,778,078
3000 State Revenue	319,547,605	348,415,517	376,492,113	385,532,257	415,870,780	415,870,780	415,870,780
4000 Federal Revenue	35,643,161	62,302,555	44,579,891	79,470,629	70,703,401	70,703,401	70,703,401
5000 Other Sources	225,552,460	229,650,137	560,128,823	715,758,404	938,443,390	938,443,390	938,443,390
Total Revenues	\$ 890,674,244	\$ 979,599,754	\$ 1,353,165,630	\$ 1,544,321,757	\$ 1,813,709,979	\$ 1,813,709,979	\$ 1,813,709,979
0100 Salaries	\$ 288,434,472	\$ 329,524,511	\$ 349,436,569	\$ 375,656,183	\$ 387,456,587	\$ 387,773,582	\$ 387,773,582
0200 Associated Payroll Costs	182,728,913	197,589,175	202,251,891	217,907,806	230,538,231	230,756,468	230,756,468
0300 Purchased Services	32,849,837	40,625,452	56,649,775	143,717,986	89,604,292	89,474,267	89,474,267
0400 Supplies & Materials	32,147,507	41,492,363	32,439,474	99,018,968	77,760,784	77,355,577	77,355,577
0500 Capital Outlay	47,345,364	39,204,300	28,842,018	412,937,316	703,256,093	703,256,093	703,256,093
0600 Other Objects	100,021,608	104,887,143	116,750,696	133,444,672	135,097,836	135,097,836	135,097,836
0700 Transfers	7,504,811	8,578,309	7,474,814	17,380,783	8,019,588	8,019,588	8,019,588
0800 Other Uses of Funds (Contingency)	-	-	-	144,258,043	181,976,568	181,976,568	181,976,568
Total Expenditures	691,032,512	761,901,253	793,845,237	1,544,321,757	1,813,709,979	1,813,709,979	1,813,709,979
Restatement of Prior Year	1,222,101		-	-	-	-	-
Ending Fund Balance	\$ 200,863,834	\$ 217,698,500	\$ 559,320,393	\$ -	\$ -	\$ -	\$ -

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES (in millions)



ALL FUNDS SUMMARY BY OBJECT

THREE YEAR FORECAST

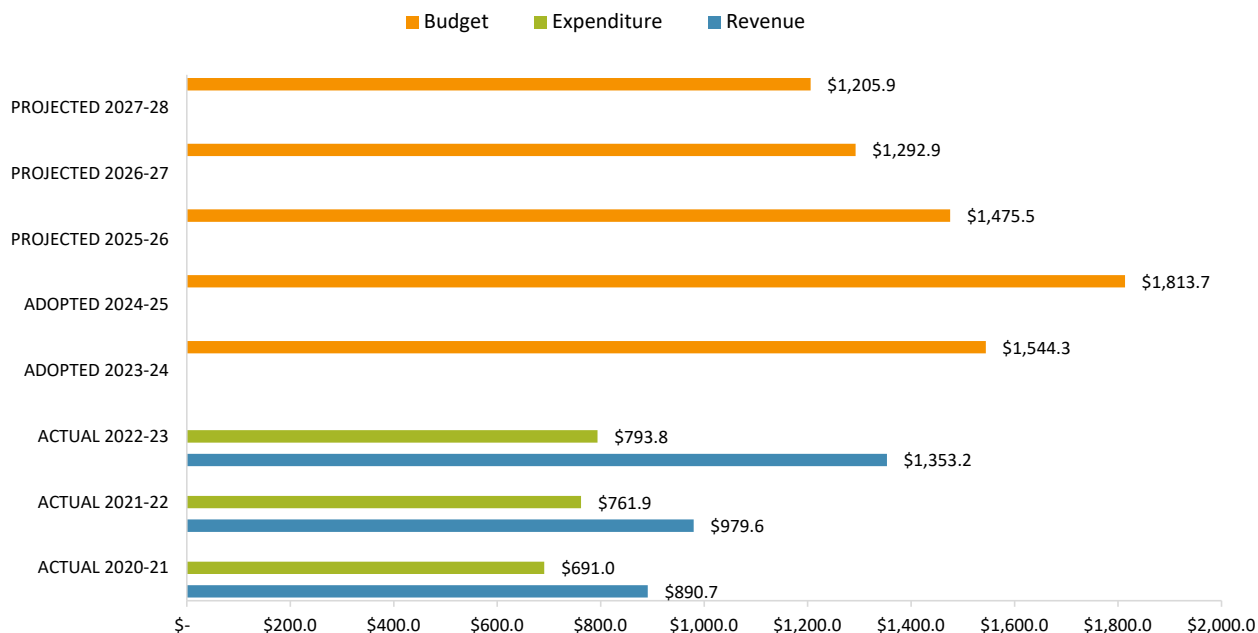
	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 372,914,330	\$ 390,290,673	\$ 403,119,409	\$ 406,311,796
2000 Intermediate Revenue	15,778,078	15,917,157	16,066,328	16,216,991
3000 State Revenue	415,870,780	431,885,850	445,812,598	470,667,413
4000 Federal Revenue	70,703,401	73,034,439	75,503,795	78,123,403
5000 Other Sources	938,443,390	564,350,767	352,381,662	208,334,548
Total Revenue	\$ 1,813,709,979	\$ 1,475,478,886	\$ 1,292,883,792	\$ 1,179,654,151
Expenditures				
0100 Salaries	\$ 387,773,582	\$ 409,935,092	\$ 433,381,518	\$ 458,188,742
0200 Associated Payroll Costs	230,756,468	245,215,020	259,331,247	273,019,621
0300 Purchased Services	89,474,267	76,033,999	71,759,663	72,271,192
0400 Supplies & Materials	77,355,577	68,243,094	65,323,879	64,823,259
0500 Capital Outlay	703,256,093	374,704,256	211,945,262	131,383,203
0600 Other Objects	135,097,836	144,330,605	147,856,080	140,548,616
0700 Transfers	8,019,588	8,045,182	8,072,056	8,100,274
0800 Other Uses of Funds (Contingency)	181,976,568	148,971,638	95,214,087	57,519,230
Total Expenditures	\$ 1,813,709,979	\$ 1,475,478,886	\$ 1,292,883,792	\$ 1,205,854,137 *

Note: Minor differences due to rounding.

In all funds, there is an overall decline in over the next three years primarily due to spend down in Capital Projects Fund as the 2022 capital bond measure major projects are completed. In addition, in the General Fund, the District is projected to significantly spend down reserves through 2027-28 if no other adjustments are made to the overall structure.

* The 2027-28 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2025-26 through 2027-28, will have spent down all General Fund reserves.

ALL FUNDS ACTUALS & FORECASTS (in millions)



OPERATING FUNDS SUMMARY BY OBJECT

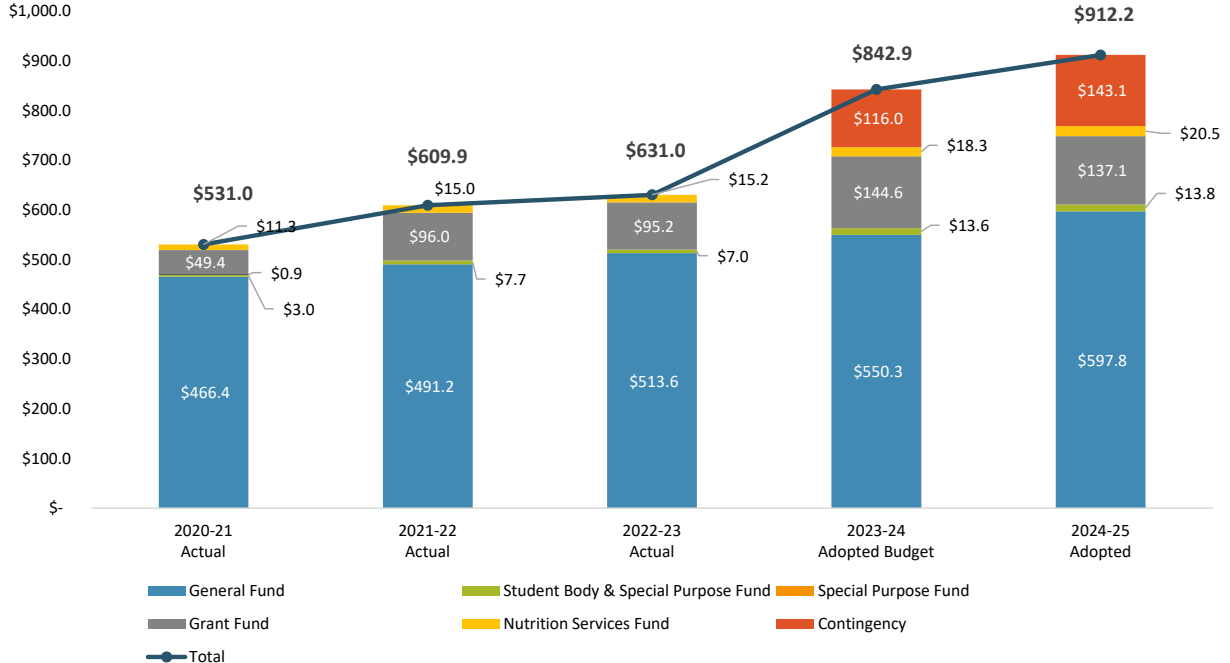
As noted previously in this section, the District's Operating Funds are the General Fund (100), Student Body & Special Purpose Fund (220), Special Purpose Fund (230), Grant Fund (270) and Nutrition Services Fund (290).

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 193,213,578	\$ 209,243,153	\$ 226,994,040	\$ 232,158,097	\$ 241,789,175	\$ 241,789,175	\$ 241,789,175
2000 Intermediate Revenue	12,523,264	14,389,388	14,849,012	13,765,894	15,778,078	15,778,078	15,778,078
3000 State Revenue	317,927,131	346,596,735	374,580,789	383,557,257	412,912,780	412,912,780	412,912,780
4000 Federal Revenue	35,643,161	62,302,555	44,579,891	79,470,629	70,703,401	70,703,401	70,703,401
5000 Other Sources	63,281,016	97,518,401	120,180,306	133,919,000	171,072,000	171,072,000	171,072,000
Total Revenues	\$ 622,588,151	\$ 730,050,233	\$ 781,184,038	\$ 842,870,877	\$ 912,255,434	\$ 912,255,434	\$ 912,255,434
0100 Salaries	\$ 284,285,783	\$ 325,405,905	\$ 345,445,380	\$ 371,355,786	\$ 382,610,301	\$ 382,927,296	\$ 382,927,296
0200 Associated Payroll Costs	180,369,267	195,263,450	200,157,062	215,575,393	227,916,699	228,134,936	228,134,936
0300 Purchased Services	29,091,681	36,646,818	42,595,554	55,365,474	52,806,630	52,676,605	52,676,605
0400 Supplies & Materials	24,649,692	35,484,897	27,685,347	51,023,563	53,610,682	53,205,475	53,205,475
0500 Capital Outlay	3,907,204	7,025,315	3,722,828	16,279,915	38,585,600	38,585,600	38,585,600
0600 Other Objects	2,375,626	5,596,476	5,256,260	8,298,320	6,983,527	6,983,527	6,983,527
0700 Transfers	6,336,255	4,450,748	6,136,864	8,975,233	6,667,738	6,667,738	6,667,738
0800 Other Uses of Funds (Contingency)	-	-	-	115,997,193	143,074,257	143,074,257	143,074,257
Total Expenditures	\$ 531,015,509	\$ 609,873,609	\$ 630,999,294	\$ 842,870,877	\$ 912,255,434	\$ 912,255,434	\$ 912,255,434
Restatement of Prior Year	995,042						
Ending Fund Balance	\$ 92,567,684	\$ 120,176,624	\$ 150,184,744	\$ -	\$ -	\$ -	\$ -

Note: Minor differences due to rounding.

Operating Funds Total Expenditures

(in millions)



OPERATING FUNDS SUMMARY BY OBJECT

THREE YEAR FORECAST

	Adopted		Forecasted		
	2024-25	2025-26	2026-27	2027-28	
Revenue					
1000 Local Revenue	\$ 241,789,175	\$ 247,273,967	\$ 254,002,144	\$ 261,981,768	
2000 Intermediate Revenue	15,778,078	15,917,157	16,066,328	16,216,991	
3000 State Revenue	412,912,780	428,385,850	442,512,598	467,367,413	
4000 Federal Revenue	70,703,401	73,034,439	75,503,795	78,123,403	
5000 Other Sources	171,072,000	153,306,372	115,353,707	55,192,967	
Total Revenue	\$ 912,255,434	\$ 917,917,785	\$ 903,438,572	\$ 878,882,542	
Expenditures					
0100 Salaries	\$ 382,927,296	\$ 404,822,856	\$ 427,988,369	\$ 452,498,859	
0200 Associated Payroll Costs	228,134,936	242,335,365	256,179,522	269,564,519	
0300 Purchased Services	52,676,605	56,858,875	61,387,786	66,292,830	
0400 Supplies & Materials	53,205,475	54,416,744	56,128,621	57,902,191	
0500 Capital Outlay	38,585,600	40,435,710	42,377,690	44,416,118	
0600 Other Objects	6,983,527	7,197,984	7,423,158	7,659,587	
0700 Transfers	6,667,738	6,693,332	6,720,206	6,748,424	
0800 Other Uses of Funds (Contingency)	143,074,257	105,156,919	45,233,220	-	
Total Expenditures	\$ 912,255,434	\$ 917,917,785	\$ 903,438,572	\$ 905,082,528	*

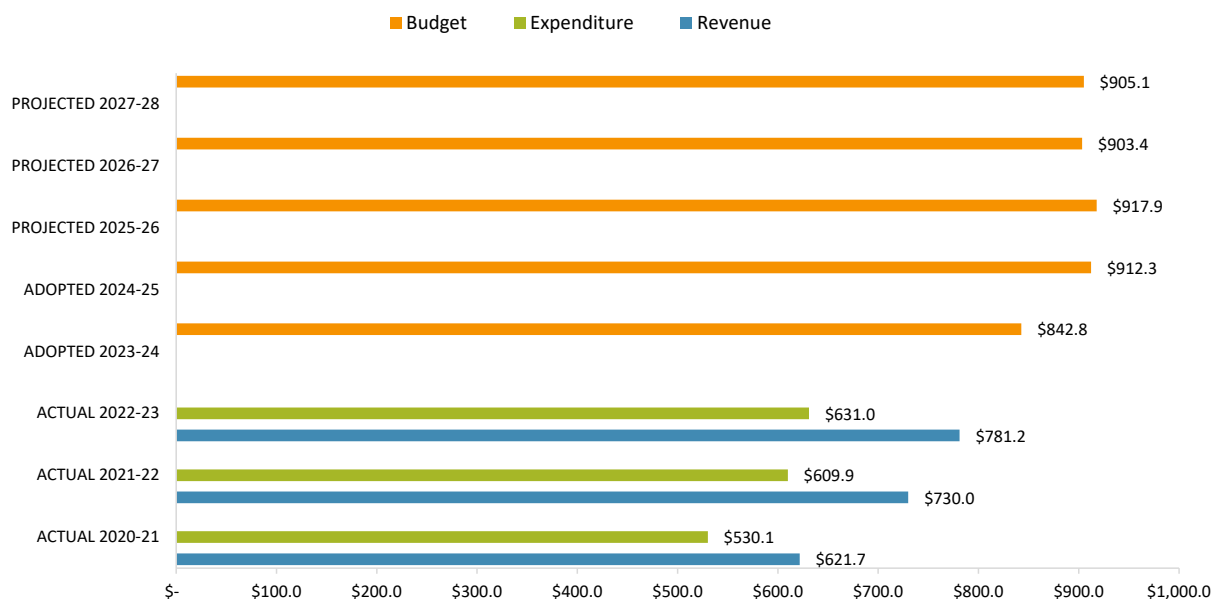
Note: Minor differences due to rounding.

There is an overall decline in all operating funds in the next three years as the District experiences the effects of the declining enrollment in the SSF allocations and, with no structural changes, will spend down the General Fund reserves.

* The 2027-28 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2025-26 through 2027-28, will have spent down all General Fund reserves.

OPERATING FUNDS ACTUALS & FORECASTS

(in millions)



EXPENDITURE VARIANCE ANALYSIS

GENERAL FUND (100) - Object Variance

OBJECT	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
0400	Supplies & Materials	\$ 2,011,186	Increase in supplies and materials is due to an investment in MTSS instructional materials and an increase to the Maintenance and Custodial supply budget.
0600	Other Objects	(647,511)	Change is due to decrease in principal and interest payments for the leased Maintenance vehicle fleet as a buy out of the leases is planned at the end of 2023-24.
0800	Other Uses of Funds (Contingency)	27,077,064	Increase in contingency is due to increased reserves from increased SSF revenue. The 2023-24 adopted budget was based on \$10.1 billion. In addition to a higher funding level of \$10.2 billion, the decreasing enrollment statewide has been causing per pupil allocations to increase.

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

GENERAL FUND (100) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
5100	Long-Term Debt Service	\$ (680,000)	Change is due to decrease in debt service payments for the leased Maintenance vehicle fleet as a buy out of the leases is planned at the end of 2023-24.
6000	Contingencies	27,077,064	Increase in contingency is due to increased reserves from increased SSF revenue. The 2023-24 adopted budget was based on \$10.1 billion. In addition to a higher funding level of \$10.2 billion, the decreasing enrollment statewide has been causing per pupil allocations to increase.

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

CATEGORICAL FUND (240) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
2000	Support Services	\$ 3,243,761	Increase is due to additional SSF Transportation Grant related to depreciation of school buses, as well as a delay in the classroom furniture purchases in the 2023-24 year.
4000	Facilities Acquisition & Construction	(660,000)	Decrease is due to spend down of the remaining Facilities Grant revenue from ODE.

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

GRANT FUND (270) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
1000	Instruction	\$ (14,121,475)	Decreases are due primarily to the spend down of ESSER II and III funds.
3000	Enterprise & Community Service	(2,499,343)	
4000	Facilities Acquisition & Construction	5,992,000	Increase is due anticipated expenditures for the OSCIM grant related to the 2022 Capital Bond measure and the Raleigh Hills rebuild beginning in 2024-25.

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

LONG-TERM PLANNING FUND (280) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	\$ 9,000,000	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.

NUTRITION SERVICES FUND (290) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
3000	Enterprise & Community Service	\$ 2,173,597	Increases are due to increased food and supplies as well as increased staffing needs. In addition, there is less commodity food available and food and supply costs have increased substantially over the last few years.

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

CAPITAL PROJECTS FUND (400) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
2000	Support Services	\$ 936,210	Increase is due to anticipated bond sale administration costs as the District plans to complete the final bond sale related to the 2022 Capital Bond measure in 2024-25.
4000	Facilities Acquisition & Construction	190,850,214	Increase is due to additional capacity related to the anticipated bond sale for the 2022 Capital Bond measure during 2024-25.
5200	Transfers of Funds	(7,058,424)	Transfers from Capital Projects to Debt Service has decreased 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 Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
2000	Support Services	\$ 3,595,196	Increase is due to expected increased unemployment expenses related to SB 489.
6000	Contingencies	1,171,977	Contingency has increased from increased reserves due to less claim expenses in 2022-23 and 2023-24.

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

WORKERS' COMPENSATION FUND - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2023-24 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	\$ 469,484	Increase in contingency is due to less claim expenses in the 2021-22 and 2022-23 years. The District has been analyzing claim information along with revenue information to spend down the fund balance over the next few years.

For Workers' Compensation 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	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
100	General Fund	\$	189,277,144	\$ 200,481,270	\$ 214,233,353	\$ 216,914,817	\$ 228,111,540	\$ 228,111,540	\$ 228,111,540
220	Student Body & Special Purpose Fund		2,883,668	8,193,912	7,455,662	8,050,000	8,050,000	8,050,000	8,050,000
240	Categorical Fund		275,796	696,791	731,065	1,235,000	900,000	900,000	900,000
260	Scholarship Fund		74,210	74,603	78,899	85,000	90,000	90,000	90,000
270	Grant Fund		1,033,163	432,830	1,105,690	3,102,516	2,394,176	2,394,176	2,394,176
280	Long-Term Planning Fund		326,740	6,272,779	7,034,444	7,100,000	7,500,000	7,500,000	7,500,000
290	Nutrition Services Fund		19,603	135,141	4,199,335	4,090,764	3,233,459	3,233,459	3,233,459
300	Debt Service Fund		91,326,852	95,522,123	106,321,542	100,149,080	108,844,249	108,844,249	108,844,249
400	Capital Projects Fund		7,186,728	6,963,611	10,431,237	4,977,000	6,490,000	6,490,000	6,490,000
611	Insurance Reserve Fund		2,203,540	3,015,063	2,890,388	2,238,624	4,155,797	4,155,797	4,155,797
612	Workers' Compensation Fund		2,702,671	2,994,267	2,569,171	1,851,772	3,145,109	3,145,109	3,145,109
	Total 1000 Local Revenue		297,310,114	324,782,390	357,050,785	349,794,573	372,914,330	372,914,330	372,914,330
2000	Intermediate Revenue								
100	General Fund		12,283,925	14,126,181	14,644,653	12,994,240	15,131,298	15,131,298	15,131,298
270	Grant Fund		239,339	263,207	204,360	771,654	646,780	646,780	646,780
300	Debt Service Fund		97,640	59,766	65,006	-	-	-	-
	Total 2000 Intermediate Revenue		12,620,904	14,449,154	14,914,018	13,765,894	15,778,078	15,778,078	15,778,078
3000	State Revenue								
100	General Fund		293,944,334	294,630,756	313,753,325	312,412,345	337,182,005	337,182,005	337,182,005
220	Student Body & Special Purpose Fund		19,516	67,268	68,569	-	-	-	-
240	Categorical Fund		-	1,818,782	1,911,324	1,975,000	2,958,000	2,958,000	2,958,000
270	Grant Fund		23,824,022	51,725,684	59,157,660	70,373,912	74,802,775	74,802,775	74,802,775
280	Long-Term Planning Fund		1,620,473	-	-	-	-	-	-
290	Nutrition Services Fund		139,259	173,027	1,601,234	771,000	928,000	928,000	928,000
	Total 3000 State Revenue		319,547,605	348,415,517	376,492,113	385,532,257	415,870,780	415,870,780	415,870,780
4000	Federal Revenue								
270	Grant Fund		24,339,530	43,559,613	34,761,185	70,400,158	59,241,279	59,241,279	59,241,279
290	Nutrition Services Fund		11,303,631	18,742,943	9,818,706	9,070,471	11,462,122	11,462,122	11,462,122
	Total 4000 Federal Revenue		35,643,161	62,302,555	44,579,891	79,470,629	70,703,401	70,703,401	70,703,401
5000	Other Sources								
100	General Fund		56,502,654	91,572,090	109,646,221	124,000,000	160,400,000	160,400,000	160,400,000
220	Student Body & Special Purpose Fund		4,551,812	4,480,627	5,053,614	5,519,000	5,769,000	5,769,000	5,769,000
230	Special Purpose Fund		926,859	-	-	-	-	-	-
240	Categorical Fund		1,566,476	4,128,320	4,570,663	6,722,000	8,662,485	8,662,485	8,662,485
260	Scholarship Fund		418,265	435,557	453,416	465,000	465,000	465,000	465,000
280	Long-Term Planning Fund		6,349,838	6,644,557	10,128,224	15,500,000	24,100,000	24,100,000	24,100,000
290	Nutrition Services Fund		1,299,692	1,465,684	5,480,470	4,400,000	4,903,000	4,903,000	4,903,000
300	Debt Service Fund		3,659,870	5,615,670	9,166,674	16,367,404	6,093,905	6,093,905	6,093,905
400	Capital Projects Fund		141,857,983	107,402,842	403,705,659	529,985,000	713,200,000	713,200,000	713,200,000
611	Insurance Reserve Fund		6,698,766	5,084,521	8,111,926	8,800,000	11,650,000	11,650,000	11,650,000
612	Workers' Compensation Fund		1,720,245	2,820,269	3,811,955	4,000,000	3,200,000	3,200,000	3,200,000
	Total 5000 Other Sources		225,552,460	229,650,137	560,128,823	715,758,404	938,443,390	938,443,390	938,443,390
	TOTAL REVENUES		\$ 890,674,244	\$ 979,599,754	\$ 1,353,165,630	\$1,544,321,757	\$ 1,813,709,979	\$ 1,813,709,979	\$ 1,813,709,979

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY FUND AND APPROPRIATION LEVEL

					Current Budget	2024-25 Budget										
						Proposed	Approved	Adopted								
Actual (Audited)					2023-24											
2020-21					2021-22	2022-23										
100 General Fund																
1000	Instruction	\$	297,491,681	\$	305,341,377	\$	315,926,979	\$	336,087,293	\$	364,768,773	\$	364,768,773	\$	364,768,773	
2000	Support Services		163,500,329		180,785,653		190,846,007		205,137,710		225,160,607		225,160,607		225,160,607	
3000	Enterprise & Community Service		2,887		-		69,829		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		399,924		1,599,641		1,599,665		2,014,352		1,334,352		1,334,352		1,334,352	
5200	Transfers of Funds		4,986,906		3,426,461		5,182,952		6,734,854		6,136,854		6,136,854		6,136,854	
6000	Contingencies		-		-		-		115,997,193		143,074,257		143,074,257		143,074,257	
Total Fund 100						466,381,727		491,165,076		513,625,433		666,321,402		740,824,843		740,824,843
220 Student Body & Special Purpose Fund																
1000	Instruction		2,206,513		6,882,091		6,042,007		10,832,612		11,087,832		11,087,832		11,087,832	
2000	Support Services		683,799		733,712		818,687		1,371,388		1,366,168		1,366,168		1,366,168	
3000	Enterprise & Community Service		48,865		14,873		18,635		350,000		350,000		350,000		350,000	
4000	Facilities Acquisition & Construction		34,056		56,522		96,372		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	
Total Fund 220						2,974,369		7,689,722		6,975,700		13,569,000		13,819,000		13,819,000
230 Special Purpose Fund																
5200	Transfers of Funds		926,859		-		-		-		-		-		-	
Total Fund 230						926,859		-		-		-		-		-
240 Categorical Fund																
1000	Instruction		128,439		28,996		-		50,000		50,000		50,000		50,000	
2000	Support Services		40,357		1,625,137		3,541,897		7,442,839		10,686,600		10,686,600		10,686,600	
4000	Facilities Acquisition & Construction		340,269		295,936		217,682		2,310,000		1,650,000		1,650,000		1,650,000	
5200	Transfers of Funds		-		129,161		129,161		129,161		133,885		133,885		133,885	
Total Fund 240						509,064		2,079,229		3,888,740		9,932,000		12,520,485		12,520,485
260 Scholarship Fund																
3000	Enterprise & Community Service		59,442		56,744		83,814		535,000		540,000		540,000		540,000	
5200	Transfers of Funds		-		-		500		15,000		15,000		15,000		15,000	
Total Fund 260						59,442		56,744		84,314		550,000		555,000		555,000
270 Grant Fund																
1000	Instruction		28,711,943		61,916,185		59,229,487		83,678,227		69,556,752		69,556,752		69,556,752	
2000	Support Services		14,924,022		28,740,860		35,535,621		54,835,217		57,900,805		57,900,805		57,900,805	
3000	Enterprise & Community Service		3,013,783		176,532		375,956		3,626,796		1,127,453		1,127,453		1,127,453	
4000	Facilities Acquisition & Construction		2,786,307		5,147,756		87,831		2,508,000		8,500,000		8,500,000		8,500,000	
Total Fund 270						49,436,054		95,981,333		95,228,895		144,648,240		137,085,010		137,085,010
280 Long-Term Planning Fund																
2000	Support Services		1,652,495		-		-		-		-		-		-	
5200	Transfers of Funds		-		2,789,111		-		-		-		-		-	
6000	Contingencies		-		-		-		22,600,000		31,600,000		31,600,000		31,600,000	
Total Fund 280						1,652,495		2,789,111		-		22,600,000		31,600,000		31,600,000
290 Nutrition Services Fund																
2000	Support Services		15,697		12,604		16,575		18,462		39,211		39,211		39,211	
3000	Enterprise & Community Service		11,278,694		15,024,873		15,151,660		18,309,773		20,483,370		20,483,370		20,483,370	
5200	Transfers of Funds		2,110		-		1,030		4,000		4,000		4,000		4,000	
Total Fund 290						11,296,501		15,037,477		15,169,265		18,332,235		20,526,581		20,526,581
300 Debt Service Fund																
5100	Long-Term Debt Service		91,200,390		94,150,488		105,755,296		116,516,484		114,938,154		114,938,154		114,938,154	
Total Fund 300						91,200,390		94,150,488		105,755,296		116,516,484		114,938,154		114,938,154
400 Capital Projects Fund																
2000	Support Services		587,765		633,690		2,696,339		15,581,118		16,517,328		16,517,328		16,517,328	
4000	Facilities Acquisition & Construction		56,391,695		44,724,055		42,385,608		511,119,493		701,969,707		701,969,707		701,969,707	
5200	Transfers of Funds		1,168,556		1,209,289		1,208,289		8,261,389		1,202,965		1,202,965		1,202,965	
Total Fund 400						58,148,017		46,567,033		46,290,236		534,962,000		719,690,000		719,690,000
611 Insurance Reserve Fund																
2000	Support Services		6,844,966		4,382,457		4,339,257		7,181,548		10,776,744		10,776,744		10,776,744	
4000	Facilities Acquisition & Construction		-		-		-		160,308		160,308		160,308		160,308	
6000	Contingencies		-		-		-		3,696,768		4,868,745		4,868,745		4,868,745	
Total Fund 611						6,844,966		4,382,457		4,339,257		11,038,624		15,805,797		15,805,797
612 Workers' Compensation Fund																
2000	Support Services		1,602,629		2,002,581		2,488,099		3,887,690		3,911,543		3,911,543		3,911,543	
6000	Contingencies		-		-		-		1,964,082		2,433,566		2,433,566		2,433,566	
Total Fund 612						1,602,629		2,002,581		2,488,099		5,851,772		6,345,109		6,345,109
TOTAL EXPENDITURES						\$ 691,032,512		\$ 761,901,253		\$ 793,845,237		\$ 1,544,321,757		\$ 1,813,709,979		\$ 1,813,709,979

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT SUMMARY OF EXPENDITURES BY FUNCTION AND FUND

					Current						
					Budget	2024-25 Budget					
					2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Instruction											
100	General Fund	\$	297,491,681	\$ 305,341,377	\$ 315,926,979	\$ 336,087,293	\$ 364,768,773	\$ 364,768,773	\$ 364,768,773		
220	Student Body & Special Purpose Fund		2,206,513	6,882,091	6,042,007	10,832,612	11,087,832	11,087,832	11,087,832		
240	Categorical Fund		128,439	28,996	-	50,000	50,000	50,000	50,000		
270	Grant Fund		28,711,943	61,916,185	59,229,487	83,678,227	69,556,752	69,556,752	69,556,752		
Total 1000					328,538,575	374,168,649	381,198,473	430,648,132	445,463,357	445,463,357	445,463,357
2000 Support Services											
100	General Fund		163,500,329	180,785,653	190,846,007	205,137,710	225,160,607	225,160,607	225,160,607		
220	Student Body & Special Purpose Fund		683,799	733,712	818,687	1,371,388	1,366,168	1,366,168	1,366,168		
240	Categorical Fund		40,357	1,625,137	3,541,897	7,442,839	10,686,600	10,686,600	10,686,600		
270	Grant Fund		14,924,022	28,740,860	35,535,621	54,835,217	57,900,805	57,900,805	57,900,805		
280	Long-Term Planning Fund		1,652,495	-	-	-	-	-	-		
290	Nutrition Services Fund		15,697	12,604	16,575	18,462	39,211	39,211	39,211		
400	Capital Projects Fund		587,765	633,690	2,696,339	15,581,118	16,517,328	16,517,328	16,517,328		
611	Insurance Reserve Fund		6,844,966	4,382,457	4,339,257	7,181,548	10,776,744	10,776,744	10,776,744		
612	Workers' Compensation Fund		1,602,629	2,002,581	2,488,099	3,887,690	3,911,543	3,911,543	3,911,543		
Total 2000					189,852,058	218,916,695	240,282,483	295,455,972	326,359,006	326,359,006	326,359,006
3000 Enterprise & Community Service											
100	General Fund		2,887	-	69,829	250,000	250,000	250,000	250,000		
220	Student Body & Special Purpose Fund		48,865	14,873	18,635	350,000	350,000	350,000	350,000		
260	Scholarship Fund		59,442	56,744	83,814	535,000	540,000	540,000	540,000		
270	Grant Fund		3,013,783	176,532	375,956	3,626,796	1,127,453	1,127,453	1,127,453		
290	Nutrition Services Fund		11,278,694	15,024,873	15,151,660	18,309,773	20,483,370	20,483,370	20,483,370		
Total 3000					14,403,671	15,273,022	15,699,895	23,071,569	22,750,823	22,750,823	22,750,823
4000 Facilities Acquisition & Construction											
100	General Fund		-	11,944	-	100,000	100,000	100,000	100,000		
220	Student Body & Special Purpose Fund		34,056	56,522	96,372	1,000,000	1,000,000	1,000,000	1,000,000		
240	Categorical Fund		340,269	295,936	217,682	2,310,000	1,650,000	1,650,000	1,650,000		
270	Grant Fund		2,786,307	5,147,756	87,831	2,508,000	8,500,000	8,500,000	8,500,000		
400	Capital Projects Fund		56,391,695	44,724,055	42,385,608	511,119,493	701,969,707	701,969,707	701,969,707		
611	Insurance Reserve Fund		-	-	-	160,308	160,308	160,308	160,308		
Total 4000					59,552,326	50,236,212	42,787,493	517,197,801	713,380,015	713,380,015	713,380,015
5100 Long-Term Debt Service											
100	General Fund		399,924	1,599,641	1,599,665	2,014,352	1,334,352	1,334,352	1,334,352		
300	Debt Service Fund		91,200,390	94,150,488	105,755,296	116,516,484	114,938,154	114,938,154	114,938,154		
Total 5100					91,600,314	95,750,129	107,354,962	118,530,836	116,272,506	116,272,506	116,272,506
5200 Transfers of Funds											
100	General Fund		4,986,906	3,426,461	5,182,952	6,734,854	6,136,854	6,136,854	6,136,854		
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	133,885	133,885	133,885		
260	Scholarship Fund		-	-	500	15,000	15,000	15,000	15,000		
280	Long-Term Planning Fund		-	2,789,111	-	-	-	-	-		
290	Nutrition Services Fund		2,110	-	1,030	4,000	4,000	4,000	4,000		
400	Capital Projects Fund		1,168,556	1,209,289	1,208,289	8,261,389	1,202,965	1,202,965	1,202,965		
Total 5200					7,085,567	7,556,546	6,521,932	15,159,404	7,507,704	7,507,704	7,507,704
6000 Contingencies											
100	General Fund		-	-	-	115,997,193	143,074,257	143,074,257	143,074,257		
280	Long-Term Planning Fund		-	-	-	22,600,000	31,600,000	31,600,000	31,600,000		
611	Insurance Reserve Fund		-	-	-	3,696,768	4,868,745	4,868,745	4,868,745		
612	Workers' Compensation Fund		-	-	-	1,964,082	2,433,566	2,433,566	2,433,566		
Total 6000					-	-	-	144,258,043	181,976,568	181,976,568	181,976,568
TOTAL EXPENDITURES					\$ 691,032,512	\$ 761,901,253	\$ 793,845,237	\$ 1,544,321,757	\$ 1,813,709,979	\$ 1,813,709,979	\$ 1,813,709,979

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

SUMMARY OF EXPENDITURES

BY OBJECT AND FUND

		Actual (Audited)			Current Budget	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0100	Salaries							
100	General Fund	\$ 260,524,904	\$ 271,995,772	\$ 289,468,762	\$ 304,463,573	\$ 330,002,328	\$ 330,001,803	\$ 330,001,803
220	Student Body & Special Purpose Fund	509,706	881,083	1,034,728	1,109,102	1,094,782	1,094,782	1,094,782
240	Categorical Fund	-	16,012	21,477	-	-	-	-
270	Grant Fund	19,109,380	47,491,127	49,666,844	59,409,689	44,777,520	45,095,040	45,095,040
280	Long-Term Planning Fund	12,370	-	-	-	-	-	-
290	Nutrition Services Fund	4,141,794	5,037,923	5,275,045	6,373,422	6,735,671	6,735,671	6,735,671
400	Capital Projects Fund	3,252,881	3,271,986	3,180,151	3,493,549	4,009,578	4,009,578	4,009,578
611	Insurance Reserve Fund	588,167	472,272	390,676	333,581	347,128	347,128	347,128
612	Workers' Compensation Fund	295,270	358,335	398,886	473,267	489,580	489,580	489,580
	Total 0100	288,434,472	329,524,511	349,436,569	375,656,183	387,456,587	387,773,582	387,773,582
0200	Associated Payroll Costs							
100	General Fund	165,249,748	165,663,380	169,554,435	181,201,161	198,724,368	198,724,893	198,724,893
220	Student Body & Special Purpose Fund	215,404	291,011	352,123	427,414	404,854	404,854	404,854
240	Categorical Fund	-	10,704	6,802	-	-	-	-
270	Grant Fund	11,468,806	25,535,725	26,493,413	29,297,630	24,136,034	24,353,746	24,353,746
280	Long-Term Planning Fund	7,553	-	-	-	-	-	-
290	Nutrition Services Fund	3,435,308	3,773,334	3,757,090	4,649,188	4,651,443	4,651,443	4,651,443
400	Capital Projects Fund	1,806,386	1,822,118	1,677,147	1,912,500	2,183,922	2,183,922	2,183,922
611	Insurance Reserve Fund	388,331	304,465	209,014	184,680	190,507	190,507	190,507
612	Workers' Compensation Fund	157,376	188,438	201,867	235,233	247,103	247,103	247,103
	Total 0200	182,728,913	197,589,175	202,251,891	217,907,806	230,538,231	230,756,468	230,756,468
0300	Purchased Services							
100	General Fund	21,898,465	28,196,538	32,386,876	37,527,365	40,643,909	40,643,909	40,643,909
220	Student Body & Special Purpose Fund	686,327	1,102,807	1,860,148	-	-	-	-
240	Categorical Fund	61,232	3,429	5,370	350,000	50,000	50,000	50,000
260	Scholarship Fund	59,442	56,744	83,314	535,000	540,000	540,000	540,000
270	Grant Fund	6,436,679	7,231,810	8,213,509	17,633,219	11,923,296	11,793,271	11,793,271
280	Long-Term Planning Fund	878	-	-	-	-	-	-
290	Nutrition Services Fund	70,209	115,663	135,021	204,890	239,425	239,425	239,425
400	Capital Projects Fund	2,971,570	3,215,710	13,549,687	86,500,000	35,276,500	35,276,500	35,276,500
611	Insurance Reserve Fund	552,739	566,524	309,928	750,262	730,912	730,912	730,912
612	Workers' Compensation Fund	112,295	136,228	105,921	217,250	200,250	200,250	200,250
	Total 0300	32,849,837	40,625,452	56,649,775	143,717,986	89,604,292	89,474,267	89,474,267
0400	Supplies & Materials							
100	General Fund	12,186,884	18,133,086	13,439,635	16,687,560	18,698,746	18,698,746	18,698,746
220	Student Body & Special Purpose Fund	1,345,621	5,062,524	3,224,930	11,017,484	11,304,364	11,304,364	11,304,364
240	Categorical Fund	160,782	505,676	330,225	3,210,000	4,475,000	4,475,000	4,475,000
260	Scholarship Fund	-	-	500	-	-	-	-
270	Grant Fund	7,471,688	6,180,181	5,029,781	16,248,434	15,022,180	14,616,973	14,616,973
280	Long-Term Planning Fund	172,421	-	-	-	-	-	-
290	Nutrition Services Fund	3,645,499	6,109,107	5,991,001	7,070,085	8,585,392	8,585,392	8,585,392
400	Capital Projects Fund	7,057,684	5,419,642	4,338,080	43,885,000	18,843,142	18,843,142	18,843,142
611	Insurance Reserve Fund	64,861	50,576	65,556	843,465	775,020	775,020	775,020
612	Workers' Compensation Fund	42,066	31,572	19,766	56,940	56,940	56,940	56,940
	Total 0400	32,147,507	41,492,363	32,439,474	99,018,968	77,760,784	77,355,577	77,355,577
0500	Capital Outlay							
100	General Fund	617,792	922,566	780,917	376,300	858,496	858,496	858,496
220	Student Body & Special Purpose Fund	66,137	116,702	148,768	1,000,000	1,000,000	1,000,000	1,000,000
240	Categorical Fund	287,051	1,414,247	3,395,706	6,242,839	7,861,600	7,861,600	7,861,600
270	Grant Fund	3,223,275	5,986,046	2,785,029	14,683,615	36,427,104	36,427,104	36,427,104
280	Long-Term Planning Fund	1,459,273	-	-	-	-	-	-
290	Nutrition Services Fund	-	-	8,113	20,000	300,000	300,000	300,000
400	Capital Projects Fund	41,292,215	30,764,738	21,692,707	390,409,562	656,803,893	656,803,893	656,803,893
611	Insurance Reserve Fund	399,621	-	15,386	-	-	-	-
612	Workers' Compensation Fund	-	-	15,391	5,000	5,000	5,000	5,000
	Total 0500	47,345,364	39,204,300	28,842,018	412,737,316	703,256,093	703,256,093	703,256,093

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

SUMMARY OF EXPENDITURES

BY OBJECT AND FUND

		Actual (Audited)			Current Budget	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0600	Other Objects							
100	General Fund	917,027	2,827,273	2,811,855	3,333,396	2,685,885	2,685,885	2,685,885
220	Student Body & Special Purpose Fund	104,187	181,139	323,624	-	-	-	-
270	Grant Fund	1,352,831	2,586,614	2,118,816	5,154,274	4,286,992	4,286,992	4,286,992
290	Nutrition Services Fund	1,580	1,450	1,964	10,650	10,650	10,650	10,650
300	Debt Service Fund	91,200,390	94,150,488	105,755,296	116,516,484	114,938,154	114,938,154	114,938,154
400	Capital Projects Fund	598,724	863,550	644,174	500,000	1,370,000	1,370,000	1,370,000
611	Insurance Reserve Fund	4,851,248	2,988,621	3,348,698	5,229,868	8,893,485	8,893,485	8,893,485
612	Workers' Compensation Fund	995,621	1,288,008	1,746,268	2,900,000	2,912,670	2,912,670	2,912,670
	Total 0600	100,021,608	104,887,143	116,750,696	133,644,672	135,097,836	135,097,836	135,097,836
0700	Transfers							
100	General Fund	4,986,906	3,426,461	5,182,952	6,734,854	6,136,854	6,136,854	6,136,854
220	Student Body & Special Purpose Fund	46,987	54,457	31,378	15,000	15,000	15,000	15,000
230	Special Purpose Fund	926,859	-	-	-	-	-	-
240	Categorical Fund	-	129,161	129,161	129,161	133,885	133,885	133,885
260	Scholarship Fund	-	-	500	15,000	15,000	15,000	15,000
270	Grant Fund	373,394	969,830	921,503	2,221,379	511,884	511,884	511,884
280	Long-Term Planning Fund	-	2,789,111	-	-	-	-	-
290	Nutrition Services Fund	2,110	-	1,030	4,000	4,000	4,000	4,000
400	Capital Projects Fund	1,168,556	1,209,289	1,208,289	8,261,389	1,202,965	1,202,965	1,202,965
	Total 0700	7,504,811	8,578,309	7,474,814	17,380,783	8,019,588	8,019,588	8,019,588
0800	Other Uses of Funds (Contingency)							
100	General Fund	-	-	-	115,997,193	143,074,257	143,074,257	143,074,257
280	Long-Term Planning Fund	-	-	-	22,600,000	31,600,000	31,600,000	31,600,000
611	Insurance Reserve Fund	-	-	-	3,696,768	4,868,745	4,868,745	4,868,745
612	Workers' Compensation Fund	-	-	-	1,964,082	2,433,566	2,433,566	2,433,566
	Total 0800	-	-	-	144,258,043	181,976,568	181,976,568	181,976,568
	TOTAL EXPENDITURES	\$ 691,032,512	\$ 761,901,253	\$ 793,845,237	\$ 1,544,321,757	\$ 1,813,709,979	\$ 1,813,709,979	\$ 1,813,709,979

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.

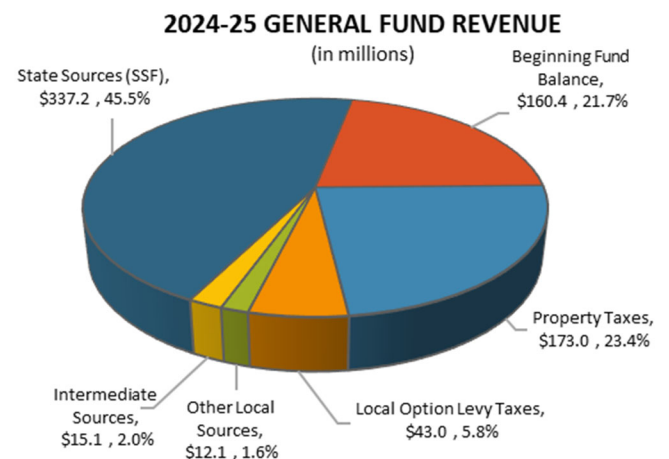
Revenue - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 88.1% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility 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 75.8% 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 0.9% 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 7.4% 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 88.5% 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 increased SSF per pupil allocations, reserve build ups from the COVID-

19 pandemic and staffing shortages, the contingency for 2024-25 is 19.3%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund, Categorical Fund and Debt Service

Fund, which makes up 0.9% of the total General Fund budget, excluding contingency. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials.



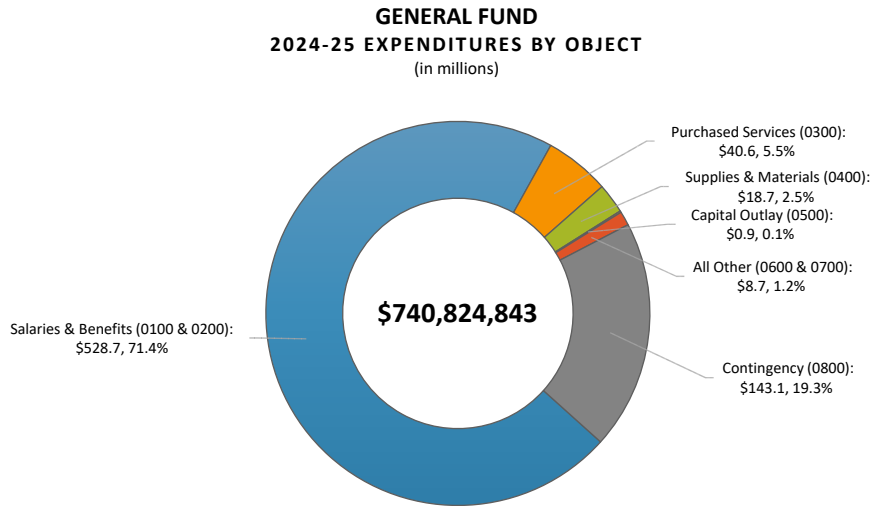
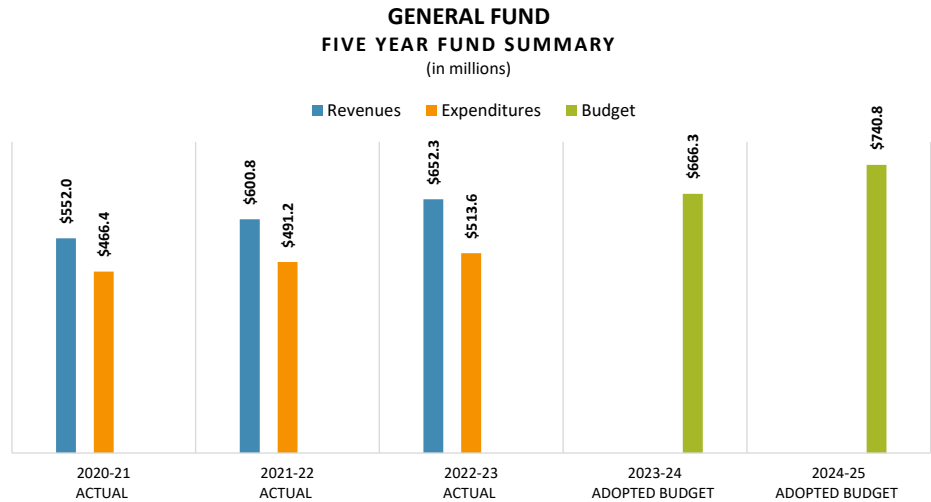
BEAVERTON SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)
FOR THE 2024-25 ADOPTED BUDGET DOCUMENT

FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25				
1110	Elementary Programs	714.0	706.0	92.1	90.5	-	-	-	-	15,493	\$ 119,560,029	16.1%	\$ 7,717
1120	Middle School Programs	362.4	378.0	9.0	9.0	-	-	-	-	8,315	59,458,259	8.0%	7,151
1130	High School Programs	521.2	528.0	11.0	11.0	-	-	-	-	11,992	91,454,232	12.3%	7,626
1140	Pre-Kindergarten Programs	5.2	14.0	15.9	17.2	-	-	-	-	504	3,672,520	0.5%	7,287
1210	Programs for the Talented & Gifted	-	0.3	-	-	-	-	-	-	5,456	322,848	0.0%	59
1220	Restrictive Programs for Students with Disabilities	82.6	63.8	166.4	193.2	-	-	-	-	918	30,355,559	4.1%	33,067
1250	Less Restrictive Programs for Students with Disabilities	100.8	104.8	6.0	41.0	-	-	-	-	2,739	19,168,500	2.6%	6,998
1280	Alternative Education	18.0	19.5	1.2	1.2	-	-	-	-	1,559	14,200,807	1.9%	9,109
1290	Designated Programs	130.8	136.1	16.9	46.4	-	-	-	-	5,605	25,974,645	3.5%	4,634
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	-	-	0.0%	-
1430	Summer School - High School	-	-	-	-	-	-	-	-	1,080	600,274	0.1%	556
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	480	1,100	0.0%	2
INSTRUCTION		1,935.0	1,950.5	318.5	409.5	-	-	-	-		364,768,773	49.3%	
2110	Attendance & Social Work Services	3.0	29.4	38.8	42.7	1.0	1.0	-	1.0	36,867	9,445,749	1.3%	256
2120	Guidance Services	129.8	129.3	23.6	23.6	-	-	-	-	36,867	20,295,824	2.7%	551
2130	Health Services	-	-	10.0	11.9	-	-	-	-	36,867	1,690,624	0.2%	46
2140	Psychological Services	37.6	40.8	-	-	-	-	-	-	876	5,881,853	0.8%	6,714
2150	Speech Pathology and Audiology Services	40.2	50.4	2.0	2.0	-	-	-	-	2,553	7,752,865	1.1%	3,037
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	732	428,175	0.1%	585
2190	Service Direction, Student Support Services	11.3	17.3	17.8	17.5	0.5	-	3.0	5.0	4,714	6,562,227	0.9%	1,392
2210	Improvement of Instruction Services	7.5	12.8	1.0	0.5	-	-	0.1	2.3	36,867	3,886,898	0.5%	105
2220	Educational Media Services	12.5	12.5	43.6	45.3	-	-	-	-	36,867	6,934,713	0.9%	188
2230	Assessment and Testing	-	-	1.1	1.1	-	-	-	-	36,867	512,118	0.1%	14
2240	Instructional Staff Development	9.0	8.8	-	-	-	-	-	-	36,867	5,311,405	0.7%	144
2310	Board of Education Services	-	-	-	-	-	-	-	-	37,703	513,780	0.1%	14
2320	Executive Administration Services	-	-	1.0	-	4.9	3.9	3.8	3.0	37,703	2,149,442	0.3%	57
2410	Office of the Principal Services	10.0	12.0	117.0	116.7	-	-	102.0	100.0	36,867	38,866,763	5.3%	1,054
2490	Other Support Services - School Administration	0.2	-	8.7	10.4	-	-	9.0	9.0	37,703	4,911,957	0.7%	130
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	1.0	1.0	37,703	508,507	0.1%	13
2520	Fiscal Services	-	-	18.0	19.0	2.8	2.8	-	-	37,703	3,386,763	0.5%	90
2540	Operation & Maintenance of Plant Services	-	-	267.5	269.5	7.0	11.0	2.0	1.8	36,867	48,946,991	6.6%	1,328
2550	Student Transportation Services	-	-	190.9	195.7	4.1	4.1	1.2	1.2	23,793	29,656,205	4.0%	1,246
2570	Internal Services	-	-	11.0	11.0	1.0	1.0	-	-	36,867	1,933,267	0.3%	52
2620	Planning, Research, Development, Evaluation, Grant	-	-	-	-	-	-	-	-	-	-	-	-
	Writing and Statistical Services	-	-	2.6	2.6	1.0	1.0	-	-	37,703	657,541	0.1%	17
2630	Information Services	-	-	6.4	6.5	-	-	1.0	1.0	37,703	1,194,914	0.2%	32
2640	Staff Services	2.0	2.0	13.0	13.0	6.0	7.0	4.0	4.0	37,703	5,531,443	0.8%	147
2660	Technology Services	-	-	69.4	70.7	4.0	4.0	2.0	2.0	37,703	17,098,759	2.3%	454
2680	Interpretation/Translation Services	-	-	13.9	7.0	-	-	-	-	36,867	1,101,824	0.2%	30
SUPPORT SERVICES		266.1	318.3	857.3	866.7	33.3	36.8	129.1	131.3		225,160,607	30.4%	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	36,867	250,000	0.0%	7
ENTERPRISE & COMMUNITY SERVICES		-	-	-	-	-	-	-	-		250,000	0.0%	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	36,867	100,000	0.0%	3
FACILITIES ACQUISITION & CON		-	-	-	-	-	-	-	-		100,000	0.0%	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	37,703	1,334,352	0.2%	35
5200	Transfers of Funds	-	-	-	-	-	-	-	-	37,703	6,136,854	0.8%	163
6110	Operating Contingency	-	-	-	-	-	-	-	-	37,703	143,074,257	19.3%	3,795
FUND TOTAL:		2,201.1	2,268.8	1,175.8	1,276.2	33.3	36.8	129.1	131.3		\$ 740,824,843	100.0%	

Note: Minor differences due to rounding.

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

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 189,277,144	\$ 200,481,270	\$ 214,233,353	\$ 216,914,817	\$ 228,111,540	\$ 228,111,540	\$ 228,111,540
2000 Intermediate Revenue	12,283,925	14,126,181	14,644,653	12,994,240	15,131,298	15,131,298	15,131,298
3000 State Revenue	293,944,334	294,630,756	313,753,325	312,412,345	337,182,005	337,182,005	337,182,005
5000 Other Sources	56,502,654	91,572,090	109,646,221	124,000,000	160,400,000	160,400,000	160,400,000
Total Revenues	\$ 552,008,057	\$ 600,810,297	\$ 652,277,552	\$ 666,321,402	\$ 740,824,843	\$ 740,824,843	\$ 740,824,843
0100 Salaries	\$ 260,524,904	\$ 271,995,772	\$ 289,468,762	\$ 304,463,573	\$ 330,002,328	\$ 330,001,803	\$ 330,001,803
0200 Associated Payroll Costs	165,249,748	165,663,380	169,554,435	181,201,161	198,724,368	198,724,893	198,724,893
0300 Purchased Services	21,898,465	28,196,538	32,386,876	37,527,365	40,643,909	40,643,909	40,643,909
0400 Supplies & Materials	12,186,884	18,133,086	13,439,635	16,687,560	18,698,746	18,698,746	18,698,746
0500 Capital Outlay	617,792	922,566	780,917	376,300	858,496	858,496	858,496
0600 Other Objects	917,027	2,827,273	2,811,855	3,333,396	2,685,885	2,685,885	2,685,885
0700 Transfers	4,986,906	3,426,461	5,182,952	6,734,854	6,136,854	6,136,854	6,136,854
0800 Other Uses of Funds (Contingency)	-	-	-	115,997,193	143,074,257	143,074,257	143,074,257
Total Expenditures	\$ 466,381,727	\$ 491,165,076	\$ 513,625,433	\$ 666,321,402	\$ 740,824,843	\$ 740,824,843	\$ 740,824,843
Restatement of Prior Year	995,042						
Ending Fund Balance	\$ 86,621,373	\$ 109,645,221	\$ 138,652,119	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 56,424,054	\$ 86,621,373	\$ 109,645,221				
Change in Fund Balance	30,197,318	23,023,848	29,006,898				
Ending Fund Balance	\$ 86,621,373	\$ 109,645,221	\$ 138,652,119				



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

		Actual (Audited)			Current Budget	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue							
1110	Property Taxes	\$ 150,626,256	\$ 156,178,822	\$ 162,331,922	\$ 167,500,000	\$ 173,000,000	\$ 173,000,000	\$ 173,000,000
1120	Local Option Taxes	35,807,436	37,407,459	39,826,733	40,500,000	43,000,000	43,000,000	43,000,000
1310	Regular Day School Tuition	340,321	227,128	324,056	447,000	342,000	342,000	342,000
1330	Summer School Tuition	120,770	187,700	165,150	100,000	150,000	150,000	150,000
1410	Regular Day School Transport	1,442	11,010	44,562	50,000	50,000	50,000	50,000
1510	Interest on Investments	554,258	412,582	6,771,845	4,000,000	8,000,000	8,000,000	8,000,000
1710	Admissions	-	145,933	177,685	215,000	200,000	200,000	200,000
1740	Fees	5,910	871,325	495,729	550,000	400,000	400,000	400,000
1910	Rentals	183,968	622,330	711,874	680,000	680,000	680,000	680,000
1920	Contrib/Donat - Private Source	6,014	15,594	1,022	-	-	-	-
1960	Recovery of Prior Year Exp	34,113	16,447	97,814	50,000	50,000	50,000	50,000
1980	Fees Charged to Grants	1,329,649	2,570,648	2,117,851	1,800,000	872,000	872,000	872,000
1990	Miscellaneous	267,007	1,814,294	1,167,111	1,022,817	1,367,540	1,367,540	1,367,540
	Total 1000	189,277,144	200,481,270	214,233,353	216,914,817	228,111,540	228,111,540	228,111,540
2000	Intermediate Revenue							
2100	Unrestr Revenue - Intermediate	12,014,317	13,120,643	13,613,911	12,124,000	14,261,058	14,261,058	14,261,058
2190	Other Unrestr Intermed Sources	269,608	1,005,539	1,030,741	870,240	870,240	870,240	870,240
	Total 2000	12,283,925	14,126,181	14,644,653	12,994,240	15,131,298	15,131,298	15,131,298
3000	State Revenue							
3100	Unrestricted Grants-in-Aid	290,351,573	292,163,494	307,495,731	310,912,345	331,182,005	331,182,005	331,182,005
3190	Other Unrestr Grants-in-Aid	3,592,761	2,467,262	6,257,594	1,500,000	6,000,000	6,000,000	6,000,000
	Total 3000	293,944,334	294,630,756	313,753,325	312,412,345	337,182,005	337,182,005	337,182,005
5000	Other Sources							
5160	Lease Purchase Receipts	78,599	4,950,717	-	-	-	-	-
5300	Sale/Comp for Loss of Fixed Assets	-	-	1,000	-	-	-	-
5400	Beginning Fund Balance	56,424,054	86,621,373	109,645,221	124,000,000	160,400,000	160,400,000	160,400,000
	Total 5000	56,502,654	91,572,090	109,646,221	124,000,000	160,400,000	160,400,000	160,400,000
	FUND 100 TOTAL	\$ 552,008,057	\$ 600,810,297	\$ 652,277,552	\$ 666,321,402	\$ 740,824,843	\$ 740,824,843	\$ 740,824,843

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

100 - GENERAL FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

				Current	2024-25 Budget		
Actual (Audited)				Budget			
2020-21	2021-22	2022-23		2023-24	Proposed	Approved	Adopted
1110 Elementary Programs							
0100	Salaries	\$ 64,790,646	\$ 64,051,336	\$ 70,672,705	\$ 71,243,082	\$ 73,430,608	\$ 73,430,608
0200	Associated Payroll Costs	39,722,389	37,624,230	39,744,938	40,760,472	42,238,122	42,238,122
0300	Purchased Services	23,887	799,209	855,392	909,687	1,344,038	1,344,038
0400	Supplies & Materials	3,507,763	3,959,034	1,589,364	2,794,285	2,544,676	2,544,676
0600	Other Objects	125	1,253	4,358	3,850	2,585	2,585
Total 1110		108,044,810	106,435,061	112,866,756	115,711,376	119,560,029	119,560,029
1120 Middle School Programs							
0100	Salaries	29,460,531	30,667,643	31,396,500	33,008,172	36,812,396	36,812,396
0200	Associated Payroll Costs	17,263,601	16,987,220	16,954,810	18,938,756	21,324,664	21,324,664
0300	Purchased Services	48,878	382,537	266,825	149,400	153,697	153,697
0400	Supplies & Materials	891,978	1,975,515	794,290	1,280,873	1,167,177	1,167,177
0500	Capital Outlay	-	5,645	2,875	-	-	-
0600	Other Objects	4,657	4,023	4,992	285	325	325
Total 1120		47,669,644	50,022,583	49,420,293	53,377,486	59,458,259	59,458,259
1130 High School Programs							
0100	Salaries	44,617,128	47,734,683	49,452,350	52,769,769	55,394,202	55,394,202
0200	Associated Payroll Costs	25,410,989	25,956,289	26,179,253	29,497,953	31,311,301	31,311,301
0300	Purchased Services	537,019	1,523,270	1,329,550	1,196,832	2,162,383	2,162,383
0400	Supplies & Materials	1,122,821	2,901,823	1,679,174	2,443,865	2,505,108	2,505,108
0500	Capital Outlay	24,994	13,865	8,795	-	-	-
0600	Other Objects	37,338	73,099	102,626	100,564	81,238	81,238
Total 1130		71,750,289	78,203,028	78,751,747	86,008,983	91,454,232	91,454,232
1140 Pre-Kindergarten Programs							
0100	Salaries	793,312	1,168,103	1,438,044	1,186,432	2,060,506	2,060,506
0200	Associated Payroll Costs	613,024	822,354	1,026,719	934,934	1,493,926	1,493,926
0400	Supplies & Materials	69,890	43,081	104,486	150,167	118,088	118,088
0600	Other Objects	-	-	150	-	-	-
Total 1140		1,476,225	2,033,538	2,569,399	2,271,533	3,672,520	3,672,520
1210 Programs for Talented & Gifted							
0100	Salaries	140,231	233,362	193,301	117,603	141,120	141,120
0200	Associated Payroll Costs	63,092	94,078	74,356	38,625	53,153	53,153
0300	Purchased Services	1,910	1,403	10,270	5,650	5,650	5,650
0400	Supplies & Materials	141,546	70,535	116,063	123,000	120,925	120,925
0600	Other Objects	754	-	-	2,000	2,000	2,000
Total 1210		347,534	399,379	393,991	286,878	322,848	322,848
1220 Restrictive Programs							
0100	Salaries	12,665,455	13,579,041	15,216,934	16,304,273	16,786,274	16,786,274
0200	Associated Payroll Costs	10,079,558	10,365,036	10,983,717	11,586,259	11,680,493	11,680,493
0300	Purchased Services	554,058	938,759	1,061,294	1,195,000	1,838,128	1,838,128
0400	Supplies & Materials	154,852	99,597	41,124	46,289	50,664	50,664
0500	Capital Outlay	2,831	-	-	-	-	-
0600	Other Objects	691	40	100	-	-	-
Total 1220		23,457,444	24,982,473	27,303,169	29,131,821	30,355,559	30,355,559
1250 Less Restrictive Programs							
0100	Salaries	8,128,621	8,103,002	7,883,371	9,091,284	11,980,922	11,980,922
0200	Associated Payroll Costs	4,921,142	4,719,591	4,281,208	5,073,958	7,173,528	7,173,528
0300	Purchased Services	369	406	946	1,500	500	500
0400	Supplies & Materials	86,456	15,699	3,743	12,750	13,550	13,550
Total 1250		13,136,588	12,838,697	12,169,268	14,179,492	19,168,500	19,168,500
1280 Alternative Education							
0100	Salaries	1,465,282	1,834,872	1,743,073	1,992,411	2,146,394	2,146,394
0200	Associated Payroll Costs	914,328	1,025,291	969,010	1,124,668	1,219,725	1,219,725
0300	Purchased Services	7,913,627	7,721,745	8,713,530	9,890,990	10,577,668	10,577,668
0400	Supplies & Materials	214,247	83,574	89,789	279,549	256,720	256,720
0600	Other Objects	1,475	2,200	1,895	-	300	300
Total 1280		10,508,960	10,667,682	11,517,298	13,287,618	14,200,807	14,200,807

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

100 - GENERAL FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1290 Designated Programs							
0100 Salaries	12,900,389	12,148,876	13,003,308	13,023,972	15,880,859	15,880,859	15,880,859
0200 Associated Payroll Costs	7,702,158	7,070,321	7,371,928	7,407,329	9,393,220	9,393,220	9,393,220
0300 Purchased Services	78,880	141,716	268,566	148,500	151,500	151,500	151,500
0400 Supplies & Materials	151,280	217,128	128,729	475,804	422,666	422,666	422,666
0600 Other Objects	94,073	101,847	161,641	151,300	126,400	126,400	126,400
Total 1290	20,926,780	19,679,888	20,934,171	21,206,905	25,974,645	25,974,645	25,974,645
1410 Summer School - Elem School							
0100 Salaries	-	268	-	3,229	-	-	-
0200 Associated Payroll Costs	-	89	-	1,053	-	-	-
Total 1410	-	357	-	4,282	-	-	-
1430 Summer School - High School							
0100 Salaries	127,644	42,000	-	462,944	447,664	447,664	447,664
0200 Associated Payroll Costs	45,544	15,044	-	150,875	146,610	146,610	146,610
0400 Supplies & Materials	-	21,094	887	6,000	6,000	6,000	6,000
Total 1430	173,187	78,138	887	619,819	600,274	600,274	600,274
1490 Summer School - Other Programs							
0100 Salaries	-	414	-	-	-	-	-
0200 Associated Payroll Costs	-	140	-	-	-	-	-
0300 Purchased Services	220	-	-	1,000	1,000	1,000	1,000
0400 Supplies & Materials	-	-	-	100	100	100	100
Total 1490	220	554	-	1,100	1,100	1,100	1,100
2110 Attendance & Social Work Services							
0100 Salaries	3,008,316	3,226,585	3,361,388	2,382,755	4,925,828	4,925,828	4,925,828
0200 Associated Payroll Costs	2,429,964	2,596,233	2,540,164	1,765,221	3,375,142	3,375,142	3,375,142
0300 Purchased Services	222,009	410,802	620,397	866,628	950,354	950,354	950,354
0400 Supplies & Materials	34,640	64,409	69,185	39,665	89,925	89,925	89,925
0500 Capital Outlay	-	51,788	18,671	5,000	97,000	97,000	97,000
0600 Other Objects	540	790	2,406	3,000	7,500	7,500	7,500
Total 2110	5,695,470	6,350,607	6,612,211	5,062,269	9,445,749	9,445,749	9,445,749
2120 Guidance Services							
0100 Salaries	10,211,592	10,926,212	11,372,644	12,102,260	12,672,123	12,672,123	12,672,123
0200 Associated Payroll Costs	6,281,107	6,585,107	6,766,347	7,069,848	7,567,431	7,567,431	7,567,431
0300 Purchased Services	7,031	3,048	701,858	51,062	28,550	28,550	28,550
0400 Supplies & Materials	45,611	22,166	23,891	105,221	27,390	27,390	27,390
0600 Other Objects	540	1,100	930	440	330	330	330
Total 2120	16,545,881	17,537,633	18,865,670	19,328,831	20,295,824	20,295,824	20,295,824
2130 Health Services							
0100 Salaries	607,766	795,734	677,925	702,061	897,691	897,691	897,691
0200 Associated Payroll Costs	474,004	542,907	450,829	498,278	656,000	656,000	656,000
0300 Purchased Services	82,388	96,860	67,465	87,682	86,872	86,872	86,872
0400 Supplies & Materials	30,119	48,962	49,488	46,510	50,061	50,061	50,061
0500 Capital Outlay	29,694	-	-	-	-	-	-
Total 2130	1,223,971	1,484,463	1,245,707	1,334,531	1,690,624	1,690,624	1,690,624
2140 Psychological Service							
0100 Salaries	2,779,400	2,410,001	2,405,859	3,211,711	3,783,462	3,783,462	3,783,462
0200 Associated Payroll Costs	1,624,932	1,303,466	1,252,085	1,802,964	2,069,880	2,069,880	2,069,880
0300 Purchased Services	173	568	1,610	4,200	4,200	4,200	4,200
0400 Supplies & Materials	31,475	43,225	32,250	24,311	24,311	24,311	24,311
Total 2140	4,435,980	3,757,260	3,691,804	5,043,186	5,881,853	5,881,853	5,881,853
2150 Speech Path & Audiology Services							
0100 Salaries	4,436,530	4,267,891	4,076,939	3,990,653	4,956,820	4,956,820	4,956,820
0200 Associated Payroll Costs	2,593,624	2,441,505	2,195,379	2,191,053	2,697,595	2,697,595	2,697,595
0300 Purchased Services	35,584	148,885	1,055,463	54,350	54,350	54,350	54,350
0400 Supplies & Materials	78,874	51,898	37,421	44,100	44,100	44,100	44,100
0600 Other Objects	-	-	185	-	-	-	-
Total 2150	7,144,612	6,910,180	7,365,387	6,280,156	7,752,865	7,752,865	7,752,865

