

BEAVERTON SCHOOL DISTRICT

ADOPTED BUDGET

2025-2026

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

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.

BEAVERTON SCHOOL DISTRICT

Beaverton, Oregon

ADOPTED BUDGET
2025-26

Prepared by:
Business Services

Dr. Gustavo Balderas
Superintendent

Michael Schofield
Associate Superintendent for Business Services

Jessica Jones
Budget Manager

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

BEAVERTON SCHOOL DISTRICT 48J

for excellence in the preparation and issuance of its budget for the Fiscal Year 2024–2025.

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

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Beaverton School District
Oregon

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Welcome to the Beaverton School District! Whether you are a new reader or returning for a refresher, this section is designed to help you navigate the organization and structure of the Beaverton School District's budget. The budget document serves as a key planning tool, reflecting our commitment to transparency, accountability and alignment with the District's strategic goals.

Budget Format

The budget document is organized into four main sections:

- **Executive Summary**
- **Organizational Section**
- **Financial Section**
- **Informational Section**

The document begins with a Table of Contents to guide your reading. Summary information and key highlights are presented in the opening pages for quick reference.

The Executive Summary

This section includes the Budget Message and a high-level overview of the 2025–26 budget. The 2025–26 budget reflects the strategic direction set by the School Board's new strategic plan, adopted in May 2023. It includes foundational priorities, core values, and goals to support student success. You will also find summary financial data in tables and graphics, as well as information on enrollment trends, long-term forecasts, and benchmarking comparisons.

Details about the Superintendent's Cabinet and Budget Committee for 2024–25 are also included. The Budget Committee and School Board work in partnership to review and adopt the budget. While the Committee reviews and approves the proposed budget, the School Board is responsible for making final appropriations and levying taxes. The Budget at a Glance page highlights major changes from the 2024–25 budget, with a focus on the General Fund, Grant Fund, and Capital Projects Fund.

The Organizational Section

This section provides background on the District's structure, the communities we serve, and the education services offered. It also outlines the District's significant budget and financial policies, procedures, and regulations, as well as a detailed description of the budget process.

The Financial Section

This section includes detailed information about each of the District's eleven funds. It describes the major revenue sources and spending categories, along with fund-specific narratives that provide further insight into planned activities and allocations.

The Informational Section

The final section contains historical and projected staffing data, property tax details, and additional performance metrics used by the District to evaluate operations and outcomes. It also features summary data for individual schools to provide school-specific budget insights.

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
TABLE OF CONTENTS

EXECUTIVE SUMMARY

Budget Message 3
The Budget at a Glance 8
Budget Calendar 2025-26 9
Budget Summary by Fund 10
Summary of Revenues & Expenditures - All Funds 10
Expenditures by Object - All Funds 11
Three Year Forecast - All Funds 11
All Funds Salaries, Benefits & Positions History and Budget 12
Assessed Value and Property Tax Summaries 13
Debt Summary 14
Benchmark Data 15
Student Enrollment Historical and Projected 16
Budget Committee 2024-25 17
Superintendent's Cabinet 17

ORGANIZATIONAL SECTION

District-Wide Facts at a Glance 21
The District and the Community 22
Multiyear Financial Reporting and Budget Process 60
Requirements of Oregon Budget Law 65
Strategic Investment Summary 68
Measures and Levies 68
School Board Fiscal Management Policies 70
Organizational Chart 2024-25 81
2024-25 School Board 82
School Board Zone Map 83

FINANCIAL SECTION

Financial Overview 87
Operating Funds 88
Interfund Transfers 89
Fund Balances 89
All Funds Summary by Object 90
All Funds Summary by Object - Three Year Forecast 91
Operating Funds Summary by Object 92
Operating Funds Summary by Object - Three Year Forecast 93
Expenditure Variance Analysis 94
Summary of Revenues by Fund and Object 96
Summary of Expenditures by Fund and Appropriation Level 97
Summary of Expenditures by Function and Fund 98
Summary of Expenditures by Object and Fund 99
All Funds Budgeted Positions 101
General Fund - 100 ..... **103**
General Fund Overview 105
General Fund Budgeted Positions 107

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
TABLE OF CONTENTS - Continued

FINANCIAL SECTION (CONTINUED)

Summary of Revenues & Expenditures by Object - 100 - General Fund 108
General Fund - 100 Budget Estimates - Revenues by Object 109
General Fund - 100 Budget Estimates - Expenditures by Object 110
Three Year Forecast General Fund - 100 115
Student Body & Special Purpose Fund - 220 117
Student Body & Special Purpose Fund Overview 119
Student Body & Special Purpose Fund Budgeted Positions 120
Summary of Revenues & Expenditures by Object - 220 - Student Body & Special Purpose Fund 121
Student Body & Special Purpose Fund - 220 Budget Estimates - Revenues by Object 122
Student Body & Special Purpose Fund - 220 Budget Estimates - Expenditures by Object 123
Three Year Forecast Student Body Fund - 220 125
Equipment Replacement Fund - 240 127
Equipment Replacement Fund Overview 129
Summary of Revenues & Expenditures by Object - 240 - Equipment Replacement Fund 130
Equipment Replacement Fund - 240 Budget Estimates - Revenues by Object 131
Equipment Replacement Fund - 240 Budget Estimates - Expenditures by Object 132
Three Year Forecast Categorical Fund - 240 133
Scholarship Fund - 260 135
Scholarship Fund Overview 137
Summary of Revenues & Expenditures by Object - 260 - Scholarship Fund 138
Scholarship Fund - 260 Budget Estimates - Revenues by Object 139
Scholarship Fund - 260 Budget Estimates - Expenditures by Object 140
Three Year Forecast Scholarship Fund - 260 141
Grant Fund - 270 143
Grant Fund Overview 145
Grant Fund Budgeted Positions 146
Summary of Revenues & Expenditures by Object - 270 - Grant Fund 147
Grant Fund - 270 Budget Estimates - Revenues by Object 148
Grant Fund - 270 Budget Estimates - Expenditures by Object 149
Three Year Forecast Grant Fund - 270 155
Long-Term Planning Fund - 280 157
Long-Term Planning Fund Overview 159
Summary of Revenues & Expenditures by Object - 280 - Long-Term Planning Fund 160
Long-Term Planning Fund - 280 Budget Estimates - Revenues by Object 161
Long-Term Planning Fund - 280 Budget Estimates - Expenditures by Object 162
Three Year Forecast Long-Term Planning Fund - 280 163
Nutrition Services Fund - 290 165
Nutrition Services Fund Overview 167
Nutrition Services Fund Budgeted Positions 168
Summary of Revenues & Expenditures by Object - 290 - Nutrition Services Fund 169
Nutrition Services Fund - 290 Budget Estimates - Revenues by Object 170
Nutrition Services Fund - 290 Budget Estimates - Expenditures by Object 171
Three Year Forecast Nutrition Services Fund - 290 172
Debt Service Fund - 300 173
Debt Service Overview 175
Summary of Revenues & Expenditures by Object - 300 - Debt Service 176

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
TABLE OF CONTENTS - Continued

FINANCIAL SECTION (CONTINUED)

Debt Service Fund - 300 Budget Estimates - Revenues by Object 177
Debt Service Fund - 300 Budget Estimates - Expenditures by Object 178
Three Year Forecast Debt Service Fund -300 179
Capital Projects Fund - 400 181
Capital Projects Fund Overview 183
2014 and 2022 Bond Programs 2025 Activity Map 190
Capital Projects Fund Budgeted Positions 191
Summary of Revenues & Expenditures by Object - 400 - Capital Projects Fund 192
Capital Projects Fund - 400 Budget Estimates - Revenues by Object 193
Capital Projects Fund - 400 Budget Estimates - Expenditures by Object 194
Three Year Forecast Capital Projects Fund - 400 195
Insurance Reserve Fund - 611 197
Insurance Reserve Fund Overview 199
Insurance Reserve Fund Budgeted Positions 200
Summary of Revenues & Expenditures by Object - 611 - Insurance Reserve Fund 201
Insurance Reserve Fund - 611 Budget Estimates - Revenues by Object 202
Insurance Reserve Fund - 611 Budget Estimates - Expenditures by Object 203
Three Year Forecast Insurance Reserve Fund - 611 204
Workers' Compensation Fund - 612 205
Workers' Compensation Fund Overview 207
Workers' Compensation Fund Budgeted Positions 208
Summary of Revenues & Expenditures by Object - 612 - Workers' Compensation Fund 209
Workers' Compensation Fund - 612 Budget Estimates - Revenues by Object 210
Workers' Compensation Fund - 612 Budget Estimates - Expenditures by Object 211
Three Year Forecast Workers' Compensation Fund - 612 212

INFORMATIONAL SECTION

Summary of Revenues and Expenditures History and Budgeted - All Funds 215
2025-26 Ratio Teacher Staffing by School 216
Personnel Resource Allocations History - All Funds 217
Property Tax System and Assessment Overview 219
Budget's Effect on Taxpayers - Taxes Paid by Average Homeowners 220
Assessed Value and Real Market Value of Taxable Property / Property Tax Levies and Collections 221
Principal Property Taxpayers 222
Demographic and Economic Statistics 223
Debt Service Schedules 224
Student Enrollment History and Projections as of September 30 227
Staffing Allocation Methodology (SAM) 2025-26 229
School Summary Pages 257
Performance Measures 313
Strategic Investments 317
Form ED-1 Notice of Budget Hearing 323
Board Actions 324
Form ED-50 2025-26 327
Glossary of Terms and Acronyms 328


BEAVERTON
SCHOOL DISTRICT



BEAVERTON SCHOOL DISTRICT

EXECUTIVE SUMMARY

BELONG. BELIEVE. ACHIEVE.

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
EXECUTIVE SUMMARY
TABLE OF CONTENTS

Budget Message 3
The Budget at a Glance 8
Budget Calendar 2025-26 9
Budget Summary by Fund 10
Summary of Revenues & Expenditures - All Funds 10
Expenditures by Object - All Funds 11
Three Year Forecast - All Funds 11
All Funds Salaries, Benefits & Positions History and Budget 12
Assessed Value and Property Tax Summaries 13
Debt Summary 14
Benchmark Data 15
Student Enrollment Historical and Projected 16
Budget Committee 2024-25 17
Superintendent's Cabinet 17


BEAVERTON
SCHOOL DISTRICT

Superintendent's 2025-26 Budget Message

May 13, 2025

Dear Beaverton School District Community,

The 2024-25 school year has ushered in important advances in our efforts to support all students to succeed, and the 2025-26 year will further that work.

Our 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 makes to our families: **Belong. Believe. Achieve.** We believe that when students feel a sense of deep belonging and recognize that those around them believe in their capacity for learning, then they begin to believe in themselves and their ability to achieve their goals. We also believe it is our moral imperative to educate every student and provide them with the opportunities and support they need to succeed academically and define and achieve their own successful futures. Undergirding all areas of the plan is our steadfast commitment to equity, engagement and excellence in all areas for all of our students.

The District is modernizing our curriculum to help all of our students learn to read fluently, with BSD teachers now implementing elementary literacy curriculum based on the science of reading that was adopted in spring 2024. BSD schools will implement a new middle and high school language arts curriculum in 2025-26. Next, we will prepare for upcoming curriculum adoption processes including math and science.

We are continuing our multi-year process to develop a districtwide multi-tiered system of supports to address the academic, behavioral and social-emotional needs of all students with needed interventions and accelerations — in short, a systemic approach to how we provide strong foundations for all students, identify which students need extra help in which areas including reading and math, and intervene with the supports they need. In 2024-25 BSD implemented universal screeners districtwide, provided professional development on data literacy, and supported consistent implementation of universal academic and social-emotional learning supports for all students.

The District is expanding dual language programming, in a multiyear process with the long-term end goal that all students will have the option to attend a dual language school to acquire multilingual skills in elementary through high school. In 2024-25 we opened new Spanish dual language programs at Hazeldale and McKinley Elementary, and launched the District's first Mandarin Chinese dual language program at Jacob Wismer Elementary School. In 2025-26 we will expand access to dual language at existing schools to more students, and strengthen and support schools with growing dual language programs as they advance to the next grade level.

We are strengthening our career technical education offerings with a biennial plan for expansion and enhancement of CTE and career connected learning programs over the next two years, including adding a districtwide CTE option program in behavioral health and expanding industry partnerships to provide career connected learning events and work-based learning experiences.

BSD is continuing to expand and support early learning. We have now opened pre-kindergarten programs at all but one of our Title I elementary schools. In 2024-25 early literacy pre-K curriculum and teacher professional development was provided for our early learning programs across the District.

The District took on the issue of distracted learning this year, to better support student learning and well-being. Middle and high schools piloted prohibiting cell phone use during class time, while the District engaged input from more than 16,000 students, families and staff via surveys and small school-based focus groups. This community input and findings from the pilot informed the development of a districtwide approach, varied by school level, to restrict students' use of mobile devices such as cell phones, smartwatches and wireless headphones during the school day. These rules will be implemented at all BSD schools in 2025-26 in order to improve school climates and support students' academic focus and social-emotional well-being.

Construction of the new Beaverton High School and Raleigh Hills Elementary School is well underway and numerous other school facility improvements are on-time and on-budget, funded by the bond measure approved by voters in 2022. We have launched work toward developing an updated Long-Range Facility Plan, starting with community outreach in 2024-25 to identify our community's vision and values and how those values are reflected in our school buildings. Long-range facility planning will develop further in 2025-26.

All of these efforts and more are aligned with the District's strategic plan and made possible by our dedicated staff and the support of our community. The proposed budget provides for these efforts to continue to support all of our students to succeed.

Current Climate

The proposed 2025-26 budget reflects a State School Fund (SSF) of $11.36 billion as proposed by the Governor and Co-Chairs of the Oregon Legislature for the 2025-2027 biennium. This funding level represents an 11.37% increase over the previous biennium. Additionally, the budget anticipates an additional $200 million statewide to support rising costs in special education. It is important to note that, on an annual basis, this level of funding makes it difficult to keep up with costs based on recently negotiated salary and benefit contracts. The District recently completed negotiations with the Beaverton Education Association and is currently in bargaining with the Beaverton chapter of the Oregon School Employees Association. While inflation has cooled over recent months, impacts on program costs are evident throughout our organization.

Despite being in better financial health than many Oregon school districts, Beaverton School District has a structural budget deficit, meaning that the District's planned expenditures are greater than projected revenues. The District will need to make decisions in the coming years about how to balance the budget, with input from staff, families and community members.

Planning the 2025-26 Budget

This budget message is designed to summarize important features, financial policies, and planned modifications in the 2025-26 proposed budget. The total budget of $1,660,798,865 and General Fund budget of $786,914,149

aligns resources to the District's strategic plan and student success plan, with priorities identified through extensive community outreach and input from the District's students, families, staff and community.

In addition to the State School Fund assumptions, the budget includes funding for just over 300 teachers provided by the District's local option levy, which local voters resoundingly approved renewing in November 2022. It also includes a $38.2 million allocation from the Student Investment Account and $12.1 million from the High School Success grant. The SIA is a part of the Student Success Act (SSA) that was passed by the 2019 Oregon Legislature and funded by the state's Corporate Activity Tax; the High School Success Act was approved by voters via Ballot Measure 98 in 2016.

Aligning for Student Success

The Integrated Guidance for Aligning for Student Success is a process required by ODE for school districts to receive funding for the Student Investment Account (SIA) and High School Success Act (HSS) along with several other grants and programs, including CTE – Perkins, Early Literacy Success School District Grants, Early Indicator Intervention System, Federal School Improvement for Comprehensive/Targeted Supports and Every Day Matters. These funding sources total more than $54.0 million for Beaverton for the 2025-26 school year.

This budget proposal includes ongoing allocations for strategic investments and improvements in prioritized funding for the SIA and HSS. It also identifies investments to be monitored for improvement in the coming years. With the new biennium, the District has submitted an updated Aligning for Student Success plan to ODE, after undergoing a comprehensive needs assessment beginning last spring. The District assembled an Integrated Guidance Planning team during the spring of 2024 to develop an updated plan for the 2025-2027 biennium. The team conducted a comprehensive needs assessment, including reviewing data on graduation and dropout rates, Oregon Statewide Assessment System 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 Integrated Guidance webpage.

Staffing Allocation Methodology (SAM)

The District uses a staffing allocation methodology to allocate most of the staff in our schools. The SAM includes a commitment to a more equitable and responsive allocation of resources to schools based on student needs. Under this model school staffing is based on projected student enrollment, weighted by the number of students experiencing poverty. This equity-based staffing formula provides incrementally greater staffing and smaller class sizes in schools with higher levels of need. The District makes modifications for enrollment and other changes as funding allows. The SAM currently uses funds from the general operating budget, SIA, HSS and the Early Literacy grant. We continue to assess the effectiveness of the SAM methodology, making modest adjustments as needed, since it was implemented just prior to COVID-19. Time will be set aside again in the fall of 2025 for a deeper review of the current SAM model.

Budget Development Process for 2025-26 Budget

Phase 1: The School Board approved the budget calendar in June 2024, establishing a process for the 2025-26 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2024. The open positions were advertised across the District and were filled by the Board in February 2025.

Phase 2: In fall 2024 through spring 2025, the District's staffing allocation methodology was reviewed, including discussing more equitable allocation of kindergarten paraeducators and reviewing special education allocations and bilingual facilitators. The SAM committee also met to make modest adjustments to the model. The proposed budget for 2025-26 reflects these adjustments and also includes reductions made to align our current staffing to projected enrollment, maintaining similar staffing ratios in the SAM consistent from budget year 2024-25 to 2025-26.

Phase 3: From February through March 2025, 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 over 1,700 survey responses. That feedback along with input from District leadership informed some modifications to the General Fund.

Phase 4: Beginning in May 2025, the final phase includes the delivery of the Superintendent's Budget Message and the 2025-26 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 2025-26 SSF amount of $550.0 million for Beaverton
- Assumes SIA amount of $38.2 million (Safe & Thriving, Progress on Standards)
- Assumes career & technical education (CTE) and high school success funding from HSS grant of approximately $12.1 million (College & Career Ready)
- Projects September enrollment of 37,394, a decrease of 576 students from September 2024
- Provides 305.4 teachers through local option levy resources of approximately $44.0 million (Progress on Standards)
- Maintains special education and English language development (ELD) teachers added during the fall of 2024 through the staffing allocation methodology (SAM) (Safe & Thriving, Foundations of Success, Progress on Standards)
- Continues investing in expansion of dual language learning options by adding additional grade levels and expanding enrollment access to additional school neighborhoods at existing dual language schools (Engaging & Effective Teaching & Learning Systems; Equity, Engagement & Excellence)
- Includes $3.9 million for secondary language arts/English language proficiency curriculum adoption through 2022 bond funds (Engaging & Effective Teaching & Learning Systems; Progress on Standards)

- Continues investment of $1.0 million for classroom technology and $1.0 million for furniture replacements, shifting funding from the General Fund to the Capital Projects Fund (Facilities & Programs for World-Class Learning)
- Shifts $0.75 million in debt service payments from the General Fund to be paid by Construction Excise Tax revenue in the Capital Projects Fund
- Reduces central departments by 3% or more

Conclusion

In closing, I want to thank our community for their support; our BSD employees for their dedicated efforts for our students; the families, staff and community members who provided thoughtful input on priorities; and the District's budget team for their hard work in preparing the proposed 2025-26 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 2025-26 school year. This work, much like the SAM 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 and federal 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.

Thank you for your consideration of the 2025-26 proposed budget to meet the needs of our students.

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) outlines the process and format for school districts' annual budget preparation and presentation. A balanced budget is achieved when projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE) adopts a chart of accounts through the administrative rule process, which all Oregon school districts must follow for budgeting and financial reporting. The Beaverton School District appropriates its expenditure budget at the major function level, which includes Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Debt Service, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

2025-26 Budget Overview

The District's budget message and adopted budget are based on an $11.36 billion State School Funding (SSF) level for the 2025-27 biennium, with an anticipated additional $200 million to support costs in Special Education. The 2025-26 adopted budget for the District totals $1,660,798,865 for all funds, reflecting a $159.9 million decrease from the 2024-25 adopted budget. This decrease is primarily due to the spend down of bond proceeds and removal of additional capacity for the final bond sale related to the 2022 Capital Bond program that occurred in May 2025.

General Fund

The General Fund is the District's main operating fund. The adopted General Fund budget for 2025-26 totals $786,914,149, an increase of $46.1 million from the 2024-25 adopted budget. This increase is largely due to higher salary and associated payroll costs in alignment with negotiated collective bargaining agreements and an increase in PERS rates for the 2025-27 biennium. This is offset by increased SSF revenue expected in the upcoming 2025-27 biennium and use of reserves. Approximately $10.0 million in a combination of budget reductions and shifting of expenses to other funding sources occurred in the General Fund during the 2025-26 budget process. Major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provide further explanation.



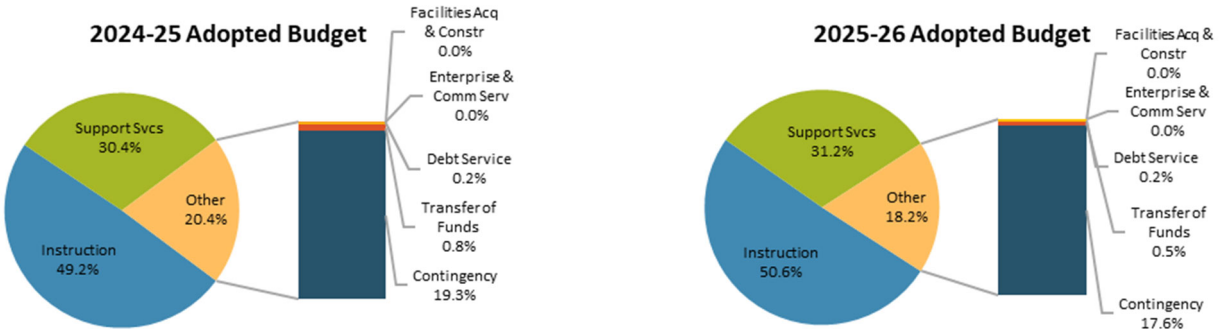
The 2025-26 adopted budget allocates 50.6% to Instruction, 31.2% to Support Services, 0.2% to Debt Service, 0.5% to Transfers, and 17.6% to Contingency. Small allocations to Facilities Acquisition and Construction and Enterprise and Community Services are less than 0.1% of the total General Fund budget.

Comparing the 2025-26 and 2024-25 adopted budgets, the allocation to Instruction increased from 49.2% to 50.6%, and Support Services increased from 30.4% to 31.2%. These increases are largely due to the investments in Special Education and English Language Development staffing, as well as increased salaries and associated payroll costs as noted above. These increases are offset by the decrease in contingency from 19.3% to 17.6%, resulting from planned spending of reserves. Transfer of Funds decreased from 0.9% to 0.5%, with a large transfer to debt service shifted to the Capital Projects Fund. Debt Service, Enterprise & Community Services and Facilities Acquisition & Construction saw no changes.

General Fund Revenue Outlook

The General Fund revenue budget includes $549,996,454 from the State School Fund formula, based on ODE's March 3, 2025 projection. Of this amount, $25.6 million is reimbursement for Transportation programs. The State School Fund is the District's main source of revenue, making up 87.5% of total General Fund revenue. The District monitors fluctuations in SSF inputs, such as total enrollment, special education, English language learners (ELL) and property tax collections, to project related adjustments in the SSF throughout the year.

General Fund Budget Comparison by Function



Source: Business Services

BUDGET CALENDAR

The following calendar represents the planned budget process for the 2025-26 budget development.

BUDGET CALENDAR
2025-26

August 13, 2024 **Tuesday**	***School Board Meeting - 7:00 pm*** • Budget Committee openings • Application process discussion	*Administration Office*
December 10, 2024 **Tuesday**	***School Board Meeting - 7:00 pm*** • Appoint Budget Committee members to fill vacancies	*Administration Office*
March 11, 2025 **Tuesday**	***Budget 101 - 5:45 pm (before School Board meeting)*** • Provide up-to-date budget information prior to budget proposal • Budget Committee to ask questions about process and significant factors influencing the budget	*Administration Office*
May 13, 2025 **Tuesday**	***Budget Committee Meeting - 5:45 pm (before School Board meeting)*** • Superintendent proposes the budget and delivers the budget message • Elect Budget Committee officers • Public testimony	*Administration Office*
May 27, 2025 **Tuesday**	***Budget Committee Meeting - 5:45 pm*** • Budget Committee discussion • Approval of budget and tax levies	*Administration Office*
June 10, 2025 **Tuesday**	***School Board Meeting - 5:30 pm*** • Budget public hearing • Board makes appropriations • Adopt budget and tax levies	*Administration Office*

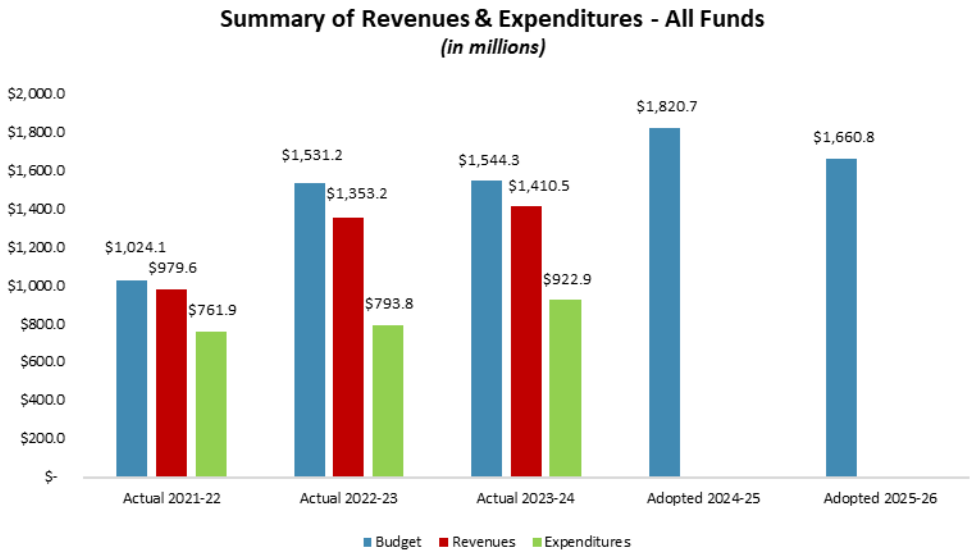
District Contacts
Dr. Gustavo Balderas, Superintendent
Michael Schofield, Associate Superintendent for Business Services
Jessica Jones, Budget Manager
Marcie Davis, Executive Assistant to Michael Schofield

BUDGET SUMMARY BY FUND – ALL FUNDS
FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds has decreased by $159.9 million from 2024-25 to 2025-26. This decrease is primarily due to a decrease of bond proceeds and related capacity in the Capital Projects fund.

Over the past five years, all funds budget has increased by $636.7 million with the largest area of change being the Capital Projects Fund, Long-Term Planning Fund, and Nutrition Services 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 and the second bond sale which took place in May 2025. 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 in the 2025-26 year. Finally, the Nutrition Services Fund has increased as the District has transitioned to a Community Eligibility Provision (CEP) district, which provides free meals for all students. This program has brought higher participation rates than originally estimated and with it, more supplies, equipment and staff were necessary, which is offset by increased reimbursements from the State and Federal levels.

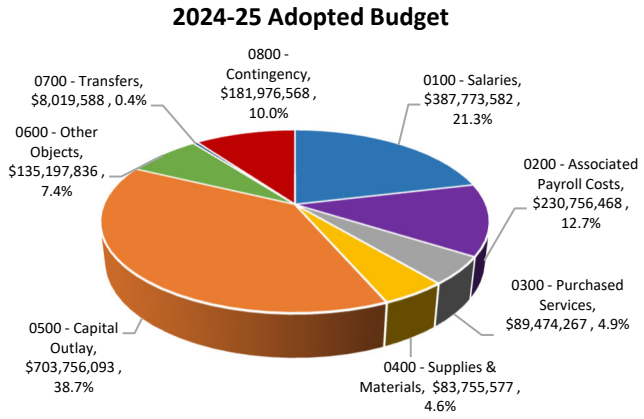
		Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26
100	General Fund	$ 580,428,011	$ 622,821,541	$ 666,321,402	$ 740,824,843	$ 786,914,149
220	Student Body & Special Purpose Fund	14,450,000	13,569,000	13,569,000	13,819,000	13,619,000
240	Equipment Replacement Fund	8,301,161	7,256,000	9,932,000	12,520,485	10,727,012
260	Scholarship Fund	515,000	515,000	550,000	555,000	550,000
270	Grant Fund	180,303,185	164,670,491	144,648,240	137,085,010	122,059,101
280	Long-Term Planning Fund	13,460,243	16,050,000	22,600,000	31,600,000	40,650,000
290	Nutrition Services Fund	17,451,159	19,383,736	18,332,235	27,526,581	27,996,407
300	Debt Service Fund	94,150,499	105,760,013	116,516,484	114,938,154	121,012,843
400	Capital Projects Fund	101,898,500	567,095,950	534,962,000	719,690,000	517,340,000
611	Insurance Reserve Fund	7,753,269	8,151,475	11,038,624	15,805,797	13,502,493
612	Workers' Compensation Fund	5,437,188	5,944,823	5,851,772	6,345,109	6,427,860
		$ 1,024,148,215	**$ 1,531,218,029**	**$ 1,544,321,757**	**$ 1,820,709,979**	**$ 1,660,798,865**

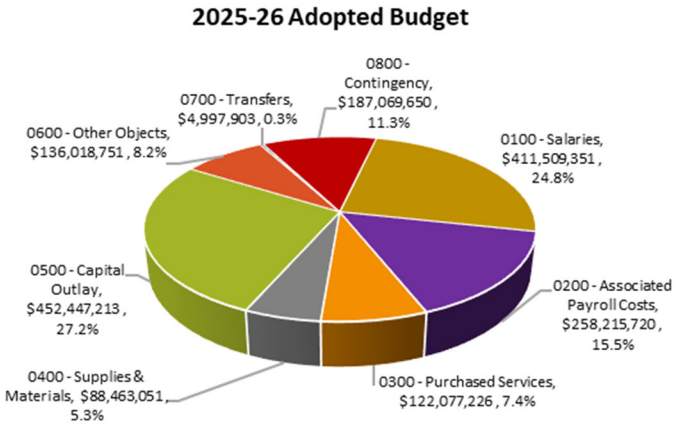


Source: Business Services

EXPENDITURES BY OBJECT – ALL FUNDS

The following charts show a comparison of the District's all funds adopted 2024-25 and 2025-26 budgets. The most significant change in the District's budget is a decrease in 0500 Capital Outlay capacity due to the completion and project progression of the 2022 Capital Bond measure.





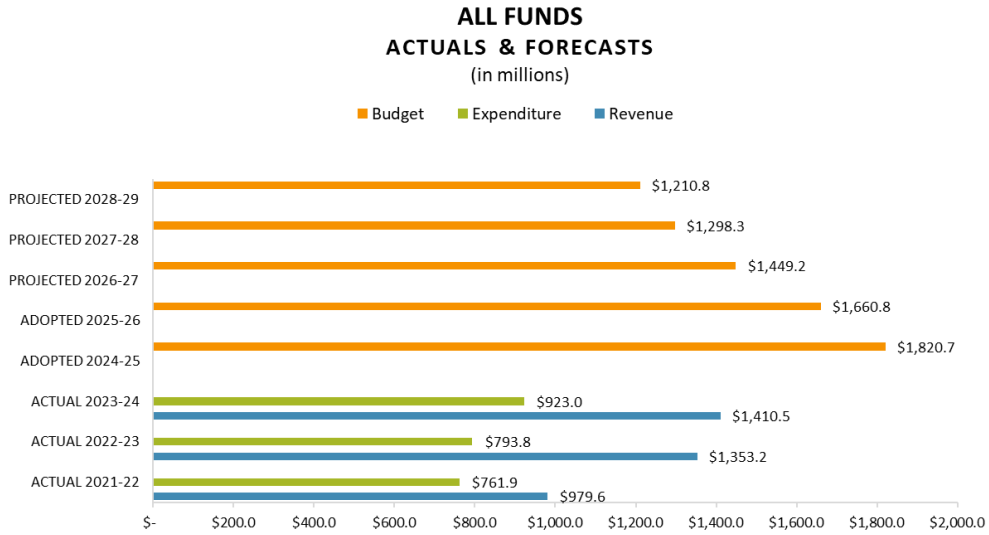
Source: Business Services

THREE YEAR FORECASTS – ALL FUNDS

Across all funds, the District anticipates an overall decline in total resources over the next three years. This trend is primarily driven by the planned spend-down of the Capital Projects Fund as the major projects funded by the 2022 capital bond measure are completed. As these large-scale construction and infrastructure investments conclude, both expenditures and fund balances in the Capital Projects Fund will decrease significantly.

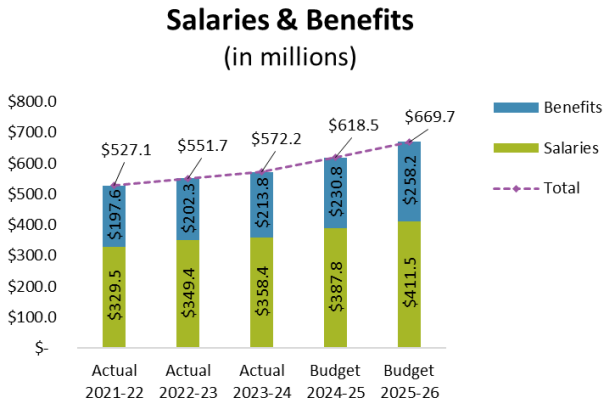
In addition, the General Fund is projected to experience a substantial reduction in reserves through 2028–29 if no structural adjustments are made. Declining enrollment continues to impact State School Fund (SSF) allocations, and without corresponding expenditure reductions, the District will rely on reserves to maintain current service levels.

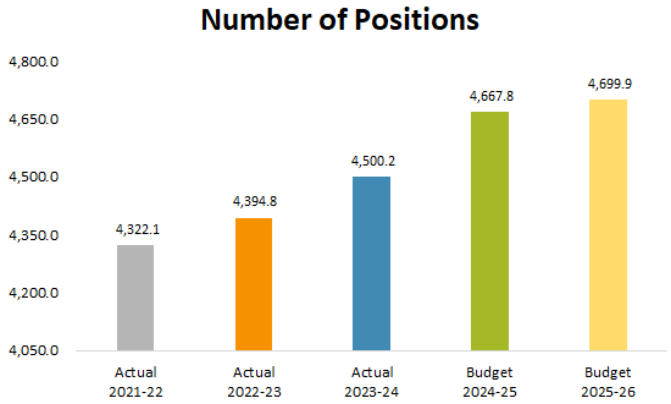
The District will continue to monitor funding trends, enrollment projections, and expenditure patterns across all funds to inform long-term financial planning and ensure fiscal sustainability.



ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing an increase of 0.7% in overall personnel allocations for the 2025-26 budget year over the previous year's budget. This increase, despite a decrease in enrollment, is primarily due to the significant investments made in the areas of Special Education and English Language Development when they were added the Staffing Allocation Methodology in 2024-25. While the District is experiencing a decline in overall enrollment, the Special Education and English Language Learner student counts are increasing. The SAM makes annual adjustments directly tied to student enrollment and demographics. The overall increase in salaries and benefits from the 2024-25 budget is 8.3%. Included in the adopted budget for 2025-26 is a large PERS rate increase for the next biennium, as well as cost of living and salary step adjustments for staff as negotiated in the collective bargaining agreements.





Source: Business Services



ASSESSED VALUE AND PROPERTY TAX SUMMARIES

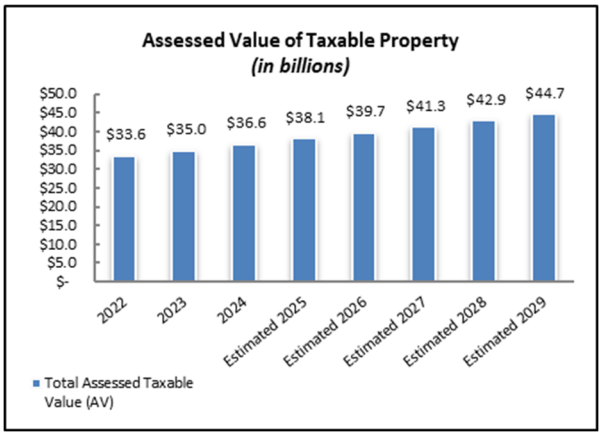
In Oregon, property taxes help support police, fire protection, education and other public services provided by local taxing districts, such as cities, counties, and schools. Oregon's property tax system represents one of the most important sources of revenue for local governments. Oregon's property tax system is defined by two significant constitutional limitations that were put into place by initiative petitions passed by voters in 1990 (Measure 5) and 1997 (Measure 50). More information on Measure 5 and Measure 50 are included in the Organizational and Informational Sections of this document.

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.

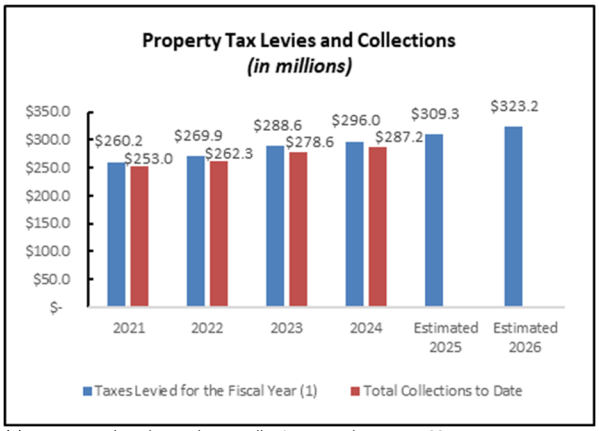
Currently, the amount of property taxes paid by a taxpayer is based on two things:

- The assessed value of the property; and
- The amount of taxes that each taxing district is authorized to raise.

	2021-22	2022-23	2023-24	2024-25	Projected 2025-26
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	2.0869	2.2479	2.1854	2.2697	2.4129
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 295,978	$ 308,138	$ 318,581	$ 328,283	$ 339,037
Tax Burden	$ 2,377	$ 2,524	$ 2,590	$ 2,696	$ 2,833



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

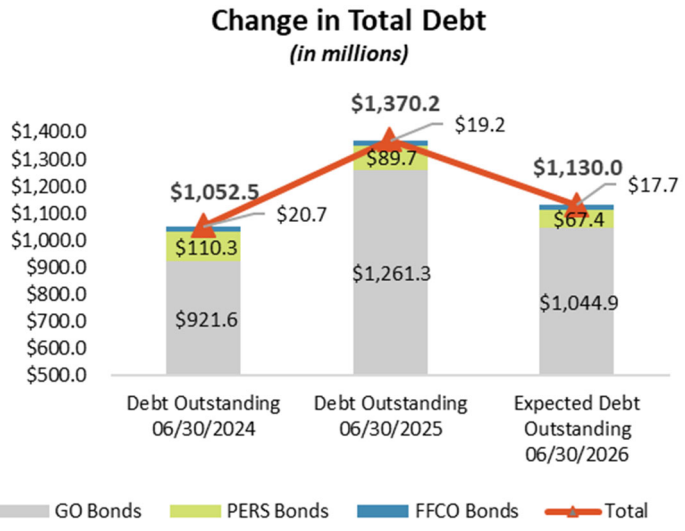


(1) Amounts are based upon the tax collection year July 1 to June 30.

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 Equipment Replacement Fund and Capital Projects Fund.

Issue Date	Original Issue	Outstanding at June 30, 2024	Principal Additions	Principal Reductions	Outstanding at June 30, 2025	Interest Rates
General Obligation Bonds:						
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	143,329,120	-	6,844,821	136,484,299	5.0%
June 30, 2020	432,745,000	354,765,000	-	38,315,000	316,450,000	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	148,040,000	-	18,660,000	129,380,000	5.0%
May 28, 2025	161,364,067	-	161,364,067	-	161,364,067	
May 28, 2025	242,220,000	-	242,220,000	-	242,220,000	
		921,574,449	403,584,067	63,819,821	1,261,338,695	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	64,845,000	-	16,530,000	48,315,000	4.1 - 4.8%
February 26, 2015	79,220,000	45,410,000	-	4,040,000	41,370,000	0.4 - 4.1%
		110,255,000	-	20,570,000	89,685,000	
Full Faith and Credit Obligation Bonds:						
April 27, 2016	16,260,000	12,890,000	-	870,000	12,020,000	2.0 - 4.0%
November 30, 2021	9,200,000	7,777,179	-	586,086	7,191,093	1.8%
		20,667,179	-	1,456,086	19,211,093	
Total Bonds:		$ 1,052,496,628	$ 403,584,067	$ 85,845,907	$1,370,234,788	

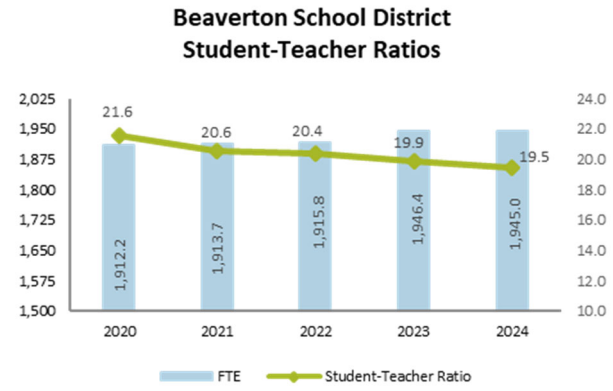


Source: Business Services

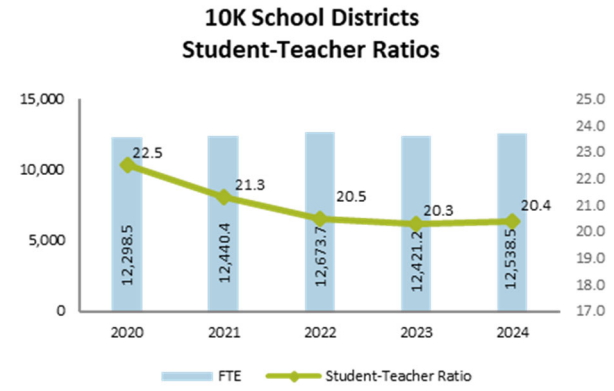
BENCHMARK DATA

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 85 districts have less than 10,000 students and an additional 102 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 tables represent the District's student-teacher ratio for the last five years and compares the District's student-teacher ratio 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 continues to decline each year. The District has been below the 10k district average for the past five years.



Source: Frontline Analytics



Source: Frontline Analytics

The tables below compare the District's student-teacher ratio for 2024 to the other districts in the group and per pupil expenditures of the District to other 10k districts for 2024. This only includes the General Fund and does not include any grant funds such as Title IA, SIA, or HSS.

District	FTE	Student-Teacher Ratio
Reynolds SD 7	542.2	17.8
Portland SD 1J	2,391.3	18.5
Tigard-Tualatin SD 23J	611.8	19.0
Beaverton SD 48J	**1,945.0**	**19.5**
Eugene SD 4J	817.5	19.9
David Douglas SD 40	431.6	20.1
Springfield SD 19	460.4	20.6
Hillsboro SD 1J	888.5	21.1
Medford SD 549C	649.0	21.2
Gresham-Barlow SD 10J	519.7	21.7
Bend-LaPine Admin SD 1	781.3	21.9
Salem-Keizer SD 24J	1,774.2	21.9
North Clackamas SD 12	726.0	23.2

Source :Frontline Analytics

District	1000 - Instruction	2000 - Support Services	Total
Portland SD 1J	$9,327	$8,397	$17,724
Reynolds SD 7	$9,195	$6,059	$15,254
Tigard-Tualatin SD 23J	$9,020	$5,442	$14,463
Beaverton SD 48J	**$8,831**	**$5,291**	**$14,122**
Eugene SD 4J	$8,643	$5,475	$14,119
North Clackamas SD 12	$8,220	$5,879	$14,099
David Douglas SD 40	$7,497	$6,426	$13,923
Hillsboro SD 1J	$8,235	$5,536	$13,771
Salem-Keizer SD 24J	$8,492	$5,051	$13,542
Gresham-Barlow SD 10J	$8,307	$5,123	$13,430
Springfield SD 19	$6,951	$5,457	$12,407
Medford SD 549C	$7,748	$4,628	$12,377
Bend-LaPine Admin SD 1	$6,869	$4,907	$11,776

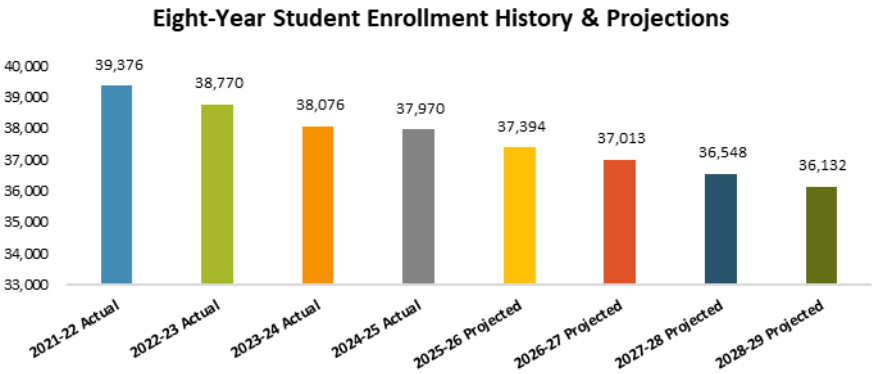
Source: Frontline Analytics and ACFR for each District

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.

For the 2025-26 budget, the District projects a decrease in enrollment compared to September 2024. The enrollment declines observed in 2022-23, 2023-24 and 2024-25 were primarily at the elementary level. The 2025-26 projections indicate a continued overall decline in District enrollment, with secondary schools beginning to see decreases as large cohorts exit the 12th grade and incoming kindergarten cohorts remain small.

The following chart displays student population data for four years based on actual enrollment as of September 30 of each year, along with projected enrollment for 2025-26 through 2028-29.



Source: District Records





BUDGET COMMITTEE 2024-25

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	Dr. Jasmine Sears	6/30/2027
4	Sunita Garg	6/30/2025	Alok Mehrotra	6/30/2025
5	Ugonna Enyinnaya	6/30/2025	Rekha Sridhar	6/30/2027
6	Justice Rajee – Vice-Chair	6/30/2027	Amy Webb	6/30/2027
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
Casey Waletich	Associate Superintendent for Operations & Support Services
Michael Schofield	Associate Superintendent for Business Services
Kerry Delf	Chief of Staff
Susan Rodriguez	Chief Human Resource Officer
Steve Langford	Chief Information Officer
Shellie Bailey-Shah	Public Communications Officer
Dr. Shelly Reggiani	Executive Administrator for Equity & Inclusion
Camellia Osterink	District Legal Counsel


BEAVERTON
SCHOOL DISTRICT



BEAVERTON SCHOOL DISTRICT

ORGANIZATIONAL SECTION

BELONG. BELIEVE. ACHIEVE.

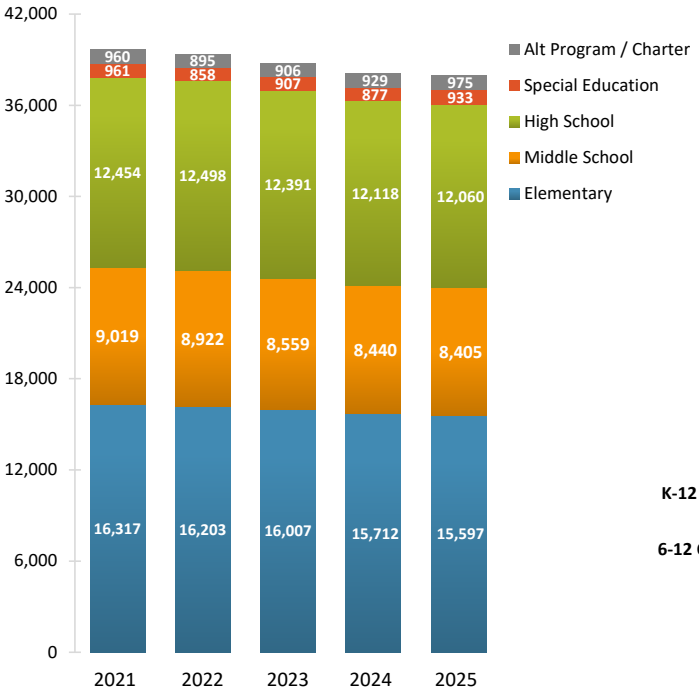
BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
TABLE OF CONTENTS

District-Wide Facts at a Glance 21
The District and the Community 22
Multiyear Financial Reporting and Budget Process 60
Requirements of Oregon Budget Law 65
Strategic Investment Summary 68
Measures and Levies 68
School Board Fiscal Management Policies 70
Organizational Chart 2024-25 81
2024-25 School Board 82
School Board Zone Map 83

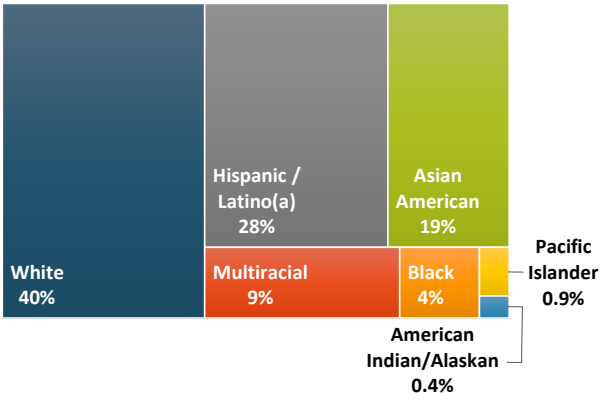

BEAVERTON
SCHOOL DISTRICT

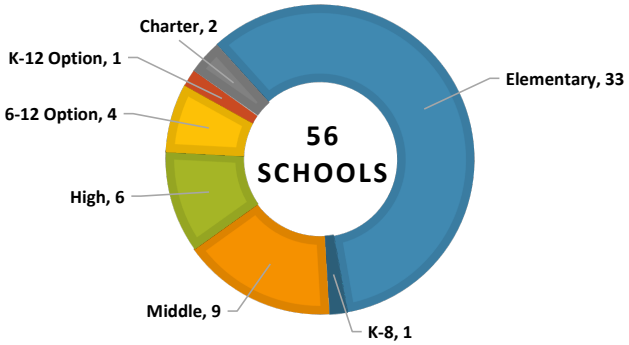
DISTRICT-WIDE FACTS AT A GLANCE

DISTRICT ENROLLMENT

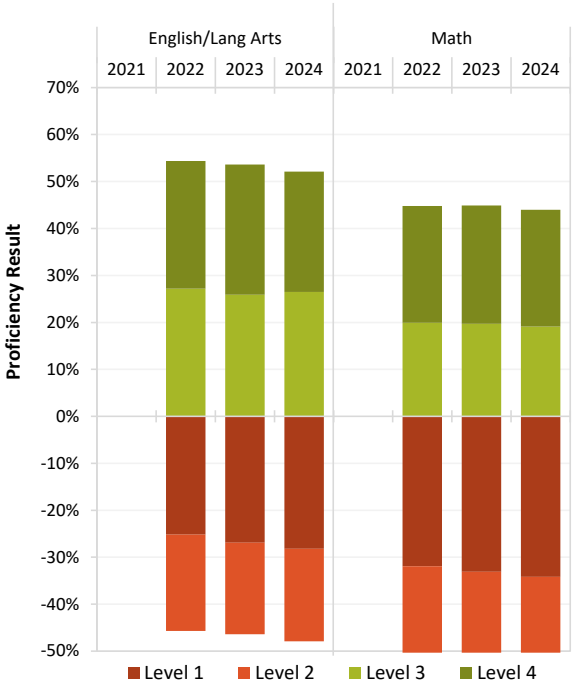


STUDENT DEMOGRAPHICS 2024-25



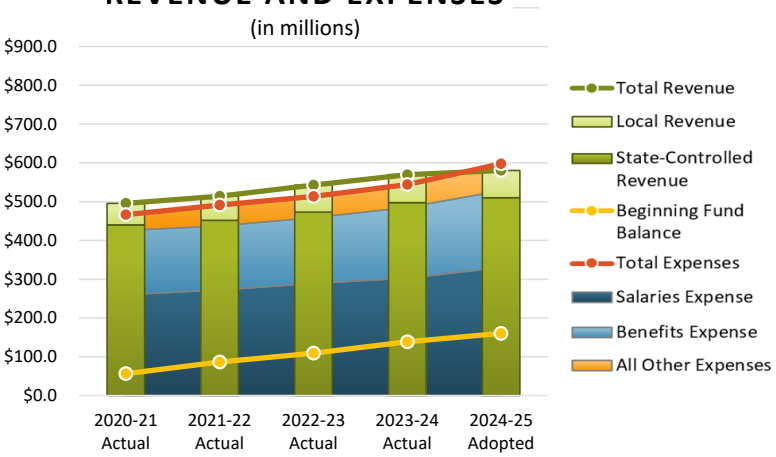


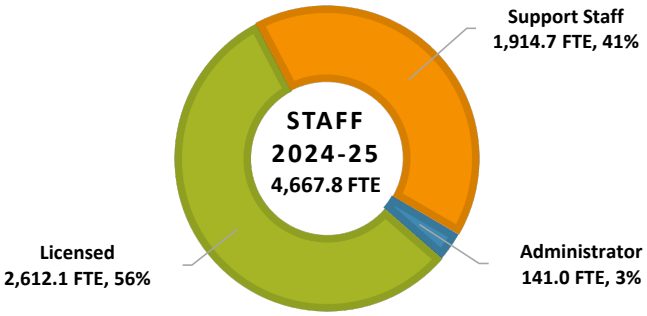
PERFORMANCE MEASURES



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

GENERAL FUND REVENUE AND EXPENDITURES

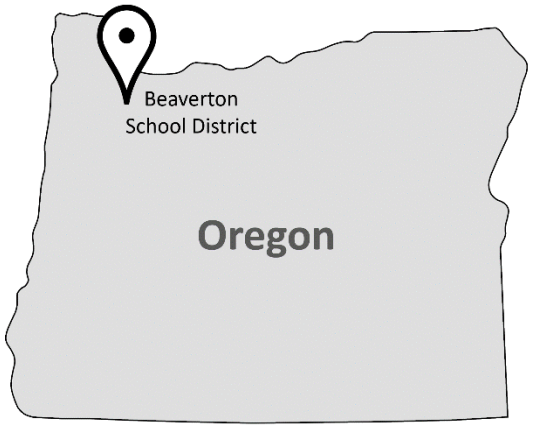




Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

THE DISTRICT AND THE COMMUNITY

Beaverton School District (BSD or the District) is the third largest district in Oregon and is projected to have over 37,000 students for the 2025-26 school year. The District offers 54 schools and two charter schools to its increasingly diverse student body. Students of color make up 59.0% of the District population. The largest minority student group is Hispanic/Latino(a), followed by Asian. There are 98 different primary languages spoken in students' homes.



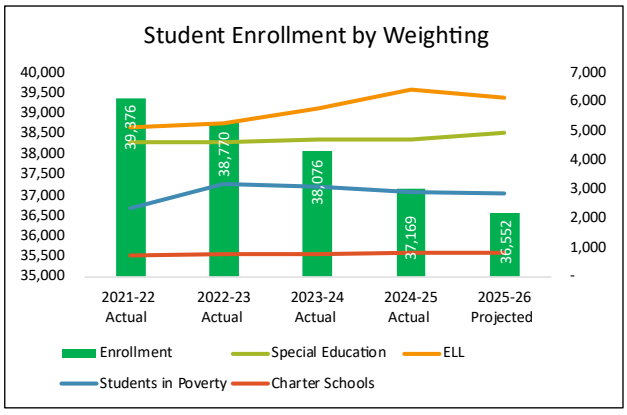
On average, the students of the District outperform state averages on standardized tests, and District schools receive high ratings based on Oregon's state education standards. Over the past decade, graduation rates have improved while dropout rates have declined, reflecting the strong partnership among students, families, District staff, and the broader community.

The District, a pre-kindergarten through twelfth-grade district, was formed in 1960 following a community vote to unify 12 elementary school districts and one high school district. It opened with 24 schools and just under 10,000 students. By 1980, the District had added ten elementary schools, six middle schools, one high school, and supporting facilities including a transportation center, a maintenance facility, and an administration center. Student enrollment had doubled to over 20,000 at that time.

The next two decades brought continued growth, with enrollment reaching 33,324 students by 2000 - a 65.8% increase from 1980. The District also added eight schools, including two option schools: Arts and Communications Magnet Academy (ACMA) and Merlo Station High School. By 2009, the District had opened another four elementary schools, including two K-8 schools and two additional option schools.

In 2015, voters approved a $680 million capital construction bond, funding significant infrastructure investments. One project included a new middle school in the northern part of the District, which served temporarily as a swing school while the three elementary schools and one option school were rebuilt. That 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.

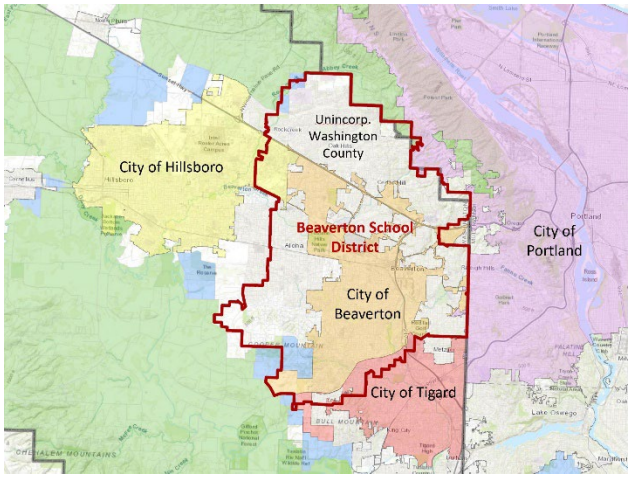
The District celebrated 60 years of operations in 2020 with enrollment nearly quadrupling since its founding. Today, the District includes 33 elementary schools, one K-8 school, nine middle schools, six high schools, four middle/high option schools, and one K-12 online option school - all supported by Central Support Services. A complete list of schools and enrollment can be found in the Informational Section of this document. The District employs over 5,000 people, of which 53.0% are teachers and other licensed staff. Among District educators, 86.9% hold a master's degree or higher, and the average teacher has 10.6 years of experience in BSD classrooms.



The Beaverton School District is a financially independent, special-purpose municipal corporation responsible for public education within its boundaries. In accordance with United States generally accepted accounting principles (GAAP), all significant activities and organizations are reflected in the District's financial statements.

The District spans more than 57 square miles, primarily within Washington County, and is located approximately 10 miles west of Portland, Oregon. It serves the residents of Beaverton and surrounding communities and is the third largest school district in the state. As of July 1, 2023, the population of Beaverton was approximately 96,945 with a median household income of $94,279 (U.S Census Bureau's QuickFacts).

Fall 2024 enrollment was 37,970. Official enrollment counts are reported annually on October 1 and submitted to the state in November, following a data confirmation process. Each student is counted only once, regardless of the number of schools or programs they attend.



Between the fall of 2013, with an enrollment of 39,509, and the fall of 2024, with an enrollment of 37,970, the District has experienced an enrollment decline of approximately 3.9%. 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 District is projecting declining enrollment through 2028-29 based on cohort survival history, current and projected housing development, and overall regional economics.

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

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

Currently, manufacturing accounts for 18% of the total non-farm employment in the PVH-PMSA, while trade, transportation, and utilities also account for 18%, government jobs 7%, professional and business services 19%, education and health services 13%, and leisure and hospitality 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 2023, the PVH-PMSA unemployment rate was 3.4%, compared to the Oregon unemployment rate of 3.5% and the nation's rate of 3.6%.



STRATEGIC PLAN FOR 2023—2028 – In May 2023, the School Board approved a new strategic plan that will guide the District's work and shape its budget over the next several years.

The plan's framework was co-developed through an inclusive, intentional process that began with student voice and incorporated broad community input and the contributions of multiple stakeholder committees. Thousands of students, families, staff and community members engaged through committees, focus groups and surveys. More than 7,000 individuals responded – providing critical insights that helped shape the plan's promise, vision, and goals.

The goal of this collaborative process was to develop a shared vision for the future of Beaverton schools—one that supports the long-term success of every student. The resulting strategic plan provides a roadmap for aligning District resources, improving equitable student outcomes, and ensuring accountability to the community.

The plan clearly articulates the District's promise, vision, mission, values, and goals—all centered on creating conditions for student success.

District Promise:



BELONG. BELIEVE. ACHIEVE.

We are committed to creating 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:

Our 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:



Our Mission

Beaverton School District promotes a deep sense of belonging while challenging, supporting and inspiring all students to explore their passions, achieve their goals and graduate ready to thrive in college, careers and life.

District Values:

Our Values

Academic Excellence

We challenge each student with rigorous, relevant and standards-based learning experiences. We provide quality feedback to each student that cultivates critical thinking, curiosity, engagement and growth. Together, we help students envision and prepare for their future success.

Belonging and Dignity

We center equity in our relationships, actions, systems and outcomes. We honor the dignity and voices of our students, families, staff and community members. Individual identities are visible, valued, nurtured and celebrated.

Community Connections

We build on the experiences and strengths of our students, families, staff and community members to connect with our local and global communities. We show care for and commitment to our community through gratitude and service.

BEAVERTON SCHOOL DISTRICT



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

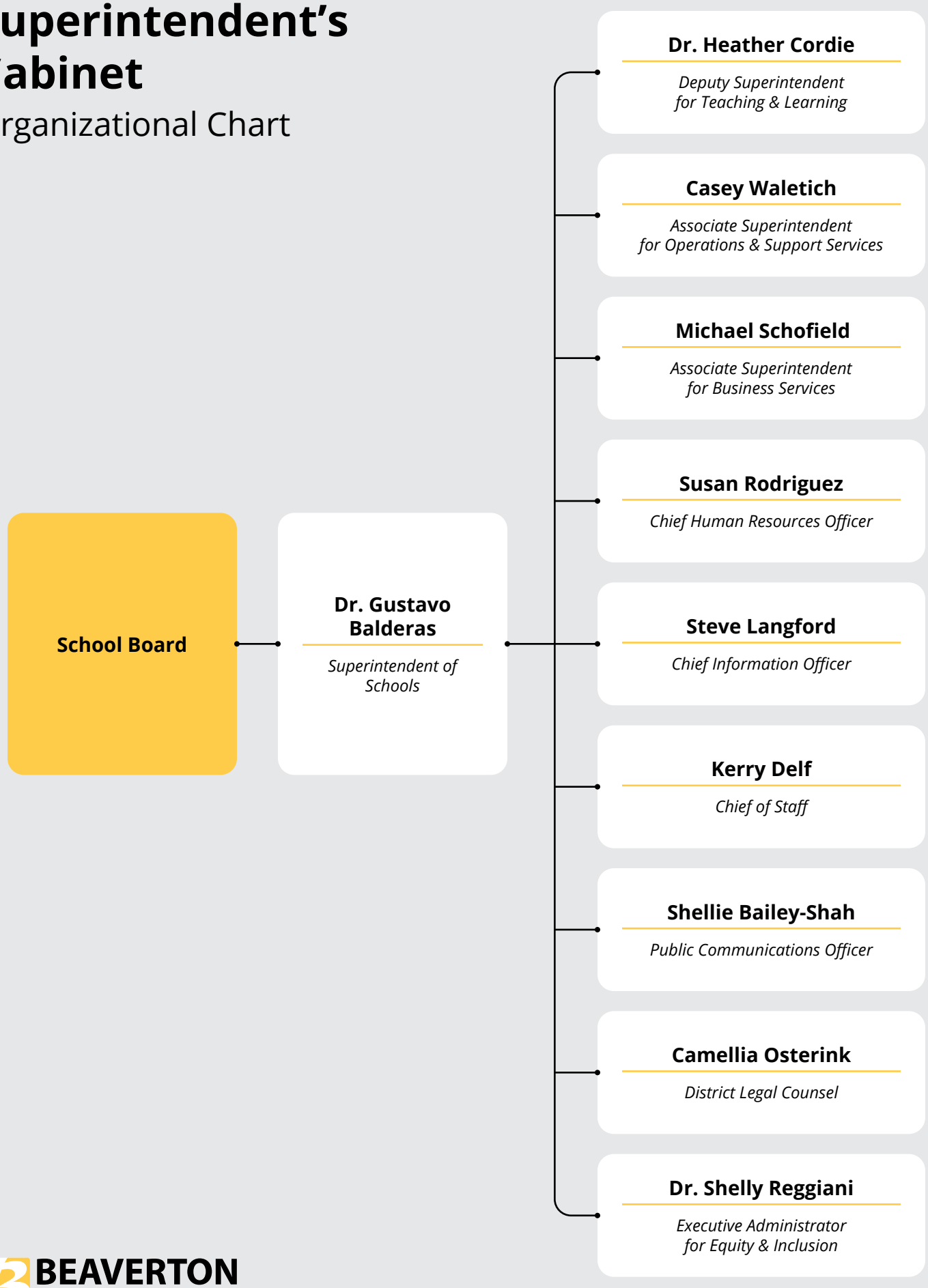
Equity, engagement, and excellence underpin all these foundations and goals.

CENTRAL SUPPORT SERVICES includes the Superintendent's Office, Business Services, Information & Technology, Human Resources, Communications & Community Involvement, Legal Services, Office of Equity & Inclusion, Teaching & Learning, Associate Superintendent for Support Services, Facilities Development, Maintenance & Custodial Services, Long-Range Planning, Nutrition Services, Public Safety, and Transportation. Each department within Central Support Services is aligned to the District's strategic plan. Their collective goals and objectives are focused on providing the infrastructure, resources, and operational support necessary to ensure student success and advance the District's long-term vision.