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

100 - GENERAL FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

				Current Budget	2024-25 Budget			
Actual (Audited)				2023-24				
2020-21	2021-22	2022-23	Proposed		Approved	Adopted		
2160 Other Student Treatment Services								
0100	Salaries	240,254	259,858	284,527	255,878	261,520	261,520	261,520
0200	Associated Payroll Costs	139,618	147,913	154,246	142,778	146,655	146,655	146,655
0300	Purchased Services	939,160	2,733	2,180	5,000	5,000	5,000	5,000
0400	Supplies & Materials	22,889	37,033	15,505	15,000	15,000	15,000	15,000
0500	Capital Outlay	-	7,495	-	-	-	-	-
Total 2160		1,341,921	455,031	456,458	418,656	428,175	428,175	428,175
2190 Direction of Student Support Services								
0100	Salaries	2,697,242	3,109,909	2,982,615	3,029,031	3,685,553	3,685,553	3,685,553
0200	Associated Payroll Costs	1,603,584	1,796,059	1,665,518	1,681,371	2,098,242	2,098,242	2,098,242
0300	Purchased Services	73,452	280,415	57,801	313,139	394,525	394,525	394,525
0400	Supplies & Materials	348,134	128,391	114,065	294,483	232,907	232,907	232,907
0600	Other Objects	34,394	71,199	129,170	151,000	151,000	151,000	151,000
Total 2190		4,756,807	5,385,973	4,949,169	5,469,024	6,562,227	6,562,227	6,562,227
2210 Improvement Instruction Services								
0100	Salaries	1,545,177	1,702,444	1,870,434	922,145	1,766,481	1,766,481	1,766,481
0200	Associated Payroll Costs	893,426	922,651	1,001,717	478,998	949,154	949,154	949,154
0300	Purchased Services	4,550	6,398	114,096	1,102,789	14,160	14,160	14,160
0400	Supplies & Materials	3,620	5,713	15,397	405,503	1,060,603	1,060,603	1,060,603
0600	Other Objects	89,698	84,829	93,135	96,500	96,500	96,500	96,500
Total 2210		2,536,470	2,722,034	3,094,779	3,005,935	3,886,898	3,886,898	3,886,898
2220 Educational Media Services								
0100	Salaries	3,226,359	3,407,620	3,674,543	3,503,444	3,630,980	3,630,980	3,630,980
0200	Associated Payroll Costs	2,495,022	2,638,692	2,714,203	2,744,426	2,781,676	2,781,676	2,781,676
0300	Purchased Services	590	2,452	12,566	5,700	6,888	6,888	6,888
0400	Supplies & Materials	370,441	554,532	347,722	498,396	514,919	514,919	514,919
0600	Other Objects	1,810	100	960	450	250	250	250
Total 2220		6,094,222	6,603,396	6,749,993	6,752,416	6,934,713	6,934,713	6,934,713
2230 Assessment and Testing								
0100	Salaries	42,538	52,173	48,723	168,027	170,579	170,579	170,579
0200	Associated Payroll Costs	30,212	42,315	45,786	78,449	77,754	77,754	77,754
0300	Purchased Services	-	432	-	400	400	400	400
0400	Supplies & Materials	10,640	229,879	208,886	263,535	263,385	263,385	263,385
Total 2230		83,390	324,799	303,395	510,411	512,118	512,118	512,118
2240 Instructional Staff Development								
0100	Salaries	1,209,701	1,479,629	1,803,657	2,742,369	2,223,561	2,190,133	2,190,133
0200	Associated Payroll Costs	970,793	1,120,408	1,272,053	1,856,452	1,706,501	1,690,222	1,690,222
0300	Purchased Services	181,463	569,304	663,729	676,126	645,280	645,280	645,280
0400	Supplies & Materials	63,648	165,392	214,778	188,682	692,270	692,270	692,270
0600	Other Objects	1,540	88,968	88,725	85,650	93,500	93,500	93,500
Total 2240		2,427,145	3,423,701	4,042,942	5,549,279	5,361,112	5,311,405	5,311,405
2310 Board of Education Services								
0100	Salaries	-	-	13,538	-	-	-	-
0200	Associated Payroll Costs	-	-	914	-	-	-	-
0300	Purchased Services	158,851	410,500	312,449	385,780	460,780	460,780	460,780
0400	Supplies & Materials	1,211	6,264	10,734	28,750	28,750	28,750	28,750
0600	Other Objects	22,140	22,140	22,140	24,250	24,250	24,250	24,250
Total 2310		182,202	438,904	359,775	438,780	513,780	513,780	513,780
2320 Executive Administration Services								
0100	Salaries	1,141,240	1,271,513	1,526,731	1,572,933	1,282,280	1,282,280	1,282,280
0200	Associated Payroll Costs	659,646	681,660	786,556	788,856	647,599	647,599	647,599
0300	Purchased Services	3,721	67,361	54,015	163,331	80,331	80,331	80,331
0400	Supplies & Materials	15,126	26,094	67,306	136,767	104,024	104,024	104,024
0600	Other Objects	30,844	30,467	32,822	35,208	35,208	35,208	35,208
Total 2320		1,850,577	2,077,095	2,467,430	2,697,095	2,149,442	2,149,442	2,149,442

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

100 - GENERAL FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

				Current Budget	2024-25 Budget			
Actual (Audited)				2023-24	Proposed	Approved	Adopted	
2020-21	2021-22	2022-23						
2410 Office of the Principal								
0100	Salaries	19,804,469	21,265,693	22,434,809	22,944,636	24,004,347	24,004,347	24,004,347
0200	Associated Payroll Costs	12,853,440	13,464,561	13,700,721	13,826,878	14,408,126	14,408,126	14,408,126
0300	Purchased Services	76,852	72,630	71,848	71,392	75,665	75,665	75,665
0400	Supplies & Materials	458,757	452,835	421,479	391,215	363,435	363,435	363,435
0500	Capital Outlay	-	-	18,516	-	5,530	5,530	5,530
0600	Other Objects	17,049	15,966	21,127	16,530	9,660	9,660	9,660
Total 2410		33,210,567	35,271,685	36,668,500	37,250,651	38,866,763	38,866,763	38,866,763
2490 Other Support Serv-Sch Admin								
0100	Salaries	1,601,985	1,781,413	1,752,263	2,157,769	2,580,790	2,580,790	2,580,790
0200	Associated Payroll Costs	981,499	1,021,328	1,004,577	1,247,867	1,431,215	1,431,215	1,431,215
0300	Purchased Services	26,470	51,739	58,635	174,257	272,137	272,137	272,137
0400	Supplies & Materials	38,201	148,493	74,961	147,645	623,315	623,315	623,315
0600	Other Objects	815	4,937	2,417	5,250	4,500	4,500	4,500
Total 2490		2,648,970	3,007,911	2,892,853	3,732,788	4,911,957	4,911,957	4,911,957
2510 Direction of Business Services								
0100	Salaries	250,305	311,035	317,767	304,708	317,472	317,472	317,472
0200	Associated Payroll Costs	147,108	151,993	152,536	157,808	169,289	169,289	169,289
0300	Purchased Services	21	839	2,716	4,756	4,756	4,756	4,756
0400	Supplies & Materials	8,880	3,427	2,536	18,071	12,940	12,940	12,940
0600	Other Objects	4,666	1,189	3,892	4,050	4,050	4,050	4,050
Total 2510		410,979	468,483	479,448	489,393	508,507	508,507	508,507
2520 Fiscal Services								
0100	Salaries	1,366,733	1,576,890	1,715,990	1,775,731	1,885,689	1,885,689	1,885,689
0200	Associated Payroll Costs	806,301	925,513	943,810	1,051,155	1,085,070	1,085,070	1,085,070
0300	Purchased Services	95,955	131,991	136,678	164,325	174,803	174,803	174,803
0400	Supplies & Materials	30,113	68,916	41,633	51,761	47,401	47,401	47,401
0600	Other Objects	57,605	264,986	233,321	145,000	193,800	193,800	193,800
Total 2520		2,356,707	2,968,296	3,071,431	3,187,972	3,386,763	3,386,763	3,386,763
2540 Operation & Maint of Plant Services								
0100	Salaries	14,449,129	15,271,959	15,921,359	17,559,522	18,854,307	18,854,307	18,854,307
0200	Associated Payroll Costs	10,023,298	10,357,699	10,134,656	11,253,008	11,965,112	11,965,112	11,965,112
0300	Purchased Services	8,749,734	11,316,053	12,683,822	14,218,588	15,229,350	15,229,350	15,229,350
0400	Supplies & Materials	1,510,914	2,588,441	2,194,564	1,492,838	2,219,760	2,219,760	2,219,760
0500	Capital Outlay	514,241	821,177	665,023	271,000	653,412	653,412	653,412
0600	Other Objects	24,898	42,565	23,399	21,500	25,050	25,050	25,050
Total 2540		35,272,213	40,397,894	41,622,823	44,816,456	48,946,991	48,946,991	48,946,991
2550 Student Transportation Services								
0100	Salaries	7,858,620	9,568,800	11,573,222	13,899,355	14,690,145	14,690,145	14,690,145
0200	Associated Payroll Costs	7,906,977	8,223,604	8,766,272	9,846,990	11,541,067	11,541,067	11,541,067
0300	Purchased Services	148,475	625,491	841,640	441,111	863,745	863,745	863,745
0400	Supplies & Materials	656,006	1,968,741	2,400,977	2,176,240	2,338,348	2,338,348	2,338,348
0500	Capital Outlay	-	10,652	-	-	-	-	-
0600	Other Objects	72,773	402,654	159,484	203,500	222,900	222,900	222,900
Total 2550		16,642,851	20,799,941	23,741,595	26,567,196	29,656,205	29,656,205	29,656,205
2570 Internal Services								
0100	Salaries	576,737	664,475	801,933	837,998	880,992	880,992	880,992
0200	Associated Payroll Costs	400,205	422,981	487,661	530,242	558,367	558,367	558,367
0300	Purchased Services	199,104	324,379	384,143	509,438	458,376	458,376	458,376
0400	Supplies & Materials	3,943	27,498	35,774	43,165	26,878	26,878	26,878
0500	Capital Outlay	1,600	-	23,960	300	2,554	2,554	2,554
0600	Other Objects	6,368	3,649	6,646	5,600	6,100	6,100	6,100
Total 2570		1,187,956	1,442,983	1,740,118	1,926,743	1,933,267	1,933,267	1,933,267
2620 Plan/R&D/Eval/Grants/Stats Serv								
0100	Salaries	321,899	388,595	358,220	430,316	398,321	398,321	398,321
0200	Associated Payroll Costs	187,622	216,361	208,809	231,381	212,384	212,384	212,384
0300	Purchased Services	268,427	496,255	239,093	516,509	19,365	19,365	19,365
0400	Supplies & Materials	11,155	13,377	203,815	21,537	26,671	26,671	26,671
0600	Other Objects	1,501	358	33,452	-	800	800	800
Total 2620		790,604	1,114,946	1,043,389	1,199,743	657,541	657,541	657,541

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2630 Information Services									
0100	Salaries		575,474	643,277	692,040	694,935	726,204	726,204	726,204
0200	Associated Payroll Costs		346,876	390,041	400,637	410,198	420,189	420,189	420,189
0300	Purchased Services		8,122	10,681	44,962	12,991	12,660	12,660	12,660
0400	Supplies & Materials		48,224	19,406	35,318	32,350	34,511	34,511	34,511
0600	Other Objects		1,206	2,104	3,198	1,180	1,350	1,350	1,350
Total 2630			979,902	1,065,509	1,176,154	1,151,654	1,194,914	1,194,914	1,194,914
2640 Staff Services									
0100	Salaries		2,117,024	2,311,100	2,502,573	2,639,538	2,868,650	2,901,553	2,901,553
0200	Associated Payroll Costs		1,293,296	1,496,148	1,637,402	1,469,833	1,590,648	1,607,452	1,607,452
0300	Purchased Services		167,728	296,358	212,737	312,966	630,598	630,598	630,598
0400	Supplies & Materials		113,533	170,437	202,611	369,405	385,940	385,940	385,940
0600	Other Objects		4,383	2,225	3,895	5,900	5,900	5,900	5,900
Total 2640			3,695,964	4,276,268	4,559,218	4,797,642	5,481,736	5,531,443	5,531,443
2660 Technology Services									
0100	Salaries		5,367,175	5,739,365	6,299,215	6,473,979	6,871,608	6,871,608	6,871,608
0200	Associated Payroll Costs		3,370,630	3,494,557	3,685,530	3,866,647	4,132,624	4,132,624	4,132,624
0300	Purchased Services		1,287,612	1,361,320	1,540,600	3,838,364	3,831,200	3,831,200	3,831,200
0400	Supplies & Materials		1,909,899	1,900,475	2,071,691	2,238,290	2,257,290	2,257,290	2,257,290
0500	Capital Outlay		44,432	-	43,077	-	-	-	-
0600	Other Objects		5,220	4,945	5,295	6,037	6,037	6,037	6,037
Total 2660			11,984,969	12,500,661	13,645,408	16,423,317	17,098,759	17,098,759	17,098,759
2680 Interpretation/Translation Services									
0100	Salaries		-	-	261	958,648	585,980	585,980	585,980
0200	Associated Payroll Costs		-	-	90	695,578	401,906	401,906	401,906
0300	Purchased Services		-	-	-	47,922	105,000	105,000	105,000
0400	Supplies & Materials		-	-	-	1,438	8,938	8,938	8,938
Total 2680			-	-	351	1,703,586	1,101,824	1,101,824	1,101,824
3110 Direction of Food Services									
0600	Other Objects		-	-	69,829	250,000	250,000	250,000	250,000
Total 3110			-	-	69,829	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		399,924	1,599,641	1,599,665	2,014,352	1,334,352	1,334,352	1,334,352
Total 5110			399,924	1,599,641	1,599,665	2,014,352	1,334,352	1,334,352	1,334,352
5200 Transfers of Funds									
0700	Transfers		4,986,906	3,426,461	5,182,952	6,734,854	6,136,854	6,136,854	6,136,854
Total 5200			4,986,906	3,426,461	5,182,952	6,734,854	6,136,854	6,136,854	6,136,854
6110 Operating Contingency									
0800	Other Uses of Funds (Contingency)		-	-	-	115,997,193	143,074,257	143,074,257	143,074,257
Total 6110			-	-	-	115,997,193	143,074,257	143,074,257	143,074,257
FUND 100 TOTAL			\$ 466,381,727	\$ 491,165,076	\$ 513,625,433	\$ 666,321,402	\$ 740,824,843	\$ 740,824,843	\$ 740,824,843

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

100 - GENERAL FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 228,111,540	\$ 233,186,002	\$ 239,491,542	\$ 247,035,846
2000 Intermediate Revenue	15,131,298	15,263,909	15,406,548	15,550,613
3000 State Revenue	337,182,005	345,839,305	352,536,864	369,293,863
5000 Other Sources	160,400,000	142,971,095	105,156,918	45,233,219
Total Revenue	\$ 740,824,843	\$ 737,260,311	\$ 712,591,872	\$ 677,113,541
Expenditures				
0100 Salaries	\$ 330,001,803	\$ 348,964,941	\$ 369,031,810	\$ 390,267,850
0200 Associated Payroll Costs	198,724,893	209,937,632	220,614,357	230,458,246
0300 Purchased Services	40,643,909	44,234,121	48,141,468	52,393,965
0400 Supplies & Materials	18,698,746	19,259,708	19,837,500	20,432,625
0500 Capital Outlay	858,496	884,251	910,778	938,102
0600 Other Objects	2,685,885	2,685,885	2,685,885	2,685,885
0700 Transfers	6,136,854	6,136,854	6,136,854	6,136,854
0800 Other Uses of Funds (Contingency)	143,074,257	105,156,919	45,233,220	-
Total Expenditures	\$ 740,824,843	\$ 737,260,311	\$ 712,591,872	\$ 703,313,527
Required 5% Contingency	\$ 37,041,242	\$ 36,863,016	\$ 35,629,594	\$ 33,855,677

Assumptions:

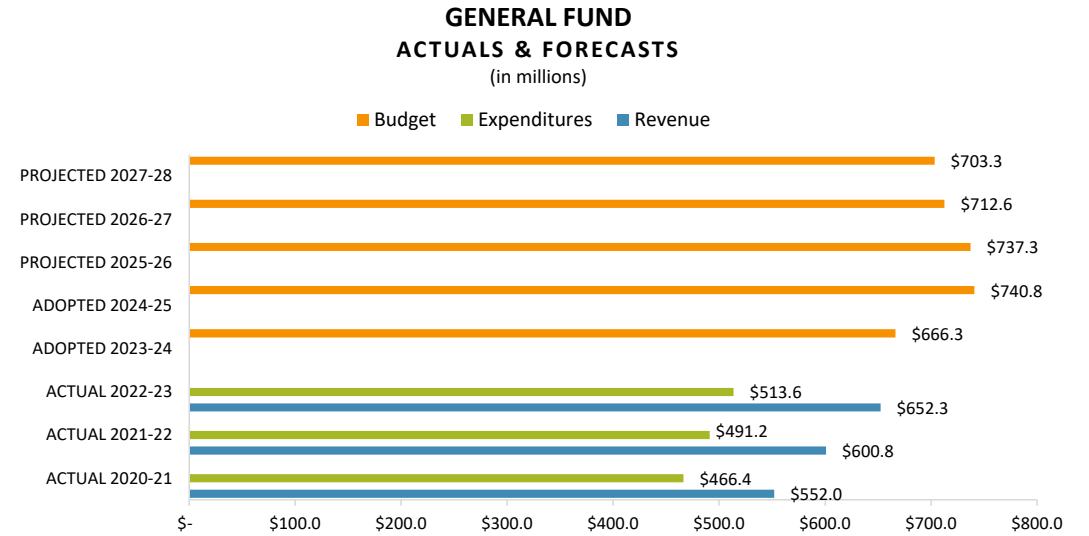
Revenues:

Revenue for 2024-25 is based on State School Fund revenue for the 2023-25 biennium of \$10.2 billion with a 49/51% split. The SSF revenue is projected at a 9.0% 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 2025-26 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 2027-28 budget is not in balance due to unknowns as the District, without reductions in 2025-26 through 2027-28, will have spent down all General Fund reserves. In 2027-28, 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)*

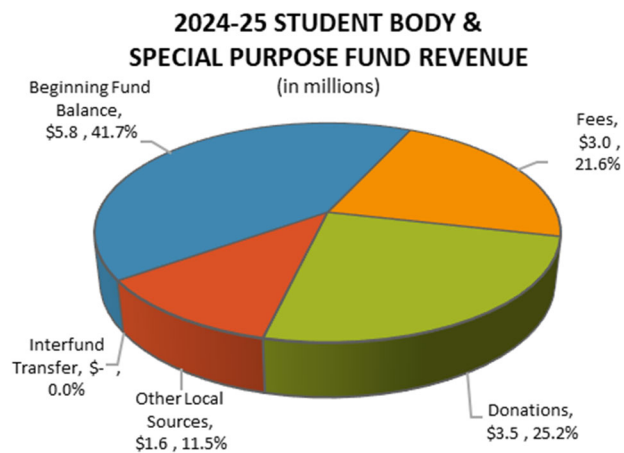


STUDENT BODY & SPECIAL PURPOSE FUND OVERVIEW

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. As school has returned to a fully in-person experience, the revenue has evened out again. Approximately 58.3% of the total 2024-25 revenue is from local sources, including 25.2% of the local sources from donations and 21.6% from fees. The remaining 41.7% 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 areas of purchased services and supplies and materials with 72.9% of the 2022-23 actual expenditures being in this area and making up 81.8% of the 2024-25 budget.

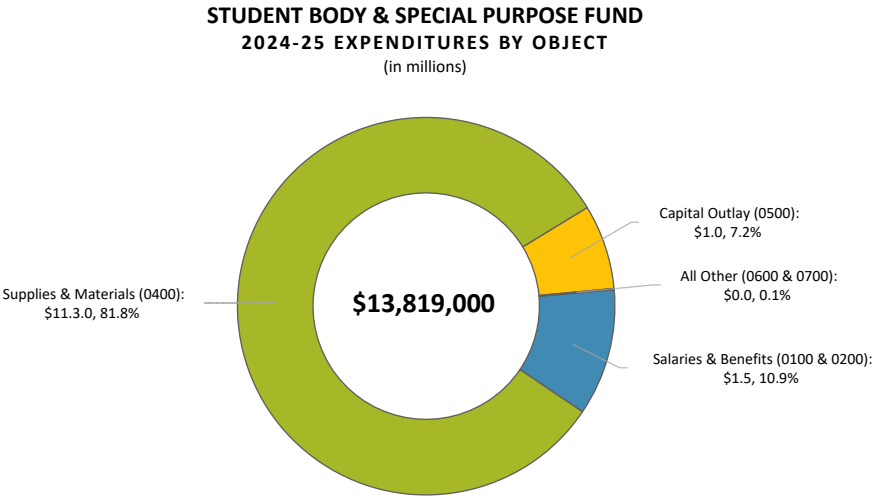
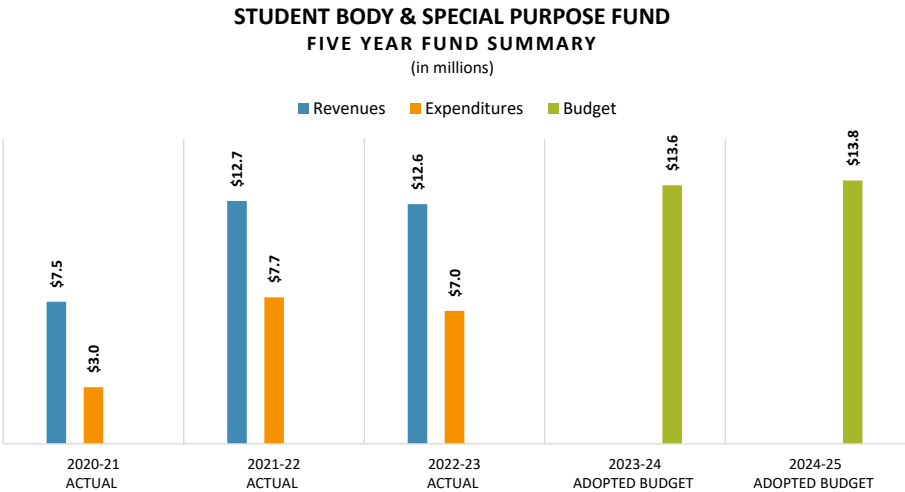


BEAVERTON SCHOOL DISTRICT

220 - STUDENT BODY AND SPECIAL PURPOSE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 2,883,668	\$ 8,193,912	\$ 7,455,662	\$ 8,050,000	\$ 8,050,000	\$ 8,050,000	\$ 8,050,000
3000 State Revenue	19,516	67,268	68,569	-	-	-	-
5000 Other Sources	4,551,812	4,480,627	5,053,614	5,519,000	5,769,000	5,769,000	5,769,000
Total Revenues	\$ 7,454,996	\$ 12,741,807	\$ 12,577,845	\$ 13,569,000	\$ 13,819,000	\$ 13,819,000	\$ 13,819,000
0100 Salaries	\$ 509,706	\$ 881,083	\$ 1,034,728	\$ 1,109,102	\$ 1,094,782	\$ 1,094,782	\$ 1,094,782
0200 Associated Payroll Costs	215,404	291,011	352,123	427,414	404,854	404,854	404,854
0300 Purchased Services	686,327	1,102,807	1,860,148	-	-	-	-
0400 Supplies & Materials	1,345,621	5,062,524	3,224,930	11,017,484	11,304,364	11,304,364	11,304,364
0500 Capital Outlay	66,137	116,702	148,768	1,000,000	1,000,000	1,000,000	1,000,000
0600 Other Objects	104,187	181,139	323,624	-	-	-	-
0700 Transfers	46,987	54,457	31,378	15,000	15,000	15,000	15,000
Total Expenditures	\$ 2,974,369	\$ 7,689,722	\$ 6,975,700	\$ 13,569,000	\$ 13,819,000	\$ 13,819,000	\$ 13,819,000
Ending Fund Balance	\$ 4,480,627	\$ 5,052,084	\$ 5,602,145	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 3,622,843	\$ 4,480,627	\$ 5,052,084				
Change in Fund Balance	857,784	571,457	550,061				
Ending Fund Balance	\$ 4,480,627	\$ 5,052,084	\$ 5,602,145				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments		\$ -	\$ 3,854	\$ 146,457	\$ -	\$ -	\$ -	\$ -
1710	Admissions		8,215	61,107	91,873	50,000	50,000	50,000	50,000
1740	Fees		1,214,548	2,843,152	3,605,734	3,025,000	3,025,000	3,025,000	3,025,000
1750	Concessions		3,356	4,706	7,552	-	-	-	-
1760	Club Fund Raising		242,918	640,226	916,010	1,000,000	1,000,000	1,000,000	1,000,000
1920	Contrib/Donat - Private Source		882,458	1,539,184	2,044,659	3,475,000	3,475,000	3,475,000	3,475,000
1950	Textbook Sales & Rentals		27,547	26,556	25,385	-	-	-	-
1960	Recovery of Prior Year Exp		12,746	22,186	1,762	-	-	-	-
1990	Miscellaneous		491,880	3,052,941	616,230	500,000	500,000	500,000	500,000
	Total 1000		2,883,668	8,193,912	7,455,662	8,050,000	8,050,000	8,050,000	8,050,000
3000	State Revenue								
3290	Other Restricted Grants-in-Aid		19,516	67,268	68,569	-	-	-	-
	Total 3000		19,516	67,268	68,569	-	-	-	-
5000	Other Sources								
5200	Interfund Transfers		928,969	-	1,530	19,000	19,000	19,000	19,000
5400	Beginning Fund Balance		3,622,843	4,480,627	5,052,084	5,500,000	5,750,000	5,750,000	5,750,000
	Total 5000		4,551,812	4,480,627	5,053,614	5,519,000	5,769,000	5,769,000	5,769,000
	FUND 220 TOTAL		\$ 7,454,996	\$ 12,741,807	\$ 12,577,845	\$ 13,569,000	\$ 13,819,000	\$ 13,819,000	\$ 13,819,000

BEAVERTON SCHOOL DISTRICT

220 - STUDENT BODY AND SPECIAL PURPOSE FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1110 Elementary Programs									
0100	Salaries	\$	4,912	\$ 14,253	\$ 63,961	\$ 184,550	\$ 178,975	\$ 178,975	\$ 178,975
0200	Associated Payroll Costs		1,120	3,489	19,236	60,146	58,614	58,614	58,614
0300	Purchased Services		9,309	44,654	135,678	-	-	-	-
0400	Supplies & Materials		227,479	1,665,502	433,942	2,042,484	2,079,364	2,079,364	2,079,364
0500	Capital Outlay		-	5,000	8,112	-	-	-	-
0600	Other Objects		115	-	318	-	-	-	-
	Total 1110		242,935	1,732,898	661,246	2,287,180	2,316,953	2,316,953	2,316,953
1120 Middle School Programs									
0100	Salaries		2,215	9,694	21,670	245,242	237,832	237,832	237,832
0200	Associated Payroll Costs		799	2,752	5,389	79,924	77,890	77,890	77,890
0300	Purchased Services		47,597	31,170	94,701	-	-	-	-
0400	Supplies & Materials		88,051	177,775	266,838	2,450,000	2,450,000	2,450,000	2,450,000
0500	Capital Outlay		847	-	-	-	-	-	-
0600	Other Objects		2,577	2,716	5,672	-	-	-	-
	Total 1120		142,086	224,107	394,269	2,775,166	2,765,722	2,765,722	2,765,722
1130 High School Programs									
0100	Salaries		188,820	477,816	565,932	392,387	380,532	380,532	380,532
0200	Associated Payroll Costs		44,280	96,494	135,902	127,879	124,625	124,625	124,625
0300	Purchased Services		579,466	1,001,736	1,580,101	-	-	-	-
0400	Supplies & Materials		795,092	3,028,466	2,266,526	5,150,000	5,400,000	5,400,000	5,400,000
0500	Capital Outlay		36,810	66,486	56,728	-	-	-	-
0600	Other Objects		101,255	177,763	317,047	-	-	-	-
0700	Transfers		45,851	50,434	31,378	-	-	-	-
	Total 1130		1,791,573	4,899,194	4,953,615	5,670,266	5,905,157	5,905,157	5,905,157
1220 Restrictive Programs									
0400	Supplies & Materials		9,530	18,925	13,689	-	-	-	-
0600	Other Objects		60	530	222	-	-	-	-
	Total 1220		9,590	19,455	13,911	-	-	-	-
1250 Less Restrictive Programs									
0400	Supplies & Materials		-	-	141	-	-	-	-
	Total 1250		-	-	141	-	-	-	-
1280 Alternative Education									
0100	Salaries		6,797	-	800	-	-	-	-
0200	Associated Payroll Costs		2,259	-	279	-	-	-	-
0300	Purchased Services		-	-	7,830	-	-	-	-
	Total 1280		9,056	-	8,909	-	-	-	-
1290 Designated Programs									
0100	Salaries		1,678	3,205	3,243	-	-	-	-
0200	Associated Payroll Costs		563	879	910	-	-	-	-
0300	Purchased Services		67	-	369	-	-	-	-
0400	Supplies & Materials		8,617	2,354	5,394	100,000	100,000	100,000	100,000
	Total 1290		10,924	6,438	9,915	100,000	100,000	100,000	100,000
1490 Summer School - Other Programs									
0400	Supplies & Materials		349	-	-	-	-	-	-
	Total 1490		349	-	-	-	-	-	-
2120 Guidance Services									
0100	Salaries		750	-	-	-	-	-	-
0200	Associated Payroll Costs		301	-	-	-	-	-	-
0400	Supplies & Materials		4	-	8,430	-	-	-	-
0600	Other Objects		-	-	300	-	-	-	-
	Total 2120		1,055	-	8,730	-	-	-	-
2130 Health Services									
0400	Supplies & Materials		-	300	-	-	-	-	-
	Total 2130		-	300	-	-	-	-	-
2150 Speech Path & Audiology Services									
0400	Supplies & Materials		-	3,500	580	-	-	-	-
	Total 2150		-	3,500	580	-	-	-	-

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

220 - STUDENT BODY AND SPECIAL PURPOSE FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Current Budget	2024-25 Budget		
Actual (Audited)			2023-24	Proposed	Approved	Adopted
2020-21	2021-22	2022-23				
2190 Direction of Student Support Services						
0300 Purchased Services	11,800	-	-	-	-	-
0400 Supplies & Materials	4,112	100	-	-	-	-
Total 2190	15,912	100	-	-	-	-
2210 Improvement Instruction Services						
0100 Salaries	24,279	45,236	-	-	-	-
0200 Associated Payroll Costs	8,259	15,644	-	-	-	-
0400 Supplies & Materials	881	-	-	-	-	-
Total 2210	33,419	60,880	-	-	-	-
2220 Educational Media Services						
0300 Purchased Services	-	-	-	-	-	-
0400 Supplies & Materials	17,055	30,247	100,000	100,000	100,000	100,000
0600 Other Objects	30	130	-	-	-	-
Total 2220	17,085	30,377	100,000	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	-	-	-	-
0400 Supplies & Materials	-	-	-	-	-	-
Total 2240	-	21,093	-	-	-	-
2410 Office of the Principal						
0100 Salaries	6,091	3,121	-	-	-	-
0200 Associated Payroll Costs	2,247	1,313	-	-	-	-
0300 Purchased Services	16,708	16,502	-	-	-	-
0400 Supplies & Materials	122,438	105,808	750,000	750,000	750,000	750,000
0500 Capital Outlay	28,480	-	-	-	-	-
0600 Other Objects	150	-	-	-	-	-
Total 2410	176,114	126,744	750,000	750,000	750,000	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	75,000	75,000	75,000	75,000
Total 2630	9,296	8,488	75,000	75,000	75,000	75,000
2640 Staff Services						
0100 Salaries	274,165	311,849	286,923	297,443	297,443	297,443
0200 Associated Payroll Costs	155,576	166,557	159,465	143,725	143,725	143,725
0700 Transfers	-	1,500	-	-	-	-
Total 2640	429,741	479,906	446,388	441,168	441,168	441,168
2660 Technology Services						
0400 Supplies & Materials	-	-	-	-	-	-
Total 2660	-	-	-	-	-	-
3390 Other Community Services						
0300 Purchased Services	-	-	-	-	-	-
0400 Supplies & Materials	48,865	14,873	350,000	350,000	350,000	350,000
Total 3390	48,865	14,873	350,000	350,000	350,000	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	1,000,000
Total 4150	34,056	56,522	1,000,000	1,000,000	1,000,000	1,000,000
5200 Transfers of Funds						
0700 Transfers	1,136	2,524	15,000	15,000	15,000	15,000
Total 5200	1,136	2,524	15,000	15,000	15,000	15,000
FUND 220 TOTAL	\$ 2,974,369	\$ 7,689,722	\$ 13,569,000	\$ 13,819,000	\$ 13,819,000	\$ 13,819,000

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

220 - STUDENT BODY AND SPECIAL PURPOSE FUND

THREE YEAR FORECAST

		Adopted	Forecasted		
		2024-25	2025-26	2026-27	2027-28
Revenue					
1000	Local Revenue	\$ 8,050,000	\$ 8,291,500	\$ 8,540,245	\$ 8,796,452
5000	Other Sources	5,769,000	5,832,277	5,893,789	5,956,748
Total Revenue		\$ 13,819,000	\$ 14,123,777	\$ 14,434,034	\$ 14,753,200
Expenditures					
0100	Salaries	\$ 1,094,782	\$ 1,144,065	\$ 1,195,650	\$ 1,249,647
0200	Associated Payroll Costs	404,854	434,261	462,324	492,271
0400	Supplies & Materials	11,304,364	11,530,451	11,761,060	11,996,282
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		\$ 13,819,000	\$ 14,123,777	\$ 14,434,034	\$ 14,753,200

Assumptions:

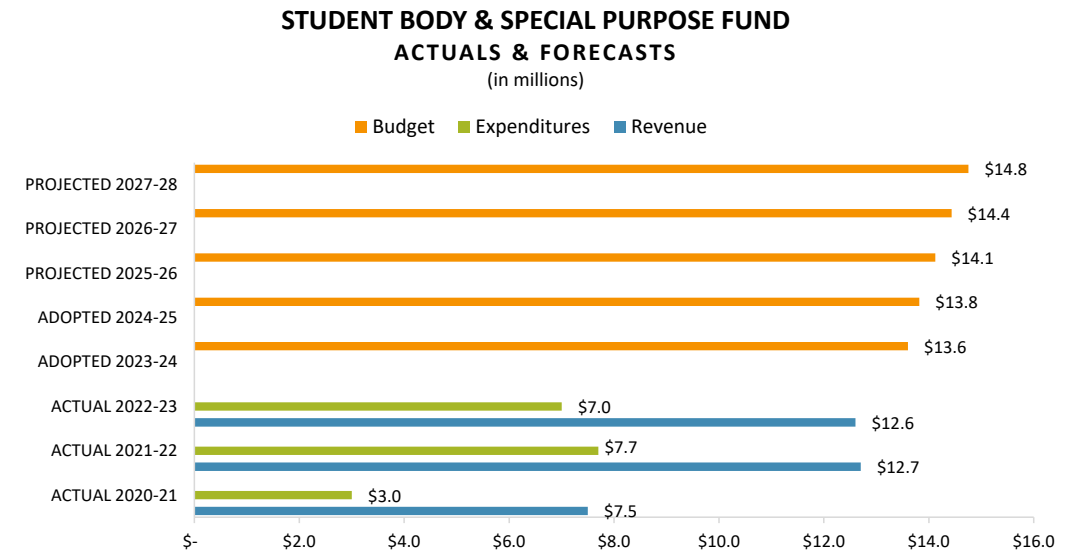
Revenues:

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).

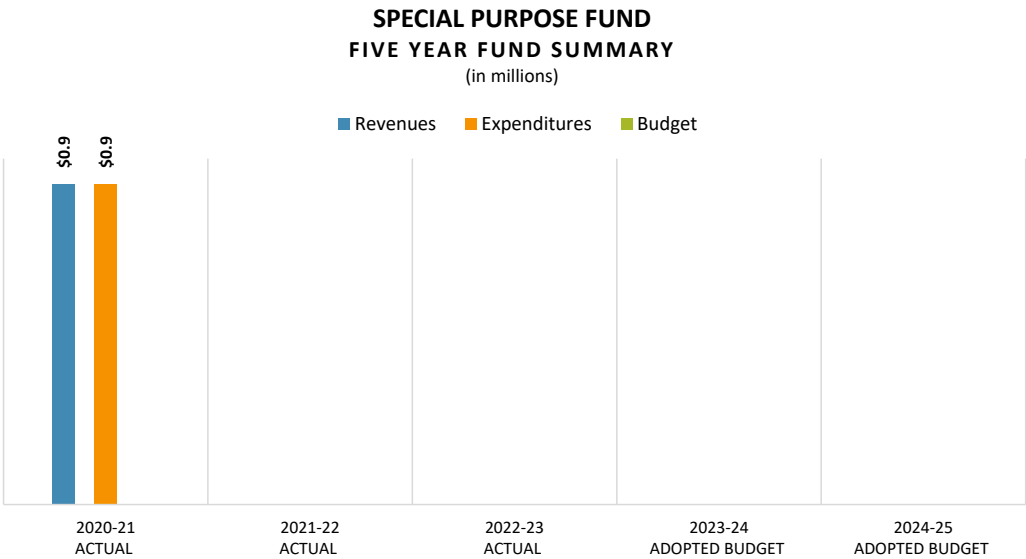


BEAVERTON SCHOOL DISTRICT

230 - SPECIAL PURPOSE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
5000 Other Sources	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0700 Transfers	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 926,859	\$ -	\$ -				
Change in Fund Balance	(926,859)	-	-				
Ending Fund Balance	\$ -	\$ -	\$ -				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

230 - SPECIAL PURPOSE FUND

BUDGET ESTIMATES - REVENUES BY OBJECT

					Current Budget			
Actual (Audited)						2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
5000	Other Sources							
5400	Beginning Fund Balance	\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 5000		926,859	-	-	-	-	-	-
FUND 230 TOTAL		\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

						Current Budget			
Actual (Audited)							2024-25 Budget		
		2020-21	2021-22	2022-23		2023-24	Proposed	Approved	Adopted
5200 Transfers of Funds									
0700	Transfers		\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 5200			926,859	-	-	-	-	-	-
FUND 230 TOTAL			\$ 926,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Categorical Fund (240)



CATEGORICAL FUND OVERVIEW

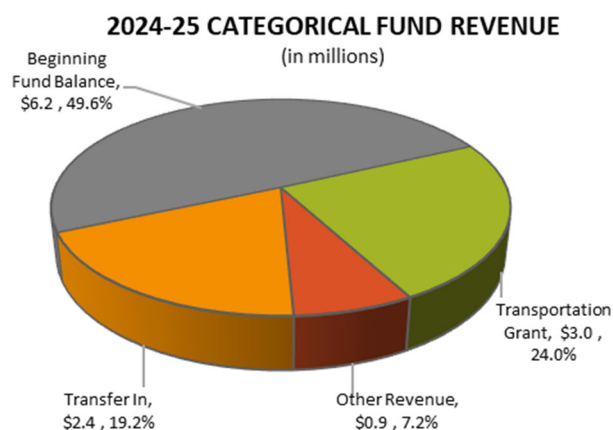
The Categorical Fund accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. On July 1, 2021, a transfer into the Categorical Fund from the Long-Term Planning 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 four main sources of revenue for the Categorical Fund are Senate Bill 1149 (SB1149) contributions, Chromebook replacement fees, State School Fund transportation grant and a transfer from the General Fund. 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. The District has budgeted a \$2.4 million transfer from the General Fund to the Categorical Fund for \$1.0 million attributable to classroom furniture replacements, \$1.0 million in classroom technology replacements and \$400,000 for future replacements of the Maintenance Department vehicles.

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

beginning in 2023-24, the Supplies & Materials budget is approximately double what it was in previous years.

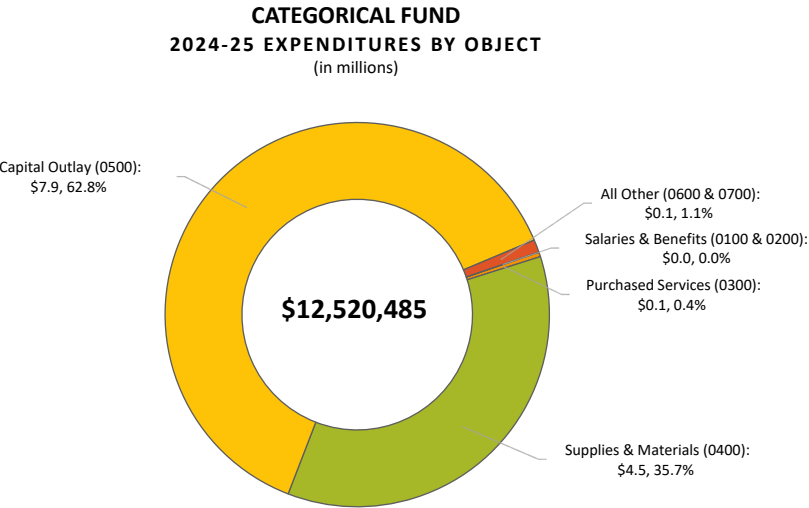
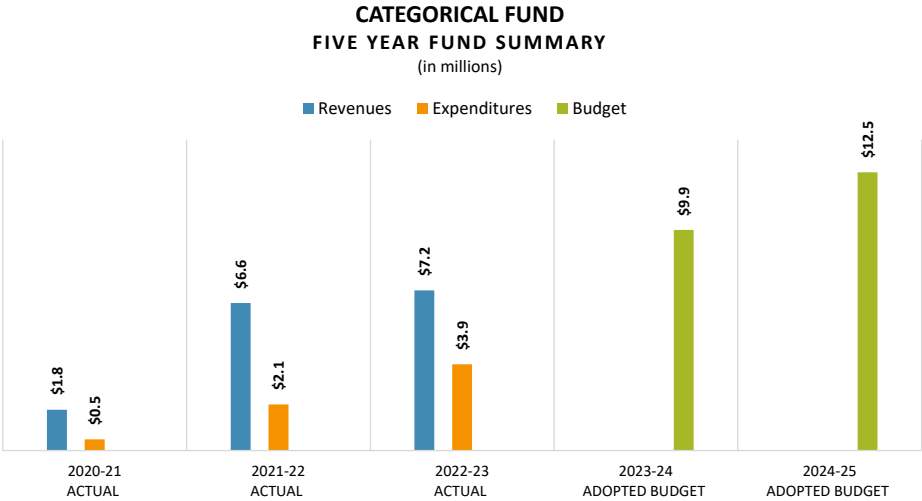


BEAVERTON SCHOOL DISTRICT

240 - CATEGORICAL FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 275,796	\$ 696,791	\$ 731,065	\$ 1,235,000	\$ 900,000	\$ 900,000	\$ 900,000
3000 State Revenue	-	1,818,782	1,911,324	1,975,000	2,958,000	2,958,000	2,958,000
5000 Other Sources	1,566,476	4,128,320	4,570,663	6,722,000	8,662,485	8,662,485	8,662,485
Total Revenues	\$ 1,842,272	\$ 6,643,892	\$ 7,213,052	\$ 9,932,000	\$ 12,520,485	\$ 12,520,485	\$ 12,520,485
0100 Salaries	\$ -	\$ 16,012	\$ 21,477	\$ -	\$ -	\$ -	\$ -
0200 Associated Payroll Costs	-	10,704	6,802	-	-	-	-
0300 Purchased Services	61,232	3,429	5,370	350,000	50,000	50,000	50,000
0400 Supplies & Materials	160,782	505,676	330,225	3,210,000	4,475,000	4,475,000	4,475,000
0500 Capital Outlay	287,051	1,414,247	3,395,706	6,242,839	7,861,600	7,861,600	7,861,600
0700 Transfers	-	129,161	129,161	129,161	133,885	133,885	133,885
Total Expenditures	\$ 509,064	\$ 2,079,229	\$ 3,888,740	\$ 9,932,000	\$ 12,520,485	\$ 12,520,485	\$ 12,520,485
Ending Fund Balance	\$ 1,333,208	\$ 4,564,663	\$ 3,324,312	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,566,476	\$ 1,333,208	\$ 4,564,663				
Change in Fund Balance	(233,268)	3,231,455	(1,240,351)				
Ending Fund Balance	\$ 1,333,208	\$ 4,564,663	\$ 3,324,312				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments	\$	10,030	\$ 10,365	\$ 224,000	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000
1740	Fees		-	257,910	268,950	325,000	250,000	250,000	250,000
1960	Recovery of Prior Year Exp		-	-	191,279	-	-	-	-
1990	Miscellaneous		265,766	428,516	46,836	900,000	550,000	550,000	550,000
	Total 1000		275,796	696,791	731,065	1,235,000	900,000	900,000	900,000
3000	State Revenue								
3190	Other Unrestr Grants-in-Aid		-	72,630	57,496	-	-	-	-
3220	State School Fund - Transport		-	1,746,152	1,853,828	1,975,000	2,958,000	2,958,000	2,958,000
	Total 3000		-	1,818,782	1,911,324	1,975,000	2,958,000	2,958,000	2,958,000
5000	Other Sources								
5200	Interfund Transfers		-	2,795,111	6,000	2,008,000	2,410,000	2,410,000	2,410,000
5400	Beginning Fund Balance		1,566,476	1,333,208	4,564,663	4,714,000	6,252,485	6,252,485	6,252,485
	Total 5000		1,566,476	4,128,320	4,570,663	6,722,000	8,662,485	8,662,485	8,662,485
	FUND 240 TOTAL		\$ 1,842,272	\$ 6,643,892	\$ 7,213,052	\$ 9,932,000	\$ 12,520,485	\$ 12,520,485	\$ 12,520,485

BEAVERTON SCHOOL DISTRICT

240 - CATEGORICAL FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1110 Elementary Programs									
0400	Supplies & Materials		\$ 74,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total 1110		74,256	-	-	-	-	-	-
1120 Middle School Programs									
0400	Supplies & Materials		34,143	28,996	-	-	-	-	-
0500	Capital Outlay		20,040	-	-	-	-	-	-
	Total 1120		54,182	28,996	-	-	-	-	-
1130 High School Programs									
0300	Purchased Services		-	-	-	50,000	50,000	50,000	50,000
	Total 1130		-	-	-	50,000	50,000	50,000	50,000
2220 Educational Media Services									
0400	Supplies & Materials		651	-	-	-	-	-	-
	Total 2220		651	-	-	-	-	-	-
2410 Office of the Principal									
0400	Supplies & Materials		38,713	-	-	-	-	-	-
	Total 2410		38,713	-	-	-	-	-	-
2540 Operation & Maint of Plant Services									
0300	Purchased Services		700	-	-	-	-	-	-
0400	Supplies & Materials		292	-	-	1,300,000	2,300,000	2,300,000	2,300,000
0500	Capital Outlay		-	-	19,256	-	400,000	400,000	400,000
	Total 2540		992	-	19,256	1,300,000	2,700,000	2,700,000	2,700,000
2550 Student Transportation Services									
0500	Capital Outlay		-	1,145,339	3,166,050	4,242,839	5,811,600	5,811,600	5,811,600
	Total 2550		-	1,145,339	3,166,050	4,242,839	5,811,600	5,811,600	5,811,600
2660 Technology Services									
0100	Salaries		-	16,012	21,477	-	-	-	-
0200	Associated Payroll Costs		-	10,704	6,802	-	-	-	-
0400	Supplies & Materials		-	453,082	328,312	1,900,000	2,175,000	2,175,000	2,175,000
	Total 2660		-	479,798	356,591	1,900,000	2,175,000	2,175,000	2,175,000
4150 Building Acq Constr & Improv Services									
0300	Purchased Services		60,531	3,429	5,370	300,000	-	-	-
0400	Supplies & Materials		12,727	23,598	1,913	10,000	-	-	-
0500	Capital Outlay		267,011	268,909	210,399	2,000,000	1,650,000	1,650,000	1,650,000
	Total 4150		340,269	295,936	217,682	2,310,000	1,650,000	1,650,000	1,650,000
5200 Transfers of Funds									
0700	Transfers		-	129,161	129,161	129,161	133,885	133,885	133,885
	Total 5200		-	129,161	129,161	129,161	133,885	133,885	133,885
	FUND 240 TOTAL		\$ 509,064	\$ 2,079,229	\$ 3,888,740	\$ 9,932,000	\$ 12,520,485	\$ 12,520,485	\$ 12,520,485

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

240 - CATEGORICAL FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 900,000	\$ 927,000	\$ 954,810	\$ 983,454
3000 State Revenue	2,958,000	3,500,000	3,300,000	3,300,000
5000 Other Sources	8,662,485	5,183,985	4,928,485	4,473,597
Total Revenue	\$ 12,520,485	\$ 9,610,985	\$ 9,183,295	\$ 8,757,051
Expenditures				
0300 Purchased Services	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060
0400 Supplies & Materials	4,475,000	3,564,500	3,635,790	3,708,506
0500 Capital Outlay	7,861,600	5,861,600	5,361,600	4,861,600
0700 Transfers	133,885	133,885	133,885	133,885
Total Expenditures	\$ 12,520,485	\$ 9,610,985	\$ 9,183,295	\$ 8,757,051

Assumptions:

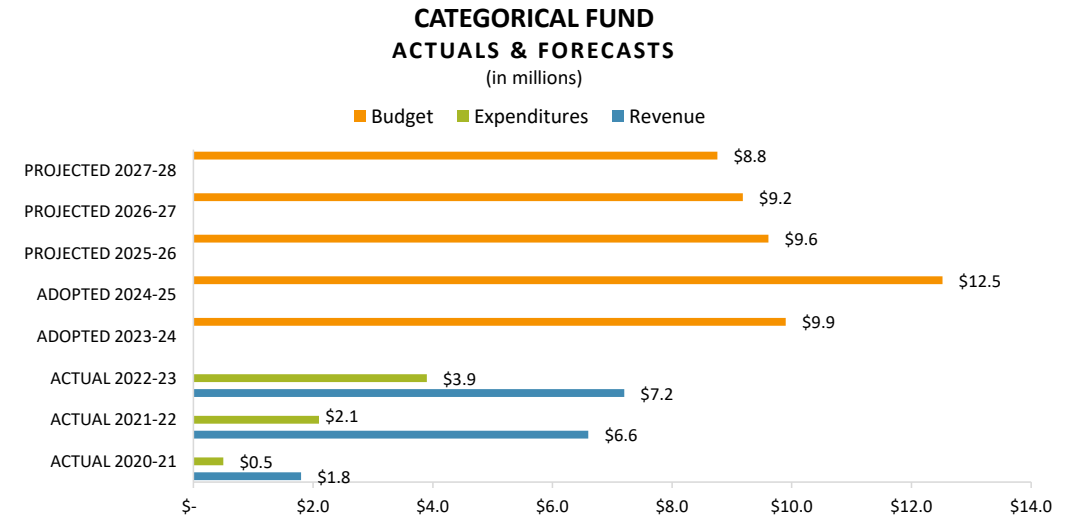
Revenues:

Approximately 1% increase in Local Revenue. Revenue from State Sources will increase initially due to additional State School Fund (SSF) Transportation Grant funds from the purchase of electric school buses and the fact that the District has not had any buses removed from the depreciation schedule for several years. Beginning in 2025-26, the District will have approximately \$375,000 of depreciation fall off the schedule each year which will decrease the SSF revenue for the Transportation Grant. In addition, the Beginning Fund Balance is expected to decline over the next several years as the final funds related to the Facilities Grant are spent down. The District's \$2.0 million transfer from the General Fund for replacing classroom technology and furniture is expected to remain stable.

Expenditures:

Overall decline in Capital Outlay due to the spend down of the remaining Facility Grant funds which is offset by the bus replacements that will be made with the SSF Transportation Grant funds. Increases of 2% expected in Purchased Services and Supplies and Materials, which is offset by \$1.0 decrease in Supplies and Materials due to the delay of the first round of Classroom Furniture purchases. This purchase, along with the 2024-25 allocation, is expected to be made in the 2024-25 school year.

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



Minor differences due to rounding.



Scholarship Fund (260)

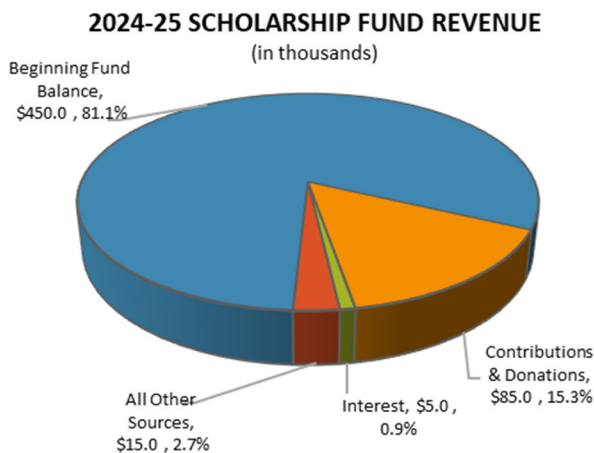


SCHOLARSHIP FUND OVERVIEW

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 15.3% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 81.1%. 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.

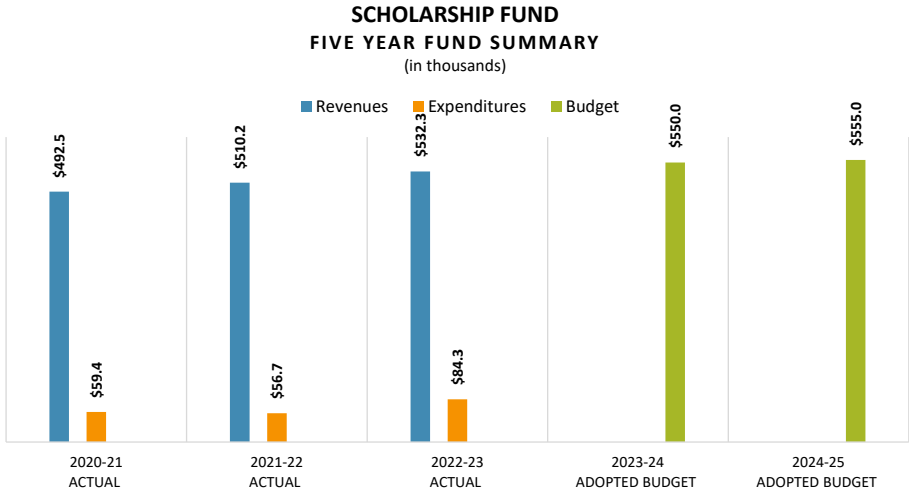


BEAVERTON SCHOOL DISTRICT

260 - SCHOLARSHIP FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 74,210	\$ 74,603	\$ 78,899	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000
5000 Other Sources	418,265	435,557	453,416	465,000	465,000	465,000	465,000
Total Revenues	\$ 492,475	\$ 510,160	\$ 532,314	\$ 550,000	\$ 555,000	\$ 555,000	\$ 555,000
0300 Purchased Services	59,442	56,744	83,314	535,000	540,000	540,000	540,000
0400 Supplies & Materials	-	-	500	-	-	-	-
0700 Transfers	-	-	500	15,000	15,000	15,000	15,000
Total Expenditures	\$ 59,442	\$ 56,744	\$ 84,314	\$ 550,000	\$ 555,000	\$ 555,000	\$ 555,000
Ending Fund Balance	\$ 433,033	\$ 453,416	\$ 448,000	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 377,129	\$ 433,033	\$ 453,416				
Change in Fund Balance	55,904	20,383	(5,416)				
Ending Fund Balance	\$ 433,033	\$ 453,416	\$ 448,000				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

260 - SCHOLARSHIP FUND

BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments		\$ 427	\$ 544	\$ 11,968	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
1920	Contrib/Donat - Private Source		73,783	74,059	66,931	85,000	85,000	85,000	85,000
	Total 1000		74,210	74,603	78,899	85,000	90,000	90,000	90,000
5000	Other Sources								
5200	Interfund Transfers		41,136	2,524	-	15,000	15,000	15,000	15,000
5400	Beginning Fund Balance		377,129	433,033	453,416	450,000	450,000	450,000	450,000
	Total 5000		418,265	435,557	453,416	465,000	465,000	465,000	465,000
	FUND 260 TOTAL		\$ 492,475	\$ 510,160	\$ 532,314	\$ 550,000	\$ 555,000	\$ 555,000	\$ 555,000

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

		Actual (Audited)			Current Budget	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3390	Other Community Services							
0300	Purchased Services	\$ 59,442	\$ 56,744	\$ 83,314	\$ 535,000	\$ 540,000	\$ 540,000	\$ 540,000
0400	Supplies & Materials	-	-	500	-	-	-	-
	Total 3390	59,442	56,744	83,814	535,000	540,000	540,000	540,000
5200	Transfers of Funds							
0700	Transfers	-	-	500	15,000	15,000	15,000	15,000
	Total 5200	-	-	500	15,000	15,000	15,000	15,000
	FUND 260 TOTAL	\$ 59,442	\$ 56,744	\$ 84,314	\$ 550,000	\$ 555,000	\$ 555,000	\$ 555,000

BEAVERTON SCHOOL DISTRICT

260 - SCHOLARSHIP FUND

THREE YEAR FORECAST

		Adopted	Forecasted			
		2024-25	2025-26	2026-27	2027-28	
Revenue						
1000	Local Revenue	\$ 90,000	\$ 92,700	\$ 95,481	\$ 98,345	
5000	Other Sources	465,000	467,700	470,373	473,017	
Total Revenue		\$ 555,000	\$ 560,400	\$ 565,854	\$ 571,362	
Expenditures						
0300	Purchased Services	\$ 540,000	\$ 545,400	\$ 550,854	\$ 556,362	
0700	Transfers	15,000	15,000	15,000	15,000	
Total Expenditures		\$ 555,000	\$ 560,400	\$ 565,854	\$ 571,362	

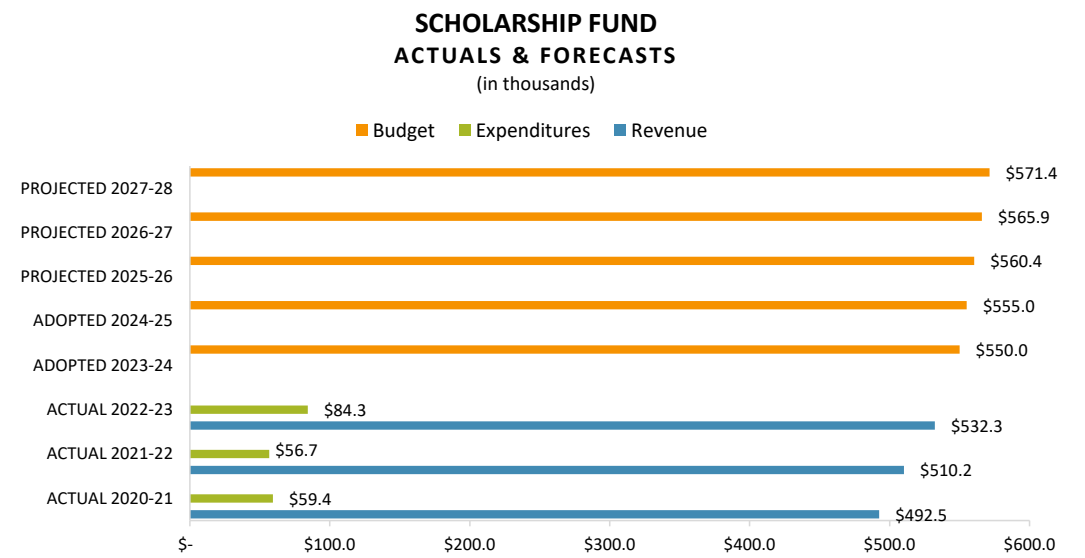
Assumptions:

Revenues:

Projected revenue increase of 3% for Local 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 that end September 30, 2024. The Grant Fund, overall, has been declining over the last few years as the ESSER funds have been spent down. A small amount of ESSER funds remain for the 2024-25 year and will be fully spent by September 30, 2024. 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, including 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 has returned to state sources as the federal sources decreases again due to the ending of ESSER. State sources make up 54.6% of the total Grant Fund revenue, while federal sources make up 43.2% of the total Grant Fund in 2024-25. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.2% of the Grant Fund budget is from local and intermediate sources, the majority of which are grants from the Beaverton Education Foundation (BEF).

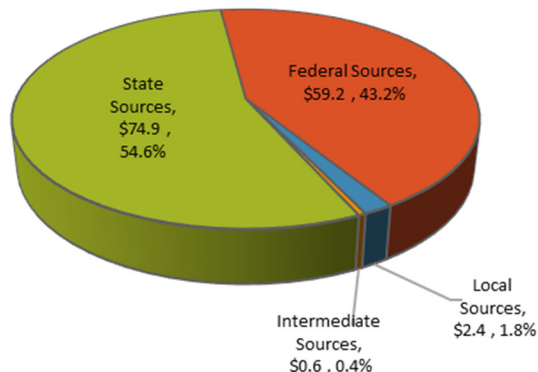
Expenditures – Approximately 50.3% of the Grant Fund budget is accounted for in salaries and benefits. The majority of the SIA and HSS budgets are allocated in positions. Following the salaries and benefit budget, the next largest areas are capital outlay at 26.6%, supplies and materials at 10.9% and purchased services at 8.7%. Capital outlay has made a large increase in the 2024-25 year due to an approximately \$19.8 million EPA award for electric

school buses. The remainder of the capital outlay category includes capacity for seismic grants through the state, as well as CTE building improvements through HSS. 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 had created larger than normal changes beginning in 2020-21 and 2021-22. As ESSER is ending, the expenditures are expected to return to a approximately half of the 2022-23 expenditures.