Superintendent's Cabinet

Organizational Chart



BEAVERTON SCHOOL DISTRICT

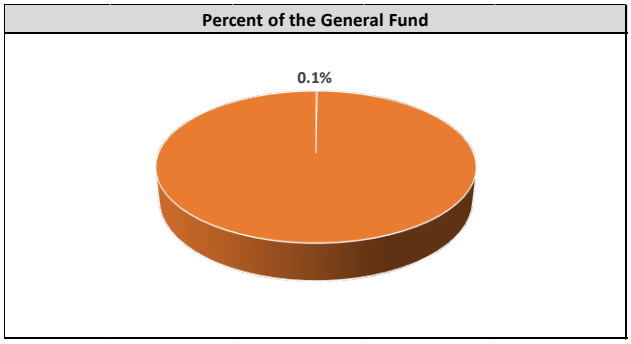
Superintendent's Office

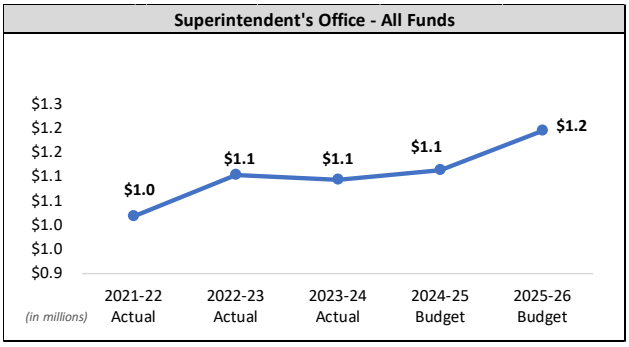
Administrator: Dr. Gustavo Balderas

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	0.00	0.00	0.00	0.00	0.00
Confidential Support	1.00	1.00	1.00	1.00	1.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 918,750	$ 1,034,765	$ 976,088	$ 1,005,736	$ 1,081,065
Purchased Services	50,496	25,887	56,921	59,531	59,200
Supplies and Materials	19,520	12,664	13,456	12,550	14,650
Capital Outlay	-	-	-	-	-
Other Objects	29,175	30,433	46,572	42,250	40,000
Total	$ 1,017,942	$ 1,103,750	$ 1,093,037	$ 1,120,067	$ 1,194,915

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





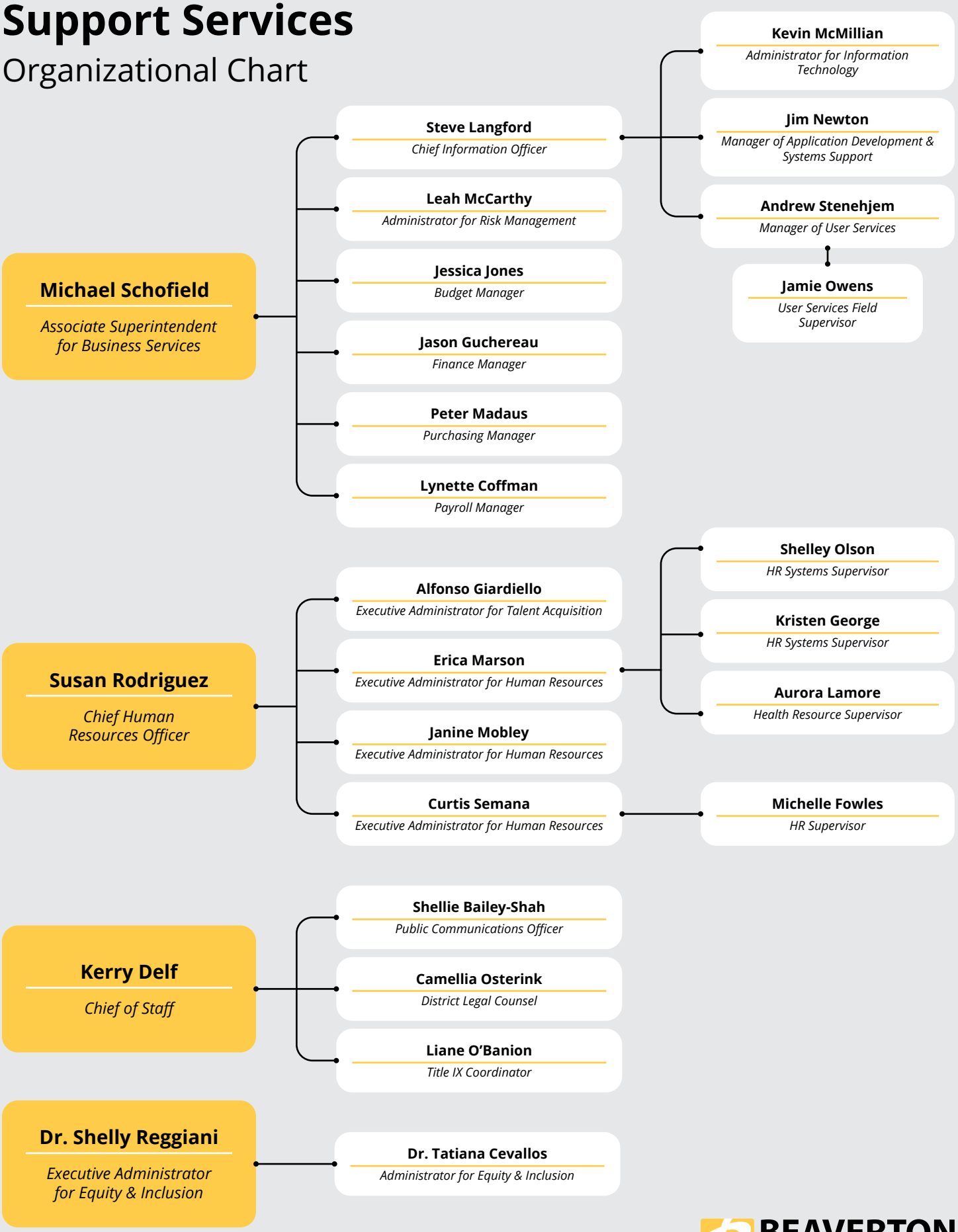
Summary of Major Department Responsibilities

The Superintendent, Dr. Gustavo Balderas, is the chief executive officer of the District and leads the implementation of the strategic plan. In this role, the Superintendent provides executive leadership and administrative oversight for all Beaverton School District schools and central services and is responsible for proposing and executing long-range planning initiatives.

Operating under the direction of the School Board, and in accordance with Board policies and state law, the Superintendent advances the District's vision and mission by guiding schools, staff, departments, programs and operations. The Superintendent's Office also includes the Chief of Staff, who supports this leadership work and ensures alignment across the organization.

Support Services

Organizational Chart



BEAVERTON SCHOOL DISTRICT

Business Services

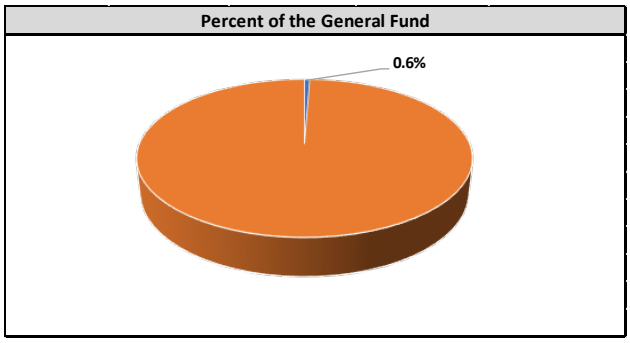
Administrator: Michael Schofield

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

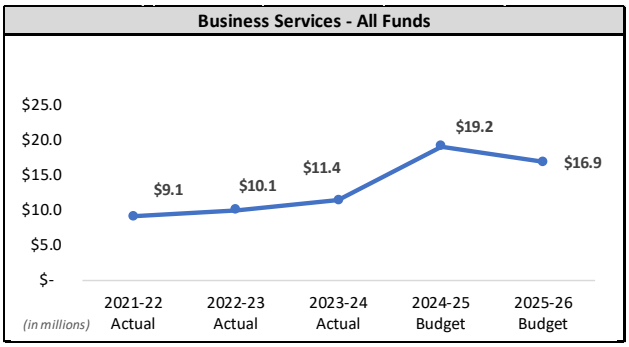
Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	4.00	4.00	4.00	4.00	4.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	23.00	31.00	31.00	31.00	32.00
Confidential Support	1.00	1.00	1.00	1.00	1.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 4,605,401	$ 5,114,463	$ 5,556,630	$ 5,899,626	$ 6,737,173
Purchased Services	708,369	440,709	495,735	940,161	923,770
Supplies and Materials	133,534	199,428	197,428	1,108,013	854,682
Capital Outlay	23,159	201,621	61,720	198,740	280,000
Other Objects	3,661,204	4,391,520	5,098,423	11,030,004	8,094,900
Total	$ 9,131,667	$ 10,347,740	$ 11,409,937	$ 19,176,543	$ 16,890,525

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.



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



Summary of Major Department Responsibilities: The Business Services Department provides essential support for the financial and operational health of the District. Responsibilities include budget development, resource management, purchasing, accounting, financial reporting, payroll, and risk management. All work is grounded in the District's strategic priorities and focuses on responsible stewardship of public resources. All functions and initiatives of the Business Services Department are aligned with the District's strategic plan foundational building block of *Effective Systems & Structures for Student Success*, ensuring the operations support equitable, efficient, and sustainable educational outcomes.

Outcomes for 2023-24:

- Successfully completed an external audit, receiving an unmodified opinion with no comments.
- Earned the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 13th year.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the ninth year.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 43rd year and the ASBO Certificate of Excellence in Financial Reporting for the 42nd year.

Goals and Objectives for 2025-26:

- Align financial resources with the District's Strategic Plan.
- Support accountability efforts tied to the Student Investment Account (SIA) and Student Success Act (SSA).
- Provide continued fiscal guidance around High School Success (HSS) and SIA programs.
- Adopt a budget that reflects District priorities and Strategic Plan goals.
- Continue work on Academic Return on Investment (AROI).
- In collaboration with Information Technology and Human Resources, advance implementation of the District's new enterprise resource planning (ERP) system (Project New Horizons). Business operations are scheduled to go live in Fall 2025, with payroll and HR functionalities launching in Summer 2026.

Significant Budget Changes:

The most significant adjustment in the 2025–26 budget is a reduction in projected costs associated with Senate Bill 489 (SB 489), which provides unemployment benefits for nonprofessional education workers. When the 2024–25 budget was developed, the financial impact of SB 489 was uncertain. Based on updated third and fourth quarter data, the budget has been reduced to reflect current trends. These costs are recorded in the Risk Management Department and are funded outside the General Fund.

Additionally, the Department has experienced ongoing staffing vacancies in recent years. As a result, actual FTE and expenditures have been consistently lower than budgeted levels.





Information Technology

Administrator: Steve Langford

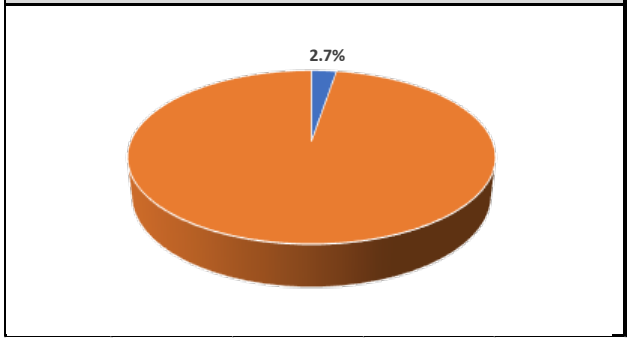
Services: Network & Data Center Infrastructure, Instructional and Administrative Applications, Information Services, User Support & Training

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	2.00	3.00	3.00	3.00	3.00
Licensed	0.25	0.45	0.00	0.00	0.00
Classified	40.50	39.50	40.50	40.50	40.50
Confidential Support	1.00	1.00	1.00	1.00	1.00

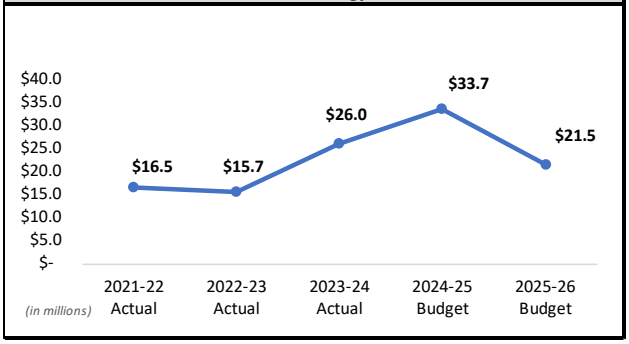
Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 6,506,096	$ 7,102,608	$ 7,359,617	$ 7,700,799	$ 8,617,090
Purchased Services	1,578,200	1,627,565	1,648,673	3,107,603	3,655,353
Supplies and Materials	6,823,809	4,645,107	13,461,324	19,923,290	8,060,263
Capital Outlay	422,301	1,126,316	2,346,007	1,207,011	-
Other Objects	1,179,289	1,179,639	1,179,564	1,181,467	1,147,597
Total	$ 16,509,695	$ 15,681,236	$ 25,995,184	$ 33,120,170	$ 21,480,303

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25

Percent of the General Fund



Information Technology - All Funds



Summary of Major Department Responsibilities:

The Information & Technology Department designs, builds, maintains, and enhances technology systems that support both student learning and District operations. The Department's work enables the effective use of digital tools across classrooms and central services while exploring innovative solutions to improve outcomes. The Department also plays a key role in evaluating and integrating new technologies to support the District's goal of academic success for all students. All functions and initiatives of the Information & Technology Department are aligned with the District's strategic plan foundational building blocks—including *Engaging & Effective Teaching & Learning Systems*, *Authentic Engagement with Students, Families & Community*, *Facilities & Programs for World-Class Learning*, and *Effective Systems & Structures for Student Success*—ensuring technology efforts advance equitable, efficient, and sustainable educational outcomes.

Recent/New Programs and Initiatives:

- **Project New Horizons:** Initiated the replacement of the District's ERP system, with a focus on redesigning core business processes.

- **Device Replacement:** Completed replacement of student devices for elementary and middle school students at the start of the 2024-25 school year.
- **Identity Management Solution:** Transitioned student accounts to a new identity management platform, increasing both functionality and security.
- **Classroom Technology:** Ensured all classrooms are equipped with standardized District technology resources.
- **Generative AI Advisory Committee:** Launched a committee composed of students, teachers, staff, parents, and business partners to develop responsible use guidelines for generative AI in the District.
- **Help Desk Application:** Rolled out a centralized Help Desk system, creating a single portal to streamline staff support across IT and other departments.

FY 25-26 Objectives:

- **Staff Identity Management:** Transition staff accounts to the new Identity Management System, improving efficiency and security across all user accounts and systems access.
- **Project New Horizons Phase One:** Launch phase one of the new ERP application with all business functions active in Fall 2025.
- **Wireless Network Upgrade:** Begin upgrading and replacing the District's wireless network infrastructure across all schools and facilities.
- **Network Transition:** Complete the final phase of the District's Dark Fiber transition, ensuring high-speed connectivity at all school sites and ancillary buildings.

Significant Budget Changes:

The 2025-26 all funds budget is lower due to the cadence of the Learning Technologies spending forecast in the 2022 capital bond. Many devices were purchased during the 2024-25 year and purchases are intentionally planned lower for the next fiscal year.





Human Resources

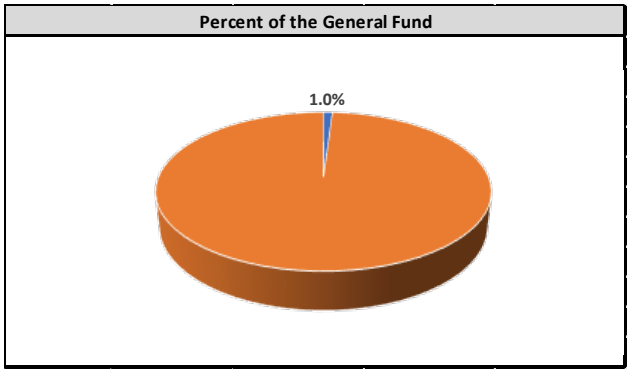
Administrator: Susan Rodriguez

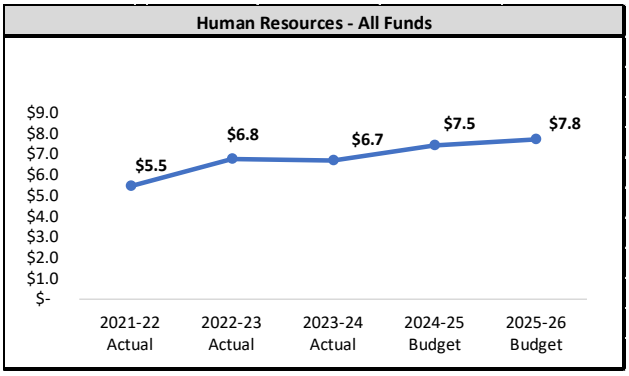
Services: Human Capital Management, Employee Recruitment and Hiring, Benefits Support, Labor Relations, Employee Compensation, Leaves, Absence Management, Substitute Management, Employee Contracts, Position Control

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	4.00	5.00	5.00	5.00	5.00
Confidential Managers	2.00	3.00	4.00	4.00	4.00
Licensed	9.20	8.75	8.15	8.25	7.30
Classified	14.00	15.00	15.00	15.00	15.00
Confidential Support	3.00	4.00	3.00	3.00	3.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 4,650,049	$ 5,815,102	$ 5,670,059	$ 6,208,041	$ 6,528,879
Purchased Services	179,393	180,903	169,462	296,510	321,451
Supplies and Materials	67,488	106,148	115,123	218,724	169,900
Capital Outlay	-	-	-	-	-
Other Objects	628,283	727,071	737,974	761,314	754,400
Total	$ 5,525,212	$ 6,829,224	$ 6,692,617	$ 7,484,589	$ 7,774,630

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities:

The Human Resources (HR) Department is responsible for managing the District's human capital systems, including recruitment, hiring, retention, and ongoing support of high-quality staff. HR plays a critical role in advancing the District's commitment to workforce diversity, ensuring that the staff reflects the rich diversity of our student population.

In addition to leading efforts around supervision, coaching, evaluation, and performance management, HR manages employee benefits and wellness services, supports compliance with state and federal employment laws, and oversees all aspects of labor relations. The Department also partners with the Business Office to ensure accurate and timely compensation for all employees. All functions and initiatives of the Human Resources Department are aligned with the District's strategic plan foundational building block of *Effective Systems & Structures for Student Success*, ensuring that HR practices support equitable, efficient, and sustainable educational outcomes.

Recent/New Programs and Initiatives:

- Implemented contractual changes related to negotiated agreements, including salary adjustments and retroactive pay.
- Administered Spanish language proficiency assessments for eligible employees to validate stipends for bilingual skills.
- Continued comprehensive support for employee leave administration, including federal, state, and contractual leave programs.
- Launched a redesigned Careers webpage and streamlined application process via ApplyBSD to enhance recruitment and hiring.
- Continued collaboration with Business Services and Information Technology on the implementation of the District's new ERP system. HR functionalities are scheduled to launch in Summer 2026.
- Strengthened recruitment pipelines through partnerships with local agencies, higher education institutions, and professional associations.
- Provided targeted support and coaching for employee supervision and evaluation, including leadership development, performance improvement, and conduct investigations.

Major Departmental Challenges:

- The labor market remains competitive, requiring innovative solutions to recruit and retain qualified candidates in critical roles.
- The number and complexity of employee leave cases have increased significantly.
- Hiring volumes continue to reach record highs and staff turnover is now more common.
- Declining enrollment and the expiration of temporary state and federal funding have created staffing uncertainties. HR plays a key role in guiding leaders through these transitions to ensure the effective and equitable management of personnel resources.

FY 25-26 Objectives:

- Negotiate a fair and sustainable contract with the Oregon School Employees Association (OSEA) for our classified staff.
- Continue implementing Paid Family Medical Leave Insurance (PFMLI) in compliance with Oregon law and integreate it with other leave programs.
- Expand and strengthen recruitment partnerships and identify new avenues to build robust candidate pools.
- Support program expansion efforts in dual language, early learning, and career and technical education (CTE) by attracting staff with the necessary expertise and credentials.
- Collaborate with Business Services and Information Technology to continue development of the District's new ERP system, with business operations going live in Fall 2025 and HR/payroll functions scheduled for Summer 2026.

Significant Budget Changes:

The HR Department continues to operate with a lean budget relative to the size of the organization and the volume of services provided. For 2025–26, additional staffing has been added to support leave administration, improving service delivery and communication in this growing area of need.

The Department is also undergoing an organizational restructuring aimed at increasing efficiency and enhancing customer service. As the complexity and volume of HR responsibilities continue to grow, these changes are designed to better position the Department to meet the evolving needs of employees and leadership across the District.

Communications & Community Involvement

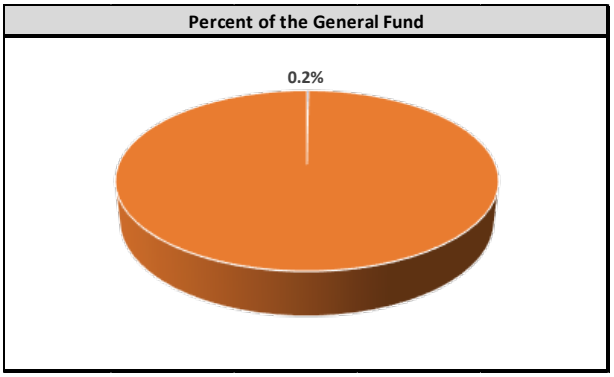
Administrator: Shellie Bailey-Shah

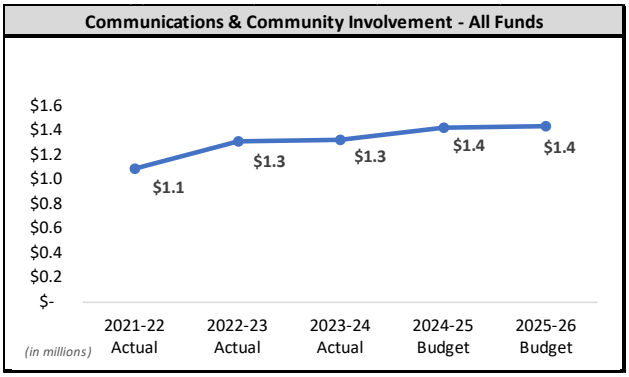
Services: Communications, Community Partnerships, Volunteer Services

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	7.00	8.00	8.00	8.00	8.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 1,033,318	$ 1,199,451	$ 1,266,379	$ 1,296,716	$ 1,398,561
Purchased Services	11,061	45,001	9,902	14,542	4,519
Supplies and Materials	42,425	67,540	43,210	34,217	26,163
Capital Outlay	-	-	-	-	-
Other Objects	2,104	3,198	425	1,895	1,850
Total	$ 1,088,908	$ 1,315,189	$ 1,319,916	$ 1,347,369	$ 1,431,093

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities:

The Communications & Community Involvement (CCI) Department is dedicated to delivering accurate, clear, timely, and transparent information to students, families, staff, community members, and media partners. CCI also provides opportunities for meaningful engagement with the community and works in close collaboration with schools and departments to promote and support the District's strategic priorities. All functions and initiatives of the Communications & Community Involvement Department are aligned with the District's strategic plan foundational building blocks—including *Engaging & Effective Teaching & Learning Systems*, *Authentic Engagement with Students, Families and Community*, and *Effective Systems & Structures for Student Success*—ensuring that communication and engagement efforts contribute to equitable, inclusive, and effective educational outcomes.

Recent/New Programs and Initiatives:

- CCI was honored with the Gold Medallion Award, the highest distinction from the National School Public Relations Association (NSPRA), for its *Belonging Begins Here* attendance campaign. In addition to its messaging, the department partnered with schools to offer attendance incentives donated by local businesses.
- The Department produced 164 videos during the 2023–24 school year, showcasing each school and most departments. CCI has doubled the number of videos related to bond projects to ensure the community is kept informed about how bond dollars are being responsibly and equitably invested.
- CCI continues to lead with a "joy-only" strategy, focusing on positive, high-impact stories featuring staff and students. Since 2020–21, the District's social media engagement has grown significantly: Instagram followers increased by 387%, Facebook by 54%, and the YouTube channel now has 6,000 subscribers and over 899,000 total views.
- Clothes for Kids (C4K) served a record 4,703 visits in 2023–24, distributing approximately 146,000 clothing items. Since 2000, the number of students served has increased by 223%. To support long-term sustainability, CCI has secured sponsorships from local businesses and community organizations and launched regular surplus sales to generate additional revenue.
- In 2023–24, CCI facilitated more than $1.15 million in donated goods and services through districtwide partnerships, in addition to supporting numerous school-level partnerships.

Major Departmental Challenges:

- CCI transitioned to a new provider for the Engage BSD platform to improve digital engagement capabilities. Recent initiatives include the District-wide cell phone policy survey, a student survey on the Aloha High School mascot, and targeted feedback collection for bond projects. In the coming year, the department will expand the use of this platform to support broader community engagement, including input on long-range facility planning.
- In partnership with Human Resources, CCI continues to explore ways to recognize and uplift staff. In January 2025, the Department launched BSD Achievers, a new staff recognition program.

Significant Budget Changes:

No major changes in the 2025-26 budget.





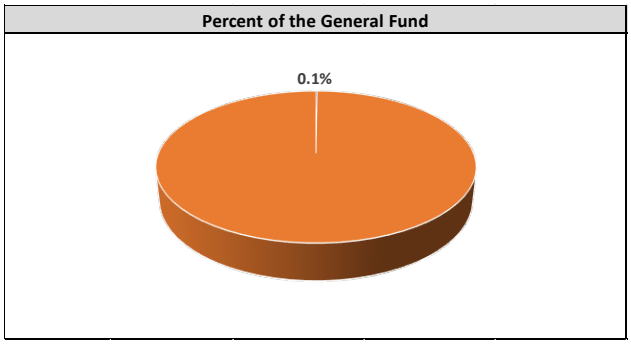
Legal Services

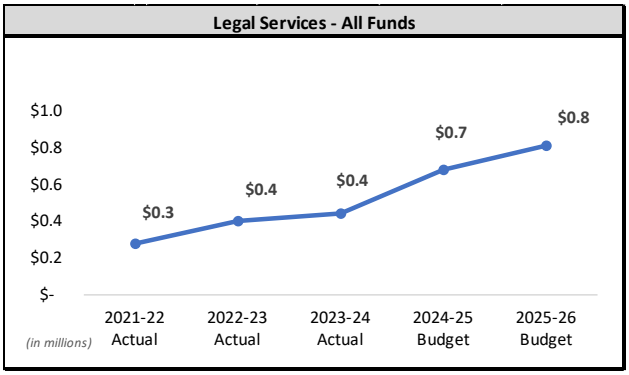
Administrator: Camellia Osterink

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	0.00	0.00	0.00	0.00	0.00
Confidential Managers	1.00	1.00	1.00	1.00	1.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	1.00	0.00	0.00	0.00	0.00
Confidential Support	0.00	1.00	0.80	1.80	2.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 274,732	$ 399,148	$ 444,428	$ 674,986	$ 803,485
Purchased Services	1,425	1,821	823	5,720	4,720
Supplies and Materials	2,160	2,165	2,051	3,900	3,500
Capital Outlay	-	-	-	-	-
Other Objects	913	1,168	-	1,100	1,100
Total	$ 279,230	$ 404,303	$ 447,302	$ 685,706	$ 812,805

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities

Legal Services includes the District's General Counsel, Compliance Officer and Title IX & Civil Rights Manager. These functions support the District with legal advice and services, Title IX and civil rights, as well as policy development, complaint processes and public records.

Office of Equity & Inclusion

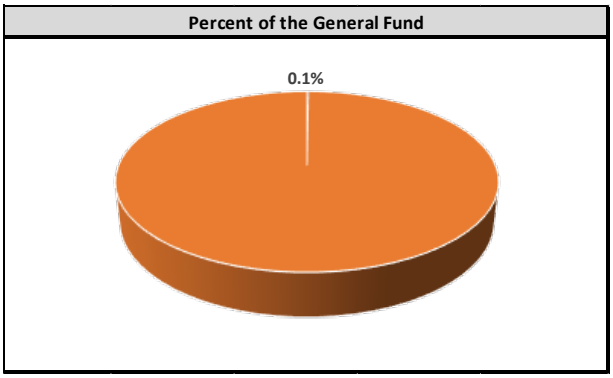
Administrator: Dr. Shelly Reggiani

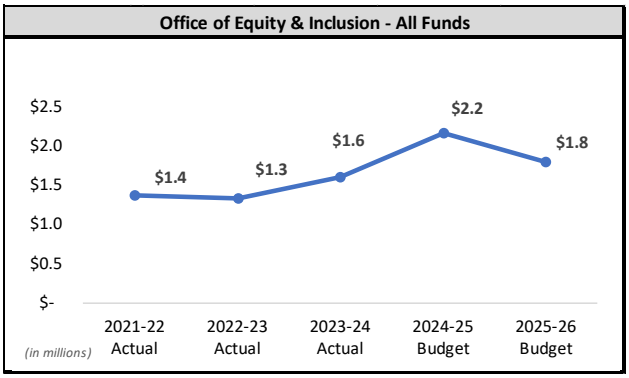
Services: Equity & Inclusion, McKinney-Vento

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.20	1.00	0.00	0.00
Classified	4.88	5.38	5.88	5.88	5.87
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 907,274	$ 1,085,859	$ 1,413,421	$ 1,426,800	$ 1,409,457
Purchased Services	419,665	217,701	150,368	443,054	377,101
Supplies and Materials	38,571	31,658	44,806	271,561	20,402
Capital Outlay	-	-	-	-	-
Other Objects	1,000	1,270	6,545	10,260	-
Total	$ 1,366,510	$ 1,336,488	$ 1,615,140	$ 2,151,675	$ 1,806,960

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities:

The Office of Equity and Inclusion supports the District's commitment to educational equity, student well-being, and inclusive learning environments. The Department includes two administrators, two office professionals, one program assistant, and three Social Support Liaisons. Together, they provide professional development and guidance to school leaders and staff, build relationships with culturally specific parent groups, support restorative practices, and coordinate services for students and families experiencing homelessness through the McKinney-Vento program. All functions and initiatives of the Office of Equity and Inclusion are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building blocks of *Engaging & Effective Teaching & Learning Systems*, *Authentic Engagement with Students, Families and Community*, and *Effective Systems & Structures for Student Success*, ensuring that equity-focused supports advance inclusive, responsive, and student-centered educational outcomes.

Recent/New Programs and Initiatives:

This year, the Department continued implementation of year two of BSD's Engaging Equity learning series, a key component of the District's Strategic Plan. Sessions 4, 5, and 6 focused on expanding the leadership capacity of school-

based teams to implement educational equity and justice practices. The content aligned with Oregon Department of Education initiatives, including *Every Student Belongs*, and BSD's foundational work in social-emotional learning and trauma-informed practices. A tailored version of the series has been offered to non-school-based and classified staff to broaden district-wide engagement.
Restorative Practices remain a central focus, emphasizing relationship building, conflict resolution, and inclusive communication. Over 500 staff members participated in Connected Communication workshops, enhancing their skills in de-escalation, culturally responsive interactions, and fostering a positive school climate.

The Department also expanded its partnerships with culturally specific parent groups, including Beaverton Black People's Union, Padres Unidos (Latinx families), Muslim parents, and Jewish parents. These partnerships include regular engagement meetings to ensure families' voices are reflected in District decisions. Collaboration with the Multilingual Department has strengthened outreach efforts aligned with District initiatives.

The McKinney-Vento program continues to serve a growing number of students experiencing homelessness. Services include enrollment support, transportation assistance, access to meals, and connections to social services. Staff collaborate with school personnel and District nurses to ensure students can remain engaged in school and maintain academic progress. This work is funded through Title IA.

Major Departmental Challenges:

Amidst continued fiscal challenges, including declining enrollment and uncertain federal support for historically underserved student groups, the Department remains focused on system-level improvements that enhance equity, restorative practices, and student well-being. Strategic alignment of resources and support structures is critical to advancing the District's Strategic Plan and ensuring sustainable impact through the McKinney-Vento program.

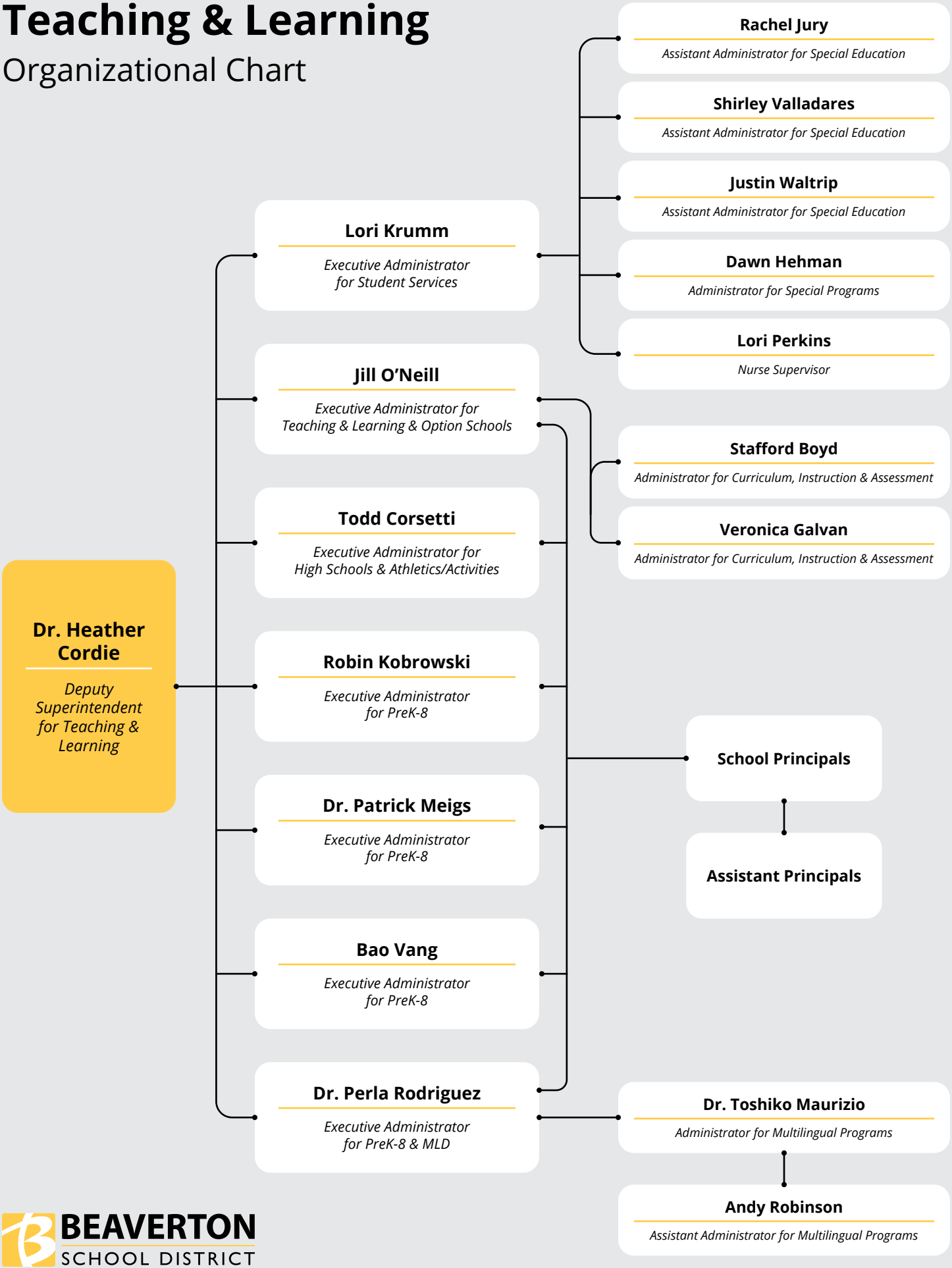
Significant Budget Changes:

There are no significant changes to the Office of Equity & Inclusion budget for the 2025-26 year.



Teaching & Learning

Organizational Chart



BEAVERTON SCHOOL DISTRICT

Teaching & Learning

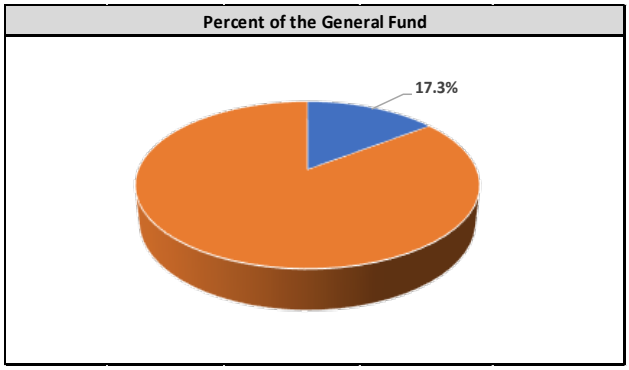
Administrator: Dr. Heather Cordie

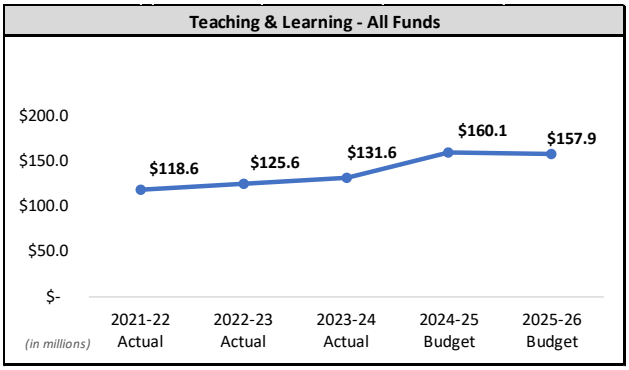
Services: Assessment & Accountability, Curriculum, Instruction & Assessment, Early Learning, Multilingual Services, Special Education

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	21.00	19.00	17.88	19.00	19.00
Confidential Managers	0.00	0.00	1.00	2.00	2.00
Licensed	569.28	580.33	560.37	549.20	578.65
Classified	347.84	361.19	400.89	478.13	493.37
Confidential Support	2.00	2.00	2.00	1.00	1.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 108,265,784	$ 111,018,439	$ 116,642,784	$ 135,289,134	$ 141,390,023
Purchased Services	7,342,249	10,411,637	11,242,445	11,960,484	10,260,471
Supplies and Materials	2,776,214	3,734,920	3,390,122	6,324,213	5,727,604
Capital Outlay	82,529	155,562	179,351	430,498	-
Other Objects	171,094	235,899	166,316	364,984	479,200
Total	$ 118,637,869	$ 125,556,458	$ 131,621,018	$ 154,369,313	$ 157,857,298

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities:

The Teaching & Learning Department encompasses a broad range of teams, including Curriculum, Instruction & Assessment; Executive Administrators who support all building principals; Special Education; Assessment & Accountability; and Multilingual Supports. Across all areas, the Department's primary focus is to provide high levels of support to school leaders and staff as they educate and care for students and their families. All functions and initiatives of the Teaching & Learning Department are aligned with all areas of the District's strategic plan goals and foundational building blocks, ensuring that instructional and student support systems promote equitable, inclusive, and high-quality educational outcomes for all students.

Recent/New Programs and Initiatives:

In 2024–25, the Department concentrated on implementing newly adopted K–5 Language Arts and English Language Proficiency (ELP) curriculum, while strengthening existing instructional efforts aligned with the District's Strategic Plan. A central focus was the district-wide implementation of a Multi-Tiered System of Supports (MTSS), a multi-year initiative designed to enhance instructional quality and equity. This work included universal screening in Reading, Mathematics, and Social Emotional Learning (SEL) across grades Pre-K–12, along with professional development aimed at deepening staff

expertise in data literacy and effective Tier 1 instruction (*Progress on Standards, Engaging & Effective Teaching & Learning Systems, Effective Systems & Structures for Student Success)*.

In preparation for 2025–26, the Department will support the rollout of newly selected curriculum for Secondary Language Arts and ELP, complete a K–12 Mathematics instructional materials adoption, and expand Tier 2 interventions across all content areas and grade levels. Initial development of Tier 3 interventions will also begin (*Progress on Standards, Engaging & Effective Teaching & Learning Systems, Effective Systems & Structures for Student Success)*.

Another priority has been the continued expansion of the District's Dual Language programs (*Foundations of Success, Engaging & Effective Teaching & Learning Systems)*. During 2024–25, Phase 2 included adding new programs at:

- Hazeldale started at kindergarten with two Spanish dual language classrooms and two English classrooms.
- Jacob Wismer started a Mandarin dual language program at kindergarten with two dual language classrooms and two English classrooms.
- McKinley started a Spanish dual language Pre-K program.
- William Walker continued to expand its Spanish dual language program by adding classrooms at Grade 1.

In 2025–26, Phase 3 will focus on increasing student access through hub schools and providing transportation from neighboring communities to support enrollment. Highlights include (*Foundations of Success, Engaging & Effective Teaching & Learning Systems)*:

- Aloha-Huber Park will expand dual language access at Grade 3 from two out of five classes offering dual language to three out of five. Aloha Huber will be a hub school and will receive interested K-3 students from Erroll Hassel and Chehalem Elementary. Students from Erroll Hassell and Chehalem will receive transportation.
- Hazeldale will continue to expand its Spanish dual language program by adding two classrooms at Grade 1. Hazeldale will be a hub school and will receive interested K-1 students from Kinnaman. Students from Kinnaman will receive transportation.



- Jacob Wismer will continue to expand its Mandarin dual language program by adding two classrooms at Grade 1. In addition, transportation will be provided for families interested in attending Jacob Wismer dual language program from Sato and Springville.
- McKinley will add a kindergarten cohort with two Spanish classrooms and three English classrooms.
- William Walker will continue to expand its Spanish dual language program by adding two classrooms at Grade 2.

In alignment with the District's Strategic Plan, Career Technical Education (CTE) programming will continue to be enhanced and expanded, with continued efforts to align opportunities for access to high demand, high wage career pathways for all district students during the 2025-26 school year (*Progress on Standards, College & Career Ready, Engaging & Effective Teaching & Learning Systems)*. The 2024-25 school year included:

- Continued investment of funds to remove the barrier of course fees for CTE classes.
- Partnering with Washington County and Beaverton Chambers of Commerce to provide onsite Career Connected Learning events, industry site visits, and CTE program specific Work Based Learning experiences.
- Onboarding a collaborative database platform to identify and engage with a network of regional industry partners interested in providing Career Connected and Work Based Learning experiences for our students.

- Providing HS counselor, college/career center, and student advocate staff tours of all district CTE Options programs to inform their support of students and families during course selection processes.
- Development of promotional materials and campaign for district CTE Options programs.

Plans for the 2025-26 school year include (*Progress on Standards, College & Career Ready, Engaging & Effective Teaching & Learning Systems)*:

- The expansion of the Behavioral Health program to a district options CTE program.
- The expansion of the district Manufacturing options CTE program.
- Planning for the introduction of an Electrical Trades program coinciding with the opening of the new Beaverton High School in the 2026-27 school year.
- Integration of the new Higher Education and Career Path Skills graduation requirement within CTE programs of study.

Pre-Kindergarten programs also expanded in 2024–25, including the addition of a site at Raleigh Park. The District now operates Pre-K in all Title IA schools except Raleigh Hills, which is currently undergoing reconstruction. Implementation of the Creative Curriculum and Preschool Star Early Literacy Assessment—aligned with Oregon Early Literacy Standards—will continue to be refined in 2025–26, as the district prepares to launch Pre-K at the new Raleigh Hills campus in 2026–27 (*Foundations of Success, Engaging & Effective Teaching & Learning Systems)*.

Major Departmental Challenges:

In light of ongoing fiscal pressures related to declining enrollment, the Department remains focused on building sustainable, aligned systems that maximize resources while advancing the goals of the District's Strategic Plan. Maintaining high-quality instruction and equitable student supports across all schools remains the Department's top priority.

Significant Budget Changes:

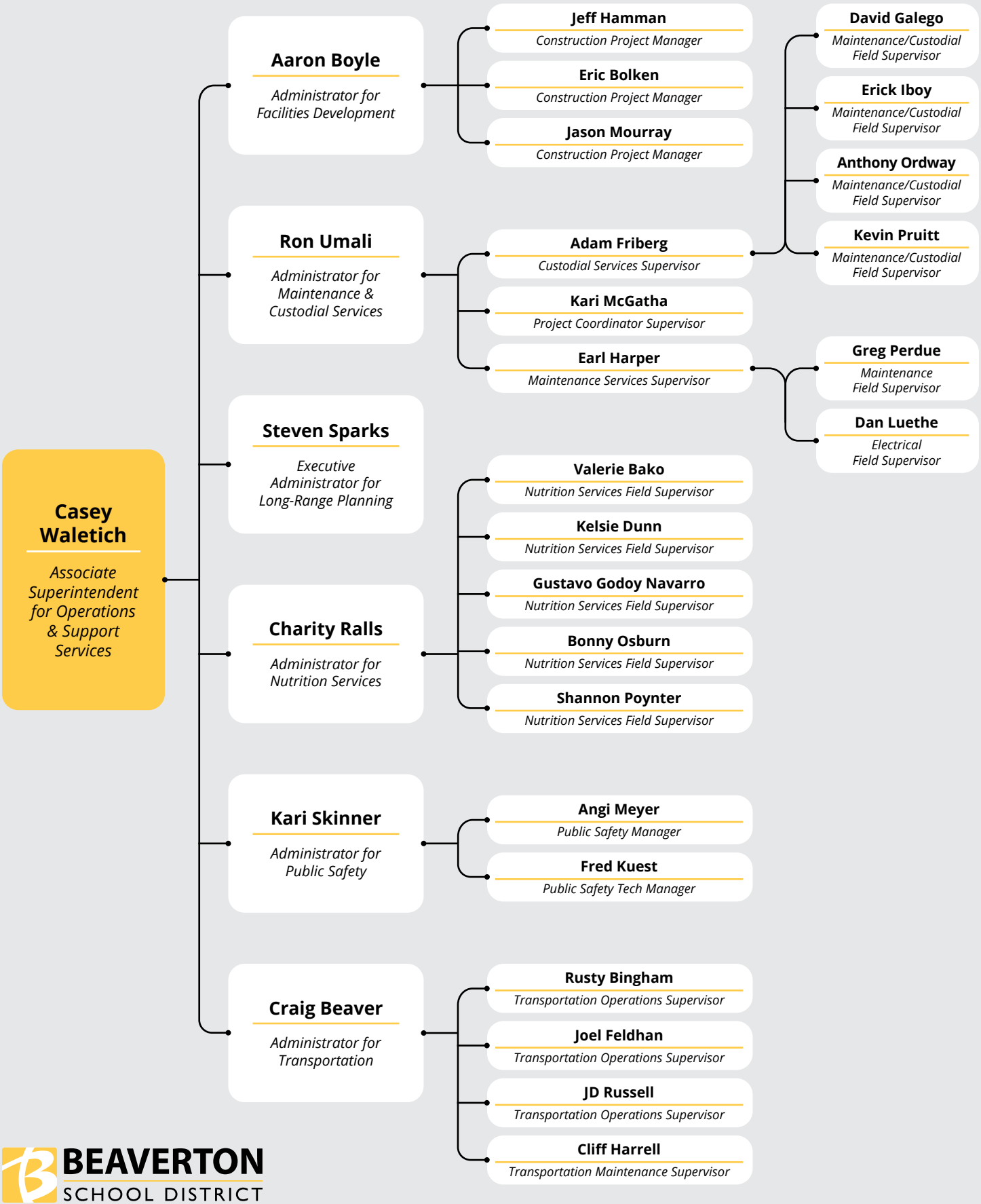
There are no significant budget changes anticipated for 2025–26. However, the Department has identified and implemented several non-salary efficiencies as part of its ongoing efforts to optimize resource use.





Operations

Organizational Chart



BEAVERTON SCHOOL DISTRICT

Associate Superintendent for Operations & Support Services

Administrator: Casey Waletich

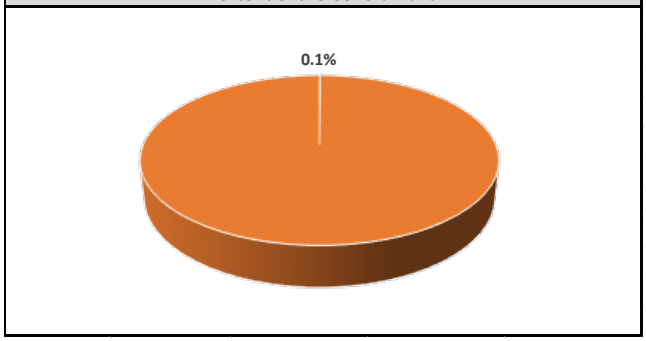
Services: District Office, Accounting and Admin Support

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	2.00	2.00	2.00	1.00	1.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	1.00	2.00	2.00	2.00	2.00
Confidential Support	1.00	1.00	1.00	1.00	1.00

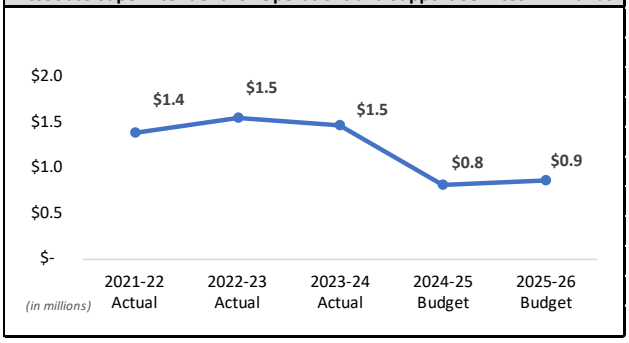
Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 881,727	$ 985,612	$ 1,038,099	$ 766,229	$ 830,327
Purchased Services	493,335	262,632	140,179	13,270	8,040
Supplies and Materials	10,849	226,605	17,801	27,694	20,372
Capital Outlay	-	38,953	264,686	-	-
Other Objects	1,537	33,206	165	1,508	600
Total	$ 1,387,447	$ 1,547,008	$ 1,460,931	$ 808,701	$ 859,339

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.

Percent of the General Fund



Associate Superintendent for Operations and Support Services - All Funds



Summary of Major Department Responsibilities:

The Associate Superintendent provides District support to Operations and Support Service Departments. Operations and Support Service Departments include: Facilities Development, Facilities Maintenance, Long Range Facility Planning and Facility Use, Nutrition Services, Public Safety, and Transportation. Additionally, management of the District Office Administration Building (DAO) and the District Support Center (DSC) is supported by the Associate Superintendent's office.

Facilities Development

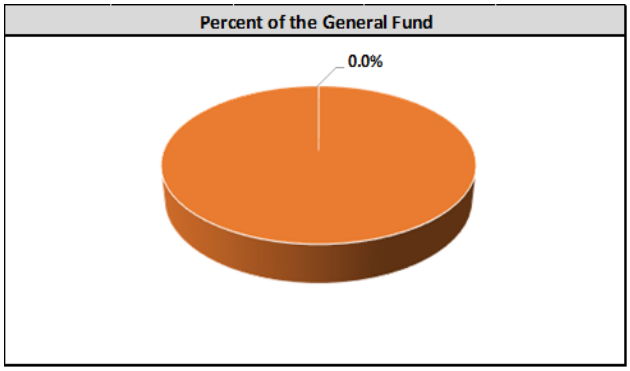
Administrator: Aaron Boyle

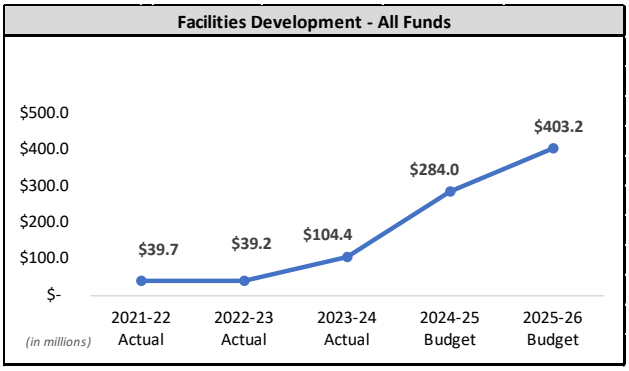
Services: Facilities Development (Bond)

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.50	1.00	1.00	1.00
Confidential Managers	1.00	3.00	3.00	3.00	3.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	21.00	25.00	27.00	26.00	26.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 3,770,908	$ 4,174,885	$ 4,933,399	$ 5,333,527	$ 5,520,071
Purchased Services	2,646,824	13,085,920	15,929,720	36,494,899	65,118,290
Supplies and Materials	2,675,362	1,800,138	3,041,219	1,756,980	146,000
Capital Outlay	29,795,227	19,273,562	51,453,550	230,745,086	332,285,868
Other Objects	848,115	614,540	29,068,627	1,650,589	80,000
Total	$ 39,736,436	$ 38,949,045	$ 104,426,515	$ 275,981,081	$ 403,150,229

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





The Facilities Development budget is held outside the General Fund in the Capital Projects Fund, accounting for the 2022 Capital Bond program.

Summary of Major Department Responsibilities:

The Facilities Development Department is responsible for the planning, design, permitting, and construction of all capital improvement projects across the District's 64 facilities, which span approximately 5.6 million square feet on 875 acres. The Department manages both bond-funded and non-bond-funded projects, with a primary focus on delivering capital construction projects associated with voter-approved bond measures. All functions and initiatives of the Facilities Development Department are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building block of *Facilities & Programs for World-Class Learning*, ensuring that capital projects support safe, modern, and inclusive learning environments for all students and staff.

Recent/New Programs and Initiatives:

Implementation on the 2022 Capital Construction Bond is well underway. As of spring 2025, more than 25% of bond projects complete, and over 60% of total bond funding is under contract. Major projects currently in progress include:

- Rebuilding Beaverton High School
- Rebuilding of Raleigh Hills Elementary

- Gym and classroom additions at Stoller Middle School
- Seismic and deferred maintenance upgrades at Mountain View Middle School
- District-wide school security enhancements

Several other bond commitments have already been completed, including:

- Sato Elementary Classroom Addition
- Southridge High School Baseball/Softball Artificial Turf Installation
- Aloha High School Office Relocation
- Westview High School Office Relocation
- Springville Outdoor Learning Area
- Five Oaks Middle School Roof and Seismic Upgrades
- District-Wide Technology Modernization
- Southridge High School HVAC Replacement
- Capital Center HVAC Replacement



In partnership with the District's high school Career and Technical Education (CTE) programs, the Department has also launched a paid summer internship initiative. This program provides juniors and seniors with direct experience in the construction industry through collaboration with District contractors and architectural firms. Recruitment for the 2025 internship cycle will begin shortly.

Major Departmental Challenges:

The Department continues to face industry-wide challenges, including rising construction costs and a shortage of skilled tradespeople. Although careful value engineering and proactive contingency planning have helped reduce the impact of cost escalation, inflationary pressures and potential increases in international tariffs—particularly on goods sourced from Mexico, China, and Canada—remain areas of concern.

The nationwide shortage of skilled labor also poses a risk to project timelines, cost control, and construction quality. These workforce shortages have the potential to affect both large-scale capital projects and day-to-day maintenance operations.

FY 2025-26 Objectives:

In 2025–26, the Department's highest priority is to successfully complete summer projects with minimal disruption to school operations. This will require coordinated planning, close monitoring of construction progress, and responsive project management.

A major focus for the coming year is the District's deferred maintenance program. Demand for facility upgrades and repairs continues to outpace available resources. By the end of the fiscal year, the Department intends to complete a comprehensive plan to address remaining deferred maintenance needs across the District over the next three years.

Significant Budget Changes:

In the 2025-26 year, the Department will begin the spend down of the bond proceeds from the file sale related to the 2022 Capital Bond Measure. This will occur over the next several years..

Maintenance, Custodial Services & Energy Resource Conservation

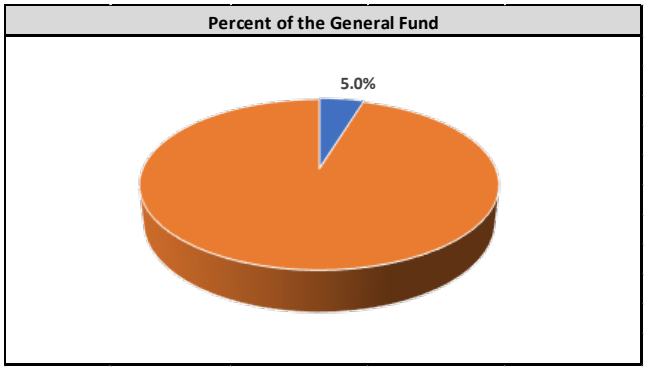
Administrator: Ron Umali

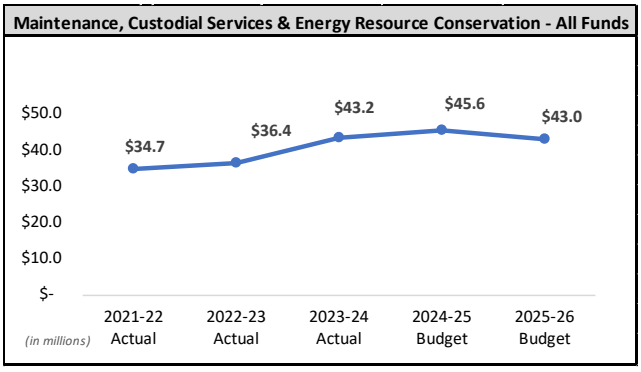
Services: Maintenance Services, Custodial Services, Energy & Resource Conservation

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	6.00	7.00	8.00	8.00	9.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	257.25	256.00	263.00	257.00	273.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 25,657,756	$ 27,004,753	$ 28,076,145	$ 29,985,808	$ 33,875,413
Purchased Services	3,205,717	2,940,778	3,338,513	3,904,882	2,465,022
Supplies and Materials	3,418,508	2,312,893	2,515,567	2,406,361	2,290,576
Capital Outlay	1,979,531	3,697,878	8,627,842	5,661,151	4,293,554
Other Objects	482,301	479,039	673,658	417,228	82,750
Total	$ 34,743,813	$ 36,435,341	$ 43,231,724	$ 42,375,430	$ 43,007,315

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.





Summary of Major Department Responsibilities:

The Maintenance and Custodial Services Department is responsible for the overall management, upkeep, and repair of the District's real property assets, which include approximately 5.6 million square feet of building space across 64 facilities situated on 875 acres. This work supports the day-to-day functionality and long-term preservation of the District's infrastructure.

The Energy & Resource Management team leads efforts to conserve resources by managing utility use, coordinating environmental outreach and education, and implementing energy efficiency initiatives. The team works in close collaboration with District departments and external energy partners to support sustainability across all school sites.

All functions and initiatives of the Maintenance and Custodial Services Department are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building block of *Facilities & Programs for World-Class Learning*, ensuring that physical environments are safe, well-maintained, and conducive to high-quality teaching and learning.

Recent/New Programs and Initiatives:

To address ongoing staffing challenges in skilled trades, the Department recently launched two apprenticeship programs—one for Stationary Engineers and another for Limited Maintenance Electricians. Participants become registered apprentices in the State of Oregon and receive District-funded support for coursework, materials, and required training. Upon successful completion, apprentices transition into full-time HVAC Technician or Limited Maintenance Electrician roles within the District.

This year, Maintenance Services also reorganized to form a dedicated HVAC preventive maintenance crew. This team focuses on the inspection and routine maintenance of HVAC systems across the District. Their work is intended to reduce system failures by ensuring critical components are functioning properly and consistently maintained.

Major Departmental Challenges:

Like many districts nationwide, the Department continues to experience a shortage of skilled tradespeople. Positions in HVAC, plumbing, and electrical trades remain difficult to fill due to competitive private-sector wages. These staffing gaps limit the District's capacity to respond quickly to maintenance needs and increase reliance on external contractors, whose services are typically more costly and less sustainable over time.

Rising material and labor costs have further strained the department's budget, with some material categories seeing increases of up to 12% over the past year. To manage these pressures, the Department has prioritized replacement of high-failure equipment using deferred maintenance funding from the 2022 bond, allowing more resources to be directed toward proactive maintenance.

FY 2025-26 Objectives:

A key objective for the coming year is the district-wide transition from T-8 fluorescent lighting to energy-efficient LED fixtures. Following new regulations prohibiting the sale, distribution, or installation of T-8 lamps beginning January 1, 2025, the Department is leveraging Energy Trust incentives to complete this conversion. As the existing supply of T-8 lamps is depleted, the goal is to replace fixtures across all sites to ensure compliance and improve long-term energy efficiency.

In addition, the Department will continue its close collaboration with the Facilities Development project management team to strategically prioritize major maintenance needs and maximize the impact of available resources.

Significant Budget Changes:

There are no significant budget changes anticipated for 2025–26.



Facility Use & Long-Range Planning

Administrator: Steve Sparks

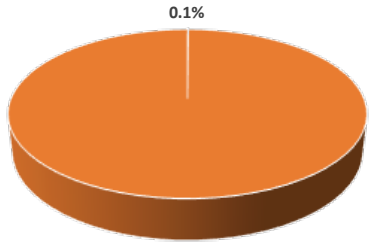
Services: Facility Use, Long-Range Planning

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	0.00	0.00	0.00	0.00	0.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	3.00	2.00	2.00	2.00	2.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

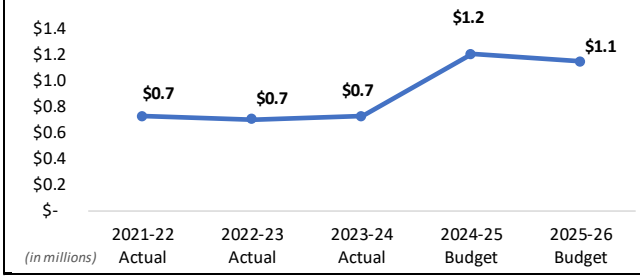
Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 676,681	$ 663,942	$ 691,480	$ 878,212	$ 915,229
Purchased Services	21,740	3,484	3,877	255,556	164,556
Supplies and Materials	27,647	33,562	30,913	63,076	63,471
Capital Outlay	-	-	-	-	-
Other Objects	-	668	85	7,195	800
Total	$ 726,069	$ 701,656	$ 726,354	$ 1,204,039	$ 1,144,056

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25.

Percent of the General Fund



Facility Use & Long-Range Planning - All Funds



Summary of Major Department Responsibilities:

The Long Range Facility Planning (LRFP) Department is responsible for identifying and addressing the District's current and future infrastructure needs in alignment with its educational goals. This includes developing and maintaining the District's Long-Range Facility Plan, monitoring student enrollment forecasts and demographic trends, and coordinating with governmental agencies on local development.

The Department also oversees the District's real estate portfolio and manages the Facility Use Program, which coordinates internal and external use of District buildings and grounds. On average, more than 4,500 events and activities are scheduled each month across 53 available sites. The Facility Use team ensures that space is allocated appropriately, minimizes scheduling conflicts, confirms insurance coverage, assigns custodial support, and invoices users for applicable rental and staffing costs.

All functions and initiatives of the Long Range Facility Planning Department are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building block of *Facilities & Programs for World-Class Learning*, ensuring that facility planning efforts support safe, equitable, and future-ready learning environments.

Recent/New Programs and Initiatives:

The District is currently developing an updated Long-Range Facility Plan to inform future decisions about school facilities and how they can best serve students and the community. This planning process is focused on understanding and reflecting community values while addressing key topics such as:

- Community priorities and educational values
- Declining and projected enrollment trends
- Facility capacity and condition
- Attendance boundaries and feeder patterns
- Educational specifications for school design and programming

Major Departmental Challenges:

A primary challenge for the department is the continued trend of declining student enrollment. This impacts both long-term planning and decisions regarding facility utilization. Additionally, the high demand for facility use—both from within the District and from external community organizations—places pressure on the scheduling and operational support systems.

FY 2025-26 Objectives:

The Department will continue advancing the Long-Range Facility Planning process, including community engagement and data analysis, to help guide future decision-making. An additional objective for the year is to review and enhance the facility use process, including improvements to the reservation platform, to better meet the needs of users and streamline operations.

Significant Budget Changes:

There are no significant budget changes anticipated for 2025–26.





Nutrition Services

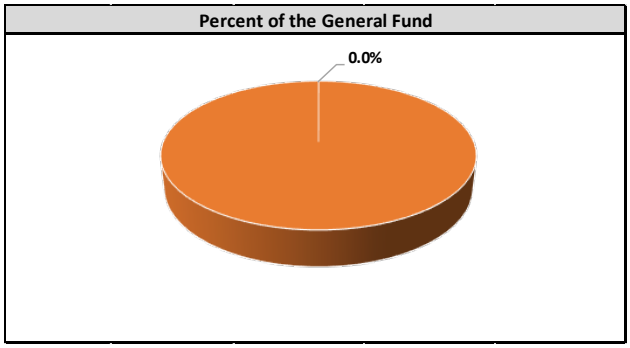
Administrator: Charity Ralls

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

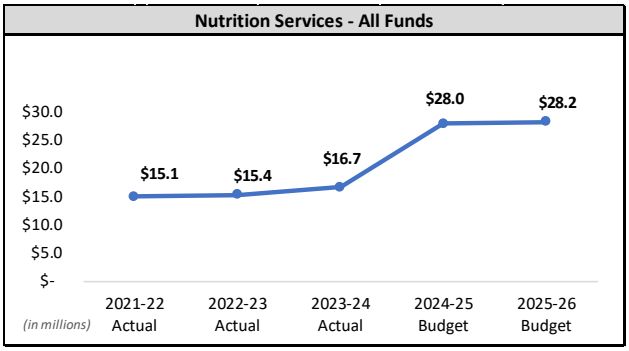
Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	6.00	5.00	5.00	5.00	5.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	132.61	125.79	138.95	151.98	168.73
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 8,798,799	$ 9,035,750	$ 9,751,005	$ 11,469,359	$ 13,163,323
Purchased Services	115,663	134,949	156,387	295,020	264,850
Supplies and Materials	6,153,105	6,110,564	6,385,875	14,982,507	13,917,734
Capital Outlay	-	8,113	290,755	800,000	600,000
Other Objects	1,450	72,824	153,972	300,150	300,500
Total	$ 15,069,017	$ 15,362,201	$ 16,737,994	$ 27,847,036	$ 28,246,407

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25



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:

The Nutrition Services Department provides nutritious, appealing meals to students while maintaining a self-supporting operation. Breakfast and lunch are offered at all schools across the District, with an emphasis on increasing meal access—particularly for the District's most vulnerable students. The Department ensures compliance with all state and federal requirements for food safety, meal patterns, and nutrition standards. All meals that qualify for reimbursement are accurately documented and claimed through the Oregon Department of Education. All functions and initiatives of the Nutrition Services Department are aligned with the District's strategic plan goal of *Safe & Thriving*, ensuring that students have access to healthy meals that support their well-being and academic success.

Recent/New Programs and Initiatives:

- Implemented free meals at all schools utilizing the Community Eligibility Provision (CEP), expanding access for all students.
- Added meal services for the Pre-Kindergarten programs at Elmonica, Hazeldale, Kinnaman and Raleigh Park.
- Secured additional Farm to School grant funding to expand offerings of locally grown and produced foods.

- Hired a District Wellness Coordinator to assist with the development, implementation and evaluation of the District's wellness policy.

Major Departmental Challenges:

- Staffing shortages persist, despite adding more than 25 new positions to accommodate increased student participation. Recruiting and retaining qualified staff remains an ongoing challenge.
- Potential changes to federal school nutrition regulations require proactive planning and adaptability.
- Rising food and supply costs, driven by inflation, continue to impact the Department's operating budget.

FY 2024-25 Objectives:

- Ensure adequate staffing to serve well-prepared and timely meals to all students.
- Expand menu variety with monthly additions, featuring culturally relevant dishes and locally sourced products.
- Strengthen partnerships with local food producers to increase the availability of regional food items.

FY 2025-26 Objectives:

- Implement new USDA nutrition regulations regarding added sugars and sodium.
- Expand taste testing opportunities and actively gather student feedback to inform future menu development.
- Maintain the allowed three months of operating expenses in the non-profit food service account to ensure program stability.

Significant Budget Changes:

Participation in school meals has increased significantly following the District-wide implementation of the Community Eligibility Provision. As a result, both revenue and expenditures for 2025–26 have increased. These changes were partially addressed through a mid-year supplemental budget adjustment in 2024–25 and are now fully reflected in the 2025–26 budget.



Public Safety

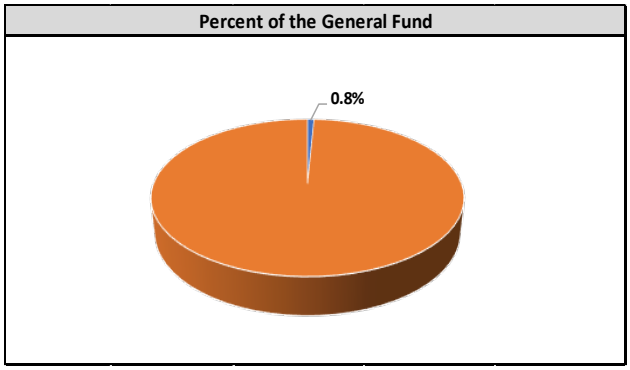
Administrator: Kari Skinner

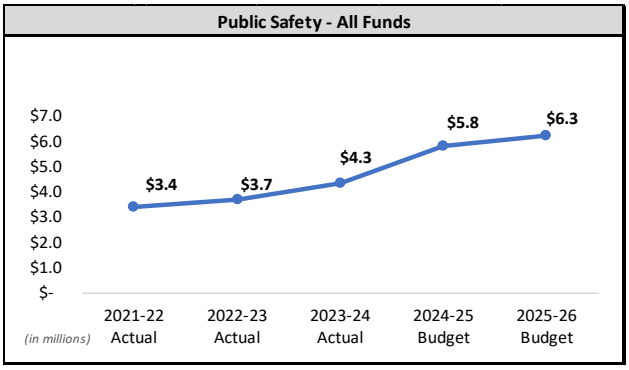
Services: Threat Management, Emergency Response, Campus Security & Supervision, Partnership with First Responders & Government Entities, Safety & Security Systems Monitoring & Control

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	0.00	0.00	1.00	1.00	1.00
Confidential Managers	1.00	1.00	1.00	2.00	2.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	36.75	39.66	36.53	46.15	52.46
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 2,825,347	$ 2,992,258	$ 3,163,672	$ 4,267,543	$ 4,968,305
Purchased Services	430,596	601,887	750,286	1,056,349	1,012,803
Supplies and Materials	124,420	60,821	373,443	395,618	227,416
Capital Outlay	44,788	77,244	43,566	43,884	45,000
Other Objects	6,985	8,386	13,843	16,929	8,500
Total	$ 3,432,136	$ 3,740,596	$ 4,344,810	$ 5,780,324	$ 6,262,024

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25





Summary of Major Department Responsibilities:

The Beaverton School District Public Safety Department is committed to creating a safe and secure environment for all students, staff, and visitors. With a strong focus on customer service and collaboration, the Department works closely with school administrators, District departments, and first responders to proactively address safety and security concerns.

The Department manages the Security Trio—Access Control, Video Surveillance, and Intrusion Alarm Systems—and oversees the issuance of employee and contractor badges. It also processes volunteer background checks and provides fingerprinting services to meet Oregon Department of Education (ODE) requirements.

Key areas of specialization include Threat Management, Emergency Response and Drill Coordination, and Crisis Preparedness. The Department is responsible for safeguarding nearly 38,000 students and over 5,000 staff members across 64 facilities, including PreK–12 schools, charter schools, and various school-sponsored events. Security enhancements are ongoing, thanks to funding from a voter-approved bond.

All functions and initiatives of the Public Safety Department are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building blocks of *Facilities & Programs for World-Class Learning*, *Effective Systems & Structures for*

Student Success, and *Authentic Engagement with Students, Families & Community*, ensuring a comprehensive approach to safety, security, and community engagement across all District operations.

	Total Processed 2024-25 Year (as of 2/25/25)
Volunteer Applications Processed	**20,000**
Pilot Contractor Applications Processed	**194**
Security System Help Desk Tickets Processed	**1,050**
District Badges Issued (Above Annual Issuance)	**590**
Emergency Drills Completed	**611**
Fingerprints Processed for New Hires & Contractors	**737**

Recent/New Programs and Initiatives:

Expansion of Campus Supervisor Program

In Fall 2024, the District deployed 32 full-time campus supervisors across all high and middle schools to enhance safety and build positive student relationships. These supervisors serve as mentors, conflict mediators, and connectors to community resources while also monitoring school campuses. All are certified by the Oregon Department of Public Safety Standards and Training (DPSST).

Professional development has included training in First Aid, CPR/AED, Stop the Bleed, Naloxone/Narcan (in partnership with Tualatin Valley Fire & Rescue), de-escalation, restorative practices, and autism awareness (in collaboration with the Washington County Sheriff's Office Mental Health Response Team).



Enhancements to the Threat Assessment System

Responsibility for the District's Threat Assessment program has transitioned from Teaching and Learning to Public Safety to improve coordination and response. The program is being aligned with the nationally recognized Salem-Keizer Cascade model, which emphasizes shared responsibility among schools, law enforcement, and mental health professionals.

This multidisciplinary approach improves response times, enhances decision-making, and ensures tailored, student-centered interventions. Notably, over 95% of students assessed are able to remain in school with appropriate supervision plans—balancing safety with student retention.

School Safety and Emergency Management Initiatives

The District continues to build a culture of preparedness through regular drills, emergency planning, and safety assessments. In 2024–25, all District leaders participated in reunification training using the "I Love U Guys" Foundation's Standard Response Protocol (SRP) and Standard Reunification Method (SRM).

Raptor Technologies, a new tool launching in 2025–26, offers modules for visitor and volunteer management and emergency response. The system now includes the *Student Safe* module, which allows early documentation and follow-up on student concerns.

Reunification kits ("ROK Boxes") have been deployed at all comprehensive high schools, with full K–8 implementation planned by Spring 2025. The Department also supports Safe Oregon, an anonymous tip line that helps the District proactively respond to safety issues. Parent engagement continues through safety forums and communications regarding security bond upgrades.

Major Departmental Challenges:

Despite the department's wide-ranging responsibilities, it operates with a core team of just six staff members. Challenges include maintaining and upgrading aging security infrastructure across 64 sites, meeting increased service demands, and ensuring staff are equipped to use evolving technologies.

Balancing these needs with limited staffing and budgetary constraints remains a central focus. Nevertheless, the Department remains steadfast in its mission to ensure a safe, welcoming environment for all.

FY 2024-25 Objectives:

- Expand and support the Campus Supervisor program
- Finalize a comprehensive Emergency Operations Plan
- Adopt the Standard Response Protocol and Standard Reunification Method
- Integrate Raptor Technologies for enhanced emergency management
- Continue implementation of security bond-funded enhancements
- Optimize crossing guard staffing

FY 2025-26 Objectives:

- Complete the transition to integrated card access systems at all schools
- Expand video surveillance from 450 to 1,300 cameras
- Implement new video intercom and visitor screening systems
- Upgrade intrusion systems with IP-based communication and integration
- Install 40 Distributed Antenna Systems (DAS) to improve emergency radio communications
- Expand and train Threat Assessment teams
- Launch new student safety software within the Raptor platform
- Strengthen background check systems for contractors
- Continue District-wide staff training in emergency operations

Significant Budget Changes:

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



Transportation

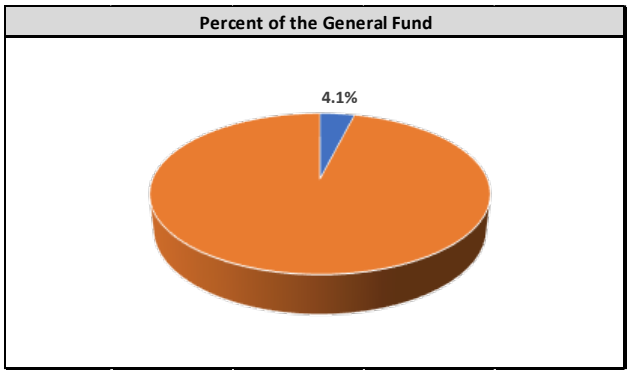
Administrator: Craig Beaver

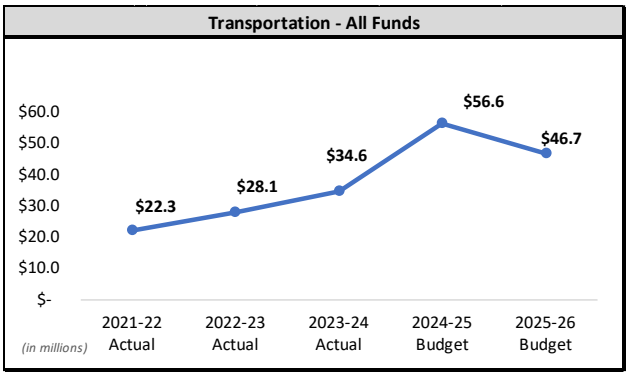
Services: Curricular and Extra-Curricular Pupil Transportation, Commercial Driver Training, Testing & Certification, Heavy Duty Vehicle Repair, Safe Routes to School Implementation & Support

Staffing Information:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual*	2025-26 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	4.00	4.00	4.00	4.00	4.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	202.75	227.50	252.38	258.38	260.88
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget*	2025-26 Budget
Salaries & Benefits	$ 17,833,543	$ 20,670,592	$ 23,189,944	$ 26,216,398	$ 27,850,676
Purchased Services	586,624	895,103	837,319	965,892	1,078,090
Supplies and Materials	1,960,876	2,391,190	2,619,317	2,543,160	2,624,100
Capital Outlay	1,538,000	3,936,090	7,738,375	25,198,126	15,100,000
Other Objects	402,654	159,574	196,183	22,900	8,450
Total	$ 22,321,697	$ 28,052,549	$ 34,581,138	$ 54,946,476	$ 46,661,316

*Staffing information is actuals as of 5/31/25 and Financial Data is working budget as of 5/31/25





Summary of Major Department Responsibilities:

The Transportation Department ensures the safe and efficient transport of approximately 25,000 students each day to and from school, as well as for field trips, athletic events, and after-school programs. The Department operates 240 daily bus routes and completes approximately 4,000 activity trips annually, with buses traveling over 3 million miles each year.

All functions and initiatives of the Transportation Department are aligned with the District's strategic plan goal of *Safe & Thriving* and the foundational building blocks of *Effective Systems & Structures for Student Success*, *Authentic Engagement with Students, Families and Community*, and *Facilities & Programs for World-Class Learning*, ensuring that transportation services contribute to safe, equitable, and efficient educational experiences for all students.

Recent/New Programs and Initiatives:

In Fall 2024, the Department implemented a new bell schedule designed to support student success by aligning school start times with student needs and increasing access to several programs. The Department was awarded $19.8 million to replace

50 diesel buses with electric buses and expanded its charging infrastructure to 67 electric bus chargers through a Environmental Protection Agency (EPA) grant. Currently operating 45 electric buses, the district maintains the largest electric school bus fleet and charging network in the Pacific Northwest. All electric buses serve Title IA eligible schools. The Department also secured over $2 million in additional grant funding to support electric school bus initiatives and completed a project to double the propane fuel storage capacity at its facility.

Major Departmental Challenges:

Recruiting and retaining qualified bus drivers remains the department's most significant challenge. Ongoing efforts include a comprehensive advertising campaign and regular candidate interviews. The Department is working toward its goal of employing 265 drivers by Fall 2025.

FY 2024-25 Objectives:

- **Expand Charging Infrastructure**: Install 30 additional electric bus charging stations at the 5th Street Transportation Complex by December 2025, in partnership with Portland General Electric (PGE).
- **Deploy Electric School Buses**: Place 17 additional electric school buses into service by June 2025, funded by the 2023 EPA grant.
- **Secure Additional Funding**: Apply for further grant funding from PGE to acquire two more electric school buses.

FY 2025-26 Objectives:

- **Increase Electric Bus Fleet**: Deploy 30 electric school buses by June 2026, Supported by grants from the 2023 EPA and 2024 EPA/DEQ Heavy Duty Clean Vehicle programs.
- **Enhance Charging Resilience:** Install a backup propane-powered generator at the 5th Street Transportation Complex to ensure charging resilience.
- **Strengthen Workforce:** Continue targeted recruitment and retention efforts to maintain a workforce of 265 drivers.



MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

The Beaverton School District, established through the consolidation of multiple districts in 1960, operates under Oregon Revised Statutes (ORS) Chapter 332 to provide PreK–12 educational services. The District is governed by a separately elected seven-member Board of Directors, which appoints the Superintendent and administrative leadership. Daily operations are overseen by the Superintendent.

In accordance with generally accepted accounting principles (GAAP), the District qualifies as a primary government, as it has a separately elected governing body, is legally separate, and maintains fiscal independence. 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.

In the 2023–24 Annual Comprehensive Financial Report (ACFR), four funds were classified as major funds: the General Fund, Grant Fund, Debt Service Fund, and Capital Projects Fund. These are considered major either by meeting the criteria established by the Governmental Accounting Standards Board (GASB) or due to their significance to financial statement users. The General Fund is always considered a major fund regardless of size.

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

General Fund – The General Fund is the primary operating fund of the District, accounting for all financial resources not required to be reported in another fund. It includes expenditures for salaries, payroll costs, purchased services, supplies and materials, capital outlay, and other general expenses.

Expenditures are categorized by major function areas, with each category including program descriptions, staffing information, and program analysis. Variances between the 2024–25 and 2025–26 budgets are explained in detail.

Revenues are primarily from state funding and local property taxes, which together comprise the State School Fund (SSF). The SSF accounts for 87.6% of General Fund revenue (excluding beginning fund balance) and is allocated through a school equalization formula. This formula includes base student counts with additional weighting for students in special education, English language learners, students in poverty, foster care, and parenting programs. The SSF includes three components: the General Purpose Grant, the Transportation Grant, and the High-Cost Disability Grant.

In November 2022, voters renewed a five-year Local Option Levy dedicated to funding classroom teaching positions. This levy contributes approximately 7.0% of General Fund revenue, excluding beginning fund balance.

Other Funds include:

Student Body & Special Purpose Fund – Accounts for student activities and programs at the school level. Major revenue sources include student participation fees, fundraising activities, and community donations.

Equipment Replacement 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 Equipment Replacement 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 from federal, state, and private grants designated for specific purposes. The 2025-26 Grant Fund is lower than in prior years due to the expiration of one-time federal ESSER funding on September 30, 2024.

Long-Term Planning Fund – Before the 2021-22 fiscal year, this fund was used to accumulate resources for capital equipment replacement and to support the sustainability of District instructional programs, primarily funded through transfers from the General Fund and interest earnings. In 2019-20, $18.4 million from the Financial Reserve was transferred to the General Fund, with no subsequent transfers into the fund. On July 1, 2021, all capital equipment replacement funds were moved to the Categorical Fund, leaving this fund solely dedicated to financial reserves. Its primary revenue sources are now services provided to other funds and interest earnings.

Nutrition Services Fund – Accounts for school nutrition program revenues and expenditures. Revenue sources include meal sales and subsidies from the National School Lunch and Breakfast Programs.

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. The District's bond ratings from Moody's Investor Services is Aa3 and Standard and Poor's is AA.

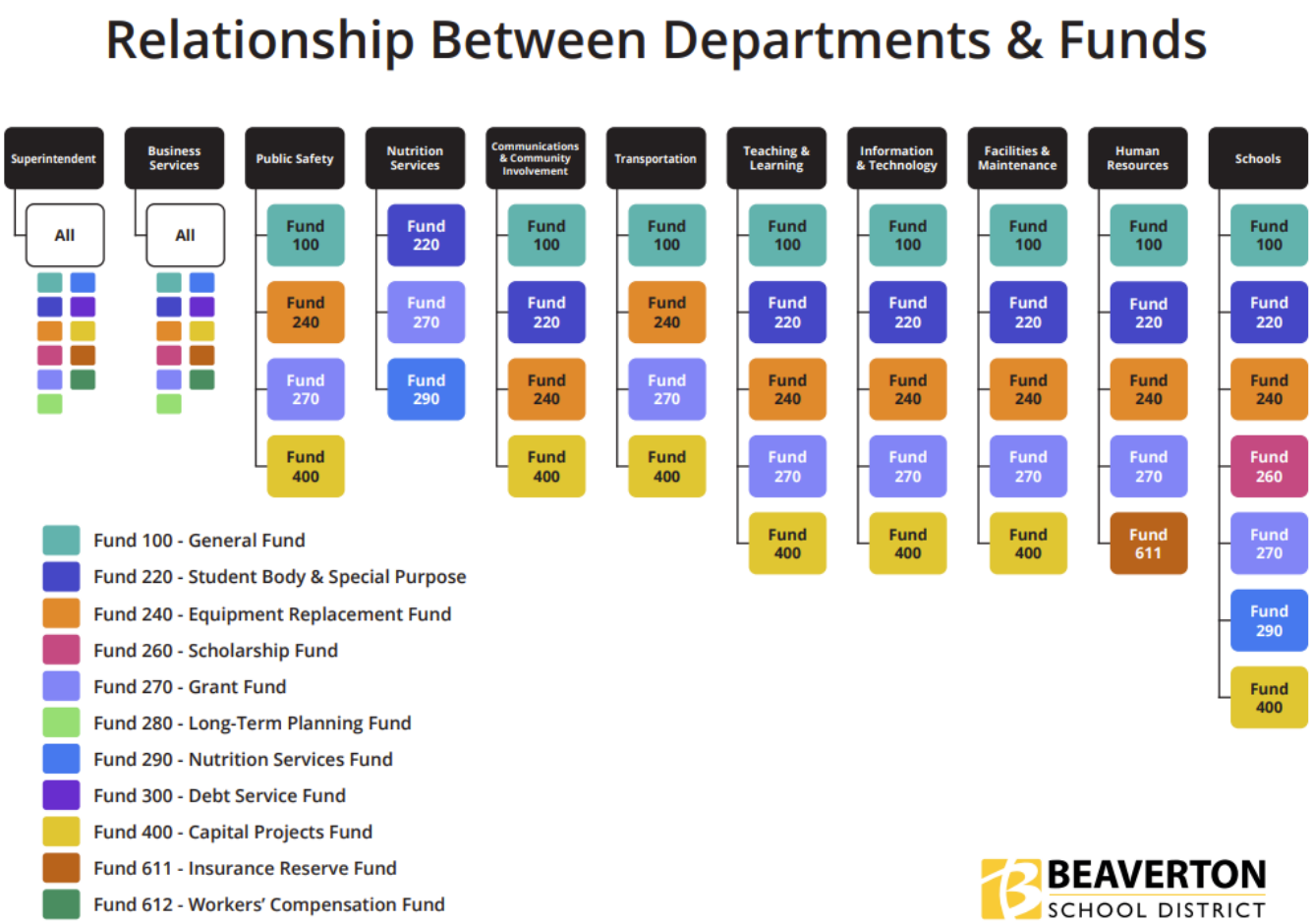


Capital Projects Fund – Supports acquisition, construction, and improvement of District facilities. Major funding sources include GO bond proceeds, construction excise taxes, and interest earnings.

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 second and final bond sale occurred in May 2025. Issuance proceeds are included in the 2025-26 budget in the form of beginning fund balance. The annual capital budget is determined by the commitments of the bond program to Beaverton voters and is the sum of all the anticipated project budgets each year. To efficiently execute the 2022 bond, projects are prioritized by urgent needs such as HVAC or roof repairs. Large projects, such as school rebuilds are prioritized

towards the beginning of the bond program to avoid cost escalation. The annual capital projects plan and schedule is determined at the beginning of the bond program and monitored and adjusted as needs arise. The largest projects, such as those listed above, are planned at least two years in advance. Medium-sized projects, like roofs or HVAC systems, are typically established at least 12 months ahead of time. Smaller or emergency projects, which tend to be a small percentage of the budget, are often added within the last six months before summer. Deferred maintenance is prioritized as needed, and the Facilities Development team holds quarterly meetings with the Maintenance team for on-the-ground experience. Additional information about the Capital Budget can be found in the Financial Section.

Insurance Reserve Fund – Accounts for administrative costs and costs incurred (up to insurance policy deductible limits) for the District's self-insurance programs. These programs include property, liability, life, long-term disability, and



unemployment. Principal revenue sources are charges to other funds and a transfer from the General Fund.

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The District's budgetary basis of accounting aligns with generally accepted accounting principles (GAAP) in the United States.

Government-wide financial statements and internal service funds are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when liabilities are incurred, regardless of the timing of related cash flows.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. The District considers revenues to be available if they are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the associated fund liability is incurred, with exceptions for principal and interest on long-term debt, claims and judgments, and accrued vacation. These are recognized as expenditures only when due. Capital asset purchases are recorded as expenditures in the governmental funds, and the proceeds from long-term debt issuances are recorded as other financing sources.

Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses are those that result from providing services or delivering goods as part of a fund's primary operations. For the District's internal service funds, the main operating revenues come from insurance services. Operating expenses include materials and supplies, insurance premiums, claims, and administrative costs.

DISTRICT BUDGET GOALS

The District budget serves as the financial plan of operation and is guided by the District's strategic plan. The foundational building blocks and core values outlined in the strategic plan informed the development of the 2025–26 budget.

The School Board approves the annual budget calendar, appoints members of the Budget Committee, and formally adopts the District budget. The District provides budget documents annually and ensures opportunities for students, staff, and community members to offer input during the process. The budget is prepared and adopted in full compliance with Oregon's Local Budget Law. The Associate Superintendent for Business Services, serving as the Chief Financial Officer, also acts as the District's designated budget officer.

To support long-term financial stability, the District budgets for a minimum General Fund contingency of 5% to ensure an ending fund balance of at least 5% of total actual General Fund revenues. In addition, the District maintains a Financial Reserve in the Long-Term Planning Fund equal to at least 5% of total General Fund resources. Following a transfer from the Long-Term Planning Fund to the General Fund in fiscal year 2019–20, the District continues to rebuild this reserve. Beginning in 2021–22, the District established a Public Employees Retirement System (PERS) Reserve within the Long-Term Planning Fund. This reserve is supported by a 2.0% payroll cost charged to other funds for services and is projected to meet the 5% minimum reserve policy during the 2025–26 fiscal year.



KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting the development of the 2025-26 budget include $11.36 billion K-12 State School Fund for the 2025-27 biennium as proposed by the Governor and Co-Chairs of the Oregon Legislature, as well as anticipation of an additional $200 million to support costs in Special Education. Additionally, the 2025-26 budget relies on 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 $54.0 million for the 2025-26 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 (EIIS)

The District continues to experience declining enrollment, which is a key driver in both revenue allocation and staffing levels. While the District has planned to deficit spend in the past few years, increased revenue and lower spending than planned as contributed to the increase in the District's General Fund reserves. The District has built the 2025-26 budget with a planned $19.3 million deficit, which will decrease the General Fund reserves. 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.



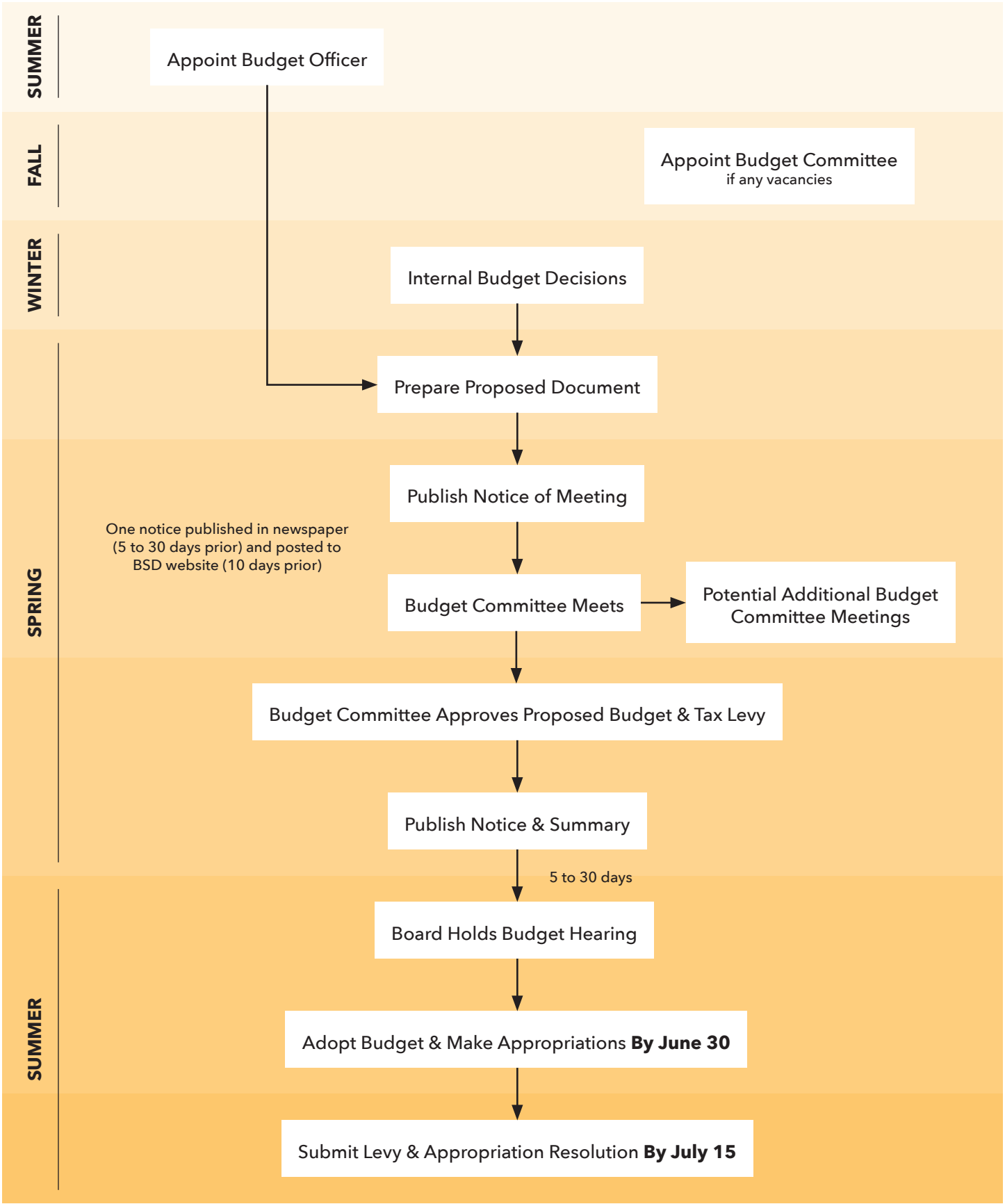
THE BUDGET PROCESS. The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which establishes standard procedures for budget preparation, presentation, and administration. The law requires public involvement in the budget process and mandates that each fund be balanced—meaning projected resources must equal projected requirements. Projected resources include both anticipated revenues and beginning fund balances.

The District is currently operating at a deficit in the General Fund and is relying on the use of its beginning fund balance to achieve a balanced budget. While this approach allows the District to meet its obligations in the short term, it is not a sustainable funding source. As such, the District makes ongoing adjustments each year to ensure financial sustainability, maintain required reserves, and minimize impacts to students and classroom instruction. The District's budget is developed in full compliance with all applicable Board policies related to financial planning and management.

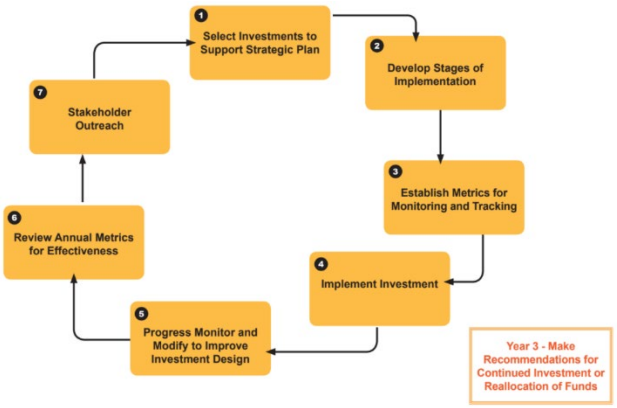
A key component of the budget development process is a continuous improvement cycle that includes ongoing monitoring and evaluation of the District's strategic investments. Each investment is assessed over a two- to three-year period using defined metrics that measure student achievement and staff development outcomes. This process ensures that budget decisions are aligned with the District's strategic goals and deliver meaningful results for students and staff.

BEAVERTON SCHOOL DISTRICT

THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW

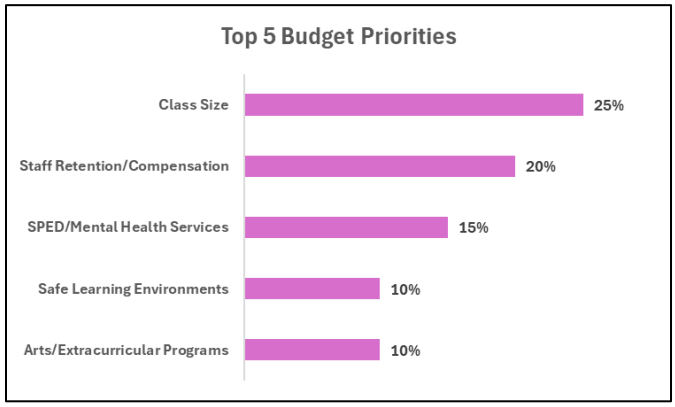


BUDGET INVESTMENT PROCESS



In January, the District provides a video update with a short survey to determine the priorities of the students, parents, staff and community. The District received over 1,700 responses which can be viewed on the District's website. Overwhelmingly, the top priority was class size, followed by staff retention and compensation, special education and mental health services, safe learning environments and supporting arts and extracurricular programs.

The Superintendent and Cabinet is the final decision-making body for creating the District's budget. Between November 2024 and February 2025, 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 2025, 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 Associate 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. Additionally, for the 2025-26 budget, central departments were requested to make 3% reductions to their total General Fund budgets.



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.



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	2025-26 Budget Investment
Foundations of Success, Engaging & Effective Teaching & Learning Systems	16 Pre-K Classrooms and PD	$ 6,150,887
Foundations of Success, Engaging & Effective Teaching & Learning Systems	Elementary Instructional Coaches	5,861,344
College & Career Ready, Engaging & Effective Teaching & Learning Systems	Graduation Mentors	1,570,654
College & Career Ready, Progress on Standards, Facilities & Programs for World-Class Learning	FLEX Credit	1,350,942
Total		**$ 14,933,827**

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 FISCAL MANAGEMENT POLICIES

District Budget - The District budget shall serve as the financial plan of operation for the District. The District Strategic Plan guides the budgeting process.

The Board shall approve the budget calendar, appoint the budget committee membership and adopt the District budget. The District will provide the budget and budget documents on an annual basis.

The administration shall provide opportunities for students, staff and the community to provide feedback regarding the alignment of the budget with the strategic plan.

The District budget shall be prepared and authorized in full compliance with the Local Budget Law. The law requires public involvement in the budget process and mandates that each fund be balanced—meaning projected resources must equal projected requirements. Projected resources include both anticipated revenues and beginning fund balances. The chief financial officer for business shall be the budget officer (Board Policy DB).

Financial Reserves - The Board recognizes the importance of financial reserves to deliver sustainable and stable levels of instruction, staffing, number of instructional days and operation of facilities.

The reserves are necessary to:

1. Maintain financial stability for program continuity and public confidence;
2. Ensure budget and financial compliance with Oregon Revised Statutes and Oregon Administrative Rules;
3. Provide an emergency reserve to balance risk of availability and liquidity of resources in other funds as well as the potential drain upon general fund resources; liquidity; and designations. Such factors will be reviewed annually;
4. Protect the district from unnecessary borrowing in order to meet cash flow needs;
5. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events and accommodate volatile PERS rates;
6. Meet the uncertainties of state and federal funding; and
7. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

District reserves include both a sufficient general fund ending fund balance and a financial reserve, held outside the General Fund.

The Board directs the superintendent to manage the adopted district budget in such a way as to ensure an ending general fund balance of at least five percent of total actual revenues.

The Board also directs the superintendent to maintain a financial reserve of five percent of the total resources of the general fund.

The Board may authorize use of the general fund balance to address unanticipated, nonrecurring needs and may authorize use of the financial reserve to address adverse conditions which negatively affect the district's revenues or ability to meet the needs of students.

In the event the Board authorizes use of reserves, the superintendent shall propose a plan for the replenishment of the reserves as soon as practicable, considering state financial reserves and annually report progress against the plan. Prior to the reserves becoming less than projected, the superintendent will notify the Board of the possibility the reserves may fall below the minimum targeted level (Board Policy DBDB).



Budget Committee - The district budget committee will consist of the seven members of the board and seven electors appointed by the board as required by law. Terms of the appointed members of a budget committee in a district that prepares an annual budget will be three years each with appointments made so that, as nearly as practicable, the terms of one-third of the members expire each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members end each year. At least one member of the budget committee must be a member of the District's educational equity advisory committee. Districts with ADM over 10,000 must convene an educational equity advisory committee no later than September 15, 2022. Districts with ADM of 10,000 or under are not required to convene an educational equity advisory committee until September 25, 2025. The board will establish appropriate timelines and procedures for appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item.
Presiding Officer and Orientation of Budget Committee:

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.

2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the board's educational plan, and other pertinent material bearing on the preparation of the district budget.

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

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the board. No new program should be considered for the budget estimate that has not previously been submitted to the board and approved as a part of the educational plan. 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 (Board Policy DBEA).

Budget Transfer Authority - 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.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs and object codes within the same level of appropriation.

Interfund transfers from the General Fund to any other fund are authorized when completed by official resolution of the Board stating the need, purpose and amount.

Appropriation transfers from any special revenue fund will comply with applicable statutes (Board Policy DBK).

Revenues from Private, State and Federal Sources - The Board may authorize, accept and use private, state or federal funds available to the District to carry out district educational programs. The District, consistent with Board policy, will comply with all regulations and procedures required for receiving and using such funds.



The Board directs the superintendent or designee to pursue outside funding recognizing the obligations, expectations or encumbrances which will exist when the grant or other outside funding ceases.

The District shall pursue federal or state grants-in-aid that will assist the District in meeting adopted goals and objectives of the curriculum or in creating facilities or in purchasing equipment.

In the event an opportunity arises to submit a grant proposal which needs Board approval and there is insufficient time to place it before the Board, the superintendent is authorized to use his/her judgment in approving it for submission. The superintendent will share the grant proposal with the Board at its next regular meeting. The Board reserves the right to reject funds associated with any grant which has been approved (Board Policy DE/DEB/DEC).

Investment of Funds - The District's Investment of Funds policy applies to the investment of short-term operating funds and capital project funds (including bond proceeds and bond reserve funds) held by the District. Investments of employees' retirement funds, deferred compensation plans, and funds held and invested by trustees, escrow agents or fiscal agents are not covered by this policy. This policy does not apply to the District's checking account.

Except where legally required to hold separate funds, the District will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds monthly based on their respective cash balances.

The primary objectives for this investment policy, in priority order, shall be: preservation of capital; maintenance of a liquid position; and maximum yield.

a. Safety of principal is the foremost objective of the investment program. Investment decisions shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
    - Credit Risk: The District will minimize credit risk, the risk of loss due to the financial failure of the security issuer or backer, by: Limiting exposure to poor credits and concentrating the investments in the safest types of securities, Diversifying the investment portfolio so that potential losses on individual securities will be minimized, and Monitoring the investment portfolio holdings for rating changes, changing economic/market conditions, etc.
    - Interest Rate Risk: The District will minimize the price risk, due to changes in general market interest rates, associated with the sale of securities prior to maturity, by: Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and/or capital projects, thereby avoiding the need to sell securities on the open market prior to maturity, and Investing operating funds primarily in shorter-term securities or local government investment pool.

b. The investment portfolio shall remain sufficiently liquid to meet all operating, capital and construction requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with anticipated cash needs. In addition, a portion of the portfolio should also be placed in the Oregon Local Government Investment Pool (LGIP), or a similar investment vehicle, to provide immediately available funds.

c. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of lesser importance compared to the safety and liquidity objectives described above. The portfolio investments are limited to highly rated/low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Securities shall not be sold prior to maturity with the following exceptions:

1) A security with declining credit may be sold early to minimize loss of principal.



2) A security swap that would improve the quality, yield, or target duration in the portfolio.

3) Liquidity needs of the portfolio require that the security be sold.

4) To liquidate a security purchased in error that violates state law or this policy.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the School Board in a timely fashion, and the liquidation and/or sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees, officers and their families shall not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the district. Officers and employees shall, at all times, comply with the state of Oregon Government Ethics Commission set forth in Oregon Revised Statute (ORS) Chapter 244.

The chief finance officer (CFO), currently filled by the Associate Superintendent for Business Services, shall manage the district's investment program and ensure compliance with the investment policy, designate eligible investment institutions, review periodic investment reports and monitor investment transactions.

The CFO will designate the cash manager under his/her supervision to administer the policy, place investments, maintain accounting records and prepare investment reports.

A list will be maintained of financial institutions authorized to provide investment and safekeeping services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness and other factors considered relevant by the district. These may include primary dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

Regional brokers and dealers must have an office in Pacific Northwest in order to be considered for doing business with the District. The District will limit all security purchases to institutions on the approved lists.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following, as appropriate:

a. Audited financial statements;
b. Proof of National Association of Securities Dealers (NASD) certification;
c. Proof of state registration;
d. Completed broker/dealer questionnaire;
e. Certification of having read and understood the District's investment policy;
f. References from other Oregon local government clients.

A review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the CFO at least every five years. Additions and deletions to the list may be made at the discretion of the CFO.

The CFO, in cooperation with the Financial Reporting staff and the external auditor, will establish and maintain an adequate internal control structure designed to reasonably protect the investments of the district from loss, theft or misuse. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by the CFO.

The District shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting. The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB); the American Institute of Certified Public Accountants (AICPA); and the Financial Accounting Standards Board (FASB).

Prior to sending funds to a broker/dealer for an investment purchase, the cash manager will require a trade ticket listing the details of the transaction. Securities may be held by the broker/dealer in the district's name in the broker/dealer's account or they may be held by a third-party safekeeping agent.

The purchase and sale of securities, repurchase agreement and guaranteed investment contract transactions shall be settled on a delivery versus payment basis in accordance with Oregon Revised Statute (ORS) 294.145(4) and (5). It is the intent of the district that all purchased securities shall be perfected in the name of the District.

Sufficient evidence to title shall be consistent with modern investment and commercial practices.

Cash management tools, defined as bank deposits, time deposits, certificates of deposit and savings accounts, shall be held in qualified Oregon depositories and collateralized in accordance with ORS Chapter 295.

ORS 294.035(3)(j) requires repurchase agreement collateral to be limited in maturity to three years and priced according to percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short-Term Fund Board.

The cash manager shall prepare an investment report monthly including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the previous month. The report will be submitted to the CFO for review. This management summary will be prepared in a manner that will allow the CFO to ascertain whether investment activities during the reporting period have conformed to the investment policy. In addition, the cash manager will prepare a regular monthly board report. At a minimum, this report will include the following:

1) Listing of individual securities held at the end of the reporting period;
2) Average weighted yield to maturity of portfolio on investments as compared to applicable benchmark(s);
3) Listing of investments by maturity date, call date, cost and current fair value;
4) Percentage of total portfolio that each type of investment represents along with the percentages authorized in this policy.

The investment portfolio will be managed in accordance with the parameters specified within this policy. The appropriate benchmark will be the monthly yield for the LGIP. Because bond proceeds are expected to be invested at the time they are received, and are therefore invested in an interest rate environment that exists at that point in time, that portion of the portfolio will be excluded from ongoing benchmark performance measurement.

The market value of the portfolio shall be calculated at least annually and a statement of the market value of the portfolio shall be issued at fiscal year-end.

The CFO shall annually review the investment policy and submit the policy and revisions to the OSTF if required. The policy and any revisions shall be presented annually to the Board. The Board will approve all revisions to the policy (Board Policy DFA).

Depository of Funds – The Board will, at its annual organizational meeting or at other times deemed necessary by the Board, designate one or more banks which meet District, state and federal guidelines as official depositories for District funds (Board Policy DG).



Authorized Signatures - The Board will, at its annual organizational meeting or at other times deemed necessary by the Board, authorize the istrict clerk and/or deputy clerk or other individuals designated by the superintendent to sign District checks. The Board may authorize the use of facsimile signatures by those persons authorized to sign District checks (Board Policy DGA).

Loss Coverage - The Board and designated District employees are responsible to safeguard the District against loss regarding

funds, fees, cash collections and inventory. The Board shall designate the District employees responsible as custodians of such items. The District shall purchase bond coverage or equivalent crime coverage in an amount determined by the Board, upon recommendation by the superintendent or designee. The District will pay the cost of such coverage (Board Policy DH).

Fiscal Accounting - Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the Board and school management and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard both the taxpayer and the school employee, and to ensure adequate financial accountability.

Payment on all District accounts, including the General Fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The superintendent or designee shall be the lawful custodial officers of all District funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, monies, effects, books and papers belonging to the District. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time to time, funds may become available to the District prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the District's investment policies. Funds that are not currently needed for the operation of the District will be invested with the interest from these funds being credited to the same account as that to which the invested funds revert (Board Policy DI).



Financial Reports and Statements - Appropriate staff member(s) will be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

The Board will receive 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. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

The Board will receive a Annual Comprehensive Financial Report (ACFR) with the annual audit report presented by the District's authorized auditor (Board Policy DIC).

Fixed Asset Inventories - The District shall maintain a formalized program of accountability and controls over District fixed assets. The purpose of the inventory will be to satisfy financial and insurance reporting requirements to aid the administration of District fixed assets.

Fixed assets includes all District-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than $5,000 as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

The inventory shall be reviewed annually by the individual schools or departments.

The criteria for maintenance of a formalized inventory of fixed assets shall be maintained in the administrative regulations (Board Policy DID).

Audits - An audit of the accounts of the district shall be made annually by an independent firm of certified public accountants selected by the Board from the roster of municipal accountants maintained by the Oregon Board of Accountancy. The chief financial officer for business shall prepare a request for proposal (RFP) for audit services every three to five years. Every effort shall be made to seek proposals from qualified firms licensed to perform municipal audits in the state of Oregon.

The audit examination shall be conducted with standards as established by the Secretary of State.

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division (Board Policy DIE).

District Purchasing - The function of District purchasing is to serve the educational program by providing the necessary goods, services and public improvements. The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. Items commonly used by cost centers will be standardized whenever consistent with the educational goals and in the interest of efficiency or economy.

The position functioning as the chief financial officer is appointed by the superintendent to serve as purchasing agent. Throughout this policy, references to the chief financial officer shall refer to that position or its functional equivalent. This position will be responsible for developing and administering the District's purchasing program.

No obligation may be incurred by any officer or employee of the District unless that expenditure has been authorized in the budget or by board action and/or board policy. In all cases calling for the expenditure of District money, except payroll, a requisition and purchase order system must be used.

No purchase, with the exception of construction change directives, petty cash or credit card purchases, will be authorized unless covered by an approved purchase order. No bills will be approved for payment unless purchases were made on approved orders.

The superintendent or designee is authorized to enter into and approve payment on contracts obligating District funds not to exceed $250,000 for products, materials, supplies, capital outlay and services that are within current budget appropriations. The superintendent or designee is authorized to obligate District funds without specific Board approval when the expenditures are routine and customary, including, but not limited to, state/municipal fees, payroll and utilities. The Board shall approve all contracts that are collective bargaining agreements or service contracts that include the provision of labor performed by District employees, such as custodial, food service and transportation services.



The chief financial officer or designee will review bills due and payable for the purchase of supplies and services to determine if they are within budget amounts. After appropriate administrative review, the chief financial officer or designee will direct payment of the just claims against the District. The chief financial officer is responsible for the accuracy of all bills and vouchers.

No board member, officer, employee or agent of this District shall use or attempt to use their official position to obtain financial gain or for avoidance of financial

detriment for themselves, a relative or member of household or for any business with which the board member, officer, employee, agent or a relative is associated.

Acceptance of any gratuities, financial or otherwise, from any supplier of materials or services to the District by any board member, officer or employee of the district is prohibited.

The superintendent shall develop administrative regulations necessary to implement this policy. Additional specific purchasing procedures are delineated in the District's *Purchasing Manual* which is updated periodically (Board Policy DJ).



Bidding Requirements - The board is the Local Contract Review Board (LCRB) for the district. The LCRB has not adopted its own rules of procurement. Consequently, the *Oregon Attorney General's Model Public Contracting Rules* shall apply to the district except as modified by adopted policy, resolution, rule or order.

Additionally, the superintendent or designee may include as part of the district's procedures and administrative regulations portions of the Oregon Department of Administrative Services administrative rules governing Public Contract Exemptions, OAR Chapter 125, Divisions 246 - 249.

The LCRB may make the written findings required by law for exemptions from competitive bidding. Such findings shall be maintained by the district and made available on request.

In situations of emergency, the LCRB authorizes the superintendent or designee to authorize an emergency procurement. Emergency contracts for construction services are not considered public improvement contracts and will be procured in accordance with OAR 137-049-0140 and OAR 137-049-0150.

The LCRB authorizes the superintendent or designee to determine whether goods or services are available from only one source. If such a determination is made, the district may award a contract without competition. To the extent reasonably practicable, the district shall negotiate with the sole source to obtain contract terms that are advantageous to the district. The determination of sole source must be based on written findings and may include:

1) That the efficient utilization of existing goods requires acquiring compatible goods or services;
2) That the goods or services required to exchange software or data with other public or private agencies are available from only one source;
3) That the goods or services are for use in a pilot or experimental project; or
4) Other findings that support the conclusion that the goods or services are available from only one source.

"Special procurement" means a contract or class of contracts that use a contracting procedure other than competitive sealed proposals, competitive sealed bidding, small procurement or intermediate procurement. Special procurements require LCRB approval and will be conducted in accordance with this policy and administrative regulation DJC-AR.

Pursuant to OAR 137-047-0300(2)(b), the District may publish the advertisement for offers on the district's electronic procurement system (as selected by District staff) instead of publishing notice in a newspaper of general circulation as required by ORS 279B.055(4)(b).

The superintendent is authorized to develop administrative regulations and/or procedures to assist with the implementation of this policy and applicable procurement rules. Purchasing procedures are additionally specified in the District's purchasing manual, which may be updated as needed by the superintendent or designee (Board Policy DJC).



Personal Services Contracts - The District may enter into personal services contracts with qualified professionals as provided by Oregon Revised Statute (ORS) 279A.055.

"Personal services contracts," as used in this policy, means contracts for specialized skills, knowledge and resources in the application of highly technical or scientific expertise or the exercise of professional, artistic or management discretion or judgment. The District may enter into a personal services contract with a current district employee only when the individual meets independent contractor status in accordance with state, Public Employees Retirement System (PERS) and Internal Revenue Service (IRS) requirements.

Selection of a personal services contractor will be based primarily on qualifications and performance history, expertise, knowledge and creativity and the ability to exercise sound professional judgment.

All personal services contracts shall be based on demonstrated qualifications and competence to perform the required services, encourage competition, discourage favoritism and obtain services at a fair and reasonable price.

The superintendent is authorized to develop administrative regulations modifying Oregon Administrative Rule (OAR) 137 Division 47 rules necessary to implement this policy, as appropriate (Board Policy DJCA).

Procurement Cards - The Board authorizes the superintendent to hold a bank procurement card in the name of the District and to issue such cards to designated employees. Approved cardholders will be held responsible for maintaining sole possession and security of issued cards at all times. The superintendent or designee shall determine the procurement card dollar authorization levels.

Procurement cards issued to employees may only be used to purchase items authorized by the adopted District budget.

The Business Office shall pay the procurement card balance in full no later than the due date so that finance charges will not be incurred.

Violation of the provisions of this policy may result in the revocation of the procurement card and/or discipline up to and including dismissal (Board Policy DJFA).

Employee Expenses - District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved Employee Expense Statement and receipts as required by administrative regulation.

Such expenses may be incurred and approved as budgetary allocations permit.

Expenses for travel will be reimbursed when the travel has the approval of the superintendent (designee) in compliance with the District's administrative regulations.

Persons who travel on District business will exercise prudent and economical expenditure of District funds and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish regulations for reimbursement of all employee in-district and out-of-district travel expenses, as well as guidelines for special event expenses.

Specific employee expense information is delineated in the District's *Purchasing Manual*, which is updated periodically (Board Policy DLC).

Disposal of District Property - The District may, at any time, declare district property as surplus and authorize its disposal when such property is no longer useful to the District, unsuitable for use, too costly to repair or obsolete. With the exception of real property, authority is delegated to the superintendent or designee to declare as surplus and dispose of district property, including but not limited to equipment, furniture and other items.

Efforts will be made to find other uses for items declared surplus. Items that are still usable, but no longer of use in the district, may be disposed of through approved state agencies or through other means of disposal where other organizations or the public have the ability to acquire surplus items.

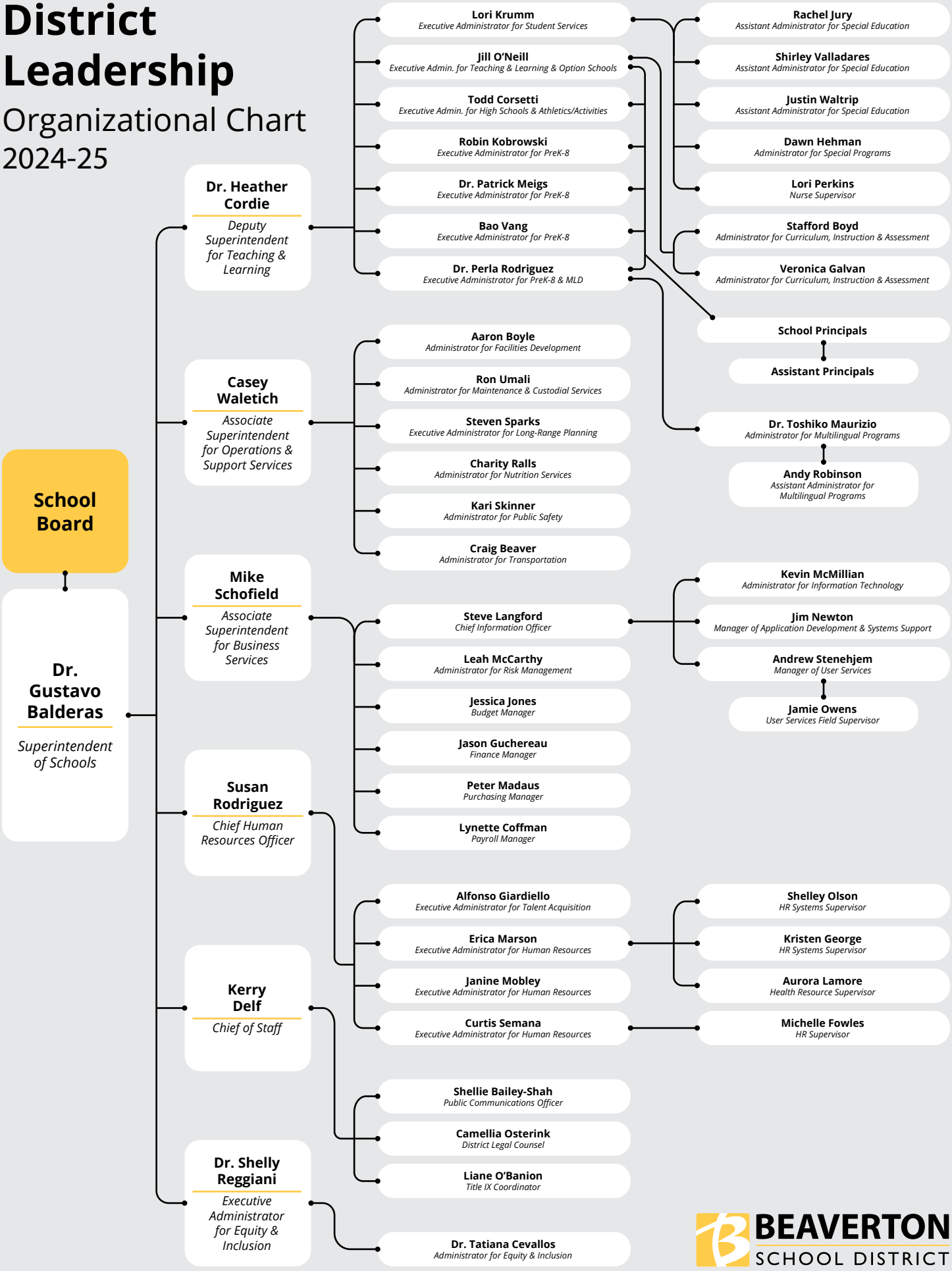
The monies generated by sale or disposal of items are returned to the General Fund. If the district property was purchased with state, federal or private grant funds, disposal of the property shall be made as outlined in the grant or by state or federal regulations.

Specific information related to disposal of district property is delineated in the District's *Purchasing Manual* which is updated periodically (Board Policy DN).



District Leadership

Organizational Chart 2024-25



BEAVERTON SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT

2024 SCHOOL BOARD 2025

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

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

Board Vice-Chair

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

BEAVERTON SCHOOL DISTRICT

School Board Members by Zone

2024-25
Number of Schools: 54
Enrollment: 37,970

2025-26
Number of Schools: 54
Projected Enrollment: 37,394

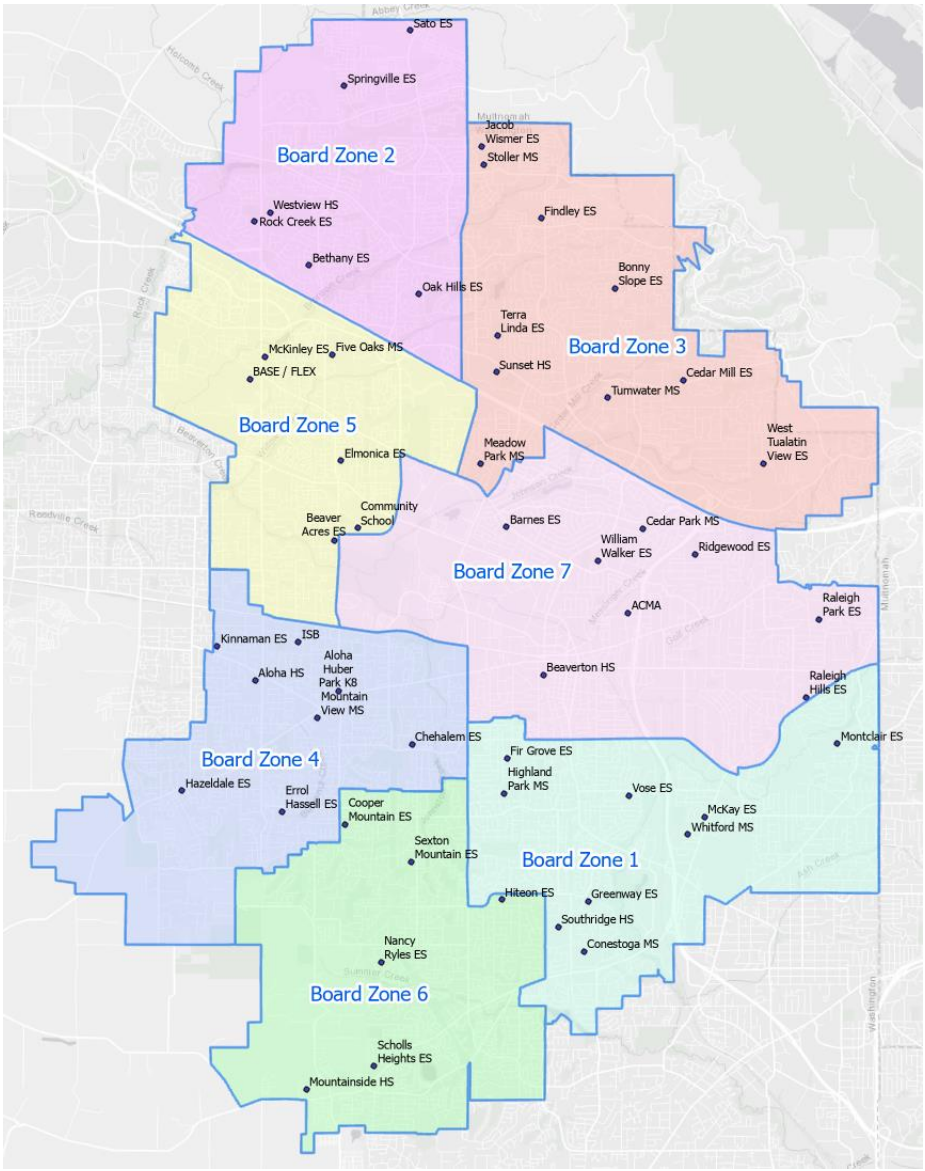
Zone 1
Susan Greenberg (term ends 06/30/2025)
- Fir Grove
- Greenway
- McKay
- Montclair
- Vose
- Conestoga
- Whitford
- Southridge

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


BEAVERTON
SCHOOL DISTRICT



BEAVERTON SCHOOL DISTRICT

FINANCIAL SECTION

BELONG. BELIEVE. ACHIEVE.

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
FINANCIAL SECTION
TABLE OF CONTENTS

Financial Overview 87
Operating Funds 88
Interfund Transfers 89
Fund Balances 89
All Funds Summary by Object 90
All Funds Summary by Object - Three Year Forecast 91
Operating Funds Summary by Object 92
Operating Funds Summary by Object - Three Year Forecast 93
Expenditure Variance Analysis 94
Summary of Revenues by Fund and Object 96
Summary of Expenditures by Fund and Appropriation Level 97
Summary of Expenditures by Function and Fund 98
Summary of Expenditures by Object and Fund 99
All Funds Budgeted Positions 101
General Fund - 100 ..... **103**
General Fund Overview 105
General Fund Budgeted Positions 107
Summary of Revenues & Expenditures by Object - 100 - General Fund 108
General Fund - 100 Budget Estimates - Revenues by Object 109
General Fund - 100 Budget Estimates - Expenditures by Object 110
Three Year Forecast General Fund - 100 115
Student Body & Special Purpose Fund - 220 ..... **117**
Student Body & Special Purpose Fund Overview 119
Student Body & Special Purpose Fund Budgeted Positions 120
Summary of Revenues & Expenditures by Object - 220 - Student Body & Special Purpose Fund 121
Student Body & Special Purpose Fund - 220 Budget Estimates - Revenues by Object 122
Student Body & Special Purpose Fund - 220 Budget Estimates - Expenditures by Object 123
Three Year Forecast Student Body Fund - 220 125
Equipment Replacement Fund - 240 ..... **127**
Equipment Replacement Fund Overview 129
Summary of Revenues & Expenditures by Object - 240 - Equipment Replacement Fund 130
Equipment Replacement Fund - 240 Budget Estimates - Revenues by Object 131
Equipment Replacement Fund - 240 Budget Estimates - Expenditures by Object 132
Three Year Forecast Equipment Replacement Fund - 240 133
Scholarship Fund - 260 ..... **135**
Scholarship Fund Overview 137
Summary of Revenues & Expenditures by Object - 260 - Scholarship Fund 138
Scholarship Fund - 260 Budget Estimates - Revenues by Object 139
Scholarship Fund - 260 Budget Estimates - Expenditures by Object 140
Three Year Forecast Scholarship Fund - 260 141
Grant Fund - 270 ..... **143**
Grant Fund Overview 145
Grant Fund Budgeted Positions 146
Summary of Revenues & Expenditures by Object - 270 - Grant Fund 147
Grant Fund - 270 Budget Estimates - Revenues by Object 148
Grant Fund - 270 Budget Estimates - Expenditures by Object 149

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
FINANCIAL SECTION
TABLE OF CONTENTS - Continued

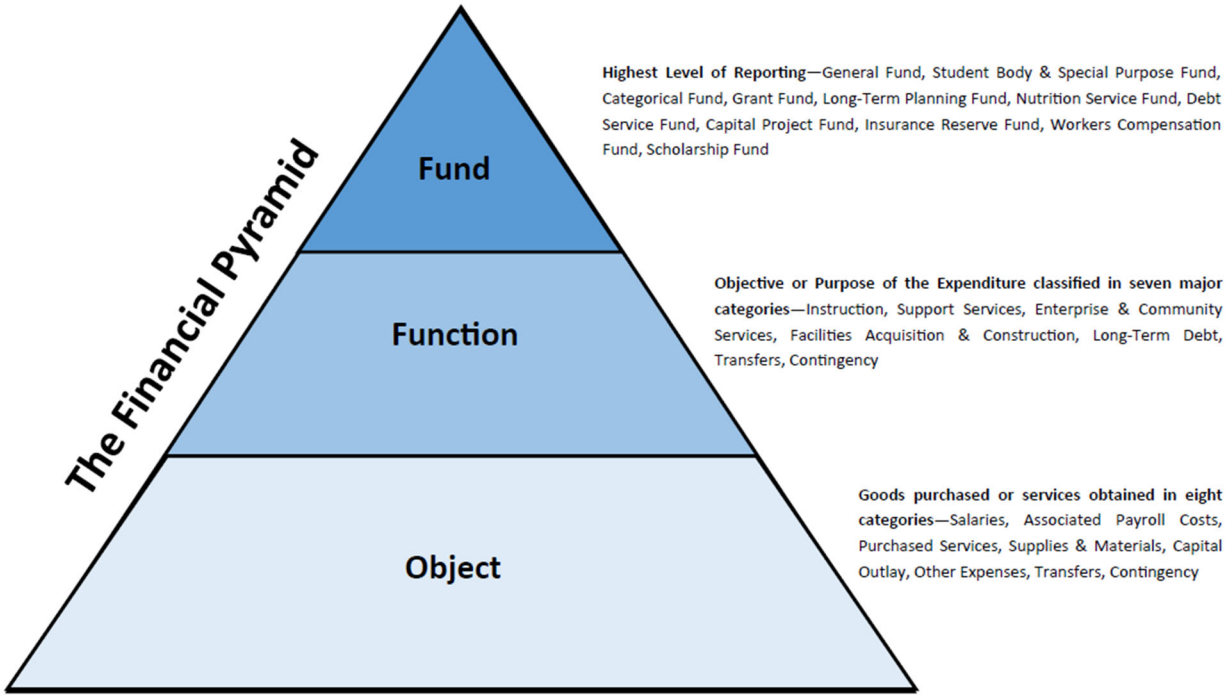
Three Year Forecast Grant Fund - 270 155
Long-Term Planning Fund - 280 ..... **157**
Long-Term Planning Fund Overview 159
Summary of Revenues & Expenditures by Object - 280 - Long-Term Planning Fund 160
Long-Term Planning Fund - 280 Budget Estimates - Revenues by Object 161
Long-Term Planning Fund - 280 Budget Estimates - Expenditures by Object 162
Three Year Forecast Long-Term Planning Fund - 280 163
Nutrition Services Fund - 290 ..... **165**
Nutrition Services Fund Overview 167
Nutrition Services Fund Budgeted Positions 168
Summary of Revenues & Expenditures by Object - 290 - Nutrition Services Fund 169
Nutrition Services Fund - 290 Budget Estimates - Revenues by Object 170
Nutrition Services Fund - 290 Budget Estimates - Expenditures by Object 171
Three Year Forecast Nutrition Services Fund - 290 172
Debt Service Fund - 300 ..... **173**
Debt Service Overview 175
Summary of Revenues & Expenditures by Object - 300 - Debt Service 176
Debt Service Fund - 300 Budget Estimates - Revenues by Object 177
Debt Service Fund - 300 Budget Estimates - Expenditures by Object 178
Three Year Forecast Debt Service Fund -300 179
Capital Projects Fund - 400 ..... **181**
Capital Projects Fund Overview 183
2014 and 2022 Bond Programs 2025 Activity Map 190
Capital Projects Fund Budgeted Positions 191
Summary of Revenues & Expenditures by Object - 400 - Capital Projects Fund 192
Capital Projects Fund - 400 Budget Estimates - Revenues by Object 193
Capital Projects Fund - 400 Budget Estimates - Expenditures by Object 194
Three Year Forecast Capital Projects Fund - 400 195
Insurance Reserve Fund - 611 ..... **197**
Insurance Reserve Fund Overview 199
Insurance Reserve Fund Budgeted Positions 200
Summary of Revenues & Expenditures by Object - 611 - Insurance Reserve Fund 201
Insurance Reserve Fund - 611 Budget Estimates - Revenues by Object 202
Insurance Reserve Fund - 611 Budget Estimates - Expenditures by Object 203
Three Year Forecast Insurance Reserve Fund - 611 204
Workers' Compensation Fund - 612 ..... **205**
Workers' Compensation Fund Overview 207
Workers' Compensation Fund Budgeted Positions 208
Summary of Revenues & Expenditures by Object - 612 - Workers' Compensation Fund 209
Workers' Compensation Fund - 612 Budget Estimates - Revenues by Object 210
Workers' Compensation Fund - 612 Budget Estimates - Expenditures by Object 211
Three Year Forecast Workers' Compensation Fund - 612 212

FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2025-26 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 2025-26 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

In 2025-26, adopted revenue for all funds totals $1.7 billion, a decrease of $160.0 million or 8.8% compared to the 2024-25 adopted budget. This decrease in all revenue is primarily due to the decrease in Bond Proceeds in the Capital Projects Fund as the capacity was removed for the second and final bond sale for the 2022 capital bond program, which occurred in May 2025.

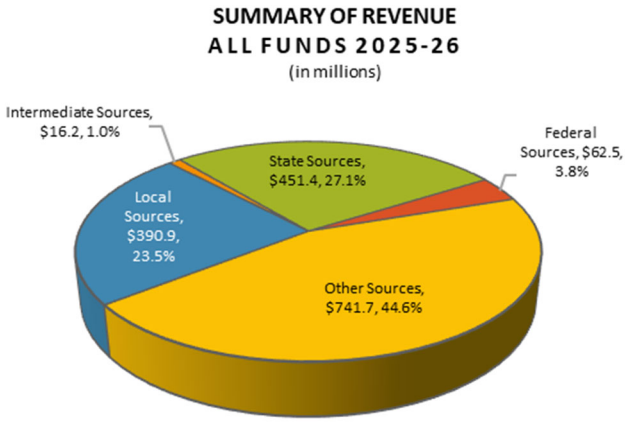
The primary source of revenue for all funds in 2025-26 is Other Sources at $741.7 million or 44.6% of all sources. The largest portion of the other sources remains in the Capital Projects Fund due to the 2022 capital bond beginning fund balance and bond sale that occurred in the spring of 2025. This is followed by State Sources totaling $451.4 million or 27.1% of all sources. The third highest source of revenue totaling $390.9 million or 23.5% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise $1.6 billion or 95.2% of all sources.

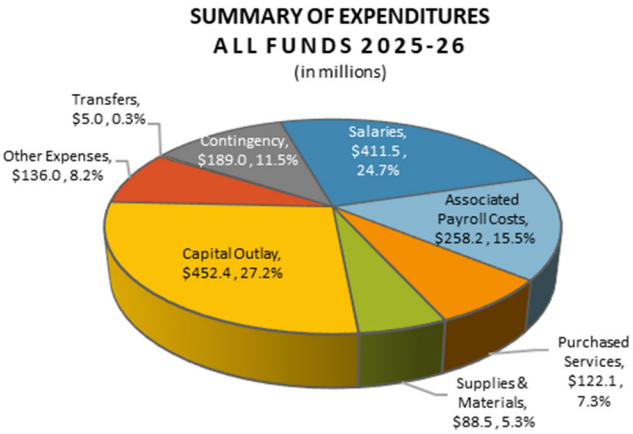


All Funds Expenditure

The 2025-26 adopted budget expenditures for all funds have decreased by $160.0 million or 8.8% when compared to the 2024-25 adopted budget.