2024-25 GRANT FUND REVENUE

(in millions)

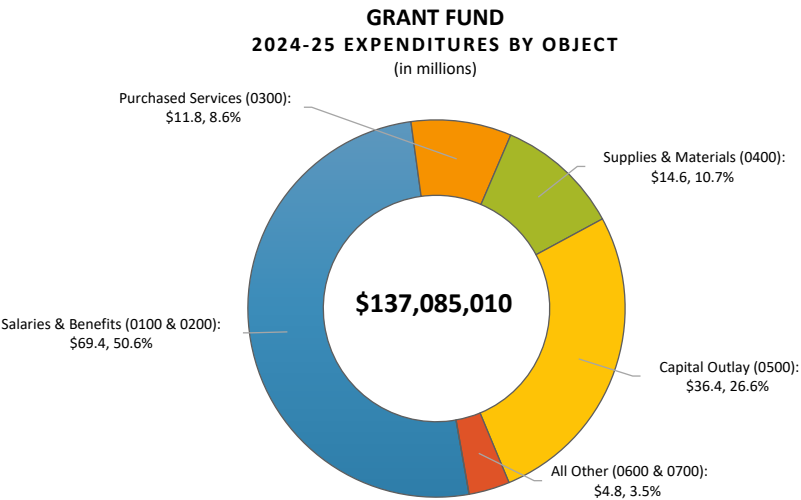
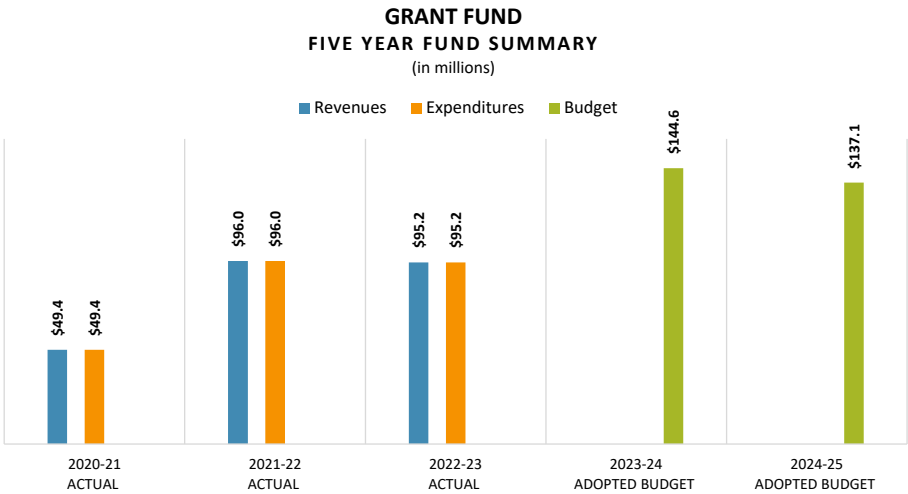


BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 1,033,163	\$ 432,830	\$ 1,105,690	\$ 3,102,516	\$ 2,394,176	\$ 2,394,176	\$ 2,394,176
2000 Intermediate Revenue	239,339	263,207	204,360	771,654	646,780	646,780	646,780
3000 State Revenue	23,824,022	51,725,684	59,157,660	70,373,912	74,802,775	74,802,775	74,802,775
4000 Federal Revenue	24,339,530	43,559,613	34,761,185	70,400,158	59,241,279	59,241,279	59,241,279
Total Revenues	\$ 49,436,054	\$ 95,981,333	\$ 95,228,895	\$ 144,648,240	\$ 137,085,010	\$ 137,085,010	\$ 137,085,010
0100 Salaries	\$ 19,109,380	\$ 47,491,127	\$ 49,666,844	\$ 59,409,689	\$ 44,777,520	\$ 45,095,040	\$ 45,095,040
0200 Associated Payroll Costs	11,468,806	25,535,725	26,493,413	29,297,630	24,136,034	24,353,746	24,353,746
0300 Purchased Services	6,436,679	7,231,810	8,213,509	17,633,219	11,923,296	11,793,271	11,793,271
0400 Supplies & Materials	7,471,688	6,180,181	5,029,781	16,248,434	15,022,180	14,616,973	14,616,973
0500 Capital Outlay	3,223,275	5,986,046	2,785,029	14,683,615	36,427,104	36,427,104	36,427,104
0600 Other Objects	1,352,831	2,586,614	2,118,816	5,154,274	4,286,992	4,286,992	4,286,992
0700 Transfers	373,394	969,830	921,503	2,221,379	511,884	511,884	511,884
Total Expenditures	\$ 49,436,054	\$ 95,981,333	\$ 95,228,895	\$ 144,648,240	\$ 137,085,010	\$ 137,085,010	\$ 137,085,010
Beginning Fund Balance	\$ -	\$ -	\$ -				
Change in Fund Balance	-	-	-				
Ending Fund Balance	\$ -	\$ -	\$ -				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1920	Contrib/Donat - Private Source		\$ 1,033,163	\$ 430,844	\$ 1,105,613	\$ 3,102,516	\$ 2,394,176	\$ 2,394,176	\$ 2,394,176
1960	Recovery of Prior Year Exp		-	1,986	77	-	-	-	-
	Total 1000		1,033,163	432,830	1,105,690	3,102,516	2,394,176	2,394,176	2,394,176
2000	Intermediate Revenue								
2200	Restricted Revenue		239,339	263,207	204,360	771,654	646,780	646,780	646,780
	Total 2000		239,339	263,207	204,360	771,654	646,780	646,780	646,780
3000	State Revenue								
3290	Other Restricted Grants-in-Aid		23,824,022	51,725,684	59,157,660	70,373,912	74,802,775	74,802,775	74,802,775
	Total 3000		23,824,022	51,725,684	59,157,660	70,373,912	74,802,775	74,802,775	74,802,775
4000	Federal Revenue								
4200	Unrestr Federal Through State		-	28,138	-	-	-	-	-
4300	Restr Revenue Direct - Federal		141,092	140,816	33,680	138,769	19,100,000	19,100,000	19,100,000
4500	Restr Rev from Fed Thru State		19,393,154	43,321,257	34,422,867	69,434,122	39,597,449	39,597,449	39,597,449
4700	Fed Grants Thru Interm Sources		4,805,285	69,401	304,639	827,267	543,830	543,830	543,830
	Total 4000		24,339,530	43,559,613	34,761,185	70,400,158	59,241,279	59,241,279	59,241,279
	FUND 270 TOTAL		\$ 49,436,054	\$ 95,981,333	\$ 95,228,895	\$ 144,648,240	\$ 137,085,010	\$ 137,085,010	\$ 137,085,010

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1110 Elementary Programs									
0100	Salaries		\$ 3,583,987	\$ 8,512,047	\$ 4,946,775	\$ 6,144,220	\$ 8,116,569	\$ 8,116,569	\$ 8,116,569
0200	Associated Payroll Costs		2,168,405	4,562,813	2,696,801	3,411,102	4,934,422	4,934,422	4,934,422
0300	Purchased Services		394,138	370,618	464,461	1,239,852	808,796	808,796	808,796
0400	Supplies & Materials		410,593	895,356	464,119	849,596	1,474,260	1,474,260	1,474,260
0600	Other Objects		-	-	-	10,000	15,000	15,000	15,000
0700	Transfers		291,974	969,830	911,503	1,221,379	261,884	261,884	261,884
	Total 1110		6,849,098	15,310,663	9,483,659	12,876,149	15,610,931	15,610,931	15,610,931
1120 Middle School Programs									
0100	Salaries		1,018,559	2,668,420	2,369,431	2,061,626	1,218,557	1,218,557	1,218,557
0200	Associated Payroll Costs		601,751	1,302,988	1,223,473	1,100,717	606,242	606,242	606,242
0300	Purchased Services		1,460,624	1,320,101	2,080,731	2,731,007	2,612,503	2,612,503	2,612,503
0400	Supplies & Materials		2,009,620	262,532	62,246	471,042	111,675	111,675	111,675
	Total 1120		5,090,555	5,554,041	5,735,881	6,364,392	4,548,977	4,548,977	4,548,977
1130 High School Programs									
0100	Salaries		1,891,694	4,115,114	4,205,810	2,952,247	2,458,615	2,496,625	2,496,625
0200	Associated Payroll Costs		1,115,699	2,100,699	2,211,983	1,559,538	1,317,829	1,340,046	1,340,046
0300	Purchased Services		39,489	215,333	520,498	759,104	294,577	294,577	294,577
0400	Supplies & Materials		297,794	345,818	789,181	2,821,308	2,725,857	2,665,630	2,665,630
0500	Capital Outlay		28,217	6,164	97,049	155,000	35,991	35,991	35,991
0600	Other Objects		2,300	3,518	4,543	253,232	-	-	-
	Total 1130		3,375,193	6,786,647	7,829,064	8,500,429	6,832,869	6,832,869	6,832,869
1140 Pre-Kindergarten Programs									
0100	Salaries		87,540	226,231	276,314	1,092,167	719,110	719,110	719,110
0200	Associated Payroll Costs		39,951	168,056	205,054	638,897	366,272	366,272	366,272
0300	Purchased Services		-	20,000	9,777	161,242	215,000	215,000	215,000
0400	Supplies & Materials		94,931	28,032	39,779	433,754	349,852	349,852	349,852
0600	Other Objects		-	-	-	3,897	-	-	-
	Total 1140		222,423	442,319	530,924	2,329,957	1,650,234	1,650,234	1,650,234
1210 Programs for Talented & Gifted									
0100	Salaries		-	2,000	750	-	-	-	-
0200	Associated Payroll Costs		-	738	274	-	-	-	-
	Total 1210		-	2,738	1,024	-	-	-	-
1220 Restrictive Programs									
0100	Salaries		997,629	1,633,510	890,893	1,699,732	3,141,008	3,141,008	3,141,008
0200	Associated Payroll Costs		662,310	887,352	480,161	872,858	1,743,384	1,743,384	1,743,384
0300	Purchased Services		-	250	303	396,568	31	31	31
0400	Supplies & Materials		1	-	-	-	-	-	-
0500	Capital Outlay		2,769	-	-	-	-	-	-
0600	Other Objects		-	774	166	651	64	64	64
	Total 1220		1,662,709	2,521,886	1,371,522	2,969,809	4,884,487	4,884,487	4,884,487
1250 Less Restrictive Programs									
0100	Salaries		653,649	1,811,067	1,841,605	872,063	774,655	774,655	774,655
0200	Associated Payroll Costs		375,175	970,805	1,076,859	447,530	421,479	421,479	421,479
0300	Purchased Services		-	-	-	24,417	-	-	-
0400	Supplies & Materials		-	-	-	50,000	-	-	-
	Total 1250		1,028,824	2,781,872	2,918,465	1,394,010	1,196,134	1,196,134	1,196,134
1270 Educationally Underserved									
0100	Salaries		3,152,709	3,450,942	3,449,842	5,204,233	2,532,724	2,652,796	2,652,796
0200	Associated Payroll Costs		2,034,576	2,138,387	2,012,697	2,063,978	1,242,395	1,307,908	1,307,908
0300	Purchased Services		95,298	183,535	157,377	836,410	894,385	894,385	894,385
0400	Supplies & Materials		676,663	535,127	650,542	1,901,949	2,181,589	1,996,004	1,996,004
0600	Other Objects		35	65	-	-	-	-	-
	Total 1270		5,959,281	6,308,056	6,270,458	10,006,570	6,851,093	6,851,093	6,851,093

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1280	Alternative Education								
0100	Salaries		69,381	118,417	76,696	231,806	29,400	29,400	29,400
0200	Associated Payroll Costs		41,939	58,718	47,444	100,508	10,269	10,269	10,269
0300	Purchased Services		30,312	36,002	2,707	115,000	67,664	67,664	67,664
0400	Supplies & Materials		4,858	15,498	834	297,638	34,224	34,224	34,224
0500	Capital Outlay		-	7,536	-	-	-	-	-
	Total 1280		146,490	236,172	127,681	744,952	141,557	141,557	141,557
1290	Designated Programs								
0100	Salaries		890,836	9,519,212	11,014,323	12,029,112	12,224,819	12,224,819	12,224,819
0200	Associated Payroll Costs		533,764	5,335,666	6,135,983	6,643,465	6,646,742	6,690,147	6,690,147
0300	Purchased Services		143,275	332,891	650,124	751,991	380,332	380,332	380,332
0400	Supplies & Materials		1,178,498	930,618	1,091,207	1,057,151	5,181,397	5,137,992	5,137,992
0500	Capital Outlay		271,920	48,941	148,744	55,212	-	-	-
0600	Other Objects		1,045	638	1,377	-	1,041,240	1,041,240	1,041,240
0700	Transfers		-	-	10,000	-	-	-	-
	Total 1290		3,019,340	16,167,966	19,051,758	20,536,931	25,474,530	25,474,530	25,474,530
1410	Summer School - Elem School								
0100	Salaries		77,555	1,081,461	1,375,429	2,947,596	314,829	314,829	314,829
0200	Associated Payroll Costs		26,185	340,946	426,382	973,971	102,068	102,068	102,068
0300	Purchased Services		23,250	6,248	-	101,490	57,000	57,000	57,000
0400	Supplies & Materials		37,213	123,991	232,648	365,671	66,747	66,747	66,747
	Total 1410		164,203	1,552,646	2,034,458	4,388,728	540,644	540,644	540,644
1420	Summer School - Middle School								
0100	Salaries		5,508	494,538	599,208	1,260,000	181,616	181,616	181,616
0200	Associated Payroll Costs		1,922	164,581	188,338	416,340	58,880	58,880	58,880
0300	Purchased Services		-	400	-	400	55,000	55,000	55,000
0400	Supplies & Materials		-	39,121	106,519	290,752	65,247	65,247	65,247
	Total 1420		7,430	698,639	894,065	1,967,492	360,743	360,743	360,743
1430	Summer School - High School								
0100	Salaries		216,899	561,545	738,337	1,616,500	181,616	181,616	181,616
0200	Associated Payroll Costs		71,944	193,597	244,152	534,139	58,880	58,880	58,880
0300	Purchased Services		2,211	246,886	3,522	460,000	55,000	55,000	55,000
0400	Supplies & Materials		274,460	576,485	117,884	621,792	65,247	65,247	65,247
	Total 1430		565,515	1,578,513	1,103,896	3,232,431	360,743	360,743	360,743
1460	Summer School - Special Programs								
0100	Salaries		-	-	-	-	74,930	74,930	74,930
0200	Associated Payroll Costs		-	-	-	-	24,292	24,292	24,292
0300	Purchased Services		-	-	-	-	64,359	64,359	64,359
0400	Supplies & Materials		-	-	-	-	11,697	11,697	11,697
	Total 1460		-	-	-	-	175,278	175,278	175,278
1490	Summer School - Other Programs								
0100	Salaries		118,300	443,656	961,097	3,086,072	510,961	510,961	510,961
0200	Associated Payroll Costs		42,495	155,029	319,092	1,019,901	165,702	165,702	165,702
0300	Purchased Services		174,690	1,042,266	543,187	1,784,224	93,555	93,555	93,555
0400	Supplies & Materials		285,397	333,074	53,256	2,461,759	158,314	158,314	158,314
0600	Other Objects		-	-	-	14,421	-	-	-
	Total 1490		620,882	1,974,026	1,876,632	8,366,377	928,532	928,532	928,532
2110	Attendance & Social Work Services								
0100	Salaries		2,308,776	5,058,585	5,321,332	5,606,368	3,534,974	3,534,974	3,534,974
0200	Associated Payroll Costs		1,501,101	3,051,495	3,210,403	3,325,862	2,092,109	2,092,109	2,092,109
0300	Purchased Services		32,243	49,434	130,633	184,155	314,366	314,366	314,366
0400	Supplies & Materials		19,206	32,877	90,281	303,681	91,900	91,900	91,900
0600	Other Objects		-	-	95	140	-	-	-
	Total 2110		3,861,327	8,192,391	8,752,744	9,420,206	6,033,349	6,033,349	6,033,349

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2120	Guidance Services								
0100	Salaries		83,358	719,600	961,951	999,939	1,161,282	1,161,282	1,161,282
0200	Associated Payroll Costs		46,807	339,810	473,388	530,137	614,158	614,158	614,158
0300	Purchased Services		150,800	262,968	209,859	199,792	482,588	482,588	482,588
0400	Supplies & Materials		14,227	41,365	156,494	76,040	15,452	15,452	15,452
0600	Other Objects		270	300	-	371	-	-	-
	Total 2120		295,462	1,364,043	1,801,691	1,806,279	2,273,480	2,273,480	2,273,480
2130	Health Services								
0100	Salaries		1,345,438	1,721,530	1,833,875	1,736,294	2,459,895	2,459,895	2,459,895
0200	Associated Payroll Costs		780,994	921,428	1,047,359	1,036,511	1,332,698	1,332,698	1,332,698
0300	Purchased Services		68,886	13,080	22,257	11,334	121,396	121,396	121,396
0400	Supplies & Materials		107,918	1,645	-	-	1,560	1,560	1,560
0500	Capital Outlay		-	-	-	-	40,000	40,000	40,000
	Total 2130		2,303,237	2,657,683	2,903,492	2,784,139	3,955,549	3,955,549	3,955,549
2140	Psychological Service								
0100	Salaries		105,363	1,150,607	1,368,375	522,617	586,462	586,462	586,462
0200	Associated Payroll Costs		73,769	731,860	823,355	297,189	322,029	322,029	322,029
0400	Supplies & Materials		-	-	4,600	-	-	-	-
	Total 2140		179,131	1,882,467	2,196,329	819,806	908,491	908,491	908,491
2150	Speech Path & Audiology Services								
0100	Salaries		43,608	674,325	802,985	1,467,954	573,385	573,385	573,385
0200	Associated Payroll Costs		32,389	348,953	441,304	800,612	307,706	307,706	307,706
0300	Purchased Services		-	75,074	31,800	-	12,880	12,880	12,880
0400	Supplies & Materials		-	-	36	-	-	-	-
	Total 2150		75,997	1,098,352	1,276,126	2,268,566	893,971	893,971	893,971
2160	Other Student Treatment Services								
0100	Salaries		-	4,000	3,000	-	-	-	-
0200	Associated Payroll Costs		-	1,346	997	-	-	-	-
0300	Purchased Services		502,771	1,559,152	1,731,609	4,000,000	3,520,500	3,520,500	3,520,500
	Total 2160		502,771	1,564,498	1,735,606	4,000,000	3,520,500	3,520,500	3,520,500
2190	Direction of Student Support Services								
0100	Salaries		568,313	877,567	1,029,180	1,702,445	861,149	861,149	861,149
0200	Associated Payroll Costs		273,957	417,271	532,072	757,784	413,808	413,808	413,808
0300	Purchased Services		465	270	12,803	80,255	38,049	38,049	38,049
0400	Supplies & Materials		5,625	531,062	463,936	770,167	1,157,712	1,157,712	1,157,712
	Total 2190		848,361	1,826,170	2,037,991	3,310,651	2,470,718	2,470,718	2,470,718
2210	Improvement Instruction Services								
0100	Salaries		810,155	971,544	1,540,555	1,525,569	260,900	345,294	345,294
0200	Associated Payroll Costs		379,782	490,401	794,234	714,838	143,268	188,899	188,899
0300	Purchased Services		-	146,805	440,373	535,081	13,746	13,746	13,746
0400	Supplies & Materials		141,444	13,538	25,624	315,924	36,877	36,877	36,877
	Total 2210		1,331,381	1,622,288	2,800,786	3,091,412	454,791	584,816	584,816
2220	Educational Media Services								
0100	Salaries		-	125,984	697,412	33,686	25,015	25,015	25,015
0200	Associated Payroll Costs		-	66,861	366,099	16,675	13,649	13,649	13,649
0300	Purchased Services		2,915	81,204	81,204	81,204	87,515	87,515	87,515
0400	Supplies & Materials		118,341	458,048	11,223	301,500	116,507	116,507	116,507
	Total 2220		121,256	732,097	1,155,938	433,065	242,686	242,686	242,686
2230	Assessment and Testing								
0100	Salaries		-	-	-	16,547	64,970	64,970	64,970
0200	Associated Payroll Costs		-	-	-	5,468	21,065	21,065	21,065
0300	Purchased Services		-	-	-	87,106	37,209	37,209	37,209
	Total 2230		-	-	-	109,121	123,244	123,244	123,244

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2240	Instructional Staff Development								
0100	Salaries		605,516	866,609	1,311,137	2,567,228	2,066,261	2,141,305	2,141,305
0200	Associated Payroll Costs		294,212	423,264	585,216	1,003,190	842,411	883,357	883,357
0300	Purchased Services		342,490	679,709	671,599	1,220,375	985,534	985,534	985,534
0400	Supplies & Materials		60,079	40,751	173,307	224,622	532,013	416,023	416,023
0600	Other Objects		-	-	-	-	1,000	1,000	1,000
0700	Transfers		81,420	-	-	-	-	-	-
	Total 2240		1,383,716	2,010,333	2,741,259	5,015,415	4,427,219	4,427,219	4,427,219
2310	Board of Education Services								
0300	Purchased Services		-	-	96,181	100,000	-	-	-
	Total 2310		-	-	96,181	100,000	-	-	-
2320	Executive Administration Services								
0100	Salaries		-	-	6,250	-	-	-	-
0200	Associated Payroll Costs		-	-	1,510	-	-	-	-
	Total 2320		-	-	7,760	-	-	-	-
2410	Office of the Principal								
0100	Salaries		24,445	82,306	129,289	16,489	17,087	17,087	17,087
0200	Associated Payroll Costs		18,883	48,335	48,255	13,781	13,903	13,903	13,903
	Total 2410		43,329	130,641	177,544	30,270	30,990	30,990	30,990
2490	Other Support Serv-Sch Admin								
0100	Salaries		27,187	119,234	147,501	144,093	149,842	149,842	149,842
0200	Associated Payroll Costs		19,680	69,523	86,918	81,406	84,771	84,771	84,771
0300	Purchased Services		51	-	-	-	150,000	19,975	19,975
	Total 2490		46,918	188,758	234,419	225,499	384,613	254,588	254,588
2510	Direction of Business Services								
0100	Salaries		-	-	1,250	-	-	-	-
0200	Associated Payroll Costs		-	-	456	-	-	-	-
	Total 2510		-	-	1,706	-	-	-	-
2520	Fiscal Services								
0100	Salaries		-	-	23,750	3,175	-	-	-
0200	Associated Payroll Costs		-	-	7,817	1,049	-	-	-
0300	Purchased Services		-	-	-	100,360	-	-	-
0400	Supplies & Materials		-	-	-	188,625	-	-	-
0600	Other Objects		1,329,649	2,570,668	2,109,344	4,860,746	3,229,388	3,229,388	3,229,388
	Total 2520		1,329,649	2,570,668	2,140,911	5,153,955	3,229,388	3,229,388	3,229,388
2540	Operation & Maint of Plant Services								
0100	Salaries		79	209,422	723,246	819,167	-	-	-
0200	Associated Payroll Costs		28	117,681	392,156	524,466	-	-	-
0300	Purchased Services		8,179	397,566	114,183	291,000	34,423	34,423	34,423
0400	Supplies & Materials		1,044,212	735,161	16,775	645,515	-	-	-
0500	Capital Outlay		-	570,240	2,167,261	9,709,000	6,328,796	6,328,796	6,328,796
	Total 2540		1,052,497	2,030,069	3,413,622	11,989,148	6,363,219	6,363,219	6,363,219
2550	Student Transportation Services								
0100	Salaries		96,465	100,889	330,538	312,019	259,904	259,904	259,904
0200	Associated Payroll Costs		33,198	34,323	100,994	119,112	102,532	102,532	102,532
0300	Purchased Services		763	5,027	153,703	81,146	16,993	16,993	16,993
0400	Supplies & Materials		12,086	19,203	10,868	1,042	33,175	33,175	33,175
0500	Capital Outlay		496,195	382,009	328,800	1,256,403	21,672,317	21,672,317	21,672,317
0600	Other Objects		250	-	90	10,816	300	300	300
	Total 2550		638,958	541,452	924,993	1,780,538	22,085,221	22,085,221	22,085,221
2570	Internal Services								
0100	Salaries		-	-	11,250	-	-	-	-
0200	Associated Payroll Costs		-	-	3,868	-	-	-	-
	Total 2570		-	-	15,118	-	-	-	-

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2620	Plan/R&D/Eval/Grants/Stats Serv								
	0100	Salaries	-	-	2,500	-	-	-	-
	0200	Associated Payroll Costs	-	-	845	-	-	-	-
	0300	Purchased Services	-	18,600	13,960	25,000	-	-	-
	0500	Capital Outlay	-	-	-	1,000,000	-	-	-
	Total 2620		-	18,600	17,305	1,025,000	-	-	-
2630	Information Services								
	0100	Salaries	-	-	7,500	-	-	-	-
	0200	Associated Payroll Costs	-	-	2,296	-	-	-	-
	Total 2630		-	-	9,796	-	-	-	-
2640	Staff Services								
	0100	Salaries	104,803	104,686	406,253	178,458	221,073	221,073	221,073
	0200	Associated Payroll Costs	59,733	61,542	214,675	95,760	113,656	113,656	113,656
	0300	Purchased Services	-	8,671	40,375	168	27,195	27,195	27,195
	0400	Supplies & Materials	-	8,213	11,189	-	1,000	1,000	1,000
	0600	Other Objects	-	-	3,000	-	-	-	-
	Total 2640		164,536	183,112	675,492	274,386	362,924	362,924	362,924
2660	Technology Services								
	0100	Salaries	-	22,569	133,739	125,000	-	-	-
	0200	Associated Payroll Costs	-	10,696	46,098	41,856	-	-	-
	0300	Purchased Services	329,713	22,344	-	256,449	35,000	35,000	35,000
	0400	Supplies & Materials	409,992	52,982	230,525	774,456	80,452	80,452	80,452
	0500	Capital Outlay	5,769	18,557	-	-	-	-	-
	0600	Other Objects	23	90	-	-	-	-	-
	Total 2660		745,497	127,238	410,362	1,197,761	115,452	115,452	115,452
2680	Interpretation/Translation Services								
	0400	Supplies & Materials	-	-	-	-	25,000	25,000	25,000
	Total 2680		-	-	-	-	25,000	25,000	25,000
2690	Other Support Services-Central								
	0100	Salaries	-	-	6,250	-	-	-	-
	0200	Associated Payroll Costs	-	-	2,201	-	-	-	-
	Total 2690		-	-	8,451	-	-	-	-
3110	Direction of Food Services								
	0100	Salaries	-	-	15,000	-	-	-	-
	0200	Associated Payroll Costs	-	-	5,118	-	-	-	-
	Total 3110		-	-	20,118	-	-	-	-
3120	Food Prep/Dispensing Services								
	0100	Salaries	185,049	7,754	5,073	157,326	18,365	18,365	18,365
	0200	Associated Payroll Costs	183,205	5,206	2,242	57,146	7,244	7,244	7,244
	0400	Supplies & Materials	178,911	96,185	175,701	463,714	399,185	399,185	399,185
	Total 3120		547,165	109,145	183,016	678,186	424,794	424,794	424,794
3140	Food Services - Summer School								
	0400	Supplies & Materials	1,536	-	-	-	-	-	-
	Total 3140		1,536	-	-	-	-	-	-
3390	Other Community Services								
	0100	Salaries	30,577	14,745	71,145	277,941	37,547	37,547	37,547
	0200	Associated Payroll Costs	11,361	4,903	24,419	91,844	12,171	12,171	12,171
	0300	Purchased Services	3,785	27,844	30,282	18,089	47,700	47,700	47,700
	0400	Supplies & Materials	43,653	19,763	46,777	560,736	105,241	105,241	105,241
	0600	Other Objects	-	132	200	-	-	-	-
	Total 3390		89,376	67,387	172,822	948,610	202,659	202,659	202,659
3500	Custody & Care of Children Services								
	0100	Salaries	3,653	-	-	-	-	-	-
	0200	Associated Payroll Costs	42,820	-	-	-	-	-	-
	0300	Purchased Services	2,329,235	-	-	1,000,000	250,000	250,000	250,000
	0700	Transfers	-	-	-	1,000,000	250,000	250,000	250,000
	Total 3500		2,375,707	-	-	2,000,000	500,000	500,000	500,000

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Current Budget	2024-25 Budget		
Actual (Audited)						
2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
4110 Direction of Facilities Acq & Constr						
0100	Salaries	30,000	-	-	-	-
0200	Associated Payroll Costs	10,426	-	-	-	-
Total 4110			-	-	-	-
4150 Building Acq Constr & Improv Services						
0100	Salaries	-	-	-	-	-
0200	Associated Payroll Costs	-	-	-	-	-
0300	Purchased Services	-	-	150,000	150,000	150,000
0400	Supplies & Materials	4,230	-	-	-	-
0500	Capital Outlay	43,175	2,508,000	8,350,000	8,350,000	8,350,000
0600	Other Objects	-	-	-	-	-
Total 4150			2,508,000	8,500,000	8,500,000	8,500,000
FUND 270 TOTAL			\$ 144,648,240	\$ 137,085,010	\$ 137,085,010	\$ 137,085,010

BEAVERTON SCHOOL DISTRICT

270 - GRANT FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 2,394,176	\$ 2,466,001	\$ 2,539,981	\$ 2,616,181
2000 Intermediate Revenue	646,780	653,248	659,780	666,378
3000 State Revenue	74,802,775	81,535,025	88,873,177	96,871,763
4000 Federal Revenue	59,241,279	60,426,105	61,634,627	62,867,319
Total Revenue	\$ 137,085,010	\$ 145,080,379	\$ 153,707,565	\$ 163,021,641
Expenditures				
0100 Salaries	\$ 45,095,040	\$ 47,597,928	\$ 50,242,877	\$ 53,038,086
0200 Associated Payroll Costs	24,353,746	26,797,357	29,379,089	32,261,976
0300 Purchased Services	11,793,271	12,382,935	13,002,081	13,652,185
0400 Supplies & Materials	14,616,973	15,014,880	15,631,875	16,345,169
0500 Capital Outlay	36,427,104	38,248,459	40,160,882	42,168,926
0600 Other Objects	4,286,992	4,501,342	4,726,409	4,962,729
0700 Transfers	511,884	537,478	564,352	592,570
Total Expenditures	\$ 137,085,010	\$ 145,080,379	\$ 153,707,565	\$ 163,021,641

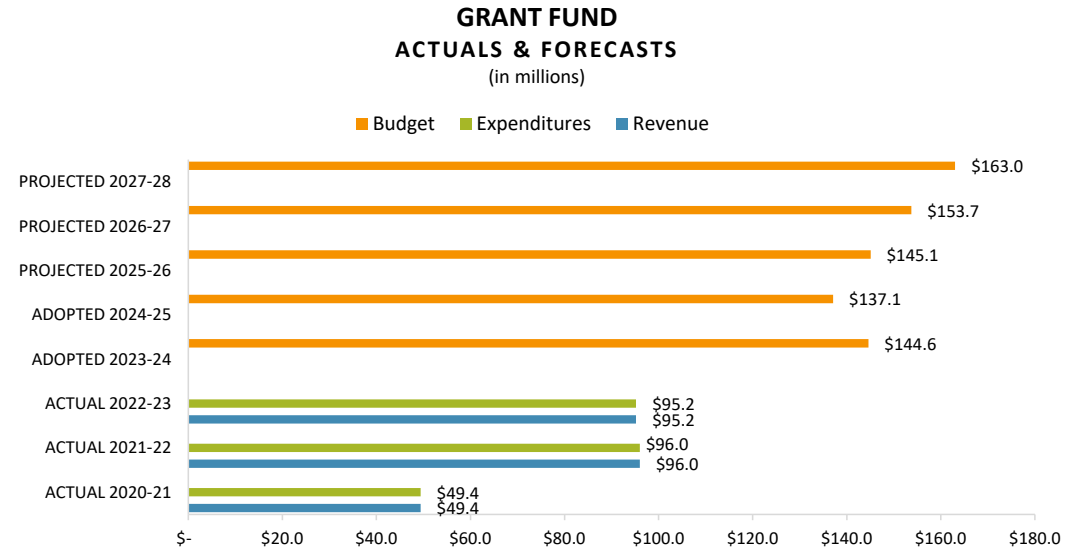
Assumptions:

Revenues:

Modest increases in overall growth in grant revenues for the next three years. Largest area of change is the State Sources which includes the Student Investment Account (SIA) and High School Success (HSS) grants.

Expenditures:

Salaries and benefits are increasing over the next three years as contractually required. Significant increase in health benefit costs and approximately 5% increase in all other areas.



Long-Term Planning Fund (280)



LONG-TERM PLANNING FUND OVERVIEW

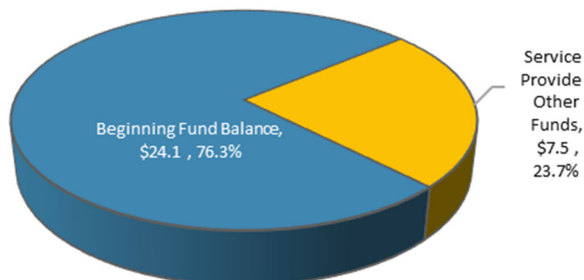
This fund previously accounted for capital equipment replacements and reserves to address adverse economic conditions. On July 1, 2021, the capital equipment replacement portion of this fund was transferred to the Categorical Fund (240) and the Long-Term Planning Fund now contains only financial reserves.

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. 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 a large 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 2025-26.

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 2024-25 year.

**2024-25 LONG-TERM PLANNING FUND
REVENUE**
(in millions)

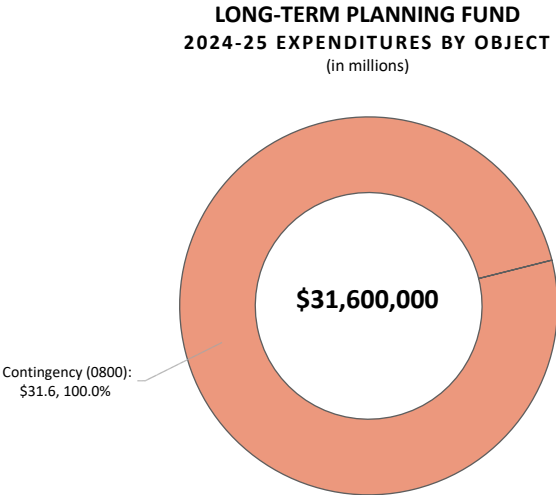
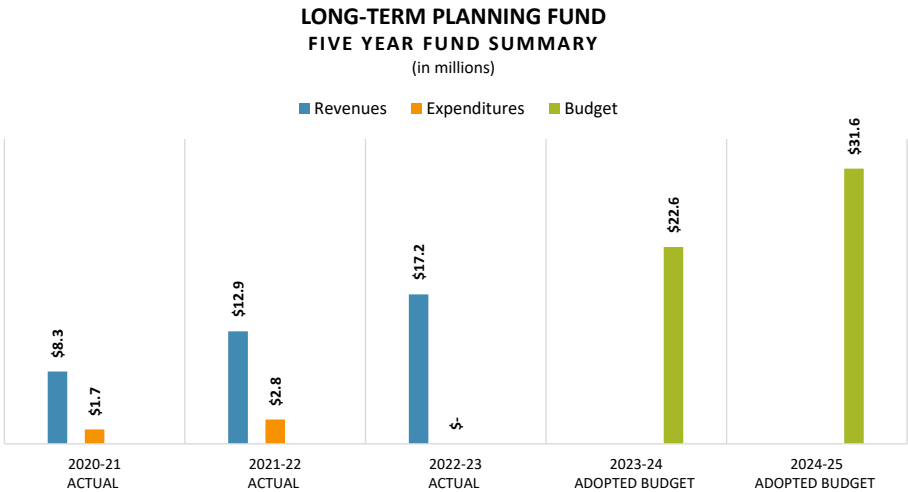


BEAVERTON SCHOOL DISTRICT

280 - LONG-TERM PLANNING FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget 2023-24	2024-25 Budget		
	2020-21	2021-22	2022-23		Proposed	Approved	Adopted
1000 Local Revenue	\$ 326,740	\$ 6,272,779	\$ 7,034,444	\$ 7,100,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
3000 State Revenue	1,620,473	-	-	-	-	-	-
5000 Other Sources	6,349,838	6,644,557	10,128,224	15,500,000	24,100,000	24,100,000	24,100,000
Total Revenues	\$ 8,297,052	\$ 12,917,336	\$ 17,162,668	\$ 22,600,000	\$ 31,600,000	\$ 31,600,000	\$ 31,600,000
0100 Salaries	\$ 12,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0200 Associated Payroll Costs	7,553	-	-	-	-	-	-
0300 Purchased Services	878	-	-	-	-	-	-
0400 Supplies & Materials	172,421	-	-	-	-	-	-
0500 Capital Outlay	1,459,273	-	-	-	-	-	-
0700 Transfers	-	2,789,111	-	-	-	-	-
0800 Other Uses of Funds (Contingency)	-	-	-	22,600,000	31,600,000	31,600,000	31,600,000
Total Expenditures	\$ 1,652,495	\$ 2,789,111	\$ -	\$ 22,600,000	\$ 31,600,000	\$ 31,600,000	\$ 31,600,000
Ending Fund Balance	\$ 6,644,557	\$ 10,128,224	\$ 17,162,668	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 6,149,838	\$ 6,644,557	\$ 10,128,224				
Change in Fund Balance	494,718	3,483,668	7,034,444				
Ending Fund Balance	\$ 6,644,557	\$ 10,128,224	\$ 17,162,668				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments	\$	15,741	\$ 8,114	\$ 350,727	\$ -	\$ -	\$ -	\$ -
1740	Fees		309,371	-	-	-	-	-	-
1960	Recovery of Prior Year Exp		1,500	-	-	-	-	-	-
1970	Services Provided Other Funds		-	6,264,665	6,683,716	7,100,000	7,500,000	7,500,000	7,500,000
1990	Miscellaneous		129	-	-	-	-	-	-
	Total 1000		326,740	6,272,779	7,034,444	7,100,000	7,500,000	7,500,000	7,500,000
3000	State Revenue								
3220	State School Fund - Transport		1,620,473	-	-	-	-	-	-
	Total 3000		1,620,473	-	-	-	-	-	-
5000	Other Sources								
5300	Sale/Comp for Loss of Fixed Assets		200,000	-	-	-	-	-	-
5400	Beginning Fund Balance		6,149,838	6,644,557	10,128,224	15,500,000	24,100,000	24,100,000	24,100,000
	Total 5000		6,349,838	6,644,557	10,128,224	15,500,000	24,100,000	24,100,000	24,100,000
	FUND 280 TOTAL		\$ 8,297,052	\$ 12,917,336	\$ 17,162,668	\$ 22,600,000	\$ 31,600,000	\$ 31,600,000	\$ 31,600,000

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2550 Student Transportation Services									
0400	Supplies & Materials		\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0500	Capital Outlay		1,459,273	-	-	-	-	-	-
	Total 2550		1,460,620	-	-	-	-	-	-
2570 Internal Services									
0300	Purchased Services		829	-	-	-	-	-	-
	Total 2570		829	-	-	-	-	-	-
2660 Technology Services									
0100	Salaries		12,370	-	-	-	-	-	-
0200	Associated Payroll Costs		7,553	-	-	-	-	-	-
0300	Purchased Services		49	-	-	-	-	-	-
0400	Supplies & Materials		171,074	-	-	-	-	-	-
	Total 2660		191,046	-	-	-	-	-	-
5200 Transfers of Funds									
0700	Transfers		-	2,789,111	-	-	-	-	-
	Total 5200		-	2,789,111	-	-	-	-	-
6110 Operating Contingency									
0800	Other Uses of Funds (Contingency)		-	-	-	22,600,000	31,600,000	31,600,000	31,600,000
	Total 6110		-	-	-	22,600,000	31,600,000	31,600,000	31,600,000
	FUND 280 TOTAL		\$ 1,652,495	\$ 2,789,111	\$ -	\$ 22,600,000	\$ 31,600,000	\$ 31,600,000	\$ 31,600,000

BEAVERTON SCHOOL DISTRICT

280 - LONG-TERM PLANNING FUND

THREE YEAR FORECAST

	Adopted	Forecasted			
	2024-25	2025-26	2026-27	2027-28	
Revenue					
1000 Local Revenue	\$ 7,500,000	\$ 7,647,021	\$ 8,105,840	\$ 8,523,215	
5000 Other Sources	24,100,000	31,600,000	39,247,021	47,352,861	
Total Revenue	\$ 31,600,000	\$ 39,247,021	\$ 47,352,861	\$ 55,876,076	
Expenditures					
0800 Other Uses of Funds (Contingency)	\$ 31,600,000	\$ 39,247,021	\$ 47,352,861	\$ 55,876,076	
Total Expenditures	\$ 31,600,000	\$ 39,247,021	\$ 47,352,861	\$ 55,876,076	

Assumptions:

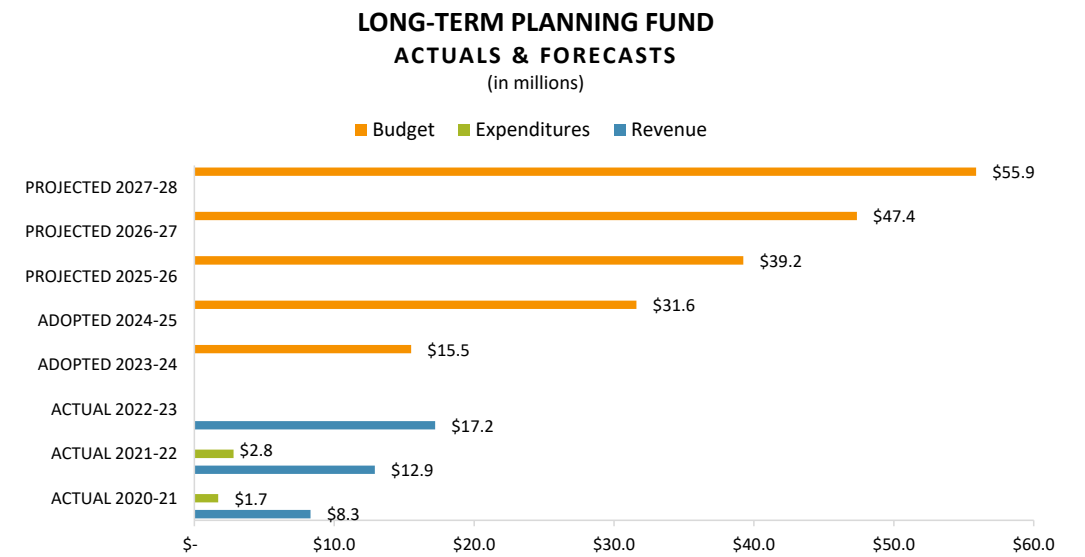
Revenues:

Revenue increases are based on a 2% PERS reserve charged against all PERS eligible 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 PERS eligible 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.



Minor differences due to rounding.



Nutrition Services Fund (290)



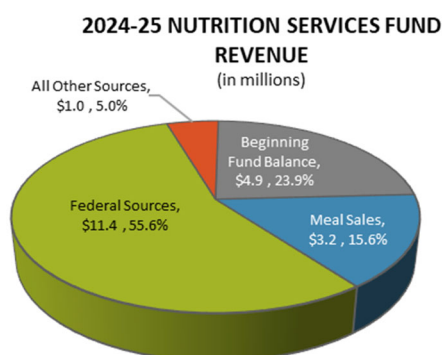
NUTRITION SERVICES FUND OVERVIEW

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 55.6% of all revenue in the Nutrition Services Fund are from federal sources, followed by 23.9% in beginning fund balance and 15.6% of all resources being from the sale of lunches and breakfasts to students. Revenue from the sale of meals has decreased significantly from 2023-24 to 2024-25 due to the addition of several schools to the Community Eligibility Provision (CEP), which provides free meals to all students in those schools. The District currently has 25 CEP schools.

daily sales revenue and an increase in State and Federal reimbursement revenue.

Expenditures – The largest area of expenditures in the Nutrition Services Fund is in salaries and benefits at 55.5%. The next largest expenditure category is supplies & materials at 41.8%, 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 and increased costs for food purchases due to supply chain issues.



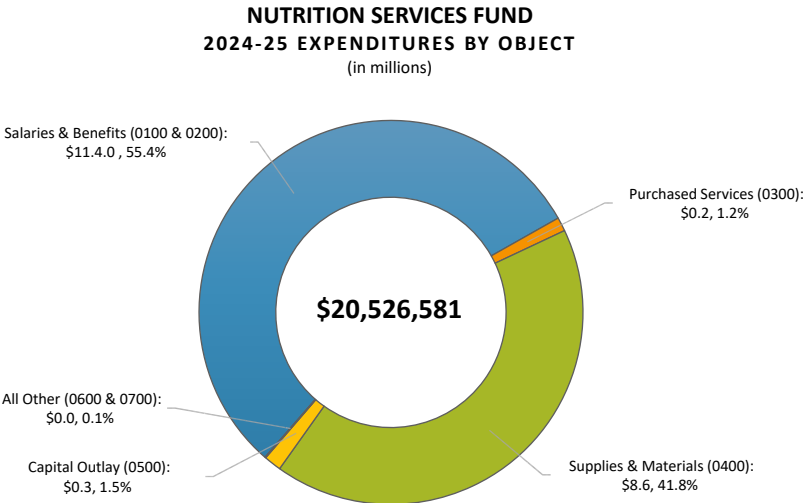
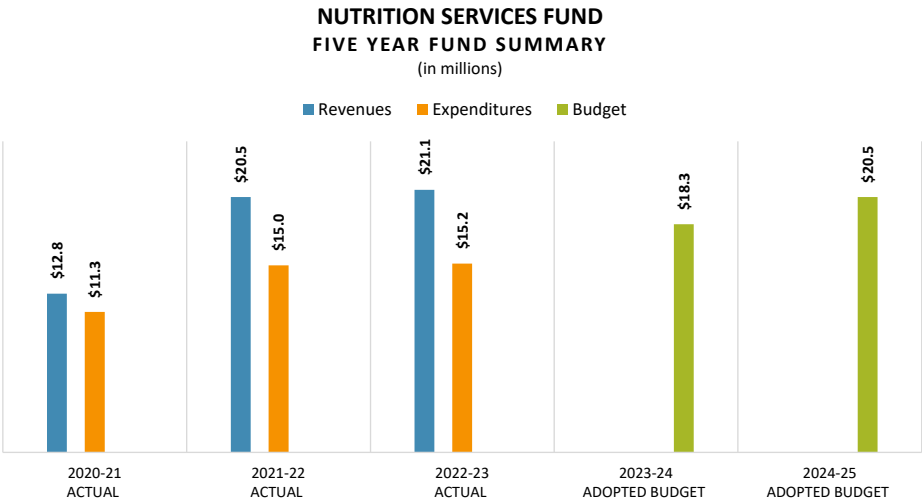
Over the past several years, with the exception of the COVID-19 pandemic federal waiver from the USDA allowing free meals for all students regardless of need or application status, the revenue in the Nutrition Services Fund has been stable. During the 2020-21 and 2021-22 years, there was no revenue collected for meal sales due to the federal waivers. Revenue increased during 2022-23 to reflect the return of meal sales. In 2024-25, the District is anticipating opting into CEP for all schools, which brings a decrease in

BEAVERTON SCHOOL DISTRICT

290 - NUTRITION SERVICES FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 19,603	\$ 135,141	\$ 4,199,335	\$ 4,090,764	\$ 3,233,459	\$ 3,233,459	\$ 3,233,459
3000 State Revenue	139,259	173,027	1,601,234	771,000	928,000	928,000	928,000
4000 Federal Revenue	11,303,631	18,742,943	9,818,706	9,070,471	11,462,122	11,462,122	11,462,122
5000 Other Sources	1,299,692	1,465,684	5,480,470	4,400,000	4,903,000	4,903,000	4,903,000
Total Revenues	\$ 12,762,185	\$ 20,516,796	\$ 21,099,745	\$ 18,332,235	\$ 20,526,581	\$ 20,526,581	\$ 20,526,581
0100 Salaries	\$ 4,141,794	\$ 5,037,923	\$ 5,275,045	\$ 6,373,422	\$ 6,735,671	\$ 6,735,671	\$ 6,735,671
0200 Associated Payroll Costs	3,435,308	3,773,334	3,757,090	4,649,188	4,651,443	4,651,443	4,651,443
0300 Purchased Services	70,209	115,663	135,021	204,890	239,425	239,425	239,425
0400 Supplies & Materials	3,645,499	6,109,107	5,991,001	7,070,085	8,585,392	8,585,392	8,585,392
0500 Capital Outlay	-	-	8,113	20,000	300,000	300,000	300,000
0600 Other Objects	1,580	1,450	1,964	10,650	10,650	10,650	10,650
0700 Transfers	2,110	-	1,030	4,000	4,000	4,000	4,000
Total Expenditures	\$ 11,296,501	\$ 15,037,477	\$ 15,169,265	\$ 18,332,235	\$ 20,526,581	\$ 20,526,581	\$ 20,526,581
Ending Fund Balance	\$ 1,465,684	\$ 5,479,319	\$ 5,930,480	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,299,692	\$ 1,465,684	\$ 5,479,319				
Change in Fund Balance	165,992	4,013,635	451,161				
Ending Fund Balance	\$ 1,465,684	\$ 5,479,319	\$ 5,930,480				



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

290 - NUTRITION SERVICES FUND

BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments		\$ -	\$ -	\$ 100,831	\$ 4,000	\$ 60,000	\$ 60,000	\$ 60,000
1610	Daily Sales - Reimbursable		-	-	3,173,776	3,164,418	1,760,109	1,760,109	1,760,109
1620	Daily Sales - Non-reimbursable		-	131,072	917,287	912,146	1,400,650	1,400,650	1,400,650
1920	Contrib/Donat - Private Source		15,948	1,450	-	4,000	4,000	4,000	4,000
1960	Recovery of Prior Year Exp		3,425	1,545	878	1,200	1,200	1,200	1,200
1990	Miscellaneous		230	1,074	6,562	5,000	7,500	7,500	7,500
	Total 1000		19,603	135,141	4,199,335	4,090,764	3,233,459	3,233,459	3,233,459
3000	State Revenue								
3100	Unrestricted Grants-in-Aid		124,744	124,744	155,566	121,000	121,000	121,000	121,000
3290	Other Restricted Grants-in-Aid		14,514	48,283	1,445,669	650,000	807,000	807,000	807,000
	Total 3000		139,259	173,027	1,601,234	771,000	928,000	928,000	928,000
4000	Federal Revenue								
4200	Unrestr Federal Through State		-	5,814	-	-	-	-	-
4500	Restr Rev from Fed Thru State		10,500,860	17,541,622	8,540,578	7,803,951	10,295,280	10,295,280	10,295,280
4910	Commodities		802,771	1,195,507	1,278,128	1,266,520	1,166,842	1,166,842	1,166,842
	Total 4000		11,303,631	18,742,943	9,818,706	9,070,471	11,462,122	11,462,122	11,462,122
5000	Other Sources								
5300	Sale/Comp for Loss of Fixed Assets		-	-	1,152	-	3,000	3,000	3,000
5400	Beginning Fund Balance		1,299,692	1,465,684	5,479,319	4,400,000	4,900,000	4,900,000	4,900,000
	Total 5000		1,299,692	1,465,684	5,480,470	4,400,000	4,903,000	4,903,000	4,903,000
	FUND 290 TOTAL		\$ 12,762,185	\$ 20,516,796	\$ 21,099,745	\$ 18,332,235	\$ 20,526,581	\$ 20,526,581	\$ 20,526,581

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

290 - NUTRITION SERVICES FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2520	Fiscal Services								
0100	Salaries		\$ 10,197	\$ 8,110	\$ 10,850	\$ 11,415	\$ 11,871	\$ 11,871	\$ 11,871
0200	Associated Payroll Costs		5,500	4,348	5,653	5,947	6,240	6,240	6,240
0300	Purchased Services		-	-	72	100	100	100	100
0400	Supplies & Materials		-	-	-	-	20,000	20,000	20,000
	Total 2520		15,697	12,458	16,575	17,462	38,211	38,211	38,211
2570	Internal Services								
0300	Purchased Services		-	-	-	1,000	1,000	1,000	1,000
0400	Supplies & Materials		-	146	-	-	-	-	-
	Total 2570		-	146	-	1,000	1,000	1,000	1,000
3110	Direction of Food Services								
0100	Salaries		1,036,392	982,515	1,025,130	1,136,214	1,206,712	1,206,712	1,206,712
0200	Associated Payroll Costs		631,455	590,738	600,167	672,598	692,005	692,005	692,005
0300	Purchased Services		53,724	47,946	63,739	86,000	103,000	103,000	103,000
0400	Supplies & Materials		810,695	1,197,056	1,289,375	1,284,720	1,191,292	1,191,292	1,191,292
0600	Other Objects		1,568	1,416	1,426	2,650	2,650	2,650	2,650
	Total 3110		2,533,835	2,819,670	2,979,837	3,182,182	3,195,659	3,195,659	3,195,659
3120	Food Prep/Dispensing Services								
0100	Salaries		2,931,219	3,994,718	4,140,094	5,082,266	5,415,037	5,415,037	5,415,037
0200	Associated Payroll Costs		2,741,594	3,160,738	3,118,668	3,923,867	3,919,777	3,919,777	3,919,777
0300	Purchased Services		4,307	67,017	68,666	109,790	124,325	124,325	124,325
0400	Supplies & Materials		657,929	4,813,620	4,649,200	5,678,615	7,267,350	7,267,350	7,267,350
0500	Capital Outlay		-	-	8,113	20,000	300,000	300,000	300,000
0600	Other Objects		-	35	538	8,000	8,000	8,000	8,000
	Total 3120		6,335,049	12,036,128	11,985,279	14,822,538	17,034,489	17,034,489	17,034,489
3140	Food Services - Summer School								
0100	Salaries		163,985	52,503	98,972	143,527	102,051	102,051	102,051
0200	Associated Payroll Costs		56,759	17,485	32,602	46,776	33,421	33,421	33,421
0300	Purchased Services		12,178	699	2,545	8,000	11,000	11,000	11,000
0400	Supplies & Materials		2,176,875	98,285	52,426	106,750	106,750	106,750	106,750
0600	Other Objects		12	-	-	-	-	-	-
	Total 3140		2,409,810	168,972	186,544	305,053	253,222	253,222	253,222
3190	Other Food Services								
0100	Salaries		-	77	-	-	-	-	-
0200	Associated Payroll Costs		-	26	-	-	-	-	-
	Total 3190		-	104	-	-	-	-	-
5200	Transfers of Funds								
0700	Transfers		2,110	-	1,030	4,000	4,000	4,000	4,000
	Total 5200		2,110	-	1,030	4,000	4,000	4,000	4,000
	FUND 290 TOTAL		\$ 11,296,501	\$ 15,037,477	\$ 15,169,265	\$ 18,332,235	\$ 20,526,581	\$ 20,526,581	\$ 20,526,581

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

290 - NUTRITION SERVICES FUND

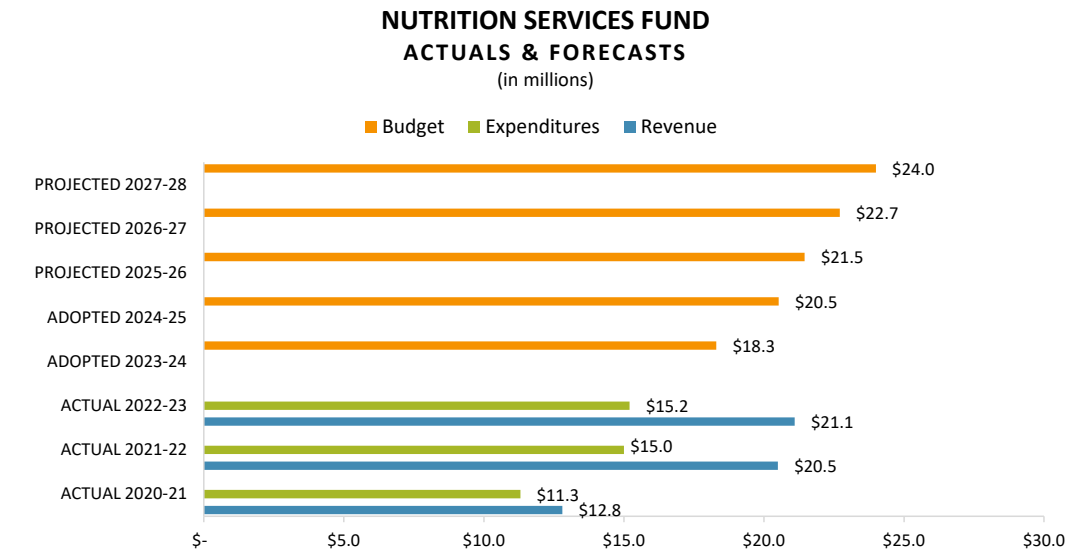
THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 3,233,459	\$ 3,330,464	\$ 3,430,376	\$ 3,533,289
3000 State Revenue	928,000	1,011,520	1,102,557	1,201,787
4000 Federal Revenue	11,462,122	12,608,334	13,869,168	15,256,084
5000 Other Sources	4,903,000	4,503,000	4,303,000	4,003,000
Total Revenue	\$ 20,526,581	\$ 21,453,318	\$ 22,705,101	\$ 23,994,160
Expenditures				
0100 Salaries	\$ 6,735,671	\$ 7,115,922	\$ 7,518,032	\$ 7,943,276
0200 Associated Payroll Costs	4,651,443	5,166,115	5,723,752	6,352,026
0300 Purchased Services	239,425	241,819	244,237	246,680
0400 Supplies & Materials	8,585,392	8,611,705	8,898,186	9,128,115
0500 Capital Outlay	300,000	303,000	306,030	309,090
0600 Other Objects	10,650	10,757	10,864	10,973
0700 Transfers	4,000	4,000	4,000	4,000
Total Expenditures	\$ 20,526,581	\$ 21,453,318	\$ 22,705,101	\$ 23,994,160

Assumptions:

Revenues:
 Slight increases in Local and State Sources with a larger increase in Federal Sources due to the addition of several new Community Eligibility Provision (CEP) schools during the 2023-24 year and anticipation of additional schools in the 2024-25 year. 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.





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 2023 is:

Real Market Value	\$73,143,536,888
Debt Limit (7.95% of RMV)	\$5,814,911,183
Debt Applicable to Limit	\$978,947,000
Legal Debt Margin	\$4,835,964,183
Debt as Percentage of Debt Limit	16.84%

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	Equipment Financing Requirements	Total
2024	82,691,118	9,117,403	24,707,957	1,174,344	117,690,822
2025	87,411,182	2,063,703	25,463,260	1,174,375	116,112,519
2026	75,652,499	2,063,903	26,248,933	0	103,965,335
2027	77,922,071	2,067,703	27,063,217	0	107,052,991
2028	80,263,460	2,064,903	16,770,886	0	99,099,248
2029-2033	377,998,587	10,310,313	29,218,364	0	417,527,264
2034-2038	325,345,171	6,085,458	3,033,349	0	334,463,978
2039-2043	183,130,223	0	0	0	183,130,223
2044-2048	150,520,017	0	0	0	150,520,017
2049-2053	102,561,000	0	0	0	102,561,000
	<u>\$ 1,543,495,328</u>	<u>\$ 33,773,384</u>	<u>\$ 152,505,965</u>	<u>\$ 2,348,719</u>	<u>\$ 1,732,123,397</u>

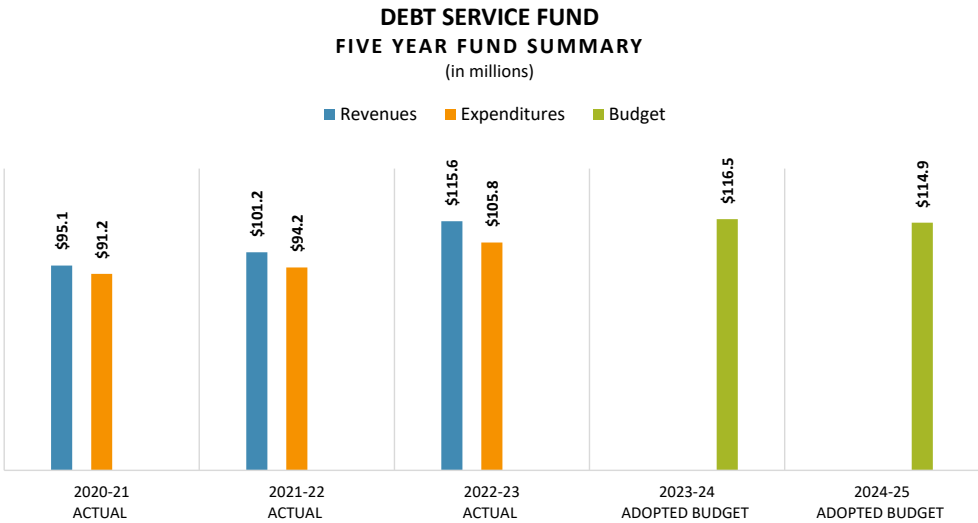
Source: Business Services

BEAVERTON SCHOOL DISTRICT

300 - DEBT SERVICE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

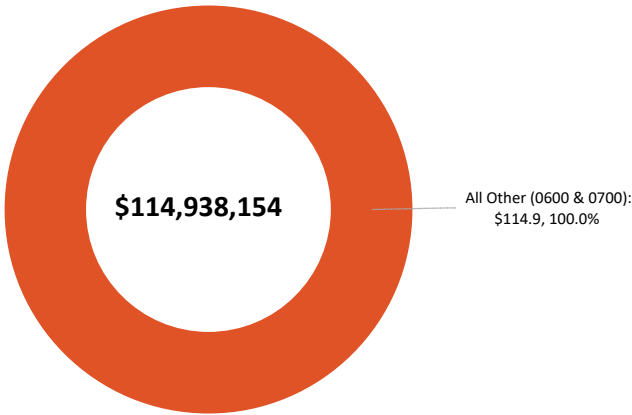
	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 91,326,852	\$ 95,522,123	\$ 106,321,542	\$ 100,149,080	\$ 108,844,249	\$ 108,844,249	\$ 108,844,249
2000 Intermediate Revenue	97,640	59,766	65,006	-	-	-	-
5000 Other Sources	3,659,870	5,615,670	9,166,674	16,367,404	6,093,905	6,093,905	6,093,905
Total Revenues	\$ 95,084,361	\$ 101,197,559	\$ 115,553,222	\$ 116,516,484	\$ 114,938,154	\$ 114,938,154	\$ 114,938,154
0600 Other Objects	91,200,390	94,150,488	105,755,296	116,516,484	114,938,154	114,938,154	114,938,154
Total Expenditures	\$ 91,200,390	\$ 94,150,488	\$ 105,755,296	\$ 116,516,484	\$ 114,938,154	\$ 114,938,154	\$ 114,938,154
Ending Fund Balance	\$ 3,883,971	\$ 7,047,071	\$ 9,797,926	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 2,321,620	\$ 3,883,971	\$ 7,047,071				
Change in Fund Balance	1,562,352	3,163,100	2,750,854				
Ending Fund Balance	\$ 3,883,971	\$ 7,047,071	\$ 9,797,926				



DEBT SERVICE FUND

2024-25 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	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue							
1110	Property Taxes	\$ 67,493,267	\$ 70,141,349	\$ 78,285,431	\$ 79,291,120	\$ 83,711,190	\$ 83,711,190	\$ 83,711,190
1510	Interest on Investments	156,366	124,813	1,851,293	1,050,000	1,550,000	1,550,000	1,550,000
1970	Services Provided Other Funds	23,677,219	25,255,961	26,184,818	19,807,960	23,583,059	23,583,059	23,583,059
	Total 1000	91,326,852	95,522,123	106,321,542	100,149,080	108,844,249	108,844,249	108,844,249
2000	Intermediate Revenue							
2190	Other Unrestr Intermed Sources	97,640	59,766	65,006	-	-	-	-
	Total 2000	97,640	59,766	65,006	-	-	-	-
5000	Other Sources							
5200	Interfund Transfers	1,338,250	1,731,699	2,119,603	9,117,404	2,063,704	2,063,704	2,063,704
5400	Beginning Fund Balance	2,321,620	3,883,971	7,047,071	7,250,000	4,030,201	4,030,201	4,030,201
	Total 5000	3,659,870	5,615,670	9,166,674	16,367,404	6,093,905	6,093,905	6,093,905
	FUND 300 TOTAL	\$ 95,084,361	\$ 101,197,559	\$ 115,553,222	\$ 116,516,484	\$ 114,938,154	\$ 114,938,154	\$ 114,938,154

Minor differences due to rounding.

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

				Current			
Actual (Audited)				Budget	2024-25 Budget		
2020-21	2021-22	2022-23		2023-24	Proposed	Approved	Adopted
5110 Long-Term Debt Service							
0600	Other Objects						
\$ 91,200,390	\$ 94,150,488	\$ 105,755,296		\$ 116,516,484	\$ 114,938,154	\$ 114,938,154	\$ 114,938,154
91,200,390	94,150,488	105,755,296		116,516,484	114,938,154	114,938,154	114,938,154
\$ 91,200,390	\$ 94,150,488	\$ 105,755,296		\$ 116,516,484	\$ 114,938,154	\$ 114,938,154	\$ 114,938,154
FUND 300 TOTAL							

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

300 - DEBT SERVICE FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 108,844,249	\$ 118,081,024	\$ 122,168,681	\$ 115,214,937
5000 Other Sources	6,093,905	6,063,704	5,063,704	4,063,704
Total Revenue	\$ 114,938,154	\$ 124,144,728	\$ 127,232,385	\$ 119,278,641
Expenditures				
0600 Other Objects	\$ 114,938,154	\$ 124,144,728	\$ 127,232,385	\$ 119,278,641
Total Expenditures	\$ 114,938,154	\$ 124,144,728	\$ 127,232,385	\$ 119,278,641

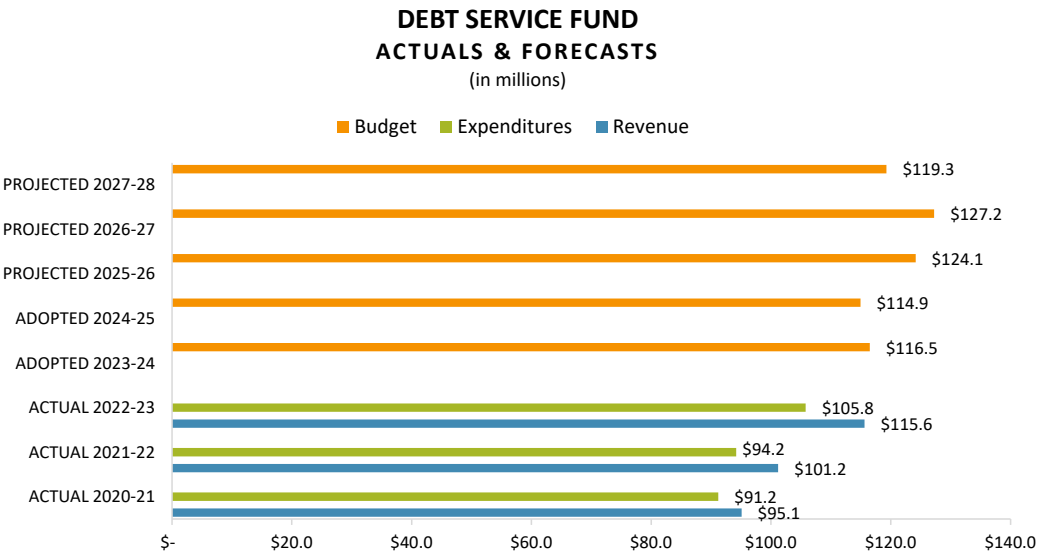
Assumptions:

Revenues:

Fluctuations in Local Sources equal to debt service payments.

Expenditures:

Fluctuations in expenditures equal to debt service payments.



Minor differences due to rounding.



Capital Projects Fund (400)

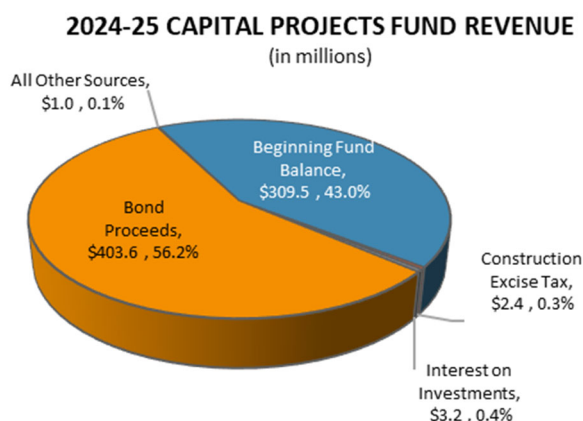


CAPITAL PROJECTS FUND OVERVIEW

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 2024-25, the second and final bond sale related to the 2022 bond program is budgeted, which makes up 56.0% of the Capital Projects fund while the beginning fund balance is 43.0%.



Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 91.3%, purchased services at 4.9% and supplies and materials at 2.6% 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 and will continue to increase as the Beaverton High School and Raleigh Hills Elementary replacement projects will be in full swing in 2024-25.

District Construction in Progress (CIP)

At June 30, 2023, the Beaverton School District had \$56,661,526 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, 2022	\$ 38,284,387
Additions	32,147,630
Reductions	(13,770,491)
Balance at June 30, 2023	\$ 56,661,526

The June 30, 2023 CIP balance is made up of:

Project - Beaverton HS Replacement	\$ 6,038,613
Project - Raleigh Hills Rebuild	2,834,492
Project - Five Oaks Seismic Upgrade	2,014,001
Project - Bethany Roof & HVAC	1,664,032
Project - Sato Classroom Addition	1,495,774
Other Various Projects	42,614,614
	<u>\$ 56,661,526</u>

The five projects listed above make up 24.7% of the total June 30, 2023 CIP balance. The Beaverton High School and Raleigh Hills projects are expected to increase significantly in the next year.