Expenditures in the following graph are categorized by object. Capital Outlay is the largest budget category at $452.4 million or 27.2% of all funds. This is primarily due to the additional capacity from the second and final bond sale for the 2022 capital bond measure that occurred May 2025. Salaries are the second largest budget category at $411.5 million or 24.7% of all funds. Associated Payroll Costs are the third largest component of the expenditure budget at $258.2 million or 15.5%. These three areas account for $1.1 billion or 67.4% of the budget.



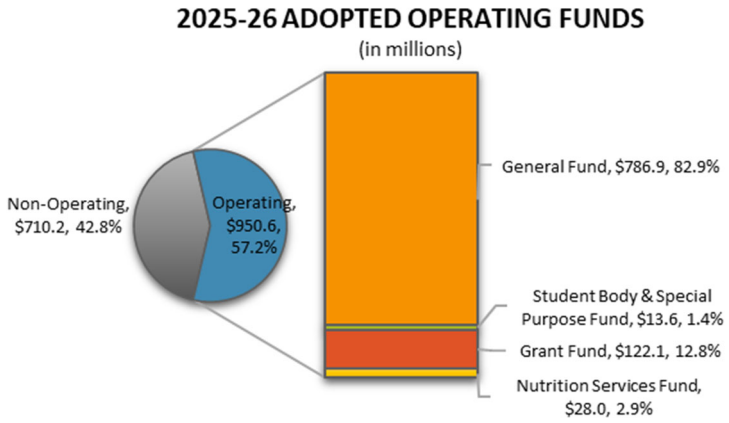


OPERATING FUNDS

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

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

Together, these funds total $950.6 million and make up 57.2% of the District's total budget.





INTERFUND TRANSFERS

Below is a summary of interfund transfers for the current budget year and the prior budget year. Transfers are generally consistent from year to year, however in the 2025-26 year, there are funding source changes for investments in classroom furniture and technology replacements which reduced the needs for General Fund transfers. In addition, the transfer from the General Fund to the Debt Service Fund was shifted and is now included in the Capital Projects Fund to the Debt Service Fund transfer.

	2024-25		2025-26	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	$ -	$ 6,136,854	$ -	$ 2,900,000
Special Purpose Fund	19,000	15,000	19,000	15,000
Equipment Replacement Fund	2,410,000	133,885	400,000	129,161
Scholarship Fund	15,000	15,000	15,000	15,000
Nutrition Services Fund	-	4,000	-	4,000
Debt Service Fund	2,063,704	-	2,063,903	-
Capital Projects Fund	-	1,202,965	-	1,934,742
Insurance Reserve Fund	3,000,000	-	2,500,000	-
	$ 7,507,704	**$ 7,507,704**	**$ 4,997,903**	**$ 4,997,903**

FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2024-25 or 2025-26. 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 staffing shortages and increased SSF per pupil allocations during the 2022-23 and 2023-24 school years. The ending fund balance in the Long-Term Planning Fund continues to increase each year as the District continues to work towards the five percent reserve required by School Board Policy. The decrease in the Capital Projects Fund in 2023-24 is due to spend down of the initial bond sale for the 2022 Capital Bond measure. The final bond sale is planned for the 2024-25 fiscal year. The increases seen in the Insurance Reserve Fund are due to lower claims in 2022-23 and 2023-24. Adjustments have been made within the Insurance Reserve Fund to spend down the fund balance over the following three years.

		Ending Fund Balance		
		2021-22	2022-23	2023-24
100	General Fund	$ 109,645,221	$ 138,652,119	$ 164,436,027
220	Student Body and Special Purpose Fund	5,052,084	5,602,145	5,549,386
240	Equipment Replacement Fund	4,564,663	3,324,312	5,074,060
260	Scholarship Fund	453,416	448,000	461,167
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	10,128,224	17,162,668	24,651,224
290	Nutrition Services Fund	5,479,319	5,930,480	5,157,964
300	Debt Service Fund	7,047,071	9,797,926	8,808,603
400	Capital Projects Fund	67,799,420	367,846,661	261,862,484
611	Insurance Reserve Fund	3,717,127	6,663,057	8,229,461
612	Workers' Compensation Fund	3,811,955	3,893,026	3,308,853
		$ 217,698,500	**$ 559,320,394**	**$ 487,539,230**

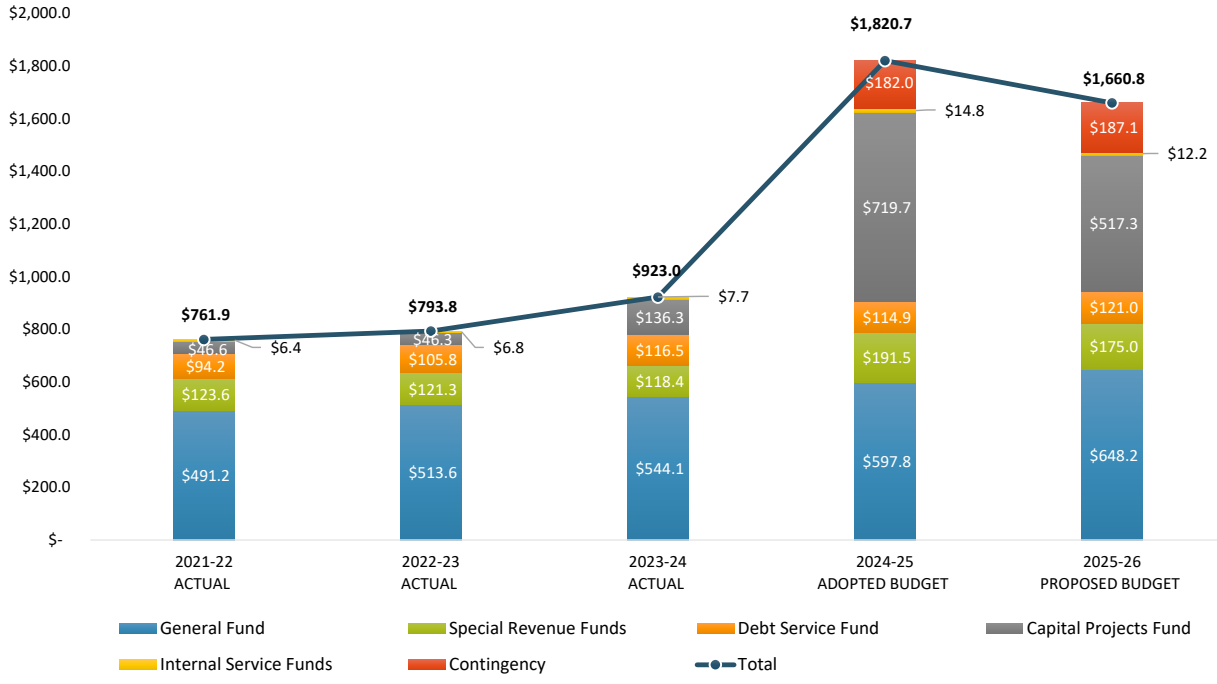
ALL FUNDS SUMMARY BY OBJECT

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 324,782,390	$ 357,050,785	$ 379,325,519	$ 373,227,330	$ 390,926,906	$ 390,926,906	$ 390,926,906
2000	Intermediate Revenue	14,449,154	14,914,018	13,657,200	15,778,078	16,237,910	16,237,910	16,237,910
3000	State Revenue	348,415,517	376,492,113	385,960,038	418,881,280	451,389,279	451,389,279	451,389,279
4000	Federal Revenue	62,302,555	44,579,891	47,013,953	74,379,901	62,450,499	62,450,499	62,450,499
5000	Other Sources	229,650,137	560,128,823	584,554,637	938,443,390	739,794,271	739,794,271	739,794,271
	Total Revenues	**$ 979,599,754**	**$ 1,353,165,630**	**$ 1,410,511,347**	**$ 1,820,709,979**	**$ 1,660,798,865**	**$ 1,660,798,865**	**$ 1,660,798,865**
0100	Salaries	$ 329,524,511	$ 349,436,569	$ 358,393,464	$ 387,773,582	$ 411,509,351	$ 411,509,351	$ 411,509,351
0200	Associated Payroll Costs	197,589,175	202,251,891	213,820,578	230,756,468	258,215,720	258,215,720	258,215,720
0300	Purchased Services	40,625,452	56,649,775	63,319,097	89,474,267	122,077,226	122,077,226	122,077,226
0400	Supplies & Materials	41,492,363	32,439,474	43,763,382	83,755,577	88,463,051	88,463,051	88,463,051
0500	Capital Outlay	39,204,300	28,842,018	71,210,238	703,756,093	452,447,213	452,447,213	452,447,213
0600	Other Objects	104,887,143	116,750,696	156,985,003	135,197,836	136,018,751	136,018,751	136,018,751
0700	Transfers	8,578,309	7,474,814	15,480,355	8,019,588	4,997,903	4,997,903	4,997,903
0800	Other Uses of Funds (Contingency)	-	-	-	181,976,568	187,069,650	187,069,650	187,069,650
	Total Expenditures	**761,901,253**	**793,845,237**	**922,972,117**	**1,820,709,979**	**1,660,798,865**	**1,660,798,865**	**1,660,798,865**
	Ending Fund Balance	**$ 217,698,500**	**$ 559,320,393**	**$ 487,539,230**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES

(in millions)



ALL FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 390,926,906	$ 392,527,910	$ 393,953,591	$ 396,150,224
2000 Intermediate Revenue	16,237,910	16,390,289	16,544,192	16,699,634
3000 State Revenue	451,389,279	462,369,616	482,349,761	500,657,172
4000 Federal Revenue	62,450,499	49,324,014	50,803,734	52,327,847
5000 Other Sources	739,794,271	528,616,210	354,644,902	239,836,996
Total Revenue	**$ 1,660,798,865**	**$ 1,449,228,039**	**$ 1,298,296,180**	**$ 1,205,671,873**
Expenditures				
0100 Salaries	$ 411,509,351	$ 437,306,935	$ 461,150,230	$ 486,407,771
0200 Associated Payroll Costs	258,215,720	264,666,847	278,356,035	292,646,787
0300 Purchased Services	122,077,226	94,141,183	76,988,164	70,030,884
0400 Supplies & Materials	88,463,051	69,410,969	62,043,785	57,810,693
0500 Capital Outlay	452,447,213	289,806,973	182,044,026	130,500,689
0600 Other Objects	136,018,751	139,939,344	132,842,441	125,204,921
0700 Transfers	4,997,903	4,997,903	4,997,903	4,997,903
0800 Other Uses of Funds (Contingency)	187,069,650	148,957,884	99,873,596	43,175,672
Total Expenditures	**$ 1,660,798,865**	**$ 1,449,228,039**	**$ 1,298,296,180**	**$ 1,210,775,319** *

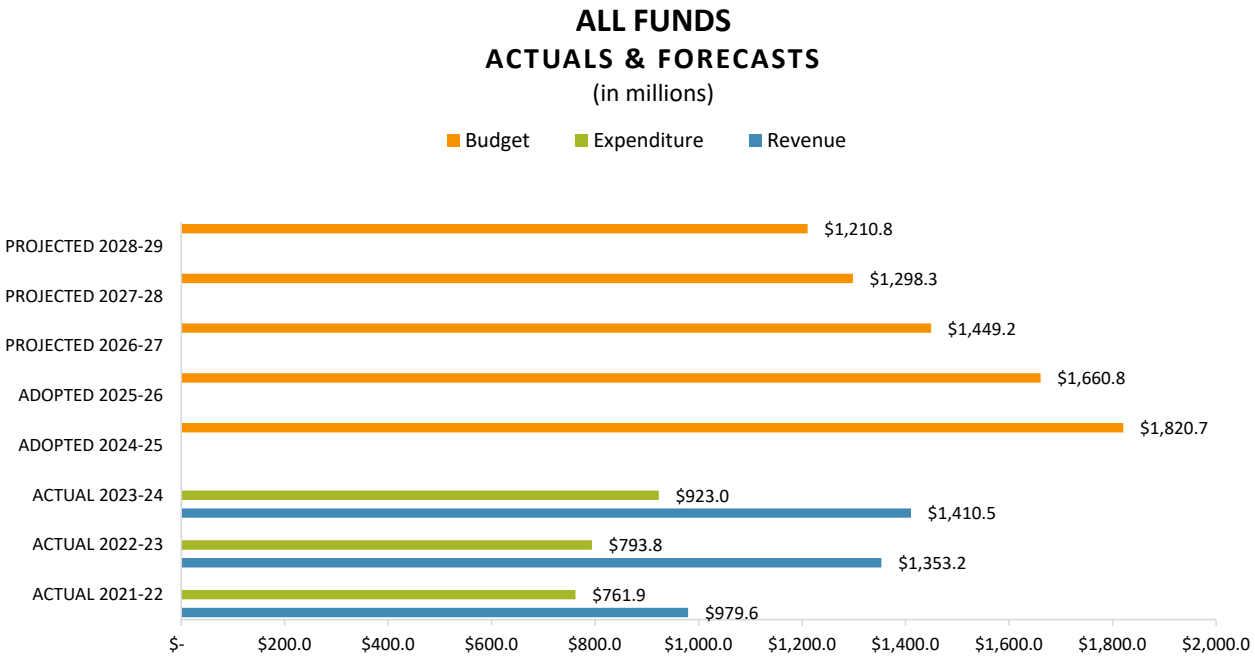
Note: Minor differences due to rounding.

Across all funds, the District anticipates an overall decline in total resources over the next three years. This trend is primarily driven by the planned spend-down of the Capital Projects Fund as the major projects funded by the 2022 capital bond measure are completed. As these large-scale construction and infrastructure investments conclude, both expenditures and fund balances in the Capital Projects Fund will decrease significantly.

In addition, the General Fund is projected to experience a substantial reduction in reserves through 2028–29 if no structural adjustments are made. Declining enrollment continues to impact State School Fund (SSF) allocations, and without corresponding expenditure reductions, the District will rely on reserves to maintain current service levels.

The District will continue to monitor funding trends, enrollment projections, and expenditure patterns across all funds to inform long-term financial planning and ensure fiscal sustainability.

* The 2028-29 budget is not in balance due to unknowns in the General Fund. Without reductions in 2026-27 through 2028-29, will have spent down almost all General Fund reserves.



OPERATING FUNDS SUMMARY BY OBJECT

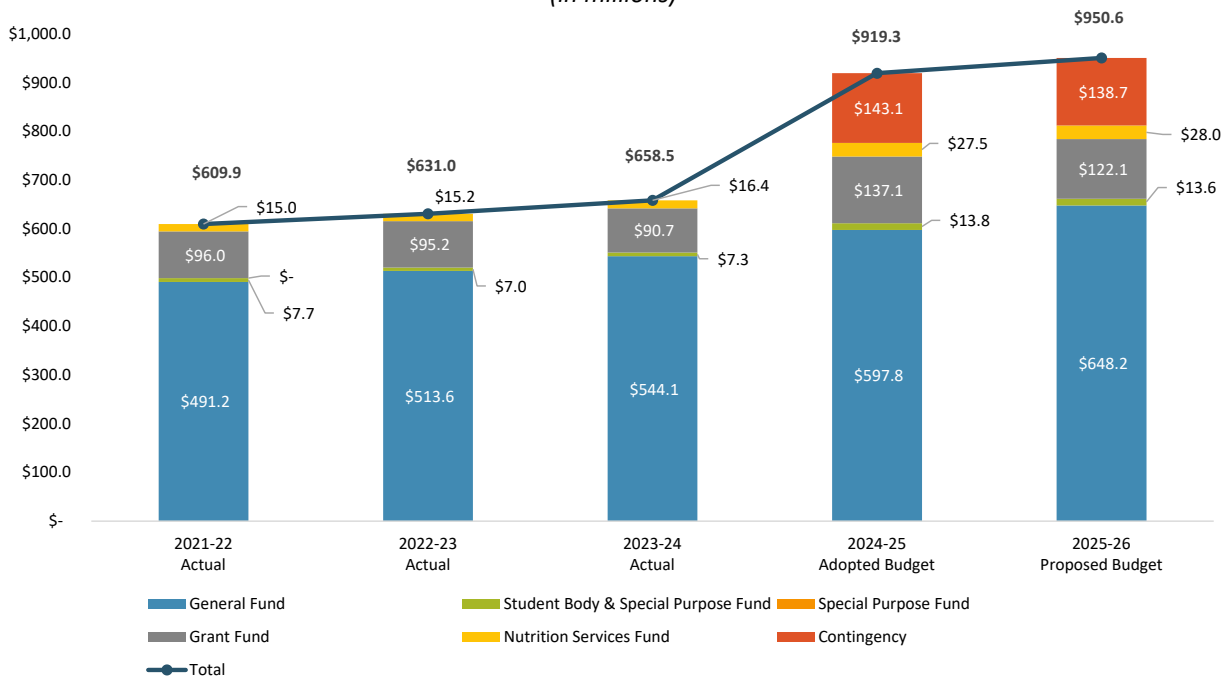
As noted previously in this section, the District's Operating Funds are the General Fund (100), Student Body & Special Purpose Fund (220), Grant Fund (270) and Nutrition Services Fund (290).

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 209,243,153	$ 226,994,040	$ 239,526,293	$ 242,102,175	$ 249,047,613	$ 249,047,613	$ 249,047,613
2000	Intermediate Revenue	14,389,388	14,849,012	13,587,007	15,778,078	16,237,910	16,237,910	16,237,910
3000	State Revenue	346,596,735	374,580,789	383,307,417	415,923,280	448,381,267	448,381,267	448,381,267
4000	Federal Revenue	62,302,555	44,579,891	47,013,953	74,379,901	62,450,499	62,450,499	62,450,499
5000	Other Sources	97,518,401	120,180,306	150,188,621	171,072,000	174,471,368	174,471,368	174,471,368
	Total Revenues	**$ 730,050,233**	**$ 781,184,038**	**$ 833,623,290**	**$ 919,255,434**	**$ 950,588,657**	**$ 950,588,657**	**$ 950,588,657**
0100	Salaries	$ 325,405,905	$ 345,445,380	$ 353,792,019	$ 382,927,296	$ 406,402,871	$ 406,402,871	$ 406,402,871
0200	Associated Payroll Costs	195,263,450	200,157,062	211,400,412	228,134,936	255,282,487	255,282,487	255,282,487
0300	Purchased Services	36,646,818	42,595,554	46,549,397	52,676,605	55,273,196	55,273,196	55,273,196
0400	Supplies & Materials	35,484,897	27,685,347	27,091,711	59,605,475	54,631,284	54,631,284	54,631,284
0500	Capital Outlay	7,025,315	3,722,828	7,123,995	39,085,600	31,325,323	31,325,323	31,325,323
0600	Other Objects	5,596,476	5,256,260	5,433,174	7,083,527	6,045,808	6,045,808	6,045,808
0700	Transfers	4,450,748	6,136,864	7,089,205	6,667,738	2,919,000	2,919,000	2,919,000
0800	Other Uses of Funds (Contingency)	-	-	-	143,074,257	138,708,688	138,708,688	138,708,688
	Total Expenditures	**609,873,609**	**630,999,294**	**658,479,912**	**919,255,434**	**950,588,657**	**950,588,657**	**950,588,657**
	Ending Fund Balance	**$ 120,176,624**	**$ 150,184,744**	**$ 175,143,378**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

OPERATING FUNDS TOTAL EXPENDITURES

(in millions)



OPERATING FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 249,047,613	$ 254,701,586	$ 262,604,480	$ 270,764,533
2000 Intermediate Revenue	16,237,910	16,390,289	16,544,192	16,699,634
3000 State Revenue	448,381,267	459,669,616	479,649,761	497,957,172
4000 Federal Revenue	62,450,499	49,324,014	50,803,734	52,327,847
5000 Other Sources	174,471,368	150,453,437	113,922,972	66,980,439
Total Revenue	**$ 950,588,657**	**$ 930,538,942**	**$ 923,525,139**	**$ 904,729,625**
Expenditures				
0100 Salaries	$ 406,402,871	$ 431,925,586	$ 455,430,691	$ 480,328,293
0200 Associated Payroll Costs	255,282,487	261,726,853	275,256,637	289,391,702
0300 Purchased Services	55,273,196	57,418,948	60,398,767	63,423,920
0400 Supplies & Materials	54,631,284	50,832,688	51,537,757	52,276,347
0500 Capital Outlay	31,325,323	17,235,083	16,222,136	15,178,799
0600 Other Objects	6,045,808	6,133,377	6,223,573	6,315,010
0700 Transfers	2,919,000	2,919,000	2,919,000	2,919,000
0800 Other Uses of Funds (Contingency)	138,708,688	102,347,407	55,536,578	-
Total Expenditures	**$ 950,588,657**	**$ 930,538,942**	**$ 923,525,139**	**$ 909,833,071** *

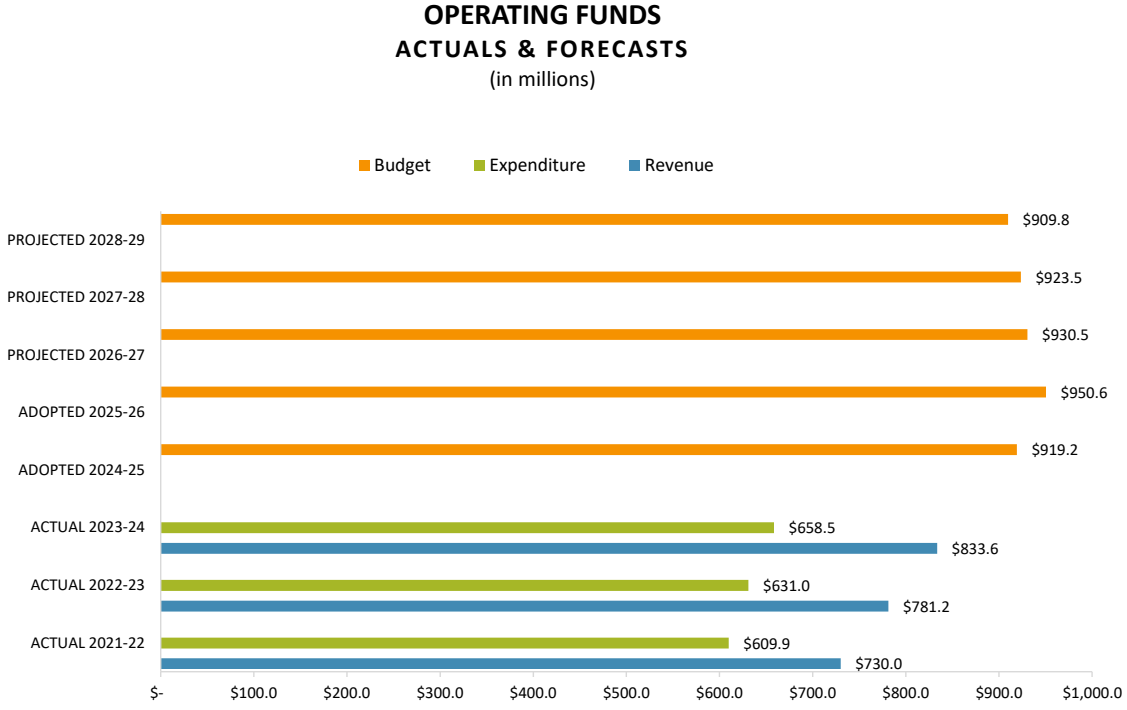
Note: Minor differences due to rounding.

The operating funds include the General Fund, Student Body & Special Purpose Fund, Grant Fund, and Nutrition Services Fund. Collectively, these funds support the District's core instructional programs, student services, and essential operations.

Over the next three years, the District anticipates an overall decline across all operating funds. This trend is primarily driven by declining enrollment, which directly impacts the State School Fund (SSF) allocations. As enrollment continues to decrease and no structural budget adjustments are made, the District is projected to spend down its General Fund reserves to maintain current service levels.

The District will continue to monitor enrollment trends, state funding levels, and expenditure patterns across all Operating Funds to inform future decisions and maintain fiscal stability.

* The 2028-29 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2026-27 through 2028-29, will have spent down almost all General Fund reserves.



EXPENDITURE VARIANCE ANALYSIS

GENERAL FUND (100) - Object Variance

OBJECT	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
0200	Associated Payroll Costs	$ 25,517,919	Increase is primarily due to increased PERS costs for the 2025-27 biennium, as well as increased associated payroll costs related to negotiated contracts, including health insurance.
0400	Supplies & Materials	4,073,617	Increase in supplies and materials is due to the purchase of teacher laptops from a new lease with Apple.
0700	Transfers	(3,236,854)	The decrease in transfers is due to the shifting of funding sources for the classroom technology, classroom furniture and debt service to the Capital Projects Fund. Previously these transfers were made from General Fund to the Equipment Replacement Fund and the Debt Service Fund.

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 2024-25 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds	$ (3,236,854)	The decrease in transfers is due to the shifting of funding sources for the classroom technology, classroom furniture and debt service to the Capital Projects Fund. Previously these transfers were made from General Fund to the Equipment Replacement Fund and the Debt Service Fund.

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

STUDENT BODY & SPECIAL PURPOSE FUND (220) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ 140,750	This fund, in addition to student body funds, contains small grants and contributions The increase due to added capacity to recognize the consistent use of professional curriculum development within the fund with these grants and contributions.

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

EQUIPMENT REPLACEMENT FUND (240) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
1000	Instruction	$ (250,000)	Decrease is related to the change in funding source of the classroom technology and classroom furniture investments to the Capital Projects Fund.
2000	Support Services	(1,488,749)	

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

GRANT FUND (270) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
1000	Instruction	$ (9,164,378)	The decreases in the Grant Fund are due to the end of the ESSER III grant in September of 2024.
2000	Support Services	(6,097,143)	

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

LONG-TERM PLANNING FUND (280) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ 9,050,000	Increase for PERS reserve services provided to other funds revenue. The PERS reserve is a charge against eligible salaries.

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

DEBT SERVICE FUND (300) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
5100	Long-Term Debt Service	$ 6,074,689	Increase in debt service payments is primarily due to the issuance of General Obligation bonds in May 2025.

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

CAPITAL PROJECTS FUND (400) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
1000	Instruction	$ 5,400,000	classroom technology and classroom furniture investments from the
2000	Support Services	(2,112,799)	Decrease is due to removal of the bond sale administration costs for the final bond sale related to the 2022 Capital Bond measure which is planned to occur in May 2025.
4000	Facilities Acquisition & Construction	(206,368,978)	Variance is due to the spend down of the 2022 capital construction bond.
5200	Transfers of Funds	731,777	Increase in Transfers is due to a transfer from Construction Excise Tax revenue to the Debt Service Fund.

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

INSURANCE RESERVE FUND (611) - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (2,405,638)	The 2024-25 budget was increased due to unemployment expenses related to SB 489. Expenses related to this senate bill were significantly less than expected, which is represented by the decrease in budget in 2025-26.
4000	Facilities Acquisition & Construction	(60,308)	Reduced unused budget in Facilities Acquisition & Construction

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

WORKERS' COMPENSATION FUND - Function Variance

FUNCTION	DESCRIPTION	VARIANCE FROM 2024-25 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ 246,009	Increase in contingency is due to less claim expenses recent 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	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	100	General Fund	$ 200,481,270	$ 214,233,353	$ 228,085,143	$ 228,111,540	$ 238,254,419	$ 238,254,419	$ 238,254,419
	220	Student Body & Special Purpose Fund	8,193,912	7,455,662	7,203,211	8,050,000	8,000,000	8,000,000	8,000,000
	240	Equipment Replacement Fund	696,791	731,065	992,852	900,000	925,000	925,000	925,000
	260	Scholarship Fund	74,603	78,899	67,632	90,000	85,000	85,000	85,000
	270	Grant Fund	432,830	1,105,690	508,057	2,394,176	1,988,994	1,988,994	1,988,994
	280	Long-Term Planning Fund	6,272,779	7,034,444	7,488,556	7,500,000	8,050,000	8,050,000	8,050,000
	290	Nutrition Services Fund	135,141	4,199,335	3,729,883	3,546,459	804,200	804,200	804,200
	300	Debt Service Fund	95,522,123	106,321,542	106,339,558	108,844,249	111,948,940	111,948,940	111,948,940
	400	Capital Projects Fund	6,963,611	10,431,237	20,187,333	6,490,000	15,340,000	15,340,000	15,340,000
	611	Insurance Reserve Fund	3,015,063	2,890,388	2,691,521	4,155,797	2,702,493	2,702,493	2,702,493
	612	Workers' Compensation Fund	2,994,267	2,569,171	2,031,774	3,145,109	2,827,860	2,827,860	2,827,860
		Total 1000 Local Revenue	**324,782,390**	**357,050,785**	**379,325,519**	**373,227,330**	**390,926,906**	**390,926,906**	**390,926,906**
2000	**Intermediate Revenue**								
	100	General Fund	14,126,181	14,644,653	13,383,590	15,131,298	15,597,036	15,597,036	15,597,036
	270	Grant Fund	263,207	204,360	203,417	646,780	640,874	640,874	640,874
	300	Debt Service Fund	59,766	65,006	70,193	-	-	-	-
		Total 2000 Intermediate Revenue	**14,449,154**	**14,914,018**	**13,657,200**	**15,778,078**	**16,237,910**	**16,237,910**	**16,237,910**
3000	**State Revenue**								
	100	General Fund	294,630,756	313,753,325	328,371,389	337,182,005	370,496,454	370,496,454	370,496,454
	220	Student Body & Special Purpose Fund	67,268	68,569	66,080	-	-	-	-
	240	Equipment Replacement Fund	1,818,782	1,911,324	2,652,622	2,958,000	3,008,012	3,008,012	3,008,012
	270	Grant Fund	51,725,684	59,157,660	53,356,370	74,802,775	71,062,106	71,062,106	71,062,106
	290	Nutrition Services Fund	173,027	1,601,234	1,513,577	3,938,500	6,822,707	6,822,707	6,822,707
		Total 3000 State Revenue	**348,415,517**	**376,492,113**	**385,960,038**	**418,881,280**	**451,389,279**	**451,389,279**	**451,389,279**
4000	**Federal Revenue**								
	270	Grant Fund	43,559,613	34,761,185	36,648,853	59,241,279	48,367,127	48,367,127	48,367,127
	290	Nutrition Services Fund	18,742,943	9,818,706	10,365,100	15,138,622	14,083,372	14,083,372	14,083,372
		Total 4000 Federal Revenue	**62,302,555**	**44,579,891**	**47,013,953**	**74,379,901**	**62,450,499**	**62,450,499**	**62,450,499**
5000	**Other Sources**								
	100	General Fund	91,572,090	109,646,221	138,653,856	160,400,000	162,566,240	162,566,240	162,566,240
	220	Student Body & Special Purpose Fund	4,480,627	5,053,614	5,604,285	5,769,000	5,619,000	5,619,000	5,619,000
	240	Equipment Replacement Fund	4,128,320	4,570,663	5,332,612	8,662,485	6,794,000	6,794,000	6,794,000
	260	Scholarship Fund	435,557	453,416	462,000	465,000	465,000	465,000	465,000
	280	Long-Term Planning Fund	6,644,557	10,128,224	17,162,668	24,100,000	32,600,000	32,600,000	32,600,000
	290	Nutrition Services Fund	1,465,684	5,480,470	5,930,480	4,903,000	6,286,128	6,286,128	6,286,128
	300	Debt Service Fund	5,615,670	9,166,674	18,915,330	6,093,905	9,063,903	9,063,903	9,063,903
	400	Capital Projects Fund	107,402,842	403,705,659	377,937,323	713,200,000	502,000,000	502,000,000	502,000,000
	611	Insurance Reserve Fund	5,084,521	8,111,926	10,663,057	11,650,000	10,800,000	10,800,000	10,800,000
	612	Workers' Compensation Fund	2,820,269	3,811,955	3,893,026	3,200,000	3,600,000	3,600,000	3,600,000
		Total 5000 Other Sources	**229,650,137**	**560,128,823**	**584,554,637**	**938,443,390**	**739,794,271**	**739,794,271**	**739,794,271**
		TOTAL REVENUES	**$ 979,599,754**	**$ 1,353,165,630**	**$ 1,410,511,347**	**$1,820,709,979**	**$ 1,660,798,865**	**$ 1,660,798,865**	**$ 1,660,798,865**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
100	**General Fund**								
	1000	Instruction	$ 305,341,377	$ 315,926,979	$ 334,518,053	$ 364,768,773	$ 398,178,155	$ 398,178,155	$ 398,178,155
	2000	Support Services	180,785,653	190,846,007	201,145,299	225,060,607	245,135,746	245,135,746	245,135,746
	3000	Enterprise & Community Service	-	69,829	150,062	250,000	250,000	250,000	250,000
	4000	Facilities Acquisition & Construction	11,944	-	-	100,000	100,000	100,000	100,000
	5100	Long-Term Debt Service	1,599,641	1,599,665	1,509,682	1,434,352	1,641,560	1,641,560	1,641,560
	5200	Transfers of Funds	3,426,461	5,182,952	6,734,854	6,136,854	2,900,000	2,900,000	2,900,000
	6000	Contingencies	-	-	-	143,074,257	138,708,688	138,708,688	138,708,688
		Total Fund 100	**491,165,076**	**513,625,433**	**544,057,951**	**740,824,843**	**786,914,149**	**786,914,149**	**786,914,149**
220	**Student Body & Special Purpose Fund**								
	1000	Instruction	6,882,091	6,042,007	6,470,117	11,087,832	10,747,082	10,747,082	10,747,082
	2000	Support Services	733,712	818,687	715,558	1,366,168	1,506,918	1,506,918	1,506,918
	3000	Enterprise & Community Service	14,873	18,635	20,472	350,000	350,000	350,000	350,000
	4000	Facilities Acquisition & Construction	56,522	96,372	104,043	1,000,000	1,000,000	1,000,000	1,000,000
	5200	Transfers of Funds	2,524	-	14,000	15,000	15,000	15,000	15,000
		Total Fund 220	**7,689,722**	**6,975,700**	**7,324,189**	**13,819,000**	**13,619,000**	**13,619,000**	**13,619,000**
240	**Equipment Replacement Fund**								
	1000	Instruction	28,996	-	9,704	500,000	250,000	250,000	250,000
	2000	Support Services	1,625,137	3,541,897	3,446,446	10,236,600	8,747,851	8,747,851	8,747,851
	4000	Facilities Acquisition & Construction	295,936	217,682	318,714	1,650,000	1,600,000	1,600,000	1,600,000
	5200	Transfers of Funds	129,161	129,161	129,161	133,885	129,161	129,161	129,161
		Total Fund 240	**2,079,229**	**3,888,740**	**3,904,026**	**12,520,485**	**10,727,012**	**10,727,012**	**10,727,012**
260	**Scholarship Fund**								
	3000	Enterprise & Community Service	56,744	83,814	67,865	540,000	535,000	535,000	535,000
	5200	Transfers of Funds	-	500	600	15,000	15,000	15,000	15,000
		Total Fund 260	**56,744**	**84,314**	**68,465**	**555,000**	**550,000**	**550,000**	**550,000**
270	**Grant Fund**								
	1000	Instruction	61,916,185	59,229,487	58,005,522	69,556,752	60,392,374	60,392,374	60,392,374
	2000	Support Services	28,740,860	35,535,621	32,108,543	57,900,805	51,803,662	51,803,662	51,803,662
	3000	Enterprise & Community Service	176,532	375,956	396,589	1,127,453	1,358,065	1,358,065	1,358,065
	4000	Facilities Acquisition & Construction	5,147,756	87,831	206,043	8,500,000	8,505,000	8,505,000	8,505,000
		Total Fund 270	**95,981,333**	**95,228,895**	**90,716,697**	**137,085,010**	**122,059,101**	**122,059,101**	**122,059,101**
280	**Long-Term Planning Fund**								
	5200	Transfers of Funds	2,789,111	-	-	-	-	-	-
	6000	Contingencies	-	-	-	31,600,000	40,650,000	40,650,000	40,650,000
		Total Fund 280	**2,789,111**	**-**	**-**	**31,600,000**	**40,650,000**	**40,650,000**	**40,650,000**
290	**Nutrition Services Fund**								
	2000	Support Services	12,604	16,575	17,510	39,211	42,718	42,718	42,718
	3000	Enterprise & Community Service	15,024,873	15,151,660	16,362,026	27,483,370	27,949,689	27,949,689	27,949,689
	5200	Transfers of Funds	-	1,030	1,540	4,000	4,000	4,000	4,000
		Total Fund 290	**15,037,477**	**15,169,265**	**16,381,076**	**27,526,581**	**27,996,407**	**27,996,407**	**27,996,407**
300	**Debt Service Fund**								
	5100	Long-Term Debt Service	94,150,488	105,755,296	116,516,478	114,938,154	121,012,843	121,012,843	121,012,843
		Total Fund 300	**94,150,488**	**105,755,296**	**116,516,478**	**114,938,154**	**121,012,843**	**121,012,843**	**121,012,843**
400	**Capital Projects Fund**								
	1000	Instruction	-	-	-	-	5,400,000	5,400,000	5,400,000
	2000	Support Services	633,690	2,696,339	4,702,761	16,517,328	14,404,529	14,404,529	14,404,529
	4000	Facilities Acquisition & Construction	44,724,055	42,385,608	123,298,022	701,969,707	495,600,729	495,600,729	495,600,729
	5200	Transfers of Funds	1,209,289	1,208,289	8,261,389	1,202,965	1,934,742	1,934,742	1,934,742
		Total Fund 400	**46,567,033**	**46,290,236**	**136,262,173**	**719,690,000**	**517,340,000**	**517,340,000**	**517,340,000**
611	**Insurance Reserve Fund**								
	2000	Support Services	4,382,457	4,339,257	5,125,116	10,776,744	8,371,106	8,371,106	8,371,106
	4000	Facilities Acquisition & Construction	-	-	-	160,308	100,000	100,000	100,000
	6000	Contingencies	-	-	-	4,868,745	5,031,387	5,031,387	5,031,387
		Total Fund 611	**4,382,457**	**4,339,257**	**5,125,116**	**15,805,797**	**13,502,493**	**13,502,493**	**13,502,493**
612	**Workers' Compensation Fund**								
	2000	Support Services	2,002,581	2,488,099	2,615,947	3,911,543	3,748,285	3,748,285	3,748,285
	6000	Contingencies	-	-	-	2,433,566	2,679,575	2,679,575	2,679,575
		Total Fund 612	**2,002,581**	**2,488,099**	**2,615,947**	**6,345,109**	**6,427,860**	**6,427,860**	**6,427,860**
		TOTAL EXPENDITURES	**$ 761,901,253**	**$ 793,845,237**	**$ 922,972,117**	**$ 1,820,709,979**	**$ 1,660,798,865**	**$ 1,660,798,865**	**$ 1,660,798,865**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUNCTION AND FUND

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Instruction**							
100	General Fund	$ 305,341,377	$ 315,926,979	$ 334,518,053	$ 364,768,773	$ 398,178,155	$ 398,178,155	$ 398,178,155
220	Student Body & Special Purpose Fund	6,882,091	6,042,007	6,470,117	11,087,832	10,747,082	10,747,082	10,747,082
240	Equipment Replacement Fund	28,996	-	9,704	500,000	250,000	250,000	250,000
270	Grant Fund	61,916,185	59,229,487	58,005,522	69,556,752	60,392,374	60,392,374	60,392,374
400	Capital Projects Fund	-	-	-	-	5,400,000	5,400,000	5,400,000
	Total 1000	**374,168,649**	**381,198,473**	**399,003,397**	**445,913,357**	**474,967,611**	**474,967,611**	**474,967,611**
2000	**Support Services**							
100	General Fund	180,785,653	190,846,007	201,145,299	225,060,607	245,135,746	245,135,746	245,135,746
220	Student Body & Special Purpose Fund	733,712	818,687	715,558	1,366,168	1,506,918	1,506,918	1,506,918
240	Equipment Replacement Fund	1,625,137	3,541,897	3,446,446	10,236,600	8,747,851	8,747,851	8,747,851
270	Grant Fund	28,740,860	35,535,621	32,108,543	57,900,805	51,803,662	51,803,662	51,803,662
290	Nutrition Services Fund	12,604	16,575	17,510	39,211	42,718	42,718	42,718
400	Capital Projects Fund	633,690	2,696,339	4,702,761	16,517,328	14,404,529	14,404,529	14,404,529
611	Insurance Reserve Fund	4,382,457	4,339,257	5,125,116	10,776,744	8,371,106	8,371,106	8,371,106
612	Workers' Compensation Fund	2,002,581	2,488,099	2,615,947	3,911,543	3,748,285	3,748,285	3,748,285
	Total 2000	**218,916,695**	**240,282,483**	**249,877,181**	**325,809,006**	**333,760,815**	**333,760,815**	**333,760,815**
3000	**Enterprise & Community Service**							
100	General Fund	-	69,829	150,062	250,000	250,000	250,000	250,000
220	Student Body & Special Purpose Fund	14,873	18,635	20,472	350,000	350,000	350,000	350,000
260	Scholarship Fund	56,744	83,814	67,865	540,000	535,000	535,000	535,000
270	Grant Fund	176,532	375,956	396,589	1,127,453	1,358,065	1,358,065	1,358,065
290	Nutrition Services Fund	15,024,873	15,151,660	16,362,026	27,483,370	27,949,689	27,949,689	27,949,689
	Total 3000	**15,273,022**	**15,699,895**	**16,997,014**	**29,750,823**	**30,442,754**	**30,442,754**	**30,442,754**
4000	**Facilities Acquisition & Construction**							
100	General Fund	11,944	-	-	100,000	100,000	100,000	100,000
220	Student Body & Special Purpose Fund	56,522	96,372	104,043	1,000,000	1,000,000	1,000,000	1,000,000
240	Equipment Replacement Fund	295,936	217,682	318,714	1,650,000	1,600,000	1,600,000	1,600,000
270	Grant Fund	5,147,756	87,831	206,043	8,500,000	8,505,000	8,505,000	8,505,000
400	Capital Projects Fund	44,724,055	42,385,608	123,298,022	701,969,707	495,600,729	495,600,729	495,600,729
611	Insurance Reserve Fund	-	-	-	160,308	100,000	100,000	100,000
	Total 4000	**50,236,212**	**42,787,493**	**123,926,822**	**713,380,015**	**506,905,729**	**506,905,729**	**506,905,729**
5100	**Long-Term Debt Service**							
100	General Fund	1,599,641	1,599,665	1,509,682	1,434,352	1,641,560	1,641,560	1,641,560
300	Debt Service Fund	94,150,488	105,755,296	116,516,478	114,938,154	121,012,843	121,012,843	121,012,843
	Total 5100	**95,750,129**	**107,354,962**	**118,026,160**	**116,372,506**	**122,654,403**	**122,654,403**	**122,654,403**
5200	**Transfers of Funds**							
100	General Fund	3,426,461	5,182,952	6,734,854	6,136,854	2,900,000	2,900,000	2,900,000
220	Student Body & Special Purpose Fund	2,524	-	14,000	15,000	15,000	15,000	15,000
240	Equipment Replacement Fund	129,161	129,161	129,161	133,885	129,161	129,161	129,161
260	Scholarship Fund	-	500	600	15,000	15,000	15,000	15,000
280	Long-Term Planning Fund	2,789,111	-	-	-	-	-	-
290	Nutrition Services Fund	-	1,030	1,540	4,000	4,000	4,000	4,000
400	Capital Projects Fund	1,209,289	1,208,289	8,261,389	1,202,965	1,934,742	1,934,742	1,934,742
	Total 5200	**7,556,546**	**6,521,932**	**15,141,544**	**7,507,704**	**4,997,903**	**4,997,903**	**4,997,903**
6000	**Contingencies**							
100	General Fund	-	-	-	143,074,257	138,708,688	138,708,688	138,708,688
280	Long-Term Planning Fund	-	-	-	31,600,000	40,650,000	40,650,000	40,650,000
611	Insurance Reserve Fund	-	-	-	4,868,745	5,031,387	5,031,387	5,031,387
612	Workers' Compensation Fund	-	-	-	2,433,566	2,679,575	2,679,575	2,679,575
	Total 6000	**-**	**-**	**-**	**181,976,568**	**187,069,650**	**187,069,650**	**187,069,650**
	TOTAL EXPENDITURES	**$ 761,901,253**	**$ 793,845,237**	**$ 922,972,117**	**$ 1,820,709,979**	**$ 1,660,798,865**	**$ 1,660,798,865**	**$ 1,660,798,865**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0100	**Salaries**								
	100	General Fund	$ 271,995,772	$ 289,468,762	$ 303,035,265	$ 330,001,803	$ 353,855,275	$ 353,855,275	$ 353,855,275
	220	Student Body & Special Purpose Fund	881,083	1,034,728	1,097,803	1,094,782	1,138,038	1,138,038	1,138,038
	240	Equipment Replacement Fund	16,012	21,477	7,789	-	-	-	-
	270	Grant Fund	47,491,127	49,666,844	43,972,027	45,095,040	43,798,276	43,798,276	43,798,276
	290	Nutrition Services Fund	5,037,923	5,275,045	5,686,924	6,735,671	7,611,282	7,611,282	7,611,282
	400	Capital Projects Fund	3,271,986	3,180,151	3,775,772	4,009,578	4,108,778	4,108,778	4,108,778
	611	Insurance Reserve Fund	472,272	390,676	378,247	347,128	435,642	435,642	435,642
	612	Workers' Compensation Fund	358,335	398,886	439,637	489,580	562,060	562,060	562,060
		Total 0100	**329,524,511**	**349,436,569**	**358,393,464**	**387,773,582**	**411,509,351**	**411,509,351**	**411,509,351**
0200	**Associated Payroll Costs**								
	100	General Fund	165,663,380	169,554,435	182,136,678	198,724,893	224,242,812	224,242,812	224,242,812
	220	Student Body & Special Purpose Fund	291,011	352,123	344,664	404,854	467,446	467,446	467,446
	240	Equipment Replacement Fund	10,704	6,802	2,556	-	-	-	-
	270	Grant Fund	25,535,725	26,493,413	24,837,602	24,353,746	25,020,188	25,020,188	25,020,188
	290	Nutrition Services Fund	3,773,334	3,757,090	4,081,468	4,651,443	5,552,041	5,552,041	5,552,041
	400	Capital Projects Fund	1,822,118	1,677,147	2,019,140	2,183,922	2,367,359	2,367,359	2,367,359
	611	Insurance Reserve Fund	304,465	209,014	191,910	190,507	258,229	258,229	258,229
	612	Workers' Compensation Fund	188,438	201,867	206,561	247,103	307,645	307,645	307,645
		Total 0200	**197,589,175**	**202,251,891**	**213,820,578**	**230,756,468**	**258,215,720**	**258,215,720**	**258,215,720**
0300	**Purchased Services**								
	100	General Fund	28,196,538	32,386,876	35,129,573	40,643,909	40,915,610	40,915,610	40,915,610
	220	Student Body & Special Purpose Fund	1,102,807	1,860,148	2,004,056	-	-	-	-
	240	Equipment Replacement Fund	3,429	5,370	-	50,000	-	-	-
	260	Scholarship Fund	56,744	83,314	67,865	540,000	535,000	535,000	535,000
	270	Grant Fund	7,231,810	8,213,509	9,259,309	11,793,271	14,092,736	14,092,736	14,092,736
	290	Nutrition Services Fund	115,663	135,021	156,459	239,425	264,850	264,850	264,850
	400	Capital Projects Fund	3,215,710	13,549,687	16,209,817	35,276,500	65,318,290	65,318,290	65,318,290
	611	Insurance Reserve Fund	566,524	309,928	381,265	730,912	748,560	748,560	748,560
	612	Workers' Compensation Fund	136,228	105,921	110,752	200,250	202,180	202,180	202,180
		Total 0300	**40,625,452**	**56,649,775**	**63,319,097**	**89,474,267**	**122,077,226**	**122,077,226**	**122,077,226**
0400	**Supplies & Materials**								
	100	General Fund	18,133,086	13,439,635	13,161,212	18,598,746	22,672,363	22,672,363	22,672,363
	220	Student Body & Special Purpose Fund	5,062,524	3,224,930	3,267,870	11,304,364	10,998,516	10,998,516	10,998,516
	240	Equipment Replacement Fund	505,676	330,225	740,745	4,475,000	1,287,000	1,287,000	1,287,000
	260	Scholarship Fund	-	500	-	-	-	-	-
	270	Grant Fund	6,180,181	5,029,781	4,501,070	14,616,973	7,042,671	7,042,671	7,042,671
	290	Nutrition Services Fund	6,109,107	5,991,001	6,161,559	15,085,392	13,917,734	13,917,734	13,917,734
	400	Capital Projects Fund	5,419,642	4,338,080	15,738,918	18,843,142	31,715,792	31,715,792	31,715,792
	611	Insurance Reserve Fund	50,576	65,556	132,199	775,020	772,675	772,675	772,675
	612	Workers' Compensation Fund	31,572	19,766	59,809	56,940	56,300	56,300	56,300
		Total 0400	**41,492,363**	**32,439,474**	**43,763,382**	**83,755,577**	**88,463,051**	**88,463,051**	**88,463,051**
0500	**Capital Outlay**								
	100	General Fund	922,566	780,917	1,209,307	858,496	492,554	492,554	492,554
	220	Student Body & Special Purpose Fund	116,702	148,768	111,850	1,000,000	1,000,000	1,000,000	1,000,000
	240	Equipment Replacement Fund	1,414,247	3,395,706	3,023,776	7,861,600	9,310,851	9,310,851	9,310,851
	270	Grant Fund	5,986,046	2,785,029	5,512,082	36,427,104	29,232,769	29,232,769	29,232,769
	290	Nutrition Services Fund	-	8,113	290,755	800,000	600,000	600,000	600,000
	400	Capital Projects Fund	30,764,738	21,692,707	61,000,748	656,803,893	411,756,039	411,756,039	411,756,039
	611	Insurance Reserve Fund	-	15,386	46,720	-	50,000	50,000	50,000
	612	Workers' Compensation Fund	-	15,391	15,000	5,000	5,000	5,000	5,000
		Total 0500	**39,204,300**	**28,842,018**	**71,210,238**	**703,756,093**	**452,447,213**	**452,447,213**	**452,447,213**
0600	**Other Objects**								
	100	General Fund	2,827,273	2,811,855	2,651,061	2,785,885	3,126,847	3,126,847	3,126,847
	220	Student Body & Special Purpose Fund	181,139	323,624	435,230	-	-	-	-
	270	Grant Fund	2,586,614	2,118,816	2,344,512	4,286,992	2,872,461	2,872,461	2,872,461
	290	Nutrition Services Fund	1,450	1,964	2,371	10,650	46,500	46,500	46,500
	300	Debt Service Fund	94,150,488	105,755,296	116,516,478	114,938,154	121,012,843	121,012,843	121,012,843
	400	Capital Projects Fund	863,550	644,174	29,256,389	1,370,000	139,000	139,000	139,000
	611	Insurance Reserve Fund	2,988,621	3,348,698	3,994,775	8,893,485	6,206,000	6,206,000	6,206,000
	612	Workers' Compensation Fund	1,288,008	1,746,268	1,784,187	2,912,670	2,615,100	2,615,100	2,615,100
		Total 0600	**104,887,143**	**116,750,696**	**156,985,003**	**135,197,836**	**136,018,751**	**136,018,751**	**136,018,751**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0700	**Transfers**							
100	General Fund	3,426,461	5,182,952	6,734,854	6,136,854	2,900,000	2,900,000	2,900,000
220	Student Body & Special Purpose Fund	54,457	31,378	62,716	15,000	15,000	15,000	15,000
240	Equipment Replacement Fund	129,161	129,161	129,161	133,885	129,161	129,161	129,161
260	Scholarship Fund	-	500	600	15,000	15,000	15,000	15,000
270	Grant Fund	969,830	921,503	290,095	511,884	-	-	-
280	Long-Term Planning Fund	2,789,111	-	-	-	-	-	-
290	Nutrition Services Fund	-	1,030	1,540	4,000	4,000	4,000	4,000
400	Capital Projects Fund	1,209,289	1,208,289	8,261,389	1,202,965	1,934,742	1,934,742	1,934,742
	Total 0700	**8,578,309**	**7,474,814**	**15,480,355**	**8,019,588**	**4,997,903**	**4,997,903**	**4,997,903**
0800	**Other Uses of Funds (Contingency)**							
100	General Fund	-	-	-	143,074,257	138,708,688	138,708,688	138,708,688
280	Long-Term Planning Fund	-	-	-	31,600,000	40,650,000	40,650,000	40,650,000
611	Insurance Reserve Fund	-	-	-	4,868,745	5,031,387	5,031,387	5,031,387
612	Workers' Compensation Fund	-	-	-	2,433,566	2,679,575	2,679,575	2,679,575
	Total 0800	**-**	**-**	**-**	**181,976,568**	**187,069,650**	**187,069,650**	**187,069,650**
	TOTAL EXPENDITURES	**$ 761,901,253**	**$ 793,845,237**	**$ 922,972,117**	**$ 1,820,709,979**	**$ 1,660,798,865**	**$ 1,660,798,865**	**$ 1,660,798,865**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
ALL FUNDS BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
1110	Elementary Programs	772.0	762.0	170.9	169.2	-	-	-	-	-	-	$ 147,265,750	8.9%
1120	Middle School Programs	386.6	391.8	12.8	12.8	-	-	-	-	-	-	71,147,631	4.3%
1130	High School Programs	548.9	538.5	15.0	15.0	-	-	-	-	-	-	111,841,277	6.7%
1140	Pre-Kindergarten Programs	16.0	16.5	28.0	28.0	-	-	-	-	-	-	5,581,803	0.3%
1210	Programs for the Talented & Gifted	0.3	0.3	-	-	-	-	-	-	-	-	338,348	0.0%
1220	Restrictive Programs for Students with Disabilities	98.8	101.8	276.0	298.3	-	-	-	-	-	-	39,627,937	2.4%
1250	Less Restrictive Programs for Students with Disabilities	112.8	119.8	58.6	58.6	-	-	-	-	-	-	22,621,174	1.4%
1270	Educationally Underserved	13.5	12.5	4.6	4.6	-	-	-	-	0.3	0.3	6,612,695	0.4%
1280	Alternative Education	19.5	19.5	1.7	1.7	-	-	-	-	-	-	15,383,862	0.9%
1290	Designated Programs	243.6	252.7	72.7	71.4	-	-	-	-	-	-	50,241,617	3.0%
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	1,583,926	0.1%
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	812,207	0.1%
	INSTRUCTION	**2,212.0**	**2,215.4**	**640.3**	**659.6**	**-**	**-**	**-**	**-**	**-**	**0.3**	**474,967,611**	**28.6%**
2110	Attendance & Social Work Services	54.4	54.4	80.9	84.9	-	-	1.0	1.0	1.0	1.0	16,514,753	1.0%
2120	Guidance Services	141.5	139.0	27.5	27.6	-	-	-	-	-	-	23,969,671	1.4%
2130	Health Services	21.5	21.3	16.9	16.9	-	-	-	1.0	-	-	5,496,000	0.3%
2140	Psychological Services	47.1	47.1	-	-	-	-	-	-	-	-	7,483,746	0.5%
2150	Speech Pathology and Audiology Services	56.2	57.2	2.7	2.7	-	-	-	-	-	-	9,848,717	0.6%
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	-	-	6,977,532	0.4%
2190	Service Direction, Student Support Services	17.3	16.3	18.0	18.9	-	-	-	-	8.0	7.0	9,399,726	0.6%
2210	Improvement of Instruction Services	13.8	12.9	2.5	2.5	-	-	-	-	2.8	2.8	4,888,337	0.3%
2220	Educational Media Services	12.8	12.8	62.0	62.3	-	-	-	-	-	-	8,263,194	0.5%
2230	Assessment and Testing	-	-	1.5	1.5	-	-	-	-	-	-	523,205	0.0%
2240	Instructional Staff Development	15.5	15.2	-	-	-	-	-	-	-	-	9,157,355	0.6%
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	461,780	0.0%
2320	Executive Administration Services	-	-	-	-	3.0	4.0	1.0	1.0	3.0	3.0	2,601,209	0.2%
2410	Office of the Principal Services	12.0	10.0	138.1	137.9	-	-	-	-	100.0	101.0	43,551,176	2.6%
2490	Other Support Services - School Administration	-	-	11.3	11.7	-	-	-	-	10.0	10.0	5,825,322	0.4%
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	-	-	1.0	1.0	3,552,776	0.2%
2520	Fiscal Services	-	-	20.0	20.0	-	-	2.9	2.9	-	-	6,849,191	0.4%
2540	Operation & Maintenance of Plant Services	-	-	269.5	268.5	1.0	1.0	10.0	10.0	1.8	1.8	59,394,099	3.6%
2550	Student Transportation Services	-	-	264.0	260.9	-	-	4.1	4.1	1.3	1.3	64,352,377	3.9%
2570	Internal Services	-	-	11.0	11.0	-	-	1.0	1.0	-	-	2,136,991	0.1%
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	2.6	3.0	-	-	1.0	1.0	1.0	1.0	1,161,914	0.1%
2630	Information Services	-	-	7.0	7.0	-	-	-	-	1.0	1.0	1,352,880	0.1%
2640	Staff Services	5.3	5.3	13.0	15.0	3.0	3.0	4.0	4.0	5.0	5.0	7,114,678	0.4%
2660	Technology Services	-	-	77.8	77.5	1.0	1.0	3.0	3.0	2.0	2.0	19,873,016	1.2%
2680	Interpretation/Translation Services	-	-	8.6	8.6	-	-	-	-	-	-	1,190,820	0.1%
2690	Other Support Services - Central	-	-	4.0	5.0	-	-	-	-	1.0	1.0	11,820,350	0.7%
	SUPPORT SERVICES	**400.4**	**394.5**	**1,038.9**	**1,043.4**	**9.0**	**10.0**	**28.0**	**29.0**	**138.9**	**138.9**	**333,760,815**	**20.1%**
3110	Service Area Direction - Food Services	-	-	6.6	8.4	-	-	5.0	5.0	1.0	1.0	3,974,065	0.2%
3120	Food Prep/Dispensing Services	-	-	150.7	160.3	-	-	-	-	-	-	24,507,351	1.5%
3140	Food Services - Summer School	-	-	-	-	-	-	-	-	-	-	291,246	0.0%
3390	Other Community Services	-	-	-	-	-	-	-	-	-	-	1,170,092	0.1%
3500	Custody & Care of Children Services	-	-	-	-	-	-	-	-	-	-	500,000	0.0%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**157.4**	**168.7**	**-**	**-**	**5.0**	**5.0**	**1.0**	**1.0**	**30,442,754**	**1.8%**
4110	Service Area Direction, Facilities Acquisition and Construction	-	-	31.9	30.5	-	-	4.0	3.0	1.0	1.0	6,167,747	0.4%
4120	Site Acq & Development Service	-	-	-	-	-	-	-	-	-	-	-	0.0%
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	474,783,190	28.6%
4180	Other Capital Items	-	-	-	-	-	-	-	-	-	-	25,954,792	1.6%
	FACILITIES ACQUISITION & CON	**-**	**-**	**31.9**	**30.5**	**-**	**-**	**4.0**	**3.0**	**1.0**	**1.0**	**506,905,729**	**30.5%**
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	-	-	122,654,403	7.4%
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	4,997,903	0.3%
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	187,069,650	11.3%
	FUND TOTAL:	**2,612.4**	**2,609.9**	**1,868.5**	**1,902.2**	**9.0**	**10.0**	**37.0**	**37.0**	**140.9**	**141.2**	**$ 1,660,798,865**	**100.0%**

Note: Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

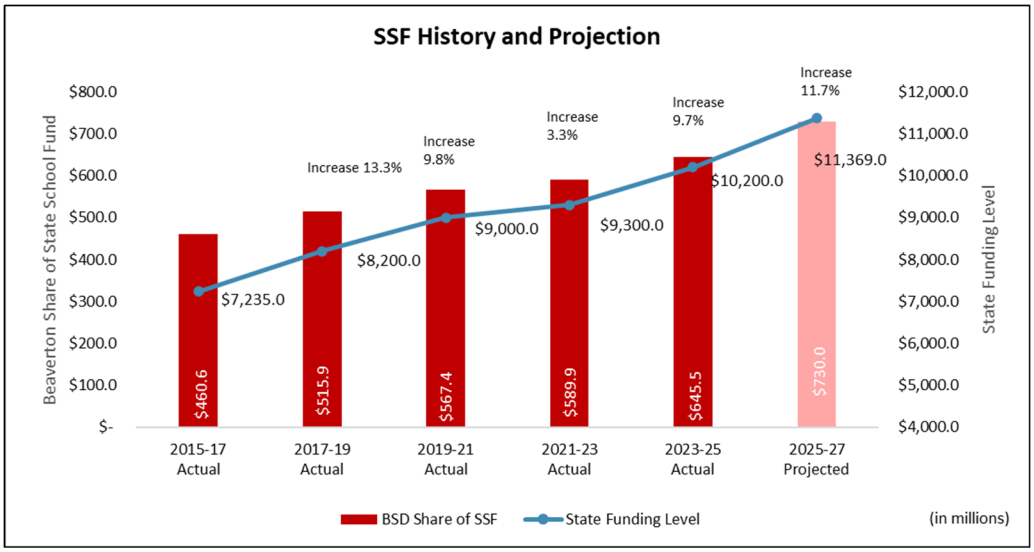
General Fund (100)


BEAVERTON
SCHOOL DISTRICT

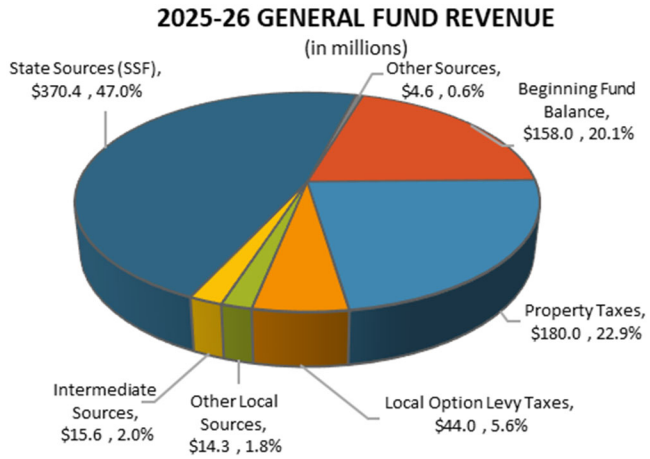
GENERAL FUND OVERVIEW

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

Revenue - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 87.5% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility grant, a transportation grant and a high cost disabilities grant. Approximately 95.5% of the grant is allocated to school districts and the remainder is allocated to Education Service Districts (ESD). All grants except the facility grant and a portion of the transportation grant are accounted for in the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The portion of the transportation grant related to the depreciation of transportation related capital assets is accounted for in the Categorical Fund, along with the facility grant funds



The state grant apportionment is less the local revenue. Local revenue includes general operating property taxes, county and common school funds. Local property taxes account for 75.6% 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 0.4% 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 7.0% 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 89.2% of the General Fund expenditures, excluding contingency. General Fund budgeted positions is outlined on the following page. Board policy requires a 5% contingency. Due to increased reserves because of the increased SSF per pupil allocations, reserve build ups from the COVID-19 pandemic and staffing shortages, the contingency for 2025-26 is 16.4%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund and Equipment Replacement Fund, which makes up 0.5% of the total General Fund budget, excluding contingency. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials.



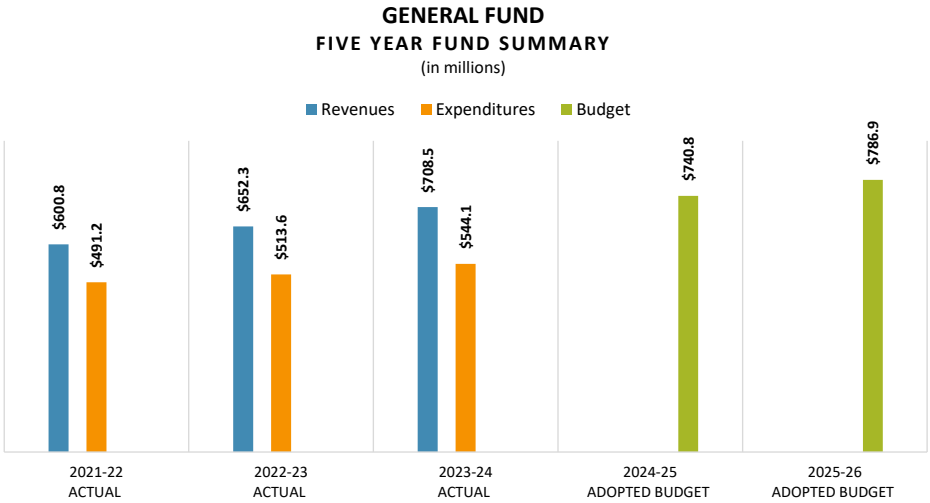
BEAVERTON SCHOOL DISTRICT
GENERAL FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

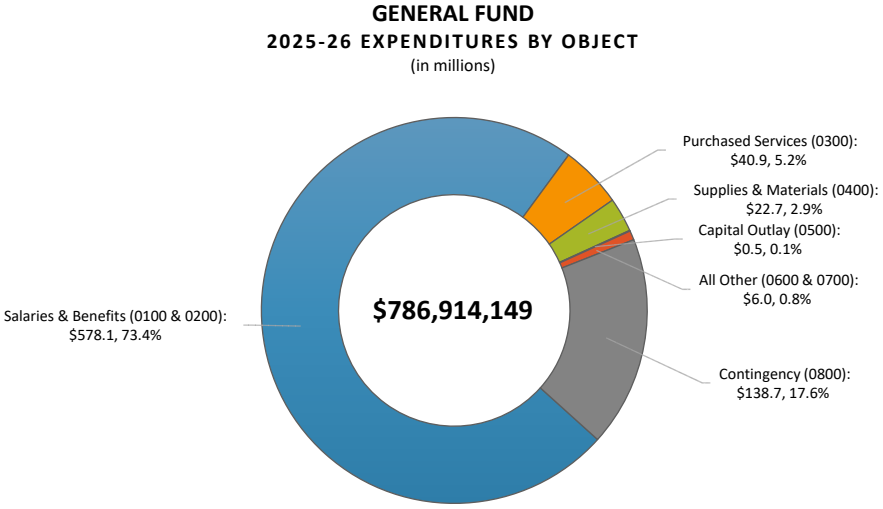
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		NUMBER OF STUDENTS	PROPOSED BUDGET	% OF BUDGET	COST PER STUDENT
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26				
1110	Elementary Programs	706.0	700.0	128.5	127.6	-	-	-	-	-	-	15,113	$ 128,819,751	16.4%	$ 8,524
1120	Middle School Programs	378.0	384.0	12.8	12.8	-	-	-	-	-	-	8,513	63,697,348	8.1%	7,482
1130	High School Programs	528.0	518.2	14.6	14.6	-	-	-	-	-	-	11,517	97,073,238	12.3%	8,429
1140	Pre-Kindergarten Programs	14.0	14.5	24.5	24.5	-	-	-	-	-	-	451	4,179,821	0.5%	9,268
1210	Programs for the Talented & Gifted	0.3	0.3	-	-	-	-	-	-	-	-	5,190	338,348	0.0%	65
1220	Restrictive Programs for Students with Disabilities	63.8	98.8	276.0	298.3	-	-	-	-	-	-	967	39,105,993	5.0%	40,441
1250	Less Restrictive Programs for Students with Disabilities	104.8	97.3	58.6	58.6	-	-	-	-	-	-	2,982	19,214,608	2.4%	6,444
1280	Alternative Education	19.5	19.5	1.7	1.7	-	-	-	-	-	-	1,537	15,199,593	1.9%	9,889
1290	Designated Programs	136.1	145.7	61.4	61.3	-	-	-	-	-	-	6,141	29,841,073	3.8%	4,859
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	1,080	707,282	0.1%	655
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	385	1,100	0.0%	3
	INSTRUCTION	**1,950.5**	**1,978.3**	**578.1**	**599.4**	**-**	**-**	**-**	**-**	**-**	**-**		**398,178,155**	**50.6%**	
2110	Attendance & Social Work Services	29.4	29.4	58.7	59.7	-	-	1.0	1.0	1.0	1.0	36,552	10,399,279	1.3%	285
2120	Guidance Services	129.3	127.3	27.5	27.6	-	-	-	-	-	-	36,552	22,106,603	2.8%	605
2130	Health Services	-	-	16.9	16.9	-	-	-	0.8	-	-	36,552	1,893,001	0.2%	52
2140	Psychological Services	40.8	40.8	-	-	-	-	-	-	-	-	949	6,525,884	0.8%	6,877
2150	Speech Pathology and Audiology Services	50.4	51.4	2.7	2.7	-	-	-	-	-	-	2,656	8,917,016	1.1%	3,357
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	-	-	877	477,532	0.1%	545
2190	Service Direction, Student Support Services	17.3	16.3	18.0	18.9	-	-	-	-	5.0	4.0	4,910	7,284,623	0.9%	1,484
2210	Improvement of Instruction Services	12.8	11.9	0.5	0.5	-	-	-	-	2.3	2.3	36,552	4,018,646	0.5%	110
2220	Educational Media Services	12.5	12.5	62.0	62.3	-	-	-	-	-	-	36,552	7,926,319	1.0%	217
2230	Assessment and Testing	-	-	1.5	1.5	-	-	-	-	-	-	36,552	523,205	0.1%	14
2240	Instructional Staff Development	8.8	8.8	-	-	-	-	-	-	-	-	36,552	5,538,789	0.7%	152
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	37,394	461,780	0.1%	12
2320	Executive Administration Services	-	-	-	-	3.0	4.0	0.9	0.9	3.0	3.0	37,394	2,559,348	0.3%	68
2410	Office of the Principal Services	12.0	10.0	137.6	137.4	-	-	-	-	100.0	101.0	36,552	42,766,837	5.4%	1,170
2490	Other Support Services - School Administration	-	-	11.3	11.7	-	-	-	-	9.0	9.0	37,394	5,568,665	0.7%	149
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	-	-	1.0	1.0	37,394	552,776	0.1%	15
2520	Fiscal Services	-	-	19.0	19.0	-	-	2.8	2.8	-	-	37,394	3,821,518	0.5%	102
2540	Operation & Maintenance of Plant Services	-	-	269.5	268.5	1.0	1.0	10.0	10.0	1.8	1.8	36,552	51,871,715	6.6%	1,419
2550	Student Transportation Services	-	-	264.0	260.9	-	-	4.1	4.1	1.3	1.3	24,394	31,501,276	4.0%	1,291
2570	Internal Services	-	-	11.0	11.0	-	-	1.0	1.0	-	-	36,552	2,136,991	0.3%	58
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	2.6	3.0	-	-	1.0	1.0	-	-	37,394	853,524	0.1%	23
2630	Information Services	-	-	7.0	7.0	-	-	-	-	1.0	1.0	37,394	1,276,211	0.2%	34
2640	Staff Services	2.3	2.3	13.0	15.0	3.0	3.0	4.0	4.0	4.0	4.0	37,394	6,247,733	0.8%	167
2660	Technology Services	-	-	77.8	77.5	1.0	1.0	3.0	3.0	2.0	2.0	37,394	18,761,016	2.4%	502
2680	Interpretation/Translation Services	-	-	8.6	8.6	-	-	-	-	-	-	36,552	1,145,459	0.2%	31
	SUPPORT SERVICES	**318.6**	**313.7**	**1,009.2**	**1,009.7**	**9.0**	**10.0**	**27.8**	**28.6**	**131.4**	**131.4**		**245,135,746**	**31.2%**	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	-	-	36,552	250,000	0.0%	7
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**250,000**	**0.0%**	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	36,552	100,000	0.0%	3
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**100,000**	**0.0%**	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	-	-	37,394	1,641,560	0.2%	44
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	37,394	2,900,000	0.4%	78
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	37,394	138,708,688	17.6%	3,709
	FUND TOTAL:	**2,269.1**	**2,292.0**	**1,587.3**	**1,609.1**	**9.0**	**10.0**	**27.8**	**28.6**	**131.4**	**131.4**		**$ 786,914,149**	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	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 200,481,270	$ 214,233,353	$ 228,085,143	$ 228,111,540	$ 238,254,419	$ 238,254,419	$ 238,254,419
2000	Intermediate Revenue	14,126,181	14,644,653	13,383,590	15,131,298	15,597,036	15,597,036	15,597,036
3000	State Revenue	294,630,756	313,753,325	328,371,389	337,182,005	370,496,454	370,496,454	370,496,454
5000	Other Sources	91,572,090	109,646,221	138,653,856	160,400,000	162,566,240	162,566,240	162,566,240
	Total Revenues	**$ 600,810,297**	**$ 652,277,552**	**$ 708,493,978**	**$ 740,824,843**	**$ 786,914,149**	**$ 786,914,149**	**$ 786,914,149**
0100	Salaries	$ 271,995,772	$ 289,468,762	$ 303,035,265	$ 330,001,803	$ 353,855,275	$ 353,855,275	$ 353,855,275
0200	Associated Payroll Costs	165,663,380	169,554,435	182,136,678	198,724,893	224,242,812	224,242,812	224,242,812
0300	Purchased Services	28,196,538	32,386,876	35,129,573	40,643,909	40,915,610	40,915,610	40,915,610
0400	Supplies & Materials	18,133,086	13,439,635	13,161,212	18,598,746	22,672,363	22,672,363	22,672,363
0500	Capital Outlay	922,566	780,917	1,209,307	858,496	492,554	492,554	492,554
0600	Other Objects	2,827,273	2,811,855	2,651,061	2,785,885	3,126,847	3,126,847	3,126,847
0700	Transfers	3,426,461	5,182,952	6,734,854	6,136,854	2,900,000	2,900,000	2,900,000
0800	Other Uses of Funds (Contingency)	-	-	-	143,074,257	138,708,688	138,708,688	138,708,688
	Total Expenditures	**$ 491,165,076**	**$ 513,625,433**	**$ 544,057,951**	**$ 740,824,843**	**$ 786,914,149**	**$ 786,914,149**	**$ 786,914,149**
	Ending Fund Balance	**$ 109,645,221**	**$ 138,652,119**	**$ 164,436,027**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 86,621,373**	**$ 109,645,221**	**$ 138,652,119**				
	Change in Fund Balance	**23,023,848**	**29,006,898**	**25,783,908**				
	Ending Fund Balance	**$ 109,645,221**	**$ 138,652,119**	**$ 164,436,027**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1110	Property Taxes	$ 156,178,822	$ 162,331,922	$ 169,169,088	$ 173,000,000	$ 180,000,000	$ 180,000,000	$ 180,000,000
	1120	Local Option Taxes	37,407,459	39,826,733	41,616,152	43,000,000	44,000,000	44,000,000	44,000,000
	1310	Regular Day School Tuition	227,128	324,056	247,241	342,000	378,000	378,000	378,000
	1330	Summer School Tuition	187,700	165,150	156,800	150,000	150,000	150,000	150,000
	1410	Regular Day School Transport	11,010	44,562	111,540	50,000	53,681	53,681	53,681
	1510	Interest on Investments	412,582	6,771,845	12,186,627	8,000,000	10,000,000	10,000,000	10,000,000
	1710	Admissions	145,933	177,685	172,838	200,000	175,000	175,000	175,000
	1740	Fees	871,325	495,729	508,113	400,000	425,000	425,000	425,000
	1910	Rentals	622,330	711,874	662,697	680,000	685,000	685,000	685,000
	1920	Contrib/Donat - Private Source	15,594	1,022	5,847	-	-	-	-
	1960	Recovery of Prior Year Exp	16,447	97,814	337,646	50,000	350,000	350,000	350,000
	1980	Fees Charged to Grants	2,570,648	2,117,851	2,188,032	872,000	1,500,000	1,500,000	1,500,000
	1990	Miscellaneous	1,814,294	1,167,111	722,520	1,367,540	537,738	537,738	537,738
		Total 1000	**200,481,270**	**214,233,353**	**228,085,143**	**228,111,540**	**238,254,419**	**238,254,419**	**238,254,419**
2000	**Intermediate Revenue**								
	2100	Unrestr Revenue - Intermediate	13,120,643	13,613,911	12,392,695	14,261,058	14,376,058	14,376,058	14,376,058
	2190	Other Unrestr Intermed Sources	1,005,539	1,030,741	990,896	870,240	1,220,978	1,220,978	1,220,978
		Total 2000	**14,126,181**	**14,644,653**	**13,383,590**	**15,131,298**	**15,597,036**	**15,597,036**	**15,597,036**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	292,163,494	307,495,731	321,850,102	331,182,005	366,496,454	366,496,454	366,496,454
	3190	Other Unrestr Grants-in-Aid	2,467,262	6,257,594	6,521,287	6,000,000	4,000,000	4,000,000	4,000,000
		Total 3000	**294,630,756**	**313,753,325**	**328,371,389**	**337,182,005**	**370,496,454**	**370,496,454**	**370,496,454**
5000	**Other Sources**								
	5160	Lease Purchase Receipts	4,950,717	-	-	-	4,566,240	4,566,240	4,566,240
	5300	Sale/Comp for Loss of Fixed Assets	-	1,000	1,737	-	-	-	-
	5400	Beginning Fund Balance	86,621,373	109,645,221	138,652,119	160,400,000	158,000,000	158,000,000	158,000,000
		Total 5000	**91,572,090**	**109,646,221**	**138,653,856**	**160,400,000**	**162,566,240**	**162,566,240**	**162,566,240**
		FUND 100 TOTAL	**$ 600,810,297**	**$ 652,277,552**	**$ 708,493,978**	**$ 740,824,843**	**$ 786,914,149**	**$ 786,914,149**	**$ 786,914,149**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0100	Salaries	$ 64,051,336	$ 70,672,705	$ 70,416,522	$ 73,430,608	834.5	$ 77,224,334	$ 77,224,334	$ 77,224,334	827.6
0200	Associated Payroll Costs	37,624,230	39,744,938	41,000,548	42,238,122	-	47,200,050	47,200,050	47,200,050	-
0300	Purchased Services	799,209	855,392	1,014,412	1,344,038	-	1,190,729	1,190,729	1,190,729	-
0400	Supplies & Materials	3,959,034	1,589,364	1,370,033	2,544,676	-	3,202,338	3,202,338	3,202,338	-
0500	Capital Outlay	-	-	10,675	-	-	-	-	-	-
0600	Other Objects	1,253	4,358	62,203	2,585	-	2,300	2,300	2,300	-
	Total 1110	**106,435,061**	**112,866,756**	**113,874,393**	**119,560,029**	**834.5**	**128,819,751**	**128,819,751**	**128,819,751**	**827.6**
1120	**Middle School Programs**									
0100	Salaries	30,667,643	31,396,500	32,575,554	36,812,396	390.8	37,987,519	37,987,519	37,987,519	396.8
0200	Associated Payroll Costs	16,987,220	16,954,810	18,314,898	21,324,664	-	22,988,868	22,988,868	22,988,868	-
0300	Purchased Services	382,537	266,825	713,050	153,697	-	206,296	206,296	206,296	-
0400	Supplies & Materials	1,975,515	794,290	827,822	1,167,177	-	2,514,330	2,514,330	2,514,330	-
0500	Capital Outlay	5,645	2,875	3,670	-	-	-	-	-	-
0600	Other Objects	4,023	4,992	4,199	325	-	335	335	335	-
	Total 1120	**50,022,583**	**49,420,293**	**52,439,193**	**59,458,259**	**390.8**	**63,697,348**	**63,697,348**	**63,697,348**	**396.8**
1130	**High School Programs**									
0100	Salaries	47,734,683	49,452,350	52,621,875	55,394,202	542.6	58,073,022	58,073,022	58,073,022	532.8
0200	Associated Payroll Costs	25,956,289	26,179,253	28,226,130	31,311,301	-	33,372,856	33,372,856	33,372,856	-
0300	Purchased Services	1,523,270	1,329,550	1,437,117	2,162,383	-	1,867,053	1,867,053	1,867,053	-
0400	Supplies & Materials	2,901,823	1,679,174	1,523,023	2,505,108	-	3,677,587	3,677,587	3,677,587	-
0500	Capital Outlay	13,865	8,795	15,508	-	-	-	-	-	-
0600	Other Objects	73,099	102,626	92,823	81,238	-	82,720	82,720	82,720	-
	Total 1130	**78,203,028**	**78,751,747**	**83,916,475**	**91,454,232**	**542.6**	**97,073,238**	**97,073,238**	**97,073,238**	**532.8**
1140	**Pre-Kindergarten Programs**									
0100	Salaries	1,168,103	1,438,044	1,228,762	2,060,506	38.5	2,322,381	2,322,381	2,322,381	39.0
0200	Associated Payroll Costs	822,354	1,026,719	947,412	1,493,926	-	1,766,631	1,766,631	1,766,631	-
0400	Supplies & Materials	43,081	104,486	71,149	118,088	-	90,809	90,809	90,809	-
0600	Other Objects	-	150	-	-	-	-	-	-	-
	Total 1140	**2,033,538**	**2,569,399**	**2,247,323**	**3,672,520**	**38.5**	**4,179,821**	**4,179,821**	**4,179,821**	**39.0**
1210	**Programs for Talented & Gifted**									
0100	Salaries	233,362	193,301	125,654	141,120	0.3	154,961	154,961	154,961	0.3
0200	Associated Payroll Costs	94,078	74,356	48,855	53,153	-	63,898	63,898	63,898	-
0300	Purchased Services	1,403	10,270	280	5,650	-	5,650	5,650	5,650	-
0400	Supplies & Materials	70,535	116,063	62,822	120,925	-	111,839	111,839	111,839	-
0600	Other Objects	-	-	5,382	2,000	-	2,000	2,000	2,000	-
	Total 1210	**399,379**	**393,991**	**242,993**	**322,848**	**0.3**	**338,348**	**338,348**	**338,348**	**0.3**
1220	**Restrictive Programs**									
0100	Salaries	13,579,041	15,216,934	16,441,363	16,786,274	339.8	21,659,212	21,659,212	21,659,212	397.1
0200	Associated Payroll Costs	10,365,036	10,983,717	11,981,894	11,680,493	-	15,944,969	15,944,969	15,944,969	-
0300	Purchased Services	938,759	1,061,294	2,941,246	1,838,128	-	1,451,648	1,451,648	1,451,648	-
0400	Supplies & Materials	99,597	41,124	36,339	50,664	-	50,164	50,164	50,164	-
0600	Other Objects	40	100	80	-	-	-	-	-	-
	Total 1220	**24,982,473**	**27,303,169**	**31,400,922**	**30,355,559**	**339.8**	**39,105,993**	**39,105,993**	**39,105,993**	**397.1**
1250	**Less Restrictive Programs**									
0100	Salaries	8,103,002	7,883,371	9,432,475	11,980,922	163.3	11,652,905	11,652,905	11,652,905	155.8
0200	Associated Payroll Costs	4,719,591	4,281,208	5,283,950	7,173,528	-	7,550,773	7,550,773	7,550,773	-
0300	Purchased Services	406	946	515,186	500	-	1,200	1,200	1,200	-
0400	Supplies & Materials	15,699	3,743	3,632	13,550	-	9,730	9,730	9,730	-
	Total 1250	**12,838,697**	**12,169,268**	**15,235,243**	**19,168,500**	**163.3**	**19,214,608**	**19,214,608**	**19,214,608**	**155.8**
1280	**Alternative Education**									
0100	Salaries	1,834,872	1,743,073	2,167,239	2,146,394	21.2	2,199,852	2,199,852	2,199,852	21.2
0200	Associated Payroll Costs	1,025,291	969,010	1,194,116	1,219,725	-	1,290,771	1,290,771	1,290,771	-
0300	Purchased Services	7,721,745	8,713,530	9,204,402	10,577,668	-	11,466,735	11,466,735	11,466,735	-
0400	Supplies & Materials	83,574	89,789	127,477	256,720	-	242,235	242,235	242,235	-
0600	Other Objects	2,200	1,895	1,006	300	-	-	-	-	-
	Total 1280	**10,667,682**	**11,517,298**	**12,694,240**	**14,200,807**	**21.2**	**15,199,593**	**15,199,593**	**15,199,593**	**21.2**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1290	**Designated Programs**									
0100	Salaries	12,148,876	13,003,308	13,975,364	15,880,859	197.5	18,005,832	18,005,832	18,005,832	207.0
0200	Associated Payroll Costs	7,070,321	7,371,928	8,030,151	9,393,220	-	11,227,858	11,227,858	11,227,858	-
0300	Purchased Services	141,716	268,566	201,150	151,500	-	164,750	164,750	164,750	-
0400	Supplies & Materials	217,128	128,729	113,860	422,666	-	210,433	210,433	210,433	-
0600	Other Objects	101,847	161,641	127,720	126,400	-	232,200	232,200	232,200	-
	Total 1290	**19,679,888**	**20,934,171**	**22,448,245**	**25,974,645**	**197.5**	**29,841,073**	**29,841,073**	**29,841,073**	**207.0**
1410	**Summer School - Elem School**									
0100	Salaries	268	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	89	-	-	-	-	-	-	-	-
	Total 1410	**357**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1430	**Summer School - High School**									
0100	Salaries	42,000	-	14,000	447,664	-	512,857	512,857	512,857	-
0200	Associated Payroll Costs	15,044	-	5,027	146,610	-	188,425	188,425	188,425	-
0400	Supplies & Materials	21,094	887	-	6,000	-	6,000	6,000	6,000	-
	Total 1430	**78,138**	**887**	**19,027**	**600,274**	**-**	**707,282**	**707,282**	**707,282**	**-**
1490	**Summer School - Other Programs**									
0100	Salaries	414	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	140	-	-	-	-	-	-	-	-
0300	Purchased Services	-	-	-	1,000	-	1,000	1,000	1,000	-
0400	Supplies & Materials	-	-	-	100	-	100	100	100	-
	Total 1490	**554**	**-**	**-**	**1,100**	**-**	**1,100**	**1,100**	**1,100**	**-**
2110	**Attendance & Social Work Services**									
0100	Salaries	3,226,585	3,361,388	2,790,842	4,925,828	90.1	5,435,876	5,435,876	5,435,876	91.1
0200	Associated Payroll Costs	2,596,233	2,540,164	2,091,118	3,375,142	-	3,939,358	3,939,358	3,939,358	-
0300	Purchased Services	410,802	620,397	668,459	950,354	-	878,120	878,120	878,120	-
0400	Supplies & Materials	64,409	69,185	125,079	89,925	-	92,425	92,425	92,425	-
0500	Capital Outlay	51,788	18,671	43,566	97,000	-	45,000	45,000	45,000	-
0600	Other Objects	790	2,406	5,700	7,500	-	8,500	8,500	8,500	-
	Total 2110	**6,350,607**	**6,612,211**	**5,724,764**	**9,445,749**	**90.1**	**10,399,279**	**10,399,279**	**10,399,279**	**91.1**
2120	**Guidance Services**									
0100	Salaries	10,926,212	11,372,644	11,940,227	12,672,123	156.7	13,537,441	13,537,441	13,537,441	154.9
0200	Associated Payroll Costs	6,585,107	6,766,347	7,237,331	7,567,431	-	8,491,841	8,491,841	8,491,841	-
0300	Purchased Services	3,048	701,858	1,340	28,550	-	49,586	49,586	49,586	-
0400	Supplies & Materials	22,166	23,891	23,053	27,390	-	27,405	27,405	27,405	-
0600	Other Objects	1,100	930	422	330	-	330	330	330	-
	Total 2120	**17,537,633**	**18,865,670**	**19,202,373**	**20,295,824**	**156.7**	**22,106,603**	**22,106,603**	**22,106,603**	**154.9**
2130	**Health Services**									
0100	Salaries	795,734	677,925	730,592	897,691	16.9	1,049,430	1,049,430	1,049,430	17.7
0200	Associated Payroll Costs	542,907	450,829	548,039	656,000	-	702,259	702,259	702,259	-
0300	Purchased Services	96,860	67,465	92,188	86,872	-	93,207	93,207	93,207	-
0400	Supplies & Materials	48,962	49,488	30,092	50,061	-	48,105	48,105	48,105	-
	Total 2130	**1,484,463**	**1,245,707**	**1,400,910**	**1,690,624**	**16.9**	**1,893,001**	**1,893,001**	**1,893,001**	**17.7**
2140	**Psychological Service**									
0100	Salaries	2,410,001	2,405,859	3,338,804	3,783,462	40.8	4,045,616	4,045,616	4,045,616	40.8
0200	Associated Payroll Costs	1,303,466	1,252,085	1,846,819	2,069,880	-	2,320,068	2,320,068	2,320,068	-
0300	Purchased Services	568	1,610	3,615	4,200	-	135,200	135,200	135,200	-
0400	Supplies & Materials	43,225	32,250	16,444	24,311	-	25,000	25,000	25,000	-
	Total 2140	**3,757,260**	**3,691,804**	**5,205,682**	**5,881,853**	**40.8**	**6,525,884**	**6,525,884**	**6,525,884**	**40.8**
2150	**Speech Path & Audiology Services**									
0100	Salaries	4,267,891	4,076,939	4,851,515	4,956,820	53.1	5,439,361	5,439,361	5,439,361	54.1
0200	Associated Payroll Costs	2,441,505	2,195,379	2,620,105	2,697,595	-	3,188,705	3,188,705	3,188,705	-
0300	Purchased Services	148,885	1,055,463	487,638	54,350	-	244,950	244,950	244,950	-
0400	Supplies & Materials	51,898	37,421	23,939	44,100	-	44,000	44,000	44,000	-
0600	Other Objects	-	185	-	-	-	-	-	-	-
	Total 2150	**6,910,180**	**7,365,387**	**7,983,197**	**7,752,865**	**53.1**	**8,917,016**	**8,917,016**	**8,917,016**	**54.1**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2160	**Other Student Treatment Services**									
0100	Salaries	259,858	284,527	299,156	261,520	3.0	284,225	284,225	284,225	3.0
0200	Associated Payroll Costs	147,913	154,246	166,157	146,655	-	173,307	173,307	173,307	-
0300	Purchased Services	2,733	2,180	3,249	5,000	-	5,000	5,000	5,000	-
0400	Supplies & Materials	37,033	15,505	13,202	15,000	-	15,000	15,000	15,000	-
0500	Capital Outlay	7,495	-	-	-	-	-	-	-	-
	Total 2160	**455,031**	**456,458**	**481,764**	**428,175**	**3.0**	**477,532**	**477,532**	**477,532**	**3.0**
2190	**Direction of Student Support Services**									
0100	Salaries	3,109,909	2,982,615	2,824,921	3,685,553	40.3	4,003,480	4,003,480	4,003,480	39.2
0200	Associated Payroll Costs	1,796,059	1,665,518	1,605,688	2,098,242	-	2,414,686	2,414,686	2,414,686	-
0300	Purchased Services	280,415	57,801	374,909	394,525	-	472,850	472,850	472,850	-
0400	Supplies & Materials	128,391	114,065	77,810	232,907	-	232,607	232,607	232,607	-
0600	Other Objects	71,199	129,170	42,317	151,000	-	161,000	161,000	161,000	-
	Total 2190	**5,385,973**	**4,949,169**	**4,925,644**	**6,562,227**	**40.3**	**7,284,623**	**7,284,623**	**7,284,623**	**39.2**
2210	**Improvement Instruction Services**									
0100	Salaries	1,702,444	1,870,434	923,584	1,766,481	15.6	1,793,103	1,793,103	1,793,103	14.6
0200	Associated Payroll Costs	922,651	1,001,717	501,627	949,154	-	1,020,280	1,020,280	1,020,280	-
0300	Purchased Services	6,398	114,096	48,525	14,160	-	25,160	25,160	25,160	-
0400	Supplies & Materials	5,713	15,397	4,833	1,060,603	-	1,080,103	1,080,103	1,080,103	-
0600	Other Objects	84,829	93,135	86,005	96,500	-	100,000	100,000	100,000	-
	Total 2210	**2,722,034**	**3,094,779**	**1,564,574**	**3,886,898**	**15.6**	**4,018,646**	**4,018,646**	**4,018,646**	**14.6**
2220	**Educational Media Services**									
0100	Salaries	3,407,620	3,674,543	3,470,936	3,630,980	74.5	4,163,682	4,163,682	4,163,682	74.8
0200	Associated Payroll Costs	2,638,692	2,714,203	2,690,588	2,781,676	-	3,268,847	3,268,847	3,268,847	-
0300	Purchased Services	2,452	12,566	7,993	6,888	-	5,980	5,980	5,980	-
0400	Supplies & Materials	554,532	347,722	455,080	514,919	-	487,660	487,660	487,660	-
0600	Other Objects	100	960	85	250	-	150	150	150	-
	Total 2220	**6,603,396**	**6,749,993**	**6,624,682**	**6,934,713**	**74.5**	**7,926,319**	**7,926,319**	**7,926,319**	**74.8**
2230	**Assessment and Testing**									
0100	Salaries	52,173	48,723	87,685	170,579	1.5	170,894	170,894	170,894	1.5
0200	Associated Payroll Costs	42,315	45,786	54,880	77,754	-	90,454	90,454	90,454	-
0300	Purchased Services	432	-	-	400	-	400	400	400	-
0400	Supplies & Materials	229,879	208,886	217,509	263,385	-	261,457	261,457	261,457	-
	Total 2230	**324,799**	**303,395**	**360,074**	**512,118**	**1.5**	**523,205**	**523,205**	**523,205**	**1.5**
2240	**Instructional Staff Development**									
0100	Salaries	1,479,629	1,803,657	1,826,390	2,190,133	8.8	2,206,260	2,206,260	2,206,260	8.8
0200	Associated Payroll Costs	1,120,408	1,272,053	1,297,684	1,690,222	-	1,837,567	1,837,567	1,837,567	-
0300	Purchased Services	569,304	663,729	375,499	645,280	-	854,549	854,549	854,549	-
0400	Supplies & Materials	165,392	214,778	223,134	692,270	-	520,463	520,463	520,463	-
0600	Other Objects	88,968	88,725	96,324	93,500	-	119,950	119,950	119,950	-
	Total 2240	**3,423,701**	**4,042,942**	**3,819,031**	**5,311,405**	**8.8**	**5,538,789**	**5,538,789**	**5,538,789**	**8.8**
2310	**Board of Education Services**									
0100	Salaries	-	13,538	3,586	-	-	-	-	-	-
0200	Associated Payroll Costs	-	914	313	-	-	-	-	-	-
0300	Purchased Services	410,500	312,449	143,360	460,780	-	416,780	416,780	416,780	-
0400	Supplies & Materials	6,264	10,734	6,169	28,750	-	20,750	20,750	20,750	-
0600	Other Objects	22,140	22,140	18,940	24,250	-	24,250	24,250	24,250	-
	Total 2310	**438,904**	**359,775**	**172,368**	**513,780**	**-**	**461,780**	**461,780**	**461,780**	**-**
2320	**Executive Administration Services**									
0100	Salaries	1,271,513	1,526,731	1,570,116	1,282,280	6.9	1,536,122	1,536,122	1,536,122	7.9
0200	Associated Payroll Costs	681,660	786,556	781,015	647,599	-	850,254	850,254	850,254	-
0300	Purchased Services	67,361	54,015	49,062	80,331	-	70,250	70,250	70,250	-
0400	Supplies & Materials	26,094	67,306	39,107	104,024	-	61,522	61,522	61,522	-
0600	Other Objects	30,467	32,822	46,661	35,208	-	41,200	41,200	41,200	-
	Total 2320	**2,077,095**	**2,467,430**	**2,485,962**	**2,149,442**	**6.9**	**2,559,348**	**2,559,348**	**2,559,348**	**7.9**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2410	**Office of the Principal**									
0100	Salaries	21,265,693	22,434,809	23,197,192	24,004,347	249.6	25,659,739	25,659,739	25,659,739	248.4
0200	Associated Payroll Costs	13,464,561	13,700,721	14,386,122	14,408,126	-	16,304,856	16,304,856	16,304,856	-
0300	Purchased Services	72,630	71,848	87,477	75,665	-	76,646	76,646	76,646	-
0400	Supplies & Materials	452,835	421,479	349,931	363,435	-	705,231	705,231	705,231	-
0500	Capital Outlay	-	18,516	-	5,530	-	-	-	-	-
0600	Other Objects	15,966	21,127	31,411	9,660	-	20,365	20,365	20,365	-
	Total 2410	**35,271,685**	**36,668,500**	**38,052,134**	**38,866,763**	**249.6**	**42,766,837**	**42,766,837**	**42,766,837**	**248.4**
2490	**Other Support Serv-Sch Admin**									
0100	Salaries	1,781,413	1,752,263	2,249,223	2,580,790	20.3	2,574,071	2,574,071	2,574,071	20.7
0200	Associated Payroll Costs	1,021,328	1,004,577	1,378,411	1,431,215	-	1,559,217	1,559,217	1,559,217	-
0300	Purchased Services	51,739	58,635	144,679	272,137	-	286,357	286,357	286,357	-
0400	Supplies & Materials	148,493	74,961	96,136	623,315	-	1,145,720	1,145,720	1,145,720	-
0600	Other Objects	4,937	2,417	9,294	4,500	-	3,300	3,300	3,300	-
	Total 2490	**3,007,911**	**2,892,853**	**3,877,743**	**4,911,957**	**20.3**	**5,568,665**	**5,568,665**	**5,568,665**	**20.7**
2510	**Direction of Business Services**									
0100	Salaries	311,035	317,767	331,836	317,472	2.0	336,711	336,711	336,711	2.0
0200	Associated Payroll Costs	151,993	152,536	171,209	169,289	-	194,319	194,319	194,319	-
0300	Purchased Services	839	2,716	13,532	4,756	-	5,250	5,250	5,250	-
0400	Supplies & Materials	3,427	2,536	226	12,940	-	7,696	7,696	7,696	-
0600	Other Objects	1,189	3,892	7,276	4,050	-	8,800	8,800	8,800	-
	Total 2510	**468,483**	**479,448**	**524,079**	**508,507**	**2.0**	**552,776**	**552,776**	**552,776**	**2.0**
2520	**Fiscal Services**									
0100	Salaries	1,576,890	1,715,990	1,828,609	1,885,689	21.8	2,091,314	2,091,314	2,091,314	21.8
0200	Associated Payroll Costs	925,513	943,810	1,014,167	1,085,070	-	1,335,628	1,335,628	1,335,628	-
0300	Purchased Services	131,991	136,678	106,384	174,803	-	160,065	160,065	160,065	-
0400	Supplies & Materials	68,916	41,633	39,781	47,401	-	64,011	64,011	64,011	-
0600	Other Objects	264,986	233,321	109,030	193,800	-	170,500	170,500	170,500	-
	Total 2520	**2,968,296**	**3,071,431**	**3,097,970**	**3,386,763**	**21.8**	**3,821,518**	**3,821,518**	**3,821,518**	**21.8**
2540	**Operation & Maint of Plant Services**									
0100	Salaries	15,271,959	15,921,359	16,537,035	18,854,307	282.3	20,398,721	20,398,721	20,398,721	281.3
0200	Associated Payroll Costs	10,357,699	10,134,656	10,760,948	11,965,112	-	13,985,946	13,985,946	13,985,946	-
0300	Purchased Services	11,316,053	12,683,822	12,892,586	15,229,350	-	14,791,017	14,791,017	14,791,017	-
0400	Supplies & Materials	2,588,441	2,194,564	2,378,377	2,119,760	-	2,326,781	2,326,781	2,326,781	-
0500	Capital Outlay	821,177	665,023	291,892	653,412	-	345,000	345,000	345,000	-
0600	Other Objects	42,565	23,399	29,554	25,050	-	24,250	24,250	24,250	-
	Total 2540	**40,397,894**	**41,622,823**	**42,890,392**	**48,846,991**	**282.3**	**51,871,715**	**51,871,715**	**51,871,715**	**281.3**
2550	**Student Transportation Services**									
0100	Salaries	9,568,800	11,573,222	13,056,731	14,690,145	269.3	15,607,171	15,607,171	15,607,171	266.2
0200	Associated Payroll Costs	8,223,604	8,766,272	10,196,621	11,541,067	-	12,356,087	12,356,087	12,356,087	-
0300	Purchased Services	625,491	841,640	978,446	863,745	-	664,468	664,468	664,468	-
0400	Supplies & Materials	1,968,741	2,400,977	2,632,620	2,338,348	-	2,665,100	2,665,100	2,665,100	-
0500	Capital Outlay	10,652	-	579,310	-	-	-	-	-	-
0600	Other Objects	402,654	159,484	196,183	222,900	-	208,450	208,450	208,450	-
	Total 2550	**20,799,941**	**23,741,595**	**27,639,911**	**29,656,205**	**269.3**	**31,501,276**	**31,501,276**	**31,501,276**	**266.2**
2570	**Internal Services**									
0100	Salaries	664,475	801,933	834,710	880,992	12.0	995,373	995,373	995,373	12.0
0200	Associated Payroll Costs	422,981	487,661	546,234	558,367	-	662,426	662,426	662,426	-
0300	Purchased Services	324,379	384,143	360,949	458,376	-	441,351	441,351	441,351	-
0400	Supplies & Materials	27,498	35,774	30,309	26,878	-	25,187	25,187	25,187	-
0500	Capital Outlay	-	23,960	-	2,554	-	2,554	2,554	2,554	-
0600	Other Objects	3,649	6,646	6,099	6,100	-	10,100	10,100	10,100	-
	Total 2570	**1,442,983**	**1,740,118**	**1,778,301**	**1,933,267**	**12.0**	**2,136,991**	**2,136,991**	**2,136,991**	**12.0**
2620	**Plan/R&D/Eval/Grants/Stats Serv**									
0100	Salaries	388,595	358,220	375,521	398,321	3.6	413,173	413,173	413,173	4.0
0200	Associated Payroll Costs	216,361	208,809	209,578	212,384	-	250,515	250,515	250,515	-
0300	Purchased Services	496,255	239,093	129,001	19,365	-	165,565	165,565	165,565	-
0400	Supplies & Materials	13,377	203,815	3,321	26,671	-	23,471	23,471	23,471	-
0500	Capital Outlay	-	-	264,686	-	-	-	-	-	-
0600	Other Objects	358	33,452	85	800	-	800	800	800	-
	Total 2620	**1,114,946**	**1,043,389**	**982,192**	**657,541**	**3.6**	**853,524**	**853,524**	**853,524**	**4.0**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2630	**Information Services**										
	0100	Salaries	643,277	692,040	706,484	726,204	8.0	767,591	767,591	767,591	8.0
	0200	Associated Payroll Costs	390,041	400,637	433,348	420,189	-	476,088	476,088	476,088	-
	0300	Purchased Services	10,681	44,962	9,902	12,660	-	4,519	4,519	4,519	-
	0400	Supplies & Materials	19,406	35,318	43,210	34,511	-	26,163	26,163	26,163	-
	0600	Other Objects	2,104	3,198	425	1,350	-	1,850	1,850	1,850	-
		Total 2630	**1,065,509**	**1,176,154**	**1,193,370**	**1,194,914**	**8.0**	**1,276,211**	**1,276,211**	**1,276,211**	**8.0**
2640	**Staff Services**										
	0100	Salaries	2,311,100	2,502,573	2,726,401	2,901,553	26.3	3,248,633	3,248,633	3,248,633	28.3
	0200	Associated Payroll Costs	1,496,148	1,637,402	1,851,663	1,607,452	-	1,966,074	1,966,074	1,966,074	-
	0300	Purchased Services	296,358	212,737	401,911	630,598	-	704,326	704,326	704,326	-
	0400	Supplies & Materials	170,437	202,611	269,997	385,940	-	322,800	322,800	322,800	-
	0600	Other Objects	2,225	3,895	6,874	5,900	-	5,900	5,900	5,900	-
		Total 2640	**4,276,268**	**4,559,218**	**5,256,847**	**5,531,443**	**26.3**	**6,247,733**	**6,247,733**	**6,247,733**	**28.3**
2660	**Technology Services**										
	0100	Salaries	5,739,365	6,299,215	6,544,673	6,871,608	83.8	7,687,107	7,687,107	7,687,107	83.5
	0200	Associated Payroll Costs	3,494,557	3,685,530	3,981,107	4,132,624	-	4,839,816	4,839,816	4,839,816	-
	0300	Purchased Services	1,361,320	1,540,600	1,608,027	3,831,200	-	3,908,853	3,908,853	3,908,853	-
	0400	Supplies & Materials	1,900,475	2,071,691	1,925,696	2,257,290	-	2,319,203	2,319,203	2,319,203	-
	0500	Capital Outlay	-	43,077	-	-	-	-	-	-	-
	0600	Other Objects	4,945	5,295	5,220	6,037	-	6,037	6,037	6,037	-
		Total 2660	**12,500,661**	**13,645,408**	**14,064,722**	**17,098,759**	**83.8**	**18,761,016**	**18,761,016**	**18,761,016**	**83.5**
2680	**Interpretation/Translation Services**										
	0100	Salaries	-	261	989,690	585,980	8.6	617,306	617,306	617,306	8.6
	0200	Associated Payroll Costs	-	90	732,925	401,906	-	419,115	419,115	419,115	-
	0300	Purchased Services	-	-	113,999	105,000	-	100,100	100,100	100,100	-
	0400	Supplies & Materials	-	-	-	8,938	-	8,938	8,938	8,938	-
		Total 2680	**-**	**351**	**1,836,614**	**1,101,824**	**8.6**	**1,145,459**	**1,145,459**	**1,145,459**	**8.6**
3110	**Direction of Food Services**										
	0600	Other Objects	-	69,829	150,062	250,000	-	250,000	250,000	250,000	-
		Total 3110	**-**	**69,829**	**150,062**	**250,000**	**-**	**250,000**	**250,000**	**250,000**	**-**
4150	**Building Acq Constr & Improv Services**										
	0500	Capital Outlay	11,944	-	-	100,000	-	100,000	100,000	100,000	-
		Total 4150	**11,944**	**-**	**-**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
5110	**Long-Term Debt Service**										
	0600	Other Objects	1,599,641	1,599,665	1,509,682	1,434,352	-	1,641,560	1,641,560	1,641,560	-
		Total 5110	**1,599,641**	**1,599,665**	**1,509,682**	**1,434,352**	**-**	**1,641,560**	**1,641,560**	**1,641,560**	**-**
5200	**Transfers of Funds**										
	0700	Transfers	3,426,461	5,182,952	6,734,854	6,136,854	-	2,900,000	2,900,000	2,900,000	-
		Total 5200	**3,426,461**	**5,182,952**	**6,734,854**	**6,136,854**	**-**	**2,900,000**	**2,900,000**	**2,900,000**	**-**
6110	**Operating Contingency**										
	0800	Other Uses of Funds (Contingency)	-	-	-	143,074,257	-	138,708,688	138,708,688	138,708,688	-
		Total 6110	**-**	**-**	**-**	**143,074,257**	**-**	**138,708,688**	**138,708,688**	**138,708,688**	**-**
		FUND 100 TOTAL	**$ 491,165,076**	**$ 513,625,433**	**$ 544,057,951**	**$ 740,824,843**	**4,024.4**	**$ 786,914,149**	**$ 786,914,149**	**$ 786,914,149**	**4,070.9**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
THREE YEAR FORECAST

	Adopted	Forecasted			
	2025-26	2026-27	2027-28	2028-29	
Revenue					
1000 Local Revenue	$ 238,254,419	$ 243,584,596	$ 251,153,980	$ 258,970,519	
2000 Intermediate Revenue	15,597,036	15,743,006	15,890,436	16,039,341	
3000 State Revenue	370,496,454	378,430,053	394,788,010	409,326,317	
4000 Federal Revenue	-	-	-	-	
5000 Other Sources	162,566,240	138,734,578	102,347,408	55,536,579	
Total Revenue	**$ 786,914,149**	**$ 776,492,233**	**$ 764,179,834**	**$ 739,872,756**	
Expenditures					
0100 Salaries	$ 353,855,275	$ 375,994,776	$ 395,894,815	$ 416,950,738	
0200 Associated Payroll Costs	224,242,812	229,198,944	240,273,296	251,756,928	
0300 Purchased Services	40,915,610	43,630,634	46,575,864	49,773,082	
0400 Supplies & Materials	22,672,363	18,786,294	19,349,883	19,930,380	
0500 Capital Outlay	492,554	507,331	522,551	538,227	
0600 Other Objects	3,126,847	3,126,847	3,126,847	3,126,847	
0700 Transfers	2,900,000	2,900,000	2,900,000	2,900,000	
0800 Other Uses of Funds (Contingency)	138,708,688	102,347,407	55,536,578	-	*
Total Expenditures	**$ 786,914,149**	**$ 776,492,233**	**$ 764,179,834**	**$ 744,976,202**	
Required 5% Contingency	**$ 39,345,707**	**$ 38,824,612**	**$ 38,208,992**	**$ 36,993,638**	

Assumptions:

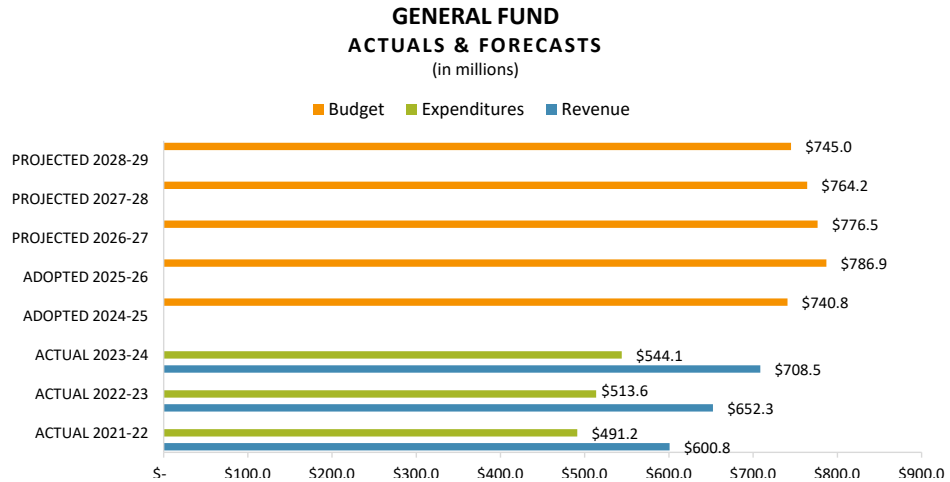
Revenues:

Revenue for 2025-26 is based on Governor's Proposed Budget of $11.369 billion for the State School Fund in the 2025-27 biennium with a 49/51% split. Revenue assumptions also include an anticipated additional $200 million statewide for special education costs. The SSF revenue is projected at a 10.0% increase for the 2027-29 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 2026-27 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. The PERS rate increase for the 2025-27 biennium are included in this forecast, but no PERS rate increases are included for the 2027-29 biennium. 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 2028-29 budget is not in balance due to unknowns as the District, without reductions in 2026-27 through 2028-29, will have spent down all General Fund reserves. In 2028-29, 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. While the current expenditure budget and financial forecast reflects the District's operational plan and strategic priorities, adjustments will be necessary within the three-year forecast period to ensure financial sustainability. These adjustments will continue to be guided by the District's strategic plan and commitment to student success and equity.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

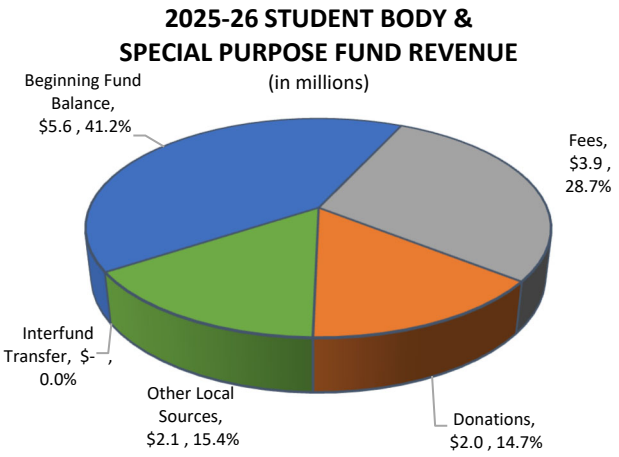
Student Body & Special Purpose Fund (220)


BEAVERTON
SCHOOL DISTRICT

STUDENT BODY & SPECIAL PURPOSE FUND OVERVIEW

The Student Body & Special Purpose Fund accounts for the District's individual school activity programs, including student body funds and department donations.

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. Approximately 43.4% of the total 2025-26 revenue is from local sources, including 14.7% of the local sources from donations and 28.7% from fees. The remaining 41.2% of the total budgeted revenue is 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 44.6% of the 2023-24 actual expenditures being in this area and making up 80.7% of the 2025-26 budget.

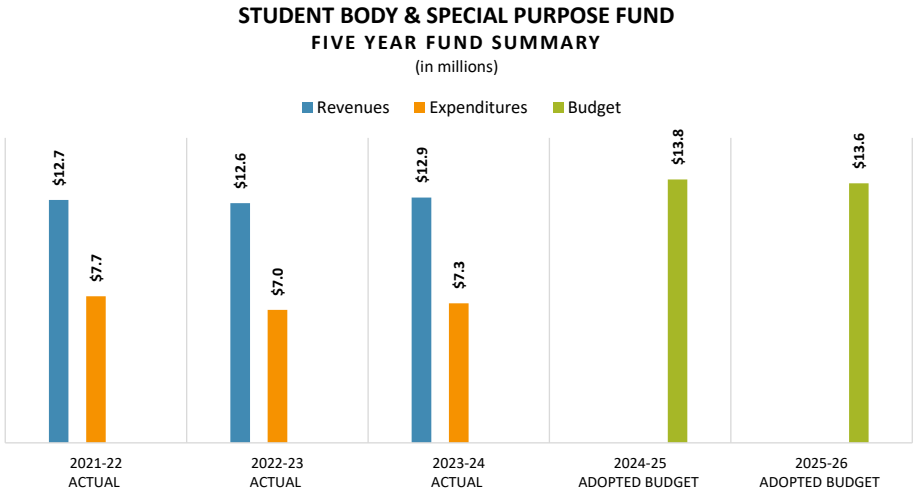
BEAVERTON SCHOOL DISTRICT
STUDENT BODY & SPECIAL PURPOSE FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

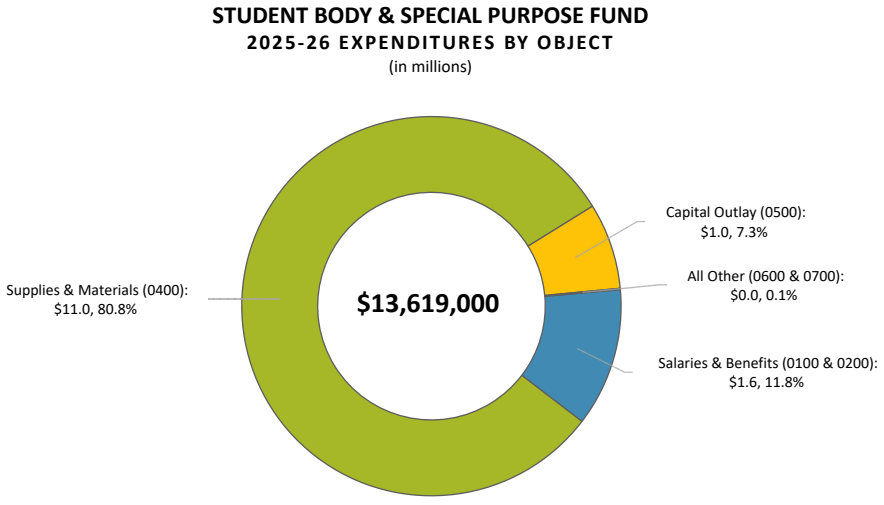
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
1110	Elementary Programs	-	-	-	-	-	-	-	-	-	-	$ 1,775,718	13.0%
1120	Middle School Programs	-	-	-	-	-	-	-	-	-	-	2,060,140	15.1%
1130	High School Programs	-	-	-	-	-	-	-	-	-	-	6,786,224	49.8%
1290	Designated Programs	-	-	-	-	-	-	-	-	-	-	125,000	0.9%
	INSTRUCTION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,747,082**	**78.9%**
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-	-	-	100,000	0.7%
2220	Educational Media Services	-	-	-	-	-	-	-	-	-	-	100,000	0.7%
2410	Office of the Principal Services	-	-	-	-	-	-	-	-	-	-	750,000	5.5%
2630	Information Services	-	-	-	-	-	-	-	-	-	-	75,000	0.6%
2640	Staff Services	3.0	3.0	-	-	-	-	-	-	-	-	481,918	3.5%
	SUPPORT SERVICES	**3.0**	**3.0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,506,918**	**11.1%**
3390	Other Community Services	-	-	-	-	-	-	-	-	-	-	350,000	2.6%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**350,000**	**2.6%**
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	1,000,000	7.3%
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,000,000**	**7.3%**
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	15,000	0.1%
	FUND TOTAL:	**3.0**	**3.0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**$ 13,619,000**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 8,193,912	$ 7,455,662	$ 7,203,211	$ 8,050,000	$ 8,000,000	$ 8,000,000	$ 8,000,000
3000	State Revenue	67,268	68,569	66,080	-	-	-	-
5000	Other Sources	4,480,627	5,053,614	5,604,285	5,769,000	5,619,000	5,619,000	5,619,000
	Total Revenues	**$ 12,741,807**	**$ 12,577,845**	**$ 12,873,576**	**$ 13,819,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**
0100	Salaries	$ 881,083	$ 1,034,728	$ 1,097,803	$ 1,094,782	$ 1,138,038	$ 1,138,038	$ 1,138,038
0200	Associated Payroll Costs	291,011	352,123	344,664	404,854	467,446	467,446	467,446
0300	Purchased Services	1,102,807	1,860,148	2,004,056	-	-	-	-
0400	Supplies & Materials	5,062,524	3,224,930	3,267,870	11,304,364	10,998,516	10,998,516	10,998,516
0500	Capital Outlay	116,702	148,768	111,850	1,000,000	1,000,000	1,000,000	1,000,000
0600	Other Objects	181,139	323,624	435,230	-	-	-	-
0700	Transfers	54,457	31,378	62,716	15,000	15,000	15,000	15,000
	Total Expenditures	**$ 7,689,722**	**$ 6,975,700**	**$ 7,324,189**	**$ 13,819,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**
	Ending Fund Balance	**$ 5,052,084**	**$ 5,602,145**	**$ 5,549,386**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 4,480,627**	**$ 5,052,084**	**$ 5,602,145**				
	Change in Fund Balance	**571,457**	**550,061**	**(52,759)**				
	Ending Fund Balance	**$ 5,052,084**	**$ 5,602,145**	**$ 5,549,386**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 3,854	$ 146,457	$ 167,381	$ -	$ -	$ -	$ -
	1710	Admissions	61,107	91,873	67,032	50,000	75,000	75,000	75,000
	1740	Fees	2,843,152	3,605,734	3,785,482	3,025,000	3,925,000	3,925,000	3,925,000
	1750	Concessions	4,706	7,552	7,908	-	-	-	-
	1760	Club Fund Raising	640,226	916,010	1,012,840	1,000,000	1,250,000	1,250,000	1,250,000
	1920	Contrib/Donat - Private Source	1,539,184	2,044,659	1,594,181	3,475,000	2,000,000	2,000,000	2,000,000
	1950	Textbook Sales & Rentals	26,556	25,385	22,345	-	-	-	-
	1960	Recovery of Prior Year Exp	22,186	1,762	5,545	-	-	-	-
	1990	Miscellaneous	3,052,941	616,230	540,496	500,000	750,000	750,000	750,000
		Total 1000	**8,193,912**	**7,455,662**	**7,203,211**	**8,050,000**	**8,000,000**	**8,000,000**	**8,000,000**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	67,268	68,569	66,080	-	-	-	-
		Total 3000	**67,268**	**68,569**	**66,080**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	-	1,530	2,140	19,000	19,000	19,000	19,000
	5400	Beginning Fund Balance	4,480,627	5,052,084	5,602,145	5,750,000	5,600,000	5,600,000	5,600,000
		Total 5000	**4,480,627**	**5,053,614**	**5,604,285**	**5,769,000**	**5,619,000**	**5,619,000**	**5,619,000**
		FUND 220 TOTAL	**$ 12,741,807**	**$ 12,577,845**	**$ 12,873,576**	**$ 13,819,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0100	Salaries	$ 14,253	$ 63,961	$ 96,728	$ 178,975	-	$ 184,438	$ 184,438	$ 184,438	-
0200	Associated Payroll Costs	3,489	19,236	25,925	58,614	-	67,764	67,764	67,764	-
0300	Purchased Services	44,654	135,678	107,353	-	-	-	-	-	-
0400	Supplies & Materials	1,665,502	433,942	441,320	2,079,364	-	1,523,516	1,523,516	1,523,516	-
0500	Capital Outlay	5,000	8,112	29,035	-	-	-	-	-	-
0600	Other Objects	-	318	245	-	-	-	-	-	-
	Total 1110	**1,732,898**	**661,246**	**700,605**	**2,316,953**	**-**	**1,775,718**	**1,775,718**	**1,775,718**	**-**
1120	**Middle School Programs**									
0100	Salaries	9,694	21,670	35,605	237,832	-	245,093	245,093	245,093	-
0200	Associated Payroll Costs	2,752	5,389	8,903	77,890	-	90,047	90,047	90,047	-
0300	Purchased Services	31,170	94,701	141,267	-	-	-	-	-	-
0400	Supplies & Materials	177,775	266,838	234,429	2,450,000	-	1,725,000	1,725,000	1,725,000	-
0600	Other Objects	2,716	5,672	13,787	-	-	-	-	-	-
	Total 1120	**224,107**	**394,269**	**433,992**	**2,765,722**	**-**	**2,060,140**	**2,060,140**	**2,060,140**	**-**
1130	**High School Programs**									
0100	Salaries	477,816	565,932	651,837	380,532	-	392,149	392,149	392,149	-
0200	Associated Payroll Costs	96,494	135,902	150,630	124,625	-	144,075	144,075	144,075	-
0300	Purchased Services	1,001,736	1,580,101	1,695,937	-	-	-	-	-	-
0400	Supplies & Materials	3,028,466	2,266,526	2,313,569	5,400,000	-	6,250,000	6,250,000	6,250,000	-
0500	Capital Outlay	66,486	56,728	19,759	-	-	-	-	-	-
0600	Other Objects	177,763	317,047	420,278	-	-	-	-	-	-
0700	Transfers	50,434	31,378	48,716	-	-	-	-	-	-
	Total 1130	**4,899,194**	**4,953,615**	**5,300,727**	**5,905,157**	**-**	**6,786,224**	**6,786,224**	**6,786,224**	**-**
1220	**Restrictive Programs**									
0300	Purchased Services	-	-	8	-	-	-	-	-	-
0400	Supplies & Materials	18,925	13,689	23,401	-	-	-	-	-	-
0600	Other Objects	530	222	60	-	-	-	-	-	-
	Total 1220	**19,455**	**13,911**	**23,469**	**-**	**-**	**-**	**-**	**-**	**-**
1250	**Less Restrictive Programs**									
0400	Supplies & Materials	-	141	-	-	-	-	-	-	-
	Total 1250	**-**	**141**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1280	**Alternative Education**									
0100	Salaries	-	800	-	-	-	-	-	-	-
0200	Associated Payroll Costs	-	279	-	-	-	-	-	-	-
0300	Purchased Services	-	7,830	-	-	-	-	-	-	-
	Total 1280	**-**	**8,909**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1290	**Designated Programs**									
0100	Salaries	3,205	3,243	3,018	-	-	-	-	-	-
0200	Associated Payroll Costs	879	910	787	-	-	-	-	-	-
0300	Purchased Services	-	369	-	-	-	-	-	-	-
0400	Supplies & Materials	2,354	5,394	4,384	100,000	-	125,000	125,000	125,000	-
	Total 1290	**6,438**	**9,915**	**8,189**	**100,000**	**-**	**125,000**	**125,000**	**125,000**	**-**
1490	**Summer School - Other Programs**									
0100	Salaries	-	-	2,332	-	-	-	-	-	-
0200	Associated Payroll Costs	-	-	803	-	-	-	-	-	-
	Total 1490	**-**	**-**	**3,135**	**-**	**-**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**									
0400	Supplies & Materials	-	-	2,104	-	-	-	-	-	-
	Total 2110	**-**	**-**	**2,104**	**-**	**-**	**-**	**-**	**-**	**-**
2120	**Guidance Services**									
0300	Purchased Services	-	-	2,980	-	-	-	-	-	-
0400	Supplies & Materials	-	8,430	4,397	-	-	-	-	-	-
0600	Other Objects	-	300	490	-	-	-	-	-	-
	Total 2120	**-**	**8,730**	**7,867**	**-**	**-**	**-**	**-**	**-**	**-**
2130	**Health Services**									
0400	Supplies & Materials	300	-	-	-	-	-	-	-	-
	Total 2130	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2150	**Speech Path & Audiology Services**									
0400	Supplies & Materials	3,500	580	2,593	-	-	-	-	-	-
	Total 2150	**3,500**	**580**	**2,593**	**-**	**-**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2190	**Direction of Student Support Services**									
0400	Supplies & Materials	100	-	-	-	-	-	-	-	-
	Total 2190	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2210	**Improvement Instruction Services**									
0100	Salaries	45,236	95,364	75,040	-	-	-	-	-	-
0200	Associated Payroll Costs	15,644	29,821	25,267	-	-	-	-	-	-
0400	Supplies & Materials	-	3,087	1,221	-	-	100,000	100,000	100,000	-
	Total 2210	**60,880**	**128,272**	**101,528**	**-**	**-**	**100,000**	**100,000**	**100,000**	**-**
2220	**Educational Media Services**									
0300	Purchased Services	-	576	-	-	-	-	-	-	-
0400	Supplies & Materials	30,247	40,413	32,329	100,000	-	100,000	100,000	100,000	-
0600	Other Objects	130	65	170	-	-	-	-	-	-
	Total 2220	**30,377**	**41,054**	**32,499**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
2240	**Instructional Staff Development**									
0100	Salaries	15,910	-	2,250	-	-	-	-	-	-
0200	Associated Payroll Costs	3,884	-	753	-	-	-	-	-	-
0300	Purchased Services	1,300	-	-	-	-	-	-	-	-
0400	Supplies & Materials	-	3,804	1,990	-	-	-	-	-	-
	Total 2240	**21,093**	**3,804**	**4,993**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**									
0100	Salaries	3,121	3,019	1,138	-	-	-	-	-	-
0200	Associated Payroll Costs	1,313	1,006	372	-	-	-	-	-	-
0300	Purchased Services	16,502	20,451	13,273	-	-	-	-	-	-
0400	Supplies & Materials	105,808	139,568	111,308	750,000	-	750,000	750,000	750,000	-
0500	Capital Outlay	-	-	6,419	-	-	-	-	-	-
0600	Other Objects	-	-	200	-	-	-	-	-	-
	Total 2410	**126,744**	**164,043**	**132,709**	**750,000**	**-**	**750,000**	**750,000**	**750,000**	**-**
2550	**Student Transportation Services**									
0400	Supplies & Materials	-	-	2,076	-	-	-	-	-	-
	Total 2550	**-**	**-**	**2,076**	**-**	**-**	**-**	**-**	**-**	**-**
2570	**Internal Services**									
0300	Purchased Services	2,324	-	-	-	-	-	-	-	-
	Total 2570	**2,324**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**									
0300	Purchased Services	-	-	629	-	-	-	-	-	-
0400	Supplies & Materials	8,488	21,974	66,967	75,000	-	75,000	75,000	75,000	-
	Total 2630	**8,488**	**21,974**	**67,596**	**75,000**	**-**	**75,000**	**75,000**	**75,000**	**-**
2640	**Staff Services**									
0100	Salaries	311,849	280,739	229,856	297,443	3.0	316,358	316,358	316,358	3.0
0200	Associated Payroll Costs	166,557	159,582	131,225	143,725	-	165,560	165,560	165,560	-
0700	Transfers	1,500	-	-	-	-	-	-	-	-
	Total 2640	**479,906**	**440,321**	**361,080**	**441,168**	**3.0**	**481,918**	**481,918**	**481,918**	**3.0**
2660	**Technology Services**									
0300	Purchased Services	-	-	318	-	-	-	-	-	-
0400	Supplies & Materials	-	9,909	194	-	-	-	-	-	-
	Total 2660	**-**	**9,909**	**512**	**-**	**-**	**-**	**-**	**-**	**-**
3390	**Other Community Services**									
0300	Purchased Services	-	8,000	-	-	-	-	-	-	-
0400	Supplies & Materials	14,873	10,635	20,472	350,000	-	350,000	350,000	350,000	-
	Total 3390	**14,873**	**18,635**	**20,472**	**350,000**	**-**	**350,000**	**350,000**	**350,000**	**-**
4150	**Building Acq Constr & Improv Services**									
0300	Purchased Services	5,120	12,443	42,290	-	-	-	-	-	-
0400	Supplies & Materials	6,186	-	5,116	-	-	-	-	-	-
0500	Capital Outlay	45,216	83,928	56,636	1,000,000	-	1,000,000	1,000,000	1,000,000	-
	Total 4150	**56,522**	**96,372**	**104,043**	**1,000,000**	**-**	**1,000,000**	**1,000,000**	**1,000,000**	**-**
5200	**Transfers of Funds**									
0700	Transfers	2,524	-	14,000	15,000	-	15,000	15,000	15,000	-
	Total 5200	**2,524**	**-**	**14,000**	**15,000**	**-**	**15,000**	**15,000**	**15,000**	**-**
	FUND 220 TOTAL	**$ 7,689,722**	**$ 6,975,700**	**$ 7,324,189**	**$ 13,819,000**	**3.0**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**	**3.0**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 8,000,000	$ 8,240,000	$ 8,487,200	$ 8,741,816
5000 Other Sources	5,619,000	5,715,859	5,822,564	5,940,860
Total Revenue	**$ 13,619,000**	**$ 13,955,859**	**$ 14,309,764**	**$ 14,682,676**
Expenditures				
0100 Salaries	$ 1,138,038	$ 1,200,811	$ 1,267,133	$ 1,337,211
0200 Associated Payroll Costs	467,446	521,562	584,775	658,752
0400 Supplies & Materials	10,998,516	11,218,486	11,442,856	11,671,713
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	**$ 13,619,000**	**$ 13,955,859**	**$ 14,309,764**	**$ 14,682,676**

Assumptions:

Revenues:

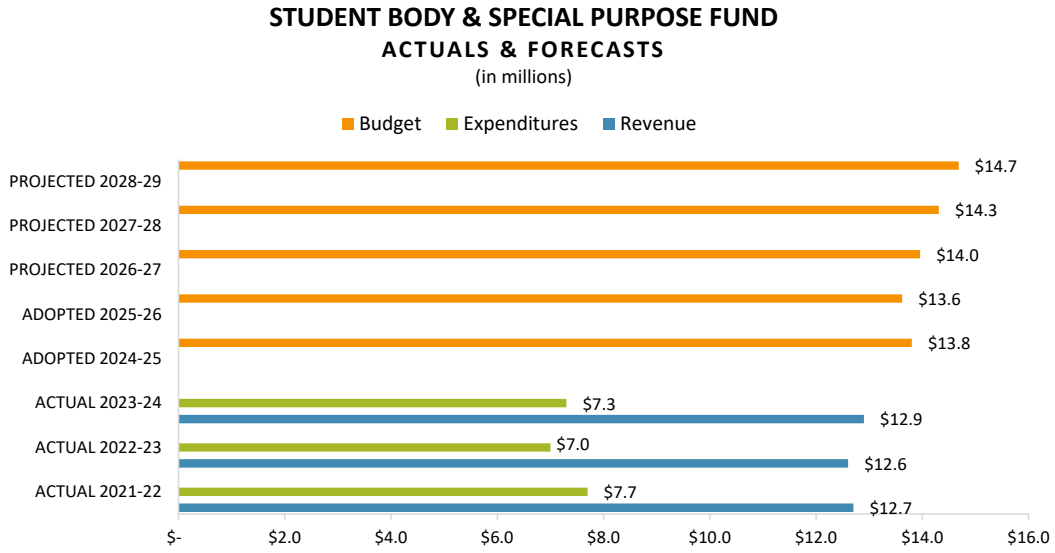
Revenue projections for the Student Body & Special Purpose Fund are based on historical trends and anticipated activity levels. Local Revenue, which includes student fees, fundraising, and community donations, is projected to increase by 3% annually. This projection reflects modest growth in community engagement and student participation in extracurricular activities. Other Sources is projected to increase by 1% annually, consistent with recent trends and conservative estimates of non-local contributions.

This fund is primarily supported by school-based activities and donations, which can fluctuate based on economic conditions, enrollment, and community involvement.

Expenditures:

Expenditures in this fund are primarily tied to school-level activities and programs. Supplies and Materials are projected to increase by 2% annually, reflecting inflationary pressures and the ongoing need to support student-led initiatives and classroom enrichment. Salary and benefit costs are projected to increase in alignment with contractual obligations, including step increases and negotiated cost-of-living adjustments. These increases also account for associated benefit costs such as PERS and health insurance.

Given the nature of this fund, expenditures are closely aligned with revenue availability, and schools are expected to manage budgets within available resources. The District will continue to provide guidance to ensure compliance with fund restrictions and alignment with District goals.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Equipment Replacement Fund (240)

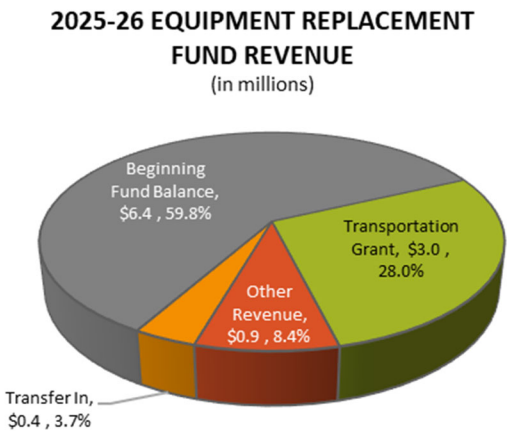

BEAVERTON
SCHOOL DISTRICT

EQUIPMENT REPLACEMENT FUND OVERVIEW

The Equipment Replacement 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 Equipment Replacement 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 Equipment Replacement 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 Equipment Replacement 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 $400,000 transfer from the General Fund for future replacements of the Maintenance Department vehicles.