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

- Westview Softball/Baseball Artificial Turf
- Classroom Modernization Round 4

Fifth Year (2026-27) Capital Budget

The following projects are planned:

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

- 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

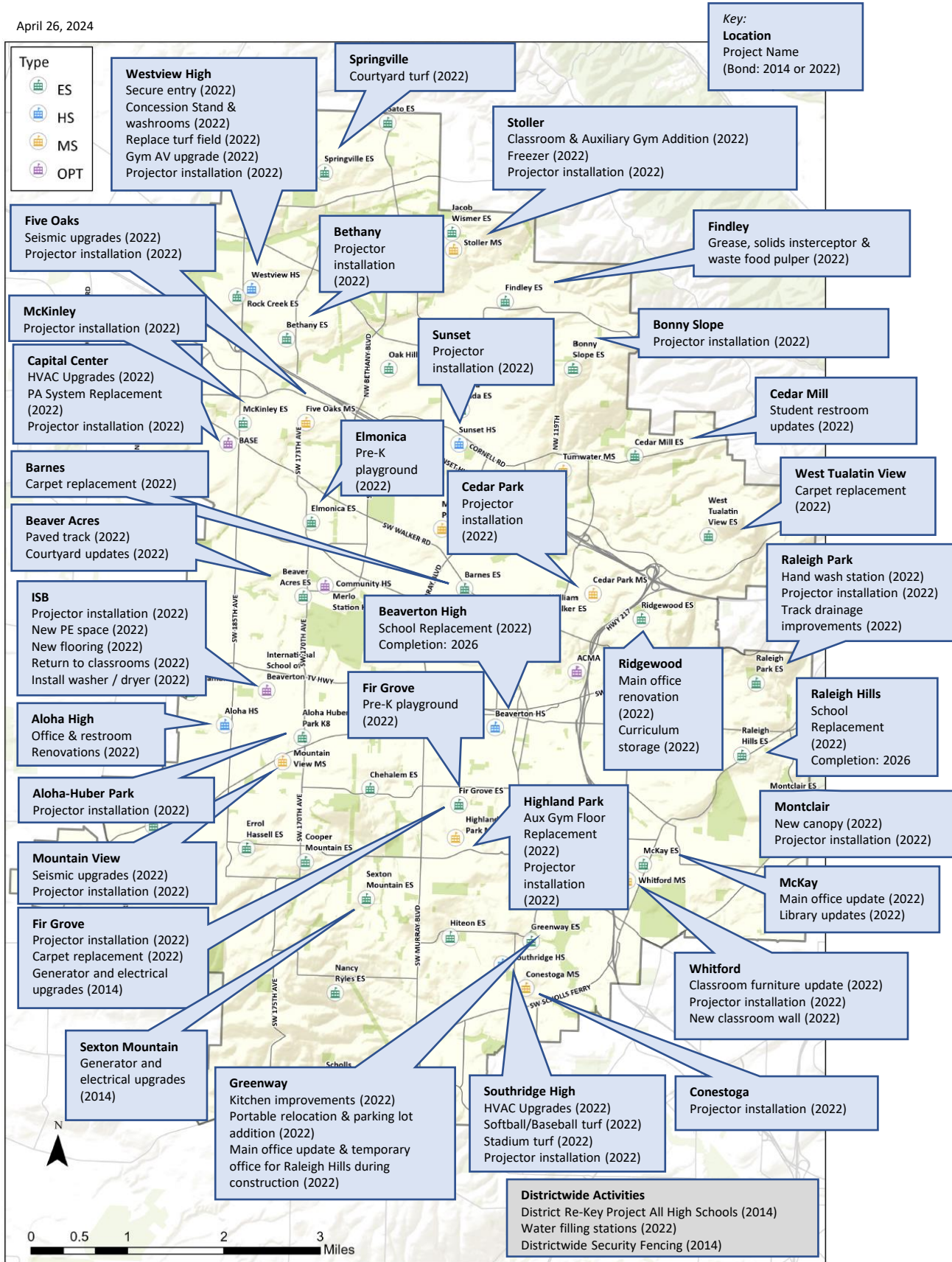
Additional Capacity

\$27M

Security & Other Equipment

Summer 2024 Bond Activities

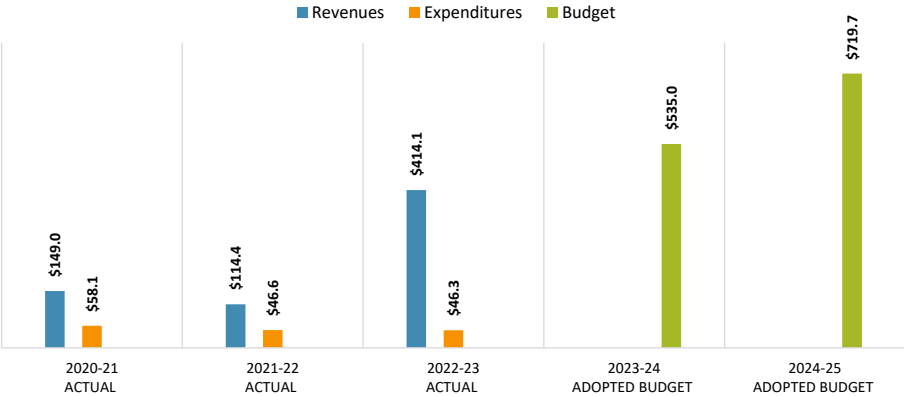
April 26, 2024



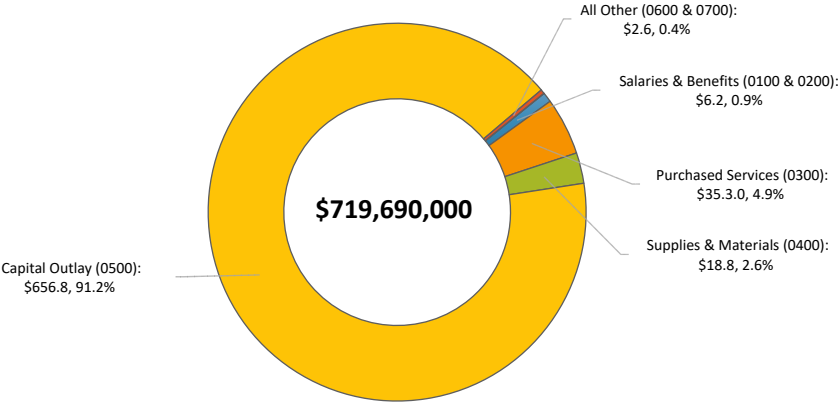
BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23		Proposed	Approved	Adopted
1000 Local Revenue	\$ 7,186,728	\$ 6,963,611	\$ 10,431,237	\$ 4,977,000	\$ 6,490,000	\$ 6,490,000	\$ 6,490,000
5000 Other Sources	141,857,983	107,402,842	403,705,659	529,985,000	713,200,000	713,200,000	713,200,000
Total Revenues	\$ 149,044,711	\$ 114,366,453	\$ 414,136,897	\$ 534,962,000	\$ 719,690,000	\$ 719,690,000	\$ 719,690,000
0100 Salaries	\$ 3,252,881	\$ 3,271,986	\$ 3,180,151	\$ 3,493,549	\$ 4,009,578	\$ 4,009,578	\$ 4,009,578
0200 Associated Payroll Costs	1,806,386	1,822,118	1,677,147	1,912,500	2,183,922	2,183,922	2,183,922
0300 Purchased Services	2,971,570	3,215,710	13,549,687	86,500,000	35,276,500	35,276,500	35,276,500
0400 Supplies & Materials	7,057,684	5,419,642	4,338,080	43,885,000	18,843,142	18,843,142	18,843,142
0500 Capital Outlay	41,292,215	30,764,738	21,692,707	390,409,562	656,803,893	656,803,893	656,803,893
0600 Other Objects	598,724	863,550	644,174	500,000	1,370,000	1,370,000	1,370,000
0700 Transfers	1,168,556	1,209,289	1,208,289	8,261,389	1,202,965	1,202,965	1,202,965
Total Expenditures	\$ 58,148,017	\$ 46,567,033	\$ 46,290,236	\$ 534,962,000	\$ 719,690,000	\$ 719,690,000	\$ 719,690,000
Restatement of Prior Year	227,059						
Ending Fund Balance	\$ 91,123,754	\$ 67,799,420	\$ 367,846,661	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 141,570,125	\$ 91,123,754	\$ 67,799,420				
Change in Fund Balance	(50,446,372)	(50,673,431)	300,047,241				
Restatement of Prior Year	-	227,059	-				
Ending Fund Balance	\$ 91,123,754	\$ 40,677,382	\$ 367,846,661				

CAPITAL PROJECTS FUND
FIVE YEAR FUND SUMMARY
(in millions)



CAPITAL PROJECTS FUND
2024-25 EXPENDITURES BY OBJECT
(in millions)



Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

400 - CAPITAL PROJECTS FUND

BUDGET ESTIMATES - REVENUES BY OBJECT

		Actual (Audited)			Current Budget	2024-25 Budget		
		2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue								
1130	Construction Excise Tax	\$ 2,780,732	\$ 2,110,725	\$ 2,653,813	\$ 2,625,000	\$ 2,360,000	\$ 2,360,000	\$ 2,360,000
1510	Interest on Investments	273,366	132,280	5,983,346	2,027,000	3,250,000	3,250,000	3,250,000
1910	Rentals	72,054	388,344	229,371	225,000	230,000	230,000	230,000
1920	Contrib/Donat - Private Source	280,945	141,418	15,727	50,000	25,000	25,000	25,000
1960	Recovery of Prior Year Exp	3,691,709	3,422,761	1,091,774	50,000	525,000	525,000	525,000
1990	Miscellaneous	87,922	768,084	457,206	-	100,000	100,000	100,000
Total 1000		7,186,728	6,963,611	10,431,237	4,977,000	6,490,000	6,490,000	6,490,000
5000 Other Sources								
5110	Bond Proceeds	-	16,200,000	336,049,828	-	403,600,000	403,600,000	403,600,000
5300	Sale/Comp for Loss of Fixed Assets	287,858	79,088	(143,588)	10,200,000	100,000	100,000	100,000
5400	Beginning Fund Balance	141,570,125	91,123,754	67,799,420	519,785,000	309,500,000	309,500,000	309,500,000
Total 5000		141,857,983	107,402,842	403,705,659	529,985,000	713,200,000	713,200,000	713,200,000
FUND 400 TOTAL		\$ 149,044,711	\$ 114,366,453	\$ 414,136,897	\$ 534,962,000	\$ 719,690,000	\$ 719,690,000	\$ 719,690,000

Minor differences due to rounding.

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

				Current Budget	2024-25 Budget		
Actual (Audited)							
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2510 Direction of Business Services							
0300 Purchased Services	\$ -	\$ 75,455	\$ 1,920,447	\$ 3,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Total 2510	-	75,455	1,920,447	3,000,000	6,000,000	6,000,000	6,000,000
2540 Operation & Maint of Plant Services							
0300 Purchased Services	438	237,373	35,958	250,000	200,000	200,000	200,000
0400 Supplies & Materials	57,000	39,549	148	-	-	-	-
0500 Capital Outlay	-	19,379	5,014	5,476,900	5,482,200	5,482,200	5,482,200
0600 Other Objects	-	1,426	25,520	80,000	50,000	50,000	50,000
Total 2540	57,438	297,727	66,641	5,806,900	5,732,200	5,732,200	5,732,200
2550 Student Transportation Services							
0500 Capital Outlay	279,612	-	441,240	6,500,000	4,500,000	4,500,000	4,500,000
Total 2550	279,612	-	441,240	6,500,000	4,500,000	4,500,000	4,500,000
2620 Plan/R&D/Eval/Grants/Stats Serv							
0100 Salaries	156,963	165,791	171,594	178,458	185,577	185,577	185,577
0200 Associated Payroll Costs	93,753	94,717	96,417	95,760	99,551	99,551	99,551
Total 2620	250,716	260,508	268,011	274,218	285,128	285,128	285,128
4110 Direction of Facilities Acq & Constr							
0100 Salaries	3,053,275	3,058,158	2,999,145	3,315,091	3,824,001	3,824,001	3,824,001
0200 Associated Payroll Costs	1,688,096	1,695,291	1,578,686	1,816,740	2,084,371	2,084,371	2,084,371
0300 Purchased Services	23,852	17,040	23,105	10,000	20,500	20,500	20,500
0400 Supplies & Materials	178,208	182,077	220,471	500,000	233,000	233,000	233,000
0600 Other Objects	72,506	717,751	25	-	-	-	-
Total 4110	5,015,937	5,670,316	4,821,432	5,641,831	6,161,872	6,161,872	6,161,872
4120 Site Acq & Development Service							
0100 Salaries	-	-	220	-	-	-	-
0200 Associated Payroll Costs	-	-	72	-	-	-	-
0300 Purchased Services	-	10,417	77,255	-	-	-	-
0400 Supplies & Materials	-	14,951	711,087	-	-	-	-
0500 Capital Outlay	-	14,172,589	1,464,814	-	-	-	-
0600 Other Objects	-	2,543	300	-	-	-	-
Total 4120	-	14,200,500	2,253,748	-	-	-	-
4150 Building Acq Constr & Improv Services							
0200 Associated Payroll Costs	-	-	30	-	-	-	-
0300 Purchased Services	2,897,134	2,692,035	11,350,028	83,240,000	29,056,000	29,056,000	29,056,000
0400 Supplies & Materials	1,252,829	2,478,454	847,440	85,000	790,000	790,000	790,000
0500 Capital Outlay	39,605,146	15,713,393	18,389,071	360,057,662	645,786,693	645,786,693	645,786,693
0600 Other Objects	523,606	141,830	618,329	420,000	1,320,000	1,320,000	1,320,000
Total 4150	44,278,715	21,025,712	31,204,899	443,802,662	676,952,693	676,952,693	676,952,693
4180 Other Capital Items							
0100 Salaries	42,643	48,037	9,192	-	-	-	-
0200 Associated Payroll Costs	24,537	32,111	1,942	-	-	-	-
0300 Purchased Services	50,146	183,391	142,894	-	-	-	-
0400 Supplies & Materials	5,569,647	2,704,612	2,558,933	43,300,000	17,820,142	17,820,142	17,820,142
0500 Capital Outlay	1,407,458	859,377	1,392,568	18,375,000	1,035,000	1,035,000	1,035,000
0600 Other Objects	2,612	-	-	-	-	-	-
Total 4180	7,097,044	3,827,527	4,105,529	61,675,000	18,855,142	18,855,142	18,855,142
5200 Transfers of Funds							
0700 Transfers	1,168,556	1,209,289	1,208,289	8,261,389	1,202,965	1,202,965	1,202,965
Total 5200	1,168,556	1,209,289	1,208,289	8,261,389	1,202,965	1,202,965	1,202,965
FUND 400 TOTAL	\$ 58,148,017	\$ 46,567,033	\$ 46,290,236	\$ 534,962,000	\$ 719,690,000	\$ 719,690,000	\$ 719,690,000

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

400 - CAPITAL PROJECTS FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 6,490,000	\$ 6,554,900	\$ 6,620,449	\$ 6,686,653
5000 Other Sources	713,200,000	357,426,695	179,750,675	91,150,396
Total Revenue	\$ 719,690,000	\$ 363,981,595	\$ 186,371,124	\$ 97,837,049
Expenditures				
0100 Salaries	\$ 4,009,578	\$ 4,231,657	\$ 4,466,320	\$ 4,714,294
0200 Associated Payroll Costs	2,183,922	2,400,206	2,628,456	2,883,099
0300 Purchased Services	35,276,500	17,638,250	8,819,125	4,409,563
0400 Supplies & Materials	18,843,142	9,421,571	4,710,786	2,355,393
0500 Capital Outlay	656,803,893	328,401,946	164,200,972	82,100,485
0600 Other Objects	1,370,000	685,000	342,500	171,250
0700 Transfers	1,202,965	1,202,965	1,202,965	1,202,965
Total Expenditures	\$ 719,690,000	\$ 363,981,595	\$ 186,371,124	\$ 97,837,049

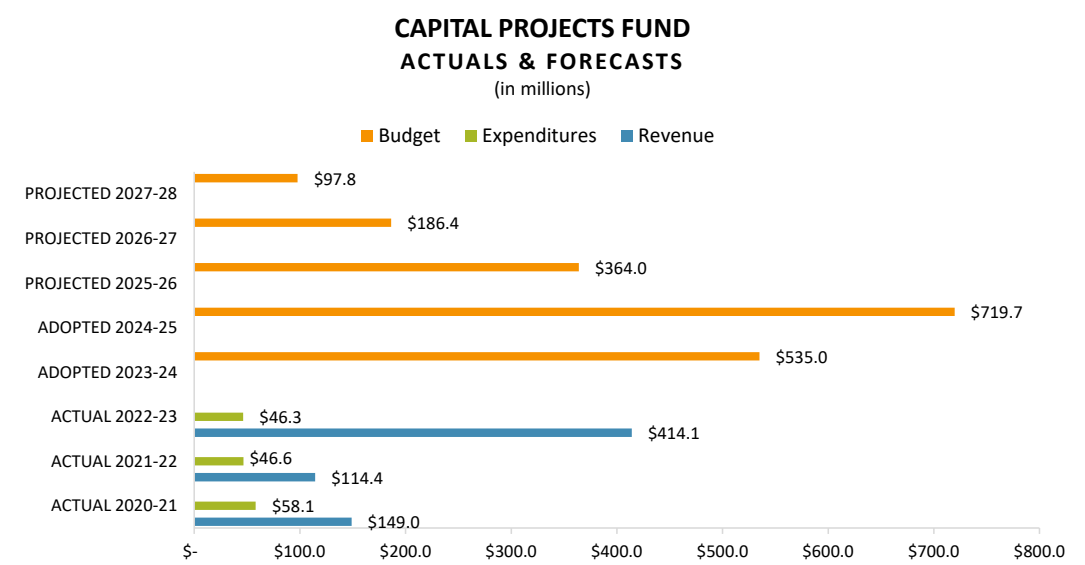
Assumptions:

Revenues:

Slight increase in Local Revenue over time, significantly offset by spend down of fund balance as the 2022 bond program works through two major projects - Beaverton High School and Raleigh Hills Elementary rebuilds.

Expenditures:

Expenditures represent spend down of the first and second bond sales related to the 2022 capital bond measure. During the projected years, the two significant projects Beaverton High School and Raleigh Hills Elementary School rebuilds will be mostly complete.



Minor differences due to rounding.

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.

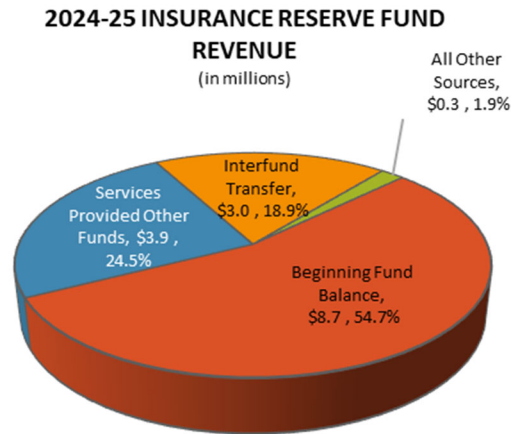
The District is self-insured for costs up to policy deductible limits as follows:

- 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. Services provided other funds make up 24.5% of total revenues, followed by the transfer from the General Fund at 18.9%. 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 2024-25 year are 0.68% for unemployment insurance, 0.25% for life insurance and 0.35% for long-term disability insurance. These rates have generally been steady over several years, with revenue only fluctuating with the salaries expended by the District. The unemployment rate has increased by 0.50% for the 2024-25 year due to anticipated costs of SB 489 and unemployment costs for classified staff over school breaks, including summer.

In addition to the increase in services provided other funds, the beginning fund balance has increased due to additional interest income and lower claim expenses than anticipated. A portion of this fund

balance is planned to be spent down over the next three years.



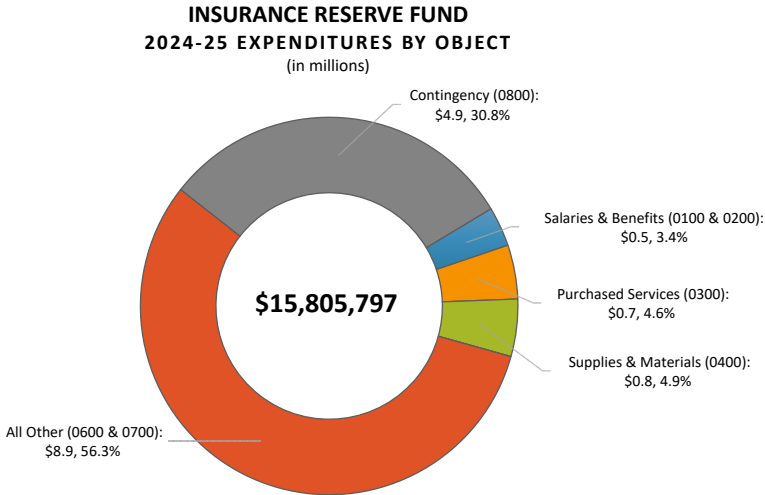
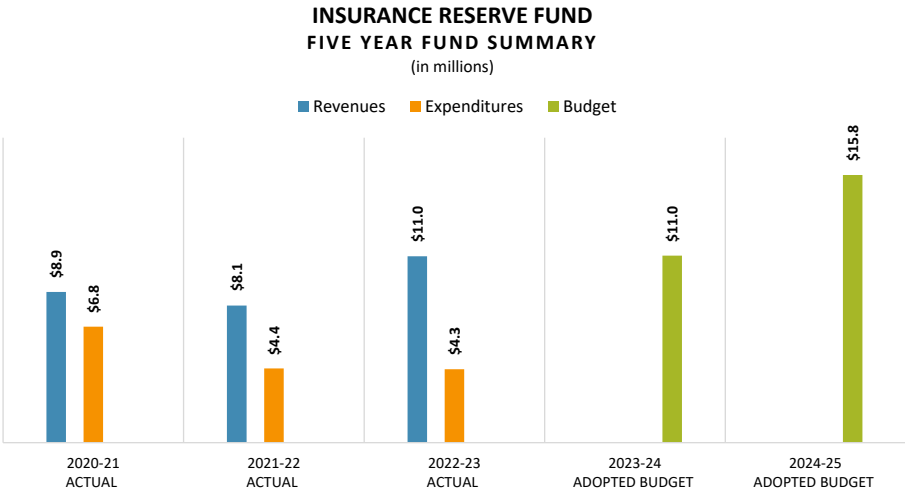
Expenditures – Major expenditures in the Insurance Reserve Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 56.3% of the total Insurance Reserve Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims and rising insurance costs with a large increase in 2024-25 due to anticipated unemployment costs for SB 489.

BEAVERTON SCHOOL DISTRICT

611 - INSURANCE RESERVE FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 2,203,540	\$ 3,015,063	\$ 2,890,388	\$ 2,238,624	\$ 4,155,797	\$ 4,155,797	\$ 4,155,797
5000 Other Sources	6,698,766	5,084,521	8,111,926	8,800,000	11,650,000	11,650,000	11,650,000
Total Revenues	\$ 8,902,306	\$ 8,099,584	\$ 11,002,314	\$ 11,038,624	\$ 15,805,797	\$ 15,805,797	\$ 15,805,797
0100 Salaries	\$ 588,167	\$ 472,272	\$ 390,676	\$ 333,581	\$ 347,128	\$ 347,128	\$ 347,128
0200 Associated Payroll Costs	388,331	304,465	209,014	184,680	190,507	190,507	190,507
0300 Purchased Services	552,739	566,524	309,928	750,262	730,912	730,912	730,912
0400 Supplies & Materials	64,861	50,576	65,556	843,465	775,020	775,020	775,020
0500 Capital Outlay	399,621	-	15,386	-	-	-	-
0600 Other Objects	4,851,248	2,988,621	3,348,698	5,229,868	8,893,485	8,893,485	8,893,485
0800 Other Uses of Funds (Contingency)	-	-	-	3,696,768	4,868,745	4,868,745	4,868,745
Total Expenditures	\$ 6,844,966	\$ 4,382,457	\$ 4,339,257	\$ 11,038,624	\$ 15,805,797	\$ 15,805,797	\$ 15,805,797
Ending Fund Balance	\$ 2,057,339	\$ 3,717,127	\$ 6,663,057	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,921,554	\$ 2,057,309	\$ 3,717,127				
Change in Fund Balance	135,786	1,659,818	2,945,930				
Ending Fund Balance	\$ 2,057,339	\$ 3,717,127	\$ 6,663,057				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments	\$	9,143	\$ 7,349	\$ 233,761	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000
1960	Recovery of Prior Year Exp		33,208	272,782	23,996	-	-	-	-
1970	Services Provided Other Funds		2,101,176	2,670,041	2,358,796	2,088,624	3,890,797	3,890,797	3,890,797
1990	Miscellaneous		60,012	64,892	273,835	100,000	65,000	65,000	65,000
	Total 1000		2,203,540	3,015,063	2,890,388	2,238,624	4,155,797	4,155,797	4,155,797
5000	Other Sources								
5200	Interfund Transfers		4,777,212	3,027,212	4,394,799	4,000,000	3,000,000	3,000,000	3,000,000
5400	Beginning Fund Balance		1,921,554	2,057,309	3,717,127	4,800,000	8,650,000	8,650,000	8,650,000
	Total 5000		6,698,766	5,084,521	8,111,926	8,800,000	11,650,000	11,650,000	11,650,000
	FUND 611 TOTAL		\$ 8,902,306	\$ 8,099,584	\$ 11,002,314	\$ 11,038,624	\$ 15,805,797	\$ 15,805,797	\$ 15,805,797

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

611 - INSURANCE RESERVE FUND

BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2320	Executive Administration Services								
0100	Salaries	\$	85,577	\$ 22,681	\$ 23,475	\$ 24,414	\$ 25,388	\$ 25,388	\$ 25,388
0200	Associated Payroll Costs		44,559	11,661	11,998	10,866	11,319	11,319	11,319
0300	Purchased Services		115,775	90	90	90	90	90	90
	Total 2320		245,911	34,432	35,562	35,370	36,797	36,797	36,797
2520	Fiscal Services								
0100	Salaries		90,801	47,853	50,140	52,146	54,226	54,226	54,226
0200	Associated Payroll Costs		51,222	26,956	26,982	28,092	29,492	29,492	29,492
0300	Purchased Services		720	360	360	360	360	360	360
	Total 2520		142,743	75,169	77,482	80,598	84,078	84,078	84,078
2640	Staff Services								
0100	Salaries		163,911	162,677	64,451	-	-	-	-
0200	Associated Payroll Costs		106,268	105,859	25,012	-	-	-	-
0300	Purchased Services		49,183	60,017	65,600	64,545	64,545	64,545	64,545
0400	Supplies & Materials		-	-	-	4,228	4,228	4,228	4,228
0600	Other Objects		117	-	-	416	-	-	-
	Total 2640		319,480	328,552	155,064	69,189	68,773	68,773	68,773
2690	Other Support Services-Central								
0100	Salaries		247,878	239,061	252,610	257,021	267,514	267,514	267,514
0200	Associated Payroll Costs		186,281	159,990	145,022	145,722	149,696	149,696	149,696
0300	Purchased Services		387,061	506,057	243,878	524,959	505,609	505,609	505,609
0400	Supplies & Materials		64,861	50,576	65,556	839,237	770,792	770,792	770,792
0500	Capital Outlay		399,621	-	15,386	-	-	-	-
0600	Other Objects		4,851,131	2,988,621	3,348,698	5,229,452	8,893,485	8,893,485	8,893,485
	Total 2690		6,136,833	3,944,305	4,071,150	6,996,391	10,587,096	10,587,096	10,587,096
4150	Building Acq Constr & Improv Services								
0300	Purchased Services		-	-	-	160,308	160,308	160,308	160,308
	Total 4150		-	-	-	160,308	160,308	160,308	160,308
6110	Operating Contingency								
0800	Other Uses of Funds (Contingency)		-	-	-	3,696,768	4,868,745	4,868,745	4,868,745
	Total 6110		-	-	-	3,696,768	4,868,745	4,868,745	4,868,745
	FUND 611 TOTAL		\$ 6,844,966	\$ 4,382,457	\$ 4,339,257	\$ 11,038,624	\$ 15,805,797	\$ 15,805,797	\$ 15,805,797

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

611 - INSURANCE RESERVE FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 4,155,797	\$ 6,389,245	\$ 7,656,700	\$ 9,106,201
5000 Other Sources	11,650,000	7,868,745	5,859,098	4,597,082
Total Revenue	\$ 15,805,797	\$ 14,257,990	\$ 13,515,798	\$ 13,703,283
Expenditures				
0100 Salaries	\$ 347,128	\$ 365,991	\$ 385,908	\$ 406,937
0200 Associated Payroll Costs	190,507	209,066	228,621	250,414
0300 Purchased Services	730,912	738,221	745,603	753,059
0400 Supplies & Materials	775,020	782,770	790,598	798,504
0600 Other Objects	8,893,485	9,302,843	9,767,985	10,256,385
0800 Other Uses of Funds (Contingency)	4,868,745	2,859,099	1,597,083	1,237,984
Total Expenditures	\$ 15,805,797	\$ 14,257,990	\$ 13,515,798	\$ 13,703,283

Assumptions:

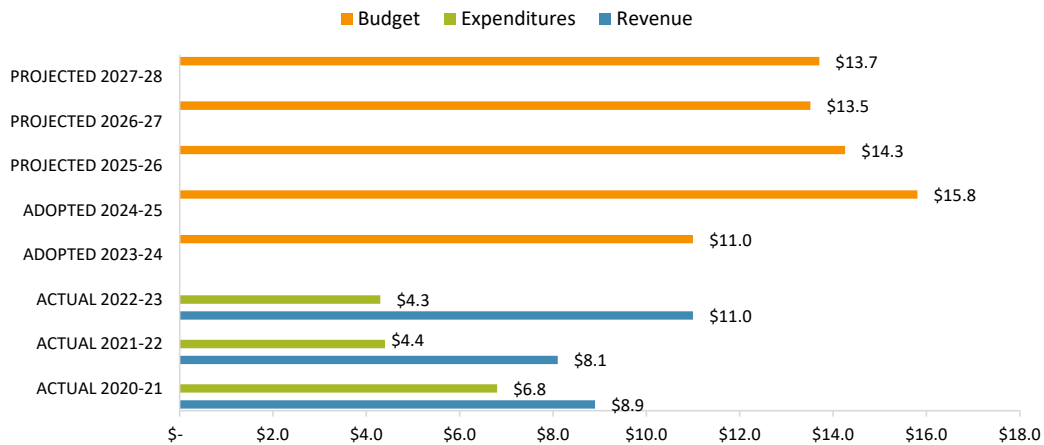
Revenues:

Projected revenue includes a 6% increase to Services Provided Other Funds which follows contractual agreements plus an additional increase to account for rising premium costs and expected increase in unemployment costs related to SB489. 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. In addition to rising premium costs, the Other Objects includes an increase in expenses related to SB489 for unemployment costs.

INSURANCE RESERVE FUND ACTUALS & FORECASTS (in millions)





Workers' Compensation Fund (612)

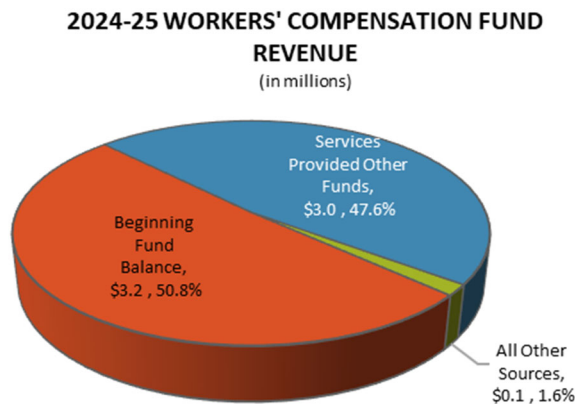


WORKERS' COMPENSATION FUND OVERVIEW

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

The primary revenue source for the Workers' Compensation Fund is services provided to other funds, which makes up 47.6% 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 2024-25 year is 0.80% which is 0.30% more than it was in 2023-24. 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 increased for the 2024-25 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 45.9% of the total Workers' Compensation Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims.

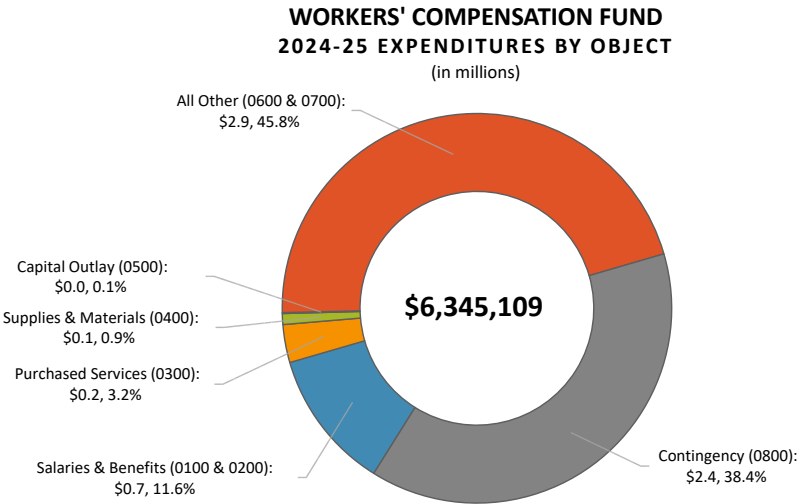
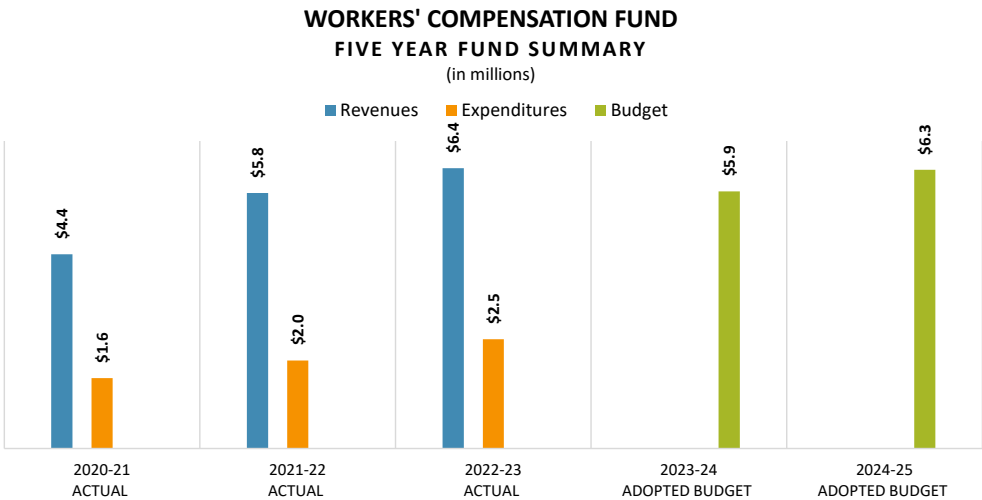


BEAVERTON SCHOOL DISTRICT

612 - WORKERS' COMPENSATION FUND

SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

	Actual (Audited)			Current Budget	2024-25 Budget		
	2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000 Local Revenue	\$ 2,702,671	\$ 2,994,267	\$ 2,569,171	\$ 1,851,772	\$ 3,145,109	\$ 3,145,109	\$ 3,145,109
5000 Other Sources	1,720,245	2,820,269	3,811,955	4,000,000	3,200,000	3,200,000	3,200,000
Total Revenues	\$ 4,422,916	\$ 5,814,536	\$ 6,381,125	\$ 5,851,772	\$ 6,345,109	\$ 6,345,109	\$ 6,345,109
0100 Salaries	\$ 295,270	\$ 358,335	\$ 398,886	\$ 473,267	\$ 489,580	\$ 489,580	\$ 489,580
0200 Associated Payroll Costs	157,376	188,438	201,867	235,233	247,103	247,103	247,103
0300 Purchased Services	112,295	136,228	105,921	217,250	200,250	200,250	200,250
0400 Supplies & Materials	42,066	31,572	19,766	56,940	56,940	56,940	56,940
0500 Capital Outlay	-	-	15,391	5,000	5,000	5,000	5,000
0600 Other Objects	995,621	1,288,008	1,746,268	2,900,000	2,912,670	2,912,670	2,912,670
0800 Other Uses of Funds (Contingency)	-	-	-	1,964,082	2,433,566	2,433,566	2,433,566
Total Expenditures	\$ 1,602,629	\$ 2,002,581	\$ 2,488,099	\$ 5,851,772	\$ 6,345,109	\$ 6,345,109	\$ 6,345,109
Ending Fund Balance	\$ 2,820,288	\$ 3,811,955	\$ 3,893,026	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,720,245	\$ 2,820,269	\$ 3,811,955				
Change in Fund Balance	1,100,042	991,686	81,071				
Ending Fund Balance	\$ 2,820,288	\$ 3,811,955	\$ 3,893,026				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1000	Local Revenue								
1510	Interest on Investments	\$	8,797	\$ 6,216	\$ 151,896	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000
1960	Recovery of Prior Year Exp		69,236	26,263	60,788	50,000	50,000	50,000	50,000
1970	Services Provided Other Funds		2,595,238	2,961,787	2,356,486	1,776,772	2,995,109	2,995,109	2,995,109
1990	Miscellaneous		29,400	-	-	-	-	-	-
	Total 1000		2,702,671	2,994,267	2,569,171	1,851,772	3,145,109	3,145,109	3,145,109
5000	Other Sources								
5400	Beginning Fund Balance		1,720,245	2,820,269	3,811,955	4,000,000	3,200,000	3,200,000	3,200,000
	Total 5000		1,720,245	2,820,269	3,811,955	4,000,000	3,200,000	3,200,000	3,200,000
	FUND 612 TOTAL		\$ 4,422,916	\$ 5,814,536	\$ 6,381,125	\$ 5,851,772	\$ 6,345,109	\$ 6,345,109	\$ 6,345,109

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

			Actual (Audited)			Current Budget	2024-25 Budget		
			2020-21	2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2520	Fiscal Services								
0100	Salaries		\$ -	\$ 48,211	\$ 50,140	\$ 52,146	\$ 54,226	\$ 54,226	\$ 54,226
0200	Associated Payroll Costs		-	27,079	26,982	28,092	29,492	29,492	29,492
0300	Purchased Services		-	360	360	360	360	360	360
	Total 2520		-	75,651	77,482	80,598	84,078	84,078	84,078
2690	Other Support Services-Central								
0100	Salaries		295,270	310,124	348,746	421,121	435,354	435,354	435,354
0200	Associated Payroll Costs		157,376	161,359	174,885	207,141	217,611	217,611	217,611
0300	Purchased Services		112,295	135,868	105,561	216,890	199,890	199,890	199,890
0400	Supplies & Materials		42,066	31,572	19,766	56,940	56,940	56,940	56,940
0500	Capital Outlay		-	-	15,391	5,000	5,000	5,000	5,000
0600	Other Objects		995,621	1,288,008	1,746,268	2,900,000	2,912,670	2,912,670	2,912,670
	Total 2690		1,602,629	1,926,931	2,410,618	3,807,092	3,827,465	3,827,465	3,827,465
6110	Operating Contingency								
0800	Other Uses of Funds (Contingency)		-	-	-	1,964,082	2,433,566	2,433,566	2,433,566
	Total 6110		-	-	-	1,964,082	2,433,566	2,433,566	2,433,566
	FUND 612 TOTAL		\$ 1,602,629	\$ 2,002,581	\$ 2,488,099	\$ 5,851,772	\$ 6,345,109	\$ 6,345,109	\$ 6,345,109

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

612 - WORKERS' COMPENSATION FUND

THREE YEAR FORECAST

	Adopted	Forecasted		
	2024-25	2025-26	2026-27	2027-28
Revenue				
1000 Local Revenue	\$ 3,145,109	\$ 3,324,816	\$ 3,515,304	\$ 3,717,223
5000 Other Sources	3,200,000	2,433,566	1,708,599	1,030,924
Total Revenue	\$ 6,345,109	\$ 5,758,382	\$ 5,223,903	\$ 4,748,147
Expenditures				
0100 Salaries	\$ 489,580	\$ 514,588	\$ 540,921	\$ 568,652
0200 Associated Payroll Costs	247,103	270,383	294,648	321,589
0300 Purchased Services	200,250	202,253	204,275	206,318
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	2,912,670	3,000,050	3,090,052	3,182,753
0800 Other Uses of Funds (Contingency)	2,433,566	1,708,599	1,030,923	405,170
Total Expenditures	\$ 6,345,109	\$ 5,758,382	\$ 5,223,903	\$ 4,748,147

Assumptions:

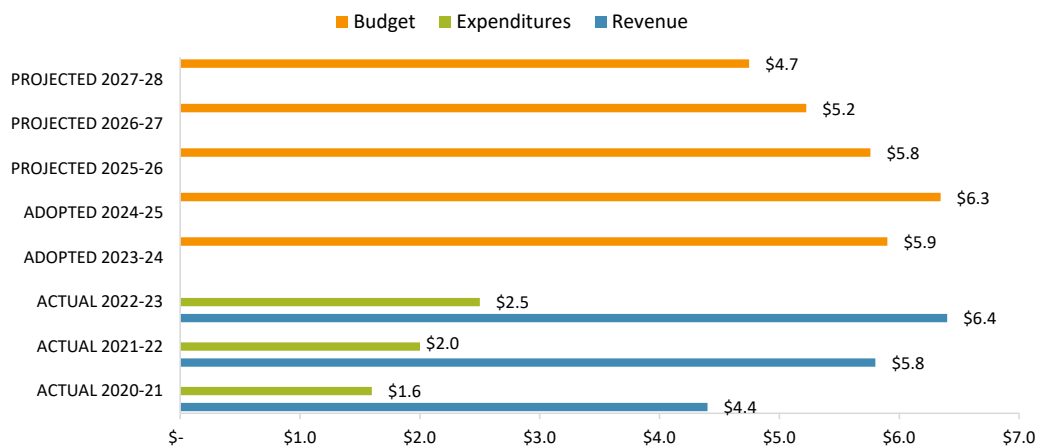
Revenues:

Increases in Local Revenue through Services Provided Other Funds as salaries increase contractually over time. Other Sources will be declining as fund balance built up over the pandemic years is spent down.

Expenditures:

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

WORKERS' COMPENSATION FUND ACTUALS & FORECASTS (in millions)







INFORMATIONAL SECTION



BELONG. BELIEVE. ACHIEVE.

BEAVERTON SCHOOL DISTRICT

2024-25 ADOPTED BUDGET DOCUMENT

INFORMATIONAL SECTION

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BEAVERTON SCHOOL DISTRICT

SUMMARY OF REVENUES AND EXPENDITURES

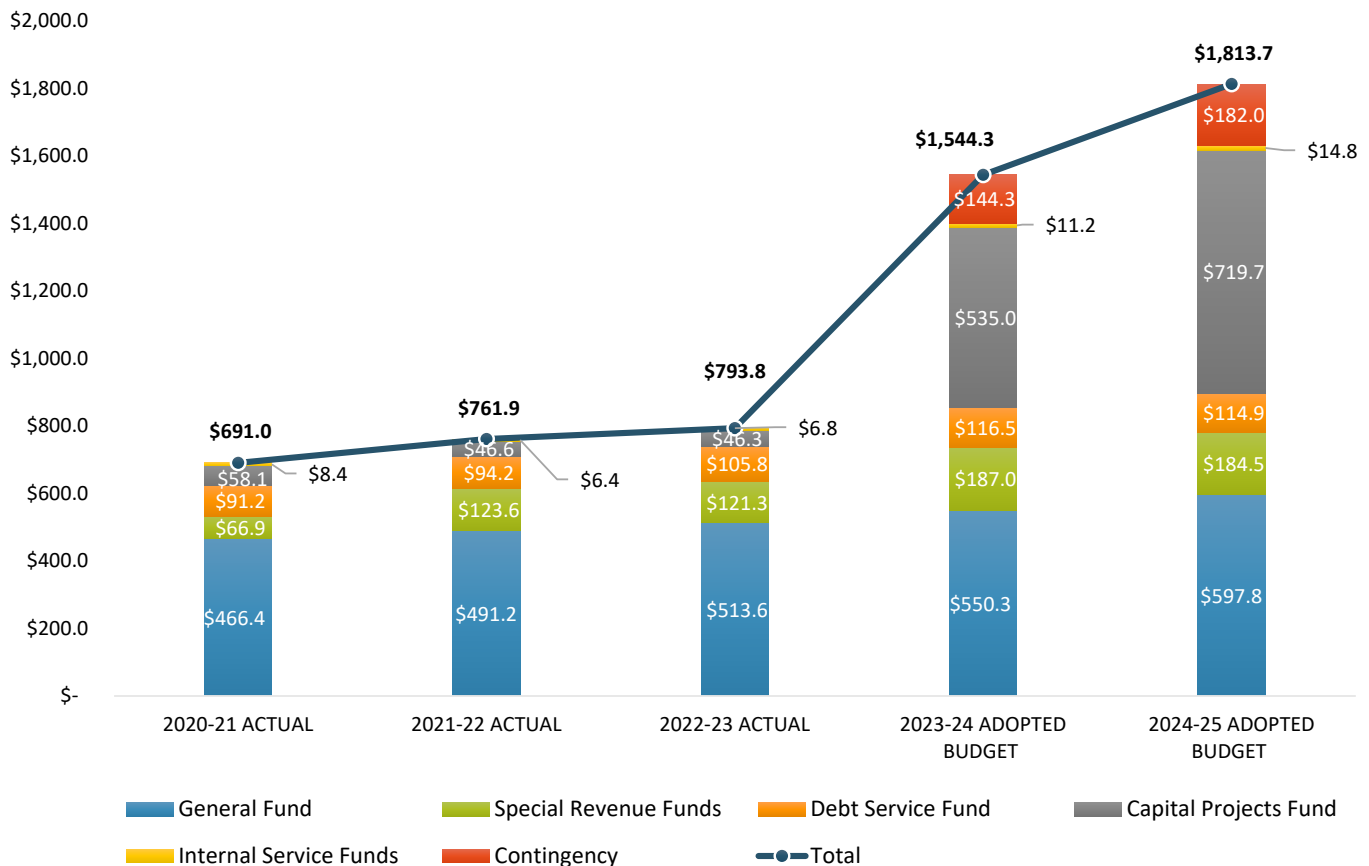
HISTORY AND BUDGETED - ALL FUNDS

	Actual (Audited)			Adopted Budget	Adopted Budget
	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue	\$ 665,688,242	\$ 772,174,416	\$ 1,128,945,198	\$ 838,763,353	\$ 1,278,969,589
Transfers In	7,085,567	7,556,546	6,521,932	15,159,404	7,507,704
Beginning Balance	217,900,436	199,868,792	217,698,500	690,399,000	527,232,686
Total Revenues	\$ 890,674,244	\$ 979,599,754	\$ 1,353,165,630	\$ 1,544,321,757	\$ 1,813,709,979
Expenditures	\$ 683,527,700	\$ 753,322,944	\$ 786,370,424	\$ 1,384,904,310	\$ 1,624,225,707
Transfers Out	7,504,811	8,578,309	7,474,814	15,159,404	7,507,704
Contingency	-	-	-	144,258,043	181,976,568
Total Expenditures	691,032,512	761,901,253	793,845,237	1,544,321,757	1,813,709,979
Restatement of Prior Year	1,222,101	-	-	-	-
Ending Fund Balance	\$ 200,863,834	\$ 217,698,500	\$ 559,320,393	\$ -	\$ -

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES

(in millions)



2024-25 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom Teachers	Average Staffing Ratio
Funded by General Fund (GF)	1,173.4	31.0
Funded by Local Option Levy	301.2	24.7
Funded by Student Investment Account (SIA)	87.2	23.3
TOTAL	1,561.8	

ELEMENTARY	Budgeted Enrollment	Classroom Teachers			
		GF	Levy	SIA	TOTAL
Aloha Huber (K-8)	918	29.0	8.0	3.0	40.0
Barnes	433	13.0	4.0	2.0	19.0
Beaver Acres	790	24.0	7.0	3.0	34.0
Bethany	414	12.0	3.0	2.0	17.0
Bonny Slope	578	17.0	4.0	2.0	23.0
Cedar Mill	317	9.0	3.0	1.0	13.0
Chehalem	387	12.0	3.0	2.0	17.0
Cooper Mountain	368	11.0	3.0	1.0	15.0
Elmonica	391	11.0	3.0	2.0	16.0
Errol Hassell	317	9.0	3.0	2.0	14.0
Findley	557	16.0	4.0	2.0	22.0
Fir Grove	320	8.0	3.0	2.0	13.0
Greenway	265	8.0	3.0	1.0	12.0
Hazeldale	440	13.0	3.0	3.0	19.0
Hiteon	482	14.0	4.0	2.0	20.0
Jacob Wismer	580	17.0	4.0	2.0	23.0
Kinnaman	483	13.0	5.0	3.0	21.0
McKay	244	9.0	2.0	1.0	12.0
McKinley	691	21.0	6.0	3.0	30.0
Montclair	268	9.0	2.0	1.0	12.0
Nancy Ryles	445	12.0	4.0	2.0	18.0
Oak Hills	471	13.0	4.0	2.0	19.0
Raleigh Hills	260	9.0	2.0	1.0	12.0
Raleigh Park	295	8.0	3.0	1.0	12.0
Ridgewood	358	10.0	3.0	2.0	15.0
Rock Creek	405	12.0	3.0	1.0	16.0
Sato	877	23.0	7.0	4.0	34.0
Scholls Heights	616	18.0	5.0	2.0	25.0
Sexton Mountain	420	11.0	4.0	1.0	16.0
Springville	727	21.0	6.0	2.0	29.0
Terra Linda	269	8.0	2.0	2.0	12.0
Vose	697	21.0	6.0	3.0	30.0
West TV	286	8.0	3.0	1.0	12.0
William Walker	527	17.0	5.0	2.0	24.0
Elementary Total	15,896	466.0	134.0	66.0	666.0
Average Elementary Staffing Ratio		34.1	26.5	23.9	

MIDDLE SCHOOLS	Budgeted Enrollment	Classroom Teachers			
		GF	Levy	SIA	TOTAL
Cedar Park	646	21.6	5.8	0.6	28.0
Conestoga	817	28.2	7.4	0.8	36.4
Five Oaks	746	26.4	6.8	0.8	34.0
Highland Park	621	20.8	5.4	0.6	26.8
Meadow Park	683	25.4	6.6	0.6	32.6
Mountain View	758	27.6	7.2	0.8	35.6
Stoller	1,077	34.2	9.0	1.0	44.2
Turnwater	977	30.2	7.8	0.8	38.8
Whitford	760	26.6	7.0	0.8	34.4
Middle School Total	7,085	241.0	63.0	6.8	310.8
Average Middle School Staffing Ratio		29.4	23.3	22.8	

HIGH SCHOOLS					TOTAL
Aloha	1,594	57.8	13.8	1.8	73.4
Beaverton	1,320	46.2	11.0	1.4	58.6
Mountainside	1,696	53.2	12.8	1.6	67.6
Southridge	1,410	48.0	11.6	1.6	61.2
Sunset	1,753	54.0	12.8	1.8	68.6
Westview	2,419	78.8	18.8	2.4	100.0
High School Total	10,192	338.0	80.8	10.6	429.4
Average High School Staffing Ratio		30.2	24.3	23.7	

OPTIONS SCHOOLS					TOTAL
Arts & Communication Magnet Academy - ACMA (6-12)	666	22.8	5.6	0.8	29.2
Beaverton Academy of Science & Engineering - BASE (6-12)	863	30.2	7.4	1.0	38.6
FLEX Online School (K-12)	669	20.8	2.0	1.2	24.0
International School of Beaverton - ISB (6-12)	862	28.6	7.0	0.8	36.4
Merlo Community School (9-12)	150	6.6	1.4	-	8.0
Options Schools Total	3,210	109.0	23.4	3.8	136.2
Average Options Staffing Ratio		29.4	24.2	23.6	

DISTRICT WIDE					TOTAL
Add'l Teachers for Extreme Class Size K-12		19.4	-	-	19.4
DISTRICT TOTAL	36,383	1,173.4	301.2	87.2	1,561.8

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

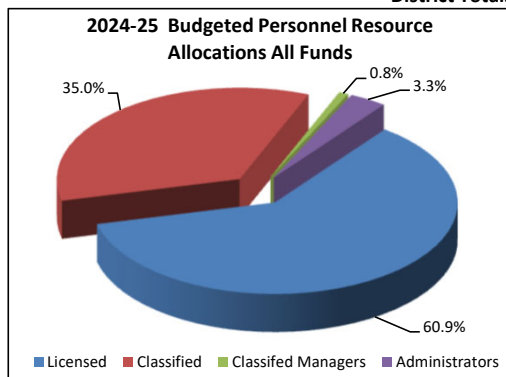
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
<u>ADMINISTRATORS</u>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	1.0
Associate Superintendent	1.0	1.0	1.0	1.0	2.0
Chief Officer	3.0	3.0	2.8	4.0	3.0
Executive Administrator	9.0	12.3	13.3	12.0	14.0
Administrator	14.6	13.4	11.3	12.0	13.0
Coordinator	6.0	6.0	7.7	7.0	7.0
Elementary School Principal	30.9	31.0	31.0	33.0	33.0
Middle School Principal	8.5	9.0	9.0	9.0	9.0
High School Principal	6.0	6.0	6.5	6.0	6.0
Options Principal K-8	3.3	3.3	3.3	1.3	1.3
Options Principal Secondary	4.7	4.7	4.7	4.7	4.7
Assistant Principal	50.4	51.7	51.6	48.0	46.0
Administrator Total	140.4	144.4	145.1	141.0	141.0
<u>CLASSIFIED MANAGERS</u>					
Coordinator/Supervisor	28.10	25.01	29.80	30.00	36.00
Classified Manager Total	28.10	25.01	29.80	30.00	36.00
<u>LICENSED</u>					
Pre-K School Teacher	6.4	11.0	13.0	15.0	16.0
Elementary School Teacher	710.6	683.7	698.1	680.0	674.0
Middle School Teacher	383.2	378.6	380.1	386.1	391.1
High School Teacher	542.4	559.5	558.9	575.1	575.5
Academic Coach	16.5	46.1	46.6	47.5	47.5
Athletic Director	5.6	5.8	5.8	5.0	6.0
Autism Consultant	5.2	5.6	6.6	6.6	6.6
BEA President (Reimbursement)	3.0	3.0	3.0	3.0	3.0
ELL Teacher	104.7	101.6	109.3	110.7	119.0
Guidance Counselor	119.0	134.1	134.8	133.0	133.0
Intern	5.0	3.2	5.2	-	-
Library Instructional Technology Teacher (LITT)	9.3	10.9	10.5	9.5	9.5
Ninth Grade Success Lead	3.6	5.7	6.2	5.9	5.9
Other Professional	73.2	77.4	78.8	55.8	64.3
Psychologist	37.9	43.4	43.9	43.9	47.1
Resource Room Teacher	104.6	109.7	104.3	102.8	106.8
School Management Support	10.5	10.1	10.1	10.0	12.0
School Nurse	14.8	19.4	20.2	21.0	21.5
Social Worker	20.9	48.4	50.7	48.5	48.5
Special Education Facilitators	8.0	9.0	9.0	9.0	10.0
Special Education Teacher	91.0	97.8	91.3	100.5	100.0
Specialist	103.8	99.7	97.4	101.2	98.2

Source: District Records

Note: Minor differences are due to rounding.

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

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
Speech Language Pathologist	49.8	52.8	46.9	54.4	54.2
Student Success Coach/School Support Specialist	17.0	53.1	54.2	54.5	54.5
Substance Use Specialist	-	-	4.4	8.0	8.0
Licensed Total	2,446.0	2,569.4	2,589.3	2,586.9	2,612.1
CLASSIFIED					
Account Assistant	22.7	21.6	21.8	23.6	24.1
Bilingual Facilitators	22.2	29.7	28.3	32.6	36.1
Bus Driver	126.5	119.3	126.1	149.3	153.3
Bus Routing Assistant	7.0	6.9	7.0	7.0	7.0
Campus Supervisor	16.7	18.9	18.6	16.1	23.3
Construction Project Manager	5.7	6.5	7.7	8.0	8.0
Courier	6.0	6.0	6.0	6.2	6.2
Crossing Guard	9.1	9.1	10.4	12.1	12.2
Custodian	126.9	124.2	124.4	139.5	135.5
Custodial Foreman	58.2	59.2	59.5	61.0	61.0
Dispatcher/Field Assistant	7.3	8.1	8.9	9.5	9.5
Legal Counsel	2.0	1.7	2.0	2.0	1.0
Library Media Assistant	38.2	39.8	40.5	41.2	42.4
Mechanic	15.9	16.7	16.4	21.0	19.0
Maintenance Crew	27.4	35.0	37.4	42.0	39.0
Maintenance Foreman	5.0	4.9	5.0	5.0	3.0
Maintenance Leader	9.0	7.7	7.4	8.0	8.0
Network Engineer	3.9	4.0	3.7	4.0	4.0
Nutrition Services Leads	29.8	32.1	31.9	33.3	32.7
Nutrition Services Assistants	54.3	54.4	52.0	67.7	72.7
Paraeducators	272.7	297.4	288.1	291.2	390.7
Pre-K Paraeducator	8.4	12.7	15.0	18.4	19.6
Secretary/Clerk	174.5	175.9	175.7	182.7	180.8
Systems Analyst	12.8	13.0	13.0	13.0	13.0
Technology Support Specialists (Schools)	25.2	29.0	30.7	31.0	31.3
Technology Instructional Assistant (TIA)	19.9	18.7	19.4	20.9	20.8
Professional/Technical	128.6	122.9	154.2	138.4	144.5
Classified Total	1,235.9	1,275.6	1,311.0	1,384.7	1,498.7
District Totals	3,850.4	4,014.3	4,075.3	4,142.6	4,287.8



Overall, personnel allocations for the District have increased 3.5% for the 2024-25 over the previous budget year. The increase, despite enrollment loss over the last five years, is primarily due to the significant investments made in the area of Special Education and English Language Development. In addition, an investment related to kindergarten paraeducators was made during the 2023-24 year using SIA dollars, which was maintained in the 2024-25 budget. The District continues to experience declining enrollment, and is projecting significant enrollment loss over the coming years, which will impact staffing levels in the future.

BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2024-25 BUDGET

	CLASSIFIED											
	ADMINISTRATORS		LICENSED		CLASSIFIED		MANAGERS		TOTAL			
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25		
Elementary Programs	1110	\$ -	\$ -	\$ 63,275,395	\$ 64,591,941	\$ 4,651,937	\$ 4,762,768	\$ -	\$ -	\$ 67,927,332	\$ 69,354,709	
	FTE	-	-	714.0	706.0	92.1	90.5	-	-	806.1	796.5	
Middle School Programs	1120	-	-	31,259,026	33,740,541	453,531	472,893	-	-	31,712,557	34,213,434	
	FTE	-	-	362.4	378.0	9.0	9.0	-	-	371.4	387.0	
High School Programs	1130	-	-	44,956,629	47,129,810	556,151	557,791	-	-	45,512,780	47,687,601	
	FTE	-	-	521.2	528.0	11.0	11.0	-	-	532.2	539.0	
Pre-Kindergarten Programs	1140	-	-	408,115	1,194,775	783,207	865,737	-	-	1,191,322	2,060,512	
	FTE	-	-	5.2	14.0	15.9	17.2	-	-	21.1	31.2	
Programs for Talented & Gifted	1210	-	-	-	30,018	-	-	-	-	-	30,018	
	FTE	-	-	-	0.3	-	-	-	-	-	0.3	
Restrictive Programs	1220	-	-	6,215,706	5,013,658	8,999,824	10,880,218	-	-	15,215,530	15,893,876	
	FTE	-	-	82.6	63.8	166.4	193.2	-	-	249.0	257.0	
Less Restrictive Programs	1250	-	-	8,529,314	9,050,557	323,229	2,309,267	-	-	8,852,542	11,359,824	
	FTE	-	-	100.8	104.8	6.0	41.0	-	-	106.7	145.8	
Alternative Education	1280	-	-	1,552,601	1,740,583	59,636	62,182	-	-	1,612,237	1,802,766	
	FTE	-	-	18.0	19.5	1.2	1.2	-	-	19.2	20.7	
Designated Programs	1290	-	-	11,280,791	12,148,380	850,849	2,444,367	-	-	12,131,640	14,592,747	
	FTE	-	-	130.8	136.1	16.9	46.4	-	-	147.6	182.5	
Attendance & Social Work Services	2110	-	160,377	225,889	2,310,369	1,497,515	1,703,818	122,950	142,833	1,846,354	4,317,398	
	FTE	-	1.0	3.0	29.4	38.8	42.7	1.0	1.0	42.8	74.1	
Guidance Services	2120	-	-	10,563,597	11,229,469	1,293,308	1,350,781	-	-	11,856,905	12,580,250	
	FTE	-	-	129.3	129.3	23.6	23.6	-	-	152.9	152.9	
Health Services	2130	-	-	-	-	507,318	631,361	-	-	507,318	631,361	
	FTE	-	-	-	-	10.0	11.9	-	-	10.0	11.9	
Psychological Service	2140	-	-	3,148,191	3,652,341	-	-	-	-	3,148,191	3,652,341	
	FTE	-	-	37.7	40.8	-	-	-	-	37.7	40.8	
Speech Path & Audiology Services	2150	-	-	3,827,936	4,749,851	140,571	147,908	-	-	3,968,507	4,897,759	
	FTE	-	-	40.3	50.4	2.0	2.0	-	-	42.2	52.4	
Other Student Treatment Services	2160	-	-	253,975	259,205	-	-	-	-	253,975	259,205	
	FTE	-	-	3.0	3.0	-	-	-	-	3.0	3.0	
Direction of Student Support Services	2190	420,253	728,365	1,170,409	1,726,022	790,942	856,245	79,163	-	2,460,767	3,310,632	
	FTE	3.0	5.0	12.3	17.3	16.8	17.5	0.5	-	32.5	39.8	
Improvement Instruction Services	2210	20,289	326,588	716,577	1,280,758	81,142	44,424	-	-	818,008	1,651,770	
	FTE	0.1	2.8	7.5	12.8	1.0	0.5	-	-	8.6	16.1	
Educational Media Services	2220	-	-	1,160,065	1,245,542	2,180,363	2,277,710	-	-	3,340,428	3,523,253	
	FTE	-	-	12.5	12.5	44.3	45.3	-	-	56.8	57.8	
Assessment and Testing	2230	-	-	-	-	55,302	52,836	-	-	55,302	52,836	
	FTE	-	-	-	-	1.1	1.1	-	-	1.1	1.1	
Instructional Staff Development	2240	-	-	859,892	880,521	-	-	-	-	859,892	880,521	
	FTE	-	-	9.0	8.8	-	-	-	-	9.0	8.8	
Executive Administration Services	2320	729,515	606,896	-	-	51,147	-	471,055	386,656	1,251,717	993,551	
	FTE	3.8	3.0	-	-	1.0	-	4.9	3.9	9.6	6.9	
Office of the Principal	2410	14,302,694	14,567,307	961,354	1,203,393	5,511,515	5,698,603	-	-	20,775,564	21,469,304	
	FTE	102.0	100.0	10.0	12.0	117.0	116.7	-	-	229.0	228.7	
Other Support Serv-Sch Admin	2490	1,260,757	1,311,058	19,752	-	464,486	508,841	-	-	1,744,995	1,819,899	
	FTE	9.0	9.0	0.2	-	9.9	10.4	-	-	19.1	19.4	
Direction of Business Services	2510	209,338	217,690	-	-	-	-	96,627	99,782	305,965	317,472	
	FTE	1.0	1.0	-	-	-	-	1.0	1.0	2.0	2.0	
Fiscal Services	2520	-	-	-	-	998,535	1,083,911	319,629	332,381	1,318,164	1,416,292	
	FTE	-	-	-	-	18.0	19.0	2.8	2.8	20.8	21.8	
Operation & Maint of Plant Services	2540	308,449	280,660	-	-	11,866,324	12,392,637	685,297	1,097,603	12,860,070	13,770,900	
	FTE	2.0	1.8	-	-	267.5	269.5	7.0	11.0	276.5	282.3	
Student Transportation Services	2550	190,827	198,440	-	-	8,995,275	9,552,467	468,028	486,701	9,654,131	10,237,608	
	FTE	1.3	1.3	-	-	190.9	195.7	4.1	4.1	196.3	201.0	
Internal Services	2570	-	-	-	-	500,460	520,426	126,017	132,965	626,477	653,391	
	FTE	-	-	-	-	11.0	11.0	1.0	1.0	12.0	12.0	
Plan/R&D/Eval/Grants/Stats Serv	2620	-	-	-	-	213,465	222,607	122,950	127,855	336,415	350,462	
	FTE	-	-	-	-	2.6	2.6	1.0	1.0	3.6	3.6	
Information Services	2630	178,458	185,577	-	-	401,374	417,385	-	-	579,832	602,962	
	FTE	1.0	1.0	-	-	6.4	6.4	-	-	7.4	7.4	
Staff Services	2640	713,831	742,310	83,700	96,766	639,106	677,817	470,326	576,579	1,906,963	2,093,472	
	FTE	4.0	4.0	2.0	2.3	13.0	13.0	6.0	7.0	25.0	26.3	
Technology Services	2660	280,169	291,346	-	-	3,549,225	3,684,271	378,402	399,128	4,207,796	4,374,746	
	FTE	2.0	2.0	-	-	69.4	70.7	4.0	4.0	75.4	76.7	
Interpretation/Translation Services	2680	-	-	-	-	821,436	536,504	-	-	821,436	536,504	
	FTE	-	-	-	-	13.9	7.0	-	-	13.9	7.0	
TOTAL SALARY		\$ 18,614,579	\$ 19,616,616	\$ 190,468,914	\$ 203,274,501	\$ 57,237,172	\$ 64,715,775	\$ 3,340,444	\$ 3,782,483	\$ 269,661,109	\$ 291,389,375	
TOTAL FTE		129.1	131.8	2,201.5	2,269.0	1,176.7	1,276.1	33.3	36.8	3,540.6	3,713.6	
AVERAGE BENEFIT RATE*		54.1%	56.5%	56.8%	57.5%	79.6%	78.2%	53.9%	55.7%			
TOTAL BENEFITS		\$ 10,071,547	\$ 11,081,466	\$ 108,185,509	\$ 116,824,571	\$ 45,582,373	\$ 50,636,665	\$ 1,800,337	\$ 2,107,763	\$ 165,639,765	\$ 180,650,466	
TOTAL SALARY & BENEFITS		\$ 28,686,126	\$ 30,698,082	\$ 298,654,423	\$ 320,099,071	\$ 102,819,545	\$ 115,352,441	\$ 5,140,780	\$ 5,890,246	\$ 435,300,874	\$ 472,039,841	
% OF TOTAL SALARY & BENEFITS		6.6%	6.5%	68.6%	67.8%	23.6%	24.4%	1.2%	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	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

BEAVERTON SCHOOL DISTRICT
 STUDENT BODY & SPECIAL PURPOSE FUND - 220
 BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
 2024-25 BUDGET

	ADMINISTRATORS		LICENSED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Staff Services	2640	\$ -	\$ -	\$ 263,923	\$ 274,608	\$ -	\$ -	\$ -	\$ 263,923	\$ 274,608
	FTE	-	-	3.0	3.0	-	-	-	3.0	3.0
TOTAL SALARY	\$	-	\$ -	\$ 263,923	\$ 274,608	\$ -	\$ -	\$ -	\$ 263,923	\$ 274,608
TOTAL FTE		-	-	3.0	3.0	-	-	-	3.0	3.0
AVERAGE BENEFIT RATE*		0.0%	0.0%	57.6%	49.6%	0.0%	0.0%	0.0%	0.0%	
TOTAL BENEFITS	\$	-	\$ -	\$ 151,969	\$ 136,245	\$ -	\$ -	\$ -	\$ 151,969	\$ 136,245
TOTAL SALARY & BENEFITS	\$	-	\$ -	\$ 415,892	\$ 410,853	\$ -	\$ -	\$ -	\$ 415,892	\$ 410,853
% OF TOTAL SALARY & BENEFITS		0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	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	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2024-25 BUDGET

	CLASSIFIED								TOTAL											
	ADMINISTRATORS		LICENSED		CLASSIFIED		MANAGERS													
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25										
Elementary Programs	1110	\$ -	\$ -	\$ 5,937,632	\$ 6,038,358	\$ -	\$ 1,563,772	\$ -	\$ -	\$ 5,937,632	\$ 7,602,130									
	FTE	-	-	67.0	66.0	-	29.7	-	-	67.0	95.7									
Middle School Programs	1120	-	-	1,656,107	767,642	-	-	-	-	1,656,107	767,642									
	FTE	-	-	19.2	8.6	-	-	-	-	19.2	8.6									
High School Programs	1130	-	-	2,304,196	1,986,004	15,461	16,121	-	-	2,319,658	2,002,125									
	FTE	-	-	25.1	20.9	0.3	0.3	-	-	25.4	21.2									
Pre-Kindergarten Programs	1140	-	-	769,141	170,682	120,493	123,677	-	-	889,634	294,359									
	FTE	-	-	9.8	2.0	2.5	2.5	-	-	12.3	4.5									
Restrictive Programs	1220	-	-	1,291,038	3,024,053	-	-	-	-	1,291,038	3,024,053									
	FTE	-	-	15.3	35.0	-	-	-	-	15.3	35.0									
Less Restrictive Programs	1250	-	-	691,275	725,526	-	-	-	-	691,275	725,526									
	FTE	-	-	8.0	8.0	-	-	-	-	8.0	8.0									
Educationally Underserved	1270	40,578	42,197	1,160,854	1,345,797	276,813	272,445	-	-	1,478,246	1,660,438									
	FTE	0.3	0.3	12.2	13.5	4.5	4.2	-	-	16.9	17.9									
Alternative Education	1280	-	-	91,801	-	-	-	-	-	91,801	-									
	FTE	-	-	1.0	-	-	-	-	-	1.0	-									
Designated Programs	1290	-	-	9,087,026	10,215,093	789,856	481,537	-	-	9,876,883	10,696,630									
	FTE	-	-	105.4	107.5	15.6	9.1	-	-	121.0	116.6									
Attendance & Social Work Services	2110	-	-	3,870,228	1,964,600	771,194	811,059	-	-	4,641,422	2,775,658									
	FTE	-	-	51.4	25.0	16.1	16.1	-	-	67.5	41.1									
Guidance Services	2120	-	-	929,292	1,064,302	-	-	-	-	929,292	1,064,302									
	FTE	-	-	12.3	12.3	-	-	-	-	12.3	12.3									
Health Services	2130	-	-	1,736,294	1,954,862	-	-	-	-	1,736,294	1,954,862									
	FTE	-	-	21.0	21.5	-	-	-	-	21.0	21.5									
Psychological Service	2140	-	-	522,608	559,488	-	-	-	-	522,608	559,488									
	FTE	-	-	6.3	6.3	-	-	-	-	6.3	6.3									
Speech Path & Audiology Services	2150	-	-	1,320,668	541,898	-	-	-	-	1,320,668	541,898									
	FTE	-	-	15.6	5.8	-	-	-	-	15.6	5.8									
Direction of Student Support Services	2190	522,336	449,525	105,470	-	-	-	79,163	-	706,970	449,525									
	FTE	3.6	3.0	1.0	-	-	-	0.5	-	5.1	3.0									
Improvement Instruction Services	2210	279,163	84,394	511,158	100,059	106,264	110,263	-	-	896,585	294,716									
	FTE	2.0	0.5	5.4	1.0	1.6	1.6	-	-	9.0	3.1									
Educational Media Services	2220	-	-	23,886	25,015	-	-	-	-	23,886	25,015									
	FTE	-	-	0.3	0.3	-	-	-	-	0.3	0.3									
Instructional Staff Development	2240	-	-	616,256	665,394	-	-	-	-	616,256	665,394									
	FTE	-	-	6.5	6.7	-	-	-	-	6.5	6.7									
Office of the Principal	2410	-	-	-	-	16,489	17,087	-	-	16,489	17,087									
	FTE	-	-	-	-	0.4	0.4	-	-	0.4	0.4									
Other Support Serv-Sch Admin	2490	144,093	149,842	-	-	-	-	-	-	144,093	149,842									
	FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0									
Operation & Maint of Plant Services	2540	-	-	-	-	625,708	-	-	-	625,708	-									
	FTE	-	-	-	-	12.5	-	-	-	12.5	-									
Staff Services	2640	178,458	185,577	-	-	-	-	-	-	178,458	185,577									
	FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0									
Food Prep/Dispensing Services	3120	-	-	-	-	1,710	-	-	-	1,710	-									
	FTE	-	-	-	-	0.0	-	-	-	0.0	-									
TOTAL SALARY	\$	1,164,628	\$	911,534	\$	32,624,931	\$	31,148,772	\$	2,723,990	\$	3,395,961	\$	79,163	\$	-	\$	36,592,712	\$	35,456,267
TOTAL FTE		7.9		5.8		382.4		340.1		53.5		64.0		0.5		-		444.3		409.8
AVERAGE BENEFIT RATE*		52.3%		55.6%		56.4%		56.5%		81.5%		83.2%		46.8%		0.0%				
TOTAL BENEFITS	\$	608,553	\$	507,082	\$	18,406,357	\$	17,585,682	\$	2,219,255	\$	2,823,812	\$	37,086	\$	-	\$	21,271,251	\$	20,916,575
TOTAL SALARY & BENEFITS	\$	1,773,181	\$	1,418,616	\$	51,031,287	\$	48,734,454	\$	4,943,245	\$	6,219,773	\$	116,250	\$	-	\$	57,863,962	\$	56,372,842
% OF TOTAL SALARY & BENEFITS		3.1%		2.5%		88.2%		86.5%		8.5%		11.0%		0.2%		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	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND - 290
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2024-25 BUDGET