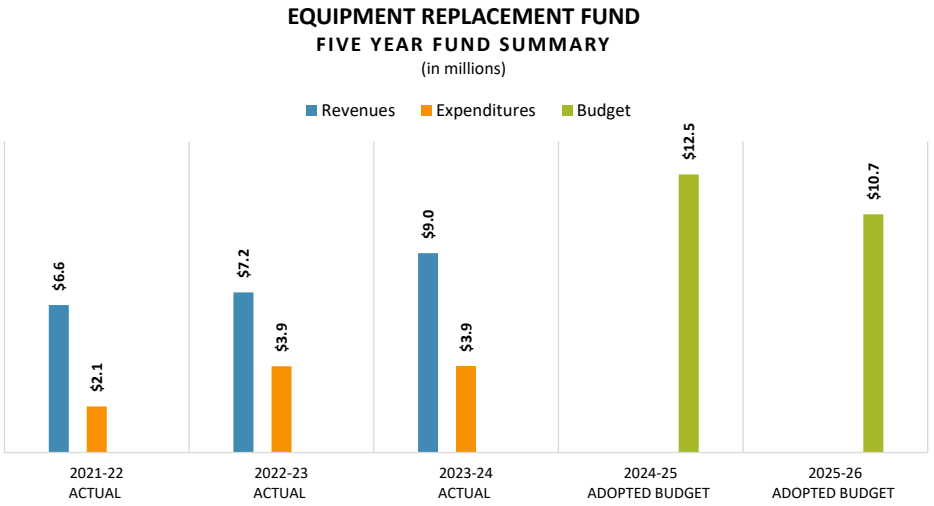
Expenditures – The capital outlay expenditures have remained consistent over the past several years as the District uses the SB1149 contributions to install energy efficient equipment and electrical fixtures with these funds. Most of these expenses are considered capital improvements or meet the capital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

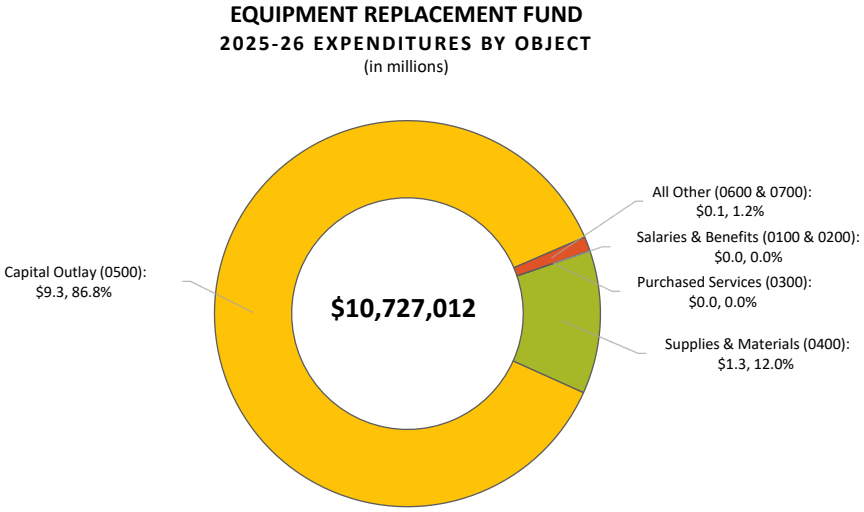


Beginning July 1, 2021, this fund also contains the equipment replacement funds which includes Chromebook replacement fees and school bus replacement funds. The inclusion of bus replacements in this fund has significantly increased the anticipated expenses in capital outlay. In the 2025-26 year, the Supplies & Materials budget shows a large decrease, as the investments for classroom technology and classroom furniture replacements at $1.0 million each were moved to the Capital Projects Fund.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 696,791	$ 731,065	$ 992,852	$ 900,000	$ 925,000	$ 925,000	$ 925,000
3000	State Revenue	1,818,782	1,911,324	2,652,622	2,958,000	3,008,012	3,008,012	3,008,012
5000	Other Sources	4,128,320	4,570,663	5,332,612	8,662,485	6,794,000	6,794,000	6,794,000
	Total Revenues	**$ 6,643,892**	**$ 7,213,052**	**$ 8,978,086**	**$ 12,520,485**	**$ 10,727,012**	**$ 10,727,012**	**$ 10,727,012**
0100	Salaries	$ 16,012	$ 21,477	$ 7,789	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	10,704	6,802	2,556	-	-	-	-
0300	Purchased Services	3,429	5,370	-	50,000	-	-	-
0400	Supplies & Materials	505,676	330,225	740,745	4,475,000	1,287,000	1,287,000	1,287,000
0500	Capital Outlay	1,414,247	3,395,706	3,023,776	7,861,600	9,310,851	9,310,851	9,310,851
0700	Transfers	129,161	129,161	129,161	133,885	129,161	129,161	129,161
	Total Expenditures	**$ 2,079,229**	**$ 3,888,740**	**$ 3,904,026**	**$ 12,520,485**	**$ 10,727,012**	**$ 10,727,012**	**$ 10,727,012**
	Ending Fund Balance	**$ 4,564,663**	**$ 3,324,312**	**$ 5,074,060**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 1,333,208**	**$ 4,564,663**	**$ 3,324,312**				
	Change in Fund Balance	**3,231,455**	**(1,240,351)**	**1,749,748**				
	Ending Fund Balance	**$ 4,564,663**	**$ 3,324,312**	**$ 5,074,060**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - EQUIPMENT REPLACEMENT FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 10,365	$ 224,000	$ 251,687	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	1740	Fees	257,910	268,950	256,441	250,000	275,000	275,000	275,000
	1960	Recovery of Prior Year Exp	-	191,279	291,221	-	-	-	-
	1990	Miscellaneous	428,516	46,836	193,504	550,000	550,000	550,000	550,000
		Total 1000	**696,791**	**731,065**	**992,852**	**900,000**	**925,000**	**925,000**	**925,000**
3000	**State Revenue**								
	3190	Other Unrestr Grants-in-Aid	72,630	57,496	500,000	-	-	-	-
	3220	State School Fund - Transport	1,746,152	1,853,828	2,052,622	2,958,000	3,008,012	3,008,012	3,008,012
	3290	Other Restricted Grants-in-Aid	-	-	100,000	-	-	-	-
		Total 3000	**1,818,782**	**1,911,324**	**2,652,622**	**2,958,000**	**3,008,012**	**3,008,012**	**3,008,012**
5000	**Other Sources**								
	5200	Interfund Transfers	2,795,111	6,000	2,008,000	2,410,000	400,000	400,000	400,000
	5300	Sale/Comp for Loss of Fixed Assets	-	-	300	-	-	-	-
	5400	Beginning Fund Balance	1,333,208	4,564,663	3,324,312	6,252,485	6,394,000	6,394,000	6,394,000
		Total 5000	**4,128,320**	**4,570,663**	**5,332,612**	**8,662,485**	**6,794,000**	**6,794,000**	**6,794,000**
		FUND 240 TOTAL	**$ 6,643,892**	**$ 7,213,052**	**$ 8,978,086**	**$ 12,520,485**	**$ 10,727,012**	**$ 10,727,012**	**$ 10,727,012**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - EQUIPMENT REPLACEMENT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0400	Supplies & Materials	$ -	$ -	$ -	$ 450,000	-	$ 250,000	$ 250,000	$ 250,000	-
	Total 1110	**-**	**-**	**-**	**450,000**	**-**	**250,000**	**250,000**	**250,000**	**-**
1120	**Middle School Programs**									
0400	Supplies & Materials	28,996	-	-	-	-	-	-	-	-
	Total 1120	**28,996**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1130	**High School Programs**									
0300	Purchased Services	-	-	-	50,000	-	-	-	-	-
	Total 1130	**-**	**-**	**-**	**50,000**	**-**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**									
0400	Supplies & Materials	-	-	5,823	-	-	-	-	-	-
	Total 1220	**-**	**-**	**5,823**	**-**	**-**	**-**	**-**	**-**	**-**
1280	**Alternative Education**									
0400	Supplies & Materials	-	-	3,882	-	-	-	-	-	-
	Total 1280	**-**	**-**	**3,882**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**									
0400	Supplies & Materials	-	-	345,210	-	-	-	-	-	-
	Total 2410	**-**	**-**	**345,210**	**-**	**-**	**-**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**									
0400	Supplies & Materials	-	-	-	2,300,000	-	-	-	-	-
0500	Capital Outlay	-	19,256	-	400,000	-	800,000	800,000	800,000	-
	Total 2540	**-**	**19,256**	**-**	**2,700,000**	**-**	**800,000**	**800,000**	**800,000**	**-**
2550	**Student Transportation Services**									
0500	Capital Outlay	1,145,339	3,166,050	2,716,685	5,811,600	-	6,910,851	6,910,851	6,910,851	-
	Total 2550	**1,145,339**	**3,166,050**	**2,716,685**	**5,811,600**	**-**	**6,910,851**	**6,910,851**	**6,910,851**	**-**
2660	**Technology Services**									
0100	Salaries	16,012	21,477	7,789	-	-	-	-	-	-
0200	Associated Payroll Costs	10,704	6,802	2,556	-	-	-	-	-	-
0400	Supplies & Materials	453,082	328,312	374,207	1,725,000	-	1,037,000	1,037,000	1,037,000	-
	Total 2660	**479,798**	**356,591**	**384,552**	**1,725,000**	**-**	**1,037,000**	**1,037,000**	**1,037,000**	**-**
4150	**Building Acq Constr & Improv Services**									
0300	Purchased Services	3,429	5,370	-	-	-	-	-	-	-
0400	Supplies & Materials	23,598	1,913	11,624	-	-	-	-	-	-
0500	Capital Outlay	268,909	210,399	307,090	1,650,000	-	1,600,000	1,600,000	1,600,000	-
	Total 4150	**295,936**	**217,682**	**318,714**	**1,650,000**	**-**	**1,600,000**	**1,600,000**	**1,600,000**	**-**
5200	**Transfers of Funds**									
0700	Transfers	129,161	129,161	129,161	133,885	-	129,161	129,161	129,161	-
	Total 5200	**129,161**	**129,161**	**129,161**	**133,885**	**-**	**129,161**	**129,161**	**129,161**	**-**
	FUND 240 TOTAL	**$ 2,079,229**	**$ 3,888,740**	**$ 3,904,026**	**$ 12,520,485**	**-**	**$ 10,727,012**	**$ 10,727,012**	**$ 10,727,012**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
240 - EQUIPMENT REPLACEMENT FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 925,000	$ 952,750	$ 981,333	$ 1,010,772
3000 State Revenue	3,008,012	2,700,000	2,700,000	2,700,000
5000 Other Sources	6,794,000	6,600,002	5,847,674	5,345,015
Total Revenue	**$ 10,727,012**	**$ 10,252,752**	**$ 9,529,007**	**$ 9,055,787**
Expenditures				
0400 Supplies & Materials	$ 1,287,000	$ 1,312,740	$ 1,338,995	$ 1,365,775
0500 Capital Outlay	9,310,851	8,810,851	8,060,851	7,560,851
0700 Transfers	129,161	129,161	129,161	129,161
Total Expenditures	**$ 10,727,012**	**$ 10,252,752**	**$ 9,529,007**	**$ 9,055,787**

Assumptions:

Revenues:

Local Revenue is projected to increase by approximately 3% annually, primarily driven by fees collected through the District's Chromebook insurance program.

Revenue from State Sources is expected to decline beginning in 2026-27 due to the completion of the District's electric school bus purchases funded by the $19.75 million Environmental Protection Agency (EPA) grant and older buses becoming fully depreciated. These purchases are anticipated to be finalized by the end of 2025-26, after which the associated State School Fund (SSF) Transportation Grant reimbursements will decrease accordingly.

The Beginning Fund Balance is projected to decline over the forecast period. This is due to the planned spend-down of remaining funds from the Facilities Grant and the use of carryover from prior General Fund transfers totaling $2.0 million, which supported classroom technology and furniture replacement. Beginning in 2025-26, funding for these investments will transition to the Capital Projects Fund, reducing the need for future transfers to this fund.

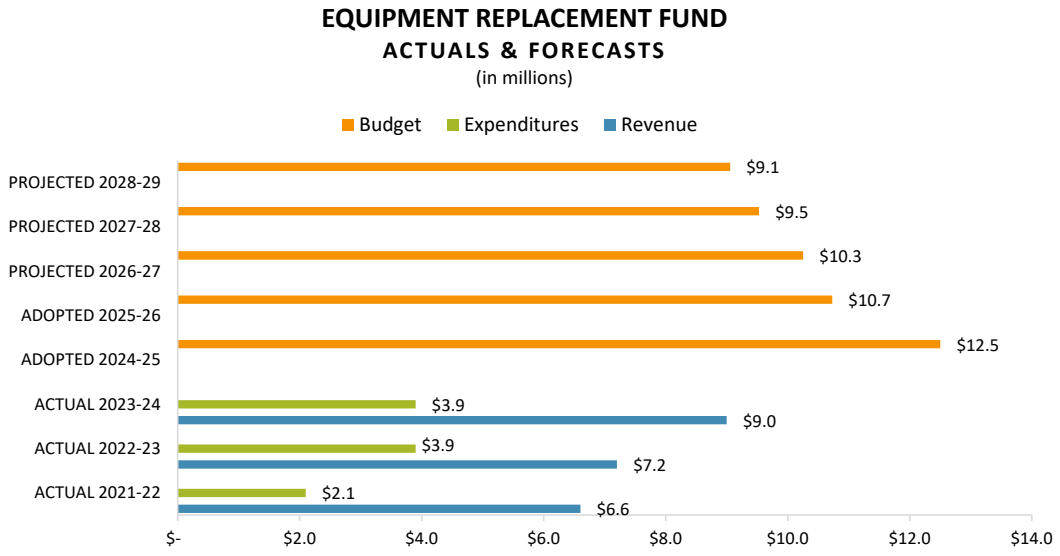
A recurring General Fund transfer of $400,000 for maintenance vehicle replacement is expected to remain stable throughout the forecast period.

Expenditures:

Capital Outlay expenditures are projected to decline over time as the remaining Facilities Grant funds are fully expended. This decline is partially offset by continued investment in bus replacements funded through the SSF Transportation Grant.

Purchased Services and Supplies and Materials are projected to increase by 2% annually due to increasing costs and the ongoing need to support equipment maintenance and replacement activities. Expenditures in this fund are closely aligned with available resources and planned replacement schedules to ensure the sustainability of the District's operational infrastructure.

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 Equipment Replacement Fund (240). The Long-Term Planning Fund will only include financial reserves in future years.



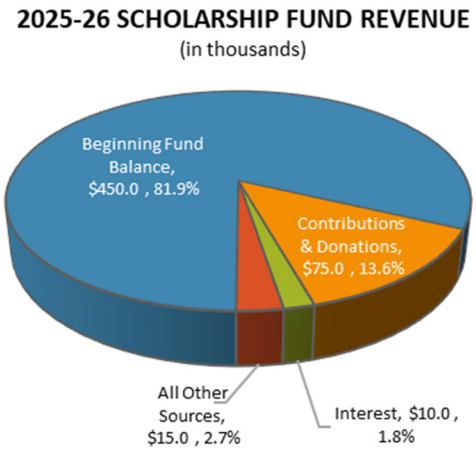
Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Scholarship Fund (260)


BEAVERTON
SCHOOL DISTRICT

SCHOLARSHIP FUND OVERVIEW



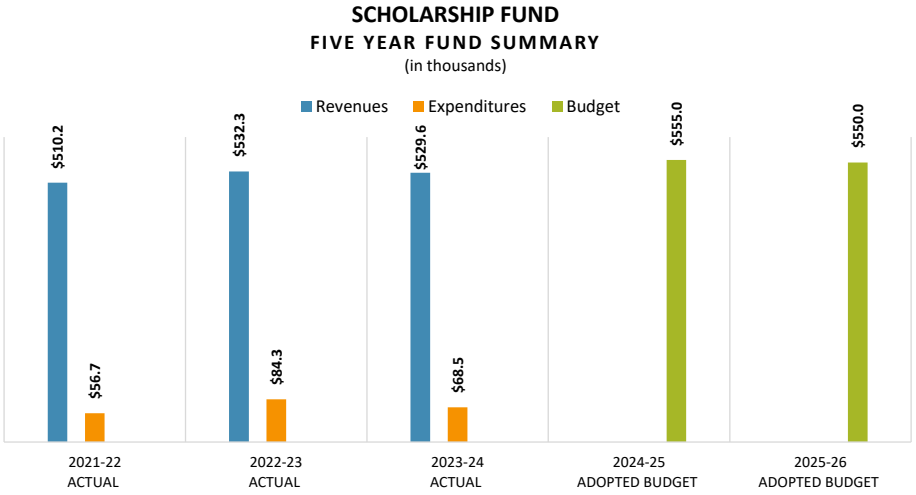
The Scholarship Fund accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

The principal revenue source for this fund is contributions and donations. Contributions and donations make up approximately 13.6% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 81.9%. 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	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 74,603	$ 78,899	$ 67,632	$ 90,000	$ 85,000	$ 85,000	$ 85,000
5000	Other Sources	435,557	453,416	462,000	465,000	465,000	465,000	465,000
	Total Revenues	**$ 510,160**	**$ 532,314**	**$ 529,632**	**$ 555,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**
0300	Purchased Services	56,744	83,314	67,865	540,000	535,000	535,000	535,000
0400	Supplies & Materials	-	500	-	-	-	-	-
0700	Transfers	-	500	600	15,000	15,000	15,000	15,000
	Total Expenditures	**$ 56,744**	**$ 84,314**	**$ 68,465**	**$ 555,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**
	Ending Fund Balance	**$ 453,416**	**$ 448,000**	**$ 461,167**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 433,033**	**$ 453,416**	**$ 448,000**				
	Change in Fund Balance	**20,383**	**(5,416)**	**13,167**				
	Ending Fund Balance	**$ 453,416**	**$ 448,000**	**$ 461,167**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 544	$ 11,968	$ 13,170	$ 5,000	$ 10,000	$ 10,000	$ 10,000
1920	Contrib/Donat - Private Source	74,059	66,931	54,462	85,000	75,000	75,000	75,000
	Total 1000	**74,603**	**78,899**	**67,632**	**90,000**	**85,000**	**85,000**	**85,000**
5000	**Other Sources**							
5200	Interfund Transfers	2,524	-	14,000	15,000	15,000	15,000	15,000
5400	Beginning Fund Balance	433,033	453,416	448,000	450,000	450,000	450,000	450,000
	Total 5000	**435,557**	**453,416**	**462,000**	**465,000**	**465,000**	**465,000**	**465,000**
	FUND 260 TOTAL	**$ 510,160**	**$ 532,314**	**$ 529,632**	**$ 555,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
3390	**Other Community Services**									
0300	Purchased Services	$ 56,744	$ 83,314	$ 67,865	$ 540,000	-	$ 535,000	$ 535,000	$ 535,000	-
0400	Supplies & Materials	-	500	-	-	-	-	-	-	-
	Total 3390	**56,744**	**83,814**	**67,865**	**540,000**	**-**	**535,000**	**535,000**	**535,000**	**-**
5200	**Transfers of Funds**									
0700	Transfers	-	500	600	15,000	-	15,000	15,000	15,000	-
	Total 5200	**-**	**500**	**600**	**15,000**	**-**	**15,000**	**15,000**	**15,000**	**-**
	FUND 260 TOTAL	**$ 56,744**	**$ 84,314**	**$ 68,465**	**$ 555,000**	**-**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 85,000	$ 87,550	$ 90,117	$ 92,882
5000 Other Sources	465,000	473,150	481,497	489,864
Total Revenue	**$ 550,000**	**$ 560,700**	**$ 571,614**	**$ 582,746**
Expenditures				
0300 Purchased Services	$ 535,000	$ 545,700	$ 556,614	$ 567,746
0700 Transfers	15,000	15,000	15,000	15,000
Total Expenditures	**$ 550,000**	**$ 560,700**	**$ 571,614**	**$ 582,746**

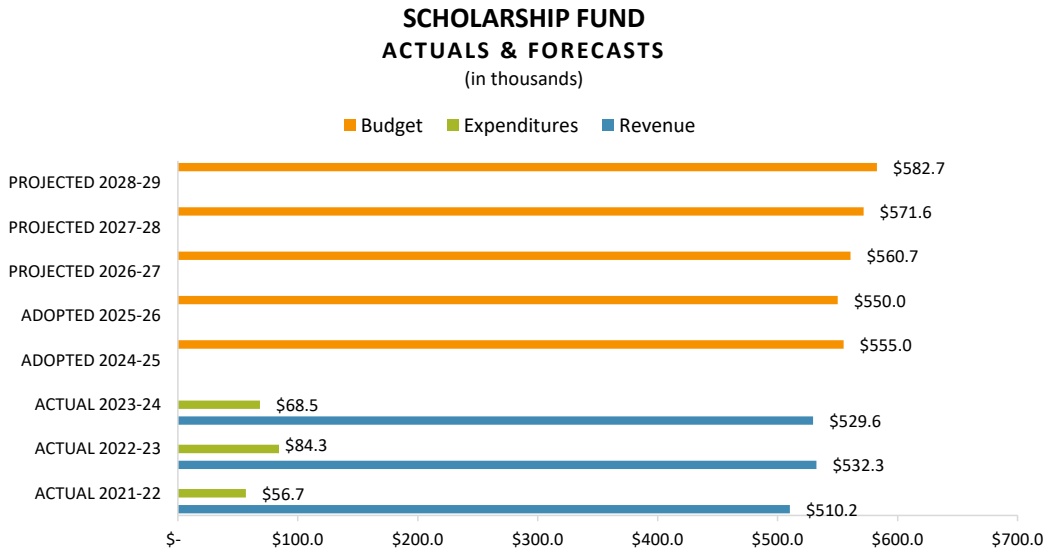
Assumptions:

Revenues:

Revenue for the Scholarship Fund is projected to increase by 3% annually, based on historical trends in contributions and donations. The primary source of revenue in this fund is contributions and donations that support student scholarship programs. While donation levels can vary year to year, this projection assumes continued community support and engagement in scholarship initiatives. No significant changes in revenue sources are anticipated during the forecast period.

Expenditures:

Expenditures in the Scholarship Fund are expected to increase in alignment with revenue growth. As contributions increase, the District anticipates a corresponding increase in scholarship awards to students. This ensures that funds are distributed in accordance with donor intent and program guidelines, while maximizing the impact of available resources.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Grant Fund (270)

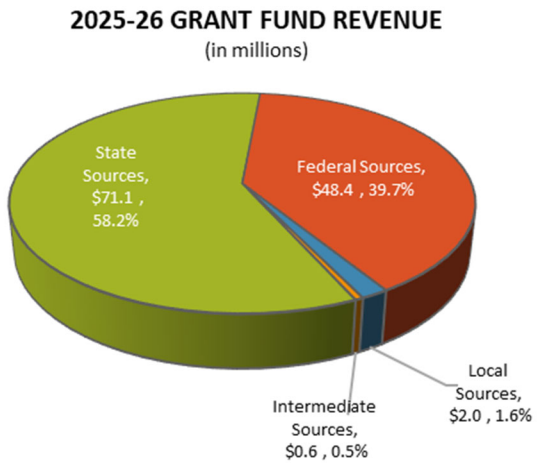

BEAVERTON
SCHOOL DISTRICT

GRANT FUND OVERVIEW

The Grant Fund accounts for revenues and expenditures of grants restricted for specific educational projects. This fund includes all initiatives included in the ODE Aligning for Student Success Integrated Guidance, as well as the Elementary and Secondary School Emergency Relief (ESSER) grant which ended in September 2024. The Grant Fund, overall, has been declining over the last few years as the ESSER funds were spent down. The significant grants included in the Aligning for Student Success Integrated Guidance for the District are the Student Investment Account (SIA) and High School Success (HSS) grants. Additionally, Federal programs such as Title IA, Title IIA, Title III and IDEA are included in this fund.

Revenue – Principal revenue sources for the Grant Fund are federal, state and local grants. For a few years during the pandemic relief funds provided by ESSER, the Federal sources were the most significant source of revenue in the Grant Fund. Beginning in the 2024-25 school year, State Sources has returned to providing the largest amount of resources with the Grant Fund as ESSER ended. State sources make up 58.2% of the total Grant Fund revenue, while federal sources make up 39.7% of the total Grant Fund in 2025-26. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.0% 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 56.4% 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 23.9%, purchased services at 11.5% and supplies and materials at 5.8%. Capital outlay has made a large increase since 2023-24 due to an approximately $19.8 million EPA award for electric school buses which will be spent over the 2024-25 and 2025-26 fiscal years. The remainder of the capital outlay category includes capacity for seismic grants through the state, as well as CTE building improvements through HSS. The decrease in capital outlay from the 2024-25 budget to the 2025-26 budget is primarily due to the spending of an $8.0 million matching grant through the Oregon School Capital Improvement Matching (OSCIM) program in the 2024-25 fiscal year, which the District was awarded with the passage of the 2022 capital bond measure. Expenditures in the Grant Fund must follow the requirements of each individual grant. Overall, these areas do not shift significantly from year to year.

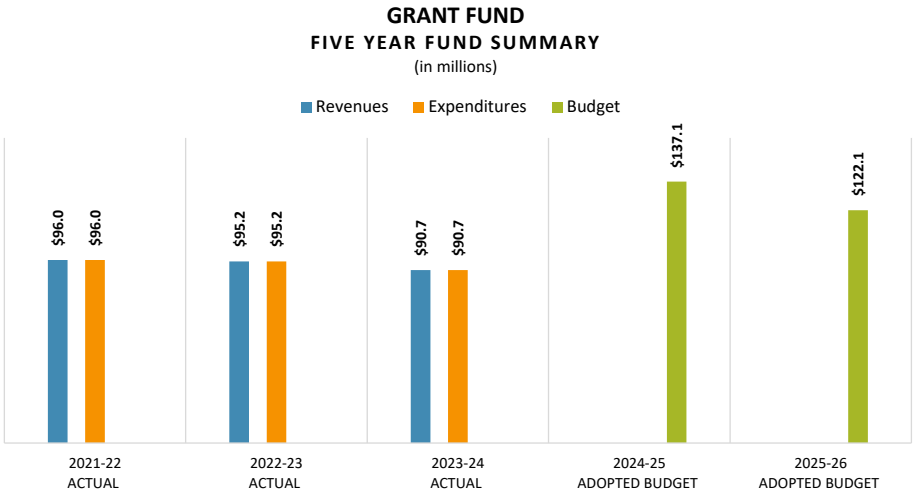
BEAVERTON SCHOOL DISTRICT
GRANT FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

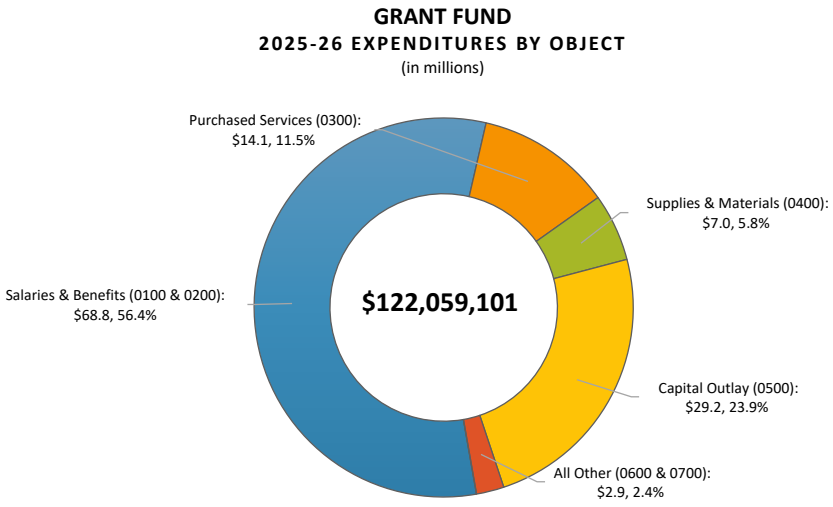
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
1110	Elementary Programs	66.0	62.0	42.4	41.6	-	-	-	-	-	-	$ 14,920,281	12.2%
1120	Middle School Programs	8.6	7.8	-	-	-	-	-	-	-	-	1,490,143	1.2%
1130	High School Programs	20.9	20.3	0.4	0.4	-	-	-	-	-	-	7,981,815	6.5%
1140	Pre-Kindergarten Programs	2.0	2.0	3.5	3.5	-	-	-	-	-	-	1,401,982	1.2%
1220	Restrictive Programs for Students with Disabilities	35.0	3.0	-	-	-	-	-	-	-	-	521,944	0.4%
1250	Less Restrictive Programs for Students with Disabilities	8.0	22.5	-	-	-	-	-	-	-	-	3,406,566	2.8%
1270	Educationally Underserved	13.5	12.5	4.6	4.6	-	-	-	-	0.3	0.3	6,612,695	5.4%
1280	Alternative Education	-	-	-	-	-	-	-	-	-	-	184,269	0.2%
1290	Designated Programs	107.5	107.0	11.3	10.1	-	-	-	-	-	-	20,275,544	16.6%
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	-	-	1,392,723	1.1%
1420	Summer School - Middle School	-	-	-	-	-	-	-	-	-	-	516,661	0.4%
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	876,644	0.7%
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	811,107	0.7%
	INSTRUCTION	**261.5**	**237.1**	**62.2**	**60.2**	**-**	**-**	**-**	**-**	**0.3**	**0.3**	**60,392,374**	**49.5%**
2110	Attendance & Social Work Services	25.0	25.0	22.2	25.2	-	-	-	-	-	-	6,115,474	5.0%
2120	Guidance Services	12.3	11.8	-	-	-	-	-	-	-	-	1,863,068	1.5%
2130	Health Services	21.5	21.3	-	-	-	-	-	0.2	-	-	3,602,999	3.0%
2140	Psychological Services	6.3	6.3	-	-	-	-	-	-	-	-	957,862	0.8%
2150	Speech Pathology and Audiology Services	5.8	5.8	-	-	-	-	-	-	-	-	931,701	0.8%
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-	-	-	6,500,000	5.3%
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-	3.0	3.0	2,115,103	1.7%
2210	Improvement of Instruction Services	1.0	1.0	2.0	2.0	-	-	-	-	0.5	0.5	769,691	0.6%
2220	Educational Media Services	0.3	0.3	-	-	-	-	-	-	-	-	236,875	0.2%
2240	Instructional Staff Development	6.7	6.4	-	-	-	-	-	-	-	-	3,618,566	3.0%
2410	Office of the Principal Services	-	-	0.5	0.5	-	-	-	-	-	-	34,339	0.0%
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-	1.0	1.0	256,657	0.2%
2520	Fiscal Services	-	-	-	-	-	-	-	-	-	-	2,802,775	2.3%
2540	Operation & Maintenance of Plant Services	-	-	-	-	-	-	-	-	-	-	267,384	0.2%
2550	Student Transportation Services	-	-	-	-	-	-	-	-	-	-	21,299,111	17.5%
2630	Information Services	-	-	-	-	-	-	-	-	-	-	1,669	0.0%
2640	Staff Services	-	-	-	-	-	-	-	-	1.0	1.0	310,027	0.3%
2660	Technology Services	-	-	-	-	-	-	-	-	-	-	75,000	0.1%
2680	Interpretation/Translation Services	-	-	-	-	-	-	-	-	-	-	45,361	0.0%
	SUPPORT SERVICES	**78.9**	**77.9**	**24.7**	**27.7**	**-**	**-**	**-**	**0.2**	**5.5**	**5.5**	**51,803,662**	**42.4%**
3120	Food Prep/Dispensing Services	-	-	-	-	-	-	-	-	-	-	572,973	0.5%
3390	Other Community Services	-	-	-	-	-	-	-	-	-	-	285,092	0.2%
3500	Custody & Care of Children Services	-	-	-	-	-	-	-	-	-	-	500,000	0.4%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,358,065**	**1.1%**
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	8,505,000	7.0%
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,505,000**	**7.0%**
	FUND TOTAL:	**340.4**	**315.0**	**86.9**	**87.9**	**-**	**-**	**-**	**0.2**	**5.8**	**5.8**	**$ 122,059,101**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 432,830	$ 1,105,690	$ 508,057	$ 2,394,176	$ 1,988,994	$ 1,988,994	$ 1,988,994
2000	Intermediate Revenue	263,207	204,360	203,417	646,780	640,874	640,874	640,874
3000	State Revenue	51,725,684	59,157,660	53,356,370	74,802,775	71,062,106	71,062,106	71,062,106
4000	Federal Revenue	43,559,613	34,761,185	36,648,853	59,241,279	48,367,127	48,367,127	48,367,127
	Total Revenues	**$ 95,981,333**	**$ 95,228,895**	**$ 90,716,697**	**$ 137,085,010**	**$ 122,059,101**	**$ 122,059,101**	**$ 122,059,101**
0100	Salaries	$ 47,491,127	$ 49,666,844	$ 43,972,027	$ 45,095,040	$ 43,798,276	$ 43,798,276	$ 43,798,276
0200	Associated Payroll Costs	25,535,725	26,493,413	24,837,602	24,353,746	25,020,188	25,020,188	25,020,188
0300	Purchased Services	7,231,810	8,213,509	9,259,309	11,793,271	14,092,736	14,092,736	14,092,736
0400	Supplies & Materials	6,180,181	5,029,781	4,501,070	14,616,973	7,042,671	7,042,671	7,042,671
0500	Capital Outlay	5,986,046	2,785,029	5,512,082	36,427,104	29,232,769	29,232,769	29,232,769
0600	Other Objects	2,586,614	2,118,816	2,344,512	4,286,992	2,872,461	2,872,461	2,872,461
0700	Transfers	969,830	921,503	290,095	511,884	-	-	-
	Total Expenditures	**$ 95,981,333**	**$ 95,228,895**	**$ 90,716,697**	**$ 137,085,010**	**$ 122,059,101**	**$ 122,059,101**	**$ 122,059,101**
	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	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1920	Contrib/Donat - Private Source	$ 430,844	$ 1,105,613	$ 508,057	$ 2,394,176	$ 1,988,994	$ 1,988,994	$ 1,988,994
	1960	Recovery of Prior Year Exp	1,986	77	-	-	-	-	-
		Total 1000	**432,830**	**1,105,690**	**508,057**	**2,394,176**	**1,988,994**	**1,988,994**	**1,988,994**
2000	**Intermediate Revenue**								
	2200	Restricted Revenue	263,207	204,360	203,417	646,780	640,874	640,874	640,874
		Total 2000	**263,207**	**204,360**	**203,417**	**646,780**	**640,874**	**640,874**	**640,874**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	51,725,684	59,157,660	53,356,370	74,802,775	71,062,106	71,062,106	71,062,106
		Total 3000	**51,725,684**	**59,157,660**	**53,356,370**	**74,802,775**	**71,062,106**	**71,062,106**	**71,062,106**
4000	**Federal Revenue**								
	4200	Unrestr Federal Through State	28,138	-	-	-	-	-	-
	4300	Restr Revenue Direct - Federal	140,816	33,680	56,520	19,100,000	19,836,700	19,836,700	19,836,700
	4500	Restr Rev from Fed Thru State	43,321,257	34,422,867	36,552,567	39,597,449	28,481,155	28,481,155	28,481,155
	4700	Fed Grants Thru Interm Sources	69,401	304,639	39,765	543,830	49,272	49,272	49,272
		Total 4000	**43,559,613**	**34,761,185**	**36,648,853**	**59,241,279**	**48,367,127**	**48,367,127**	**48,367,127**
		FUND 270 TOTAL	**$ 95,981,333**	**$ 95,228,895**	**$ 90,716,697**	**$ 137,085,010**	**$ 122,059,101**	**$ 122,059,101**	**$ 122,059,101**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**										
	0100	Salaries	$ 8,512,047	$ 4,946,775	$ 6,264,503	$ 8,116,569	108.4	$ 8,171,877	$ 8,171,877	$ 8,171,877	103.6
	0200	Associated Payroll Costs	4,562,813	2,696,801	3,759,721	4,934,422	-	5,237,882	5,237,882	5,237,882	-
	0300	Purchased Services	370,618	464,461	1,458,864	808,796	-	1,068,154	1,068,154	1,068,154	-
	0400	Supplies & Materials	895,356	464,119	974,150	1,474,260	-	427,368	427,368	427,368	-
	0600	Other Objects	-	-	-	15,000	-	15,000	15,000	15,000	-
	0700	Transfers	969,830	911,503	290,095	261,884	-	-	-	-	-
		Total 1110	**15,310,663**	**9,483,659**	**12,747,333**	**15,610,931**	**108.4**	**14,920,281**	**14,920,281**	**14,920,281**	**103.6**
1120	**Middle School Programs**										
	0100	Salaries	2,668,420	2,369,431	1,609,490	1,218,557	8.6	861,800	861,800	861,800	7.8
	0200	Associated Payroll Costs	1,302,988	1,223,473	886,002	606,242	-	495,668	495,668	495,668	-
	0300	Purchased Services	1,320,101	2,080,731	2,261,709	2,612,503	-	84,661	84,661	84,661	-
	0400	Supplies & Materials	262,532	62,246	296,945	111,675	-	48,014	48,014	48,014	-
	0600	Other Objects	-	-	210	-	-	-	-	-	-
		Total 1120	**5,554,041**	**5,735,881**	**5,054,356**	**4,548,977**	**8.6**	**1,490,143**	**1,490,143**	**1,490,143**	**7.8**
1130	**High School Programs**										
	0100	Salaries	4,115,114	4,205,810	2,499,669	2,496,625	21.3	2,426,158	2,426,158	2,426,158	20.7
	0200	Associated Payroll Costs	2,100,699	2,211,983	1,390,354	1,340,046	-	1,359,186	1,359,186	1,359,186	-
	0300	Purchased Services	215,333	520,498	181,860	294,577	-	2,802,468	2,802,468	2,802,468	-
	0400	Supplies & Materials	345,818	789,181	463,210	2,665,630	-	1,365,783	1,365,783	1,365,783	-
	0500	Capital Outlay	6,164	97,049	21,115	35,991	-	8,508	8,508	8,508	-
	0600	Other Objects	3,518	4,543	4,875	-	-	19,712	19,712	19,712	-
		Total 1130	**6,786,647**	**7,829,064**	**4,561,082**	**6,832,869**	**21.3**	**7,981,815**	**7,981,815**	**7,981,815**	**20.7**
1140	**Pre-Kindergarten Programs**										
	0100	Salaries	226,231	276,314	891,524	719,110	5.5	451,384	451,384	451,384	5.5
	0200	Associated Payroll Costs	168,056	205,054	546,392	366,272	-	295,230	295,230	295,230	-
	0300	Purchased Services	20,000	9,777	2,440	215,000	-	291,000	291,000	291,000	-
	0400	Supplies & Materials	28,032	39,779	81,273	349,852	-	364,368	364,368	364,368	-
		Total 1140	**442,319**	**530,924**	**1,521,627**	**1,650,234**	**5.5**	**1,401,982**	**1,401,982**	**1,401,982**	**5.5**
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	1,633,510	890,893	967,342	3,141,008	35.0	304,568	304,568	304,568	3.0
	0200	Associated Payroll Costs	887,352	480,161	582,823	1,743,384	-	180,210	180,210	180,210	-
	0300	Purchased Services	250	303	378	31	-	22,139	22,139	22,139	-
	0400	Supplies & Materials	-	-	3,652	-	-	15,027	15,027	15,027	-
	0600	Other Objects	774	166	-	64	-	-	-	-	-
		Total 1220	**2,521,886**	**1,371,522**	**1,554,194**	**4,884,487**	**35.0**	**521,944**	**521,944**	**521,944**	**3.0**
1250	**Less Restrictive Programs**										
	0100	Salaries	1,811,067	1,841,605	1,451,928	774,655	8.0	2,134,035	2,134,035	2,134,035	22.5
	0200	Associated Payroll Costs	970,805	1,076,859	950,227	421,479	-	1,272,531	1,272,531	1,272,531	-
		Total 1250	**2,781,872**	**2,918,465**	**2,402,155**	**1,196,134**	**8.0**	**3,406,566**	**3,406,566**	**3,406,566**	**22.5**
1270	**Educationally Underserved**										
	0100	Salaries	3,450,942	3,449,842	3,788,015	2,652,796	18.3	2,611,085	2,611,085	2,611,085	17.3
	0200	Associated Payroll Costs	2,138,387	2,012,697	2,196,809	1,307,908	-	1,383,107	1,383,107	1,383,107	-
	0300	Purchased Services	183,535	157,377	250,978	894,385	-	829,491	829,491	829,491	-
	0400	Supplies & Materials	535,127	650,542	379,564	1,996,004	-	1,789,012	1,789,012	1,789,012	-
	0600	Other Objects	65	-	-	-	-	-	-	-	-
		Total 1270	**6,308,056**	**6,270,458**	**6,615,366**	**6,851,093**	**18.3**	**6,612,695**	**6,612,695**	**6,612,695**	**17.3**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22	2022-23	2023-24	2024-25					
			Amount	Amount	Amount	Amount	FTE	Proposed	Approved	Adopted	FTE
1280	**Alternative Education**										
	0100	Salaries	118,417	76,696	84,329	29,400	-	22,194	22,194	22,194	-
	0200	Associated Payroll Costs	58,718	47,444	48,961	10,269	-	9,344	9,344	9,344	-
	0300	Purchased Services	36,002	2,707	175,816	67,664	-	103,604	103,604	103,604	-
	0400	Supplies & Materials	15,498	834	1,323	34,224	-	29,127	29,127	29,127	-
	0500	Capital Outlay	7,536	-	-	-	-	-	-	-	-
	0600	Other Objects	-	-	10,000	-	-	20,000	20,000	20,000	-
		Total 1280	**236,172**	**127,681**	**320,429**	**141,557**	**-**	**184,269**	**184,269**	**184,269**	**-**
1290	**Designated Programs**										
	0100	Salaries	9,519,212	11,014,323	11,604,586	12,224,819	118.8	12,421,360	12,421,360	12,421,360	117.1
	0200	Associated Payroll Costs	5,335,666	6,135,983	6,543,646	6,690,147	-	7,229,394	7,229,394	7,229,394	-
	0300	Purchased Services	332,891	650,124	399,153	380,332	-	179,516	179,516	179,516	-
	0400	Supplies & Materials	930,618	1,091,207	364,966	5,137,992	-	444,400	444,400	444,400	-
	0500	Capital Outlay	48,941	148,744	-	-	-	-	-	-	-
	0600	Other Objects	638	1,377	-	1,041,240	-	874	874	874	-
	0700	Transfers	-	10,000	-	-	-	-	-	-	-
		Total 1290	**16,167,966**	**19,051,758**	**18,912,351**	**25,474,530**	**118.8**	**20,275,544**	**20,275,544**	**20,275,544**	**117.1**
1410	**Summer School - Elem School**										
	0100	Salaries	1,081,461	1,375,429	1,295,329	314,829	-	932,745	932,745	932,745	-
	0200	Associated Payroll Costs	340,946	426,382	389,965	102,068	-	376,925	376,925	376,925	-
	0300	Purchased Services	6,248	-	4,830	57,000	-	-	-	-	-
	0400	Supplies & Materials	123,991	232,648	188,639	66,747	-	83,053	83,053	83,053	-
	0600	Other Objects	-	-	762	-	-	-	-	-	-
		Total 1410	**1,552,646**	**2,034,458**	**1,879,525**	**540,644**	**-**	**1,392,723**	**1,392,723**	**1,392,723**	**-**
1420	**Summer School - Middle School**										
	0100	Salaries	494,538	599,208	321,768	181,616	-	393,506	393,506	393,506	-
	0200	Associated Payroll Costs	164,581	188,338	99,459	58,880	-	117,579	117,579	117,579	-
	0300	Purchased Services	400	-	4,037	55,000	-	-	-	-	-
	0400	Supplies & Materials	39,121	106,519	23,286	65,247	-	5,576	5,576	5,576	-
		Total 1420	**698,639**	**894,065**	**448,549**	**360,743**	**-**	**516,661**	**516,661**	**516,661**	**-**
1430	**Summer School - High School**										
	0100	Salaries	561,545	738,337	480,926	181,616	-	630,621	630,621	630,621	-
	0200	Associated Payroll Costs	193,597	244,152	154,830	58,880	-	231,694	231,694	231,694	-
	0300	Purchased Services	246,886	3,522	23,690	55,000	-	-	-	-	-
	0400	Supplies & Materials	576,485	117,884	150,874	65,247	-	14,329	14,329	14,329	-
		Total 1430	**1,578,513**	**1,103,896**	**810,320**	**360,743**	**-**	**876,644**	**876,644**	**876,644**	**-**
1460	**Summer School - Special Programs**										
	0100	Salaries	-	-	44,286	74,930	-	-	-	-	-
	0200	Associated Payroll Costs	-	-	14,699	24,292	-	-	-	-	-
	0300	Purchased Services	-	-	24,275	64,359	-	-	-	-	-
	0400	Supplies & Materials	-	-	11,697	11,697	-	-	-	-	-
		Total 1460	**-**	**-**	**94,957**	**175,278**	**-**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**										
	0100	Salaries	443,656	961,097	550,549	510,961	-	512,011	512,011	512,011	-
	0200	Associated Payroll Costs	155,029	319,092	177,716	165,702	-	181,865	181,865	181,865	-
	0300	Purchased Services	1,042,266	543,187	108,730	93,555	-	66,773	66,773	66,773	-
	0400	Supplies & Materials	333,074	53,256	246,282	158,314	-	50,458	50,458	50,458	-
		Total 1490	**1,974,026**	**1,876,632**	**1,083,277**	**928,532**	**-**	**811,107**	**811,107**	**811,107**	**-**
2110	**Attendance & Social Work Services**										
	0100	Salaries	5,058,585	5,321,332	4,648,443	3,534,974	47.2	3,558,379	3,558,379	3,558,379	50.2
	0200	Associated Payroll Costs	3,051,495	3,210,403	2,859,690	2,092,109	-	2,414,012	2,414,012	2,414,012	-
	0300	Purchased Services	49,434	130,633	643,921	314,366	-	110,786	110,786	110,786	-
	0400	Supplies & Materials	32,877	90,281	76,901	91,900	-	32,097	32,097	32,097	-
	0600	Other Objects	-	95	-	-	-	200	200	200	-
		Total 2110	**8,192,391**	**8,752,744**	**8,228,956**	**6,033,349**	**47.2**	**6,115,474**	**6,115,474**	**6,115,474**	**50.2**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22	2022-23	2023-24	2024-25					
			Amount	Amount	Amount	Amount	FTE	Proposed	Approved	Adopted	FTE
2120	**Guidance Services**										
	0100	Salaries	719,600	961,951	968,006	1,161,282	12.3	1,086,489	1,086,489	1,086,489	11.8
	0200	Associated Payroll Costs	339,810	473,388	508,352	614,158	-	656,579	656,579	656,579	-
	0300	Purchased Services	262,968	209,859	199,771	482,588	-	120,000	120,000	120,000	-
	0400	Supplies & Materials	41,365	156,494	-	15,452	-	-	-	-	-
	0600	Other Objects	300	-	-	-	-	-	-	-	-
		Total 2120	**1,364,043**	**1,801,691**	**1,676,129**	**2,273,480**	**12.3**	**1,863,068**	**1,863,068**	**1,863,068**	**11.8**
2130	**Health Services**										
	0100	Salaries	1,721,530	1,833,875	1,856,174	2,459,895	21.5	2,176,340	2,176,340	2,176,340	21.5
	0200	Associated Payroll Costs	921,428	1,047,359	1,079,410	1,332,698	-	1,311,151	1,311,151	1,311,151	-
	0300	Purchased Services	13,080	22,257	23,500	121,396	-	19,400	19,400	19,400	-
	0400	Supplies & Materials	1,645	-	-	1,560	-	96,108	96,108	96,108	-
	0500	Capital Outlay	-	-	30,440	40,000	-	-	-	-	-
		Total 2130	**2,657,683**	**2,903,492**	**2,989,524**	**3,955,549**	**21.5**	**3,602,999**	**3,602,999**	**3,602,999**	**21.5**
2140	**Psychological Service**										
	0100	Salaries	1,150,607	1,368,375	599,345	586,462	6.3	607,100	607,100	607,100	6.3
	0200	Associated Payroll Costs	731,860	823,355	383,460	322,029	-	350,762	350,762	350,762	-
	0400	Supplies & Materials	-	4,600	-	-	-	-	-	-	-
		Total 2140	**1,882,467**	**2,196,329**	**982,805**	**908,491**	**6.3**	**957,862**	**957,862**	**957,862**	**6.3**
2150	**Speech Path & Audiology Services**										
	0100	Salaries	674,325	802,985	376,742	573,385	5.8	587,995	587,995	587,995	5.8
	0200	Associated Payroll Costs	348,953	441,304	215,755	307,706	-	343,706	343,706	343,706	-
	0300	Purchased Services	75,074	31,800	-	12,880	-	-	-	-	-
	0400	Supplies & Materials	-	36	-	-	-	-	-	-	-
		Total 2150	**1,098,352**	**1,276,126**	**592,497**	**893,971**	**5.8**	**931,701**	**931,701**	**931,701**	**5.8**
2160	**Other Student Treatment Services**										
	0100	Salaries	4,000	3,000	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	1,346	997	-	-	-	-	-	-	-
	0300	Purchased Services	1,559,152	1,731,609	1,862,288	3,520,500	-	6,500,000	6,500,000	6,500,000	-
		Total 2160	**1,564,498**	**1,735,606**	**1,862,288**	**3,520,500**	**-**	**6,500,000**	**6,500,000**	**6,500,000**	**-**
2190	**Direction of Student Support Services**										
	0100	Salaries	877,567	1,029,180	734,737	861,149	3.0	1,372,086	1,372,086	1,372,086	3.0
	0200	Associated Payroll Costs	417,271	532,072	424,884	413,808	-	304,842	304,842	304,842	-
	0300	Purchased Services	270	12,803	41,523	38,049	-	103,121	103,121	103,121	-
	0400	Supplies & Materials	531,062	463,936	322,760	1,157,712	-	335,054	335,054	335,054	-
		Total 2190	**1,826,170**	**2,037,991**	**1,523,903**	**2,470,718**	**3.0**	**2,115,103**	**2,115,103**	**2,115,103**	**3.0**
2210	**Improvement Instruction Services**										
	0100	Salaries	971,544	1,540,555	977,008	345,294	3.5	333,184	333,184	333,184	3.5
	0200	Associated Payroll Costs	490,401	794,234	557,058	188,899	-	203,986	203,986	203,986	-
	0300	Purchased Services	146,805	440,373	271,539	13,746	-	232,521	232,521	232,521	-
	0400	Supplies & Materials	13,538	25,624	9,190	36,877	-	-	-	-	-
		Total 2210	**1,622,288**	**2,800,786**	**1,814,794**	**584,816**	**3.5**	**769,691**	**769,691**	**769,691**	**3.5**
2220	**Educational Media Services**										
	0100	Salaries	125,984	697,412	26,368	25,015	0.3	28,199	28,199	28,199	0.3
	0200	Associated Payroll Costs	66,861	366,099	14,855	13,649	-	15,841	15,841	15,841	-
	0300	Purchased Services	81,204	81,204	87,514	87,515	-	92,835	92,835	92,835	-
	0400	Supplies & Materials	458,048	11,223	203,137	116,507	-	100,000	100,000	100,000	-
		Total 2220	**732,097**	**1,155,938**	**331,873**	**242,686**	**0.3**	**236,875**	**236,875**	**236,875**	**0.3**
2230	**Assessment and Testing**										
	0100	Salaries	-	-	1,006	64,970	-	-	-	-	-
	0200	Associated Payroll Costs	-	-	350	21,065	-	-	-	-	-
	0300	Purchased Services	-	-	-	37,209	-	-	-	-	-
		Total 2230	**-**	**-**	**1,356**	**123,244**	**-**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2240	**Instructional Staff Development**										
	0100	Salaries	866,609	1,311,137	962,398	2,141,305	6.7	1,582,743	1,582,743	1,582,743	6.4
	0200	Associated Payroll Costs	423,264	585,216	453,156	883,357	-	737,825	737,825	737,825	-
	0300	Purchased Services	679,709	671,599	660,860	985,534	-	554,778	554,778	554,778	-
	0400	Supplies & Materials	40,751	173,307	41,282	416,023	-	729,620	729,620	729,620	-
	0600	Other Objects	-	-	1,180	1,000	-	13,600	13,600	13,600	-
		Total 2240	**2,010,333**	**2,741,259**	**2,118,876**	**4,427,219**	**6.7**	**3,618,566**	**3,618,566**	**3,618,566**	**6.4**
2310	**Board of Education Services**										
	0300	Purchased Services	-	96,181	-	-	-	-	-	-	-
		Total 2310	**-**	**96,181**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	82,306	129,289	17,254	17,087	0.5	18,864	18,864	18,864	0.5
	0200	Associated Payroll Costs	48,335	48,255	17,894	13,903	-	15,475	15,475	15,475	-
		Total 2410	**130,641**	**177,544**	**35,148**	**30,990**	**0.5**	**34,339**	**34,339**	**34,339**	**0.5**
2490	**Other Support Serv-Sch Admin**										
	0100	Salaries	119,234	147,501	155,199	149,842	1.0	159,663	159,663	159,663	1.0
	0200	Associated Payroll Costs	69,523	86,918	90,975	84,771	-	96,994	96,994	96,994	-
	0300	Purchased Services	-	-	-	19,975	-	-	-	-	-
		Total 2490	**188,758**	**234,419**	**246,174**	**254,588**	**1.0**	**256,657**	**256,657**	**256,657**	**1.0**
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	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	7,817	-	-	-	-	-	-	-
	0600	Other Objects	2,570,668	2,109,344	2,170,947	3,229,388	-	2,802,775	2,802,775	2,802,775	-
		Total 2520	**2,570,668**	**2,140,911**	**2,170,947**	**3,229,388**	**-**	**2,802,775**	**2,802,775**	**2,802,775**	**-**
2540	**Operation & Maint of Plant Services**										
	0100	Salaries	209,422	723,246	461,316	-	-	-	-	-	-
	0200	Associated Payroll Costs	117,681	392,156	327,631	-	-	-	-	-	-
	0300	Purchased Services	397,566	114,183	311,941	34,423	-	67,384	67,384	67,384	-
	0400	Supplies & Materials	735,161	16,775	19,059	-	-	200,000	200,000	200,000	-
	0500	Capital Outlay	570,240	2,167,261	5,162,143	6,328,796	-	-	-	-	-
	0600	Other Objects	-	-	150,332	-	-	-	-	-	-
		Total 2540	**2,030,069**	**3,413,622**	**6,432,423**	**6,363,219**	**-**	**267,384**	**267,384**	**267,384**	**-**
2550	**Student Transportation Services**										
	0100	Salaries	100,889	330,538	79,528	259,904	-	174,720	174,720	174,720	-
	0200	Associated Payroll Costs	34,323	100,994	30,926	102,532	-	69,494	69,494	69,494	-
	0300	Purchased Services	5,027	153,703	88,137	16,993	-	163,145	163,145	163,145	-
	0400	Supplies & Materials	19,203	10,868	8,561	33,175	-	17,191	17,191	17,191	-
	0500	Capital Outlay	382,009	328,800	177,071	21,672,317	-	20,874,261	20,874,261	20,874,261	-
	0600	Other Objects	-	90	-	300	-	300	300	300	-
		Total 2550	**541,452**	**924,993**	**384,222**	**22,085,221**	**-**	**21,299,111**	**21,299,111**	**21,299,111**	**-**
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		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2620	**Plan/R&D/Eval/Grants/Stats Serv**										
	0100	Salaries	-	2,500	13,957	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	845	4,959	-	-	-	-	-	-
	0300	Purchased Services	18,600	13,960	-	-	-	-	-	-	-
		Total 2620	**18,600**	**17,305**	**18,916**	**-**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**										
	0100	Salaries	-	7,500	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	2,296	-	-	-	-	-	-	-
	0400	Supplies & Materials	-	-	-	-	-	1,669	1,669	1,669	-
		Total 2630	**-**	**9,796**	**-**	**-**	**-**	**1,669**	**1,669**	**1,669**	**-**
2640	**Staff Services**										
	0100	Salaries	104,686	406,253	228,090	221,073	1.0	197,456	197,456	197,456	1.0
	0200	Associated Payroll Costs	61,542	214,675	120,908	113,656	-	112,571	112,571	112,571	-
	0300	Purchased Services	8,671	40,375	-	27,195	-	-	-	-	-
	0400	Supplies & Materials	8,213	11,189	1,355	1,000	-	-	-	-	-
	0600	Other Objects	-	3,000	-	-	-	-	-	-	-
		Total 2640	**183,112**	**675,492**	**350,352**	**362,924**	**1.0**	**310,027**	**310,027**	**310,027**	**1.0**
2660	**Technology Services**										
	0100	Salaries	22,569	133,739	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	10,696	46,098	-	-	-	-	-	-	-
	0300	Purchased Services	22,344	-	75,799	35,000	-	-	-	-	-
	0400	Supplies & Materials	52,982	230,525	256,125	80,452	-	75,000	75,000	75,000	-
	0500	Capital Outlay	18,557	-	-	-	-	-	-	-	-
	0600	Other Objects	90	-	-	-	-	-	-	-	-
		Total 2660	**127,238**	**410,362**	**331,924**	**115,452**	**-**	**75,000**	**75,000**	**75,000**	**-**
2680	**Interpretation/Translation Services**										
	0400	Supplies & Materials	-	-	15,434	25,000	-	45,361	45,361	45,361	-
		Total 2680	**-**	**-**	**15,434**	**25,000**	**-**	**45,361**	**45,361**	**45,361**	**-**
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	7,754	5,073	9,466	18,365	-	11,714	11,714	11,714	-
	0200	Associated Payroll Costs	5,206	2,242	4,784	7,244	-	5,313	5,313	5,313	-
	0400	Supplies & Materials	96,185	175,701	331,400	399,185	-	555,946	555,946	555,946	-
		Total 3120	**109,145**	**183,016**	**345,651**	**424,794**	**-**	**572,973**	**572,973**	**572,973**	**-**
3390	**Other Community Services**										
	0100	Salaries	14,745	71,145	2,751	37,547	-	30,000	30,000	30,000	-
	0200	Associated Payroll Costs	4,903	24,419	951	12,171	-	11,022	11,022	11,022	-
	0300	Purchased Services	27,844	30,282	22,946	47,700	-	30,960	30,960	30,960	-
	0400	Supplies & Materials	19,763	46,777	23,380	105,241	-	213,110	213,110	213,110	-
	0600	Other Objects	132	200	910	-	-	-	-	-	-
		Total 3390	**67,387**	**172,822**	**50,939**	**202,659**	**-**	**285,092**	**285,092**	**285,092**	**-**
3500	**Custody & Care of Children Services**										
	0300	Purchased Services	-	-	-	250,000	-	500,000	500,000	500,000	-
	0700	Transfers	-	-	-	250,000	-	-	-	-	-
		Total 3500	**-**	**-**	**-**	**500,000**	**-**	**500,000**	**500,000**	**500,000**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
4110	**Direction of Facilities Acq & Constr**									
0100	Salaries	-	30,000	-	-	-	-	-	-	-
0200	Associated Payroll Costs	-	10,426	-	-	-	-	-	-	-
	Total 4110	**-**	**40,426**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**									
0100	Salaries	21,011	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	10,450	-	-	-	-	-	-	-	-
0300	Purchased Services	109,531	-	72,811	150,000	-	150,000	150,000	150,000	-
0400	Supplies & Materials	43,737	4,230	6,623	-	-	5,000	5,000	5,000	-
0500	Capital Outlay	4,952,599	43,175	121,313	8,350,000	-	8,350,000	8,350,000	8,350,000	-
0600	Other Objects	10,429	-	5,295	-	-	-	-	-	-
	Total 4150	**5,147,756**	**47,405**	**206,043**	**8,500,000**	**-**	**8,505,000**	**8,505,000**	**8,505,000**	**-**
	FUND 270 TOTAL	**$ 95,981,333**	**$ 95,228,895**	**$ 90,716,697**	**$ 137,085,010**	**432.9**	**$ 122,059,101**	**$ 122,059,101**	**$ 122,059,101**	**408.6**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - GRANT FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 1,988,994	$ 2,048,664	$ 2,110,124	$ 2,173,427
2000 Intermediate Revenue	640,874	647,283	653,756	660,293
3000 State Revenue	71,062,106	73,193,969	75,389,788	77,651,482
4000 Federal Revenue	48,367,127	34,818,141	35,862,685	36,938,566
Total Revenue	**$ 122,059,101**	**$ 110,708,057**	**$ 114,016,353**	**$ 117,423,768**
Expenditures				
0100 Salaries	$ 43,798,276	$ 46,689,276	$ 49,773,901	$ 53,065,269
0200 Associated Payroll Costs	25,020,188	26,220,588	28,189,373	30,310,580
0300 Purchased Services	14,092,736	13,515,518	13,541,924	13,361,429
0400 Supplies & Materials	7,042,671	6,214,288	5,400,716	4,562,738
0500 Capital Outlay	29,232,769	15,109,752	14,063,045	12,984,936
0600 Other Objects	2,872,461	2,958,635	3,047,394	3,138,816
Total Expenditures	**$ 122,059,101**	**$ 110,708,057**	**$ 114,016,353**	**$ 117,423,768**

Assumptions:

Revenues:

Grant revenue is projected to experience modest growth over the next three years. The most notable changes are within State Sources, particularly the Student Investment Account (SIA) and High School Success (HSS) grants, and Federal Sources. While the SIA and HSS grants continue to provide significant support, the rate of increase for 2025–26 is substantially lower than in previous years and the forecast years reflect this lower increase. Federal Sources reflect a smaller increase than previous years, reflecting uncertainty in future federal funding levels. Additionally, Federal Sources will experience a large decrease in 2026-27 due to the full spend down of the EPA Clean Bus grant which will be completed by the end of 2025-26.

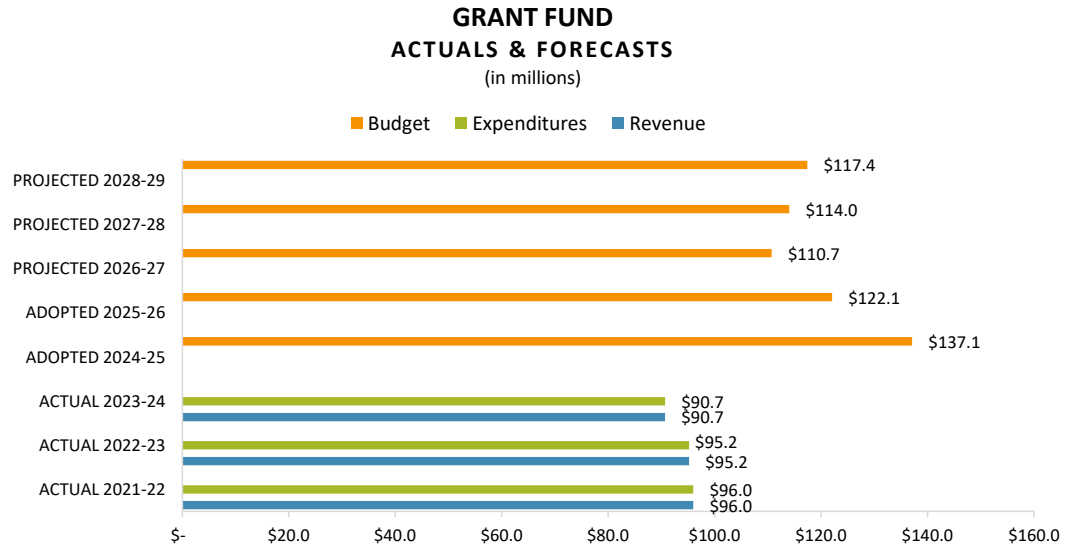
Local Sources are projected to increase by 3%, Intermediate Sources by 1%, State Sources by 3%, and Federal Sources by 3%, with the exceptions noted above.

Expenditures:

Expenditures in the Grant Fund are required to align with available grant revenues, as spending must match the terms and conditions of each grant award.

Salaries and benefits are projected to increase by 7%, reflecting contractual agreements, including step increases and cost-of-living adjustments, as well as rising health benefit costs. Non-salary expenditures are projected to increase by 3%, consistent with inflationary trends and program needs. Capital outlay decreases significantly in 2026–27 due to the completion of the EPA Clean Bus grant, which funded major equipment purchases in 2024-25 and planned for 2025-26.

In subsequent years, expenditures are adjusted to reflect changes in grant funding levels, with all spending aligned to specific grant requirements. The District will continue to monitor grant awards, compliance requirements, and spending patterns to ensure that all funds are used effectively and in accordance with grantor expectations.



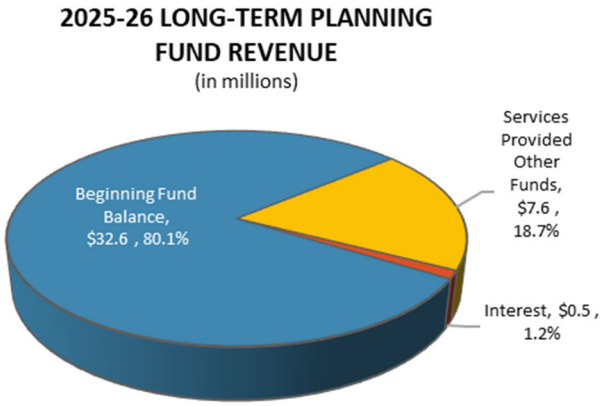
Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Long-Term Planning Fund (280)


BEAVERTON
SCHOOL DISTRICT

LONG-TERM PLANNING FUND OVERVIEW



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

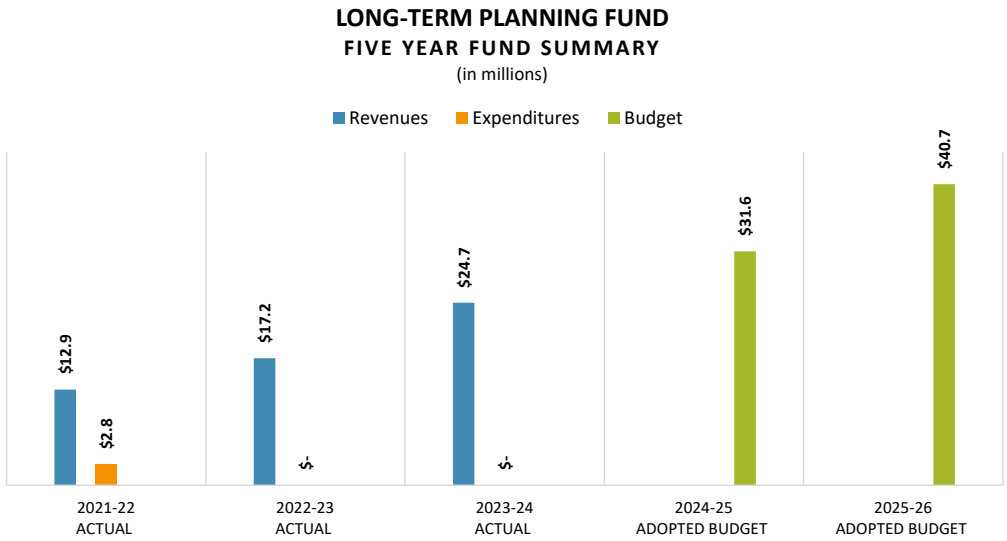
Revenue – The revenue sources for the Long-Term Planning Fund are services provided other funds and beginning fund balance. Services provided other funds revenue is made up of a percentage of payroll costs related to PERS rates. As rates are expected to increase again in future biennia, the District will have reserves in this fund to help remedy the increased costs related to PERS when this occurs.