	ADMINISTRATORS		LICENSED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Fiscal Services	2520 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,415	\$ 11,871	\$ 11,415	\$ 11,871
	FTE -	-	-	-	-	-	0.1	0.1	0.1	0.1
Direction of Food Services	3110 152,662	158,752	-	-	326,597	378,799	485,687	509,027	964,946	1,046,578
	FTE 1.0	1.0	-	-	6.9	6.6	5.0	5.0	12.9	12.6
Food Prep/Dispensing Services	3120 -	-	-	-	3,952,006	4,252,160	-	-	3,952,006	4,252,160
	FTE -	-	-	-	101.1	105.6	-	-	101.1	105.6
TOTAL SALARY	\$ 152,662	\$ 158,752	\$ -	\$ -	\$ 4,278,603	\$ 4,630,959	\$ 497,103	\$ 520,897	\$ 4,928,368	\$ 5,310,609
TOTAL FTE	1.0	1.0	-	-	108.0	112.2	5.1	5.1	114.1	118.3
AVERAGE BENEFIT RATE*	55.6%	55.7%	0.0%	0.0%	75.3%	63.7%	55.5%	55.7%		
TOTAL BENEFITS	\$ 84,821	\$ 88,456	\$ -	\$ -	\$ 3,219,654	\$ 2,951,772	\$ 275,721	\$ 290,060	\$ 3,580,196	\$ 3,330,289
TOTAL SALARY & BENEFITS	\$ 237,483	\$ 247,208	\$ -	\$ -	\$ 7,498,257	\$ 7,582,731	\$ 772,824	\$ 810,958	\$ 8,508,564	\$ 8,640,897
% OF TOTAL SALARY & BENEFITS	2.8%	2.9%	0.0%	0.0%	88.1%	87.8%	9.1%	9.4%	100.0%	100.0%

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

SALARY RANGE BY CLASSIFICATION	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUND - 400
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2024-25 BUDGET

	ADMINISTRATORS		LICENSED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Plan/R&D/Eval/Grants/Stats Serv	2620 \$ 178,458	\$ 185,577	\$ -	-	\$ -	-	\$ -	-	\$ 178,458	\$ 185,577
FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0
Direction of Facilities Acq & Constr	4110 154,224	160,377	-	-	1,559,995	1,642,404	245,900	511,421	1,960,119	2,314,202
FTE	1.0	1.0	-	-	30.5	31.5	2.0	4.0	33.5	36.5
TOTAL SALARY	\$ 332,682	\$ 345,955	-	-	\$ 1,559,995	\$ 1,642,404	\$ 245,900	\$ 511,421	\$ 2,138,577	\$ 2,499,780
TOTAL FTE	2.0	2.0	-	-	30.5	31.5	2.0	4.0	34.5	37.5
AVERAGE BENEFIT RATE*	54.4%	54.5%	0.0%	0.0%	66.0%	75.7%	50.8%	51.2%		
TOTAL BENEFITS	\$ 180,907	\$ 188,676	-	-	\$ 1,028,966	\$ 1,244,043	\$ 124,812	\$ 261,807	\$ 1,334,685	\$ 1,694,526
TOTAL SALARY & BENEFITS	\$ 513,590	\$ 534,631	-	-	\$ 2,588,961	\$ 2,886,447	\$ 370,712	\$ 773,228	\$ 3,473,262	\$ 4,194,306
% OF TOTAL SALARY & BENEFITS	14.8%	12.7%	0.0%	0.0%	74.5%	68.8%	10.7%	18.4%	100.0%	100.0%

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

SALARY RANGE BY CLASSIFICATION	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND - 611
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2024-25 BUDGET

	ADMINISTRATORS		LICENSED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Executive Administration Services	2320 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,414	\$ 25,388	\$ 24,414	\$ 25,388
Fiscal Services	FTE -	-	-	-	-	-	0.1	0.1	0.1	0.1
	2520 -	-	-	-	52,146	54,226	-	-	52,146	54,226
	FTE -	-	-	-	0.5	0.5	-	-	0.5	0.5
Other Support Services-Central	2690 70,042	72,837	-	-	162,284	169,234	-	-	232,326	242,070
	FTE 0.5	0.5	-	-	2.0	2.0	-	-	2.5	2.5
TOTAL SALARY	\$ 70,042	\$ 72,837	\$ -	\$ -	\$ 214,429	\$ 223,460	\$ 24,414	\$ 25,388	\$ 308,885	\$ 321,684
TOTAL FTE	0.5	0.5	-	-	2.5	2.5	0.1	0.1	3.1	3.1
AVERAGE BENEFIT RATE*	56.9%	57.0%	0.0%	0.0%	58.7%	56.7%	44.5%	44.6%		
TOTAL BENEFITS	\$ 39,876	\$ 41,524	\$ -	\$ -	\$ 125,940	\$ 126,798	\$ 10,866	\$ 11,318	\$ 176,683	\$ 179,641
TOTAL SALARY & BENEFITS	\$ 109,919	\$ 114,360	\$ -	\$ -	\$ 340,369	\$ 350,258	\$ 35,280	\$ 36,706	\$ 485,568	\$ 501,325
% OF TOTAL SALARY & BENEFITS	22.6%	22.8%	0.0%	0.0%	70.1%	69.9%	7.3%	7.3%	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	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

BEAVERTON SCHOOL DISTRICT

WORKERS' COMPENSATION FUND - 612

BUDGETED EXPENDITURES FOR PERSONNEL SERVICES

2024-25 BUDGET

	ADMINISTRATORS		LICENSED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Fiscal Services	2520 \$ -	\$ -	\$ -	\$ -	\$ 52,146	\$ 54,226	\$ -	\$ -	\$ 52,146	\$ 54,226
	FTE -	-	-	-	0.5	0.5	-	-	0.5	0.5
Other Support Services-Central	2690 70,042	72,837	-	-	208,116	213,862	-	-	278,158	286,699
	FTE 0.5	0.5	-	-	2.0	2.0	-	-	2.5	2.5
TOTAL SALARY	\$ 70,042	\$ 72,837	\$ -	\$ -	\$ 260,261	\$ 268,088	\$ -	\$ -	\$ 330,303	\$ 340,925
TOTAL FTE	0.5	0.5	-	-	2.5	2.5	-	-	3.0	3.0
AVERAGE BENEFIT RATE*	56.9%	57.0%	0.0%	0.0%	54.3%	54.7%	0.0%	0.0%		
TOTAL BENEFITS	\$ 39,876	\$ 41,524	\$ -	\$ -	\$ 141,198	\$ 146,621	\$ -	\$ -	\$ 181,074	\$ 188,145
TOTAL SALARY & BENEFITS	\$ 109,919	\$ 114,360	\$ -	\$ -	\$ 401,459	\$ 414,709	\$ -	\$ -	\$ 511,377	\$ 529,070
% OF TOTAL SALARY & BENEFITS	21.5%	21.6%	0.0%	0.0%	78.5%	78.4%	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	2023-24		2024-25	
	Low	High	Low	High
Administrator	\$ 140,084	\$ 343,200	\$ 145,688	\$ 356,928
Licensed	\$ 52,641	\$ 105,471	\$ 54,746	\$ 109,689
Classified	\$ 32,762	\$ 127,864	\$ 34,072	\$ 132,979
Classified Managers	\$ 66,125	\$ 195,310	\$ 68,770	\$ 203,122

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

BUDGET'S EFFECT ON TAXPAYERS

TAXES PAID BY AVERAGE HOMEOWNERS

	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Tax Rates					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.0827	2.0869	2.2479	2.1854	2.3492
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 287,220	\$ 295,978	\$ 308,138	\$ 318,581	\$ 329,201
Tax Burden	\$ 2,305	\$ 2,377	\$ 2,524	\$ 2,590	\$ 2,730

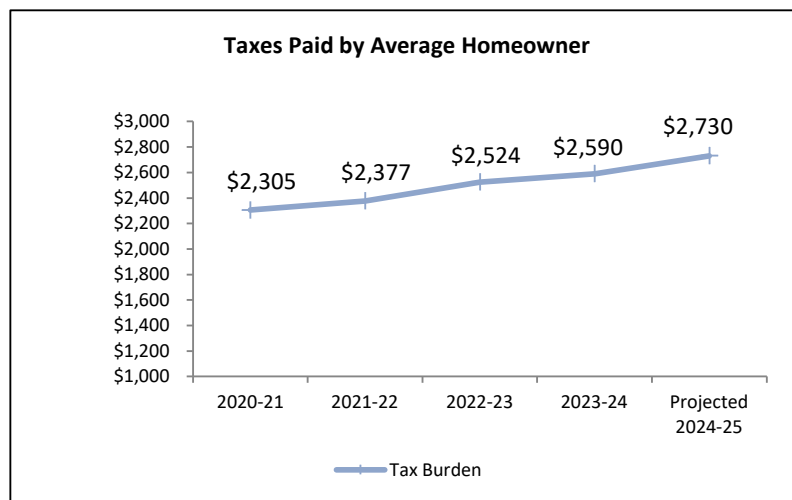
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, 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 ^a	Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property				
2028 ^b	\$ 41,244.2	\$ 1,194.1	\$ 42,438.2	\$ 8.337	\$ 115,967.0	36.60 %
2027 ^b	39,673.8	1,159.2	40,833.0	8.308	105,736.9	38.62
2026 ^b	38,163.3	1,125.4	39,288.7	8.279	96,413.4	40.75
2025 ^b	36,710.2	1,092.5	37,802.8	8.250	87,916.1	43.00
2024 ^b	35,312.5	1,060.7	36,373.2	8.221	80,171.6	45.37
2023	33,968.0	1,029.7	34,997.7	8.192	73,143.5	47.85
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

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
2025	\$ 317.4 *	\$ 304.7 *		96.02 %			
2024	\$ 302.6 *	\$ 290.6 *		96.01			
2023	288.6	276.7		95.86	\$ -	\$ 276.7	95.86 %
2022	269.9	259.7		96.19	1.7	261.3	96.81
2021	260.2	250.1		96.09	2.5	252.5	97.04
2020	245.1	235.1		95.94	2.8	238.0	97.09

* 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 2023			June 2014		
	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	\$ 1,426,218,008	1	4.2%	\$ 403,515,910	1	1.7%
Maxim Intergrated Products Inc.	163,182,940	4	0.5	110,266,160	7	0.5
PPR Washington Square LLC	131,317,081	6	0.4	115,806,850	6	0.5
Beaverton LLC	124,021,660	7	0.4	99,800,090	9	0.4
Portland 2 LLC	74,492,400	10	0.2			
Providence Health & Services-Oregon	88,805,200	9	0.3			
PS Business Parks LP				103,984,552	8	0.4
Bernard Properties Partnership				60,089,000	10	0.3
<u>Public Utilities</u>						
Portland General Electric Co.	253,889,510	2	0.8	155,284,620	2	0.7
Northwest Natural Gas	196,832,000	3	0.6	128,722,000	4	0.6
Comcast Corporation	145,312,000	5	0.4	143,952,400	3	0.6
Northwest Fiber LLC	106,403,300	8	0.3			
Frontier Communications				117,749,000	5	0.5
Subtotal of Ten Largest Taxpayers	2,710,474,099		8.1	1,439,170,582		6.2
All Other Taxpayers	30,891,074,758		91.9	21,881,992,198		93.8
Total Assessed Value of Tax District	\$ 33,601,548,857		100.0%	\$ 23,321,162,780		100.0%
Taxpayer	Washington County					
	June 2023			June 2014		
	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	\$ 1,895,002,799	1	2.4%	\$ 1,269,464,924	1	2.5%
Nike, Inc.	1,464,501,430	2	1.9	566,111,038	2	1.1
Pacific Realty Associates	440,231,557	5	0.6	308,313,428	4	0.6
Genentech Inc.	328,238,530	7	0.4			
Lam Research Corporation	230,442,558	9	0.3			
Fred Meyer Stores, Inc				149,478,380	8	0.3
Maxim Intergrated Products Inc.				142,394,136	9	0.3
PPR Washington Square LLC				134,845,690	10	0.3
<u>Public Utilities</u>						
Portland General Electric Co.	1,124,597,930	3	1.4	412,348,330	3	0.8
Northwest Natural Gas	468,313,450	4	0.6	299,588,240	5	0.6
Verizon Communications	360,262,000	6	0.5			
Comcast Corporation	274,530,000	8	0.4	267,863,300	6	0.5
Northwest Fiber LLC	223,356,900	10	0.3			
Frontier Communications				249,585,000	7	0.5
Subtotal of Ten Largest Taxpayers	6,809,477,154		8.7	3,799,992,466		7.4
All Other Taxpayers	71,509,388,692		91.3	47,381,923,624		92.6
Total Assessed Value of Tax District	\$ 78,318,865,846		100.0%	\$ 51,181,916,090		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 <i>Estimated</i>	Personal Income <i>(in thousands)</i>	Per Capita Personal Income	Unemployment Rate <i>(Washington County)</i>
2023	296,038	n/a	n/a	n/a
2022	284,669	n/a	n/a	3.5 %
2021	297,638	\$ 42,980,422	\$ 71,537	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

n/a - Information not available as of printing.

** Source: the District's Annual Comprehensive Financial Report for 2022-23*

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. 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 and have been defeased with the 2020 Bonds. Final principal payment on the 2014B Bonds will be made in June 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, 2024	2024-25 Principal Payments	2024-25 Interest Payments
<u>General Obligation Bonds:</u>				
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	143,329,120	6,844,821	7,944,680
June 30, 2020	432,745,000	354,765,000	38,315,000	5,845,888
July 12, 2022	142,742,153	142,742,153	-	-
July 12, 2022	176,670,000	148,040,000	18,660,000	7,402,000
		<u>921,574,449</u>	<u>63,819,821</u>	<u>23,591,361</u>
<u>Limited Tax Pension Obligation Bonds:</u>				
June 21, 2005	189,935,000	64,845,000	16,530,000	3,085,974
February 26, 2015	79,220,000	45,410,000	4,040,000	1,807,286
		<u>110,255,000</u>	<u>20,570,000</u>	<u>4,893,260</u>
<u>Full Faith and Credit Obligation Bonds:</u>				
April 27, 2016	16,260,000	12,890,000	870,000	466,850
November 30, 2021	9,200,000	7,777,179	586,086	140,767
		<u>20,667,179</u>	<u>1,456,086</u>	<u>607,617</u>
<u>Total Bonds</u>		<u>\$ 1,052,496,628</u>	<u>\$ 85,845,907</u>	<u>\$ 29,092,238</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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
ELEMENTARY SCHOOLS								
Aloha Huber K-5	646	674	725	763	770	785	804	785
Barnes	526	513	478	435	433	410	414	403
Beaver Acres	671	677	727	729	758	741	702	687
Bethany	447	375	429	418	414	407	406	413
Bonny Slope	573	608	683	632	578	569	585	554
Cedar Mill	368	375	356	329	317	305	294	267
Chehalem	413	367	372	378	379	360	354	352
Cooper Mountain	383	401	392	382	352	332	327	318
Elmonica	466	433	418	407	391	369	349	341
Errol Hassell	340	341	355	337	317	304	286	262
Findley	539	476	527	559	557	562	567	562
Fir Grove	348	335	362	343	320	310	294	283
Greenway	301	299	273	267	259	240	235	219
Hazeldale	420	393	412	414	419	425	432	444
Hiteon	536	492	477	463	474	459	445	449
Jacob Wismer	658	570	592	566	571	565	564	574
Kinnaman	535	494	460	455	450	424	420	407
McKay	262	243	249	233	230	221	215	206
McKinley	588	566	628	636	673	670	657	637
Montclair	254	277	283	282	268	254	258	247
Nancy Ryles	516	498	507	464	445	419	419	406
Oak Hills	464	504	485	486	461	447	421	402
Raleigh Hills K-5	290	278	280	271	260	253	259	246
Raleigh Park	316	312	299	291	278	280	269	254
Ridgewood	331	362	371	358	340	339	343	323
Rock Creek	418	420	431	398	382	381	370	362
Sato	651	698	762	848	877	884	884	881
Scholls Heights	570	577	619	614	616	604	582	564
Sexton Mountain	447	441	440	412	392	389	362	343
Springville K-5	695	581	727	728	727	708	700	692
Terra Linda	287	271	258	265	251	228	229	222
Vose	682	665	694	696	686	661	646	625
West TV	266	292	305	294	286	280	272	250
William Walker	449	467	503	479	493	482	470	454
FLEX Online K-5	661	928	128	80	69	70	70	70
Elementary Total	16,317	16,203	16,007	15,712	15,493	15,137	14,904	14,504

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

AS OF SEPTEMBER 30

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
MIDDLE SCHOOLS								
Cedar Park	816	614	633	622	627	627	615	642
Conestoga	878	838	769	804	791	829	811	803
Five Oaks	952	731	749	749	714	694	663	661
Highland Park	678	682	635	626	594	617	600	570
Meadow Park	811	679	681	669	663	654	664	659
Mountain View	781	874	867	804	736	784	763	766
Stoller	1,389	1,019	902	1,014	1,055	1,026	1,040	1,060
Tumwater	0	865	979	962	955	947	916	911
Whitford	710	758	789	749	736	746	736	732
Aloha Huber 6-8	176	175	167	145	148	150	155	160
Raleigh Hills 6-8	154	75	27	0	0	0	0	0
Springville 6-8	161	86	40	0	0	0	0	0
ACMA Middle	335	324	323	328	332	335	335	335
ISB Middle	474	473	455	447	453	450	450	450
BASE (frmr HS2)	385	382	382	398	397	400	400	400
FLEX Online 6-8	319	347	161	123	114	115	115	115
Middle School Total	9,019	8,922	8,559	8,440	8,315	8,374	8,263	8,264
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
HIGH SCHOOLS								
Aloha	1,718	1,696	1,609	1,563	1,570	1,511	1,476	1,416
Beaverton	1,508	1,425	1,430	1,427	1,316	1,318	1,312	1,238
Mountainside	1,701	1,721	1,715	1,679	1,674	1,649	1,642	1,645
Southridge	1,437	1,474	1,460	1,420	1,419	1,360	1,340	1,323
Sunset	1,953	1,947	1,903	1,811	1,731	1,682	1,638	1,597
Westview	2,288	2,280	2,353	2,349	2,398	2,411	2,458	2,473
Community School	106	90	130	121	115	120	120	120
ACMA High	372	369	370	340	351	350	350	350
ISB High	393	384	432	423	421	420	420	420
BASE (frmr HS2)	456	446	441	453	476	475	475	475
SST (merged with HS2 after 2019)	0	0	0	0	0	0	0	0
Early College	288	275	281	255	260	260	260	260
FLEX Online 9-12	234	391	267	277	261	260	260	260
High School Total	12,454	12,498	12,391	12,118	11,992	11,816	11,751	11,577
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Total Elementary	16,317	16,203	16,007	15,712	15,493	15,137	14,904	14,504
Total Middle	9,019	8,922	8,559	8,440	8,315	8,374	8,263	8,264
Total High	12,454	12,498	12,391	12,118	11,992	11,816	11,751	11,577
Special Education	961	858	907	877	918	920	920	920
Total All Levels	38,751	38,481	37,864	37,147	36,718	36,247	35,838	35,265
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	960	895	906	929	985	985	985	985
DISTRICT GRAND TOTAL	39,711	39,376	38,770	38,076	37,703	37,232	36,823	36,250

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 24.30 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 26.75. The staffing ratio was weighted at 0.25 for students of poverty for each school. The overall classroom teacher staffing of each elementary school was determined by their weighted enrollment. Counseling is also calculated on weighted enrollment. All other staffing that is dependent on enrollment used unweighted projected enrollment.

Administration and Management Support

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

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
0.854	0.815	0.000	1.630	0-599 Students
0.854	0.815	0.263	1.893	600-899 Students
0.854	0.815	0.700	2.330	900+ Students

Classroom Teachers

	Criteria
# of Students Divided by 24.30	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 26.75	Grades 3-5 and 3-8*, Rounded to nearest 1.0
<i>Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.</i>	
<i>*Grades 3-8 for Aloha Huber Park K-8 only</i>	

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

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
0.500	All Schools
0.500	Additional for Title IA Schools

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

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

Kindergarten Paraeducators	Criteria
0.306	Per 25 Unweighted Kindergarten Students
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
0.360	Additional for Large Schools with 36+ Classrooms
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, Raleigh Park, Vose, William Walker
Non-Salary		Criteria
\$86.38*(36*0.5) = \$1,555		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 = \$1,296	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>	

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

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 26.50 students. For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.5 student weighting for all students 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 26.50	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 classified allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document. All other allocations are shown in FTE.

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Counselors

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

Social Worker

	Criteria
1.000	All Schools

Classified Support

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

Academic Coach

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

School Support Specialist

	Criteria
1.000	All Schools

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

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)

Special Education Specialized Program Electives

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

Campus Supervisor

	Criteria
0.719	All Schools

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
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Activities Stipends

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

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

High Schools

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

Administration

Principal	Assistant Principal	Total	Criteria
1.000	3.000	4.000	0-2,299 Students
1.000	4.000	5.000	2,300+ Students
<i>Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.</i>			

Management Support

	Criteria
1.000	Poverty > 40%

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
<i>Includes Students Enrollment in Special Education Specialized Programs.</i>				

Classroom Teachers

	Criteria
# of Students Divided by 27.10	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 classified allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document. All other allocations are shown in FTE.

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Counselors

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

Additional Counselors

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

Substance Use Specialist

	Criteria
0.500	Per School

9th Grade Success Lead

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

Social Worker

	Criteria
1.000	Per School

School Support Specialist

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

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Credit Recovery Support

	Criteria
1.000	Per School
0.250	Additional at Sunset to support ECHS & Terra Nova students

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 Assistant	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
0.854	0-2,199 Students
1.708	2,200-2,799 Students
2.562	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>	

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

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

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

AVID Teacher

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

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

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

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.

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

Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Newcomers Program

Teacher	Paraeducator	Social Workers	Non-Salary	Criteria
2.000	1.225	0.500	$\$94.19 \times 20 = \$1,776$	Beaverton
1.000	1.225	0.500	$\$94.19 \times 20 = \$1,776$	Southridge
1.000	0.613	0.500	$\$94.19 \times 20 = \$1,776$	Aloha, Westview
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
0.719	0-699 Students
1.438	700-1,449 Students
2.158	1,450-2,299 Students
2.877	2,300+ Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs	

Non-Salary

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

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Beaverton School District

Staffing Allocation Methodology (SAM)

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Athletics

Athletic Director	Criteria
1.000	All Schools
Athletic Trainer	Criteria
0.815	All Schools
Athletic Assistant	Criteria
0.815	All Schools
Coaches (# of positions, not APU)	For Each School
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
Meet Management	Criteria
0.573	All Schools
Athletic Director Extended Contract	Criteria
0.327	All Schools
Athletic Stipend	Criteria
4.152	All Schools
Athletic Substitutes	Criteria
0.072	All Schools
Athletic Temporary Classified	Criteria
0.284	All Schools
Athletic Extended Contract	Criteria

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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 0.5 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 0.5.

Administration

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

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Beaverton School District

Staffing Allocation Methodology (SAM)

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Classroom Teachers

	Criteria
# of Students Divided by 27.50	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
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Specialists

	Criteria
1.000	FLEX Elementary

Counselors – Elementary (FLEX only)

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

Counselors - Secondary

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

Additional Counselors

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

Substance Use Specialist

	Criteria
0.500	ACMA, BASE
1.000	Community School

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Beaverton School District

Staffing Allocation Methodology (SAM)

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Social Workers

	Criteria
0.750	ACMA, ISB, BASE, FLEX
1.000	Community School

School Support Specialist

	Criteria
0.500	ACMA, ISB, BASE
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

9th 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

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**Beaverton School District
Staffing Allocation Methodology (SAM)
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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, FLEX
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 (Secondary)

	Criteria
2.400	ACMA
3.000	ISB
3.200	BASE
1.000	FLEX, Community School
Calculated based on percent of weighted enrollment for ACMA, BASE, and ISB for a total of 8.6 APU. Community School and FLEX are excluded from the calculation and receives a base of 1.0.	

Additional Options Teachers (Elementary)

	Criteria
1.000	FLEX Elementary
Allocated if ratio calculates less than 3.0 elementary classroom teachers.	

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Beaverton School District

Staffing Allocation Methodology (SAM)

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CEYP Program

Teacher	Paraeducator	Criteria
1.000	2.188	Community School
Non-Salary Base	Washington County Nursing Contract	
\$10,000	\$80,000	

Alternative Education

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
Stipend	Criteria
1.500	ACMA High School

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Beaverton School District

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Special Education

Resource room licensed and classified staffing is based upon an average of October - December 2023 caseload numbers. Caseload is determined by the number of students with; 1) a current eligibility for special education services, 2) signed parental consent for special education services, 3) who are actively enrolled at the school, and 4) are directly case managed by the resource room teacher.

Eligible students who are case managed by another service provider (e.g., Speech Language Pathologist), are not counted in the resource room caseload even if receiving some services through the resource room, instead they are counted towards the service provider's caseload (e.g., Speech Language Pathologist) who is directly case managing the student. Additionally, students in the process of evaluation and/or not yet enrolled and attending the school are unable to be counted towards a school's caseload.

The resource room licensed staffing ratio for elementary is 27:1 and 32:1 for secondary. For resource room staffing ratios, please refer to tables below. Please note that elementary resource room caseload averages of less than 21 students are required to keep 8 hours per week available for overload testing and other district assigned duties. Similarly, secondary resource room caseload averages of 21-26 are required to keep 8 hours per week available for overload testing and other district assigned duties.

Specialized program classified staffing allocations are based upon 2024-2025 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.

Elementary and K-8 Resource Room Licensed Staffing		Elementary and K-8 Resource Room Classified Staffing		
Caseload Average	Licensed FTE	Caseload Average	Classified APU	Hours/Day (182 Day Calendar)
0-27 Students	1.000	25-27 Students	0.613	7.0 hours
28-41 Students	1.500	39-41 Students		
42-55 Students	2.000	53-55 Students		
56-69 Students	2.500	67-69 Students		
70-83 Students	3.000	81-83 Students		
84-97 Students	3.500	95-97 Students		
98-111 Students	4.000	109-111 Students		
112-125 Students	4.500	123-125 Students		
<i>*Resource programs with less than 21 students will be assigned additional duties.</i>				
Secondary Schools Resource Room Licensed Staffing		Secondary Schools Resource Room Classified Staffing		
Caseload Average	Licensed FTE	Caseload Average	Classified APU	Hours/Day (182 Day Calendar)
0-11 Students	0.250	1-17 Students	0.613	7.0 hours
12*-20 Students	0.500	18-20 Students		
21-32 Students	1.000	30-32 Students		
33-49 Students	1.500	47-49 Students		
50-66 Students	2.000	64-66 Students		
67-83 Students	2.500	81-83 Students		
84-100 Students	3.000	98-100 Students		

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101-117 Students	3.500	115-117 Students		
118-134 Students	4.000	132-134 Students		
135-151 Students	4.500	149-151 Students		
152-168 Students	5.000	166-168 Students		
169-185 Students	5.500	183-185 Students		
186-202 Students	6.000	200-202 Students		
203-219 Students	6.500	217-219 Students		
220-236 Students	7.000	234-236 Students		
237-253 Students	7.500	241-253 Students		

****Resource programs with 12-26 students will be assigned additional duties.***

Elementary ALC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-3	1.000	0.000	0.0	0 hours
4-5	1.000	0.613	1.0	7.0 hours
6-7	1.000	0.919	1.5	10.5 hours
8-9	1.000	1.225	2.0	14.0 hours
10-11	1.000	1.531	2.5	17.5 hours
12-15	1.000	1.838	3.0	21.0 hours

****Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to each classroom.***

Middle School ALC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-8	1.000	0.306	0.5	3.5 hours
9-10	1.000	0.613	1.0	7.0 hours
11-12	1.000	0.919	1.5	10.5 hours
13-14	1.000	1.225	2.0	14.0 hours
15-16	1.000	1.531	2.5	17.5 hours

****Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to each classroom.***

High School ALC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-9	1.000	0.000	0.0	0.0 hours
10-15	1.000	0.613	1.0	7.0 hours
16-20	1.000	0.919	1.5	10.5 hours
21-25	1.000	1.225	2.0	14.0 hours
26-30	1.500	1.531	2.5	17.5 hours
31-35	1.500	1.838	3.0	21.0 hours

****Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to each classroom.***

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

Elementary EGC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-7	1.000	1.225	2.0	14.0 hours
8-9	1.000	1.531	2.5	17.5 hours
10-11	1.000	1.838	3.0	21.0 hours
12-13	1.000	2.144	3.5	24.5 hours
14-15	1.000	2.450	4.0	28.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

Middle School EGC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-3	1.000	0.000	0.0	0.0 hours
4-6	1.000	0.306	0.5	3.5 hours
7-8	1.000	0.613	1.0	7.0 hours
9-10	1.000	0.919	1.5	10.5 hours
11-12	1.000	1.225	2.0	14.0 hours
13-14	1.000	1.531	2.5	17.5 hours
15-16	1.000	1.838	3.0	21.0 hours
17-18	1.000	2.144	3.5	24.5 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

High School EGC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-9	1.000	0.000	0.0	0.0 hours
10-20	1.000	0.613	1.0	7.0 hours
21-25	1.000	0.919	1.5	10.5 hours
26-30	1.500	1.225	2.0	14.0 hours
31-35	1.500	1.531	2.5	17.5 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

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Elementary ELC Staffing Ratio*					
Students	Licensed (Teacher) FTE	Social Worker FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-9	1.000	0.500	1.838	3.0	21.0 hours
10	1.000	0.500	2.144	3.5	24.5 hours
11	1.000	0.500	2.450	4.0	28.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.					

All Levels ISC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
1	1.000	0.000	0.0	0.0 hours
2	1.000	0.000	0.0	0.0 hours
3	1.000	0.306	0.5	3.5 hours
4	1.000	0.613	1.0	7.0 hours
5	1.000	0.919	1.5	10.5 hours
6	1.000	1.225	2.0	14.0 hours
7	1.000	1.531	2.5	17.5 hours
8	1.000	1.838	3.0	21.0 hours
9	1.000	2.144	3.5	24.5 hours
10	1.000	2.450	4.0	28.0 hours
11	1.000	2.756	4.5	31.5 hours
12	1.000	3.063	5.0	35.0 hours
13	1.000	3.367	5.5	38.5 hours
14	1.000	3.675	6.0	42.0 hours
15	1.000	3.981	6.5	45.5 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

Elementary SCC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-3	1.000	0.000	0.0	0.0 hours
4-5	1.000	0.613	1.0	7.0 hours
6-7	1.000	0.919	1.5	10.5 hours
8-9	1.000	1.225	2.0	14.0 hours
10-11	1.000	1.531	2.5	17.5 hours
12-15	1.000	1.838	3.0	21.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

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Middle School SCC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-3	1.000	0.000	0.0	0.0 hours
4-6	1.000	0.306	0.5	3.5 hours
7-8	1.000	0.613	1.0	7.0 hours
9-10	1.000	0.919	1.5	10.5 hours
11-12	1.000	1.225	2.0	14.0 hours
13-14	1.000	1.531	2.5	17.5 hours
15-16	1.000	1.838	3.0	21.0 hours
17-18	1.000	2.144	3.5	24.5 hours
19-20	1.000	2.450	4.0	28.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

High School SCC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-9	1.000	0.000	0.0	0.0 hours
10-20	1.000	0.613	1.0	7.0 hours
21-25	1.000	0.919	1.5	10.5 hours
26-30	1.500	1.225	2.0	14.0 hours
31-35	1.500	1.531	2.5	17.5 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

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Elementary SRC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
1-2	1.000	0.000	0.0	0.0 hours
3-4	1.000	0.613	1.0	7.0 hours
5	1.000	0.919	1.5	10.5 hours
6	1.000	1.225	2.0	14.0 hours
7	1.000	1.531	2.5	17.5 hours
8	1.000	1.838	3.0	21.0 hours
9	1.000	2.144	3.5	24.5 hours
10	1.000	2.45	4.0	28.0 hours
11	1.000	2.756	4.5	31.5 hours
12	1.000	3.063	5.0	35.0 hours
13	1.000	3.369	5.5	38.5 hours
14	1.000	3.675	6.0	42.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

Middle/High School SRC Staffing Ratio*				
Students	Licensed FTE	Classified APU	Number of Classified Staff	Hours/Day (182 Day Calendar)
0-8	1.000	1.225	2.0	14.0 hours
9-10	1.000	1.531	2.5	17.5 hours
11-12	1.000	1.838	3.0	21.0 hours
13-14	1.000	2.144	3.5	24.5 hours
15-16	1.000	2.450	4.0	28.0 hours
*Allocations are per classroom. If multiple classrooms in one school, student projection is divided by number of classrooms and then above ratios are applied to <i>each</i> classroom.				

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

Beaverton School District

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English Language Learners (ELL)

The 2024-25 allocations were determined using the EL counts on October 1st of each school year. Separate ratios are used to calculate teacher allocations for DL students and EL students at the elementary level. Newcomer students are included at an additional 0.25 weight.

Elementary Licensed Staffing		Elementary Classified Staffing		
DL Students	EL Students	Criteria	Classified APU	Hours/Day (182 Day Calendar)
60:1	40:1	Licensed FTE < 1.5	0.613	7.0 hours
Licensed allocation rounded to nearest 0.5				

Middle/High School Licensed Staffing		Middle/High School Classified Staffing		
EL/DL Students		Criteria	Classified APU	Hours/Day (182 Day Calendar)
60:1		Licensed FTE < 1.5	0.613	7.0 hours
Licensed allocation rounded to nearest 0.2				

A total of 33.2 Bilingual Resource Facilitator I (BRFI) positions (7.5 hours/day) will be funded for the 2024-2025 school year. To determine which schools were allocated BRFI positions, the following items were taken into consideration:

- The primary responsibility of a BRFI is to provide language interpretation and translation services. Therefore, BRFI staffing allocations are generally based on each school's proportion of students who have at least one parent/guardian that requires those services. Most of the meetings for which interpretation services are needed are in Spanish and are related to Special Education (e.g., contacting families to schedule IEP meetings, interpreting at IEP meetings). While a BRFI does provide some support to students that speak languages other than English and Spanish and to their parents/guardians, most of their needs are met by the MLD-based Bilingual Resource Facilitator II staff (e.g., interpreting at meetings). Therefore, these are the weights that were given to different student characteristics when determining each school's proportion of BRFI staffing:
 - Students with disabilities who have at least one parent/guardian that requires Spanish interpretation: 3X
 - Students without disabilities who have at least one parent/guardian that requires Spanish interpretation: 1X
 - All other students who have at least one parent/guardian that requires interpretation (non-Spanish): .25X
- Middle and high schools (non Option program schools) were allocated at least a .5 BRFI position due to the complexity and increased volume of the demands on a BRFI at those levels (e.g., more meetings with families, evening events).
- All schools that host a Spanish Dual Language program were allocated at least a 1.0 BRFI due to the increased communication that needs to be provided to families in those programs. Jacob Wismer Elementary School's new Mandarin Chinese Dual Language program will be supported by the Mandarin-speaking MLD-based Bilingual Resource Facilitator II.
- The Dari/Pashto-speaking BRFI position was divided among three Newcomer Center schools: Aloha Huber Park (elementary), Meadow Park (middle), and Beaverton High School (high). The remaining Newcomer Centers will continue to be supported by BRFI staff at those sites (AHS 4.0, WVHS 2.0).

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Beaverton School District

Staffing Allocation Methodology (SAM)

2024-25

Impact and Support

School	BRFI change from 23-24	How school will be supported & notes
All schools		Schools that do not receive a BRFI allocation will be supported by MLD-based BRFII staff.
Aloha Huber Park	Reducing from .5 Dari to .33 due to shift in Newcomer Center resources.	Newcomer Center will retain .33 Dari and there will be no change to Spanish allocation (1.5). The school may use Title I funds to hire an additional .5 Spanish.
ACMA	Reducing from .1 Spanish to 0.	Will be supported by the BRFI based at BASE.
BASE	Increase from .9 Spanish to 1.0.	The BRFI based at BASE will also support ACMA and Community School.
Beaverton HS	Increase of .33 Dari due to shift in Newcomer Center resources.	Will continue to be supported by 3.0 Spanish and 1.0 Arabic.
Community School	Reducing from .5 Spanish to 0.	Will be supported by the BRFI based at BASE.
Flex Online School	Reducing from .5 Spanish to 0.	Will be supported entirely by MLD-based BRFII staff.
Hazeldale, McKinley	Increasing from .5 Spanish to 1.0.	New Dual Language programs
Meadow Park MS	Reducing from .5 Dari to .33 due to shift in Newcomer Center resources.	Newcomer Center will retain .33 Dari and there will be no change to Spanish allocation (1.0).

Classified APU Calculations

Days and Hours	APU for 182 Days	APU for 187 Days	APU for 212 Days	APU for 222 Days
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 classified allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document. All other allocations are shown in FTE.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
822	849	892	908	918	935	959	945

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.91	2.00	2.00	2.00	2.00
57.29	59.71	64.51	66.15	66.20
18.25	17.80	18.84	21.64	21.23

2023-24 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	8.7
Beaverton School District	14.2



Financial Data:

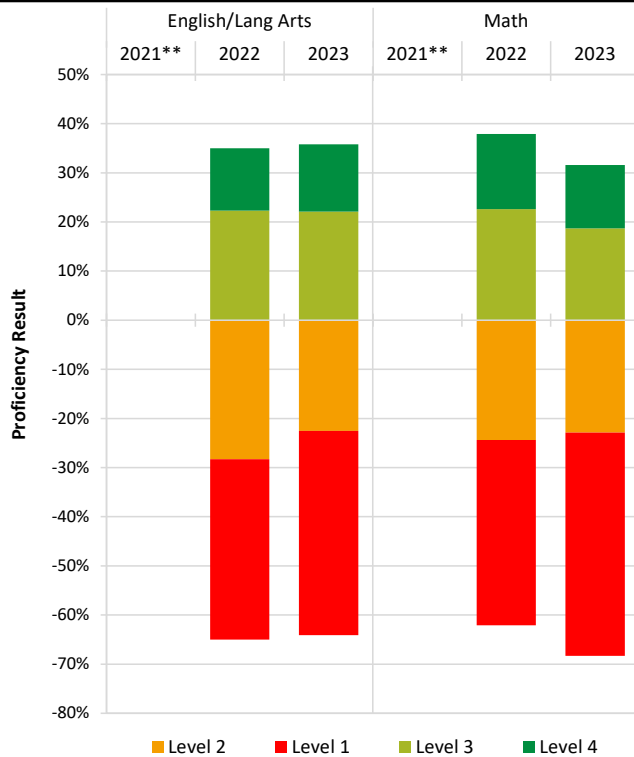
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 8,902,596	\$ 9,752,890	\$ 10,774,651	\$ 12,230,179	\$ 12,082,552
110,924	194,624	124,984	232,153	17,550
264,747	549,338	449,795	438,305	290,010
-	-	-	-	-
269	275	59,429	2,195	1,000
\$ 9,278,537	\$ 10,497,127	\$ 11,408,860	\$ 12,902,831	\$ 12,391,112
\$ 11,288	\$ 12,364	\$ 12,790	\$ 14,210	\$ 13,498

Total

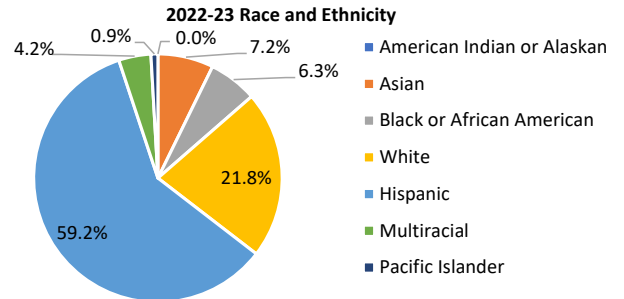
Cost Per Student

School Performance Measures



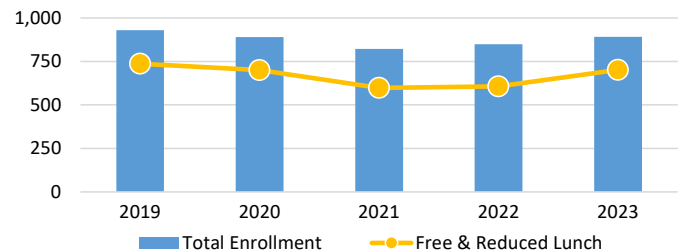
** Due to the COVID-19 pandemic, test scores are not available for 2020-21.

Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	15%	13%	12%
English Language Learners	35%	38%	39%
Talented and Gifted	6%	3%	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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
526	513	478	435	433	410	414	403

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual [^]	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
1.00	1.00	1.00	1.00	1.00	Barnes Elementary	5.8
37.00	38.98	35.81	34.84	33.50	Beaverton School District	14.2
10.59	13.02	13.73	12.70	13.80	(average years experience in District)	

Financial Data:

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

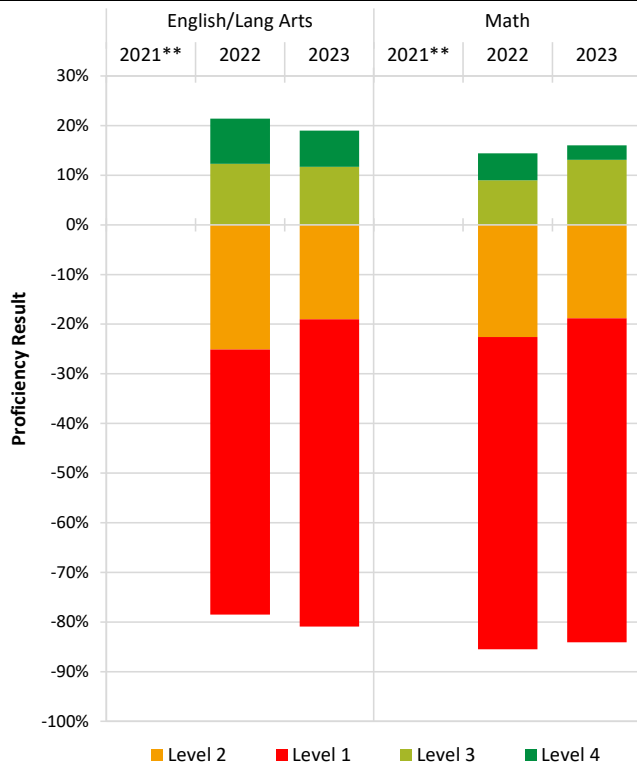
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget [^]	2024-25 Budget
\$ 5,248,988	\$ 6,195,671	\$ 6,036,044	\$ 6,773,231	\$ 6,380,634
1,005	25,152	56,749	85,306	13,516
189,906	336,237	222,997	244,441	126,359
-	-	-	-	-
-	558	22,619	1,100	3,200
\$ 5,439,899	\$ 6,557,618	\$ 6,338,408	\$ 7,104,078	\$ 6,523,709
\$ 10,342	\$ 12,783	\$ 13,260	\$ 16,331	\$ 15,066

Total

Cost Per Student

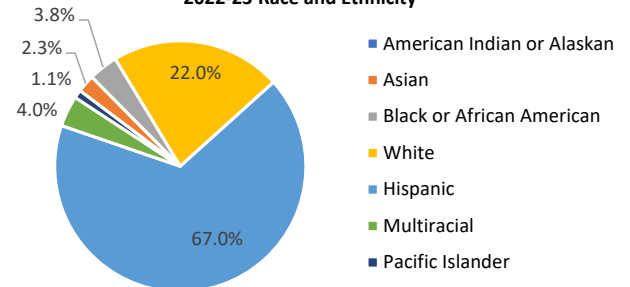


School Performance Measures



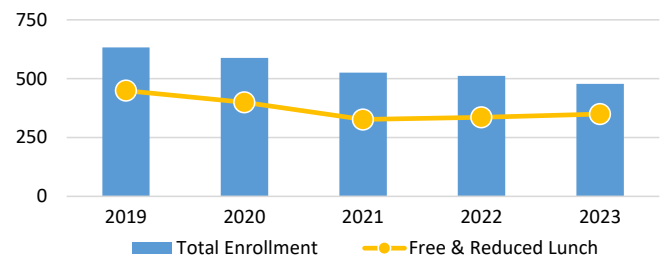
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	15%	15%	15%
English Language Learners	49%	49%	50%
Talented and Gifted	3%	2%	3%

Free & Reduced Lunch vs. Total Enrollment



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

[^] Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
671	677	727	729	758	741	702	687

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
46.96	51.83	57.05	59.41	58.00
11.99	12.80	15.17	17.36	17.33

2023-24 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	8.1
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

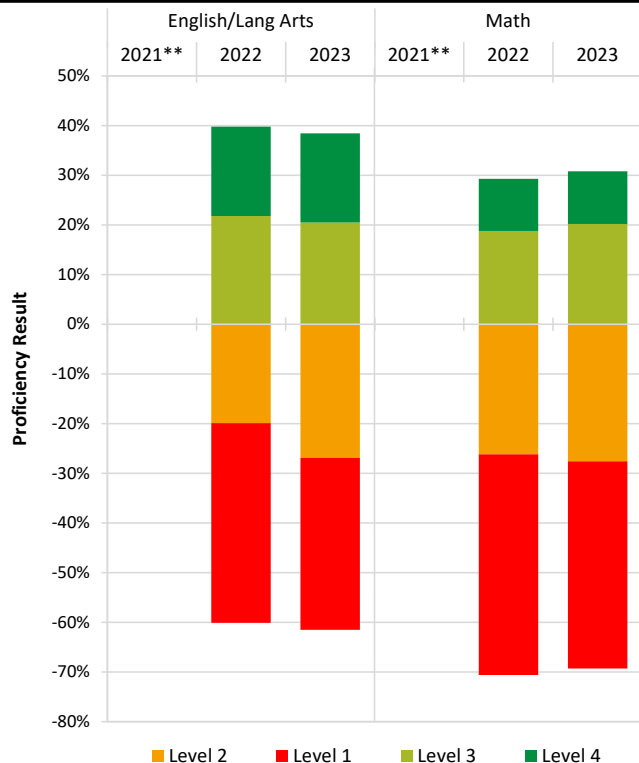
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,080,213	\$ 8,410,302	\$ 9,232,089	\$ 10,471,906	\$ 11,267,038
6,180	67,838	53,430	96,121	21,675
213,551	440,593	340,256	423,955	247,353
771,669	-	-	-	-
-	-	44,803	-	-
\$ 8,071,613	\$ 8,918,734	\$ 9,670,578	\$ 10,991,982	\$ 11,536,066
\$ 12,029	\$ 13,174	\$ 13,302	\$ 15,078	\$ 15,219

Total

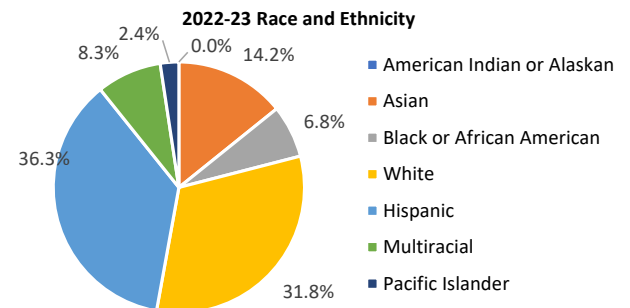
Cost Per Student



School Performance Measures

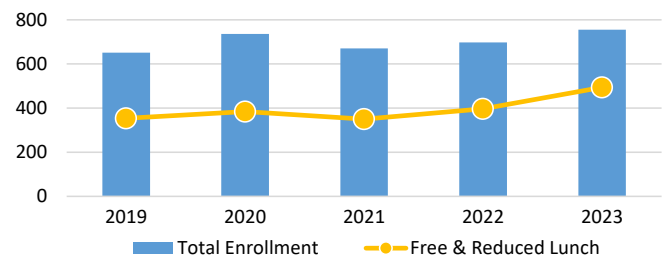


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	18%	18%	17%
English Language Learners	24%	25%	26%
Talented and Gifted	4%	2%	3%

Free & Reduced Lunch vs. Total Enrollment



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

Bethany Elementary

3305 NW 174th Avenue

Beaverton, OR 97006

Principal: Toni Rosenquist

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
447	375	429	418	414	407	406	413

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
27.39	25.18	26.21	25.35	26.10
8.64	8.42	7.93	8.69	9.80

2023-24 Average Classroom Teacher Years of Experience	
Bethany Elementary	15.2
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

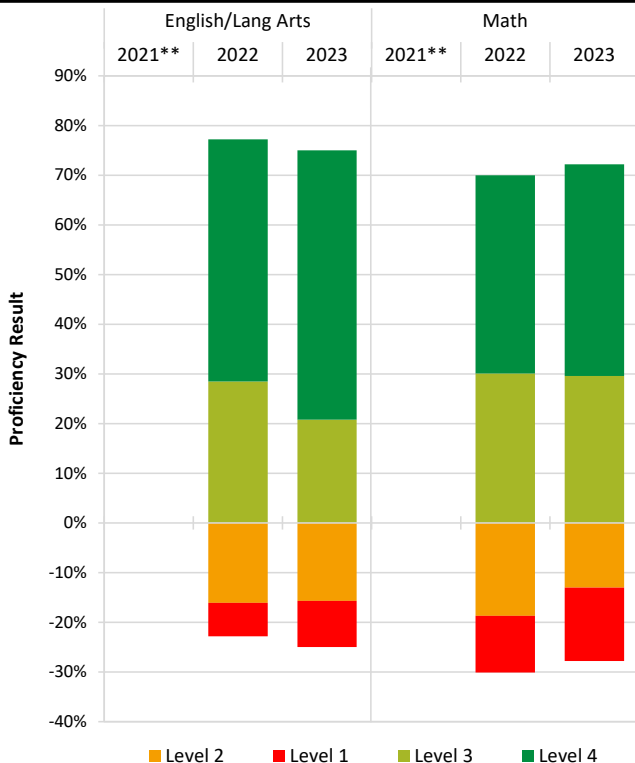
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,388,610	\$ 4,430,021	\$ 4,712,345	\$ 4,741,741	\$ 4,963,962
12,111	19,993	35,225	38,307	11,190
138,982	195,096	144,452	160,186	77,597
-	5,666	27,222	20,638	-
-	-	96,983	100	100
\$ 4,539,704	\$ 4,650,776	\$ 5,016,227	\$ 4,960,972	\$ 5,052,849
\$ 10,156	\$ 12,402	\$ 11,693	\$ 11,868	\$ 12,205

Total

Cost Per Student

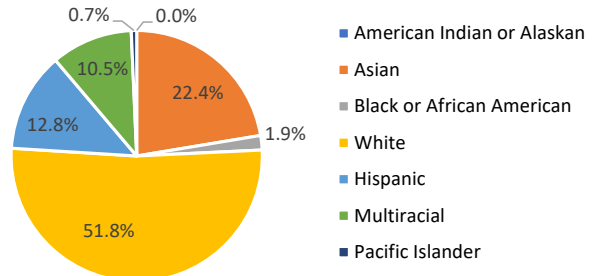


School Performance Measures



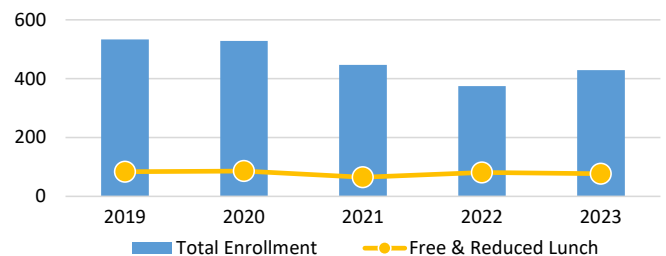
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	13%	14%	13%
English Language Learners	11%	12%	13%
Talented and Gifted	15%	14%	15%

Free & Reduced Lunch vs. Total Enrollment



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

Bonny Slope Elementary

11775 NW McDaniel Road

Portland, OR 97229

Principal: Betty Skundrick

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
573	608	683	632	578	569	585	554

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	1.98	2.00
32.19	35.05	38.49	36.78	33.20
11.71	11.10	11.13	10.82	10.83

2023-24 Average Classroom Teacher Years of Experience	
Bonny Slope Elementary	10.8
Beaverton School District	14.2

(average years experience in District)

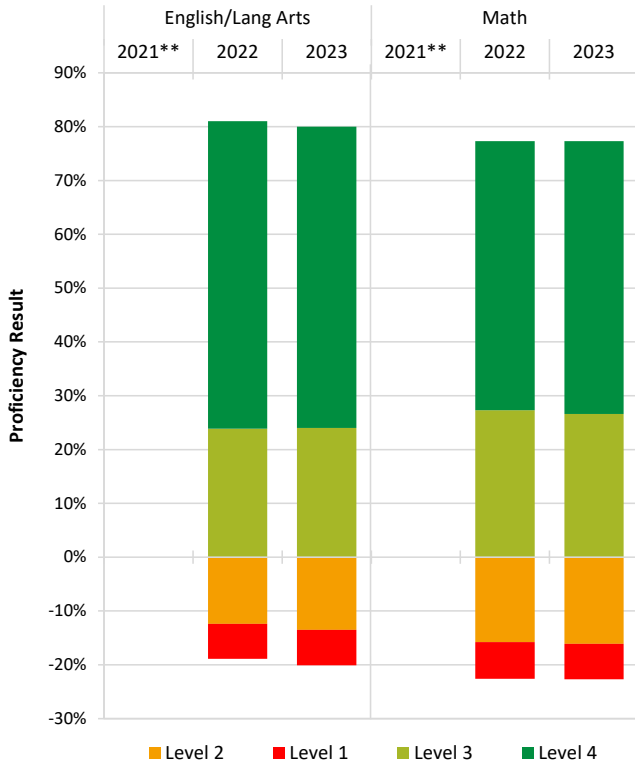
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,479,079	\$ 6,155,122	\$ 6,757,930	\$ 6,747,541	\$ 6,308,167
7,341	76,565	55,581	99,253	11,525
135,605	249,823	183,432	172,621	90,268
7,117	-	-	-	-
30	-	132,180	218	220
\$ 5,629,171	\$ 6,481,510	\$ 7,129,122	\$ 7,019,634	\$ 6,410,180
\$ 9,824	\$ 10,660	\$ 10,438	\$ 11,107	\$ 11,090



School Performance Measures



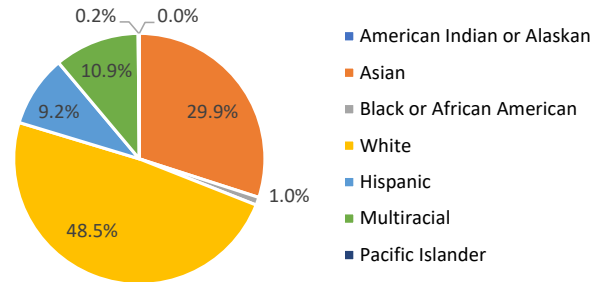
** Due to the COVID-19 pandemic, test scores are not available for 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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

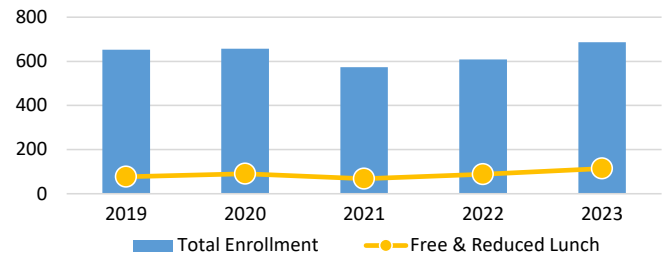
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	9%	8%	8%
English Language Learners	11%	12%	13%
Talented and Gifted	8%	17%	19%

Free & Reduced Lunch vs. Total Enrollment



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Cedar Mill Elementary

10265 NW Cornell Road

Portland, OR 97229

Principal: Amy Chamberlain

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
368	375	356	329	317	305	294	267

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
22.10	23.14	23.66	22.35	20.90
7.41	7.87	7.75	8.27	9.45

2023-24 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	11.5
Beaverton School District	14.2

(average years experience in District)

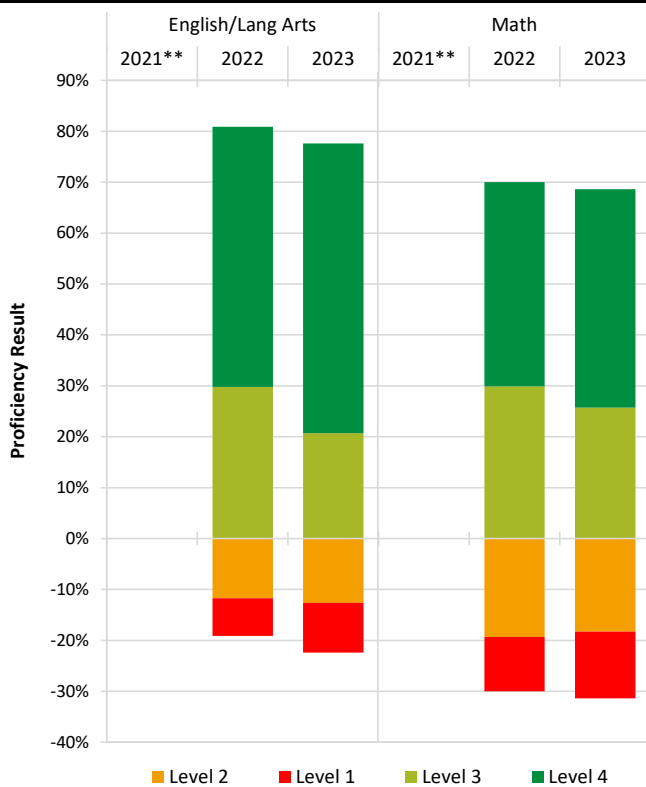
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,706,684	\$ 4,082,229	\$ 4,269,209	\$ 4,113,216	\$ 4,181,295
1,137	19,928	30,586	85,747	4,650
116,752	172,553	105,161	125,294	70,672
-	39,550	-	19,905	-
-	-	52,650	255	60
\$ 3,824,573	\$ 4,314,260	\$ 4,457,606	\$ 4,344,416	\$ 4,256,677
\$ 10,393	\$ 11,505	\$ 12,521	\$ 13,205	\$ 13,428

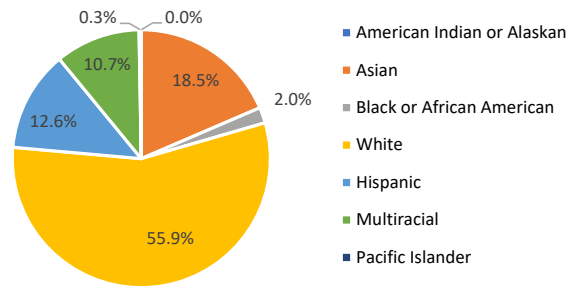


School Performance Measures



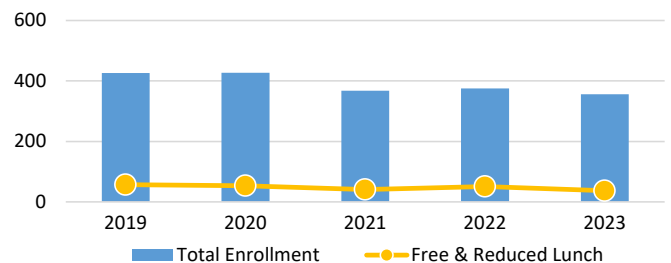
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	10%	10%	11%
English Language Learners	9%	10%	11%
Talented and Gifted	7%	14%	13%

Free & Reduced Lunch vs. Total Enrollment



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

Chehalem Elementary

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

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
413	367	372	378	379	360	354	352

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
1.00	1.00	1.00	1.00	1.00	Chehalem Elementary	12.0
32.13	32.80	31.06	31.52	32.70	Beaverton School District	14.2
10.60	10.13	11.17	12.34	11.89	(average years experience in District)	

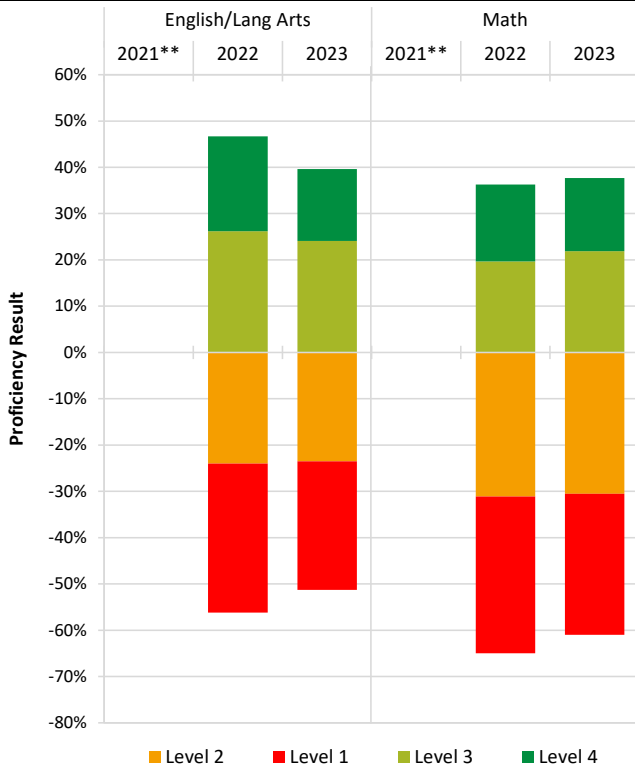
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,216,456	\$ 5,697,808	\$ 5,512,494	\$ 5,962,960	\$ 6,337,318
1,388	38,335	47,368	67,503	8,162
174,436	195,287	177,087	182,635	105,059
-	-	-	-	-
-	-	18,033	-	-
\$ 5,392,280	\$ 5,931,430	\$ 5,754,982	\$ 6,213,098	\$ 6,450,539
\$ 13,056	\$ 16,162	\$ 15,470	\$ 16,437	\$ 17,020

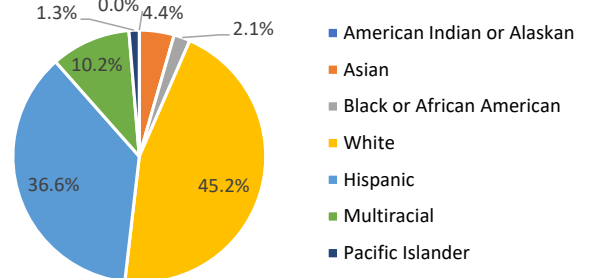


School Performance Measures



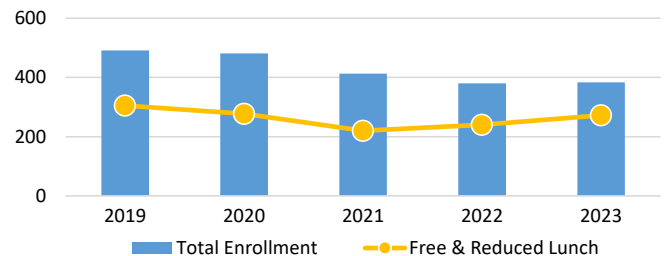
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	16%	15%	18%
English Language Learners	24%	27%	25%
Talented and Gifted	4%	3%	3%

Free & Reduced Lunch vs. Total Enrollment



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

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

Cooper Mountain Elementary

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

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
383	401	392	382	352	332	327	318

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
1.00	1.00	1.00	1.00	1.00	Cooper Mountain Elementary	9.4
25.44	26.91	28.56	27.64	25.40	Beaverton School District	14.2
7.86	8.78	7.84	8.83	10.10	(average years experience in District)	

Financial Data:

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

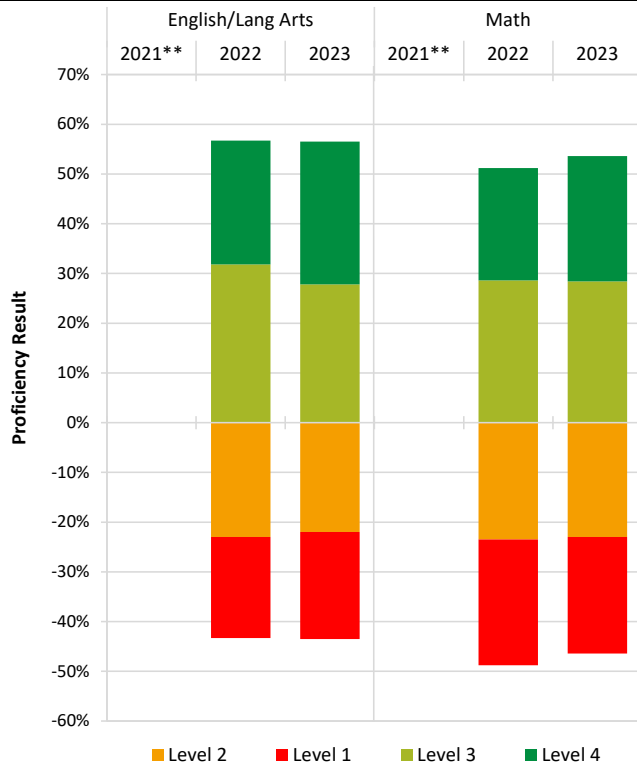
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,957,725	\$ 4,723,335	\$ 4,775,048	\$ 4,969,938	\$ 5,116,071
3,527	25,824	33,429	70,257	10,125
113,801	211,741	135,430	142,710	79,402
277,170	1,975,096	-	-	-
30	-	43,365	-	-
\$ 4,352,253	\$ 6,935,996	\$ 4,987,271	\$ 5,182,905	\$ 5,205,598
\$ 11,364	\$ 17,297	\$ 12,723	\$ 13,568	\$ 14,789

Total

Cost Per Student

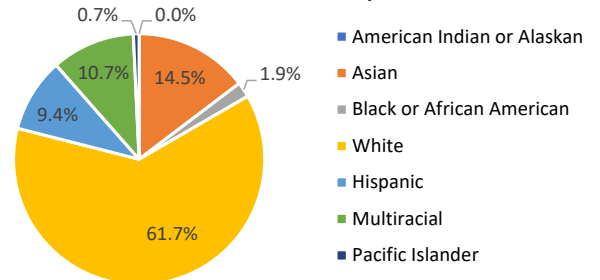


School Performance Measures



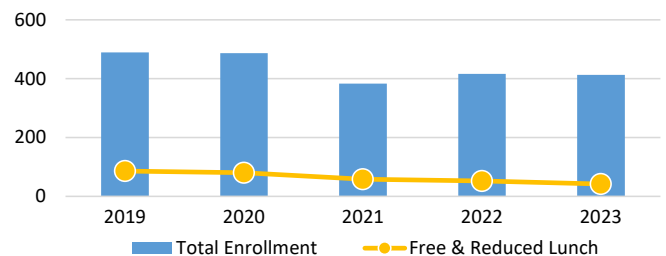
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	15%	15%	14%
English Language Learners	7%	8%	6%
Talented and Gifted	4%	7%	6%

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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
466	433	418	407	391	369	349	341

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
32.94	29.80	29.52	32.76	30.20
9.76	8.83	9.57	12.80	13.99

2023-24 Average Classroom Teacher Years of Experience	
Elmonica Elementary	6.1
Beaverton School District	14.2

(average years experience in District)

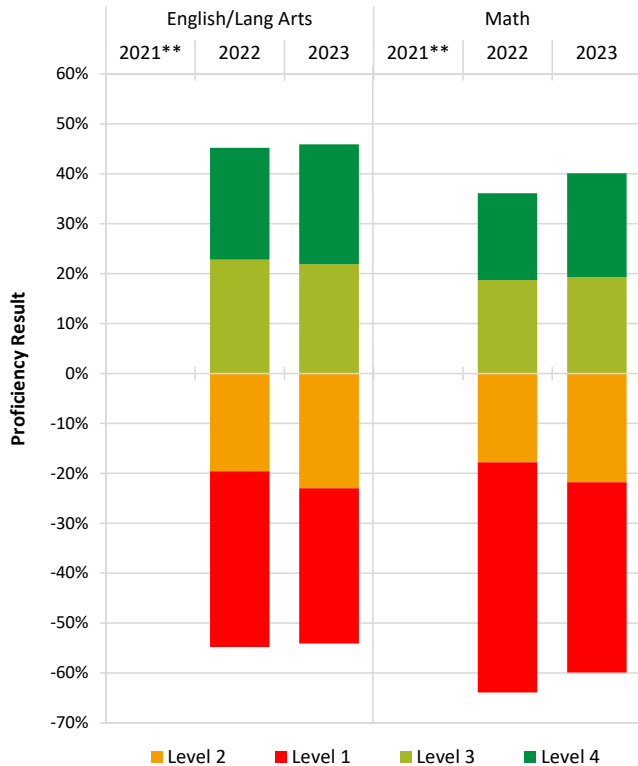
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,762,043	\$ 4,536,862	\$ 4,675,189	\$ 5,908,774	\$ 5,944,593
5,483	25,413	35,190	74,092	5,225
127,864	189,381	171,444	181,563	106,362
-	-	-	-	-
409	89	18,574	200	180
\$ 4,895,799	\$ 4,751,744	\$ 4,900,397	\$ 6,164,630	\$ 6,056,360
\$ 10,506	\$ 10,974	\$ 11,723	\$ 15,147	\$ 15,489



School Performance Measures

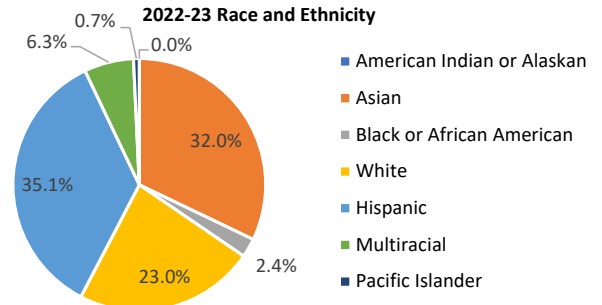


** Due to the COVID-19 pandemic, test scores are not available for 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

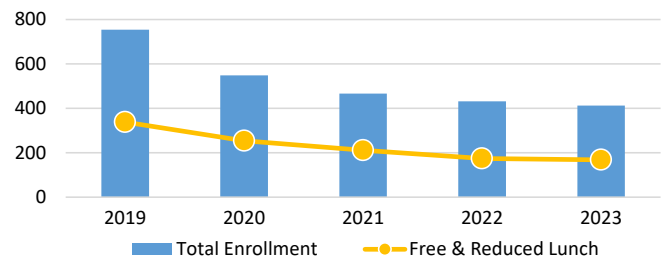
Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	10%	11%	12%
English Language Learners	30%	32%	33%
Talented and Gifted	7%	5%	6%

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.