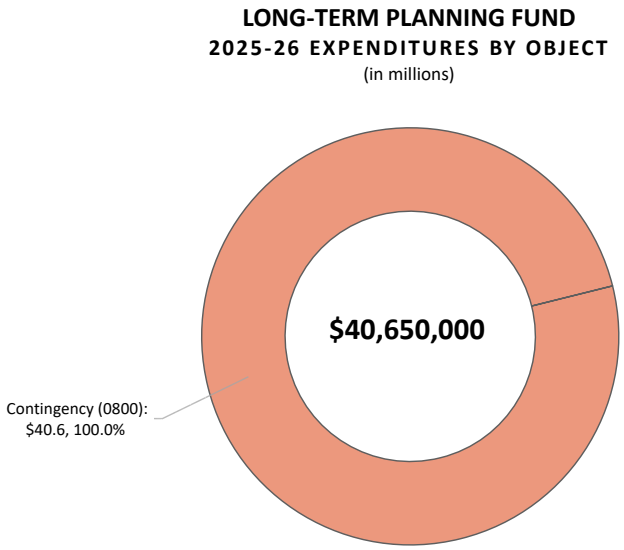
The largest portion of the Long-Term Planning Fund revenues is beginning fund balance. The current Board policy requires that the District maintain a 5% contingency in the General Fund and maintain an additional Financial Reserve of 5% of the total revenue within the Long-Term Planning Fund. After a 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 2025-26 year.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 6,272,779	$ 7,034,444	$ 7,488,556	$ 7,500,000	$ 8,050,000	$ 8,050,000	$ 8,050,000
5000	Other Sources	6,644,557	10,128,224	17,162,668	24,100,000	32,600,000	32,600,000	32,600,000
	Total Revenues	**$ 12,917,336**	**$ 17,162,668**	**$ 24,651,224**	**$ 31,600,000**	**$ 40,650,000**	**$ 40,650,000**	**$ 40,650,000**
0700	Transfers	2,789,111	-	-	-	-	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	31,600,000	40,650,000	40,650,000	40,650,000
	Total Expenditures	**$ 2,789,111**	**$ -**	**$ -**	**$ 31,600,000**	**$ 40,650,000**	**$ 40,650,000**	**$ 40,650,000**
	Ending Fund Balance	**$ 10,128,224**	**$ 17,162,668**	**$ 24,651,224**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 6,644,557**	**$ 10,128,224**	**$ 17,162,668**				
	Change in Fund Balance	**3,483,668**	**7,034,444**	**7,488,556**				
	Ending Fund Balance	**$ 10,128,224**	**$ 17,162,668**	**$ 24,651,224**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 8,114	$ 350,727	$ 604,189	$ -	$ 450,000	$ 450,000	$ 450,000
1970	Services Provided Other Funds	6,264,665	6,683,716	6,884,367	7,500,000	7,600,000	7,600,000	7,600,000
	Total 1000	**6,272,779**	**7,034,444**	**7,488,556**	**7,500,000**	**8,050,000**	**8,050,000**	**8,050,000**
5000	**Other Sources**							
5400	Beginning Fund Balance	6,644,557	10,128,224	17,162,668	24,100,000	32,600,000	32,600,000	32,600,000
	Total 5000	**6,644,557**	**10,128,224**	**17,162,668**	**24,100,000**	**32,600,000**	**32,600,000**	**32,600,000**
	FUND 280 TOTAL	**$ 12,917,336**	**$ 17,162,668**	**$ 24,651,224**	**$ 31,600,000**	**$ 40,650,000**	**$ 40,650,000**	**$ 40,650,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
5200	**Transfers of Funds**									
0700	Transfers	$ 2,789,111	$ -	$ -	$ -	-	$ -	$ -	$ -	-
	Total 5200	**2,789,111**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6110	**Operating Contingency**									
0800	Other Uses of Funds (Contingency)	-	-	-	31,600,000	-	40,650,000	40,650,000	40,650,000	-
	Total 6110	**-**	**-**	**-**	**31,600,000**	**-**	**40,650,000**	**40,650,000**	**40,650,000**	**-**
	FUND 280 TOTAL	**$ 2,789,111**	**$ -**	**$ -**	**$ 31,600,000**	**-**	**$ 40,650,000**	**$ 40,650,000**	**$ 40,650,000**	**-**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 8,050,000	$ 500,000	$ 500,000	$ 500,000
5000 Other Sources	32,600,000	40,650,000	41,150,000	41,650,000
Total Revenue	**$ 40,650,000**	**$ 41,150,000**	**$ 41,650,000**	**$ 42,150,000**
Expenditures				
0800 Other Uses of Funds (Contingency)	$ 40,650,000	$ 41,150,000	$ 41,650,000	$ 42,150,000
Total Expenditures	**$ 40,650,000**	**$ 41,150,000**	**$ 41,650,000**	**$ 42,150,000**

Assumptions:

Revenues:

The Long Term Planning Fund is primarily supported by internal reserves, with the most significant source being the PERS Reserve. This reserve is calculated as a 2% charge against all PERS-eligible salaries across the District and is intended to help offset future increases in employer contribution rates to the Public Employees Retirement System (PERS). This 2% reserve charge is forecasted to pause in 2026-27, as the District is projected to meet its 5% board policy reserve target during the 2025-26 fiscal year.

In addition to reserve contributions, the fund earns interest on its balance. Interest earnings are projected to continue at a modest rate, contributing to the overall growth of the fund. These earnings are dependent on market conditions and the District's investment strategy, and while they are not a major revenue source, they provide incremental support to the fund's long-term stability.

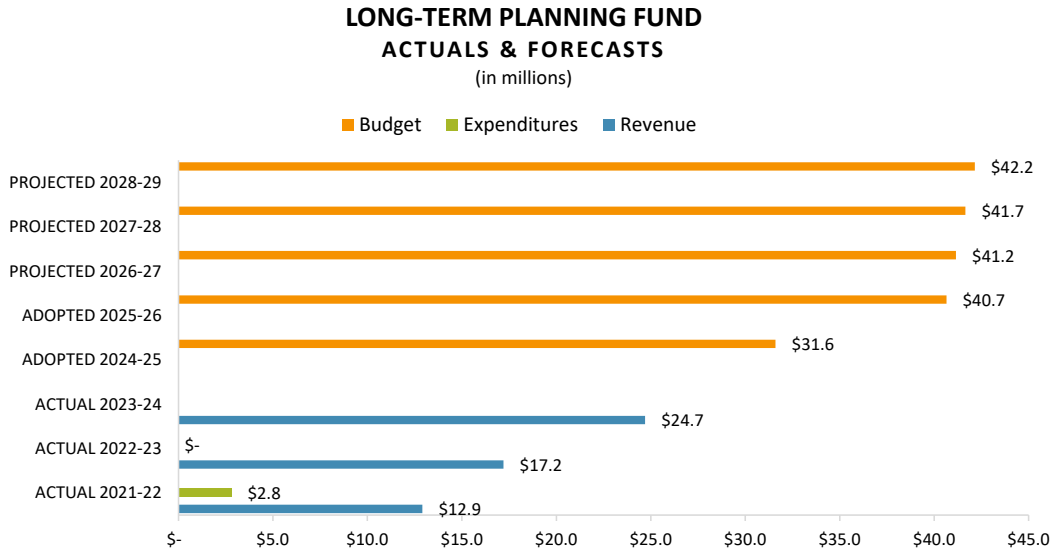
No additional revenue streams or transfers are anticipated during the forecast period unless triggered by significant changes in PERS rates.

Expenditures:

There are no planned expenditures from this fund during the forecast period. As a result, the Contingency is projected to increase each year as the PERS Reserve and interest earnings accumulate. The District is intentionally preserving these funds to provide flexibility and stability in the event of future rate increases.

The District will continue to monitor actuarial updates and legislative changes related to PERS to determine the appropriate timing and use of these reserves. Maintaining this fund supports the District's long-term financial planning and risk mitigation strategies.

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 Equipment Replacement 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.


BEAVERTON
SCHOOL DISTRICT

Nutrition Services Fund (290)

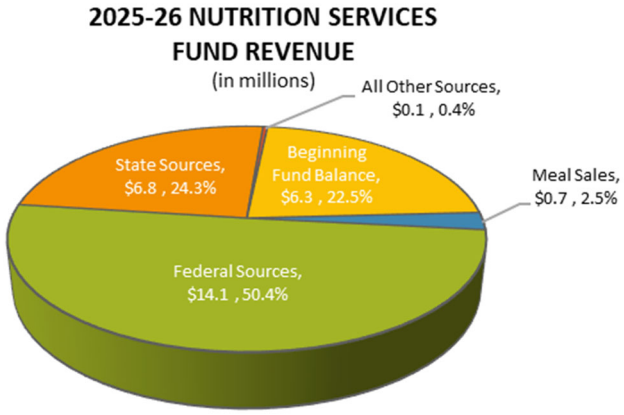

BEAVERTON
SCHOOL DISTRICT

NUTRITION SERVICES FUND OVERVIEW

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

Revenue - Principal revenue sources for this fund are sales of food and subsidies under the National School Lunch and Breakfast programs passed through the State of Oregon from the United States Department of Agriculture. Approximately 50.4% of all revenue in the Nutrition Services Fund are from federal sources, followed by 24.3% in state sources and 22.5% of all resources being from beginning fund balance. Revenue from the sale of meals has decreased significantly from 2023-24 to 2025-26 due to the transition of all schools to the Community Eligibility Provision (CEP), which provides free meals to all students in those schools. This was done over a two year period.

While the revenue in the Nutrition Services Fund had been stable pre-pandemic, post-pandemic there have been several adjustments. Revenue in 2021-22 was particularly low in daily meal sales and state sources due to the USDA waivers allowing free meals for all students. This rebounded to more typical revenue in 2022-23 and 2023-24, however with the District's addition of all schools to CEP 2023-24 and 2024-25 years, the daily sales has again declined in 2024-25 and the upcoming 2025-26 year. State sources has increased due to this change in meal eligibility.



Expenditures – The largest area of expenditures in the Nutrition Services Fund is supplies & materials at 49.7%, which accounts for all food purchases. The next largest expenditure category is in salaries & benefits at 47.0%. 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 and meal participation as the District moved to a CEP district.

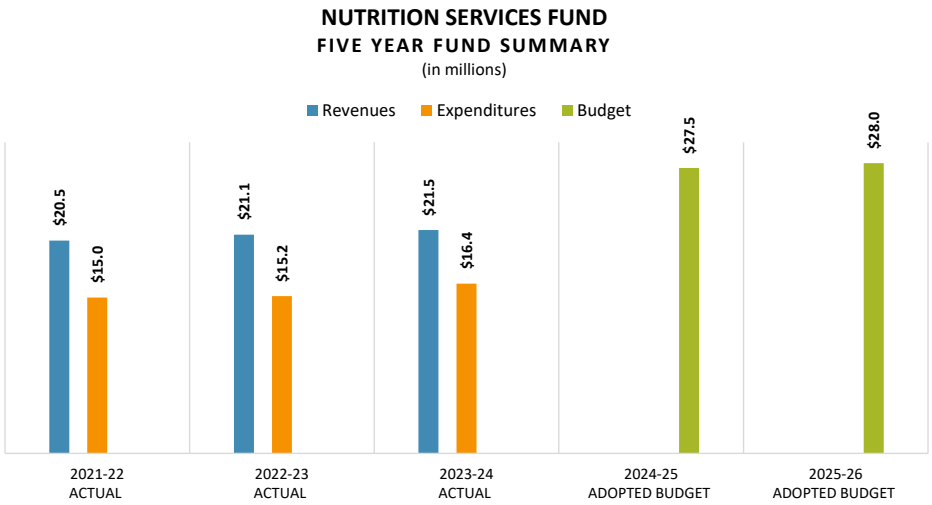
BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

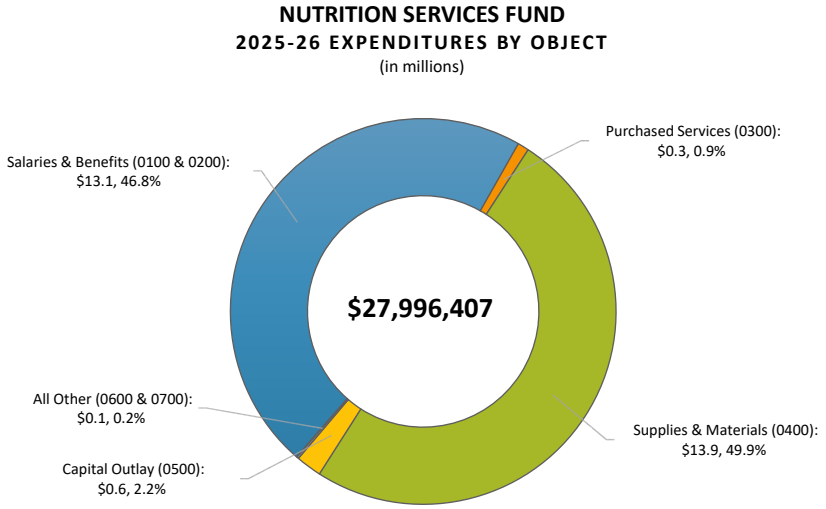
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
2520	Fiscal Services	-	-	-	-	-	-	0.1	0.1	-	-	42,718	0.2%
	SUPPORT SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**0.1**	**0.1**	**-**	**-**	**42,718**	**0.2%**
3110	Direction of Food Services	-	-	6.6	8.4	-	-	5.0	5.0	1.0	1.0	3,724,065	13.3%
3120	Food Prep/Dispensing Services	-	-	150.7	160.3	-	-	-	-	-	-	23,934,378	85.5%
3140	Food Services - Summer School	-	-	-	-	-	-	-	-	-	-	291,246	1.0%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**157.4**	**168.7**	**-**	**-**	**5.0**	**5.0**	**1.0**	**1.0**	**27,949,689**	**99.8%**
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	4,000	0.0%
	FUND TOTAL:	**-**	**-**	**157.4**	**168.7**	**-**	**-**	**5.1**	**5.1**	**1.0**	**1.0**	**$ 27,996,407**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 135,141	$ 4,199,335	$ 3,729,883	$ 3,546,459	$ 804,200	$ 804,200	$ 804,200
3000	State Revenue	173,027	1,601,234	1,513,577	3,938,500	6,822,707	6,822,707	6,822,707
4000	Federal Revenue	18,742,943	9,818,706	10,365,100	15,138,622	14,083,372	14,083,372	14,083,372
5000	Other Sources	1,465,684	5,480,470	5,930,480	4,903,000	6,286,128	6,286,128	6,286,128
	Total Revenues	**$ 20,516,796**	**$ 21,099,745**	**$ 21,539,040**	**$ 27,526,581**	**$ 27,996,407**	**$ 27,996,407**	**$ 27,996,407**
0100	Salaries	$ 5,037,923	$ 5,275,045	$ 5,686,924	$ 6,735,671	$ 7,611,282	$ 7,611,282	$ 7,611,282
0200	Associated Payroll Costs	3,773,334	3,757,090	4,081,468	4,651,443	5,552,041	5,552,041	5,552,041
0300	Purchased Services	115,663	135,021	156,459	239,425	264,850	264,850	264,850
0400	Supplies & Materials	6,109,107	5,991,001	6,161,559	15,085,392	13,917,734	13,917,734	13,917,734
0500	Capital Outlay	-	8,113	290,755	800,000	600,000	600,000	600,000
0600	Other Objects	1,450	1,964	2,371	10,650	46,500	46,500	46,500
0700	Transfers	-	1,030	1,540	4,000	4,000	4,000	4,000
	Total Expenditures	**$ 15,037,477**	**$ 15,169,265**	**$ 16,381,076**	**$ 27,526,581**	**$ 27,996,407**	**$ 27,996,407**	**$ 27,996,407**
	Ending Fund Balance	**$ 5,479,319**	**$ 5,930,480**	**$ 5,157,964**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 1,465,684**	**$ 5,479,319**	**$ 5,930,480**				
	Change in Fund Balance	**4,013,635**	**451,161**	**(772,516)**				
	Ending Fund Balance	**$ 5,479,319**	**$ 5,930,480**	**$ 5,157,964**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ -	$ 100,831	$ 124,579	$ 60,000	$ 125,000	$ 125,000	$ 125,000
	1610	Daily Sales - Reimbursable	-	3,173,776	2,546,659	1,760,109	-	-	-
	1620	Daily Sales - Non-reimbursable	131,072	917,287	1,055,357	1,713,650	660,500	660,500	660,500
	1920	Contrib/Donat - Private Source	1,450	-	-	4,000	8,000	8,000	8,000
	1960	Recovery of Prior Year Exp	1,545	878	-	1,200	1,200	1,200	1,200
	1990	Miscellaneous	1,074	6,562	3,288	7,500	9,500	9,500	9,500
		Total 1000	**135,141**	**4,199,335**	**3,729,883**	**3,546,459**	**804,200**	**804,200**	**804,200**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	124,744	155,566	130,024	121,000	121,000	121,000	121,000
	3290	Other Restricted Grants-in-Aid	48,283	1,445,669	1,383,553	3,817,500	6,701,707	6,701,707	6,701,707
		Total 3000	**173,027**	**1,601,234**	**1,513,577**	**3,938,500**	**6,822,707**	**6,822,707**	**6,822,707**
4000	**Federal Revenue**								
	4200	Unrestr Federal Through State	5,814	-	-	-	-	-	-
	4500	Restr Rev from Fed Thru State	17,541,622	8,540,578	9,403,481	13,971,780	12,533,781	12,533,781	12,533,781
	4910	Commodities	1,195,507	1,278,128	961,619	1,166,842	1,549,591	1,549,591	1,549,591
		Total 4000	**18,742,943**	**9,818,706**	**10,365,100**	**15,138,622**	**14,083,372**	**14,083,372**	**14,083,372**
5000	**Other Sources**								
	5300	Sale/Comp for Loss of Fixed Assets	-	1,152	-	3,000	3,000	3,000	3,000
	5400	Beginning Fund Balance	1,465,684	5,479,319	5,930,480	4,900,000	6,283,128	6,283,128	6,283,128
		Total 5000	**1,465,684**	**5,480,470**	**5,930,480**	**4,903,000**	**6,286,128**	**6,286,128**	**6,286,128**
		FUND 290 TOTAL	**$ 20,516,796**	**$ 21,099,745**	**$ 21,539,040**	**$ 27,526,581**	**$ 27,996,407**	**$ 27,996,407**	**$ 27,996,407**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2520	**Fiscal Services**									
0100	Salaries	$ 8,110	$ 10,850	$ 11,415	$ 11,871	0.1	$ 14,062	$ 14,062	$ 14,062	0.1
0200	Associated Payroll Costs	4,348	5,653	5,972	6,240	-	8,656	8,656	8,656	-
0300	Purchased Services	-	72	72	100	-	-	-	-	-
0400	Supplies & Materials	-	-	-	20,000	-	20,000	20,000	20,000	-
	Total 2520	**12,458**	**16,575**	**17,459**	**38,211**	**0.1**	**42,718**	**42,718**	**42,718**	**0.1**
2540	**Operation & Maint of Plant Services**									
0300	Purchased Services	-	-	51	-	-	-	-	-	-
	Total 2540	**-**	**-**	**51**	**-**	**-**	**-**	**-**	**-**	**-**
2570	**Internal Services**									
0300	Purchased Services	-	-	-	1,000	-	-	-	-	-
0400	Supplies & Materials	146	-	-	-	-	-	-	-	-
	Total 2570	**146**	**-**	**-**	**1,000**	**-**	**-**	**-**	**-**	**-**
3110	**Direction of Food Services**									
0100	Salaries	982,515	1,025,130	1,074,395	1,206,712	12.6	1,452,475	1,452,475	1,452,475	14.4
0200	Associated Payroll Costs	590,738	600,167	635,420	692,005	-	927,590	927,590	927,590	-
0300	Purchased Services	47,946	63,739	66,092	103,000	-	110,000	110,000	110,000	-
0400	Supplies & Materials	1,197,056	1,289,375	976,854	1,191,292	-	1,230,500	1,230,500	1,230,500	-
0500	Capital Outlay	-	-	115,229	-	-	-	-	-	-
0600	Other Objects	1,416	1,426	1,641	2,650	-	3,500	3,500	3,500	-
	Total 3110	**2,819,670**	**2,979,837**	**2,869,631**	**3,195,659**	**12.6**	**3,724,065**	**3,724,065**	**3,724,065**	**14.4**
3120	**Food Prep/Dispensing Services**									
0100	Salaries	3,994,718	4,140,094	4,529,589	5,415,037	150.7	6,035,965	6,035,965	6,035,965	160.3
0200	Associated Payroll Costs	3,160,738	3,118,668	3,416,918	3,919,777	-	4,575,829	4,575,829	4,575,829	-
0300	Purchased Services	67,017	68,666	89,099	124,325	-	143,850	143,850	143,850	-
0400	Supplies & Materials	4,813,620	4,649,200	5,123,311	12,767,350	-	12,535,734	12,535,734	12,535,734	-
0500	Capital Outlay	-	8,113	175,526	800,000	-	600,000	600,000	600,000	-
0600	Other Objects	35	538	730	8,000	-	43,000	43,000	43,000	-
	Total 3120	**12,036,128**	**11,985,279**	**13,335,172**	**23,034,489**	**150.7**	**23,934,378**	**23,934,378**	**23,934,378**	**160.3**
3140	**Food Services - Summer School**									
0100	Salaries	52,503	98,972	71,525	102,051	-	108,780	108,780	108,780	-
0200	Associated Payroll Costs	17,485	32,602	23,158	33,421	-	39,966	39,966	39,966	-
0300	Purchased Services	699	2,545	1,144	11,000	-	11,000	11,000	11,000	-
0400	Supplies & Materials	98,285	52,426	61,394	1,106,750	-	131,500	131,500	131,500	-
	Total 3140	**168,972**	**186,544**	**157,222**	**1,253,222**	**-**	**291,246**	**291,246**	**291,246**	**-**
3190	**Other Food Services**									
0100	Salaries	77	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	26	-	-	-	-	-	-	-	-
	Total 3190	**104**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	-	1,030	1,540	4,000	-	4,000	4,000	4,000	-
	Total 5200	**-**	**1,030**	**1,540**	**4,000**	**-**	**4,000**	**4,000**	**4,000**	**-**
	FUND 290 TOTAL	**$ 15,037,477**	**$ 15,169,265**	**$ 16,381,076**	**$ 27,526,581**	**163.5**	**$ 27,996,407**	**$ 27,996,407**	**$ 27,996,407**	**174.8**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
290 - NUTRITION SERVICES FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 804,200	$ 828,326	$ 853,176	$ 878,771
3000 State Revenue	6,822,707	8,045,594	9,471,963	10,979,373
4000 Federal Revenue	14,083,372	14,505,873	14,941,049	15,389,281
5000 Other Sources	6,286,128	6,003,000	5,753,000	5,503,000
Total Revenue	**$ 27,996,407**	**$ 29,382,793**	**$ 31,019,188**	**$ 32,750,425**
Expenditures				
0100 Salaries	$ 7,611,282	$ 8,040,723	$ 8,494,842	$ 8,975,075
0200 Associated Payroll Costs	5,552,041	5,785,759	6,209,193	6,665,442
0300 Purchased Services	264,850	272,796	280,979	289,409
0400 Supplies & Materials	13,917,734	14,613,620	15,344,302	16,111,516
0500 Capital Outlay	600,000	618,000	636,540	655,636
0600 Other Objects	46,500	47,895	49,332	49,347
0700 Transfers	4,000	4,000	4,000	4,000
Total Expenditures	**$ 27,996,407**	**$ 29,382,793**	**$ 31,019,188**	**$ 32,750,425**

Assumptions:

Revenues:
Revenue projections for the Nutrition Services Fund include modest increases in Local and State Sources over the three-year forecast period. These increases reflect stable participation in school meal programs and minor adjustments in state reimbursements.

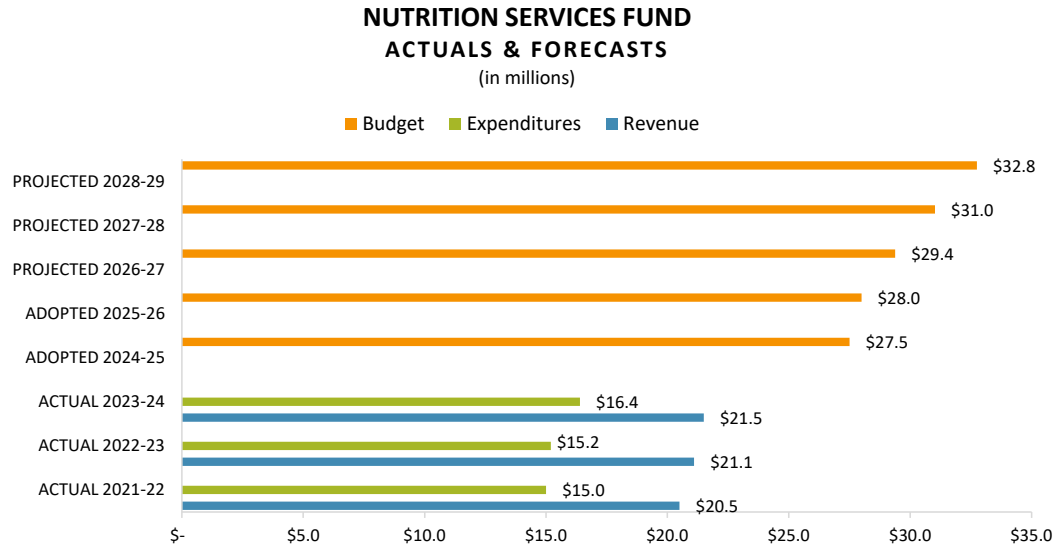
Federal Sources are projected to increase by 3% which is smaller than previous years, reflecting uncertainty in future federal funding levels. This conservative estimate accounts for potential changes in federal meal reimbursement rates and program eligibility guidelines.

Other Sources, primarily the Beginning Fund Balance, are expected to decline over time as reserves are spent down to support ongoing operations. These reserves were built up in prior years and are being used strategically to manage cost increases and maintain service levels.

Expenditures:
Salary and benefit costs are projected to increase in accordance with contractual agreements, including step increases and negotiated cost-of-living adjustments. These increases also reflect rising benefit costs such as health insurance and retirement contributions.

Non-salary expenditures are projected to increase by 3% annually, with the exception of Supplies and Materials, which are projected to increase by 5% due to rising costs of food commodities and related supplies. This higher rate reflects inflationary pressures in the food supply chain, particularly for commodity purchases.

The District will continue to monitor participation trends, federal and state policy changes, and commodity pricing to ensure the long-term sustainability of the Nutrition Services program.



Minor differences due to rounding.

Debt Service Fund (300)


BEAVERTON
SCHOOL DISTRICT

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. The District's bond ratings from Moody's Investor Services is Aa3 and Standard and Poor's is AA.

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 2024 is:

Real Market Value	$74,876,945,440
Debt Limit (7.95% of RMV)	$5,952,717,162
Debt Applicable to Limit	$921,574,000
Legal Debt Margin	$5,031,143,162
Debt as Percentage of Debt Limit	15.48%

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

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

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

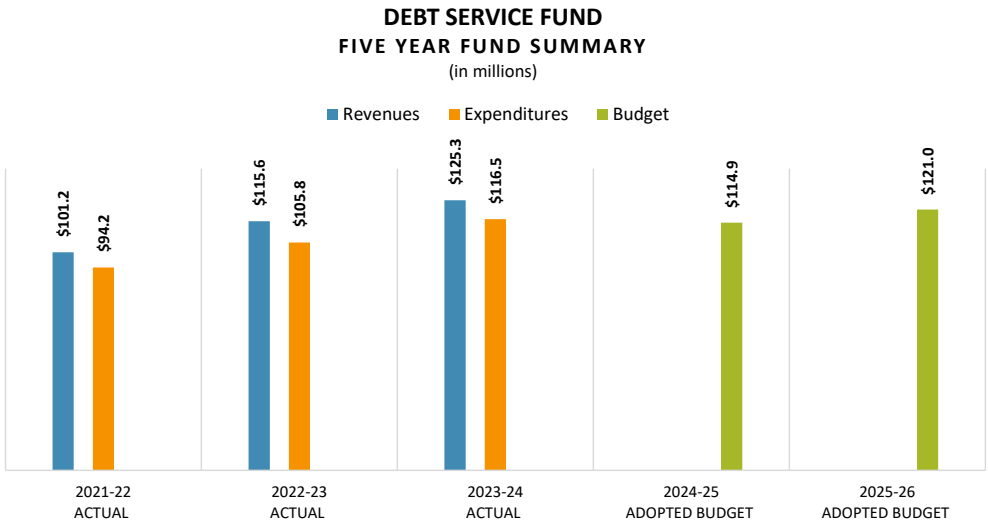
Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Equipment Financing Requirements *	Total
2026	$ 92,695,407	$ 2,063,903	$ 26,248,933	$ 1,141,433	$ 122,149,676
2027	95,480,072	2,067,703	27,063,217	1,141,433	125,752,424
2028	98,343,209	2,064,903	16,770,886	1,141,433	118,320,430
2029	101,294,630	2,060,703	5,841,416	1,141,433	110,338,181
2030	81,509,937	2,065,103	5,846,002	-	89,421,041
2031-2035	445,723,191	10,317,413	20,564,295	-	476,604,899
2036-2040	426,990,500	1,952,553	-	-	428,943,053
2041-2045	430,609,623	-	-	-	430,609,623
2046-2050	290,030,619	-	-	-	290,030,619
2051-2055	194,975,750	-	-	-	194,975,750
	$ 2,257,652,937	$ 22,592,279	$ 102,334,748	$ 4,565,732	$ 2,387,145,696

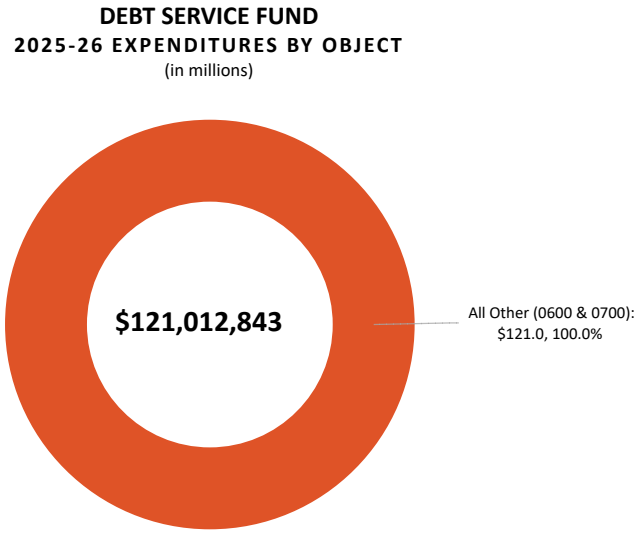
* Estimates

Source: Business Services

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 95,522,123	$ 106,321,542	$ 106,339,558	$ 108,844,249	$ 111,948,940	$ 111,948,940	$ 111,948,940
2000	Intermediate Revenue	59,766	65,006	70,193	-	-	-	-
5000	Other Sources	5,615,670	9,166,674	18,915,330	6,093,905	9,063,903	9,063,903	9,063,903
	Total Revenues	**$ 101,197,559**	**$ 115,553,222**	**$ 125,325,081**	**$ 114,938,154**	**$ 121,012,843**	**$ 121,012,843**	**$ 121,012,843**
0600	Other Objects	94,150,488	105,755,296	116,516,478	114,938,154	121,012,843	121,012,843	121,012,843
	Total Expenditures	**$ 94,150,488**	**$ 105,755,296**	**$ 116,516,478**	**$ 114,938,154**	**$ 121,012,843**	**$ 121,012,843**	**$ 121,012,843**
	Ending Fund Balance	**$ 7,047,071**	**$ 9,797,926**	**$ 8,808,603**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,883,971**	**$ 7,047,071**	**$ 9,797,926**				
	Change in Fund Balance	**3,163,100**	**2,750,854**	**(989,323)**				
	Ending Fund Balance	**$ 7,047,071**	**$ 9,797,926**	**$ 8,808,603**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**							
1110	Property Taxes	$ 70,141,349	$ 78,285,431	$ 79,750,496	$ 83,711,190	$ 90,000,000	$ 90,000,000	$ 90,000,000
1510	Interest on Investments	124,813	1,851,293	2,495,543	1,550,000	1,700,000	1,700,000	1,700,000
1970	Services Provided Other Funds	25,255,961	26,184,818	24,093,520	23,583,059	20,248,940	20,248,940	20,248,940
	Total 1000	**95,522,123**	**106,321,542**	**106,339,558**	**108,844,249**	**111,948,940**	**111,948,940**	**111,948,940**
2000	**Intermediate Revenue**							
2190	Other Unrestr Intermed Sources	59,766	65,006	70,193	-	-	-	-
	Total 2000	**59,766**	**65,006**	**70,193**	**-**	**-**	**-**	**-**
5000	**Other Sources**							
5200	Interfund Transfers	1,731,699	2,119,603	9,117,404	2,063,704	2,063,903	2,063,903	2,063,903
5400	Beginning Fund Balance	3,883,971	7,047,071	9,797,926	4,030,201	7,000,000	7,000,000	7,000,000
	Total 5000	**5,615,670**	**9,166,674**	**18,915,330**	**6,093,905**	**9,063,903**	**9,063,903**	**9,063,903**
	FUND 300 TOTAL	**$ 101,197,559**	**$ 115,553,222**	**$ 125,325,081**	**$ 114,938,154**	**$ 121,012,843**	**$ 121,012,843**	**$ 121,012,843**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
5110	**Long-Term Debt Service**									
0600	Other Objects	$ 94,150,488	$ 105,755,296	$ 116,516,478	$ 114,938,154	-	$ 121,012,843	$ 121,012,843	$ 121,012,843	-
	Total 5110	**94,150,488**	**105,755,296**	**116,516,478**	**114,938,154**	-	**121,012,843**	**121,012,843**	**121,012,843**	-
	FUND 300 TOTAL	**$ 94,150,488**	**$ 105,755,296**	**$ 116,516,478**	**$ 114,938,154**	-	**$ 121,012,843**	**$ 121,012,843**	**$ 121,012,843**	-

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 111,948,940	$ 117,547,089	$ 112,115,095	$ 105,632,846
5000 Other Sources	9,063,903	7,063,903	5,063,903	3,563,903
Total Revenue	**$ 121,012,843**	**$ 124,610,992**	**$ 117,178,998**	**$ 109,196,749**
Expenditures				
0600 Other Objects	$ 121,012,843	$ 124,610,992	$ 117,178,998	$ 109,196,749
Total Expenditures	**$ 121,012,843**	**$ 124,610,992**	**$ 117,178,998**	**$ 109,196,749**

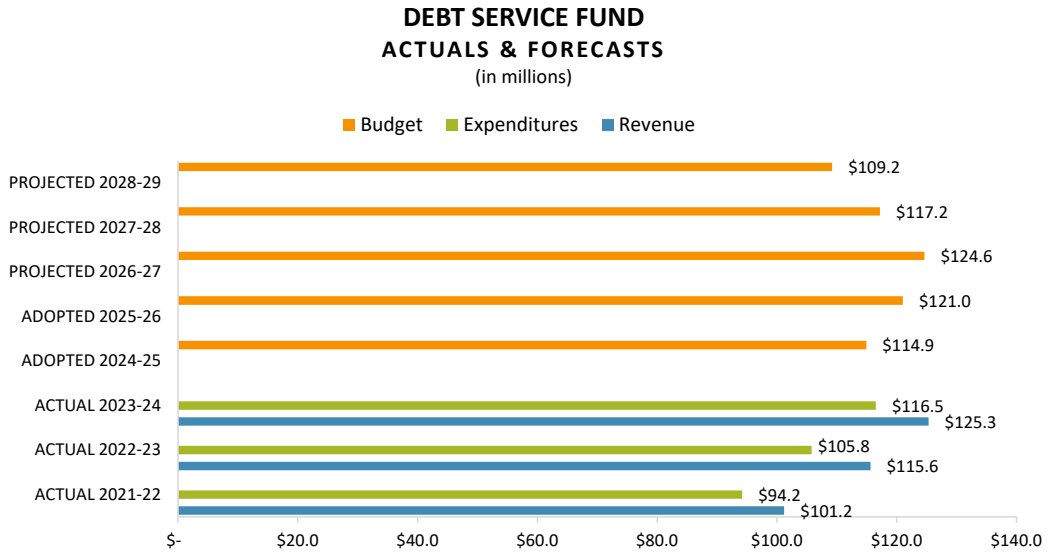
Assumptions:

Revenues:
Revenue in the Debt Service Fund is primarily derived from local property tax collections levied specifically to meet the District's annual general obligation debt service. These revenues are projected to fluctuate in direct alignment with scheduled debt service payments, ensuring sufficient funds are available to meet principal and interest requirements each year.

Included in Local Revenue are Services Provided to Other Funds. This includes a percentage charged against PERS-eligible salaries across all funds to support repayment of the District's PERS Unfunded Actuarial Liability (UAL) debt service.

Other Sources of revenue include transfers from the Capital Projects Fund and the Equipment Replacement Fund to cover debt service payments related to Full Faith and Credit Obligations (FFCO).

Expenditures:
Expenditures in the Debt Service Fund are tied directly to the District's existing debt repayment schedules. These include principal and interest payments on general obligation bonds, PERS UAL debt, and FFCO. As such, expenditures will fluctuate annually based on the timing and structure of the District's outstanding debt. No additional debt issuances are assumed in this forecast.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Capital Projects Fund (400)

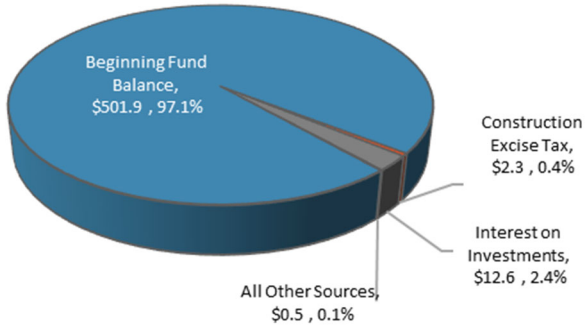

BEAVERTON
SCHOOL DISTRICT

CAPITAL PROJECTS FUND OVERVIEW

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

2025-26 CAPITAL PROJECTS FUND REVENUE
(in millions)



In the 2024-25, the second and final bond sale related to the 2022 bond program is planned for spring 2025. This bond sale will come into the 2025-26 fiscal year as beginning fund balance, which represents 97.1% of the 2025-26 total resources.

Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 79.6%, purchased services at 12.6% and supplies and materials at 6.1% of the total budget. As noted in revenue above, the expenditures also have increased over the last three years due to the May 2022 bond measure and will continue to increase through 2025-26, as the Beaverton High School and Raleigh Hills Elementary replacement projects are in full swing with opening dates in the fall of 2027.

District Construction in Progress (CIP)

At June 30, 2024, the Beaverton School District had $82,980,919 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, 2023	$ 56,661,526
Additions	60,909,043
Reductions	(34,589,650)
Balance at June 30, 2024	$ 82,980,919

The June 30, 2024 CIP balance is made up of:	
Project - Beaverton HS Replacement	$ 28,427,962
Project - Five Oaks Seismic Upgrade	5,797,118
Project - Southridge HS HVAC Upgrade	4,649,683
Project - Raleigh Hills Conceptual Design	3,601,635
Project - Mountain View MS Seismic Upgrade	2,918,165
Other Various Projects	37,586,357
	$ 82,980,919

The five projects listed to the left make up 54.7% of the total June 30, 2024 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, the 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 schools constructed prior to 2014. This will help establish a new baseline for standards across the District.

Seismic upgrade projects will be completed at six 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

The 2022 Capital Bond has a major impact on the operating budget. With an aging building inventory, it is necessary to construct improvements to various end-of-life assets annually. Two of the largest ongoing replacement needs are roofs and HVAC systems. These are also two of the costliest systems to replace. In the absence of a capital construction bond, these would become General Fund expenses. For each of the planned projects below, the projected impact on the operating budget will be summarized. There are many smaller projects not listed below. These are mostly deferred maintenance and modernization projects. These projects typically reduce operating budget expenditures because they replace old and inefficient systems and materials with new ones.

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 were completed during the first year of the bond program:

- Sato Elementary Classroom Addition
    - Budget: $2,864,804
    - Scope: Add 4 classrooms and support spaces to the school.

    - Status: Project Complete
    - Operating Budget Impact: This project added square footage to the building, increasing operating expenses.
- Five Oaks Middle School Roof/Seismic Upgrade
    - Budget: $13,277,055
    - Scope: Seismic upgrade & roof replacement.
    - Status: Project Complete
    - Operating Budget Impact: The seismic project has no effect (other than potentially avoiding some repair costs after an earthquake). The roof replacement and other deferred maintenance items will reduce the operating expenditures for the building.
- Aloha High School Office Relocation
    - Budget: $6,985,000
    - Scope: Construct new front office with secure entrance, remodel existing office space.
    - Status: Project Complete
    - Operating Budget Impact: This project added square footage to the building, increasing operating expenses.
- Sunset High School Track Replacement
    - Budget: $2,455,640
    - Scope: Replace subsurface and track surface of the existing track.
    - Status: Project Complete
    - Operating Budget Impact: This project replaced a failing track. This means the operating expenditure of replacement and makes the track safer.
- Baseline Technology Modernization
    - Budget: $3,649,734
    - Scope: Develop and implement a baseline audio/visual technology standard for all classrooms in the district. This involved installing TV's, speakers, and peripherals.
    - Status: Project Complete
    - Operating Budget Impact: This project added a large number of televisions throughout the district. The eventual replacement of these TV's will need to be budgeted for.

Second Year (2023-24) Capital Budget

The following projects were planned and completed or are still in process:

- Beaverton High School Replacement Project
    - Budget: $253,630,000
    - Scope: Construct new Beaverton High School, demolish old building, construct site improvements.
    - Status: Under Construction, will be completed fall 2027.
    - Operating Budget Impact: This project will both positively and negatively impact the operating budget. The new building will be larger and require more effort to clean. However, replacement of the 100-year-old building will mean avoiding significant costs to maintain the facility. The systems and materials in the new building will be much more efficient, but they will also be larger.
- Raleigh Hills Elementary Replacement Project
    - Budget: $65,983,222
    - Scope: Tear down and rebuild Raleigh Hills Elementary School.
    - Status: Under Construction, will be completed spring 2026.

    - Operating Budget Impact: This project will both positively and negatively impact the operating budget. The new building will be larger and require more effort to clean. However, replacement of the 100-year-old building will mean avoiding significant costs to maintain the facility. The systems and materials in the new building will be much more efficient, but they will also be larger.
- Stoller Middle School Gym/Classroom Addition
    - Budget: $12,211,054
    - Scope: Remove portables, construct new gym and classroom building.
    - Status: Under Construction
    - Operational Budget Impact: This project will add square footage to the building, increasing operating expenses.
- Mountain View Middle School Seismic Upgrade
    - Budget: $20,106,223
    - Scope: Seismic, electrical, HVAC upgrades, ceiling & lighting replacement, new finishes.
    - Status: Under Construction
    - Operational Budget Impact: The seismic project has no effect (other than potentially avoiding some repair costs after an earthquake). The roof replacement and other deferred maintenance items will reduce the operating expenditures for the building. Utility costs should be reduced due to the LED lighting replacement.
- Southridge High School Softball/Baseball Artificial Turf
    - Budget: $5,200,000
    - Scope: Convert natural grass baseball and softball fields to artificial turf.
    - Status: Complete
    - Operational Budget Impact: There will be reduced operational expenses associated with watering, mowing, and striping. There will be new operational expenses related to storm water treatment facilities, turf impact testing, turf maintenance, and end of life turf replacement.
- Westview High School Concessions
    - Budget: $3,636,723
    - Scope: Add bathroom and concessions facility adjacent to stadium field.
    - Status: Complete
    - Operational Budget Impact: This project adds a new building, so there will be operating expenses for maintenance and utilities. This eliminates the need for temporary bathroom facilities onsite, but overall, this is a cost increase.
- Westview High School Office Relocation
    - Budget: $3,465,670
    - Scope: Create new secure front entrance and offices.
    - Status: Complete
    - Operational Budget Impact: This project has little to no impact on the operational budget. It does add a small amount of square footage, but other than that it is cost neutral.
- Springville Elementary Courtyard Renovation
    - Budget: $1,000,000
    - Scope: Replace existing courtyard surfacing with artificial turf.
    - Status: Complete
    - Operational Budget Impact: This project should represent a reduction in operational costs. Previously, the courtyard was covered with wood chips, and it created a significant mess. This involved a lot of cleaning and maintenance.

Third Year (2024-25) Capital Budget

The following projects were planned and are in process:

- Aloha High School Softball/Baseball Artificial Turf
    - Budget: $9,000,000
    - Scope: Convert natural grass baseball and softball fields to artificial turf along with a new soccer field. Improve drainage, pathways, backstop netting, dugouts, and various other items.
    - Status: Design/Procurement
    - Operational Budget Impact: There will be reduced operational expenses associated with watering, mowing, and striping. There will be new operational expenses related to storm water treatment facilities, turf impact testing, turf maintenance, and end of life turf replacement.
- Aloha High School Athletic Facility
    - Budget: $2,000,000
    - Scope: Construct a new softball batting cage and improve existing concessions/bathrooms.
    - Status: Design/Procurement
    - Operational Budget Impact: The new batting cage will add square footage that must be maintained. The concessions improvements will offset maintenance costs associated with the old building.
- Aloha High School HVAC Upgrades
    - Budget: $21,805,000
    - Scope: Replace end-of-life HVAC systems, distribution, and controls.
    - Status: Design/Procurement
    - Operational Budget Impact: The new systems will be more energy efficient, leading to lower utility bills. Additionally, they will require less maintenance and be less prone to breakdowns, which will save on repair costs.
- Cooper Mountain Elementary Office Relocation
    - Budget: $1,790,930
    - Scope: Create new secure front entrance and offices.
    - Status: Permitting
    - Operational Budget Impact: This project has little to no impact on the operational budget. It does add a small amount of square footage, but other than that it is cost neutral.
- Meadow Park Middle School Seismic Upgrades
    - Budget: $25,700,000
    - Scope: Seismic upgrades, roof replacement, ceiling/lighting/electrical upgrades.
    - Status: Permitting
    - Operational Budget Impact: The seismic project has no effect (other than potentially avoiding some repair costs after an earthquake). The roof replacement and other deferred maintenance items will reduce the operating expenditures for the building.
- Oak Hills Elementary Classroom Addition & Outdoor Learning
    - Budget: $4,733,717
    - Scope: Add 4 classrooms and support spaces to the school along with a new covered play.
    - Status: Permitting
    - Operational Budget Impact: This project will add square footage to the building, increasing operating expenses.

- McKinley Elementary Outdoor Learning
    - Budget: $1,687,138
    - Scope: Convert courtyard to artificial turf, add covered play.
    - Status: Predesign
    - Operational Budget Impact: There will not be any significant operational cost impacts.

Fourth Year (2025-26) Capital Budget

The following projects are planned:

- Allen Transportation Replacement
    - Budget: $13,900,000
    - Scope: Tear down and rebuild the Allen Transportation bus maintenance facility.
    - Status: Design
    - Operational Budget Impact: This project will reduce operational expenditure. The new building will be the same size as the existing building and be more efficient.
- Aloha Huber Outdoor Learning
    - Budget: $1,000,000
    - Scope: Add playground and covered play.
    - Status: Not Started
    - Operational Budget Impact: There will be minor added costs to maintain the new playground area.
- Cedar Park Seismic Upgrades
    - Budget: TBD
    - Scope: Seismic upgrades and roof replacement.
    - Status: Not Started
    - Operational Budget Impact: Similar to the other seismic projects.
- SRHS Athletic Facility
    - Budget: $2,000,000
    - Scope: TBD
    - Status: Not Started
    - Operational Budget Impact: Not yet known
- Westview Softball/Baseball Artificial Turf
    - Budget: $4,000,000
    - Scope: Convert existing softball and baseball fields to artificial turf.
    - Status: Not Started
    - Operational Budget Impact: Similar to the other turf projects.
- Sunset High School HVAC Upgrades
    - Budget: TBD
    - Scope: Replace end-of-life HVAC systems, distribution, and controls.
    - Status: Design/Procurement
    - Operational Budget Impact: Similar to the other HVAC projects.

Fifth Year (2026-27) Capital Budget

The following projects are planned:

- Barnes Elementary Gym/Cafeteria
    - Budget: $7,500,000

- Scope: Construct new gym and cafeteria.
- Status: Not Started
- Operational Budget Impact: TBD

- Whitford Middle School Seismic Upgrades
  - Budget: TBD
  - Scope: Seismic upgrades
  - Status: Not Started
  - Operational Budget Impact: TBD

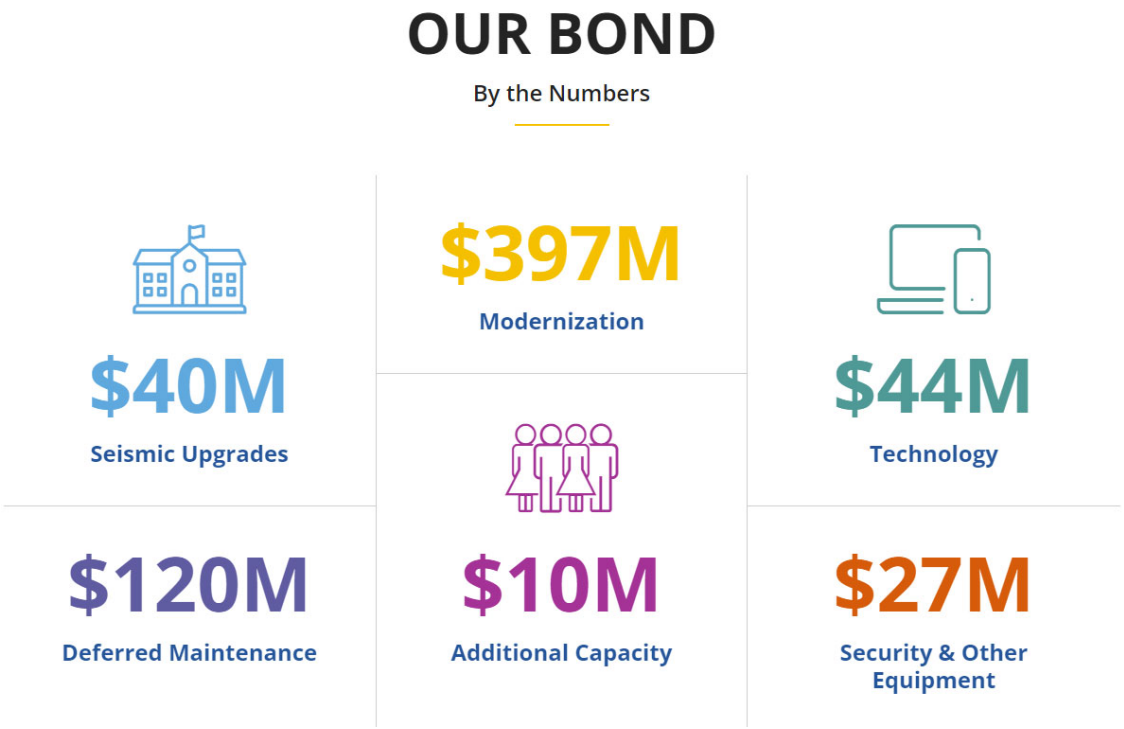
Sixth Year (2027-28) Capital Budget

The following projects are planned:

- Highland Park Middle School Seismic Upgrades
  - Budget: TBD
  - Scope: Seismic upgrades
  - Status: Not Started
  - Operational Budget Impact: TBD

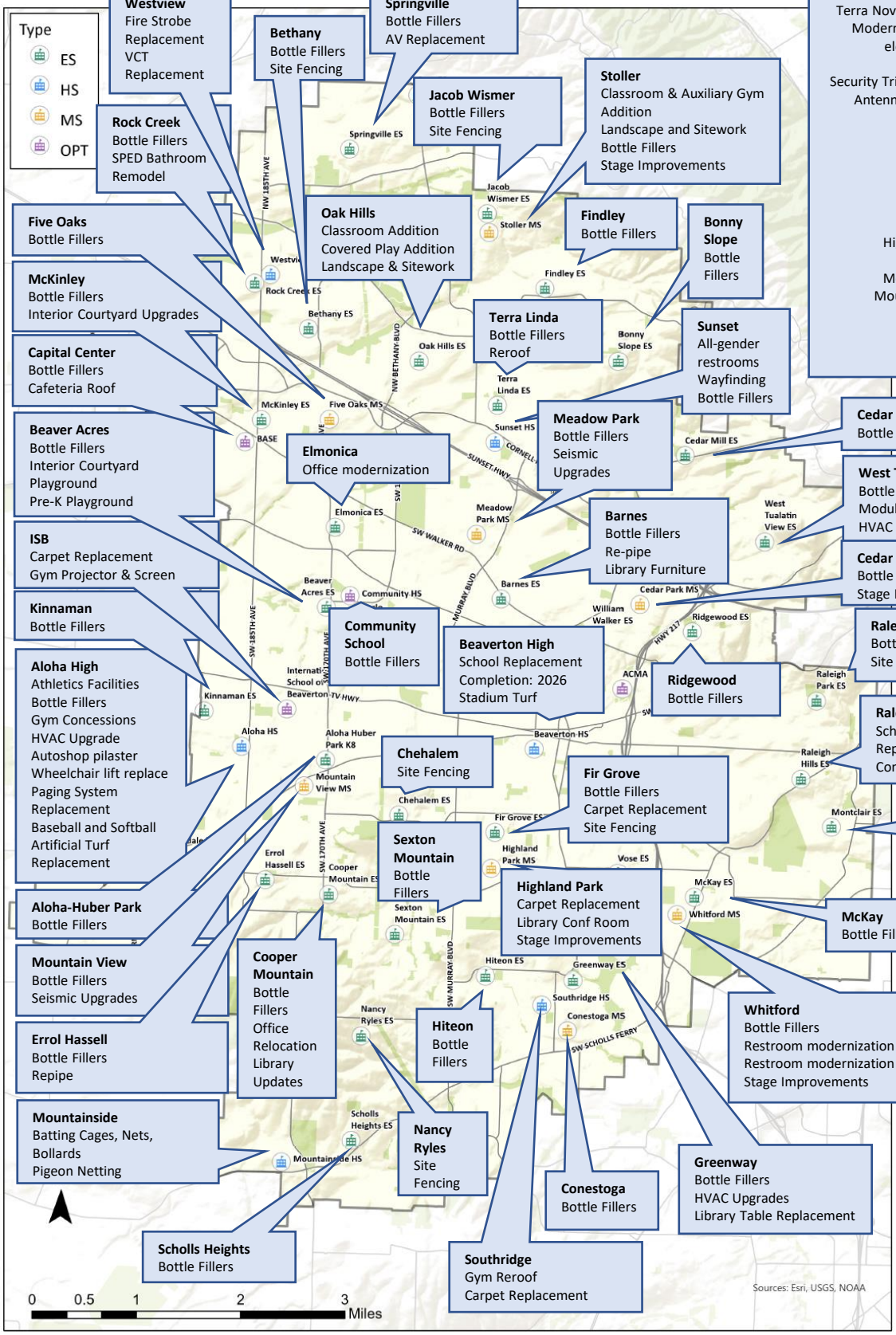
Long Range Planning

In Fall of 2024, BSD began a new long range planning process. This process will look at: community values and priorities for our schools, declining enrollment and projected enrollment trends, Facility capacity and condition, boundaries and feeder patterns, and educational specifications. This process will involve a significant amount of outreach and community engagement. The outcome of this process will help inform a potential future capital improvement bond.



April 18, 2025

2025 Bond Activities



Westview
Fire Strobe Replacement
VCT Replacement

Springville
Bottle Fillers
AV Replacement

Bethany
Bottle Fillers
Site Fencing

Jacob Wismer
Bottle Fillers
Site Fencing

Stoller
Classroom & Auxiliary Gym Addition
Landscape and Sitework
Bottle Fillers
Stage Improvements

Rock Creek
Bottle Fillers
SPED Bathroom Remodel

Oak Hills
Classroom Addition
Covered Play Addition
Landscape & Sitework

Findley
Bottle Fillers

Bonny Slope
Bottle Fillers

Five Oaks
Bottle Fillers

McKinley
Bottle Fillers
Interior Courtyard Upgrades

Terra Linda
Bottle Fillers
Reroof

Sunset
All-gender restrooms
Wayfinding
Bottle Fillers

Capital Center
Bottle Fillers
Cafeteria Roof

Meadow Park
Bottle Fillers
Seismic Upgrades

Cedar Mill
Bottle Fillers

Beaver Acres
Bottle Fillers
Interior Courtyard Playground
Pre-K Playground

Elmonica
Office modernization

West Tualatin View
Bottle Fillers
Modular Reroof
HVAC Upgrades

Barnes
Bottle Fillers
Re-pipe
Library Furniture

ISB
Carpet Replacement
Gym Projector & Screen

Cedar Park
Bottle Fillers
Stage Improvements

Kinnaman
Bottle Fillers

Community School
Bottle Fillers

Beaverton High
School Replacement
Completion: 2026
Stadium Turf

Raleigh Park
Bottle Fillers
Site Fencing

Ridgewood
Bottle Fillers

Aloha High
Athletics Facilities
Bottle Fillers
Gym Concessions
HVAC Upgrade
Autoshop pilaster
Wheelchair lift replace
Paging System Replacement
Baseball and Softball Artificial Turf Replacement

Raleigh Hills
School Replacement
Completion: 2026

Chehalem
Site Fencing

Fir Grove
Bottle Fillers
Carpet Replacement
Site Fencing

Sexton Mountain
Bottle Fillers

Montclair
Bottle Fillers

Highland Park
Carpet Replacement
Library Conf Room
Stage Improvements

Aloha-Huber Park
Bottle Fillers

McKay
Bottle Fillers

Mountain View
Bottle Fillers
Seismic Upgrades

Cooper Mountain
Bottle Fillers
Office Relocation
Library Updates

Errol Hassell
Bottle Fillers
Repipe

Hiteon
Bottle Fillers

Whitford
Bottle Fillers
Restroom modernization (all-gender)
Restroom modernization (ISC)
Stage Improvements

Mountainside
Batting Cages, Nets, Bollards
Pigeon Netting

Nancy Ryles
Site Fencing

Conestoga
Bottle Fillers

Greenway
Bottle Fillers
HVAC Upgrades
Library Table Replacement

Scholls Heights
Bottle Fillers

Southridge
Gym Reroof
Carpet Replacement

Other Projects
Districtwide: Wireless Upgrades

Terra Nova: Bottle Fillers, Modernization (hoods, electrical service)

Security Trio & Distributed Antenna System (DAS) Project:
Aloha HS
Cedar Park MS
Chehalem ES
Conestoga MS
Five Oaks MS
Greenway ES
Highland Park MS
Kinnaman ES
Meadow Park MS
Mountain View MS
Sunset HS
Westview HS
Whitford MS

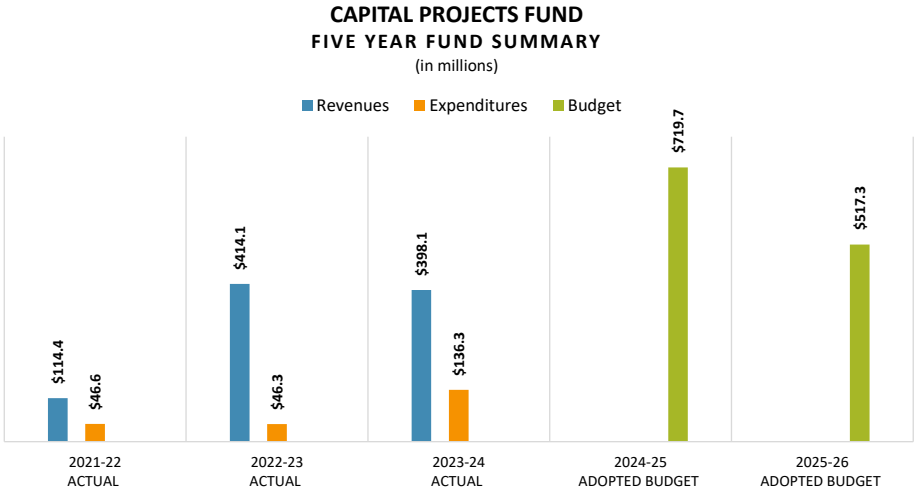
BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

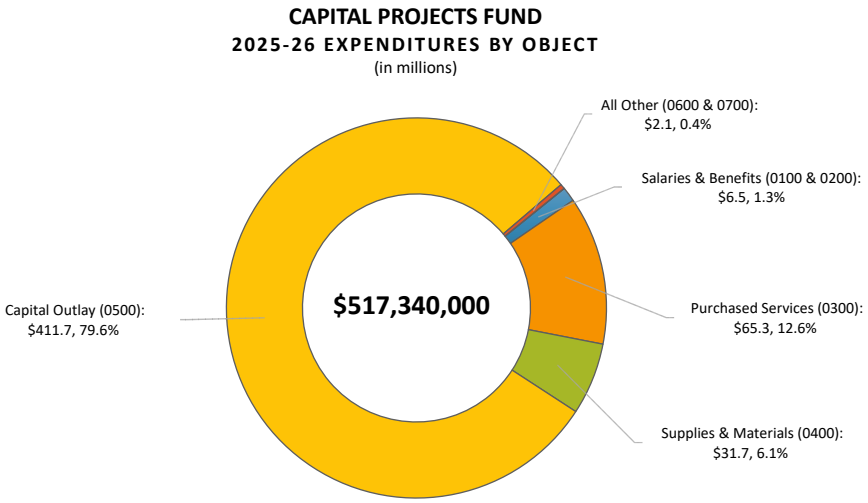
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
1110	Elementary Programs	-	-	-	-	-	-	-	-	-	-	$ 1,500,000	0.3%
1120	Middle School Programs	-	-	-	-	-	-	-	-	-	-	3,900,000	0.8%
	INSTRUCTION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,400,000**	**1.0%**
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-	-	-	3,000,000	0.6%
2540	Operation & Maintenance of Plant Services	-	-	-	-	-	-	-	-	-	-	6,455,000	1.3%
2550	Student Transportation Services	-	-	-	-	-	-	-	-	-	-	4,641,139	0.9%
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-	1.0	1.0	308,390	0.1%
	SUPPORT SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.0**	**1.0**	**14,404,529**	**2.8%**
4110	Service Area Direction, Facilites Acquisition and Construction	-	-	31.9	30.5	-	-	4.0	3.0	1.0	1.0	6,167,747	1.2%
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	463,478,190	89.6%
4180	Other Capital Items	-	-	-	-	-	-	-	-	-	-	25,954,792	5.0%
	FACILITIES ACQUISITION & CON	**-**	**-**	**31.9**	**30.5**	**-**	**-**	**4.0**	**3.0**	**1.0**	**1.0**	**495,600,729**	**95.8%**
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	1,934,742	0.4%
	FUND TOTAL:	**-**	**-**	**31.9**	**30.5**	**-**	**-**	**4.0**	**3.0**	**2.0**	**2.0**	**$ 517,340,000**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 6,963,611	$ 10,431,237	$ 20,187,333	$ 6,490,000	$ 15,340,000	$ 15,340,000	$ 15,340,000
5000	Other Sources	107,402,842	403,705,659	377,937,323	713,200,000	502,000,000	502,000,000	502,000,000
	Total Revenues	**$ 114,366,453**	**$ 414,136,897**	**$ 398,124,656**	**$ 719,690,000**	**$ 517,340,000**	**$ 517,340,000**	**$ 517,340,000**
0100	Salaries	$ 3,271,986	$ 3,180,151	$ 3,775,772	$ 4,009,578	$ 4,108,778	$ 4,108,778	$ 4,108,778
0200	Associated Payroll Costs	1,822,118	1,677,147	2,019,140	2,183,922	2,367,359	2,367,359	2,367,359
0300	Purchased Services	3,215,710	13,549,687	16,209,817	35,276,500	65,318,290	65,318,290	65,318,290
0400	Supplies & Materials	5,419,642	4,338,080	15,738,918	18,843,142	31,715,792	31,715,792	31,715,792
0500	Capital Outlay	30,764,738	21,692,707	61,000,748	656,803,893	411,756,039	411,756,039	411,756,039
0600	Other Objects	863,550	644,174	29,256,389	1,370,000	139,000	139,000	139,000
0700	Transfers	1,209,289	1,208,289	8,261,389	1,202,965	1,934,742	1,934,742	1,934,742
	Total Expenditures	**$ 46,567,033**	**$ 46,290,236**	**$ 136,262,173**	**$ 719,690,000**	**$ 517,340,000**	**$ 517,340,000**	**$ 517,340,000**
	Ending Fund Balance	**$ 67,799,420**	**$ 367,846,661**	**$ 261,862,484**	$ -	$ -	$ -	$ -
	Beginning Fund Balance	**$ 91,123,754**	**$ 67,799,420**	**$ 367,846,661**				
	Change in Fund Balance	**(23,324,333)**	**300,047,241**	**(105,984,177)**				
	Ending Fund Balance	**$ 67,799,420**	**$ 367,846,661**	**$ 261,862,484**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**							
1130	Construction Excise Tax	$ 2,110,725	$ 2,653,813	$ 2,095,531	$ 2,360,000	$ 2,310,000	$ 2,310,000	$ 2,310,000
1510	Interest on Investments	132,280	5,983,346	16,664,555	3,250,000	12,600,000	12,600,000	12,600,000
1910	Rentals	388,344	229,371	211,932	230,000	230,000	230,000	230,000
1920	Contrib/Donat - Private Source	141,418	15,727	200,674	25,000	-	-	-
1960	Recovery of Prior Year Exp	3,422,761	1,091,774	733,069	525,000	200,000	200,000	200,000
1990	Miscellaneous	768,084	457,206	281,572	100,000	-	-	-
	Total 1000	**6,963,611**	**10,431,237**	**20,187,333**	**6,490,000**	**15,340,000**	**15,340,000**	**15,340,000**
5000	**Other Sources**							
5110	Bond Proceeds	16,200,000	336,049,828	-	403,600,000	-	-	-
5300	Sale/Comp for Loss of Fixed Assets	79,088	(143,588)	10,090,663	100,000	100,000	100,000	100,000
5400	Beginning Fund Balance	91,123,754	67,799,420	367,846,661	309,500,000	501,900,000	501,900,000	501,900,000
	Total 5000	**107,402,842**	**403,705,659**	**377,937,323**	**713,200,000**	**502,000,000**	**502,000,000**	**502,000,000**
	FUND 400 TOTAL	**$ 114,366,453**	**$ 414,136,897**	**$ 398,124,656**	**$ 719,690,000**	**$ 517,340,000**	**$ 517,340,000**	**$ 517,340,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2025-26 Budget			
		2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0400	Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -
	Total 1110	**-**	**-**	**-**	**-**	**-**	**1,500,000**	**1,500,000**	**1,500,000**	**-**
1120	**Middle School Programs**									
0400	Supplies & Materials	-	-	-	-	-	3,900,000	3,900,000	3,900,000	-
	Total 1120	**-**	**-**	**-**	**-**	**-**	**3,900,000**	**3,900,000**	**3,900,000**	**-**
2510	**Direction of Business Services**									
0300	Purchased Services	75,455	1,920,447	4,250	6,000,000	-	3,000,000	3,000,000	3,000,000	-
0600	Other Objects	-	-	29,020	-	-	-	-	-	-
	Total 2510	**75,455**	**1,920,447**	**33,270**	**6,000,000**	**-**	**3,000,000**	**3,000,000**	**3,000,000**	**-**
2540	**Operation & Maint of Plant Services**									
0100	Salaries	-	-	32,753	-	-	-	-	-	-
0200	Associated Payroll Costs	-	-	14,432	-	-	-	-	-	-
0300	Purchased Services	237,373	35,958	30,040	200,000	-	200,000	200,000	200,000	-
0400	Supplies & Materials	39,549	148	-	-	-	1,250,000	1,250,000	1,250,000	-
0500	Capital Outlay	19,379	5,014	8,611	5,482,200	-	4,946,000	4,946,000	4,946,000	-
0600	Other Objects	1,426	25,520	39,103	50,000	-	59,000	59,000	59,000	-
	Total 2540	**297,727**	**66,641**	**124,939**	**5,732,200**	**-**	**6,455,000**	**6,455,000**	**6,455,000**	**-**
2550	**Student Transportation Services**									
0500	Capital Outlay	-	441,240	4,265,309	4,500,000	-	4,641,139	4,641,139	4,641,139	-
	Total 2550	**-**	**441,240**	**4,265,309**	**4,500,000**	**-**	**4,641,139**	**4,641,139**	**4,641,139**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**									
0100	Salaries	165,791	171,594	178,458	185,577	1.0	196,258	196,258	196,258	1.0
0200	Associated Payroll Costs	94,717	96,417	100,786	99,551	-	112,132	112,132	112,132	-
	Total 2620	**260,508**	**268,011**	**279,244**	**285,128**	**1.0**	**308,390**	**308,390**	**308,390**	**1.0**
4110	**Direction of Facilities Acq & Constr**									
0100	Salaries	3,058,158	2,999,145	3,564,438	3,824,001	36.9	3,912,520	3,912,520	3,912,520	34.5
0200	Associated Payroll Costs	1,695,291	1,578,686	1,903,878	2,084,371	-	2,255,227	2,255,227	2,255,227	-
0300	Purchased Services	17,040	23,105	61,777	20,500	-	-	-	-	-
0400	Supplies & Materials	182,077	220,471	194,661	233,000	-	-	-	-	-
0600	Other Objects	717,751	25	19,576,760	-	-	-	-	-	-
	Total 4110	**5,670,316**	**4,821,432**	**25,301,513**	**6,161,872**	**36.9**	**6,167,747**	**6,167,747**	**6,167,747**	**34.5**
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**									
0100	Salaries	-	-	123	-	-	-	-	-	-
0200	Associated Payroll Costs	-	30	44	-	-	-	-	-	-
0300	Purchased Services	2,692,035	11,350,028	16,067,574	29,056,000	-	62,118,290	62,118,290	62,118,290	-
0400	Supplies & Materials	2,478,454	847,440	3,041,822	790,000	-	16,000	16,000	16,000	-
0500	Capital Outlay	15,713,393	18,389,071	54,074,219	645,786,693	-	401,263,900	401,263,900	401,263,900	-
0600	Other Objects	141,830	618,329	9,611,507	1,320,000	-	80,000	80,000	80,000	-
	Total 4150	**21,025,712**	**31,204,899**	**82,795,289**	**676,952,693**	**-**	**463,478,190**	**463,478,190**	**463,478,190**	**-**
4180	**Other Capital Items**									
0100	Salaries	48,037	9,192	-	-	-	-	-	-	-
0200	Associated Payroll Costs	32,111	1,942	-	-	-	-	-	-	-
0300	Purchased Services	183,391	142,894	46,177	-	-	-	-	-	-
0400	Supplies & Materials	2,704,612	2,558,933	12,502,436	17,820,142	-	25,049,792	25,049,792	25,049,792	-
0500	Capital Outlay	859,377	1,392,568	2,652,608	1,035,000	-	905,000	905,000	905,000	-
	Total 4180	**3,827,527**	**4,105,529**	**15,201,221**	**18,855,142**	**-**	**25,954,792**	**25,954,792**	**25,954,792**	**-**
5200	**Transfers of Funds**									
0700	Transfers	1,209,289	1,208,289	8,261,389	1,202,965	-	1,934,742	1,934,742	1,934,742	-
	Total 5200	**1,209,289**	**1,208,289**	**8,261,389**	**1,202,965**	**-**	**1,934,742**	**1,934,742**	**1,934,742**	**-**
	FUND 400 TOTAL	**$ 46,567,033**	**$ 46,290,236**	**$ 136,262,173**	**$ 719,690,000**	**37.9**	**$ 517,340,000**	**$517,340,000**	**$517,340,000**	**35.5**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 15,340,000	$ 12,767,400	$ 10,795,074	$ 9,823,025
5000 Other Sources	502,000,000	311,860,349	180,238,429	116,641,396
Total Revenue	**$ 517,340,000**	**$ 324,627,749**	**$ 191,033,503**	**$ 126,464,421**
Expenditures				
0100 Salaries	$ 4,108,778	$ 4,378,818	$ 4,666,881	$ 4,974,187
0200 Associated Payroll Costs	2,367,359	2,405,068	2,541,759	2,685,371
0300 Purchased Services	65,318,290	35,318,290	15,318,290	5,318,290
0400 Supplies & Materials	31,715,792	16,715,792	8,715,792	3,715,792
0500 Capital Outlay	411,756,039	263,756,039	157,756,039	107,756,039
0600 Other Objects	139,000	119,000	100,000	80,000
0700 Transfers	1,934,742	1,934,742	1,934,742	1,934,742
Total Expenditures	**$ 517,340,000**	**$ 324,627,749**	**$ 191,033,503**	**$ 126,464,421**

Assumptions:

Revenues:
Local Revenue is projected to experience a small increase over the next three years, primarily from construction excise taxes and other minor sources. However, this growth is expected to be offset by a significant reduction in interest earnings as the District continues to spend down proceeds from the 2022 bond program. As fund balances decline, interest income will decrease accordingly.