Errol Hassell Elementary

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

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
340	341	355	337	317	304	286	262

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
22.90	24.78	23.20	22.70	24.10
7.79	7.20	8.16	8.88	10.10

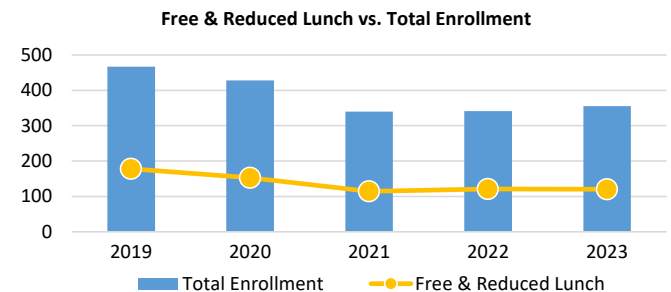
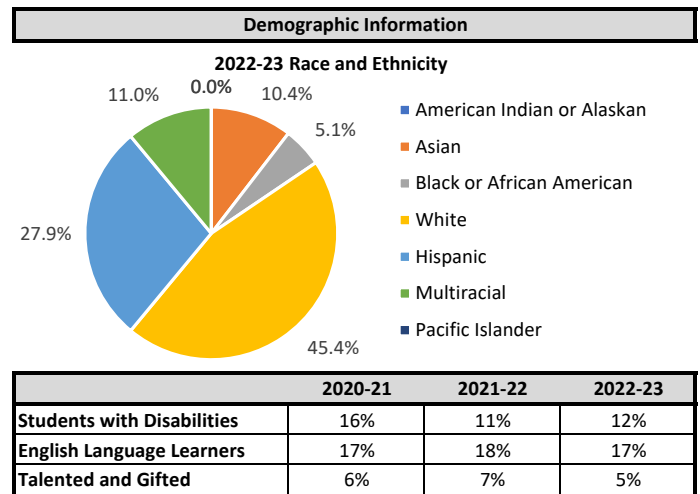
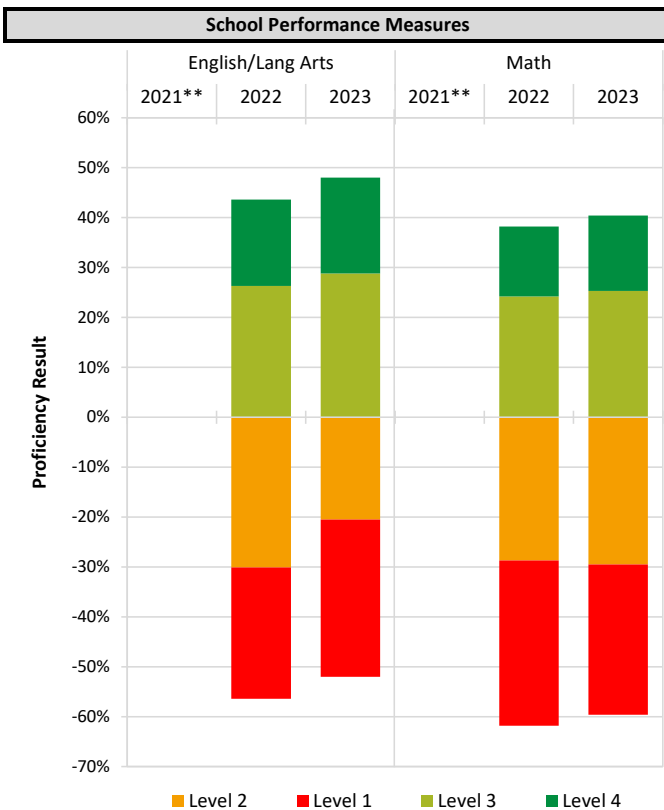
2023-24 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	9.9
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,595,408	\$ 3,903,242	\$ 4,082,512	\$ 4,323,643	\$ 4,845,424
2,467	25,775	27,890	31,640	4,205
108,817	182,459	113,621	128,757	81,014
-	-	-	-	-
-	-	22,807	85	85
\$ 3,706,692	\$ 4,111,476	\$ 4,246,829	\$ 4,484,124	\$ 4,930,728
\$ 10,902	\$ 12,057	\$ 11,963	\$ 13,306	\$ 15,554



** Due to the COVID-19 pandemic, test scores are not available for 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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
539	476	527	559	557	562	567	562

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
27.24	27.95	29.13	31.51	33.00
9.07	9.08	9.15	10.09	10.91

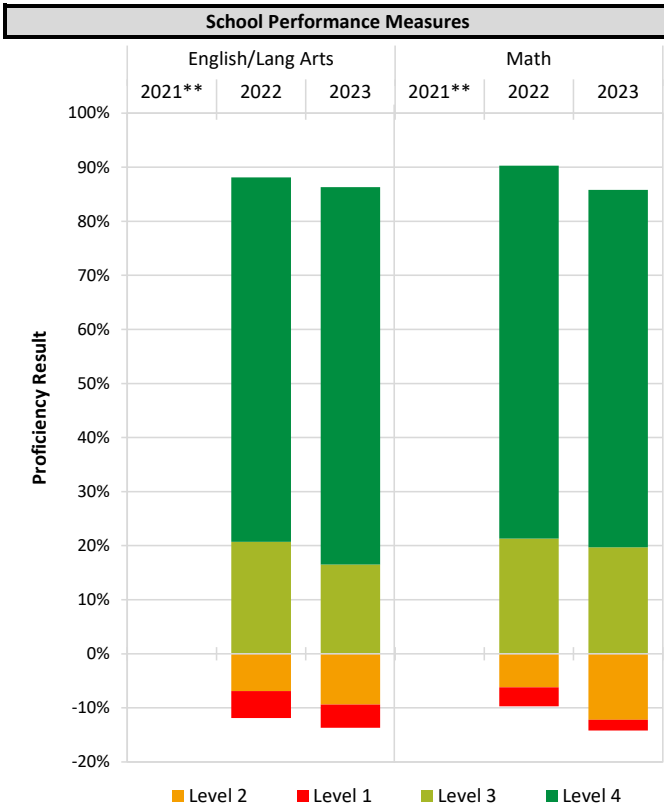
2023-24 Average Classroom Teacher Years of Experience	
Findley Elementary	12.0
Beaverton School District	14.2

(average years experience in District)

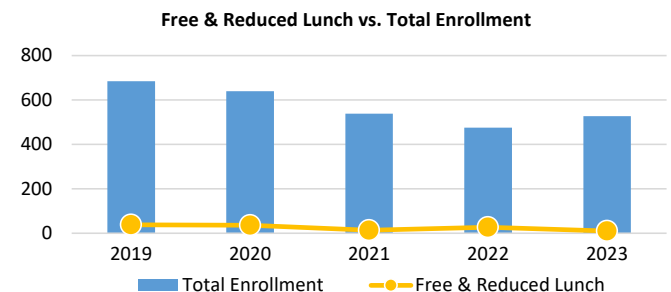
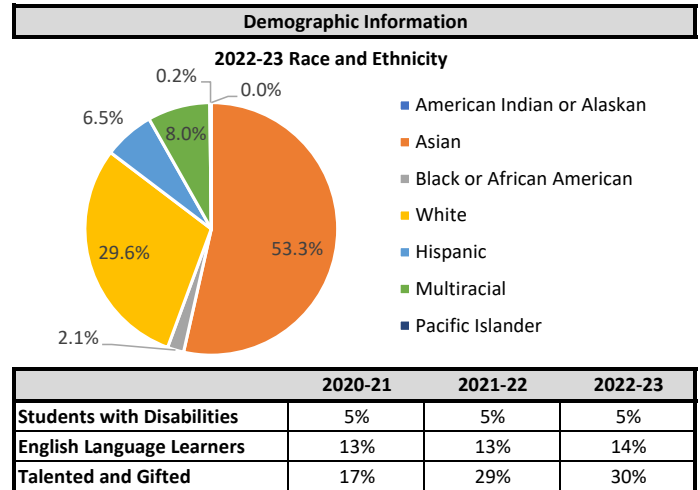
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,583,436	\$ 4,837,016	\$ 5,124,437	\$ 5,640,479	\$ 6,064,894
7,369	63,489	31,103	44,003	7,050
139,710	233,492	133,310	164,066	102,144
-	-	46,742	-	-
508	239	129,402	593	300
\$ 4,731,023	\$ 5,134,236	\$ 5,464,995	\$ 5,849,141	\$ 6,174,388
\$ 8,777	\$ 10,786	\$ 10,370	\$ 10,464	\$ 11,085



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



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

Fir Grove Elementary

6300 SW Wilson Avenue

Beaverton, OR 97008

Principal: Erin Miles

School Programs: Title I, Early Learning

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
348	335	362	343	320	310	294	283

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
22.77	25.48	27.28	27.26	24.20
8.12	9.41	9.62	10.85	11.06

2023-24 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	14.4
Beaverton School District	14.2



Financial Data:

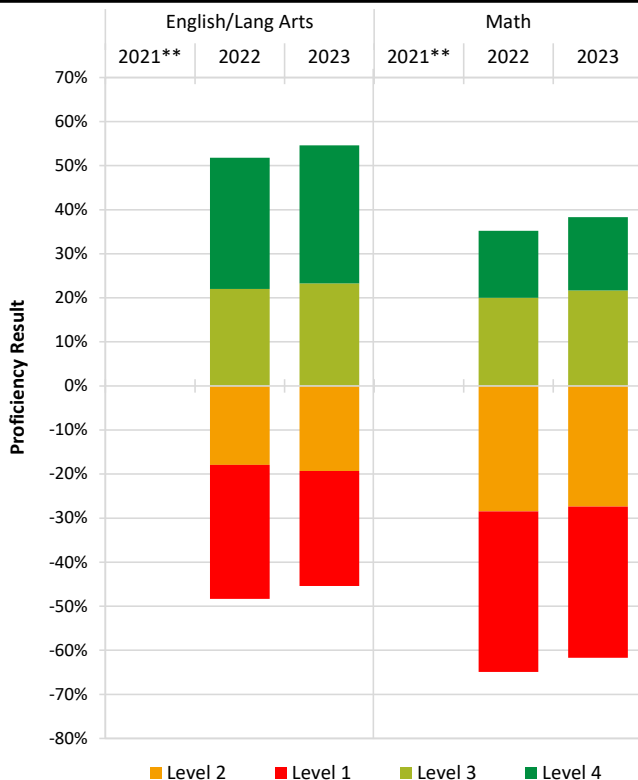
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,000,225	\$ 4,526,553	\$ 4,973,680	\$ 5,088,449	\$ 4,800,608
8,583	72,711	28,773	53,383	5,100
124,042	185,719	138,720	161,712	111,453
-	-	8,112	-	-
-	89	29,566	450	-
\$ 4,132,850	\$ 4,785,073	\$ 5,178,853	\$ 5,303,995	\$ 4,917,161
\$ 11,876	\$ 14,284	\$ 14,306	\$ 15,464	\$ 15,366

Total

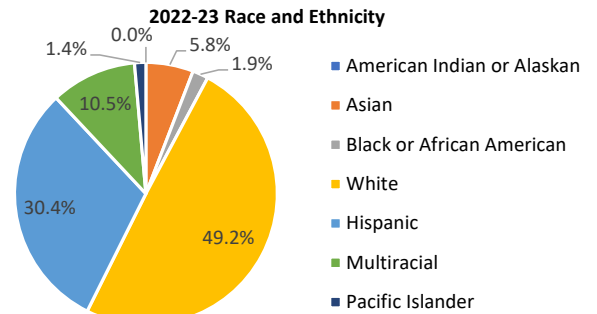
Cost Per Student

School Performance Measures



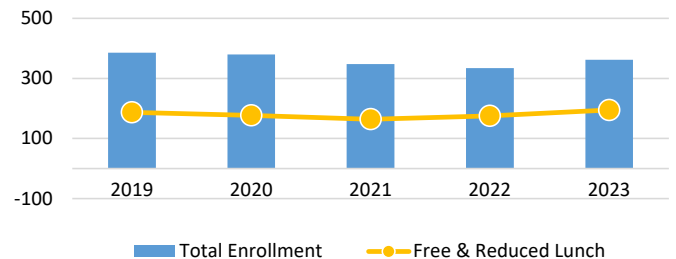
** Due to the COVID-19 pandemic, test scores are not available for 2020-21.

Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	17%	16%	17%
English Language Learners	19%	22%	19%
Talented and Gifted	5%	5%	6%

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.

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

Greenway Elementary

9150 SW Downing Drive

Beaverton, OR 97008

Principal: Jennifer Whitten

School Programs: Title I, Early Learning

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
301	299	273	267	259	240	235	219

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
24.65	25.16	24.24	24.56	21.70
10.04	10.71	10.96	11.47	12.07

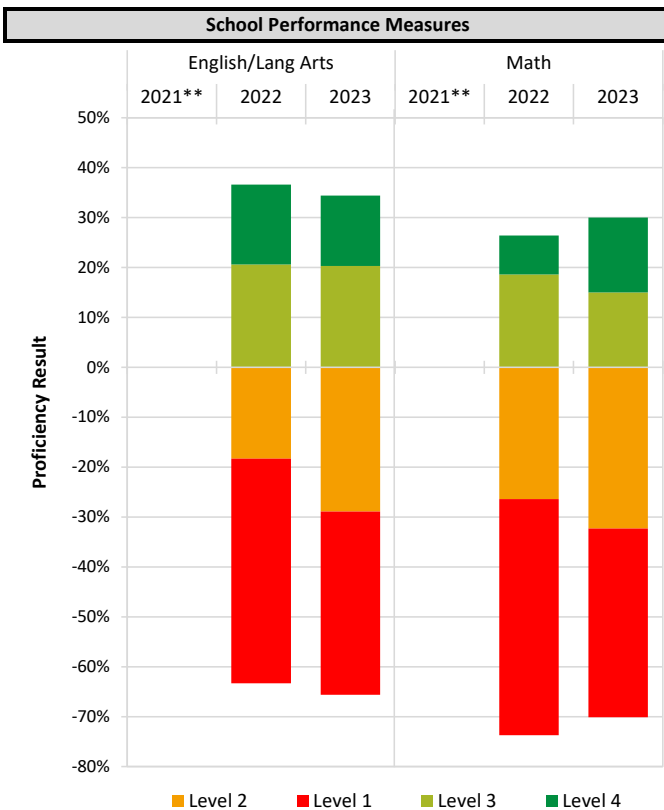
2023-24 Average Classroom Teacher Years of Experience	
Greenway Elementary	15.4
Beaverton School District	14.2

(average years experience in District)

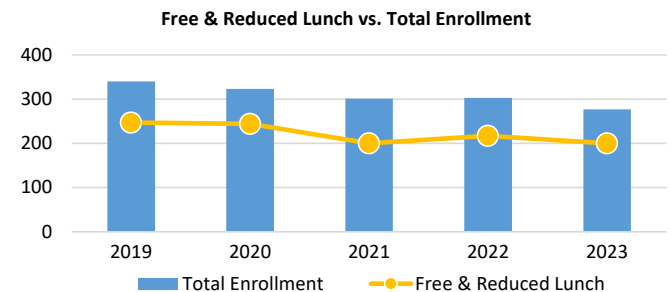
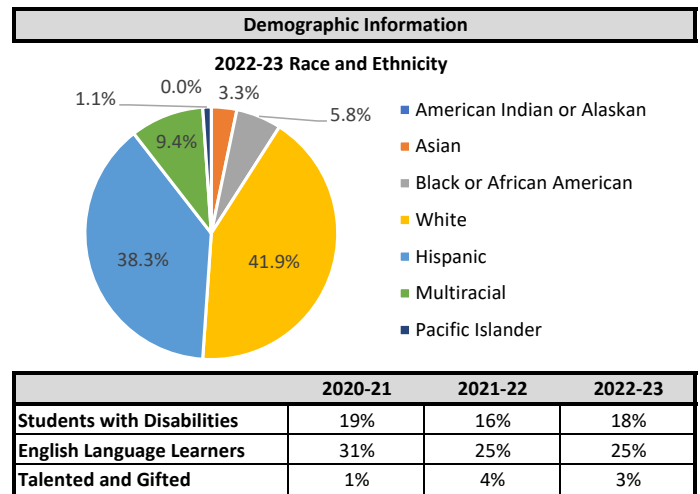
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,116,966	\$ 4,679,975	\$ 4,639,526	\$ 4,643,308	\$ 4,525,260
200,646	253,092	223,174	354,517	6,003
158,841	185,260	141,703	177,310	126,437
201	-	-	-	-
-	-	17,764	-	-
\$ 4,476,655	\$ 5,118,327	\$ 5,022,168	\$ 5,175,135	\$ 4,657,700
\$ 14,873	\$ 17,118	\$ 18,396	\$ 19,383	\$ 17,983



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

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

Hazeldale Elementary

20080 SW Farmington Road

Beaverton, OR 97007

Principal: Carolina Christmann Cavedon

School Programs: Title I, Early Learning, ISC, Dual Language

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
420	393	412	414	419	425	432	444

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
0.95	1.00	1.00	1.00	1.00
31.13	31.88	33.83	35.80	35.30
9.90	10.65	11.35	13.58	13.49

2023-24 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	9.6
Beaverton School District	14.2
(average years experience in District)	

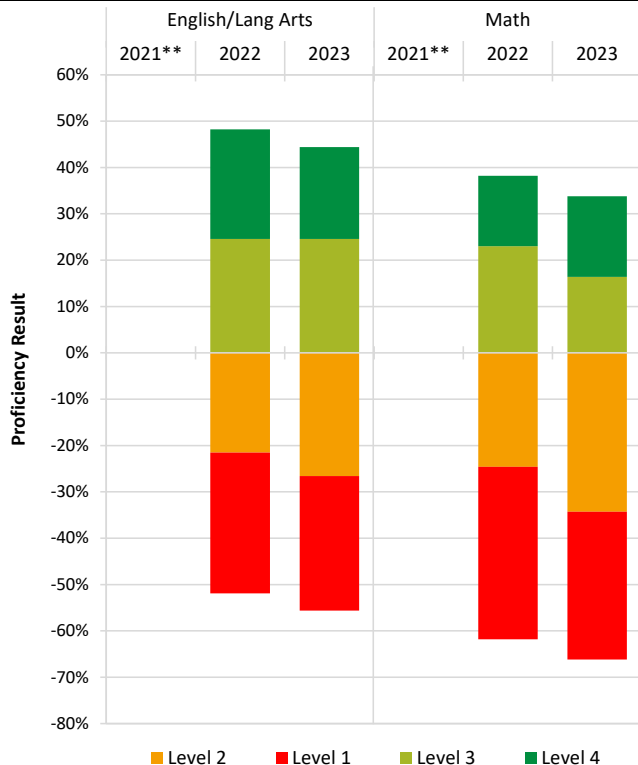
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,939,065	\$ 5,793,351	\$ 5,958,787	\$ 6,634,052	\$ 7,170,540
7,269	80,354	29,719	63,783	10,225
189,943	203,815	142,378	199,901	117,391
-	-	-	-	-
315	-	46,317	-	-
\$ 5,136,592	\$ 6,077,519	\$ 6,177,201	\$ 6,897,736	\$ 7,298,156
\$ 12,230	\$ 15,464	\$ 14,993	\$ 16,661	\$ 17,418

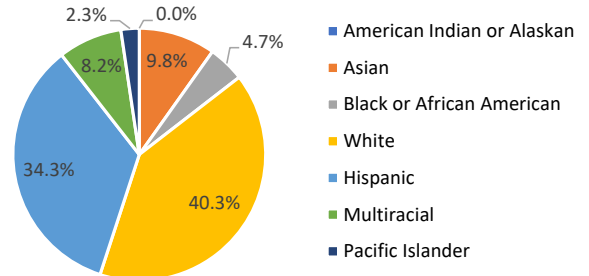


School Performance Measures



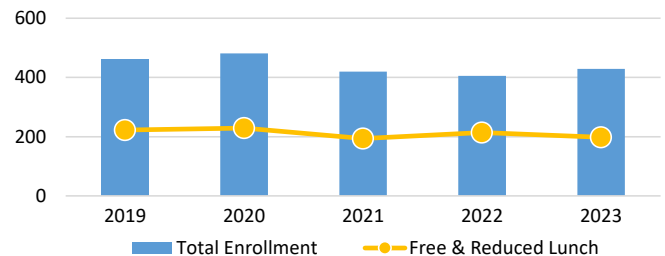
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	21%	23%	25%
English Language Learners	22%	21%	21%
Talented and Gifted	5%	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.

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

Hiteon Elementary

13800 SW Brockman Road
Beaverton, OR 97008
Principal: Janet Maza
School Programs: EGC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
536	492	477	463	474	459	445	449

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	2.00	2.00	Hiteon Elementary	11.2
34.11	33.48	31.78	30.74	31.90	Beaverton School District	14.2
9.39	9.54	9.64	11.67	11.79	(average years experience in District)	

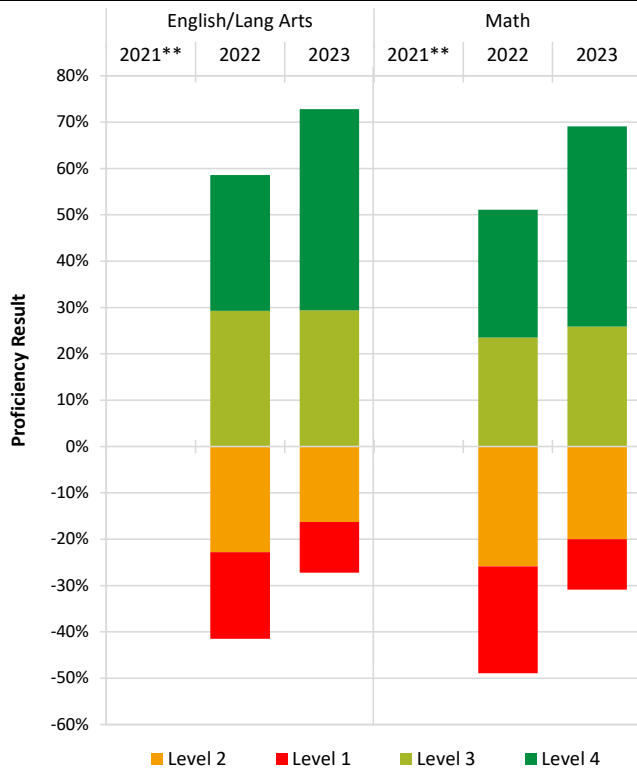
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,500,977	\$ 5,950,479	\$ 5,819,853	\$ 5,866,363	\$ 6,434,756
6,600	20,688	29,336	43,560	9,925
125,603	215,081	125,554	140,954	92,530
-	-	-	-	-
22	-	24,182	-	-
\$ 5,633,202	\$ 6,186,247	\$ 5,998,925	\$ 6,050,877	\$ 6,537,211
\$ 10,510	\$ 12,574	\$ 12,576	\$ 13,069	\$ 13,792

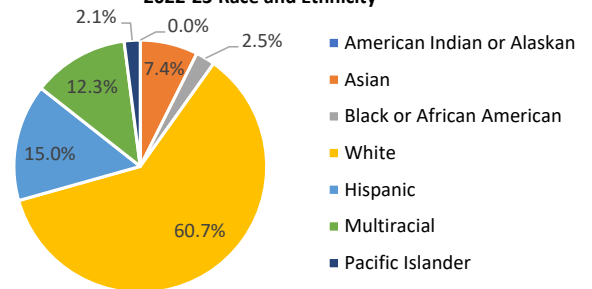


School Performance Measures



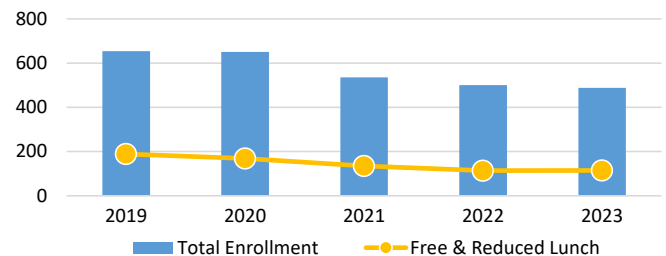
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	18%	18%	18%
English Language Learners	6%	6%	8%
Talented and Gifted	6%	9%	9%

Free & Reduced Lunch vs. Total Enrollment



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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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, Dual Language

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
658	570	592	566	571	565	564	574

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
35.30	35.11	32.99	34.03	37.00
9.92	9.81	8.55	10.11	11.40

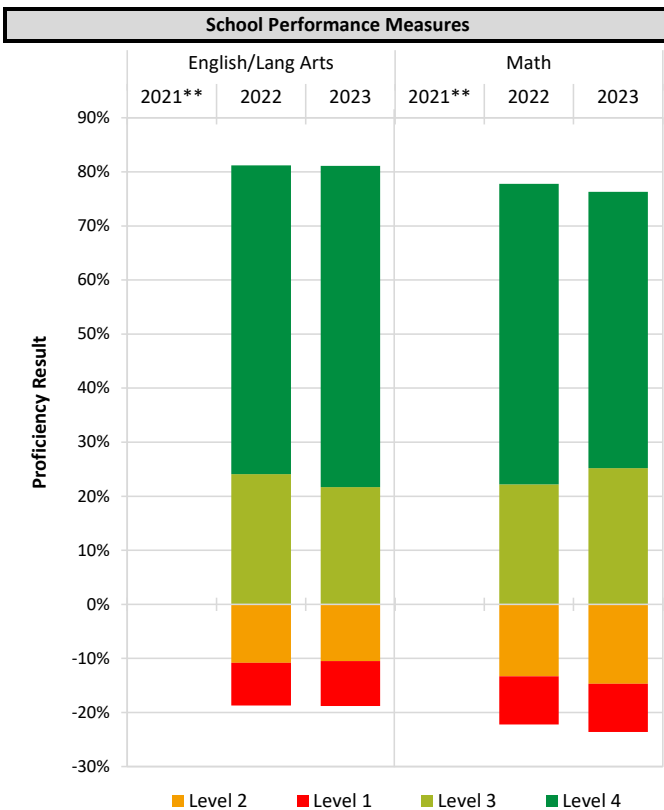
2023-24 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	14.2
Beaverton School District	14.2

(average years experience in District)

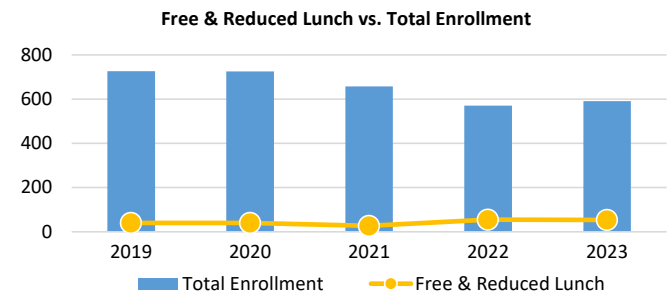
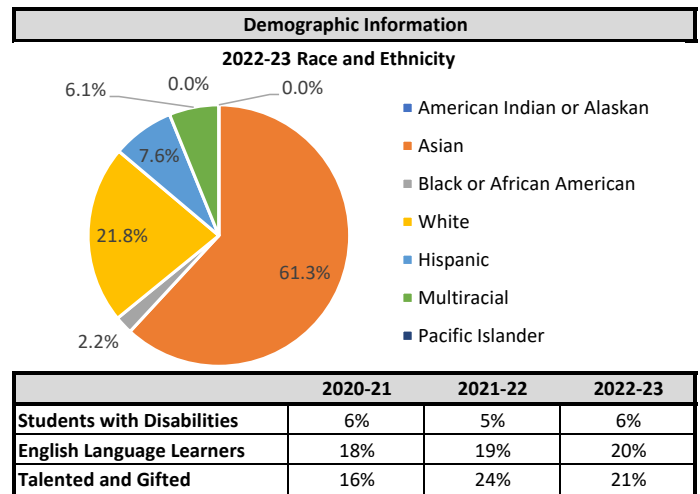
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,996,042	\$ 6,178,048	\$ 5,921,689	\$ 6,204,441	\$ 7,146,692
1,294	27,286	30,513	36,562	5,935
140,920	226,369	108,705	196,619	89,873
-	-	-	-	-
-	-	83,139	-	-
\$ 6,138,255	\$ 6,431,703	\$ 6,144,045	\$ 6,437,622	\$ 7,242,500
\$ 9,329	\$ 11,284	\$ 10,378	\$ 11,374	\$ 12,684



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



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

Kinnaman Elementary

4205 SW 193rd Avenue

Beaverton, OR 97078

Principal: Ashlee Hudson

School Programs: Title I, ISC, Early Learning

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
535	494	460	455	450	424	420	407

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
42.18	41.12	44.17	42.01	38.90
11.98	12.73	12.42	15.50	14.17

2023-24 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	11.3
Beaverton School District	14.2



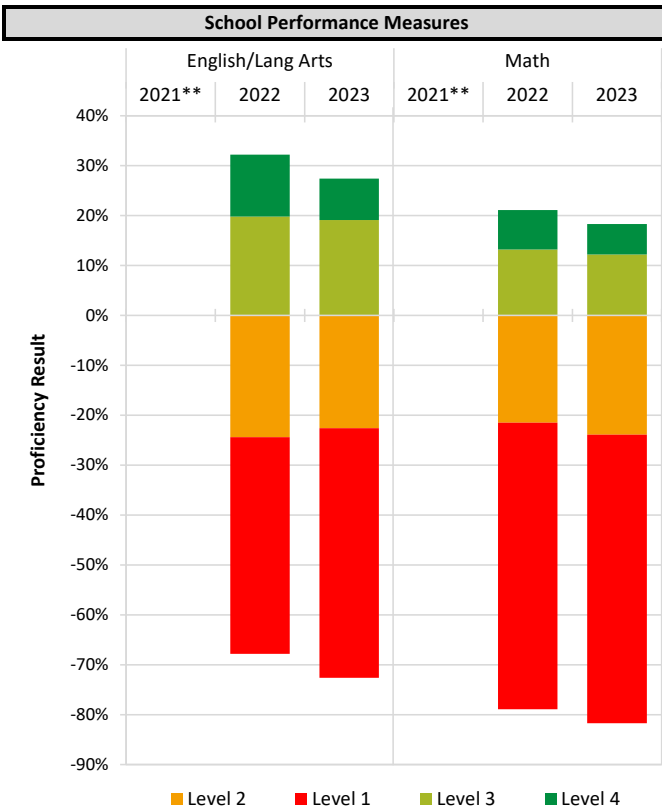
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,806,594	\$ 7,346,775	\$ 7,986,312	\$ 7,714,622	\$ 8,233,994
19,083	76,634	31,118	97,791	2,225
137,900	278,798	178,222	264,656	146,217
-	-	-	-	-
-	-	27,049	-	-
\$ 6,963,577	\$ 7,702,207	\$ 8,222,701	\$ 8,077,069	\$ 8,382,436
\$ 13,016	\$ 15,592	\$ 17,875	\$ 17,752	\$ 18,628

Total

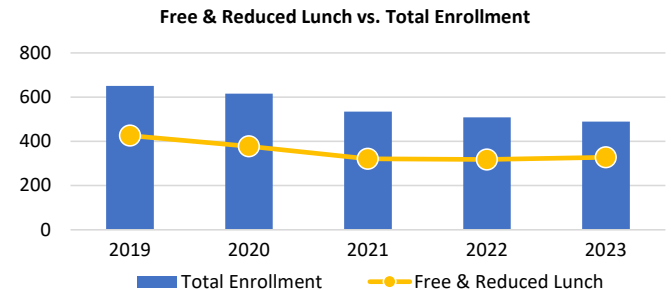
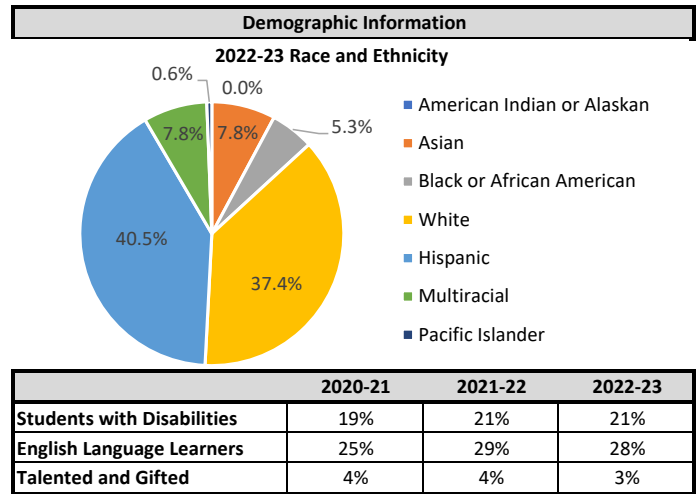
Cost Per Student



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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
262	243	249	233	230	221	215	206

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
22.98	23.95	24.96	24.62	24.20
9.31	9.45	9.36	10.13	10.59

2023-24 Average Classroom Teacher Years of Experience	
McKay Elementary	11.3
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

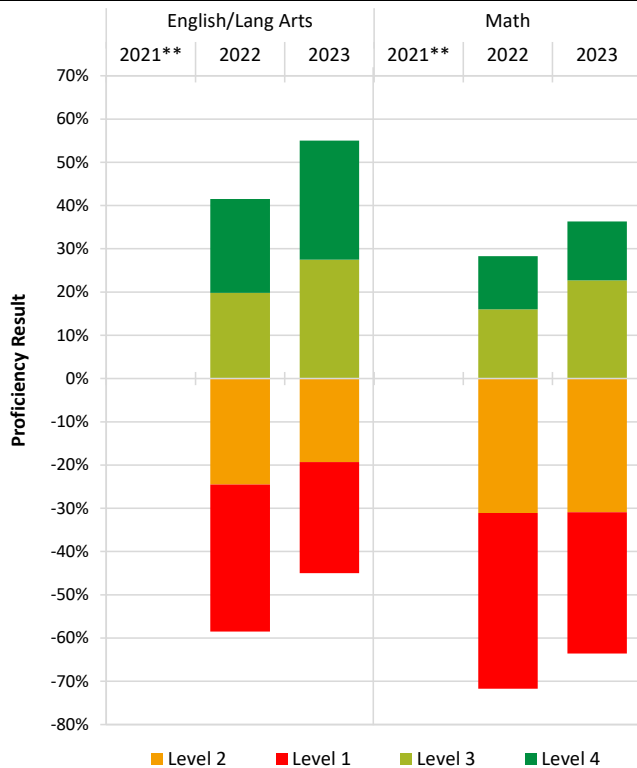
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,844,572	\$ 4,498,983	\$ 4,524,926	\$ 4,670,091	\$ 4,924,284
216,537	244,122	300,472	343,430	5,005
155,011	194,080	135,821	248,040	88,698
-	-	-	-	-
-	-	42,796	-	-
\$ 4,216,119	\$ 4,937,185	\$ 5,004,016	\$ 5,261,561	\$ 5,017,987
\$ 16,092	\$ 20,318	\$ 20,096	\$ 22,582	\$ 21,817

Total

Cost Per Student



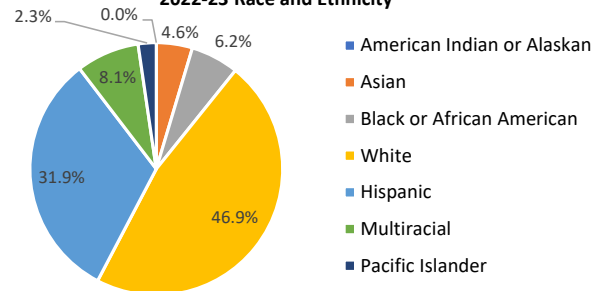
School Performance Measures



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

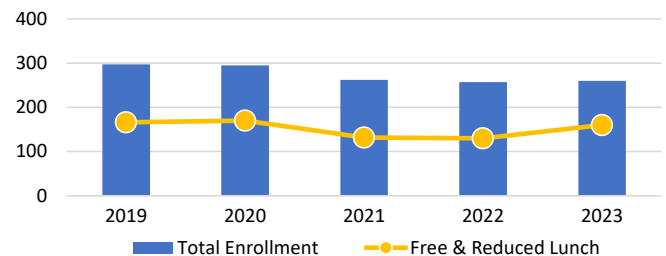
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	26%	19%	18%
English Language Learners	23%	26%	24%
Talented and Gifted	2%	2%	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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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, Dual Language

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
588	566	628	636	673	670	657	637

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
42.05	45.80	48.16	48.81	50.20
11.22	13.01	12.66	13.68	15.40

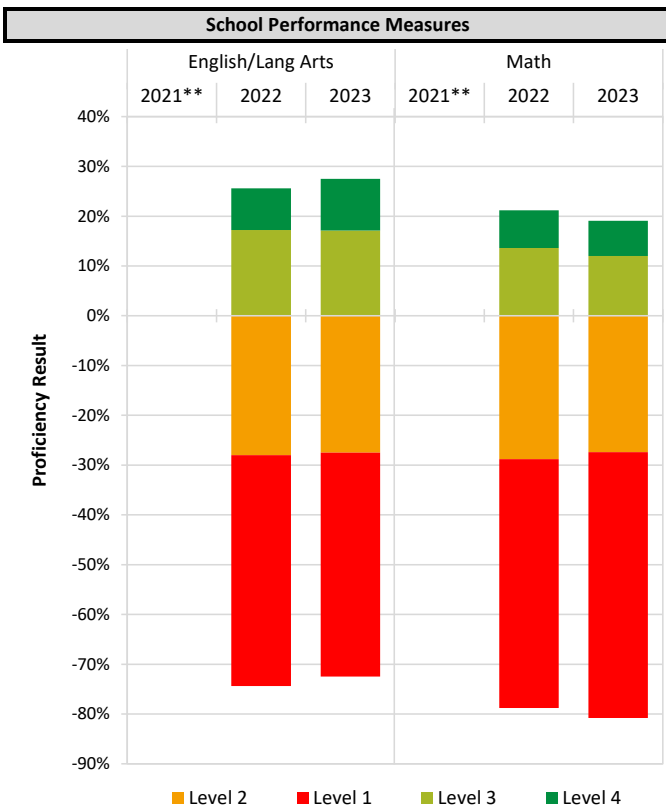
2023-24 Average Classroom Teacher Years of Experience	
McKinley Elementary	9.7
Beaverton School District	14.2

(average years experience in District)

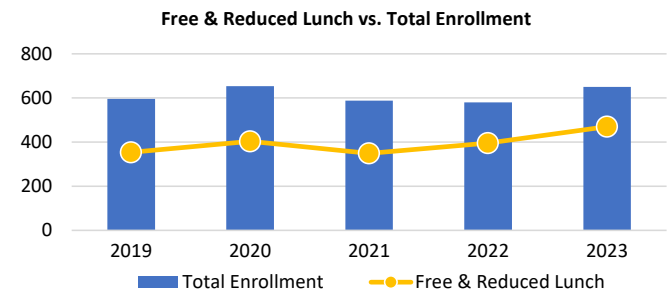
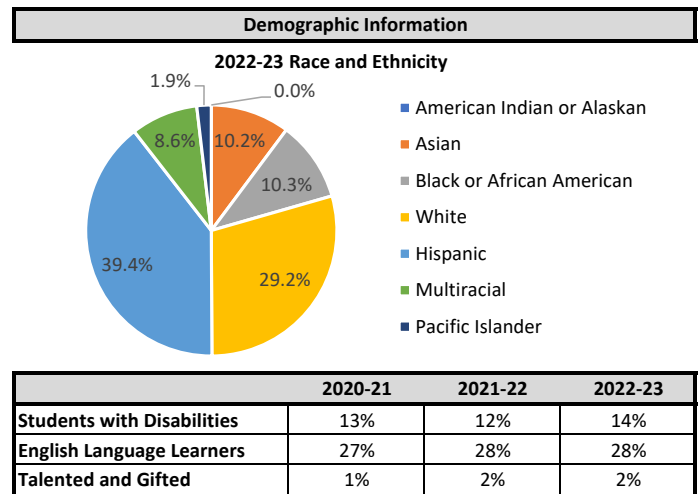
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,534,916	\$ 7,656,587	\$ 8,183,146	\$ 8,576,681	\$ 9,589,721
7,791	90,451	33,090	104,497	8,948
205,274	335,799	287,264	325,436	197,434
-	-	-	7,733	-
-	-	29,856	200	500
\$ 6,747,981	\$ 8,082,837	\$ 8,533,357	\$ 9,014,547	\$ 9,796,603
\$ 11,476	\$ 14,281	\$ 13,588	\$ 14,174	\$ 14,557



** Due to the COVID-19 pandemic, test scores are not available for 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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
254	277	283	282	268	254	258	247

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
17.60	19.88	19.13	19.74	20.10
7.91	7.80	7.98	8.76	9.89

2023-24 Average Classroom Teacher Years of Experience	
Montclair Elementary	13.9
Beaverton School District	14.2



Financial Data:

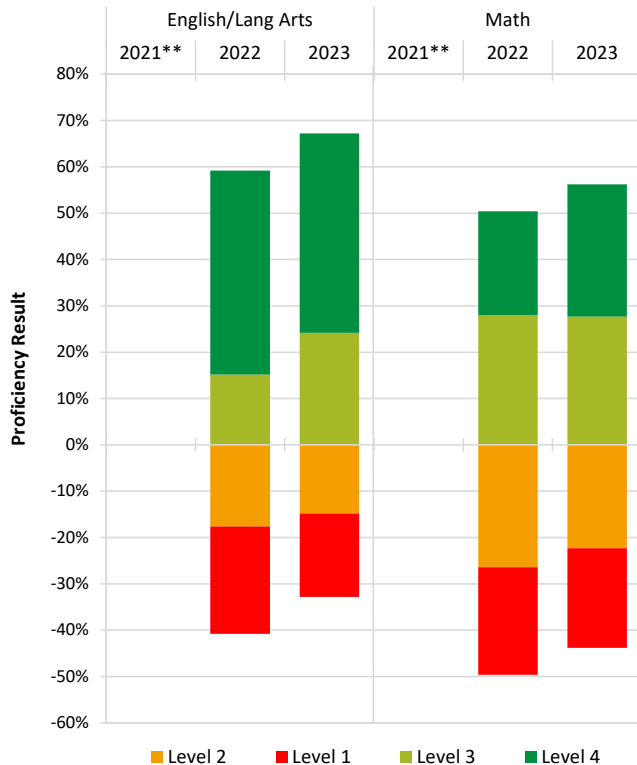
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,111,945	\$ 3,615,932	\$ 3,611,687	\$ 3,782,380	\$ 4,110,174
3,408	21,115	28,046	38,793	5,300
113,523	158,488	100,911	193,536	66,351
-	-	-	-	-
-	-	129,405	-	-
\$ 3,228,877	\$ 3,795,534	\$ 3,870,049	\$ 4,014,709	\$ 4,181,825
\$ 12,712	\$ 13,702	\$ 13,675	\$ 14,237	\$ 15,604

Total

Cost Per Student

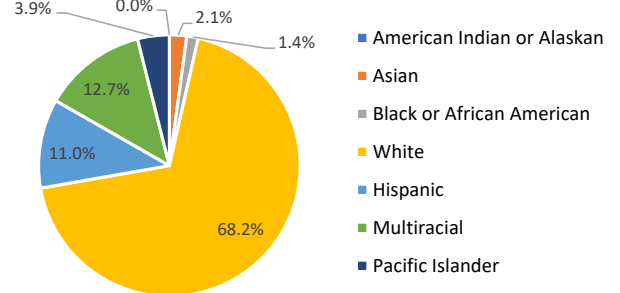
School Performance Measures



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

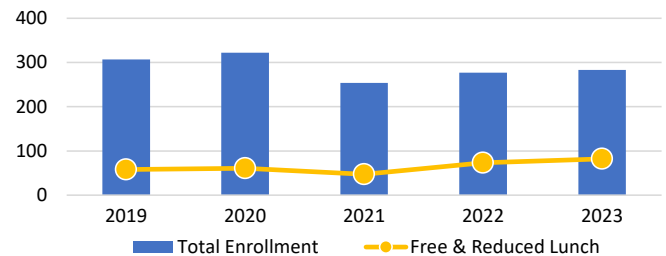
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	12%	9%	12%
English Language Learners	4%	6%	8%
Talented and Gifted	8%	14%	12%

Free & Reduced Lunch vs. Total Enrollment



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

Nancy Ryles Elementary

10250 SW Cormorant Drive

Beaverton, OR 97007

Principal: Monica Arbow

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
516	498	507	464	445	419	419	406

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
30.56	29.73	30.85	29.09	26.70
8.72	9.08	9.23	10.49	10.82

2023-24 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	11.8
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

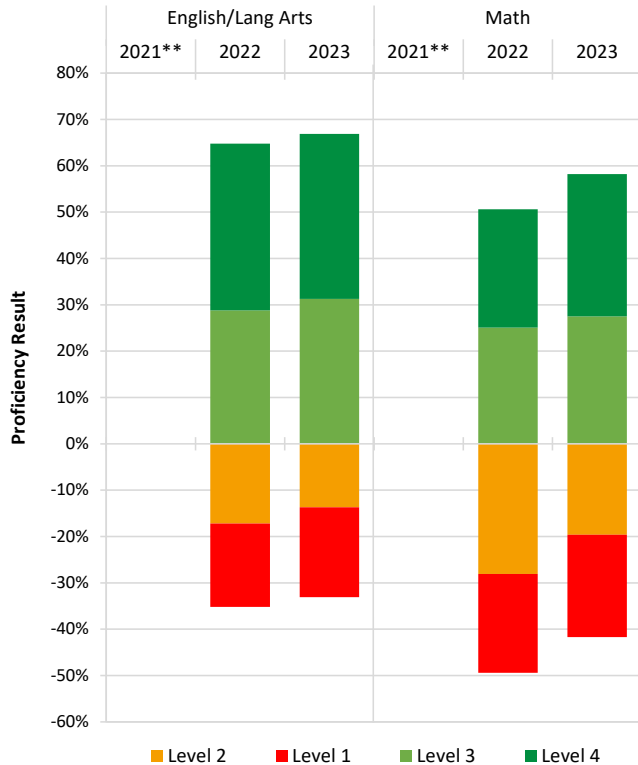
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,722,491	\$ 5,041,674	\$ 5,339,159	\$ 5,314,243	\$ 5,142,010
11,861	65,379	37,727	44,467	11,475
123,157	218,135	154,954	158,074	79,459
-	-	-	-	-
119	-	77,758	85	-
\$ 4,857,628	\$ 5,325,188	\$ 5,609,597	\$ 5,516,869	\$ 5,232,944
\$ 9,414	\$ 10,693	\$ 11,064	\$ 11,890	\$ 11,759

Total

Cost Per Student

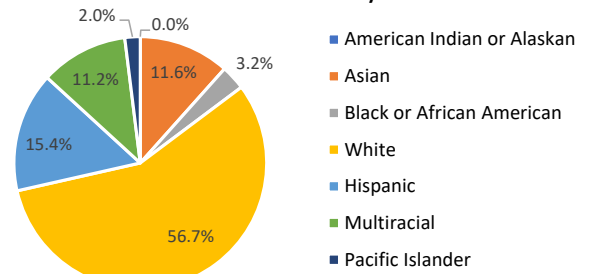


School Performance Measures



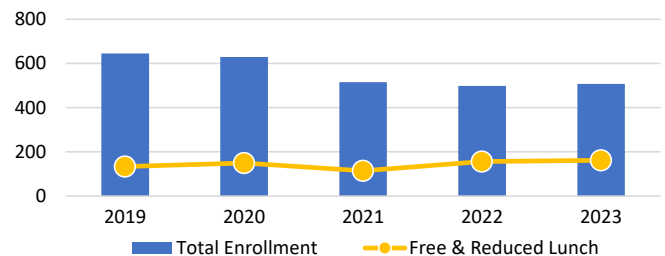
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	11%	11%	11%
English Language Learners	12%	12%	11%
Talented and Gifted	7%	9%	10%

Free & Reduced Lunch vs. Total Enrollment



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

Oak Hills Elementary

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

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
464	504	485	486	461	447	421	402

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.92	2.00	2.00	2.00	2.00
30.97	31.39	32.14	31.10	31.20
9.32	9.59	9.61	10.22	11.38

2023-24 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	12.3
Beaverton School District	14.2

(average years experience in District)

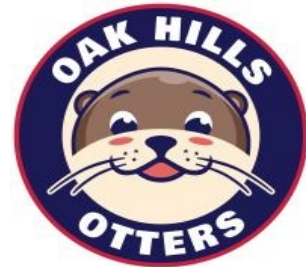
Financial Data:

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

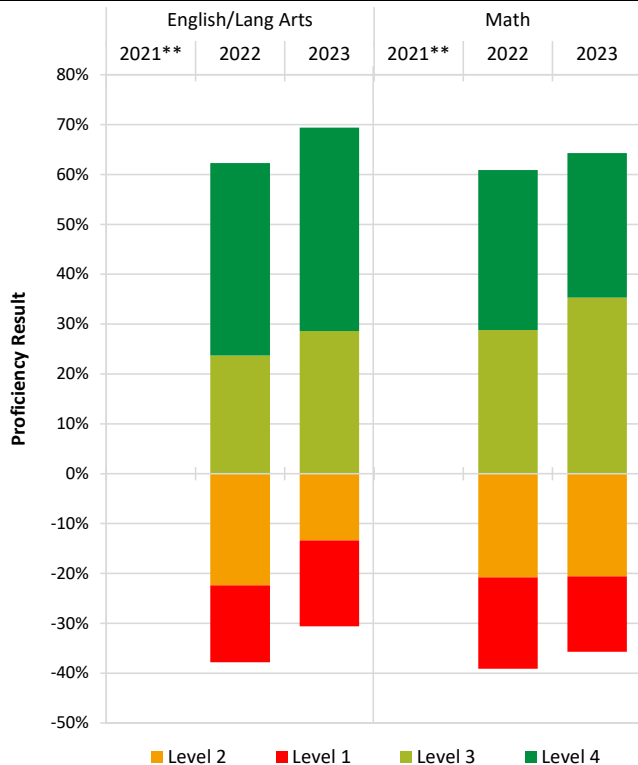
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,072,899	\$ 5,567,093	\$ 5,826,290	\$ 5,883,548	\$ 6,172,029
6,256	22,586	31,519	50,644	6,978
126,484	218,235	136,159	162,645	91,308
-	-	-	-	-
3,368	-	47,327	-	-
\$ 5,209,007	\$ 5,807,914	\$ 6,041,294	\$ 6,096,837	\$ 6,270,315
\$ 11,226	\$ 11,524	\$ 12,456	\$ 12,545	\$ 13,602

Total

Cost Per Student

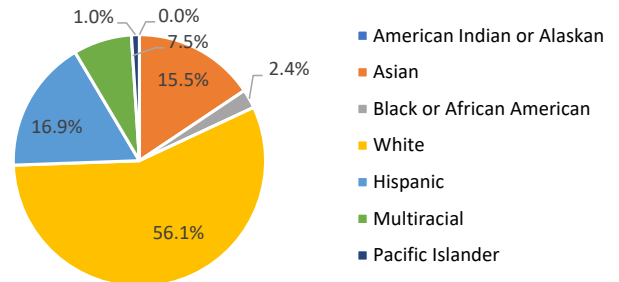


School Performance Measures



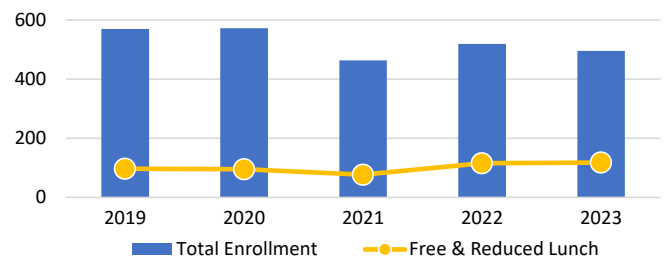
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	12%	11%	11%
English Language Learners	12%	13%	12%
Talented and Gifted	7%	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.

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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
444	353	307	271	260	253	259	246

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.08	1.00	1.00	1.00	1.00
30.64	27.00	23.39	20.57	21.30
8.70	9.81	9.17	9.93	8.40

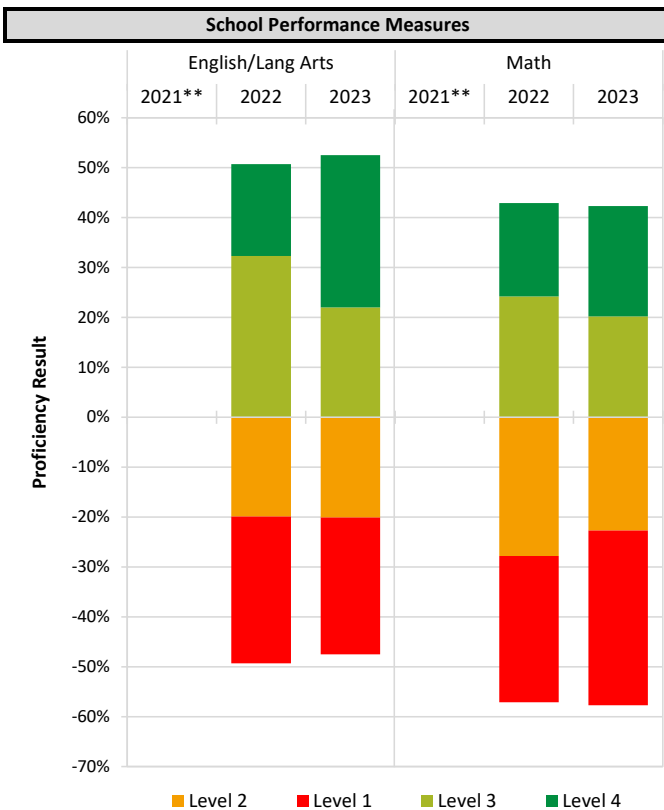
2023-24 Average Classroom Teacher Years of Experience	
Raleigh Hills Elementary	9.4
Beaverton School District	14.2

(average years experience in District)

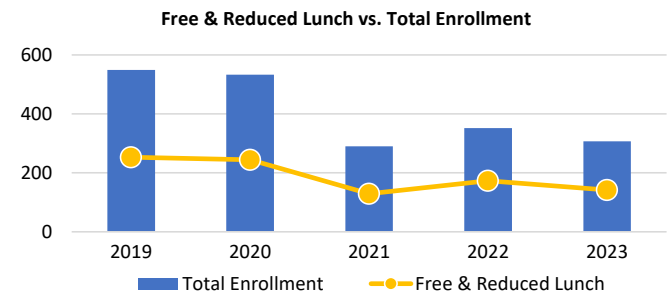
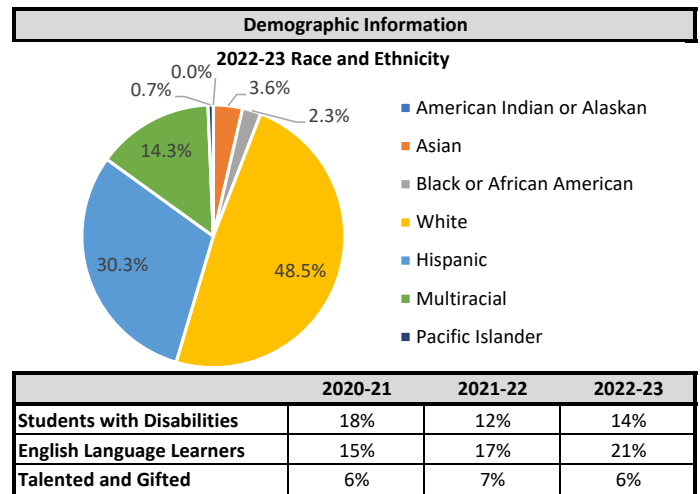
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,957,829	\$ 4,781,245	\$ 4,165,881	\$ 4,172,685	\$ 4,130,942
21,992	71,533	30,083	67,691	7,000
125,437	187,927	133,069	146,180	20,312
-	-	-	-	-
-	-	-	-	-
\$ 5,105,257	\$ 5,040,705	\$ 4,329,033	\$ 4,386,556	\$ 4,158,254
\$ 11,498	\$ 14,280	\$ 14,101	\$ 16,187	\$ 15,993



** Due to the COVID-19 pandemic, test scores are not available for 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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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, Early Learning

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
316	312	299	291	278	280	269	254

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
22.09	22.48	24.65	25.33	25.60
7.46	8.73	9.14	9.42	10.37

2023-24 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	12.7
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

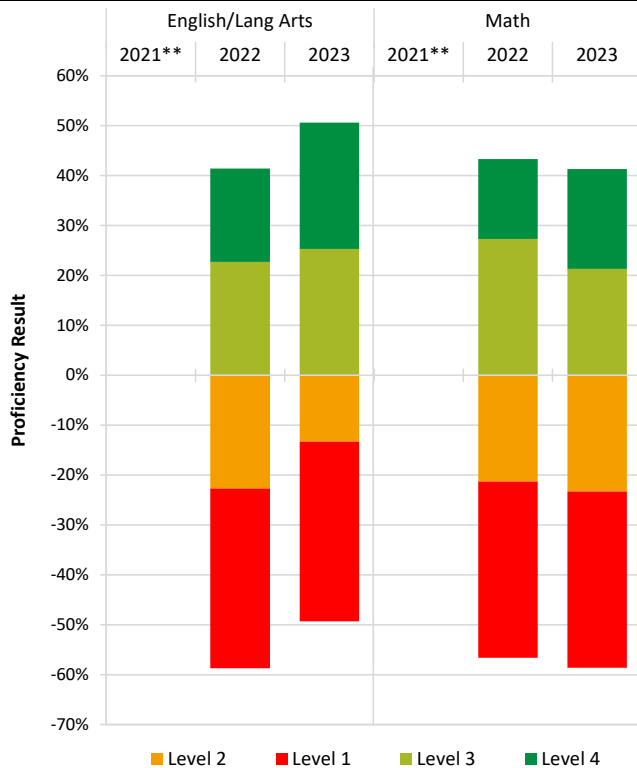
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,749,723	\$ 4,197,703	\$ 4,594,199	\$ 4,676,592	\$ 5,349,200
7,403	73,087	37,657	75,266	5,577
107,924	172,314	118,288	187,924	105,819
-	-	-	-	-
274	-	51,630	750	-
\$ 3,865,324	\$ 4,443,104	\$ 4,801,774	\$ 4,940,532	\$ 5,460,596
\$ 12,232	\$ 14,241	\$ 16,059	\$ 16,978	\$ 19,642

Total

Cost Per Student

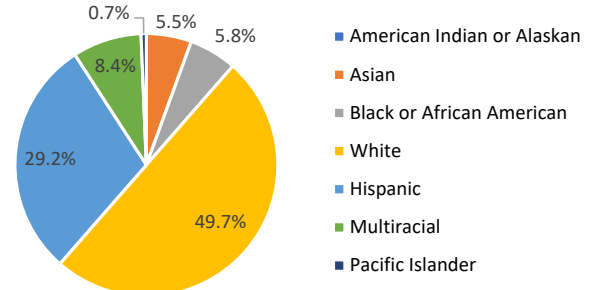


School Performance Measures



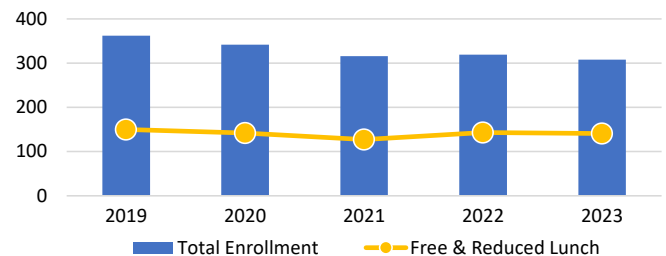
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	19%	18%	23%
English Language Learners	17%	24%	24%
Talented and Gifted	5%	7%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
331	362	371	358	340	339	343	323

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
24.10	25.87	28.08	26.43	25.70
7.53	7.39	7.70	8.47	9.67

2023-24 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	13.2
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

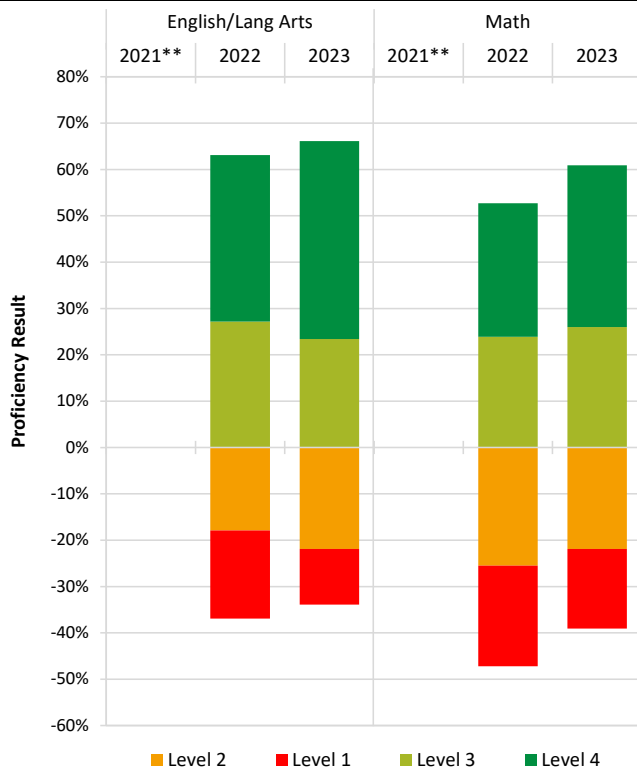
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,918,897	\$ 4,642,372	\$ 5,055,896	\$ 4,737,737	\$ 5,127,134
18,593	63,270	42,662	67,877	8,550
148,994	241,689	142,878	153,074	81,013
-	5,000	-	-	-
-	-	75,871	-	-
\$ 4,086,484	\$ 4,952,332	\$ 5,317,306	\$ 4,958,687	\$ 5,216,697
\$ 12,346	\$ 13,680	\$ 14,332	\$ 13,851	\$ 15,343

Total

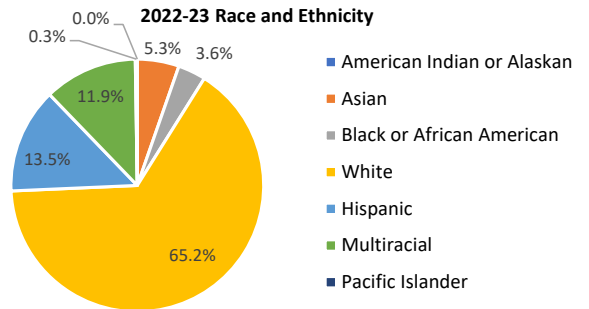
Cost Per Student



School Performance Measures

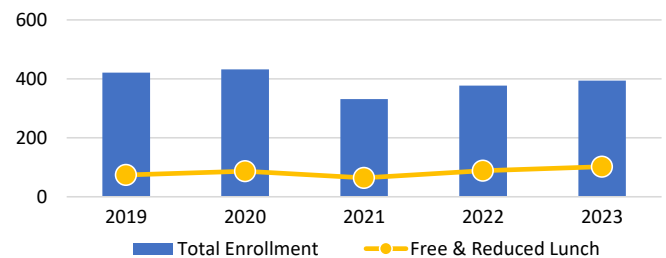


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	15%	15%	16%
English Language Learners	5%	5%	6%
Talented and Gifted	7%	9%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
418	420	431	398	382	381	370	362

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
24.92	25.58	25.16	28.92	26.90
8.03	8.01	7.76	8.51	10.06

2023-24 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	8.8
Beaverton School District	14.2

(average years experience in District)

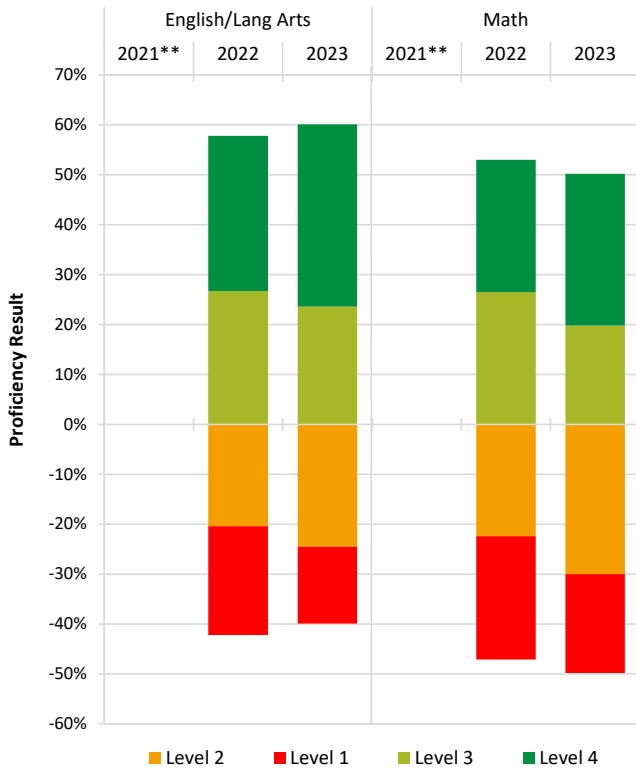
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,126,012	\$ 4,368,464	\$ 4,334,136	\$ 5,101,686	\$ 5,705,803
6,833	61,073	29,112	75,591	7,550
110,976	176,738	103,114	141,623	79,066
-	-	-	15,840	-
-	-	60,634	-	-
\$ 4,243,821	\$ 4,606,274	\$ 4,526,997	\$ 5,334,739	\$ 5,792,419
\$ 10,153	\$ 10,967	\$ 10,503	\$ 13,404	\$ 15,163

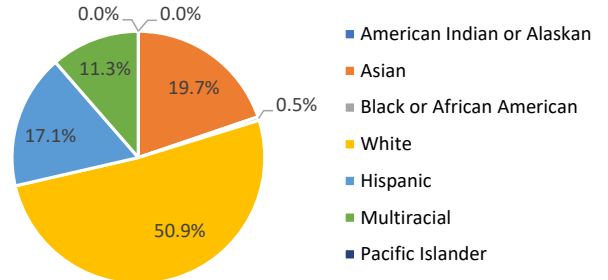


School Performance Measures



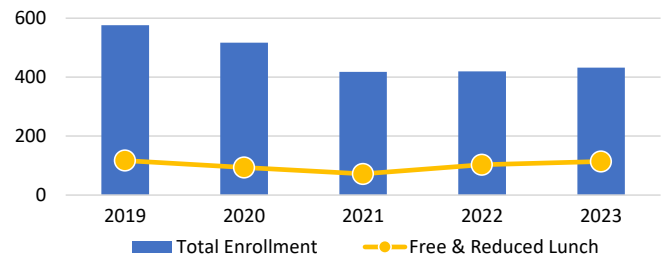
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	10%	10%	12%
English Language Learners	10%	10%	13%
Talented and Gifted	10%	12%	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 2020-21.

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

Sato Elementary

7775 NW Kaiser Road
Portland, OR 97229
Principal: Annie Pleau
School Programs: EGC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
651	698	762	848	877	884	884	881

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	2.00	2.00	Sato Elementary	9.6
38.73	42.71	43.53	46.48	50.30	Beaverton School District	14.2
10.48	10.91	10.94	12.27	14.23	(average years experience in District)	

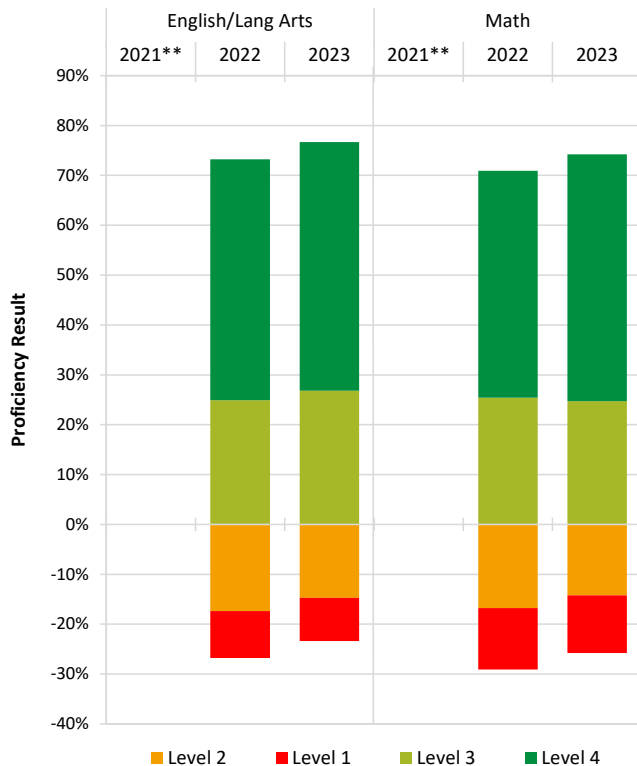
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,856,604	\$ 6,940,275	\$ 7,229,647	\$ 8,179,133	\$ 9,058,726
9,439	62,646	45,258	42,429	9,500
142,698	277,920	168,114	165,695	124,225
-	-	-	23,187	-
-	-	51,104	1,400	-
\$ 6,008,741	\$ 7,280,842	\$ 7,494,124	\$ 8,411,844	\$ 9,192,451
\$ 9,230	\$ 10,431	\$ 9,835	\$ 9,920	\$ 10,482

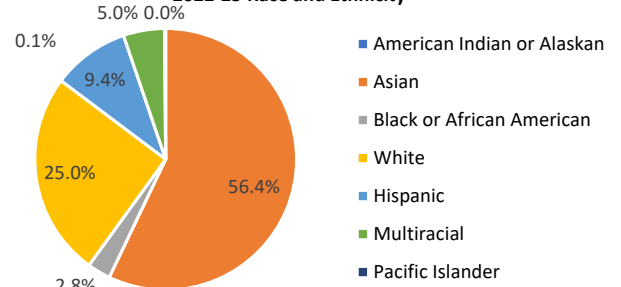


School Performance Measures



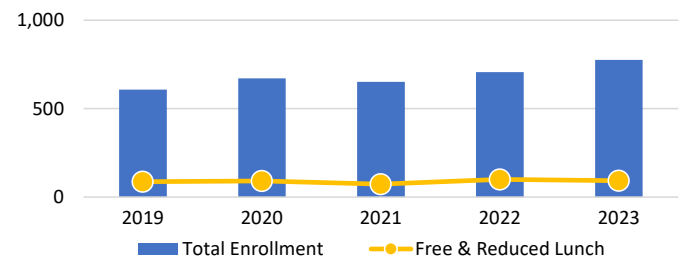
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	8%	8%	9%
English Language Learners	17%	17%	17%
Talented and Gifted	12%	17%	13%

Free & Reduced Lunch vs. Total Enrollment



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

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

Scholls Heights Elementary

16400 SW Loon Drive
Beaverton, OR 97007
Principal: Tracy Bariao-Arce
School Programs: ISC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
570	577	619	614	616	604	582	564

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	2.00	1.00	Scholls Heights Elementary	13.0
36.05	35.99	37.36	34.52	36.20	Beaverton School District	14.2
9.22	9.75	10.34	12.71	12.90	(average years experience in District)	

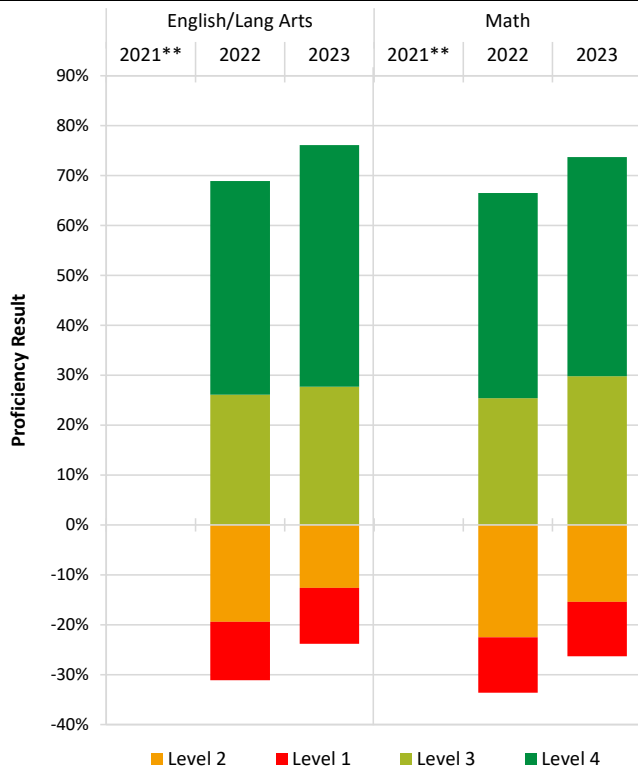
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 5,993,696	\$ 6,666,606	\$ 7,028,413	\$ 6,320,376	\$ 6,711,280
1,459	26,720	35,502	44,207	14,525
120,722	238,165	149,605	154,566	87,807
-	-	-	8,382	-
30	65	66,060	150	200
\$ 6,115,907	\$ 6,931,555	\$ 7,279,580	\$ 6,527,681	\$ 6,813,812
\$ 10,730	\$ 12,013	\$ 11,760	\$ 10,631	\$ 11,061

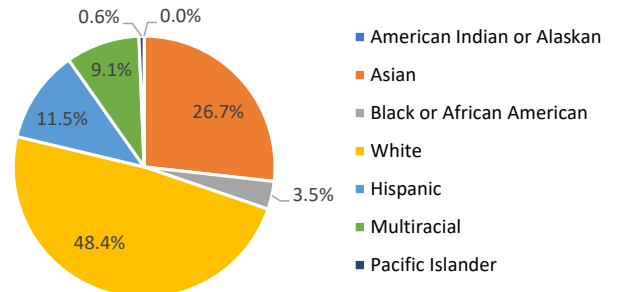


School Performance Measures



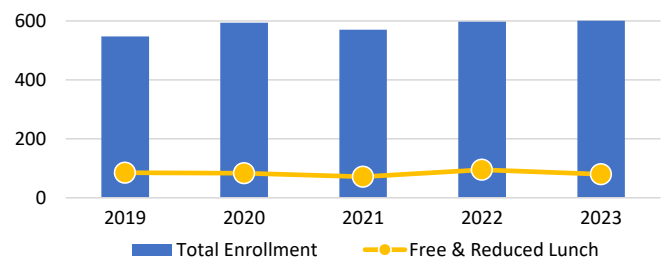
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	15%	15%	12%
English Language Learners	11%	7%	9%
Talented and Gifted	8%	10%	13%

Free & Reduced Lunch vs. Total Enrollment



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

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

Sexton Mountain Elementary

15645 SW Sexton Mountain Drive

Beaverton, OR 97007

Principal: Cherie Reese

School Programs: SRC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
447	441	440	412	392	389	362	343

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.91	2.00	2.00	1.00	1.00
31.33	31.04	31.61	31.45	28.60
8.54	8.54	9.38	9.47	10.74

2023-24 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	10.4
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

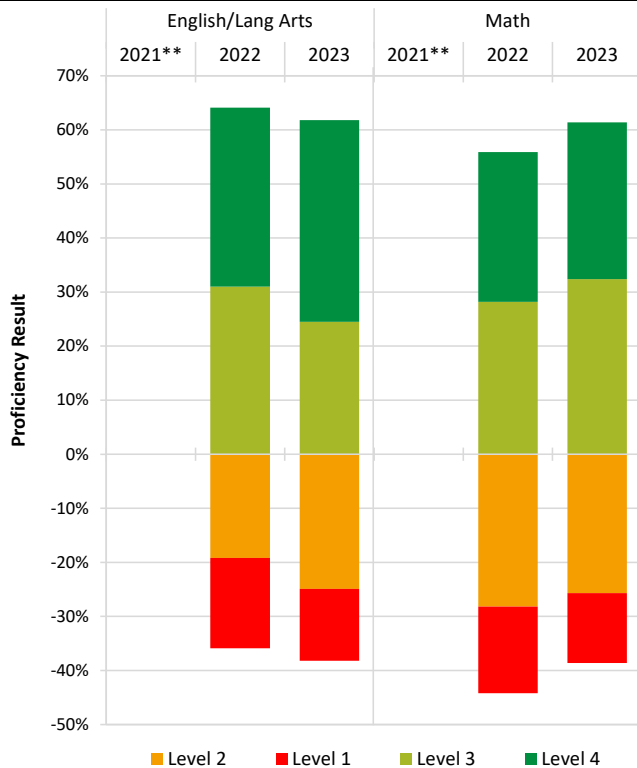
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,849,876	\$ 5,498,849	\$ 5,656,987	\$ 5,406,283	\$ 6,022,749
3,764	25,315	30,422	49,830	8,978
123,194	200,594	142,372	162,582	80,227
-	-	-	-	-
25	124	68,279	-	-
\$ 4,976,859	\$ 5,724,881	\$ 5,898,060	\$ 5,618,695	\$ 6,111,954
\$ 11,134	\$ 12,982	\$ 13,405	\$ 13,638	\$ 15,592

Total

Cost Per Student



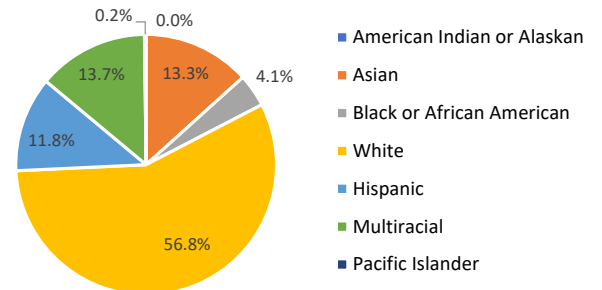
School Performance Measures



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

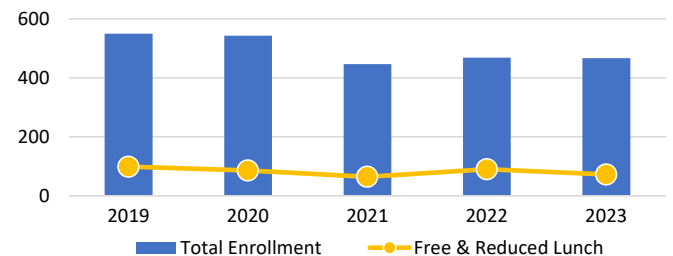
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	13%	16%	16%
English Language Learners	8%	9%	7%
Talented and Gifted	7%	10%	12%

Free & Reduced Lunch vs. Total Enrollment



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

Springville Elementary

6655 NW Joss Avenue
Portland, OR 97229
Principal: Christy Batsell

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
856	667	767	728	727	708	700	692

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
48.12	41.53	45.20	42.39	44.10
11.61	11.53	10.94	11.77	12.92

2023-24 Average Classroom Teacher Years of Experience	
Springville Elementary	0.0
Beaverton School District	14.2



Financial Data:

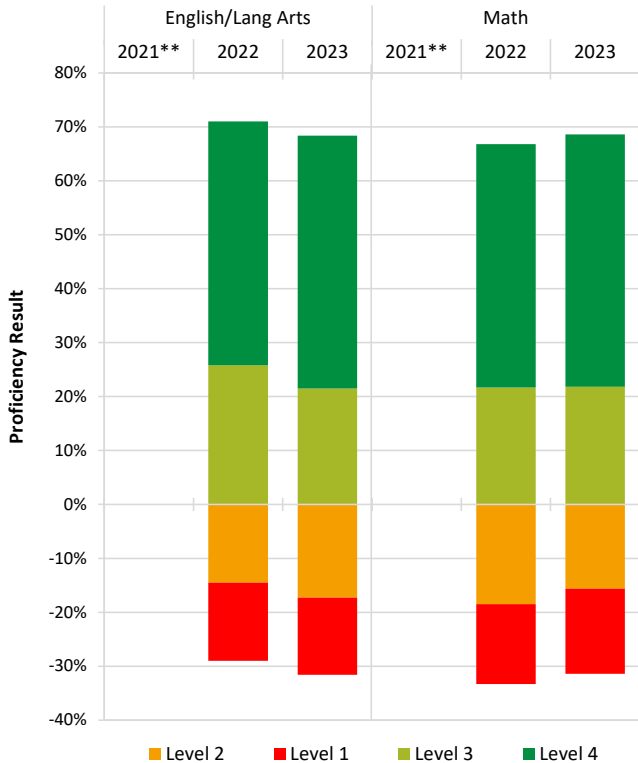
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,105,407	\$ 6,845,447	\$ 7,170,126	\$ 7,469,128	\$ 8,085,074
25,656	80,000	52,934	74,293	6,175
151,703	276,457	177,829	173,810	116,871
-	-	-	-	-
35	-	71,403	-	-
\$ 7,282,801	\$ 7,201,904	\$ 7,472,292	\$ 7,717,231	\$ 8,208,120
\$ 8,508	\$ 10,797	\$ 9,742	\$ 10,601	\$ 11,290

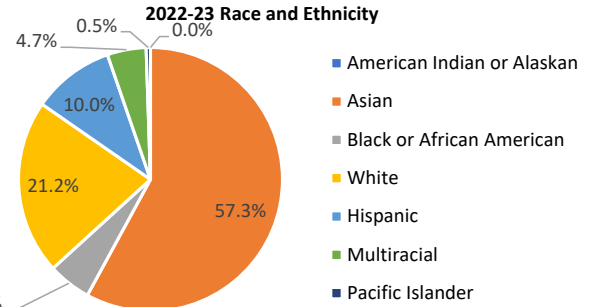
Total

Cost Per Student

School Performance Measures

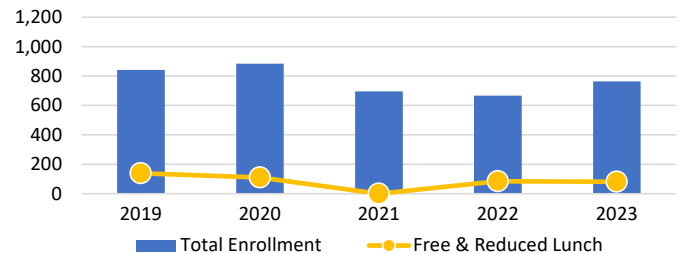


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	9%	8%	7%
English Language Learners	15%	17%	18%
Talented and Gifted	10%	14%	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 2020-21.

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

Terra Linda Elementary

1998 NW 143rd Avenue
Portland, OR 97229
Principal: Wendy Bernard
School Programs: SRC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
287	271	258	265	251	228	229	222

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
21.39	22.41	22.87	23.07	22.40
7.13	7.63	7.77	8.49	9.80

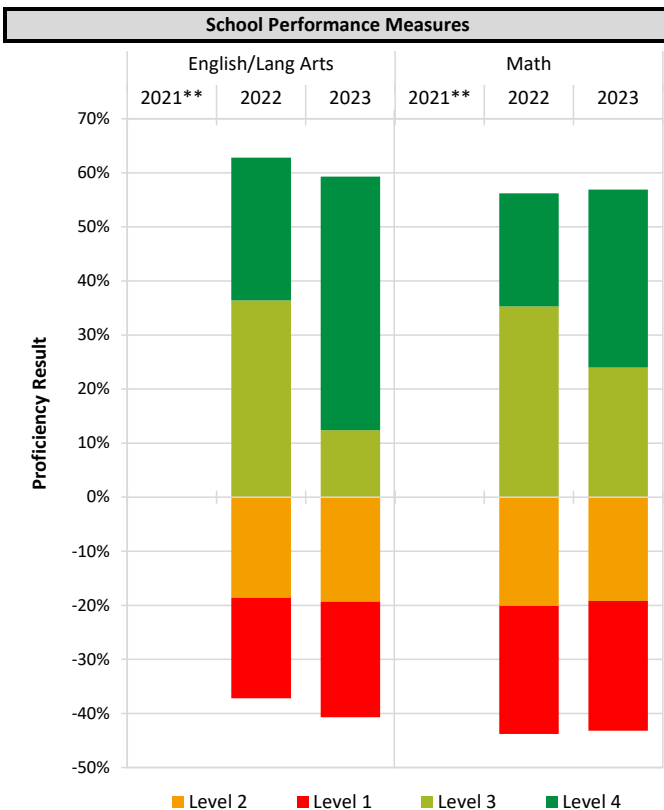
2023-24 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	10.1
Beaverton School District	14.2

(average years experience in District)

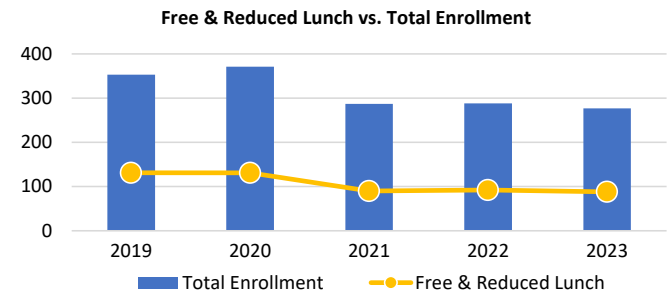
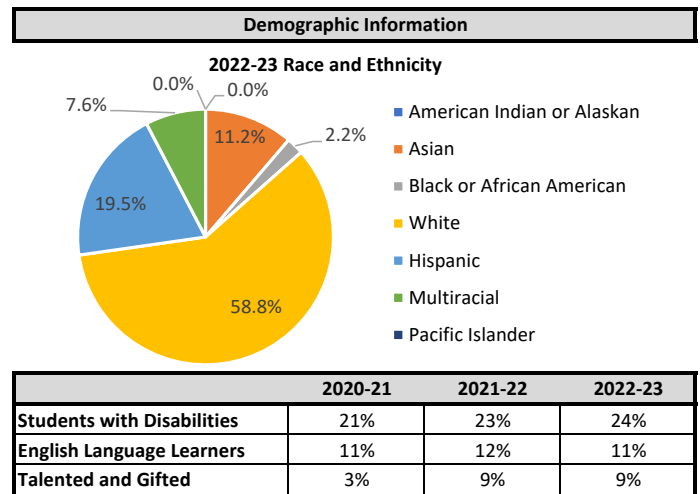
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,402,629	\$ 4,052,882	\$ 4,116,761	\$ 4,242,469	\$ 4,847,305
6,506	57,563	30,221	67,584	3,000
121,625	152,267	93,941	115,674	76,338
-	-	-	-	-
-	-	33,537	-	-
\$ 3,530,760	\$ 4,262,712	\$ 4,274,459	\$ 4,425,726	\$ 4,926,643
\$ 12,302	\$ 15,730	\$ 16,568	\$ 16,701	\$ 19,628



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



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

Vose Elementary

11350 SW Denney Road

Beaverton, OR 97008

Principal: Monique Singleton

School Programs: Title I, Dual Language, Early Learning, EGC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
682	665	694	696	686	661	646	625

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
46.65	50.91	53.82	52.61	50.95
15.66	14.59	15.58	16.68	16.42

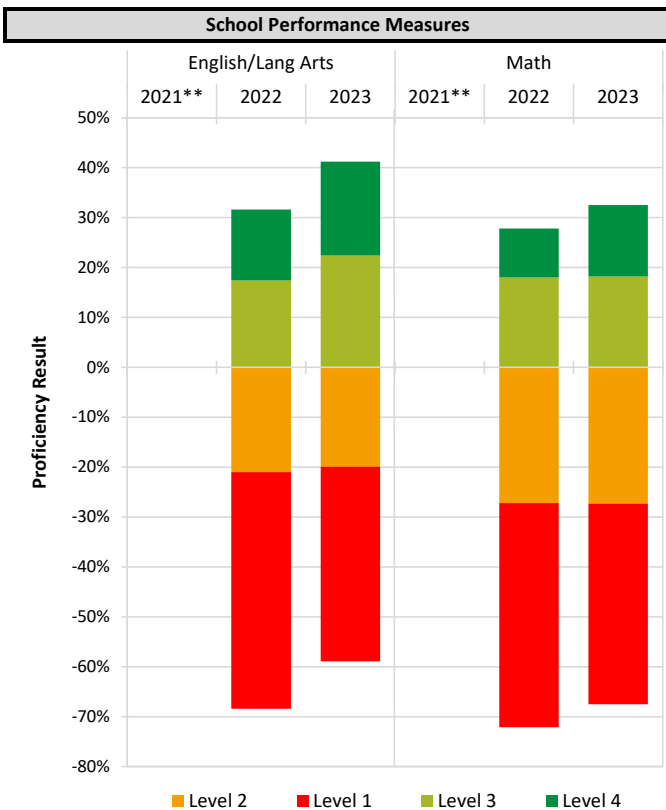
2023-24 Average Classroom Teacher Years of Experience	
Vose Elementary	7.4
Beaverton School District	14.2

(average years experience in District)

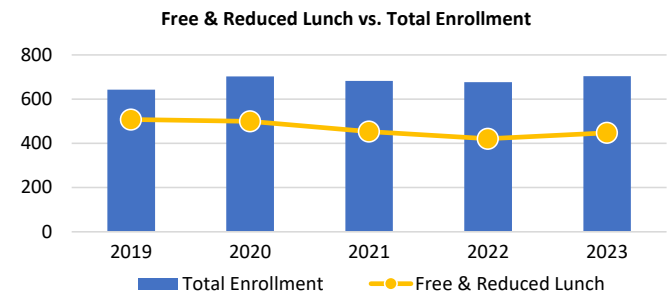
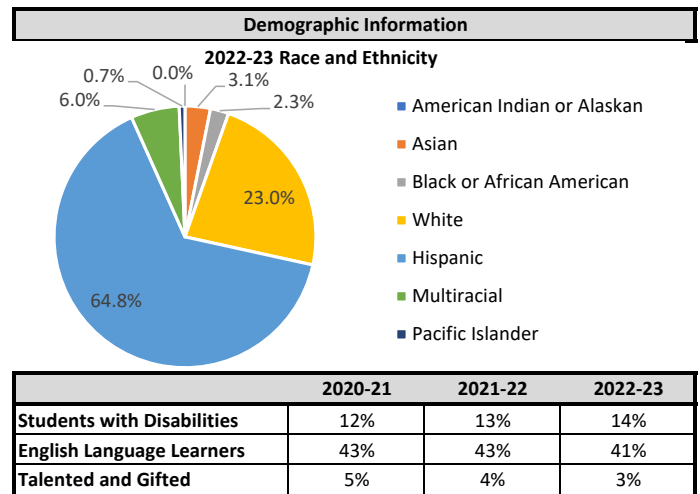
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,240,592	\$ 8,080,152	\$ 8,438,157	\$ 9,449,131	\$ 9,600,526
13,608	85,583	57,914	87,693	6,082
273,054	436,129	320,973	417,411	215,082
-	-	-	-	-
-	-	37,857	247	-
\$ 7,527,254	\$ 8,601,864	\$ 8,854,901	\$ 9,954,482	\$ 9,821,690
\$ 11,037	\$ 12,935	\$ 12,759	\$ 14,302	\$ 14,317



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



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

West Tualatin View Elementary

8800 SW Leahy Road
Portland, OR 97225
Principal: Scarlet Valentine

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
266	292	305	294	286	280	272	250

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.00	1.00	1.00	1.00	1.00
18.89	22.14	20.83	20.83	20.00
7.77	7.66	7.84	8.47	10.02

2023-24 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	12.1
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

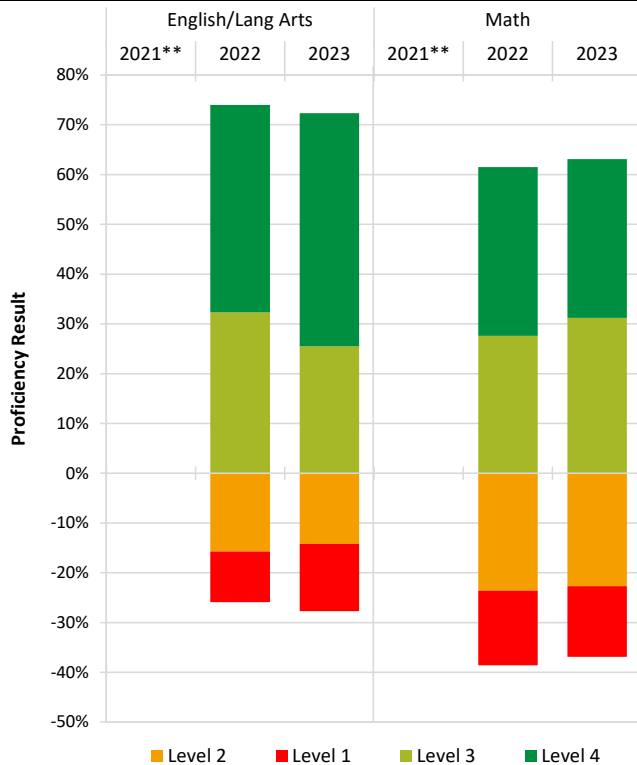
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 3,175,512	\$ 3,916,510	\$ 3,836,790	\$ 3,952,863	\$ 4,101,610
3,673	25,695	39,352	48,357	5,450
132,407	165,396	104,017	133,483	60,339
-	-	-	-	-
30	-	64,067	175	-
\$ 3,311,622	\$ 4,107,600	\$ 4,044,226	\$ 4,134,877	\$ 4,167,399
\$ 12,450	\$ 14,067	\$ 13,260	\$ 14,064	\$ 14,571

Total

Cost Per Student



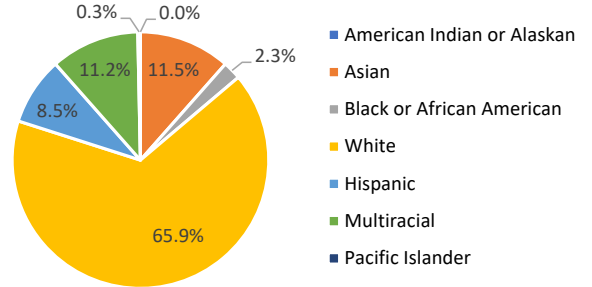
School Performance Measures



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

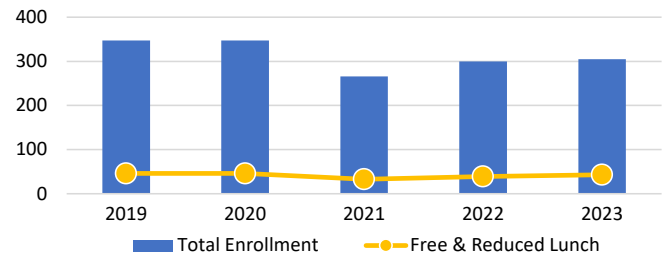
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	16%	16%	18%
English Language Learners	4%	6%	5%
Talented and Gifted	6%	13%	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.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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: Ruth Tucker

School Programs: Title I, Dual Language, Early Learning, ISC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
449	467	503	479	493	482	470	454

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.96	2.00	2.00	2.00	2.00
40.59	41.07	45.26	41.67	45.50
14.83	16.22	16.47	17.40	14.13

2023-24 Average Classroom Teacher Years of Experience	
William Walker Elementary	11.3
Beaverton School District	14.2

(average years experience in District)

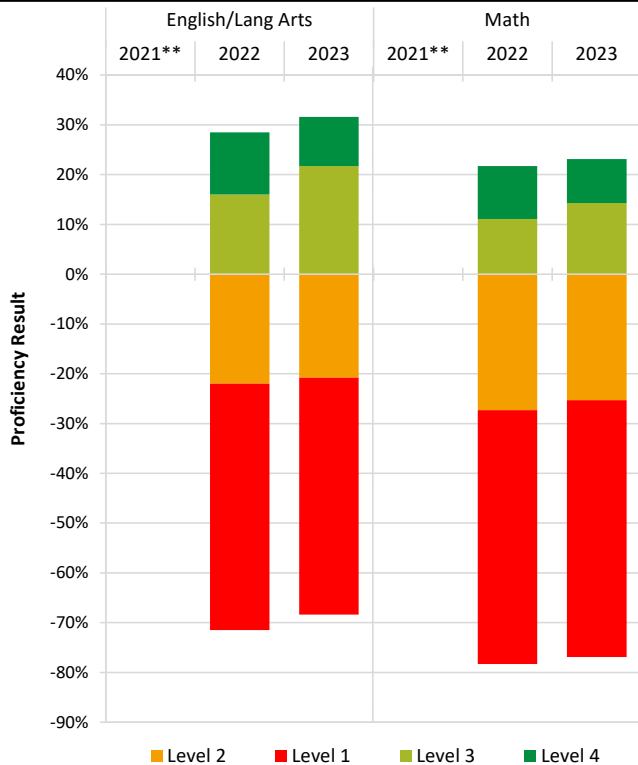
Financial Data:

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

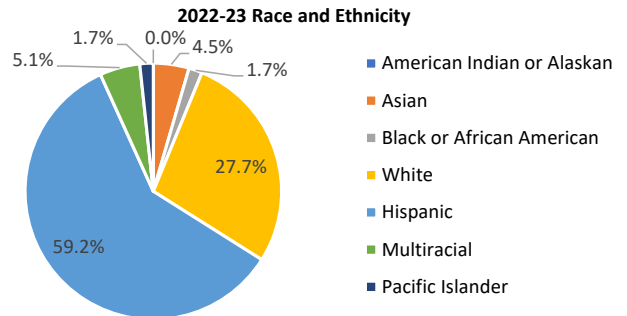
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,697,557	\$ 7,542,105	\$ 8,516,669	\$ 8,454,199	\$ 9,202,594
6,459	90,194	33,192	143,869	8,593
215,376	303,055	231,736	297,214	173,716
-	-	-	-	-
-	-	41,461	62	-
\$ 6,919,391	\$ 7,935,354	\$ 8,823,058	\$ 8,895,346	\$ 9,384,903
\$ 15,411	\$ 16,992	\$ 17,541	\$ 18,571	\$ 19,036



School Performance Measures

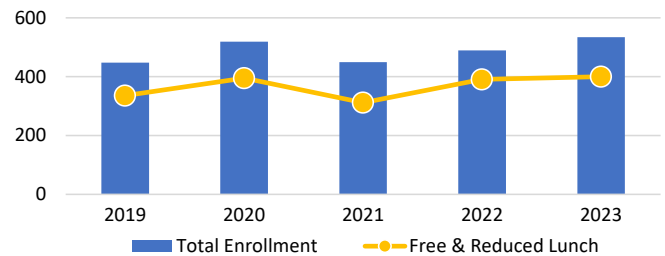


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	17%	16%	18%
English Language Learners	50%	48%	49%
Talented and Gifted	2%	3%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
816	614	633	622	627	627	615	642

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
48.84	43.18	43.77	44.72	42.70
11.89	12.05	11.54	11.79	12.88

2023-24 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	10.3
Beaverton School District	14.2

(average years experience in District)

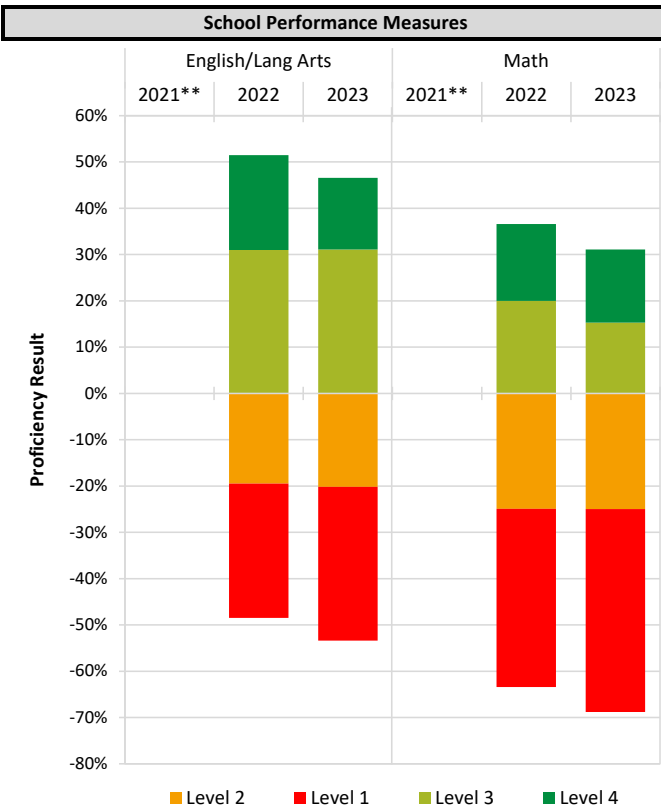
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,526,549	\$ 7,574,161	\$ 7,787,528	\$ 7,827,451	\$ 8,237,357
194,736	143,157	227,901	327,109	14,775
143,989	294,577	216,895	255,584	150,125
8,938	-	-	-	-
10,696	10,285	129,959	10,932	-
\$ 7,884,908	\$ 8,022,179	\$ 8,362,283	\$ 8,421,077	\$ 8,402,257
\$ 9,663	\$ 13,065	\$ 13,211	\$ 13,539	\$ 13,401

Total

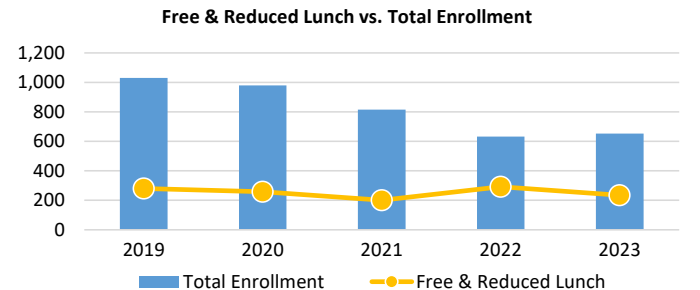
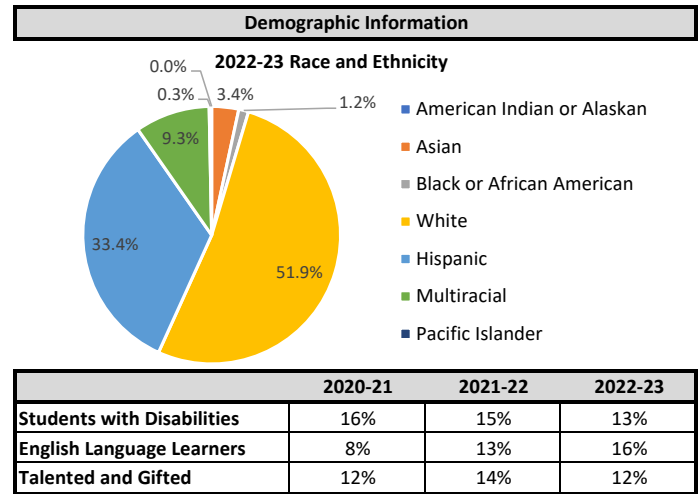
Cost Per Student



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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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.

Conestoga Middle School

12250 SW Conestoga Drive

Beaverton, OR 97008

Principal: Jared Freeman

School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
878	838	769	804	791	829	811	803

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.91	3.00	3.00	2.00	2.00
47.60	50.33	48.70	48.97	52.60
12.40	10.67	9.62	10.38	14.14

2023-24 Average Classroom Teacher Years of Experience	
Conestoga Middle School	10.3
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

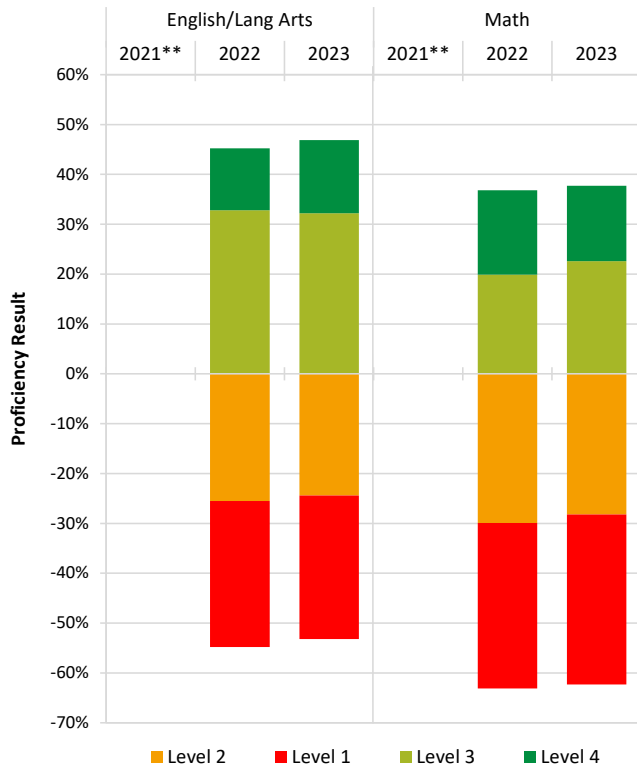
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,550,302	\$ 8,732,331	\$ 8,584,254	\$ 8,128,839	\$ 9,718,993
173,794	152,415	239,442	432,837	17,172
121,922	330,372	213,755	325,776	162,714
-	-	-	-	-
30	377	143,823	6,644	50
\$ 7,846,048	\$ 9,215,495	\$ 9,181,273	\$ 8,894,097	\$ 9,898,929
\$ 8,936	\$ 10,997	\$ 11,939	\$ 11,062	\$ 12,514

Total

Cost Per Student

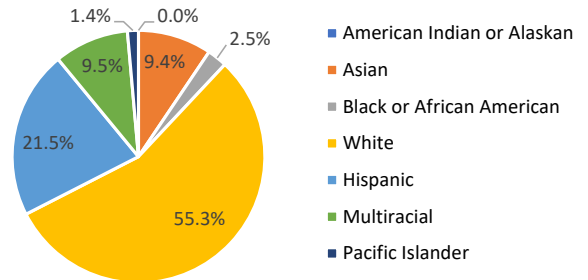


School Performance Measures



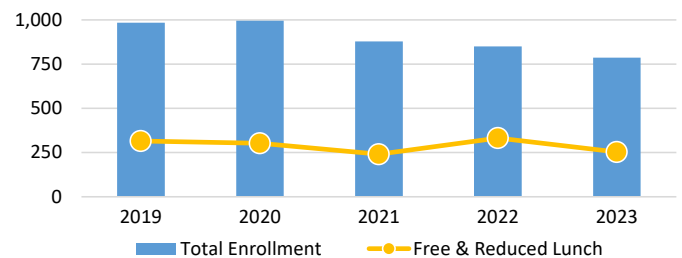
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	12%	13%	13%
English Language Learners	8%	8%	8%
Talented and Gifted	11%	11%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
952	731	749	749	714	694	663	661

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
3.00	3.00	3.00	1.98	2.00
59.32	52.81	52.51	54.38	53.10
13.58	12.22	11.92	12.61	13.38

2023-24 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	10.0
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

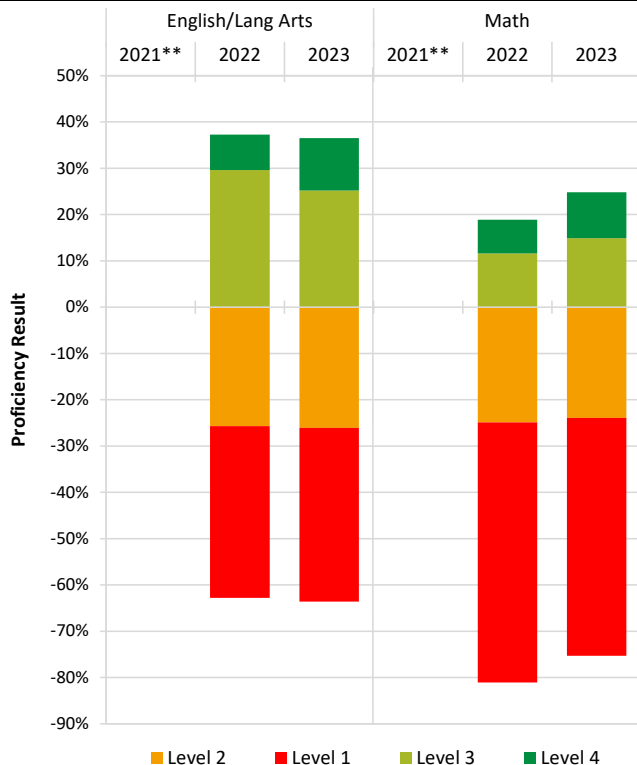
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 9,373,753	\$ 9,046,050	\$ 9,187,315	\$ 9,168,393	\$ 9,916,911
201,350	165,952	246,699	376,512	13,777
104,968	303,923	205,131	280,410	183,271
847	5,645	-	530	530
40	238	67,274	1,418	150
\$ 9,680,958	\$ 9,521,807	\$ 9,706,419	\$ 9,827,264	\$ 10,114,639
\$ 10,169	\$ 13,026	\$ 12,959	\$ 13,121	\$ 14,166

Total

Cost Per Student

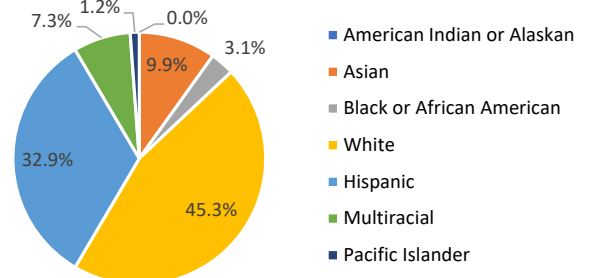


School Performance Measures



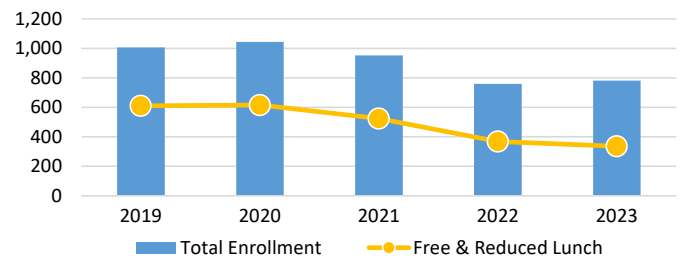
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	18%	16%	16%
English Language Learners	18%	17%	18%
Talented and Gifted	8%	5%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
678	682	635	626	594	617	600	570

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	2.00	2.00	Highland Park Middle School	10.2
41.07	41.40	42.76	41.38	40.70	Beaverton School District	14.2
9.31	10.30	10.05	11.00	12.85	(average years experience in District)	

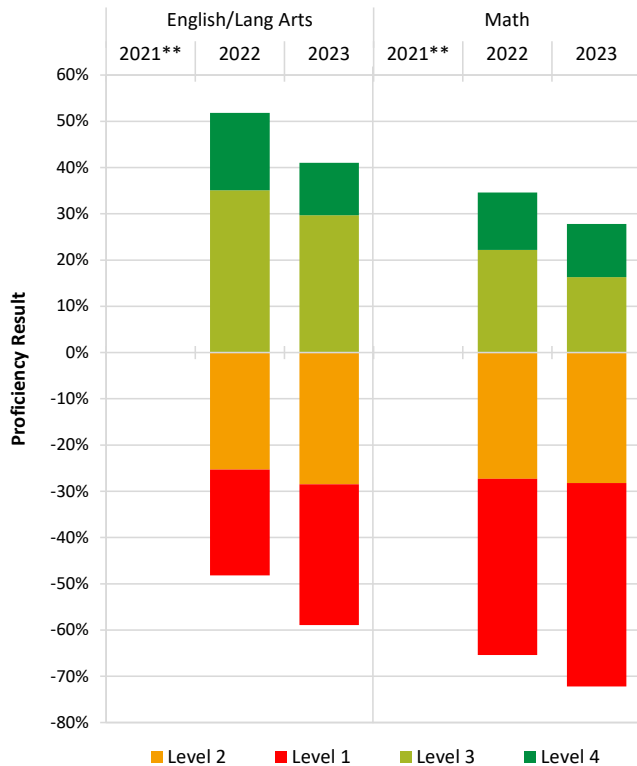
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,423,680	\$ 6,970,794	\$ 7,624,266	\$ 7,237,554	\$ 7,969,131
81,476	146,919	195,108	290,513	15,175
90,720	275,987	152,889	216,748	128,885
-	-	-	-	-
129	-	72,930	-	-
\$ 6,596,005	\$ 7,393,700	\$ 8,045,194	\$ 7,744,814	\$ 8,113,191
\$ 9,729	\$ 10,841	\$ 12,670	\$ 12,372	\$ 13,659



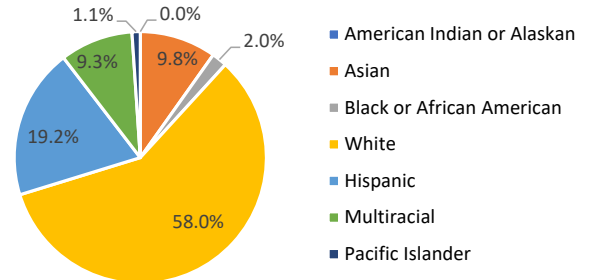
School Performance Measures



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

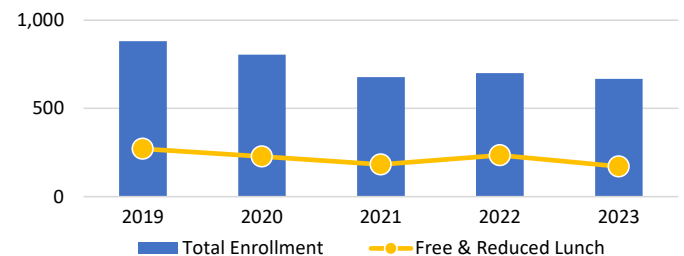
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	17%	14%	17%
English Language Learners	8%	7%	9%
Talented and Gifted	10%	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.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
811	679	681	669	663	654	664	659

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
3.00	2.00	2.00	2.00	2.00	Meadow Park Middle School	5.4
47.24	46.98	54.70	53.09	53.60	Beaverton School District	14.2
13.50	11.37	11.53	13.10	13.40	(average years experience in District)	

Financial Data:

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

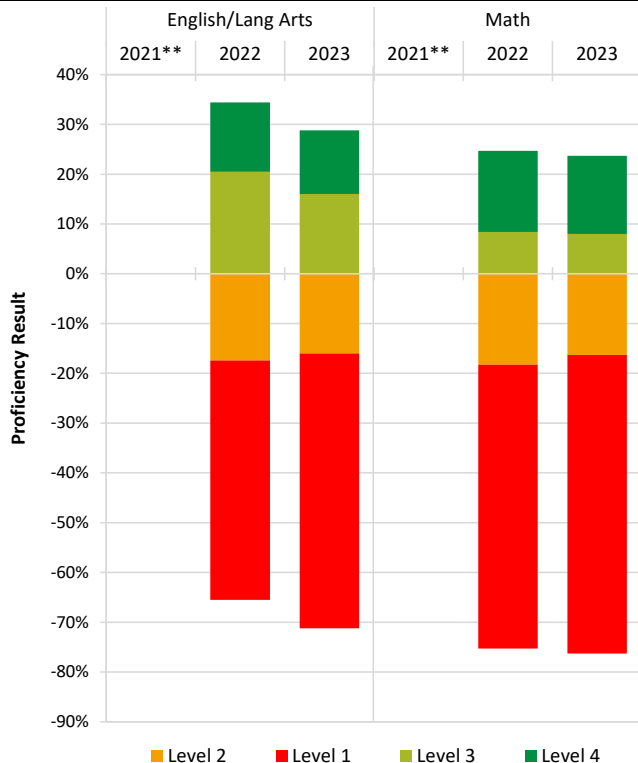
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,753,578	\$ 7,414,413	\$ 8,295,524	\$ 9,159,585	\$ 9,953,772
173,255	142,275	179,626	311,284	14,419
212,459	303,850	210,532	274,177	171,623
-	-	-	-	-
11,517	13,636	91,756	12,969	500
\$ 8,150,808	\$ 7,874,173	\$ 8,777,438	\$ 9,758,015	\$ 10,140,314
\$ 10,050	\$ 11,597	\$ 12,889	\$ 14,586	\$ 15,295

Total

Cost Per Student

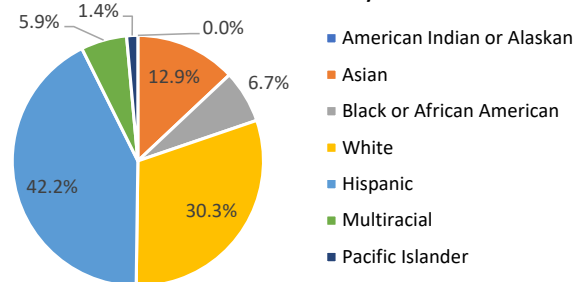


School Performance Measures



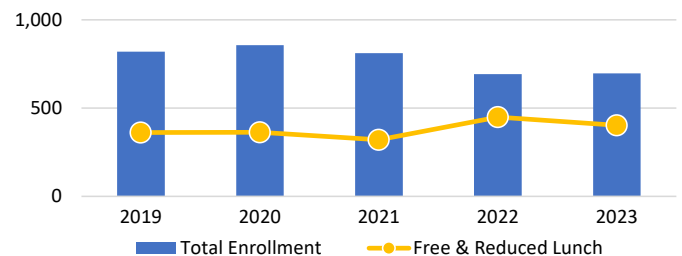
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	12%	15%	15%
English Language Learners	16%	22%	22%
Talented and Gifted	27%	17%	16%

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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
781	874	867	804	736	784	763	766

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.93	2.96	3.00	3.00	3.00	Mountain View Middle School	7.9
50.11	59.07	59.41	59.57	55.60	Beaverton School District	14.2
14.41	13.12	13.14	14.05	14.21	(average years experience in District)	

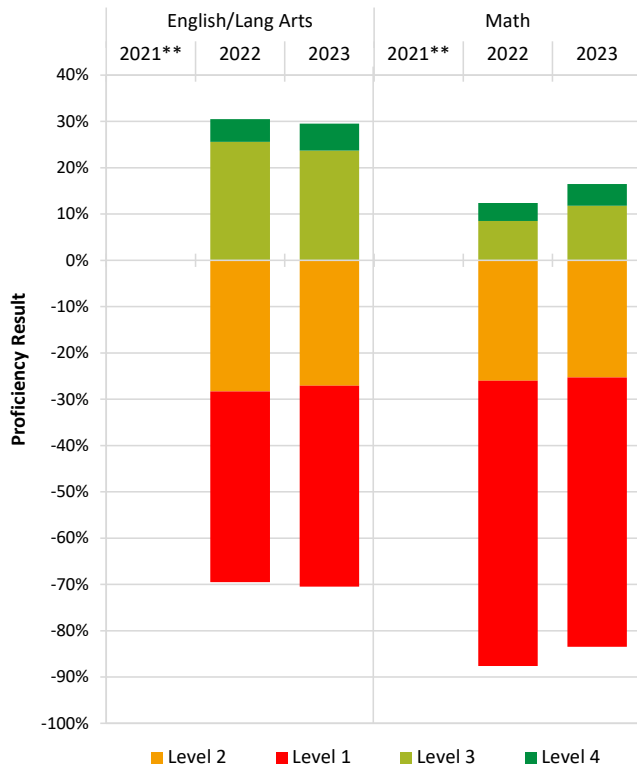
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,845,827	\$ 9,177,348	\$ 9,630,814	\$ 10,223,943	\$ 10,402,129
174,475	180,249	258,102	397,311	20,200
135,100	396,207	210,131	314,217	182,842
203	-	-	300	-
-	-	94,526	-	-
\$ 8,155,605	\$ 9,753,803	\$ 10,193,573	\$ 10,935,771	\$ 10,605,171
\$ 10,443	\$ 11,160	\$ 11,757	\$ 13,602	\$ 14,409



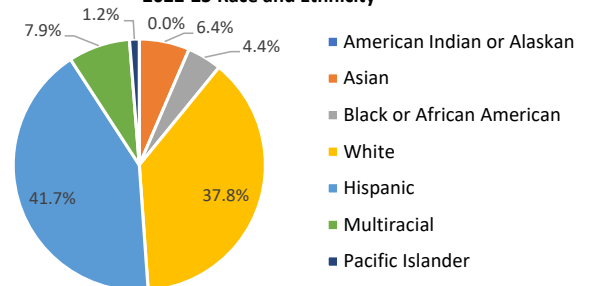
School Performance Measures



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

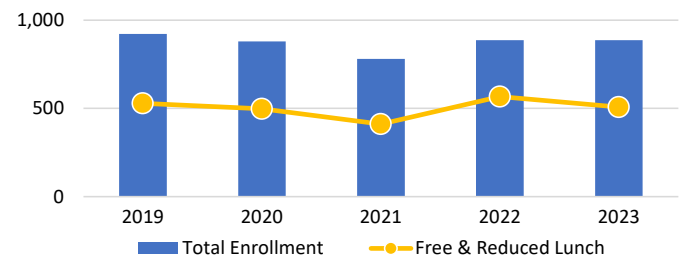
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	15%	15%	17%
English Language Learners	14%	15%	18%
Talented and Gifted	6%	7%	7%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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: Kelly Angelina

School Programs: AVID, Summa, ALC, SCC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,389	1,019	902	1,014	1,055	1,026	1,040	1,060

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
3.00	3.00	3.00	3.00	3.00
66.66	52.18	49.03	51.40	59.10
14.41	13.27	13.12	13.41	14.92

2023-24 Average Classroom Teacher Years of Experience	
Stoller Middle School	9.2
Beaverton School District	14.2



Financial Data:

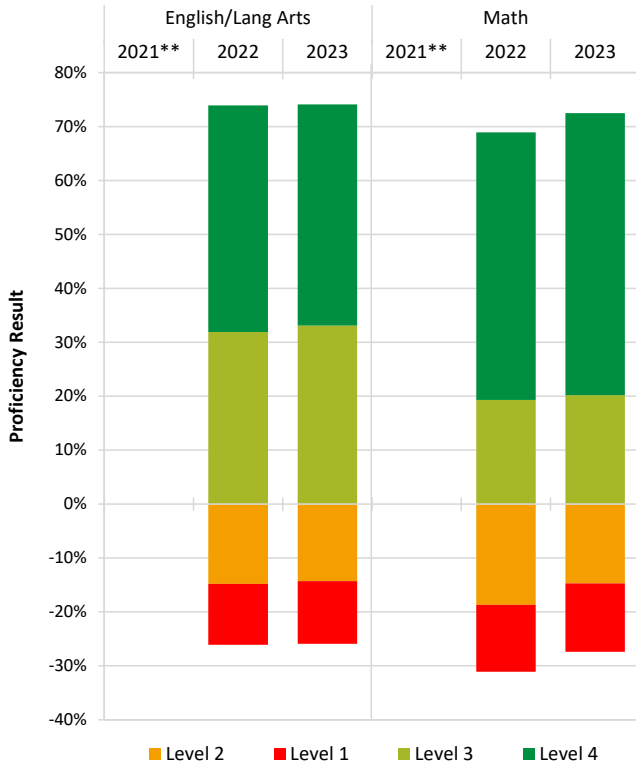
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 10,014,152	\$ 8,869,040	\$ 8,465,078	\$ 9,120,546	\$ 10,890,350
145,500	189,484	287,201	401,305	7,400
164,358	335,472	200,361	339,095	198,439
-	-	-	-	-
1,785	1,403	136,269	5,069	1,600
\$ 10,325,794	\$ 9,395,398	\$ 9,088,908	\$ 9,866,015	\$ 11,097,789
\$ 7,434	\$ 9,220	\$ 10,076	\$ 9,730	\$ 10,519

Total

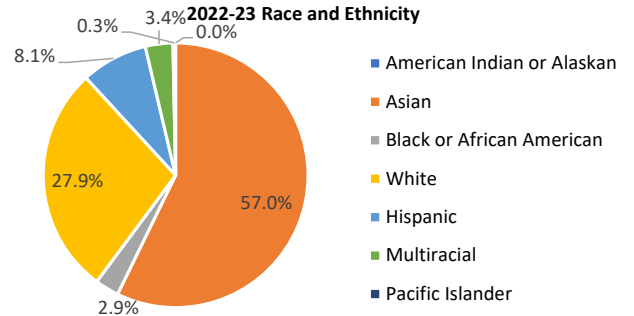
Cost Per Student

School Performance Measures



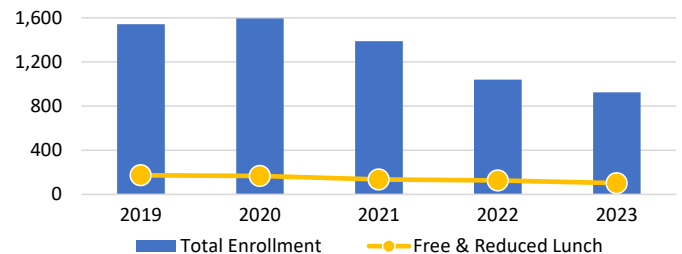
** Due to the COVID-19 pandemic, test scores are not available for 2020-21.

Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	8%	7%	8%
English Language Learners	5%	6%	8%
Talented and Gifted	40%	37%	39%

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.

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

Tumwater Middle School

650 NW 118th Avenue

Portland, OR 97229

Principal: Matt Smith

School Programs: AVID, Summa, ISC, SRC

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
	865	979	962	955	947	916	911

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
	2.00	2.00	3.00	3.00
	46.80	52.33	50.50	53.10
	13.15	13.31	12.84	14.99

2023-24 Average Classroom Teacher Years of Experience	
Tumwater Middle School	5.8
Beaverton School District	14.2

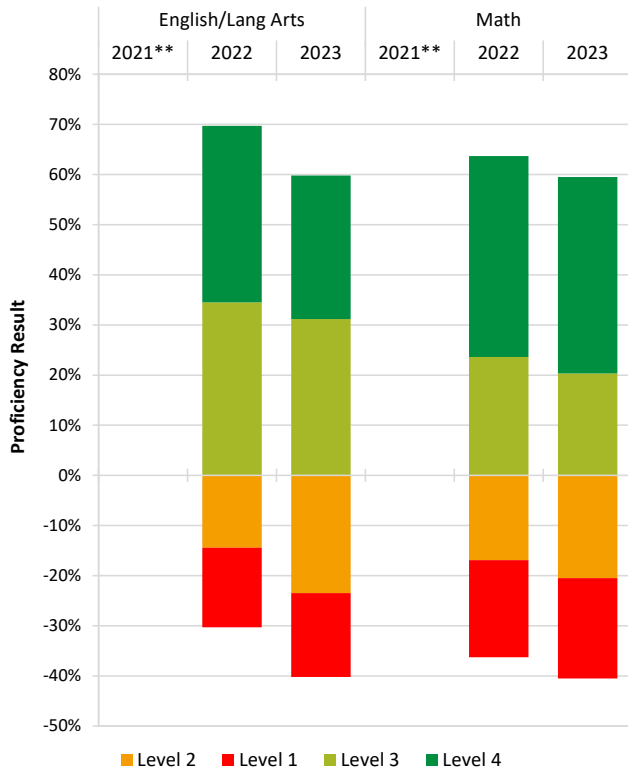


Financial Data:

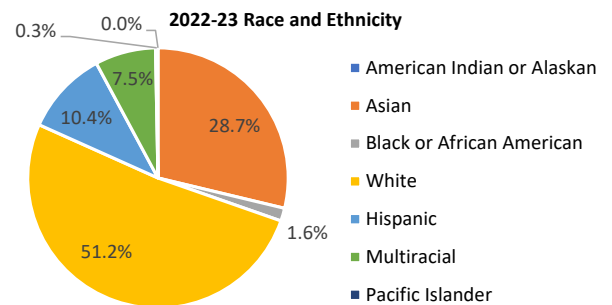
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
	\$ 7,678,496	\$ 8,513,474	\$ 8,796,731	\$ 10,243,126
	178,723	296,558	368,350	14,027
	659,729	345,612	217,612	185,964
	-	-	3,670	-
	4,078	79,330	1,133	-
Total	\$ 8,521,026	\$ 9,234,974	\$ 9,387,496	\$ 10,443,117
Cost Per Student	\$ 9,851	\$ 9,433	\$ 9,758	\$ 10,935

School Performance Measures

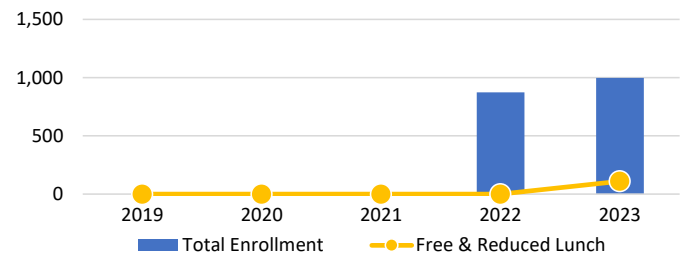


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities			12%
English Language Learners			20%
Talented and Gifted			22%

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 2019-2021.

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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
710	758	789	749	736	746	736	732

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
3.00	3.00	3.00	3.00	2.00
46.10	54.24	54.17	53.27	53.90
10.52	11.05	10.67	11.47	12.62

2023-24 Average Classroom Teacher Years of Experience	
Whitford Middle School	9.3
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

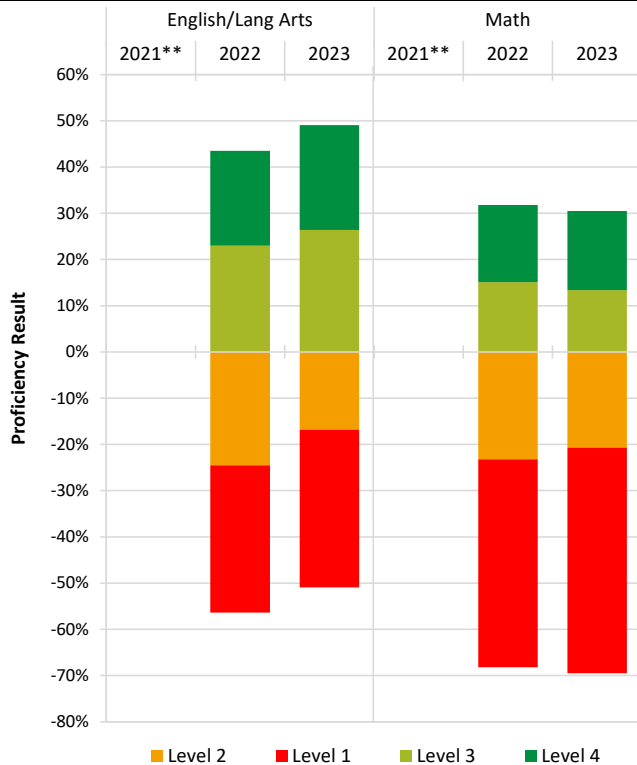
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 7,298,675	\$ 8,877,713	\$ 9,167,380	\$ 9,242,038	\$ 10,019,970
149,433	156,721	206,255	295,364	16,075
129,543	406,277	227,028	321,528	173,602
995	-	-	-	-
163	1,096	93,968	2,950	-
\$ 7,578,810	\$ 9,441,808	\$ 9,694,631	\$ 9,861,880	\$ 10,209,647
\$ 10,674	\$ 12,456	\$ 12,287	\$ 13,167	\$ 13,872

Total

Cost Per Student



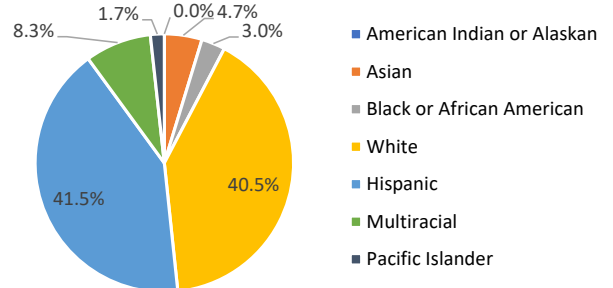
School Performance Measures



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

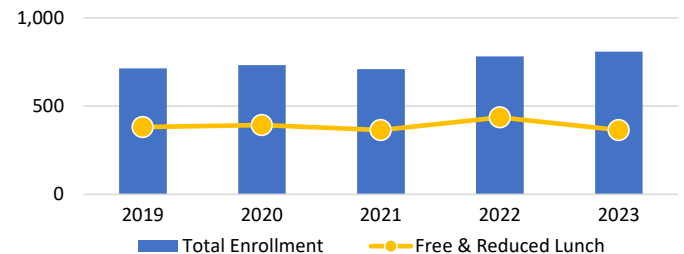
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	15%	13%	10%
English Language Learners	16%	19%	5%
Talented and Gifted	26%	22%	30%

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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,718	1,696	1,609	1,563	1,570	1,511	1,476	1,416

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual [^]	2024-25 Budget
4.00	4.00	4.00	4.00	4.00
107.23	120.15	117.53	112.92	116.90
27.24	28.28	28.85	30.44	30.80

2023-24 Average Classroom Teacher Years of Experience	
Aloha High School	10.0
Beaverton School District	14.2



Financial Data:

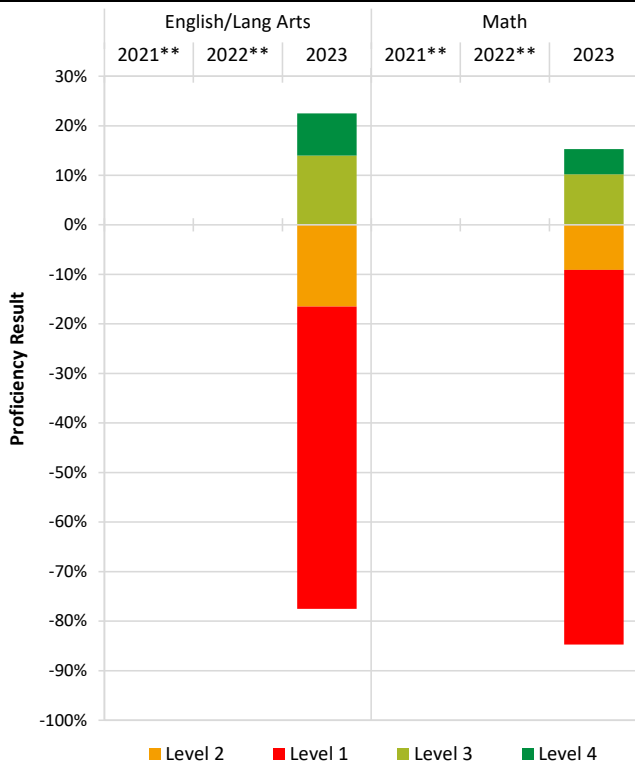
Salaries & Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget [^]	2024-25 Budget
\$ 16,877,747	\$ 20,259,281	\$ 20,584,799	\$ 21,142,365	\$ 22,426,334
129,861	377,622	424,490	414,612	128,024
437,182	984,023	956,735	1,485,568	364,461
224,099	11,659	34,672	34,316	-
11,632	29,438	1,130,292	34,263	14,613
\$ 17,680,521	\$ 21,662,023	\$ 23,130,988	\$ 23,111,125	\$ 22,933,432
\$ 10,291	\$ 12,772	\$ 14,376	\$ 14,786	\$ 14,607

Total

Cost Per Student

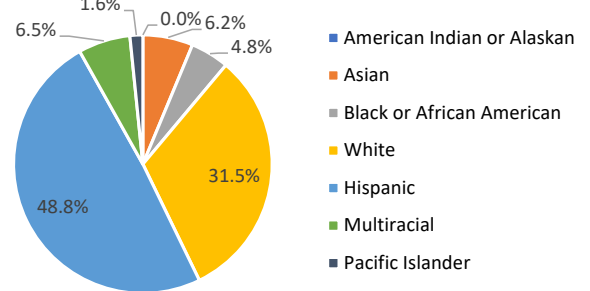
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.

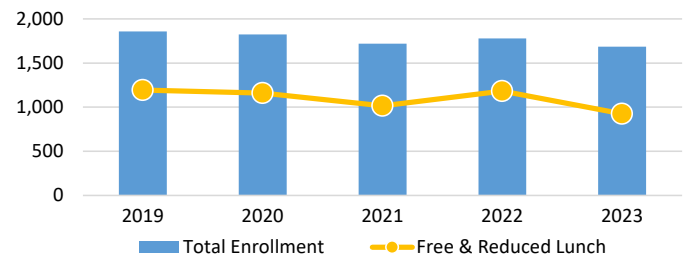
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	16%	18%	17%
English Language Learners	11%	14%	15%
Talented and Gifted	8%	8%	6%

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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,508	1,425	1,430	1,427	1,316	1,318	1,312	1,238

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
4.00	4.00	3.18	4.00	4.00
96.35	105.24	104.54	106.52	102.00
29.68	30.71	31.42	31.16	31.24

2023-24 Average Classroom Teacher Years of Experience	
Beaverton High School	12.5
Beaverton School District	14.2

(average years experience in District)

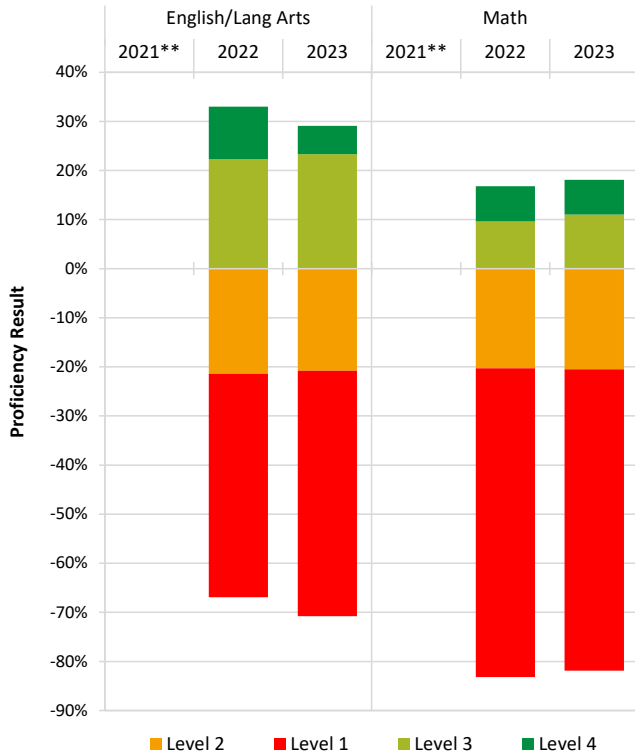
Financial Data:

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

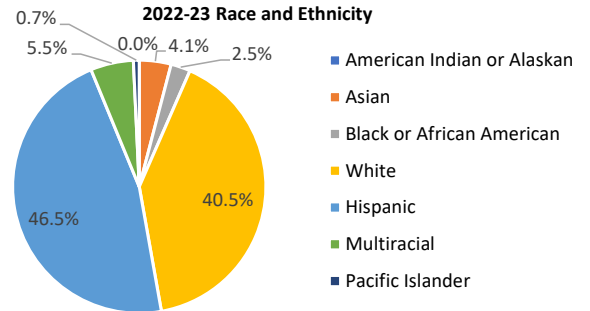
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 16,952,803	\$ 18,905,085	\$ 19,294,568	\$ 20,299,392	\$ 20,338,555
185,713	354,353	392,578	434,665	112,527
410,733	1,009,090	756,190	1,051,637	317,230
-	21,982	52,478	-	-
21,731	52,266	1,200,855	97,842	8,430
\$ 17,570,980	\$ 20,342,777	\$ 21,696,669	\$ 21,883,536	\$ 20,776,742
\$ 11,652	\$ 14,276	\$ 15,172	\$ 15,335	\$ 15,788



School Performance Measures

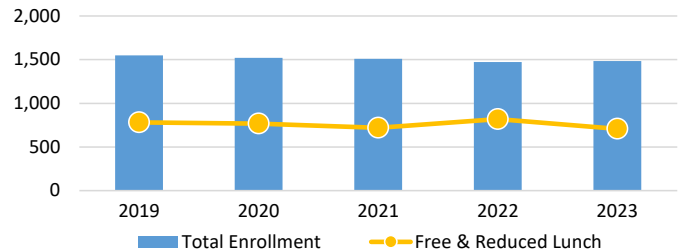


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	16%	14%	15%
English Language Learners	16%	16%	19%
Talented and Gifted	12%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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: Natalie Labossiere

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,701	1,721	1,715	1,679	1,674	1,649	1,642	1,645

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
4.00	4.00	4.00	4.00	4.00
93.14	94.02	92.31	93.26	96.20
25.19	25.88	24.54	24.86	27.86

2023-24 Average Classroom Teacher Years of Experience	
Mountainside High School	10.2
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

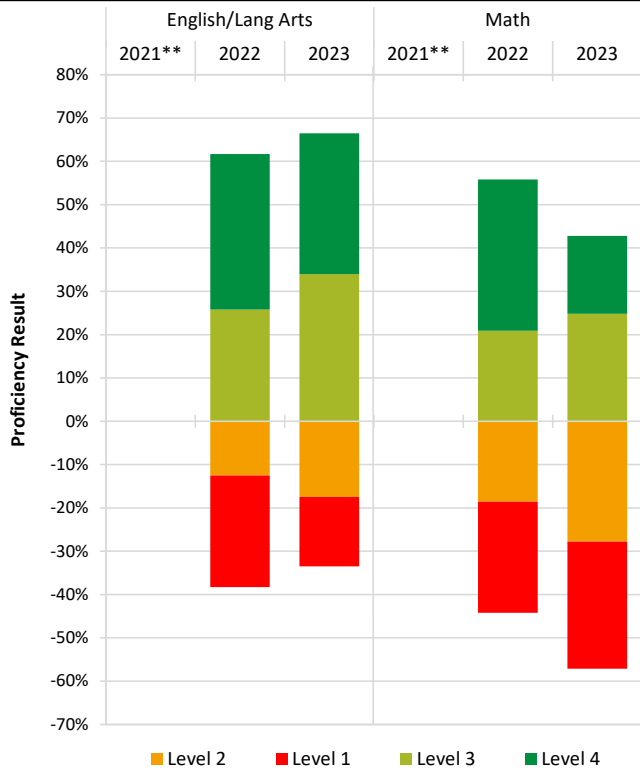
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 15,609,950	\$ 16,960,520	\$ 17,159,692	\$ 17,400,957	\$ 19,013,465
164,296	403,885	484,020	501,834	105,794
269,074	825,333	740,902	1,091,214	377,246
-	-	-	-	-
42,719	90,619	1,320,884	111,178	13,000
\$ 16,086,039	\$ 18,280,357	\$ 19,705,498	\$ 19,105,183	\$ 19,509,505
\$ 9,457	\$ 10,622	\$ 11,490	\$ 11,379	\$ 11,654

Total

Cost Per Student



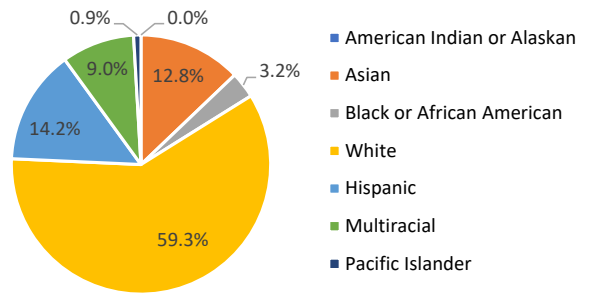
School Performance Measures



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

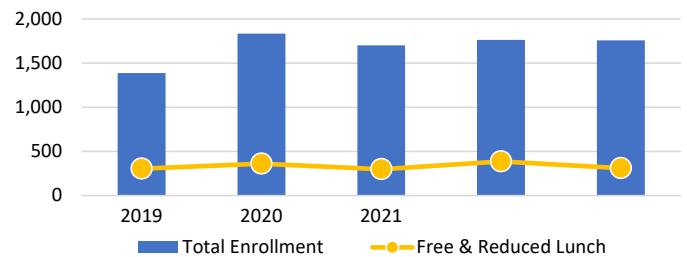
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	10%	10%	11%
English Language Learners	5%	5%	5%
Talented and Gifted	19%	19%	16%

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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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: Maria Copelan

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,437	1,474	1,460	1,420	1,419	1,360	1,340	1,323

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
4.00	4.00	4.00	4.00	4.00
83.20	92.96	95.37	94.43	95.70
22.36	26.18	26.57	25.43	27.46

2023-24 Average Classroom Teacher Years of Experience	
Southridge High School	13.6
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

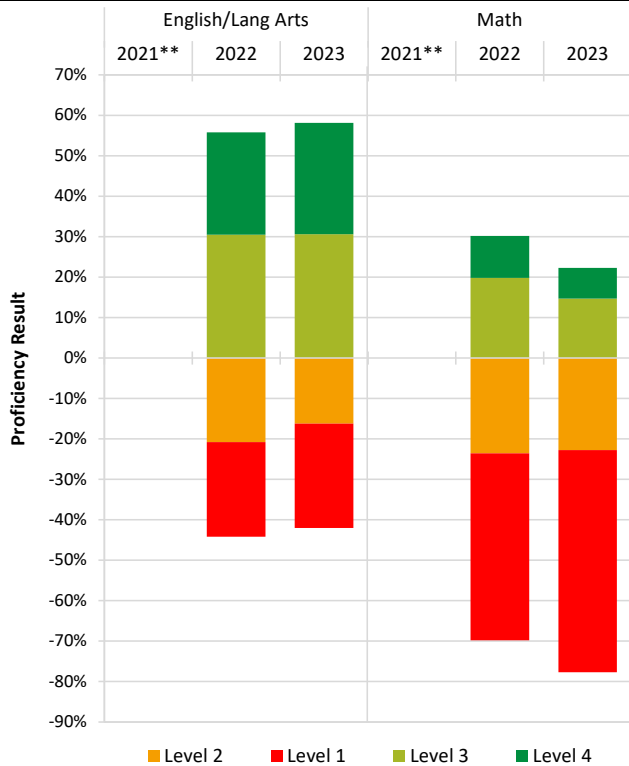
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 14,614,004	\$ 17,561,628	\$ 18,291,502	\$ 17,943,674	\$ 18,926,343
169,792	391,927	405,859	433,090	105,345
336,418	828,951	676,575	1,023,033	347,762
-	6,642	3,066	-	-
26,882	43,362	1,027,006	82,983	6,540
\$ 15,147,096	\$ 18,832,511	\$ 20,404,008	\$ 19,482,781	\$ 19,385,990
\$ 10,541	\$ 12,776	\$ 13,975	\$ 13,720	\$ 13,662

Total

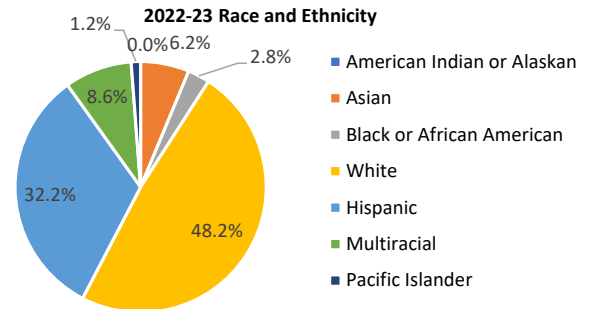
Cost Per Student



School Performance Measures

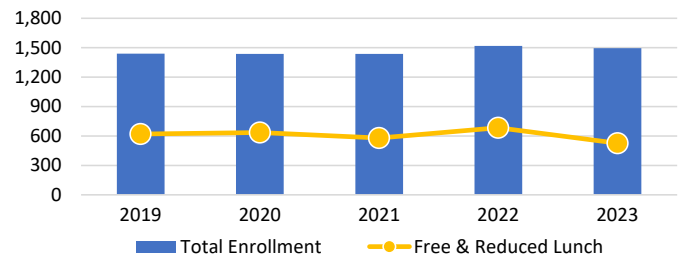


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	15%	14%	15%
English Language Learners	11%	11%	13%
Talented and Gifted	14%	14%	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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,953	1,947	1,903	1,811	1,731	1,682	1,638	1,597

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
4.00	4.00	4.00	3.98	4.00
95.49	99.37	99.48	99.66	96.55
21.70	22.52	22.87	22.89	25.27

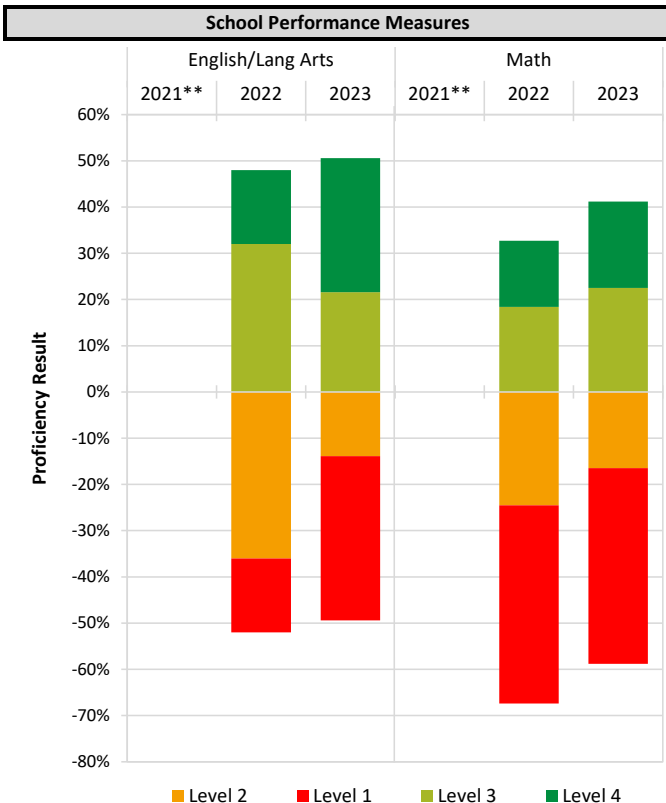
2023-24 Average Classroom Teacher Years of Experience	
Sunset High School	13.6
Beaverton School District	14.2

(average years experience in District)

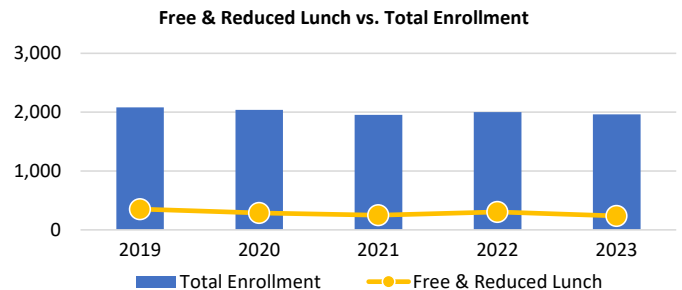
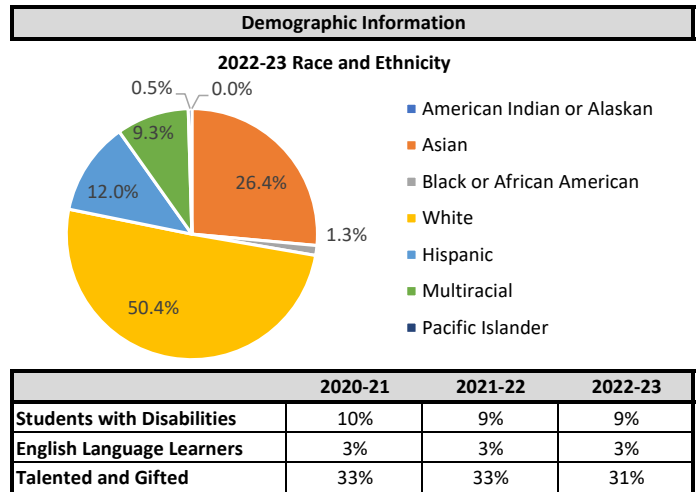
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 16,181,400	\$ 17,907,017	\$ 18,109,538	\$ 18,222,662	\$ 18,833,285
229,940	573,817	709,974	795,453	121,257
404,266	841,624	857,569	1,456,940	306,004
6,065	-	43,175	8,999	-
85,855	114,748	2,019,241	173,378	10,150
\$ 16,907,526	\$ 19,437,205	\$ 21,739,497	\$ 20,657,433	\$ 19,270,696
\$ 8,657	\$ 9,983	\$ 11,424	\$ 11,407	\$ 11,133



** Due to the COVID-19 pandemic, test scores are not available for 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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
2,288	2,280	2,353	2,349	2,398	2,411	2,458	2,473

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
4.00	4.00	4.92	5.00	5.00
118.82	124.72	125.09	127.03	138.70
26.56	29.15	32.24	30.49	33.17

2023-24 Average Classroom Teacher Years of Experience	
Westview High School	10.0
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

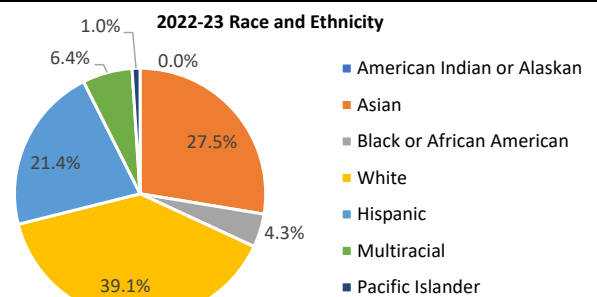
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 18,483,795	\$ 21,187,217	\$ 22,191,067	\$ 23,345,475	\$ 26,256,440
379,459	535,033	648,089	652,747	103,099
453,357	1,143,514	1,074,128	2,105,708	432,936
970,184	1,613,186	77,127	9,450	-
51,659	29,875	2,084,730	125,925	11,000
\$ 20,338,455	\$ 24,508,825	\$ 26,075,142	\$ 26,239,306	\$ 26,803,475
\$ 8,889	\$ 10,749	\$ 11,082	\$ 11,170	\$ 11,177



School Performance Measures

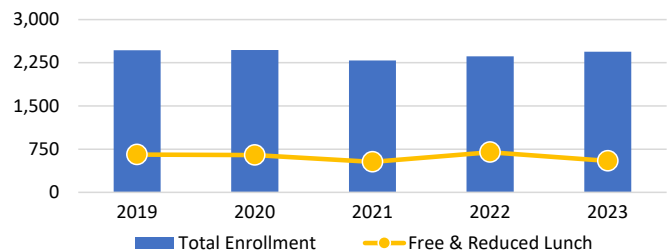


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	12%	11%	11%
English Language Learners	8%	9%	10%
Talented and Gifted	24%	23%	21%

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 2020-21.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
707	693	693	668	683	685	685	685

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
37.14	39.20	40.71	39.71	40.90
9.83	11.52	13.66	13.70	13.75

2023-24 Average Classroom Teacher Years of Experience	
ACMA	14.6
Beaverton School District	14.2

(average years experience in District)

Financial Data:

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

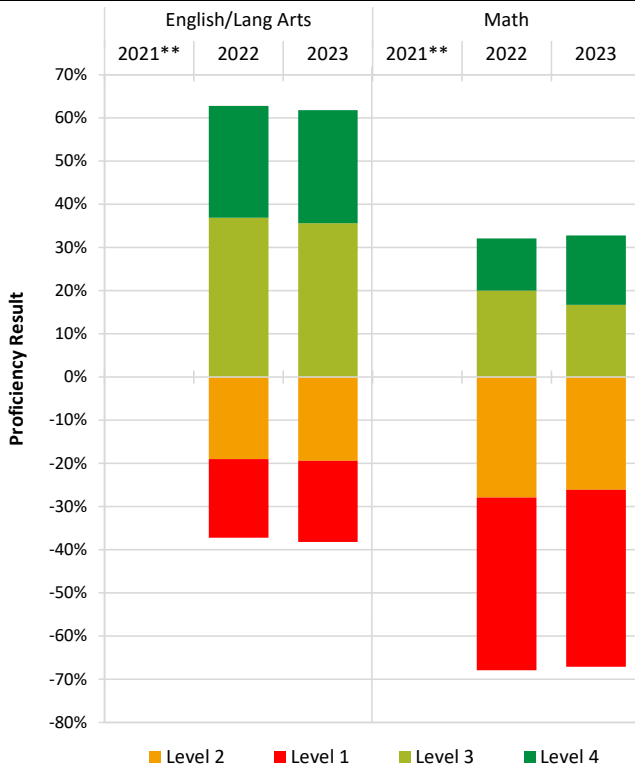
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,156,580	\$ 6,848,682	\$ 7,312,296	\$ 7,439,968	\$ 8,018,436
76,616	155,739	316,361	197,804	19,250
105,863	488,221	328,752	592,856	125,826
-	-	-	-	-
3,377	7,664	546,659	24,593	3,500
\$ 6,342,436	\$ 7,500,306	\$ 8,504,069	\$ 8,255,221	\$ 8,167,012
\$ 8,971	\$ 10,823	\$ 12,271	\$ 12,358	\$ 11,958

Total

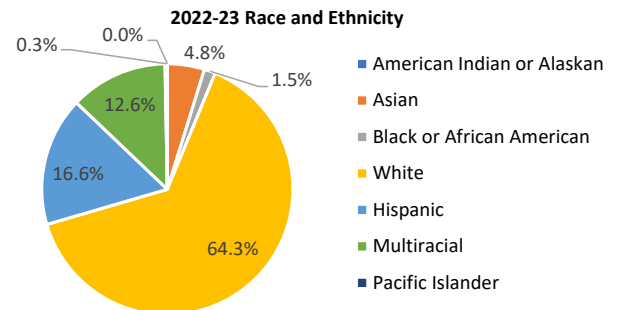
Cost Per Student



School Performance Measures

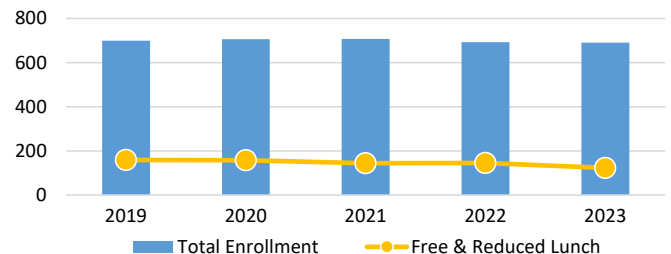


Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities	12%	12%	13%
English Language Learners	1%	2%	2%
Talented and Gifted	22%	20%	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.

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

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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

Beaverton Academy of Science and Engineering[◇]

10740 NE Walker Road

Hillsboro, OR 97006

Principal: Diane Fitzpatrick

School Programs: AVID, Expeditionary Learning and CTE Programs in Computer Programming, PLTW - Biomedical and PLTW - Engineering

Enrollment History and Projections:

Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
841	828	823	851	873	875	875	875

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual [^]	2024-25 Budget
2.00	2.00	2.00	2.00	2.00
43.23	47.82	48.41	47.88	50.20
16.46	16.46	15.65	15.93	18.06

2023-24 Average Classroom Teacher Years of Experience	
BASE	10.8
Beaverton School District	14.2

(average years experience in District)

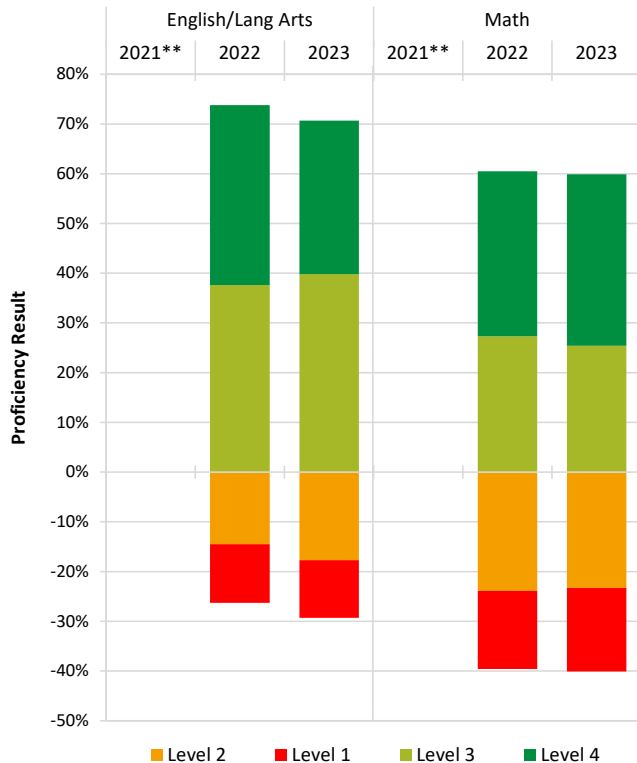
Financial Data:

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget [^]	2024-25 Budget
\$ 7,341,444	\$ 8,192,460	\$ 8,470,922	\$ 8,827,724	\$ 9,733,897
281,344	290,501	235,013	290,636	22,800
199,373	405,714	336,928	482,770	256,002
70,899	1,421,203	-	524	-
17,452	12,693	307,990	56,731	4,000
\$ 7,910,512	\$ 10,322,570	\$ 9,350,853	\$ 9,658,384	\$ 10,016,699
\$ 9,406	\$ 12,467	\$ 11,362	\$ 11,349	\$ 11,474

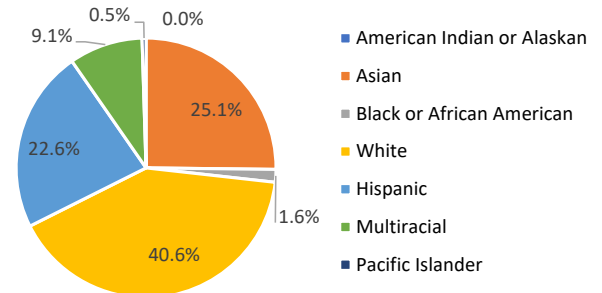


School Performance Measures



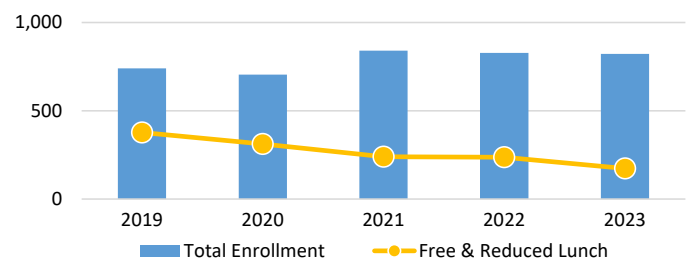
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	9%	9%	7%
English Language Learners	3%	3%	3%
Talented and Gifted	26%	31%	34%

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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

[◇] 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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
1,214	1,666	556	480	444	445	445	445

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget
1.74	1.73	1.59	1.00	1.00
49.63	65.88	44.36	39.45	37.35
3.54	4.04	5.34	5.78	6.47

2023-24 Average Classroom Teacher Years of Experience	
FLEX Online School	9.9
Beaverton School District	14.2

(average years experience in District)

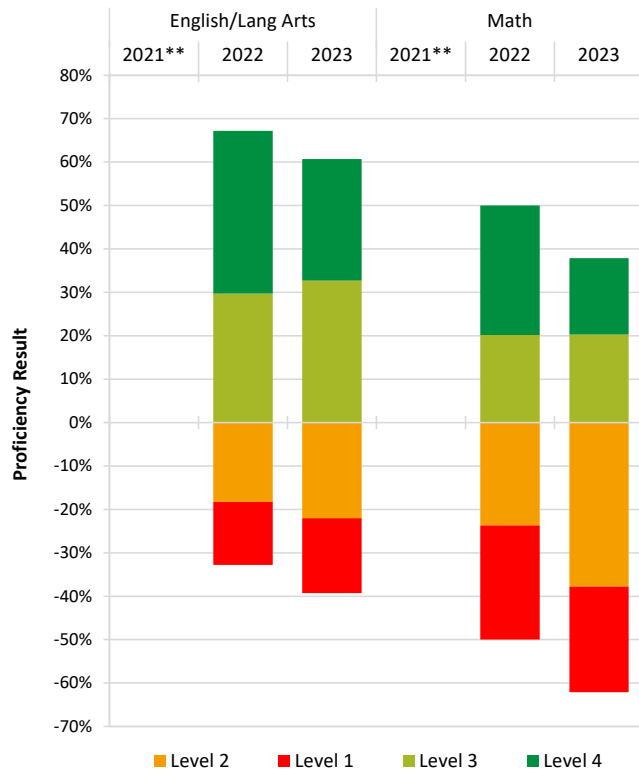
Financial Data:

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

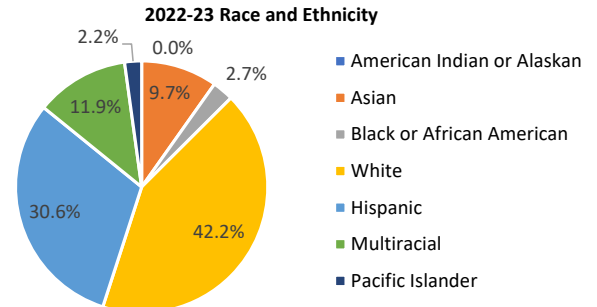
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,764,006	\$ 9,316,056	\$ 7,111,099	\$ 6,417,620	\$ 6,483,144
27,435	324,077	383,052	181,857	15,610
440,837	381,126	93,341	92,570	29,496
-	8,290	-	-	-
1,260	2,180	37,568	2,103	1,825
\$ 7,233,538	\$ 10,031,729	\$ 7,625,060	\$ 6,694,149	\$ 6,530,075
\$ 5,958	\$ 6,021	\$ 13,714	\$ 13,946	\$ 14,707



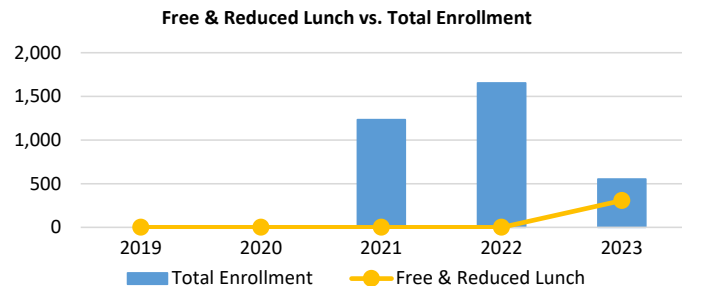
School Performance Measures



Demographic Information



	2020-21	2021-22	2022-23
Students with Disabilities		14%	19%
English Language Learners		8%	6%
Talented and Gifted		9%	8%



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.

^ Staffing is 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
867	857	887	870	874	870	870	870

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
2.00	2.00	2.00	2.00	2.00	ISB	9.2
42.26	45.38	46.39	47.48	47.70	Beaverton School District	14.2
10.25	10.88	11.25	12.16	13.79	(average years experience in District)	

Financial Data:

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

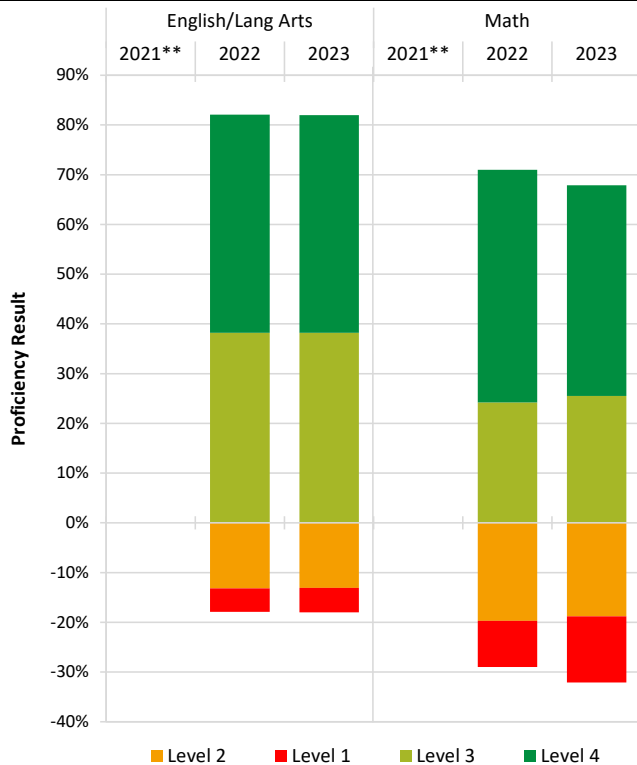
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 6,784,057	\$ 7,442,719	\$ 7,710,223	\$ 8,444,913	\$ 8,988,480
141,893	171,493	324,177	355,300	16,433
135,480	487,665	336,769	484,139	168,321
-	-	17,049	-	5,000
29,638	23,778	412,344	65,415	1,535
\$ 7,091,067	\$ 8,125,655	\$ 8,800,562	\$ 9,349,767	\$ 9,179,769
\$ 8,179	\$ 9,482	\$ 9,922	\$ 10,747	\$ 10,503

Total

Cost Per Student



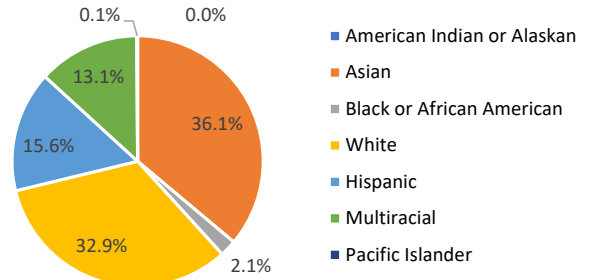
School Performance Measures



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

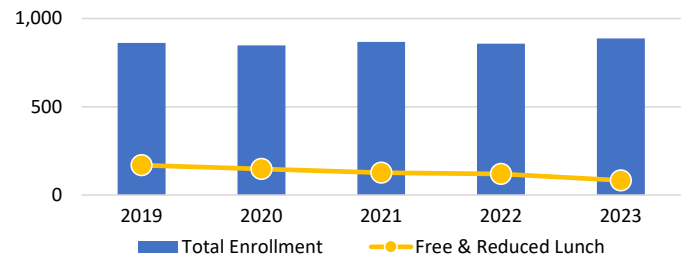
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	0%	0%	2%
English Language Learners	1%	2%	2%
Talented and Gifted	32%	32%	31%

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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
106	90	130	121	115	120	120	120

Staffing Information:

Administration
Licensed
Classified

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual^	2024-25 Budget	2023-24 Average Classroom Teacher Years of Experience	
1.00	1.00	1.00	1.00	1.00	Community School	11.3
23.67	26.63	23.20	24.72	22.30	Beaverton School District	14.2
9.51	12.01	11.81	8.76	10.47	(average years experience in District)	

Financial Data:

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

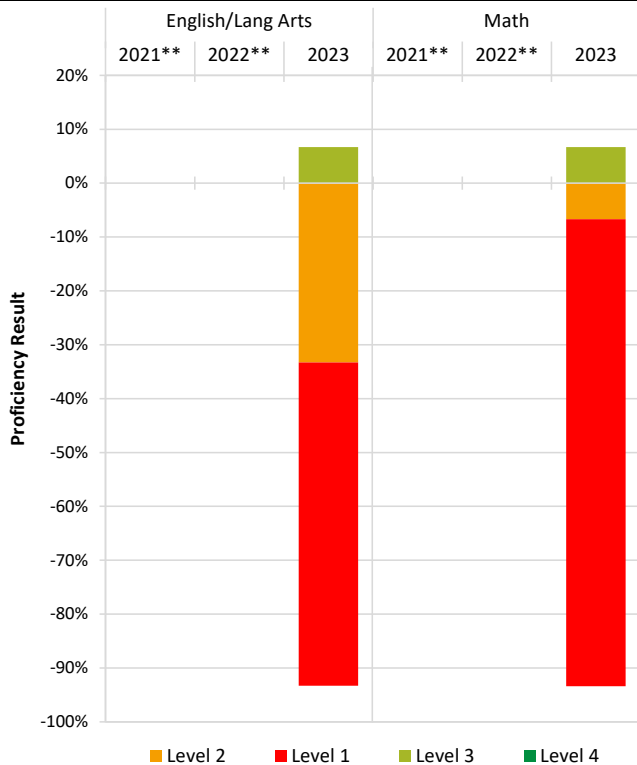
2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget^	2024-25 Budget
\$ 4,267,047	\$ 4,808,685	\$ 4,558,464	\$ 4,470,103	\$ 4,593,423
96,845	129,953	97,250	111,232	90,973
197,357	132,072	144,701	157,957	66,743
420,960	-	-	-	-
6,715	5,486	72,210	1,140	400
\$ 4,988,924	\$ 5,076,195	\$ 4,872,625	\$ 4,740,432	\$ 4,751,539
\$ 47,065	\$ 56,402	\$ 37,482	\$ 39,177	\$ 41,318

Total

Cost Per Student



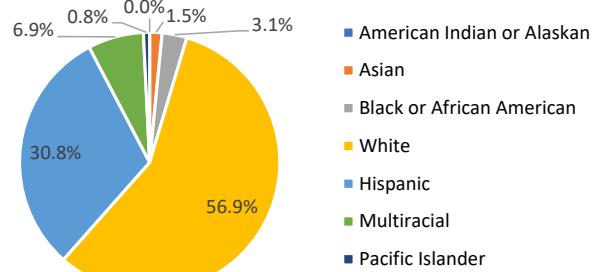
School Performance Measures



** Due to the COVID-19 pandemic, test scores are not available for 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.

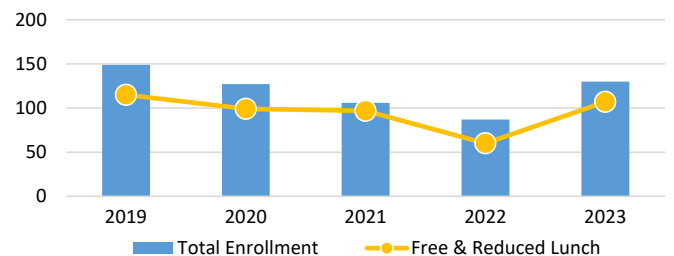
Demographic Information

2022-23 Race and Ethnicity



	2020-21	2021-22	2022-23
Students with Disabilities	45%	34%	38%
English Language Learners	16%	14%	12%
Talented and Gifted	3%	5%	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 2023-24 Actual as of 5/31/2024. Financial Data is Adjusted 2023-24 Budget as of 5/31/2024.

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

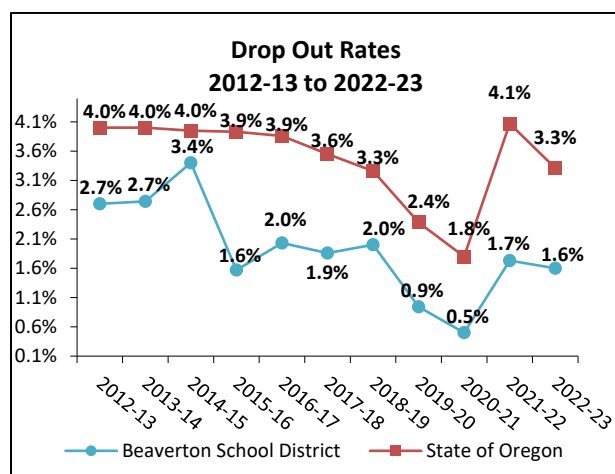
PERFORMANCE MEASURES

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:

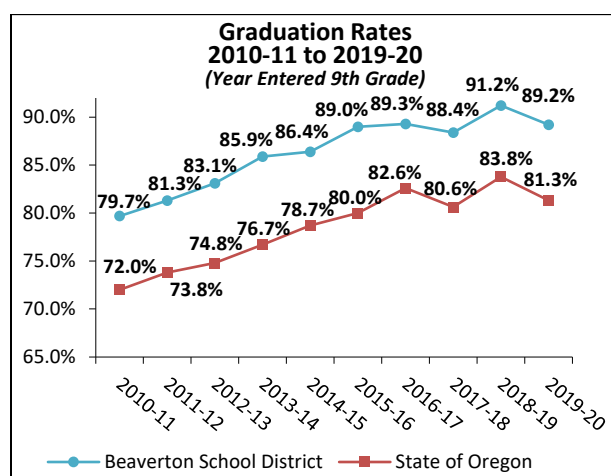
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems 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.



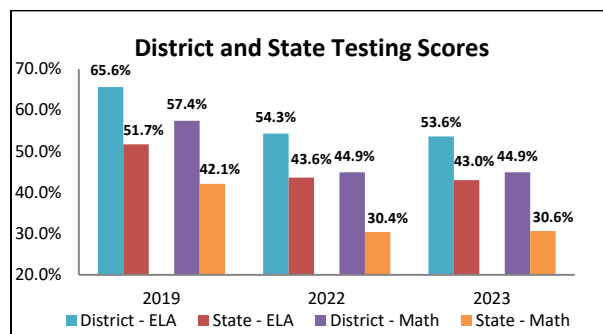
Beaverton School District graduation rates had been on the rise for several years of students graduating on time in four years. Although the District saw a slight decline in the 2020-21 year (students who entered 9th grade in 2017-18), the District is once again on the rise and has reached an all-time high in 2021-22 (students who entered 9th grade in 2018-19). The District graduation rate for 2022-23 (students who entered 9th grade in 2019-20) is 7.9% higher than the State graduation rate.

The following data is 4-year cohort graduation rates for 9th graders entering in 2010-11 through 2019-20.



Standardized Test Scores

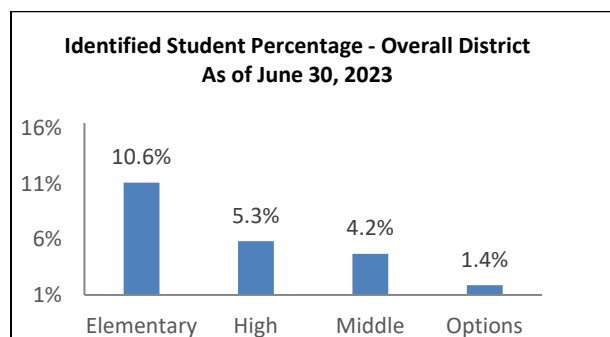
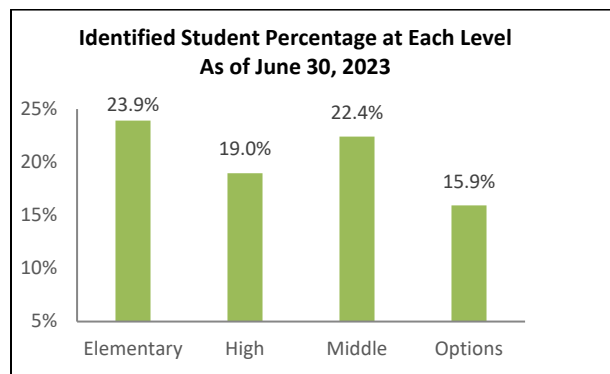
The District has scored between 10.6 and 13.9% higher than the State average in ELA standardized test scores and between 14.3 and 15.3% higher than the State average for Math standardized test scores for several years in a row. Due to the pandemic, test scores are not available for 2019-20 or 2020-21.



Identified Student Percentage

As the District has added more Community Eligibility Provision (CEP) schools it has moved to using the directly certified student numbers, also known as Identified Student Percentage (ISP), as the measure of poverty instead of free/reduced numbers which include students approved for free/reduced meals through income applications. Students who attend CEP schools do not fill out income applications for meal benefits. If non-CEP schools use free/reduced numbers which include income application approved students compared with CEP schools that can only use the Identified Student Percentage, the free/reduced numbers would be skewed against the lower income CEP schools.

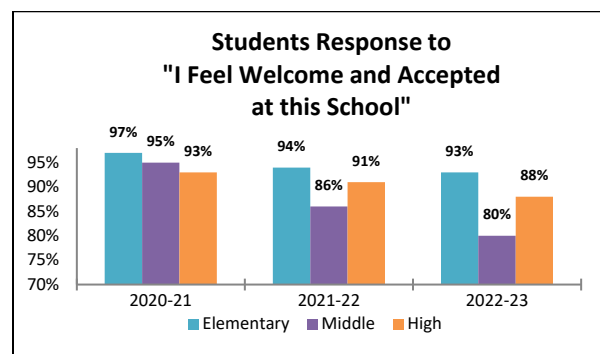
The Identified Student Percentage includes all students who are approved for free meals through other programs – SNAP, TANF, Foster, Homeless, Migrant and Medicaid. All schools have students who are directly certified through other programs so the district has moved to using the ISP to represent poverty percentage for consistency.



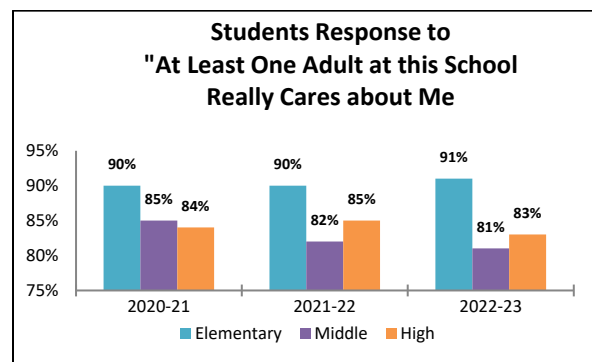
Student Surveys

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.

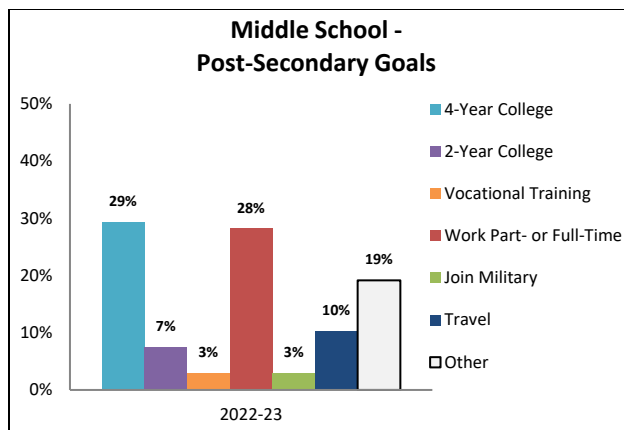
The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of students surveyed that feel welcome and accepted at their school remains high, with all percentages over 80%.



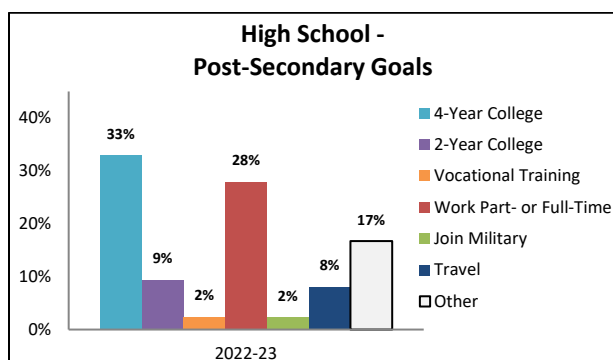
Student survey participants were asked if there was at least one adult at their school who cares about them. This percentage has been consistent at the elementary and high school levels, but saw a slight decline in 2021-22 and 2022-23 at middle school.



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.



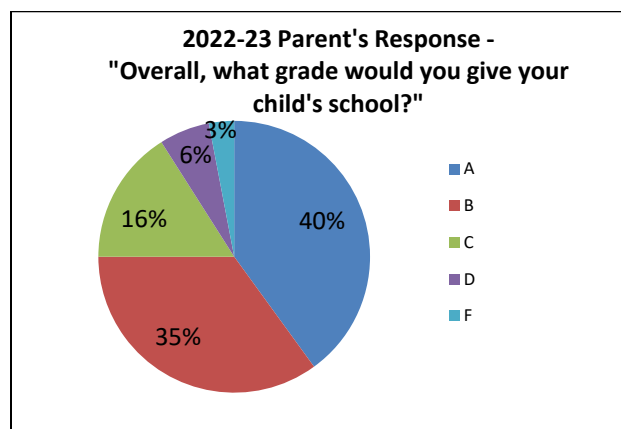
Parent Surveys

An annual parent survey was sent out in the spring 2023 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, 81% 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, 75% chose either A or B with 16% choosing C.



Staff Surveys

Staff were surveyed during the spring of 2023 as well. Only approximately 42% of District staff completed the survey. Of the staff who responded, 94% feel welcome and accepted at their place of work and 93% 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 and measures of success. During the 2022-23 school year the District embarked on a community-wide process to develop a strategic plan to guide the District's work for the next five years. The goals and foundational building blocks within the strategic plan were used to determine the strategic investments outlined below. The following pages include detailed information on the individual investments included in the 2024-25 budget and the measures that will be used to determine the academic return on the investments.

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 projected Beaverton School District allocation for the 2024-25 year is \$38 million. Significant investments from the SIA have been included in the information that follows, as well as previous District investments from other funds. The SIA requires an annual report on the status of the District's investments with the SIA funds, many of which are listed below. The two main goals for the SIA are:

- increasing academic achievement, including reducing academic disparities for focal populations
- Addressing students' health and safety needs

All investments in the SIA support these goals and are aligned with the District's strategic plan goals of Safe & Thriving, Foundations of Success and Progress on Standards.

In addition to the SIA, the District also receives approximately \$12 million in High School Success funds (HSS, ballot measure 98) which was approved by Oregon voters in November 2016. The goals for the HSS grant are to increase and expand CTE opportunities for students and establish or expand dropout prevention strategies in high schools. All investments made by the District with HSS funds support these goals, which are aligned to the District's strategic plan goals of Progress on Standards and College & Career Ready.

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.

Belong. Believe. Achieve.



Early Learning – Annual Investment \$5,549,258
Strategic Plan Goals/Foundational Building Block:
Foundations of Success/Engaging & Effective Teaching & Learning Systems

Under the goal, Foundations of Success, 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. Additionally, in the spring of 2023-24, Pre-K staff will adopt a Pre-K curriculum that aligns with the literacy scope and sequence outlined in Oregon’s new early literacy standards. Implementation of the new curriculum will lend itself to evaluation of our Pre-K program with measures that are more directly aligned with those that will be used from K-5th grade.

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 expanded to 13 schools, all at Title IA schools. During the 2023-24 school year, the District is serving over

500 students who may otherwise not have had the opportunity to attend Pre-K.

In the 2024-25 school year, one additional Title IA school will have a Pre-K program added. This will bring the District total to sixteen Pre-K classrooms in fourteen 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.

Year	Students Served	Cost per Student
2020-21	232	\$9,375
2021-22	289	\$10,439
2022-23	368	\$11,365
2023-24	540	\$8,586
2024-25	576	\$9,634

The District’s measure of success for early learning is that 75% of all Pre-K students will be on grade level each year in literacy as assessed with either the new curriculum in-program assessments or Renaissance Star. As these measures are new to the District, the baseline data will be collected in the fall of 2024.

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salaries & Benefits	\$1,938,353	\$2,857,301	\$3,864,228	\$4,392,345	\$5,361,658
Non-Salary	236,681	159,506	318,065	244,342	187,600
Total	\$2,175,034	\$3,016,807	\$4,182,293	\$4,636,687	\$5,549,258

Elementary Academic Coaches – Annual Investment \$4,943,643

Strategic Plan Goals/Foundational Building Block: Foundations of Success/Engaging & Effective Teaching & Learning Systems

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 most of their day working directly with students (K-2 priority) who need to be coached for reading success. The District strategic plan, Foundations of Success, is the foundation of this investment which will support our students who continue to need additional literacy support. 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 help buildings identify students needing extra supports. Coaches 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.

Due to inconsistencies across the District in data collection, it is recommended that the measure of

success is changed to the above using the Star screener from Renaissance and extend the evaluation year to 2025-26. Baseline data will be collected in the fall of 2024. The District will be using the Star screener from Renaissance to collect base data at the beginning of 2024-25 school year, which will allow schools across the District to consistently measure student growth. This data will also be disaggregated by race/ethnicity and participation in ELL, special education and migrant programs.



Year	Projected Students Served	Cost per Student
2024-25	3105	\$ 1,592

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salaries & Benefits	\$2,296,775	\$4,797,644	\$5,047,360	\$4,776,951	\$4,943,643
Non-Salary	-	-	-	-	-
Total	\$2,296,775	\$4,797,644	\$5,047,360	\$4,776,951	\$4,943,643

Source: Oregon Department of Education and District Records

**Graduation Mentors – Annual Investment
\$1,251,563**

Strategic Plan Goals/Foundational Building Block:
*College & Career Ready/Engaging & Effective
Teaching & Learning Systems*

The District is committed to preparing students for post high school success. BSD Grad Mentors support students under the strategic plan goal of College & Career Ready. Grad Mentors provide personal, targeted support for students not passing 1-2 classes with less than 90% attendance and students not passing 3 or more classes with attendance of 90% or greater. Their caseloads result from coordination between counseling departments, Behavior Health & Wellness teams and 9th Grade Success teams. Caseloads are approximately 35 - 50 students. Grad Mentors collaborate with students and families with the primary objective to implement supportive

strategies outlined by building support teams. Graduation mentors assist and track their work with students by monitoring academic progress and attendance. Grad mentors provide assistance to students to improve organization, and 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.

Year	Students Served	Cost per Student
2022-23	693	\$1,865
2023-24*	583	\$1,846
2024-25*	650	\$1,925

*2023-24 numbers for 1st semester only. 2024-25 numbers are projections.

2022-23 Year Results					
	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL
Number of Students Served	130	143	197	223	693
Percentage of Students On Track for Graduation		61.10%	43.40%	33.30%	44.00%
Percentage of Students On Track for Graduation	50.80%	53.40%	40.00%	88.10%	60.20%
Percent of Students with Attendance Gain	35.8%	29.0%	29.6%	20.2%	27.6%

2023-24 First Semester Results					
	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL
Number of Students Served	115	171	158	139	583
Percentage of Students On Track for Graduation		53.40%	45.80%	35.90%	45.60%
Percentage of Students On Track for Graduation	66.90%	53.40%	48.20%	59.90%	56.40%
Percent of Students with Attendance Gain	67.0%	51.5%	45.6%	50.4%	52.7%

Source: Oregon Department of Education and District Records

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salaries & Benefits	\$973,942	\$1,162,502	\$1,292,756	\$1,076,430	\$1,251,563
Non-Salary	-	650	-	-	-
Total	\$973,942	\$1,163,152	\$1,292,756	\$1,076,430	\$1,251,563

FLEX Credit – Annual Investment \$1,200,785

Strategic Plan Goals/Foundational Building Block:

*Progress on Standards, College & Career Ready,
Facilities & Programs for World-Class Learning*

The FLEX Credit program provides an additional pathway to engage and prepare all students for post-graduate success as outlined under the strategic plan goal of College & Career Ready. FLEX Credit offers opportunities for students to recover credits as well as earn credits in courses new to the student in core subjects and numbers of electives. On-track coaches in buildings support FLEX Credit students in problem-solving barriers to success. FLEX Credit offers individual, online courses to students in grades 9-12

who are enrolled at least half-time in a BSD school. Students must meet at least one of the following criteria:

- Need support to stay on track to graduate.
- Are at risk of not graduating due to credit deficiency.
- Wish to access advance placement courses.

Year	Students Served	Cost per Student
2021-22	865	\$1,204
2022-23	970	\$1,277
2023-24*	512	\$2,739
2024-25*	900	\$1,334

*2023-24 numbers for 1st semester only. 2024-25 numbers are projections.

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salaries & Benefits	\$833,898	\$948,563	\$1,225,014	\$1,078,707	\$1,050,785
Non-Salary	127,708	92,760	13,249	323,906	150,000
Total	\$961,607	\$1,041,323	\$1,238,264	\$1,402,613	\$1,200,785

FLEX Credit	2021-22	2022-23	2023-24** As of 3/19/24
Students Served Program Wide	865	970	512
Students Earning Credit	623	704	148
Percent Students Earning Credit	72.0%	72.6%	28.9%
Credits Attempted	1131	1305	704
Credits Completed	859	963	175
Percent Credits Completed	76.0%	73.8%	24.9%
Number of 12th graders attempting credit	259	261	298
Number of 12th graders completing credit	142	231	115

Source: Oregon Department of Education and District Records

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the School Board will be held on June 18, 2024 at 7:00 p.m. at 1260 NW Waterhouse Ave., Beaverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$ 217,698,500	\$ 690,399,000	\$ 527,232,686
Current Year Property Taxes, other than Local Option Taxes	238,671,002	245,191,120	255,211,190
Current Year Local Option Property Taxes	39,514,403	40,500,000	43,000,000
Other Revenue from Local Sources	78,865,380	64,103,453	74,703,140
Revenue from Intermediate Sources	14,914,018	13,765,894	15,778,078
Revenue from State Sources	376,492,113	385,532,257	415,870,780
Revenue from Federal Sources	44,579,891	79,470,629	70,703,401
Interfund Transfers	6,521,932	15,159,404	7,507,704
All Other Budget Resources	335,908,391	10,200,000	403,703,000
Total Resources	\$ 1,353,165,630	\$ 1,544,321,757	\$ 1,813,709,979

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$ 349,436,569	\$ 375,656,183	\$ 387,773,582
Other Associated Payroll Costs	202,251,891	217,907,806	230,756,468
Purchased Services	56,649,775	143,717,986	89,474,267
Supplies & Materials	32,439,474	99,018,968	77,355,577
Capital Outlay	28,842,018	412,737,316	703,256,093
Other Objects (except debt service & interfund transfers)	10,348,616	17,535,215	19,337,214
Debt Service*	107,354,962	118,330,836	116,272,506
Interfund Transfers*	6,521,932	15,159,404	7,507,704
Operating Contingency	-	144,258,043	181,976,568
Unappropriated Ending Fund Balance & Reserves	-	-	-
Total Requirements	\$ 793,845,237	\$ 1,544,321,757	\$ 1,813,709,979

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$ 381,198,473	\$ 430,648,132	\$ 445,463,357
FTE	2,527	2,539	2,668
2000 Support Services	240,282,483	295,455,972	326,359,006
FTE	1,422	1,456	1,466
3000 Enterprise & Community Service	15,699,895	23,071,569	22,750,823
FTE	96	114	118
4000 Facility Acquisition & Construction	42,787,493	517,197,801	713,380,015
FTE	30	34	37
5000 Other Uses	-	-	-
5100 Debt Service*	107,354,962	118,530,836	116,272,506
5200 Interfund Transfers*	6,521,932	15,159,404	7,507,704
6000 Contingency	-	144,258,043	181,976,568
7000 Unappropriated Ending Fund Balance	-	-	-
Total Requirements	\$ 793,845,237	\$ 1,544,321,757	\$ 1,813,709,979
Total FTE	4,075	4,143	4,289

* 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 second bond sale related to the 2022 Capital Bond Program, as well as decreased Federal funding due to the end of ESSER grant funds.

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	\$ 80,033,141	\$ 82,399,079	\$ 88,702,817

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$ 921,574,449	\$ 403,587,847
Other Bonds	110,255,000	
Other Borrowings	20,667,179	
TOTAL	\$ 1,052,496,628	\$ 403,587,847

ITEM FOR ACTION**APPROVE RESOLUTION ADOPTING 2024-25 BUDGET, MAKING APPROPRIATIONS & IMPOSING TAXES****SUMMARY**

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board must adopt the 2024-25 Budget, make appropriations and impose and categorize taxes prior to July 1, 2024.

The Budget Committee approved the District's 2024-25 Budget on May 28, 2024.

BACKGROUND

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board must adopt the 2024-25 Budget, make appropriations and impose and categorize taxes prior to July 1, 2024.

The Budget Committee approved the District's 2024-25 Budget on May 28, 2024.

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 2024-25 prior to making expenditures or transfers, in accordance with ORS 294.456.

2024-25 BUDGET SUMMARY

	<u>General Fund</u>	<u>All Other Funds</u>	<u>Total All Funds</u>
Revenue Approved by Budget Committee:	\$ 740,824,843	\$ 1,072,885,136	\$ 1,813,709,979
Adopted Revenue Budget	<u>\$ 740,824,843</u>	<u>\$ 1,072,885,136</u>	<u>\$ 1,813,709,979</u>
Expenditures Approved by Budget Committee:	\$ 740,824,843	\$ 1,072,885,136	\$ 1,813,709,979
Adopted Expenditures Budget	<u>\$ 740,824,843</u>	<u>\$ 1,072,885,136</u>	<u>\$ 1,813,709,979</u>

RECOMMENDATION

It is recommended that the School Board approve the attached resolution (24-618A) adopting the 2024-25 budget, making appropriations and imposing taxes.

Belong. Believe. Achieve.

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

**RESOLUTION NO. 24-618A
ADOPTION OF 2024-25 BUDGET,
MAKING APPROPRIATIONS, IMPOSING TAXES**

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2024-25 fiscal year in the total of \$1,813,709,979 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, 2024, and for the purposes shown below are hereby appropriated:

General Fund		Nutrition Services Fund	
Instruction	\$ 364,768,773	Support Services	\$ 39,211
Support Services	225,160,607	Enterprise and Community Services	20,483,370
Enterprise and Community Services	250,000	Transfers of Funds	4,000
Facilities Acquisition & Construction	100,000	Total	<u>\$ 20,526,581</u>
Long-Term Debt Service	1,334,352		
Transfers of Funds	6,136,854		
Contingency	143,074,257	Debt Service Fund	
Total	<u>\$ 740,824,843</u>	Long-Term Debt Service	\$ 114,938,154
		Total	<u>\$ 114,938,154</u>
Student Body & Special Purpose Fund		Capital Projects Fund	
Instruction	\$ 11,087,832	Support Services	\$ 16,517,328
Support Services	1,366,168	Facilities Acquisition & Construction	701,969,707
Enterprise and Community Services	350,000	Transfers of Funds	1,202,965
Facilities Acquisition & Construction	1,000,000	Total	<u>\$ 719,690,000</u>
Transfers of Funds	15,000		
Total	<u>\$ 13,819,000</u>		
Categorical Fund		Insurance Reserve Fund	
Instruction	\$ 50,000	Support Services	\$ 10,776,744
Support Services	10,686,600	Facilities Acquisition & Construction	160,308
Facilities Acquisition & Construction	1,650,000	Contingency	4,868,745
Transfers of Funds	133,885	Total	<u>\$ 15,805,797</u>
Total Appropriation	<u>\$ 12,520,485</u>		
Scholarship Fund		Workers' Compensation Fund	
Enterprise and Community Services	\$ 540,000	Support Services	\$ 3,911,543
Transfers of Funds	15,000	Contingency	2,433,566
Total	<u>\$ 555,000</u>	Total	<u>\$ 6,345,109</u>
Grant Fund		Total All Funds	
Instruction	\$ 69,556,752		<u>\$ 1,813,709,979</u>
Support Services	57,900,805		
Enterprise & Community Services	1,127,453		
Facilities Acquisition & Construction	8,500,000		
Total	<u>\$ 137,085,010</u>		
Long-Term Planning Fund			
Contingency	\$ 31,600,000		
Total	<u>\$ 31,600,000</u>		

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2024-25 upon the assessed value of all taxable property within the district:

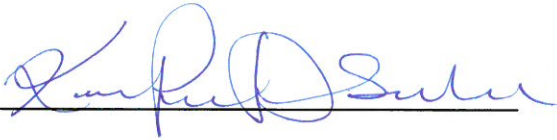
- (1) At the rate per \$1,000 of assessed value of \$4.6930 for permanent rate tax;
- (2) At the rate per \$1,000 of assessed value of \$1.25 for local option tax;
- (3) In the amount of \$88,702,817 for debt service for general obligation bonds;

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		\$88,702,817

The above resolution statements were approved and declared adopted on this eighteenth day of June 2024.

X 

Belong. Believe. Achieve.

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

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Washington & Multnomah Counties

FORM OR-ED-50 2024-2025

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Beaverton School District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Washington & Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1260 NW Waterhouse Ave.</u>	<u>Beaverton</u>	<u>OR</u>	<u>97006</u>	<u>6/27/24</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Michael Schofield</u>	<u>Assoc. Supt. For Business Services</u>	<u>503-356-4540</u>	<u>michael_schofield@beaverton.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.693	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.25	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$88,702,817
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$88,702,817

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.693
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/2022	2023-24	2027-28	\$1.25/\$1000

150-504-060 (Rev. 10-24-23)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

GLOSSARY OF TERMS AND ACRONYMS

10K

A group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students.

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

AI

Artificial Intelligence

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

ASIST

Applied Suicide Intervention Skills Training

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.

C4K

Clothes for Kids

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.

DPSST

Oregon Department of Public Safety Standards

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

IM

Identity Management

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

ISP

Identified Student Percentage

IT

Information & Technology

KPI

Kindergarten Readiness Partnership & Innovation Grant

LAB

Legislatively Approved Budget

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

PK

Pre-Kindergarten

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

SNAP

Supplemental Nutrition Assistance Program

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

TANF

Temporary Assistance for Needy Families

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

YSO

Youth Services Officer