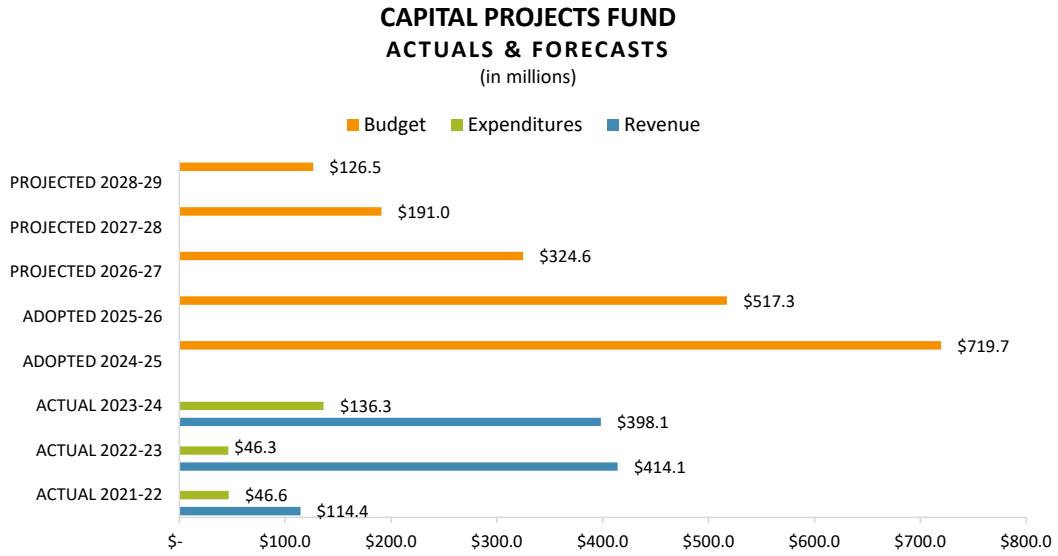
The Beginning Fund Balance is projected to decline substantially over the forecast period as the District completes the final phases of the 2022 bond program. This includes the planned spend-down of proceeds from both the first and second bond sales, in alignment with the District's Capital Improvement Plan and Facilities Development cash flow plan as of May 2025.

No new bond measures are included in this forecast. Future capital funding will depend on voter approval of additional bond measures beyond the current program.

Expenditures:
Expenditures in the Capital Projects Fund reflect the planned implementation of the 2022 capital bond measure. Major projects include the rebuilds of Beaverton High School and Raleigh Hills Elementary School, both of which are expected to be completed during the forecast period. In addition, numerous other significant projects outlined in the District's Capital Improvement Plan will be completed.

Expenditures follow the Facilities Development cash flow plan and are expected to taper off as the bond program concludes. Salaries and benefits included in this fund reflect contractual increases for staff supporting capital project planning and implementation.

The District will continue to monitor project timelines, construction costs, and market conditions to ensure the successful completion of all planned projects within available resources.



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Insurance Reserve Fund (611)


BEAVERTON
SCHOOL DISTRICT

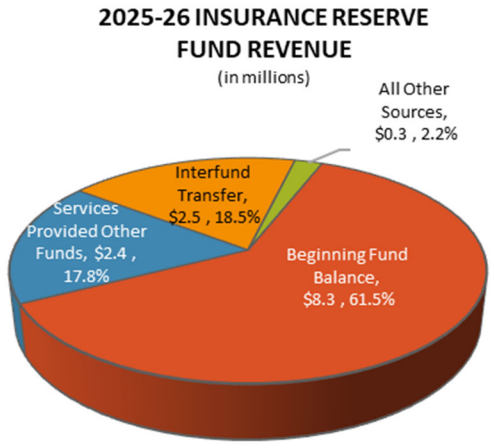
INSURANCE RESERVE FUND OVERVIEW

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

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

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

Principal revenue sources for the Insurance Reserve Fund are services provided to other funds and a transfer from the General Fund. The transfer from the General Fund makes up 18.5% of total revenues, followed by the services provided other funds at 17.8%. 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 2025-26 year are 0.30% for unemployment insurance, 0.20% 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 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, however, the rate was brought back down in the 2025-26 year as the unemployment impacts were less than anticipated.



The beginning fund balance has increased due to additional interest income, lower claim expenses than anticipated and less unemployment impacts over the last few years. 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 46.0% 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. The 2025-26 budget reflects a lower amount due to less unemployment impacts from SB 489.

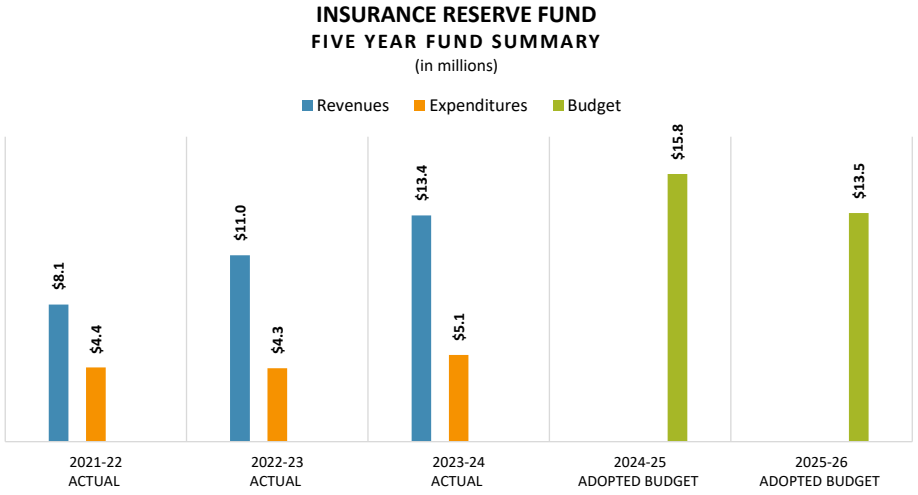
BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

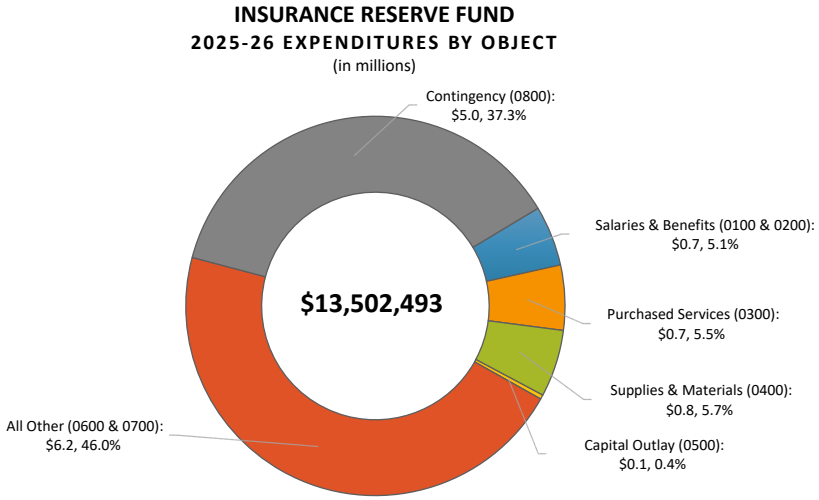
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
2320	Executive Administration Services	-	-	-	-	-	-	0.1	0.1	-	-	41,861	0.3%
2520	Fiscal Services	-	-	0.5	0.5	-	-	-	-	-	-	91,090	0.7%
2640	Staff Services	-	-	-	-	-	-	-	-	-	-	75,000	0.6%
2690	Other Support Services - Central	-	-	2.0	2.5	-	-	-	-	0.5	0.5	8,163,155	60.5%
	SUPPORT SERVICES	**-**	**-**	**2.5**	**3.0**	**-**	**-**	**0.1**	**0.1**	**0.5**	**0.5**	**8,371,106**	**62.0%**
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	100,000	0.7%
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,000**	**0.7%**
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	5,031,387	37.3%
	FUND TOTAL:	**-**	**-**	**2.5**	**3.0**	**-**	**-**	**0.1**	**0.1**	**0.5**	**0.5**	**$ 13,502,493**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 3,015,063	$ 2,890,388	$ 2,691,521	$ 4,155,797	$ 2,702,493	$ 2,702,493	$ 2,702,493
5000	Other Sources	5,084,521	8,111,926	10,663,057	11,650,000	10,800,000	10,800,000	10,800,000
	Total Revenues	**$ 8,099,584**	**$ 11,002,314**	**$ 13,354,577**	**$ 15,805,797**	**$ 13,502,493**	**$ 13,502,493**	**$ 13,502,493**
0100	Salaries	$ 472,272	$ 390,676	$ 378,247	$ 347,128	$ 435,642	$ 435,642	$ 435,642
0200	Associated Payroll Costs	304,465	209,014	191,910	190,507	258,229	258,229	258,229
0300	Purchased Services	566,524	309,928	381,265	730,912	748,560	748,560	748,560
0400	Supplies & Materials	50,576	65,556	132,199	775,020	772,675	772,675	772,675
0500	Capital Outlay	-	15,386	46,720	-	50,000	50,000	50,000
0600	Other Objects	2,988,621	3,348,698	3,994,775	8,893,485	6,206,000	6,206,000	6,206,000
0800	Other Uses of Funds (Contingency)	-	-	-	4,868,745	5,031,387	5,031,387	5,031,387
	Total Expenditures	**$ 4,382,457**	**$ 4,339,257**	**$ 5,125,116**	**$ 15,805,797**	**$ 13,502,493**	**$ 13,502,493**	**$ 13,502,493**
	Ending Fund Balance	**$ 3,717,127**	**$ 6,663,057**	**$ 8,229,461**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,057,309**	**$ 3,717,127**	**$ 6,663,057**				
	Change in Fund Balance	**1,659,818**	**2,945,930**	**1,566,404**				
	Ending Fund Balance	**$ 3,717,127**	**$ 6,663,057**	**$ 8,229,461**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2025-26 Budget		
			2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 7,349	$ 233,761	$ 331,387	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	1960	Recovery of Prior Year Exp	272,782	23,996	22,100	-	-	-	-
	1970	Services Provided Other Funds	2,670,041	2,358,796	2,249,753	3,890,797	2,437,493	2,437,493	2,437,493
	1990	Miscellaneous	64,892	273,835	88,280	65,000	65,000	65,000	65,000
		Total 1000	**3,015,063**	**2,890,388**	**2,691,521**	**4,155,797**	**2,702,493**	**2,702,493**	**2,702,493**
5000	**Other Sources**								
	5200	Interfund Transfers	3,027,212	4,394,799	4,000,000	3,000,000	2,500,000	2,500,000	2,500,000
	5400	Beginning Fund Balance	2,057,309	3,717,127	6,663,057	8,650,000	8,300,000	8,300,000	8,300,000
		Total 5000	**5,084,521**	**8,111,926**	**10,663,057**	**11,650,000**	**10,800,000**	**10,800,000**	**10,800,000**
		FUND 611 TOTAL	**$ 8,099,584**	**$ 11,002,314**	**$ 13,354,577**	**$ 15,805,797**	**$ 13,502,493**	**$ 13,502,493**	**$ 13,502,493**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2320	**Executive Administration Services**										
	0100	Salaries	$ 22,681	$ 23,475	$ 24,414	$ 25,388	0.1	$ 26,849	$ 26,849	$ 26,849	0.1
	0200	Associated Payroll Costs	11,661	11,998	12,551	11,319	-	14,922	14,922	14,922	-
	0300	Purchased Services	90	90	90	90	-	90	90	90	-
		Total 2320	**34,432**	**35,562**	**37,054**	**36,797**	**0.1**	**41,861**	**41,861**	**41,861**	**0.1**
2520	**Fiscal Services**										
	0100	Salaries	47,853	50,140	52,058	54,226	0.5	57,210	57,210	57,210	0.5
	0200	Associated Payroll Costs	26,956	26,982	28,159	29,492	-	33,520	33,520	33,520	-
	0300	Purchased Services	360	360	360	360	-	360	360	360	-
	0400	Supplies & Materials	-	-	5	-	-	-	-	-	-
		Total 2520	**75,169**	**77,482**	**80,581**	**84,078**	**0.5**	**91,090**	**91,090**	**91,090**	**0.5**
2640	**Staff Services**										
	0100	Salaries	162,677	64,451	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	105,859	25,012	-	-	-	-	-	-	-
	0300	Purchased Services	60,017	65,600	55,000	64,545	-	75,000	75,000	75,000	-
	0400	Supplies & Materials	-	-	-	4,228	-	-	-	-	-
		Total 2640	**328,552**	**155,064**	**55,000**	**68,773**	**-**	**75,000**	**75,000**	**75,000**	**-**
2690	**Other Support Services-Central**										
	0100	Salaries	239,061	252,610	301,776	267,514	2.5	351,583	351,583	351,583	3.0
	0200	Associated Payroll Costs	159,990	145,022	151,200	149,696	-	209,787	209,787	209,787	-
	0300	Purchased Services	506,057	243,878	325,815	505,609	-	573,110	573,110	573,110	-
	0400	Supplies & Materials	50,576	65,556	132,194	770,792	-	772,675	772,675	772,675	-
	0500	Capital Outlay	-	15,386	46,720	-	-	50,000	50,000	50,000	-
	0600	Other Objects	2,988,621	3,348,698	3,994,775	8,893,485	-	6,206,000	6,206,000	6,206,000	-
		Total 2690	**3,944,305**	**4,071,150**	**4,952,481**	**10,587,096**	**2.5**	**8,163,155**	**8,163,155**	**8,163,155**	**3.0**
4150	**Building Acq Constr & Improv Services**										
	0300	Purchased Services	-	-	-	160,308	-	100,000	100,000	100,000	-
		Total 4150	**-**	**-**	**-**	**160,308**	**-**	**100,000**	**100,000**	**100,000**	**-**
6110	**Operating Contingency**										
	0800	Other Uses of Funds (Contingency)	-	-	-	4,868,745	-	5,031,387	5,031,387	5,031,387	-
		Total 6110	**-**	**-**	**-**	**4,868,745**	**-**	**5,031,387**	**5,031,387**	**5,031,387**	**-**
		FUND 611 TOTAL	**$ 4,382,457**	**$ 4,339,257**	**$ 5,125,116**	**$ 15,805,797**	**3.1**	**$ 13,502,493**	**$ 13,502,493**	**$ 13,502,493**	**3.6**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
611 - INSURANCE RESERVE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 2,702,493	$ 3,009,714	$ 3,708,844	$ 4,456,913
5000 Other Sources	10,800,000	8,560,321	5,929,311	4,093,751
Total Revenue	**$ 13,502,493**	**$ 11,570,035**	**$ 9,638,155**	**$ 8,550,664**
Expenditures				
0100 Salaries	$ 435,642	$ 412,733	$ 433,369	$ 455,038
0200 Associated Payroll Costs	258,229	239,617	246,059	252,067
0300 Purchased Services	748,560	650,000	500,000	500,000
0400 Supplies & Materials	772,675	500,000	400,000	400,000
0500 Capital Outlay	50,000	-	-	-
0600 Other Objects	6,206,000	6,330,120	6,456,722	6,585,857
0800 Other Uses of Funds (Contingency)	5,031,387	3,437,565	1,602,004	357,703
Total Expenditures	**$ 13,502,493**	**$ 11,570,035**	**$ 9,638,155**	**$ 8,550,664**

Assumptions:

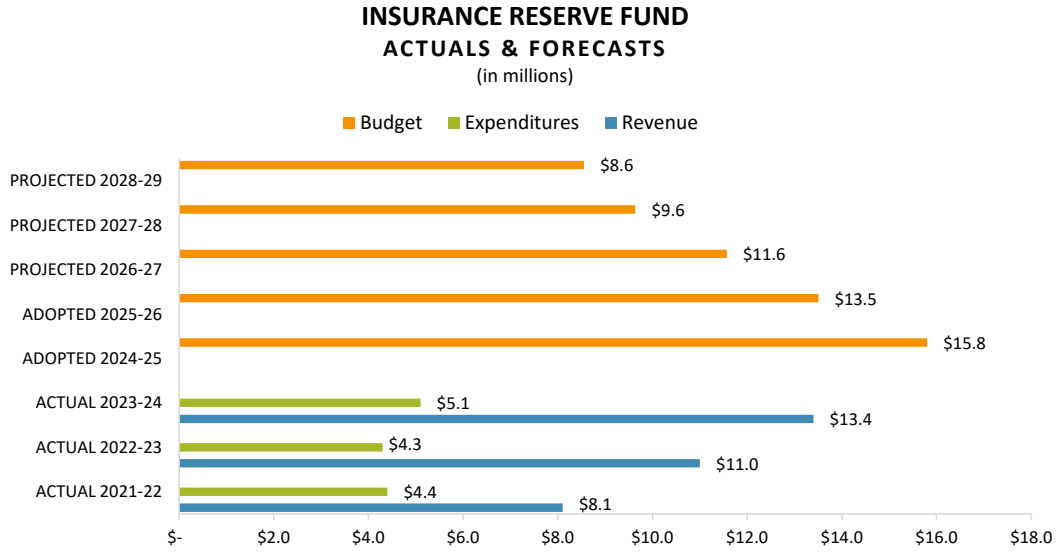
Revenues:
Projected revenue includes a 7% annual increase in Services Provided Other Funds in Local Revenue in accordance with contractual agreements. This increase also accounts for anticipated growth in insurance premium costs.

Other Sources, primarily the Beginning Fund Balance, are expected to decrease over time as the District draws down reserves that were built up during years with lower-than-expected claims. These reserves have helped stabilize rates and absorb premium increases without requiring significant spikes in charges to other funds.

Expenditures:
Expenditures in the Insurance Reserve Fund are projected to increase over the forecast period. This includes increases in contractual salaries and related benefits for staff supporting risk management and insurance administration. Additionally, Other Objects—primarily insurance premiums—are expected to rise due to market trends and inflationary pressures.

While premium costs are increasing, the rate of growth is expected to remain modest due to lower-than-anticipated claims in recent years. The 2025–26 budget reflects a higher level of expenditures primarily due to a larger contingency, which is supported by the fund's accumulated reserves. This contingency is expected to decrease in future years as the District strategically spends down the reserve to manage rising costs and maintain rate stability.

The District will continue to monitor claims trends, premium adjustments, and reserve levels to ensure the long-term sustainability of the fund.

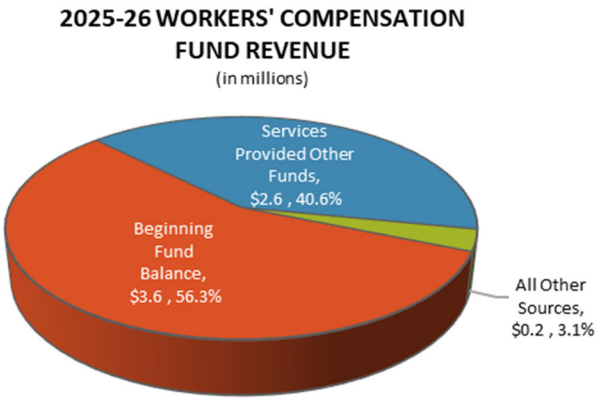


Minor differences due to rounding.

Workers' Compensation Fund (612)


BEAVERTON
SCHOOL DISTRICT

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 40.6% 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 2025-26 year is 0.65% which is 0.15% less than it was in 2024-25. After analyzing the revenue generated by this charge against salaries, the beginning fund balance and the reduction in claims, it was determined that the rate should be decreased for the 2025-26 year.

Expenditures – Major expenditures in the Workers' Compensation Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 40.7% of the total Workers' Compensation Fund budget.

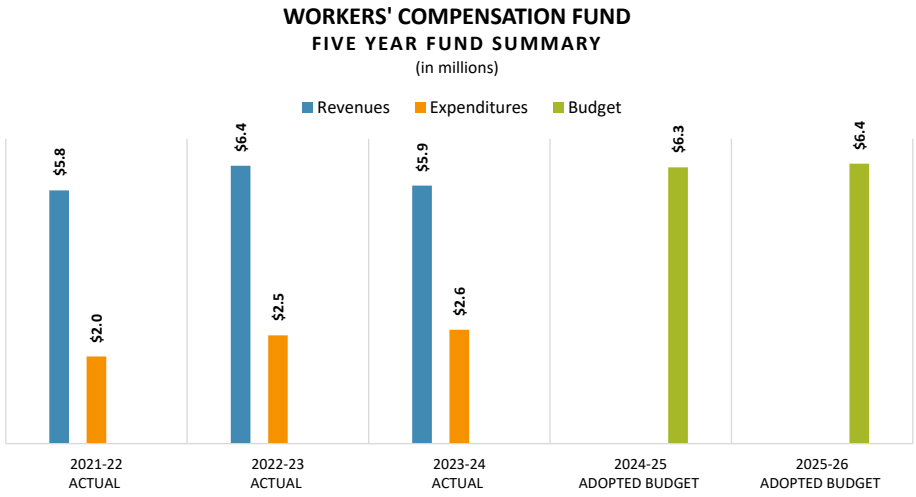
BEAVERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND BUDGETED POSITIONS
FOR THE 2025-26 ADOPTED BUDGET DOCUMENT

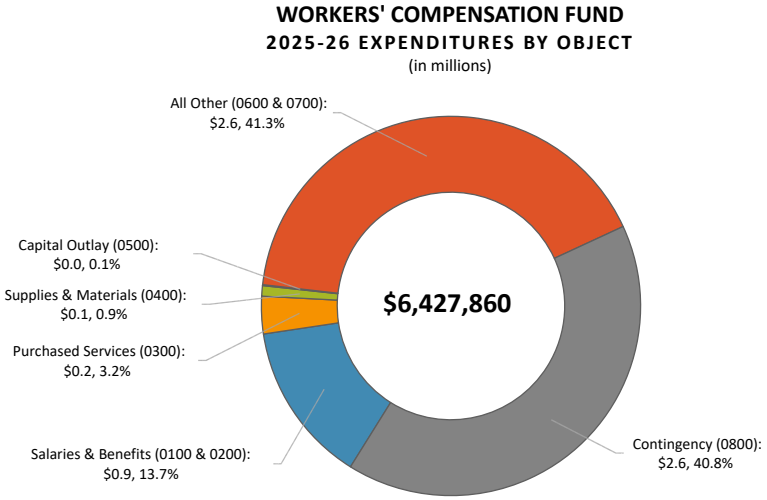
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		PROPOSED BUDGET	% OF BUDGET
		2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26		
2520	Fiscal Services	-	-	0.5	0.5	-	-	-	-	-	-	91,090	1.4%
2690	Other Support Services - Central	-	-	2.0	2.5	-	-	-	-	0.5	0.5	3,657,195	56.9%
	SUPPORT SERVICES	**-**	**-**	**2.5**	**3.0**	**-**	**-**	**-**	**-**	**0.5**	**0.5**	**3,748,285**	**58.3%**
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	2,679,575	41.7%
	FUND TOTAL:	**-**	**-**	**2.5**	**3.0**	**-**	**-**	**-**	**-**	**0.5**	**0.5**	**$ 6,427,860**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,994,267	$ 2,569,171	$ 2,031,774	$ 3,145,109	$ 2,827,860	$ 2,827,860	$ 2,827,860
5000	Other Sources	2,820,269	3,811,955	3,893,026	3,200,000	3,600,000	3,600,000	3,600,000
	Total Revenues	**$ 5,814,536**	**$ 6,381,125**	**$ 5,924,800**	**$ 6,345,109**	**$ 6,427,860**	**$ 6,427,860**	**$ 6,427,860**
0100	Salaries	$ 358,335	$ 398,886	$ 439,637	$ 489,580	$ 562,060	$ 562,060	$ 562,060
0200	Associated Payroll Costs	188,438	201,867	206,561	247,103	307,645	307,645	307,645
0300	Purchased Services	136,228	105,921	110,752	200,250	202,180	202,180	202,180
0400	Supplies & Materials	31,572	19,766	59,809	56,940	56,300	56,300	56,300
0500	Capital Outlay	-	15,391	15,000	5,000	5,000	5,000	5,000
0600	Other Objects	1,288,008	1,746,268	1,784,187	2,912,670	2,615,100	2,615,100	2,615,100
0800	Other Uses of Funds (Contingency)	-	-	-	2,433,566	2,679,575	2,679,575	2,679,575
	Total Expenditures	**$ 2,002,581**	**$ 2,488,099**	**$ 2,615,947**	**$ 6,345,109**	**$ 6,427,860**	**$ 6,427,860**	**$ 6,427,860**
	Ending Fund Balance	**$ 3,811,955**	**$ 3,893,026**	**$ 3,308,853**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,820,269**	**$ 3,811,955**	**$ 3,893,026**				
	Change in Fund Balance	**991,686**	**81,071**	**(584,173)**				
	Ending Fund Balance	**$ 3,811,955**	**$ 3,893,026**	**$ 3,308,853**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2025-26 Budget		
		2021-22	2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 6,216	$ 151,896	$ 161,205	$ 100,000	$ 150,000	$ 150,000	$ 150,000
1960	Recovery of Prior Year Exp	26,263	60,788	47,092	50,000	50,000	50,000	50,000
1970	Services Provided Other Funds	2,961,787	2,356,486	1,785,944	2,995,109	2,627,860	2,627,860	2,627,860
1990	Miscellaneous	-	-	37,533	-	-	-	-
	Total 1000	**2,994,267**	**2,569,171**	**2,031,774**	**3,145,109**	**2,827,860**	**2,827,860**	**2,827,860**
5000	**Other Sources**							
5400	Beginning Fund Balance	2,820,269	3,811,955	3,893,026	3,200,000	3,600,000	3,600,000	3,600,000
	Total 5000	**2,820,269**	**3,811,955**	**3,893,026**	**3,200,000**	**3,600,000**	**3,600,000**	**3,600,000**
	FUND 612 TOTAL	**$ 5,814,536**	**$ 6,381,125**	**$ 5,924,800**	**$ 6,345,109**	**$ 6,427,860**	**$ 6,427,860**	**$ 6,427,860**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2025-26 Budget			
			2021-22 Amount	2022-23 Amount	2023-24 Amount	2024-25 Amount	FTE	Proposed	Approved	Adopted	FTE
2520	**Fiscal Services**										
	0100	Salaries	$ 48,211	$ 50,140	$ 52,158	$ 54,226	0.5	$ 57,210	$ 57,210	$ 57,210	0.5
	0200	Associated Payroll Costs	27,079	26,982	28,213	29,492	-	33,520	33,520	33,520	-
	0300	Purchased Services	360	360	360	360	-	360	360	360	-
		Total 2520	**75,651**	**77,482**	**80,731**	**84,078**	**0.5**	**91,090**	**91,090**	**91,090**	**0.5**
2690	**Other Support Services-Central**										
	0100	Salaries	310,124	348,746	387,479	435,354	2.5	504,850	504,850	504,850	3.0
	0200	Associated Payroll Costs	161,359	174,885	178,348	217,611	-	274,125	274,125	274,125	-
	0300	Purchased Services	135,868	105,561	110,392	199,890	-	201,820	201,820	201,820	-
	0400	Supplies & Materials	31,572	19,766	59,809	56,940	-	56,300	56,300	56,300	-
	0500	Capital Outlay	-	15,391	15,000	5,000	-	5,000	5,000	5,000	-
	0600	Other Objects	1,288,008	1,746,268	1,784,187	2,912,670	-	2,615,100	2,615,100	2,615,100	-
		Total 2690	**1,926,931**	**2,410,618**	**2,535,215**	**3,827,465**	**2.5**	**3,657,195**	**3,657,195**	**3,657,195**	**3.0**
6110	**Operating Contingency**										
	0800	Other Uses of Funds (Contingency)	-	-	-	2,433,566	-	2,679,575	2,679,575	2,679,575	-
		Total 6110	**-**	**-**	**-**	**2,433,566**	**-**	**2,679,575**	**2,679,575**	**2,679,575**	**-**
		FUND 612 TOTAL	**$ 2,002,581**	**$ 2,488,099**	**$ 2,615,947**	**$ 6,345,109**	**3.0**	**$ 6,427,860**	**$ 6,427,860**	**$ 6,427,860**	**3.5**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2025-26	2026-27	2027-28	2028-29
Revenue				
1000 Local Revenue	$ 2,827,860	$ 2,961,821	$ 3,158,648	$ 3,869,253
5000 Other Sources	3,600,000	2,955,048	2,011,116	1,072,628
Total Revenue	**$ 6,427,860**	**$ 5,916,869**	**$ 5,169,764**	**$ 4,941,881**
Expenditures				
0100 Salaries	$ 562,060	$ 589,799	$ 619,289	$ 650,253
0200 Associated Payroll Costs	307,645	295,309	311,580	317,647
0300 Purchased Services	202,180	208,245	214,493	220,928
0400 Supplies & Materials	56,300	49,749	51,241	52,779
0500 Capital Outlay	5,000	5,000	5,000	5,000
0600 Other Objects	2,615,100	2,745,855	2,883,148	3,027,305
0800 Other Uses of Funds (Contingency)	2,679,575	2,022,912	1,085,013	667,970
Total Expenditures	**$ 6,427,860**	**$ 5,916,869**	**$ 5,169,764**	**$ 4,941,881**

Assumptions:

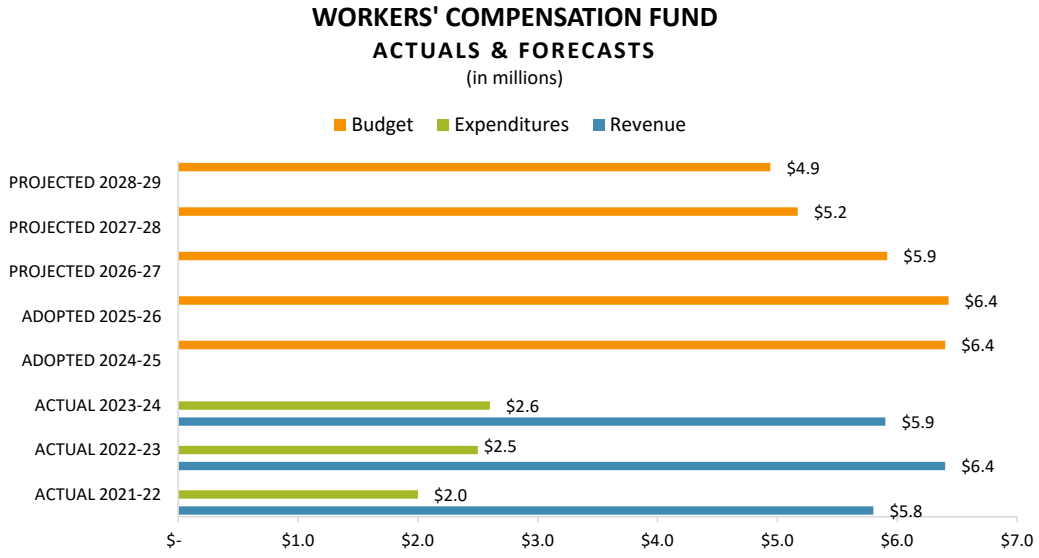
Revenues:
Projected revenue includes a 7% annual increase in Services Provided Other Funds, in accordance with contractual salary agreements. These internal service charges are intended to cover the cost of workers' compensation claims and program administration.

Other Sources, primarily the Beginning Fund Balance, are expected to decline over the forecast period. This is due to the planned spend-down of reserves that were built up during the pandemic years, when claim activity was lower than expected. These reserves have helped stabilize rates and absorb cost increases without requiring significant spikes in internal charges.

Expenditures:
Expenditures are projected to increase over time, reflecting growth in contractual salaries and related benefits for staff supporting the District's workers' compensation program. Additionally, claim costs are expected to rise modestly, consistent with industry trends and inflationary pressures.

Although expenditures are increasing, the overall expense budget appears to decline over the next three years as the District strategically draws down reserves. This planned reduction in contingency and fund balance allows the District to manage premium and claim cost increases while maintaining rate stability across programs.

The District will continue to monitor claim trends, reserve levels, and actuarial guidance to ensure the long-term sustainability of the fund.



Minor differences due to rounding.



BEAVERTON SCHOOL DISTRICT

INFORMATIONAL SECTION

BELONG. BELIEVE. ACHIEVE.

BEAVERTON SCHOOL DISTRICT
2025-26 ADOPTED BUDGET DOCUMENT
INFORMATIONAL SECTION
TABLE OF CONTENTS

Summary of Revenues and Expenditures History and Budgeted - All Funds 215
2025-26 Ratio Teacher Staffing by School 216
Personnel Resource Allocations History - All Funds 217
Property Tax System and Assessment Overview 219
Budget's Effect on Taxpayers - Taxes Paid by Average Homeowners 220
Assessed Value and Real Market Value of Taxable Property /
Property Tax Levies and Collections 221
Principal Property Taxpayers 222
Demographic and Economic Statistics 223
Debt Service Schedules 224
Student Enrollment History and Projections as of September 30 227
Staffing Allocation Methodology (SAM) 2025-26 229
School Summary Pages 257
Performance Measures 313
Strategic Investments 317
Form ED-1 Notice of Budget Hearing 323
Board Actions 324
Form ED-50 2025-26 327
Glossary of Terms and Acronyms 328

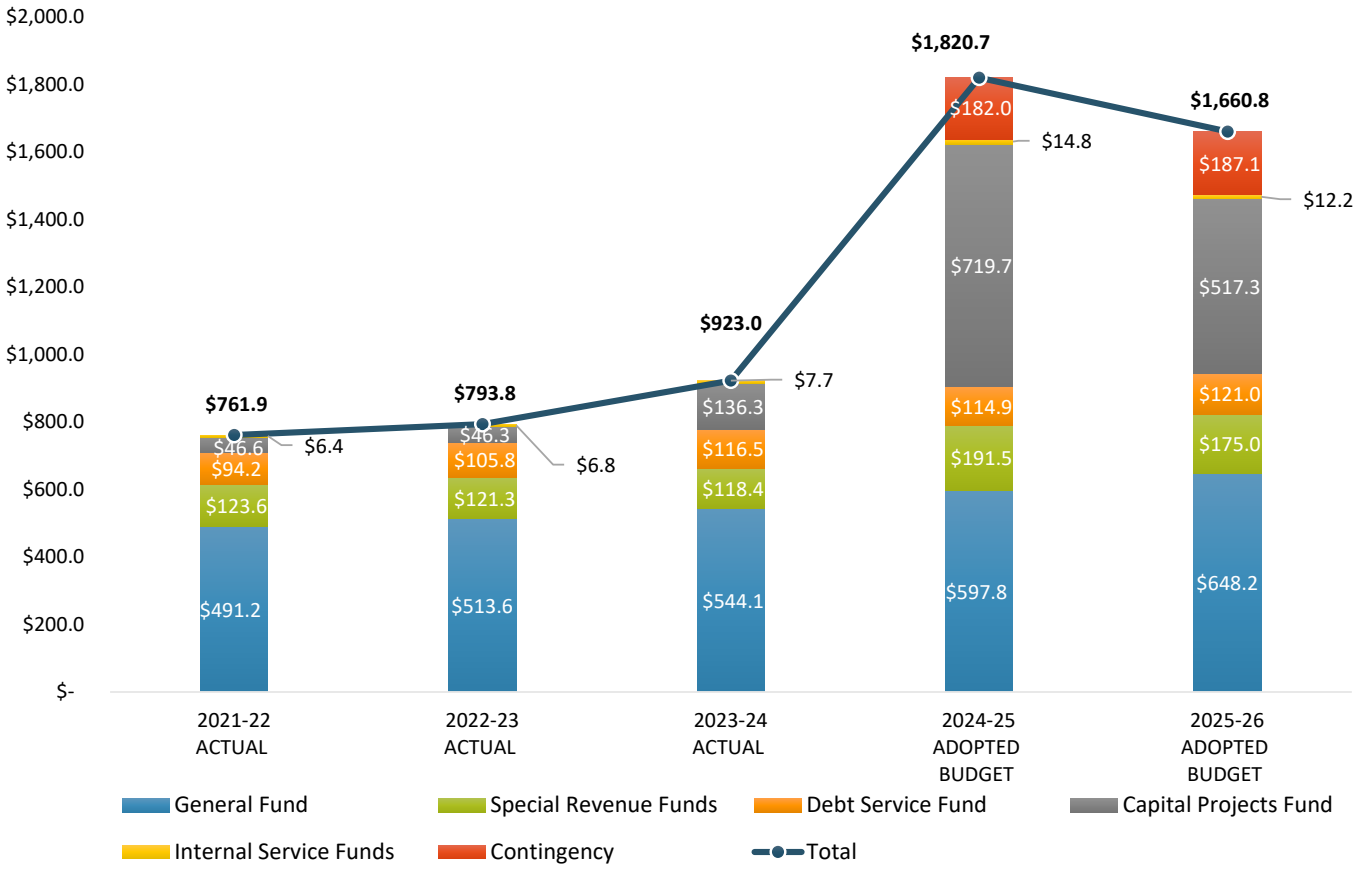

BEAVERTON
SCHOOL DISTRICT

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

	Actual (Audited)			Adopted Budget	Adopted Budget
	2021-22	2022-23	2023-24	2024-25	2025-26
Revenue	$ 771,179,423	$ 1,128,945,198	$ 836,049,410	$ 1,285,969,589	$ 925,673,834
Transfers In	7,556,546	6,521,932	15,141,544	7,507,704	4,997,903
Beginning Balance	200,863,785	217,698,500	559,320,393	527,232,686	730,127,128
Total Revenues	**$ 979,599,754**	**$ 1,353,165,630**	**$ 1,410,511,347**	**$ 1,820,709,979**	**$ 1,660,798,865**
Expenditures	$ 753,322,944	$ 786,370,424	$ 907,491,762	$ 1,631,225,707	$ 1,468,731,312
Transfers Out	8,578,309	7,474,814	15,480,355	7,507,704	4,997,903
Contingency	-	-	-	181,976,568	187,069,650
Total Expenditures	**761,901,253**	**793,845,237**	**922,972,117**	**1,820,709,979**	**1,660,798,865**
Ending Fund Balance	**$ 217,698,500**	**$ 559,320,393**	**$ 487,539,230**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES
(in millions)



BEAVERTON SCHOOL DISTRICT

2025-26 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom Teachers	Average Staffing Ratio
Funded by General Fund (GF)	1,159.4	30.9
Funded by Local Option Levy	305.4	24.5
Funded by Student Investment Account (SIA)	79.8	23.2
TOTAL	**1,544.6**	

		Classroom Teachers			
ELEMENTARY	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**TOTAL**
Aloha Huber (K-8)	911	30.0	8.0	2.0	40.0
Barnes	418	13.0	4.0	1.0	18.0
Beaver Acres	734	22.0	7.0	3.0	32.0
Bethany	398	11.0	3.0	2.0	16.0
Bonny Slope	591	17.0	5.0	2.0	24.0
Cedar Mill	345	9.0	3.0	2.0	14.0
Chehalem	374	11.0	3.0	2.0	16.0
Cooper Mountain	367	11.0	3.0	-	14.0
Elmonica	430	13.0	4.0	2.0	19.0
Errol Hassell	315	8.0	3.0	2.0	13.0
Findley	536	14.0	4.0	2.0	20.0
Fir Grove	340	10.0	3.0	2.0	15.0
Greenway	264	7.0	3.0	2.0	12.0
Hazeldale	517	15.0	4.0	3.0	22.0
Hiteon	469	14.0	4.0	2.0	20.0
Jacob Wismer	582	17.0	4.0	2.0	23.0
Kinnaman	437	13.0	4.0	1.0	18.0
McKay	225	9.0	2.0	1.0	12.0
McKinley	658	21.0	6.0	2.0	29.0
Montclair	265	9.0	2.0	1.0	12.0
Nancy Ryles	450	13.0	4.0	2.0	19.0
Oak Hills	474	12.0	4.0	2.0	18.0
Raleigh Hills	254	9.0	2.0	1.0	12.0
Raleigh Park	307	9.0	3.0	1.0	13.0
Ridgewood	317	8.0	3.0	2.0	13.0
Rock Creek	396	11.0	3.0	2.0	16.0
Sato	831	24.0	6.0	4.0	34.0
Scholls Heights	598	17.0	5.0	2.0	24.0
Sexton Mountain	396	10.0	3.0	2.0	15.0
Springville	712	19.0	6.0	3.0	28.0
Terra Linda	258	10.0	2.0	-	12.0
Vose	630	20.0	6.0	2.0	28.0
West TV	295	8.0	3.0	1.0	12.0
William Walker	498	15.0	5.0	2.0	22.0
Elementary Total	**15,592**	**459.0**	**134.0**	**62.0**	**655.0**
Average Elementary Staffing Ratio		**34.0**	**26.3**	**23.8**	

		Classroom Teachers			
MIDDLE SCHOOLS	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**TOTAL**
Cedar Park	634	21.4	5.8	0.6	27.8
Conestoga	828	28.0	7.8	0.8	36.6
Five Oaks	793	27.2	7.4	0.8	35.4
Highland Park	605	19.6	5.4	0.6	25.6
Meadow Park	700	25.4	7.0	0.6	33.0
Mountain View	797	28.8	8.0	0.6	37.4
Stoller	1,127	35.0	9.6	1.0	45.6
Tumwater	976	29.8	8.2	0.8	38.8
Whitford	783	26.6	7.2	0.8	34.6
Middle School Total	**7,243**	**241.8**	**66.4**	**6.6**	**314.8**
Average Middle School Staffing Ratio		**30.0**	**23.5**	**23.0**	

HIGH SCHOOLS					**TOTAL**
Aloha	1,545	55.2	13.6	1.4	70.2
Beaverton	1,330	46.2	11.2	1.2	58.6
Mountainside	1,691	52.0	12.6	1.4	66.0
Southridge	1,342	45.4	11.2	1.2	57.8
Sunset	1,775	54.0	13.2	1.4	68.6
Westview	2,360	75.6	18.6	2.0	96.2
High School Total	**10,043**	**328.4**	**80.4**	**8.6**	**417.4**
Average High School Staffing Ratio		**30.6**	**24.6**	**24.1**	

OPTIONS SCHOOLS					**TOTAL**
Arts & Communication Magnet Academy - ACMA (6-12)	693	23.8	6.2	0.4	30.4
Beaverton Academy of Science & Engineering - BASE (6-12)	847	29.6	7.4	0.4	37.4
FLEX Online School (K-12)	407	21.0	2.2	1.0	24.2
International School of Beaverton - ISB (6-12)	885	29.2	7.4	0.6	37.2
Merlo Community School (9-12)	137	6.6	1.4	0.2	8.2
Options Schools Total	**2,969**	**110.2**	**24.6**	**2.6**	**137.4**
Average Options Staffing Ratio		**26.9**	**22.0**	**21.6**	

DISTRICT WIDE					**TOTAL**
Add'l Teachers for Extreme Class Size K-12		**20.0**	**-**	**-**	**20.0**
DISTRICT TOTAL	**35,847**	**1,159.4**	**305.4**	**79.8**	**1,544.6**

Classroom Teacher Definition - Regular full-time and part-time staff who work in instructional activities dealing directly with the teaching of students including school classroom teachers K-12. This document does not include elementary PE specialists and elementary music specialists.

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

Note: Minor differences due to rounding.

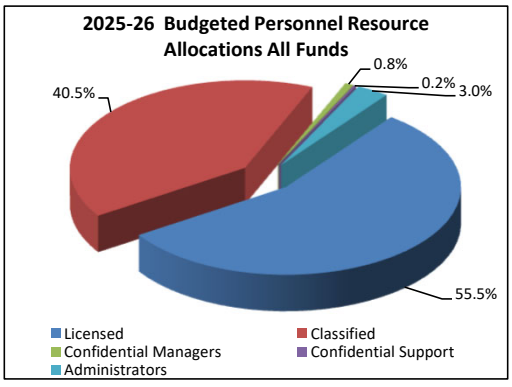
BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	1.0	1.0
Associate Superintendent	1.0	1.0	1.0	2.0	2.0
Chief Officer	3.0	3.0	4.0	3.0	3.0
Executive Administrator	12.0	13.0	12.0	14.0	14.0
Administrator	14.0	12.0	12.9	13.0	12.0
Assistant Administrators	6.0	6.0	7.0	7.0	7.0
Elementary School Principal	31.0	31.0	33.0	33.0	33.0
Middle School Principal	9.0	9.0	9.0	9.0	9.0
High School Principal	6.0	6.5	6.0	6.0	6.0
Options Principal K-8	3.3	3.3	1.3	1.3	1.3
Options Principal Secondary	4.7	4.7	4.7	4.7	4.7
Assistant Principal	52.0	51.0	48.0	46.0	47.0
Administrator Total	145.0	143.5	141.9	141.0	141.0
CONFIDENTIAL					
Confidential Managers	27.0	31.0	34.0	36.0	37.0
Confidential Support	9.0	11.0	9.8	10.0	10.0
Confidential Total	36.0	42.0	43.8	46.0	47.0
LICENSED					
Pre-K School Teacher	11.0	13.0	15.0	16.0	16.0
Elementary School Teacher	685.4	687.4	684.5	681.5	671.5
Middle School Teacher	375.6	379.9	373.4	391.1	396.3
High School Teacher	558.9	558.8	556.0	575.5	565.1
Academic Coach	44.7	44.5	47.1	47.5	47.5
Athletic Director	5.8	5.8	6.0	6.0	6.0
Autism Consultant	5.6	6.6	6.6	6.6	6.6
BEA President (Reimbursement)	3.0	3.0	3.0	3.0	3.0
ELL Teacher	102.0	108.4	111.7	119.0	128.6
Guidance Counselor	131.8	135.4	130.5	133.0	131.0
Intern	4.0	5.5	5.6	-	-
Library Instructional Technology Teacher (LITT)	10.5	10.5	10.5	9.5	9.5
Ninth Grade Success Lead	5.9	6.0	6.4	5.9	5.9
Other Professional	75.1	78.4	52.3	56.8	54.6
Psychologist	43.5	42.3	44.8	47.1	47.1
Resource Room Teacher	107.3	103.6	100.8	106.8	113.8
School Management Support	11.0	10.1	12.9	12.0	10.0
School Nurse	19.0	20.5	20.0	21.5	21.3
Social Worker	48.0	51.2	49.5	48.5	48.5
Special Education Facilitators	9.0	9.0	8.0	10.0	9.0
Special Education Teacher	94.7	90.8	94.0	100.0	103.0
Specialist	99.1	96.7	100.6	98.2	98.2

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

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26
Speech Language Pathologist	53.2	46.6	50.4	54.2	55.2
Student Success Coach/School Support Specialist	53.0	54.5	55.5	54.5	54.5
Substance Use Specialist	-	4.5	7.5	8.0	7.5
Licensed Total	2,556.9	2,572.9	2,552.3	2,612.1	2,609.5
CLASSIFIED					
Account Assistant	22.6	21.2	26.1	25.2	22.6
Bilingual Facilitators	44.3	49.2	48.2	44.3	44.4
Bus Driver	163.0	186.0	209.1	219.0	215.4
Bus Routing Assistant	7.0	7.0	7.0	7.0	7.0
Campus Supervisor	27.4	28.6	27.8	32.4	32.0
Construction Project Manager	7.0	7.0	8.0	8.0	8.0
Courier	6.0	6.0	6.0	6.2	6.0
Crossing Guard	10.3	11.7	11.6	17.5	17.5
Custodian	124.0	124.5	131.0	135.5	135.5
Custodial Foreman	59.0	59.0	61.0	61.0	61.0
Dispatcher/Field Assistant	9.0	11.0	11.0	11.0	10.7
Library Media Assistant	55.1	57.8	55.9	59.0	59.3
Mechanic	17.0	15.0	16.0	19.0	20.0
Maintenance Crew	38.0	37.0	36.0	39.0	38.0
Maintenance Foreman	5.0	5.0	3.0	3.0	3.0
Maintenance Leader	7.0	8.0	8.0	8.0	8.0
Network Engineer	4.0	4.0	4.0	4.0	4.0
Nutrition Services Leads	45.4	45.6	46.3	46.8	47.8
Nutrition Services Assistants	81.0	74.1	86.5	103.8	112.4
Paraeducators	438.0	443.5	524.6	563.0	582.5
Pre-K Paraeducator	18.4	21.9	24.5	28.0	28.0
Office Assistants	197.9	196.3	195.8	202.4	197.3
Systems Analyst	13.0	13.0	13.0	13.0	13.0
Technology Support Specialists (Schools)	35.0	38.0	38.0	38.3	38.0
Technology Instructional Assistant (TIA)	25.4	27.3	27.4	28.9	28.9
Professional/Technical	124.4	139.0	136.4	145.6	162.2
Classified Total	1,584.2	1,636.4	1,762.2	1,868.7	1,902.4
District Totals	4,322.1	4,394.8	4,500.2	4,667.8	4,699.9



Overall, personnel allocations for the District have increased 4.4% for 2025-26 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. The 2025-26 proposed budget reflects lower classroom teachers due to enrollment loss but increased Special Education teacher and paraeducators, as well as increased English Language Development teachers. 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.

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

BEAVERTON SCHOOL DISTRICT
PROPERTY TAX SYSTEM AND ASSESSMENT OVERVIEW

In Oregon, property taxes help support police, fire protection, education and other public services provided by local taxing districts, such as cities, counties, and schools. Oregon's property tax system represents one of the most important sources of revenue for local governments. Oregon's property tax system is defined by two significant constitutional limitations that were put into place by initiative petitions passed by voters in 1990 (Measure 5) and 1997 (Measure 50).

- Measure 5 – amendment to the Oregon constitution setting an upper limit on the amount of property taxes to be collected. By 1995, the permanent tax rates of $5 per $1000 of RMV for schools and $10 per $1,000 RMV for general government taxes were established. This applied only to operating taxes, not bonds.
- Measure 50 – established a Maximum Assessed Value (MAV) for each property that existed in 1995. The lower of the MAV or Real Market Value (RMV) determined the assessed value (AV). Annual growth of AV was limited to 3% for existing property and for new property, the AV = RMV times (AV / RMV of similar property).

Property is taxed on its AV. A property's AV is the lower of its RMV or its MAV. Each year, the county assessor determines the property's RMV and calculates its MAV.

Oregon law states that the county assessor must value all property at 100 percent of its RMV. RMV is typically the price a property would sell for in a transaction between a willing buyer and a willing seller on January 1, the assessment date for the tax year. To estimate the RMV for a property, the county assessor appraises the property by comparing sales of similar properties, building costs and net operating income if applicable. Some property, such as farm or forest property, may be subject to special valuation processes.

A property's MAV is the taxable value limit established for each property. The first MAV for each property was set in the 1997-98 tax year. For that year, the MAV was the property's 1995-96 RMV minus 10 percent. MAV can increase for only two reasons:

1. Three percent increase – for tax years after 1997-98, MAV is derived as the greater of the prior year's MAV or the prior year's AV increased by three percent. For the Majority of Washington County accounts, the MAV will increase three percent per year.
2. Exceptions –
    a. Changes in the property value as the result of new property or new improvements to property. These property events from minor construction will generally increase RMV, although it may not change MAV,
    b. The property is partitioned or subdivided,
    c. The property is rezoned and the use is changed consistent with rezoning,
    d. The property was omitted from previous tax rolls, or
    e. The property becomes disqualified from exemption, partial exemption or special assessment.

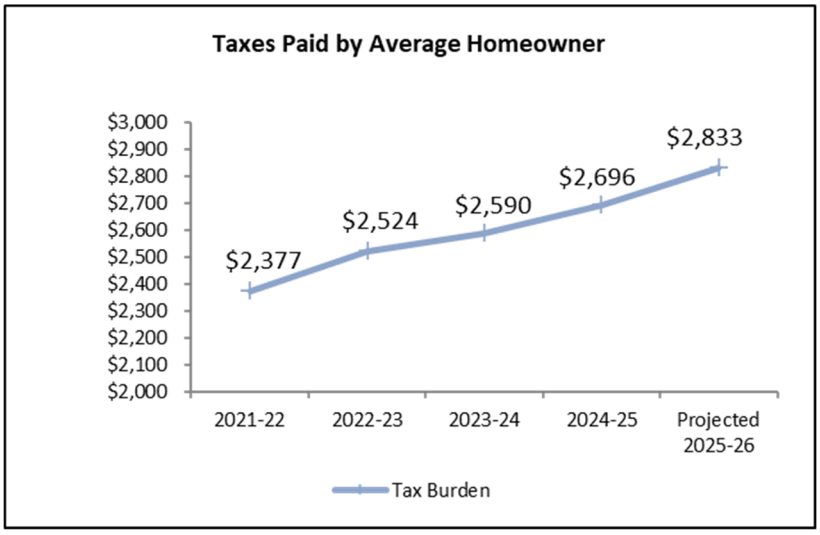
New construction affects MAV if it increases the value of the property by more than $18,200 in any one year or $45,000 within any consecutive five years.

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

The District has a permanent tax rate of $4.6930 per $1,000 of AV and a local option rate of $1.25 per $1,000 of AV. The local option rate is a result of the May 2013 election, where Beaverton voters approved a local option levy to fund classroom teachers within the District. The local option levy was renewed in 2018 and again in 2022. The current local option levy will expire on June 30, 2028. Additionally, the District has a bond tax rate that is determined by the District's debt service each year.

The table below presents tax rates, average assessed values, and tax burden for homeowners in the District. The projected tax burden for 2025-26 is calculated based on the average assessed values provided by Washington County and the District's projected tax rates for the year.

	2021-22	2022-23	2023-24	2024-25	Projected 2025-26
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	2.0869	2.2479	2.1854	2.2697	2.4129
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 295,978	$ 308,138	$ 318,581	$ 328,283	$ 339,037
Tax Burden	$ 2,377	$ 2,524	$ 2,590	$ 2,696	$ 2,833



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

Fiscal Year	Assessed Value: Residential Property	Assessed Value: Personal Property	Total Taxable Value	Total Direct Rate [a]	Total Real Market Value	Assessed Value as a percentage of RMV
2029[b]	$ 43,345.2	1,342.5	44,687.7	8.194	115,411.5	38.72 %
2028[b]	41,653.6	1,292.9	42,946.5	8.181	106,161.3	40.45
2027[b]	40,028.1	1,245.1	41,273.2	8.168	97,654.7	42.26
2026[b]	38,466.0	1,199.1	39,665.0	8.154	89,831.7	44.15
2025[b]	36,964.8	1,154.7	38,119.5	8.141	82,637.4	46.13
2024	35,522.2	1,112.1	36,634.3	8.128	76,021.1	48.19
2023	33,968.0	1,029.7	34,997.7	8.191	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

a Per $1,000 of assessed value
b Estimated

PROPERTY TAX LEVIES AND COLLECTIONS
(in millions)

Fiscal Year	Taxes Levied for the Fiscal Year **	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2026	$ 323.2 *	$ 310.9 *	96.21 %			
2025	$ 309.3 *	$ 297.5 *	96.18			
2024	296.0	287.2	97.01	$ -	$ 287.2	97.01 %
2023	288.6	276.7	95.86	2.0	278.6	96.54
2022	269.9	259.7	96.19	2.7	262.3	97.18
2021	260.2	250.1	96.09	2.9	253.0	97.20

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

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

BEAVERTON SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	Beaverton School District					
	June 2024			June 2015		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	$ 1,456,916,765	1	4.3%	$ 448,011,063	1	1.9%
Maxim Intergrated Products Inc.	348,935,270	2	1.0	116,922,300	6	0.5
PPR Washington Square LLC	134,958,611	6	0.4	119,009,428	5	0.5
Beaverton LLC	128,064,820	7	0.4	90,898,710	9	0.4
Portland 2 LLC	76,887,722	10	0.2			
Providence Health & Services-Oregon	87,787,640	9	0.3			
PS Business Parks LP				103,695,691	8	0.4
Bernard Properties Partnership				63,502,480	10	0.3
Public Utilities						
Portland General Electric Co.	263,780,840	3	0.8	141,762,266	3	0.6
Northwest Natural Gas	199,883,000	4	0.6	134,736,800	4	0.6
Comcast Corporation	182,206,340	5	0.5	165,841,300	2	0.7
Northwest Fiber LLC	120,752,240	8	0.4			
Frontier Communications				114,366,000	7	0.5
Subtotal of Ten Largest Taxpayers	3,000,173,248		8.9	1,498,746,038		6.4
All Other Taxpayers	30,601,375,609		91.1	21,822,416,742		93.6
Total Assessed Value of Tax District	$ 33,601,548,857		100.0%	$ 23,321,162,780		100.0%

	Washington County					
	June 2024			June 2015		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	$ 1,943,426,395	1	2.4%	$ 1,268,747,218	1	2.4%
Nike, Inc.	1,493,386,339	2	1.8	588,016,502	2	1.1
Pacific Realty Associates	452,136,083	5	0.5	323,845,870	4	0.6
Genentech Inc.	388,963,760	7	0.5	156,283,590	8	0.3
Maxim Intergrated Products Inc.	348,935,270	8	0.4			
PPR Washington Square LLC				138,610,228	10	0.3
Public Utilities						
Portland General Electric Co.	1,224,054,160	3	1.5	438,565,853	3	0.8
Northwest Natural Gas	486,389,960	4	0.6	313,709,270	5	0.6
Verizon Communications	296,776,860	9	0.4	147,694,000	9	0.3
Comcast Corporation	413,757,290	6	0.5	305,716,500	6	0.6
Northwest Fiber LLC	264,086,950	10	0.3			
Frontier Communications				242,410,000	7	0.5
Subtotal of Ten Largest Taxpayers	7,311,913,067		8.9	3,923,599,031		7.3
All Other Taxpayers	75,307,363,093		91.1	49,592,262,919		92.7
Total Assessed Value of Tax District	$ 82,619,276,160		100.0%	$ 53,515,861,950		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 *Estimated*	Personal Income *(in thousands)*	Per Capita Personal Income	Unemployment Rate *(Washington County)*
2024	296,537	n/a	n/a	n/a
2023	296,038	n/a	n/a	3.7 %
2022	284,669	$ 44,040,389	$ 73,380	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

n/a - Information not available as of printing.

Source: the District's Annual Comprehensive Financial Report for 2023-24

DEBT SERVICE SCHEDULES

General Obligation Bonds

The District issues general obligation (GO) bonds to finance the acquisition and construction of major capital facilities. These bonds are backed by the full faith and credit of the District and are typically issued as 20-year serial bonds with annual principal maturities. The District's bond ratings from Moody's Investor Services is Aa3 and Standard and Poor's is AA.

On May 11, 2017, the District issued the following GO bonds as part of the second phase of capital improvements under the $680 million bond measure approved by voters in May 2014:

- Series 2017A: $38,990,000 (taxable bonds, interest rates 1.49%-3.23%), final maturity June 2028
- Series 2017B: $32,980,000 (deferred interest bonds, interest rates 3.57%-4.13%), final maturity June 2034
- Series 2017C: $32,980,000 (current interest bonds, interest rate (5.00%), final maturity June 2035)
- Series 2017D: $149,397,089 (convertible deferred interest bonds, interest rate 5.00%), final maturity June 2036

Interest for Series 2017A and 2017C is paid semiannually in June and December. Series 2017B and 2017D are structured with deferred or convertible interest, with principal and interest payments scheduled per bond provisions. Redemption features apply beginning June 15, 2027 for each series.

On June 30, 2020, the District issued Series 2020 GO Bonds totaling $432,745,000 to refund $71,060,000 of Series 2012B and $298,310,000 of Series 2014B bonds. These bonds carry interest rates from 0.351% to 2.093%, with final maturity on June 15, 2034.

On July 12, 2022 and May 28, 2025, the District issued the following GO bonds as part of the first and second phase of capital improvements respectively related to the $723 million bond measure passed by voters in May 2022.

- On July 12, 2022:
    - Series 2022A: $142,742,153 (deferred interest bonds, interest rates 4.37%–4.93%), final maturity June 2048
    - Series 2022B: $176,670,000 (current interest bonds, interest rate 5.00%), final maturity June 2052
- On May 28, 2025:
    - Series 2025A: $161,364,067 (deferred interest bonds, interest rates 3.88%–5.32%), final maturity June 2047
    - Series 2025B: $242,220,000 (current interest bonds, interest rate 5.00%), final maturity June 2053

Semiannual interest is paid on Series 2022B and on Series 2025B, with principal due annually in June.

Debt service for GO bonds is funded by voter-approved property tax levies. In 2024–25, the District has budgeted $87,411,182 for GO bond debt service. This is increased to $92,699,999 in 2025–26 with the new bond issuance and continue debt service on previous bond series.

Full Faith and Credit Obligation Bonds

These bonds are secured by the District's full faith and credit but are repaid from the General Fund.

- March 19, 2009: Bonds issued for a transportation center, school facilities, and equipment.
- April 27, 2016: $16,260,000 issued to refund 2009 bonds. Interest rates range from 2.00% to 4.00%, with final maturity in June 2036.
- November 30, 2021:
    - Series 2021A: $9,200,000, interest rate 1.810%, maturity 2036
    - Series 2021B: $7,000,000, interest rate 0.79%, maturity 2024

Interest is paid semiannually in June and December; principal is paid annually in June.

Limited Tax Pension Obligation Bonds

These bonds were issued to finance the District's share of the Public Employees Retirement System (PERS) unfunded actuarial liability.

- June 21, 2005: The District issued $189,935,000 as part of a pooled issuance. An intercept agreement with the State of Oregon ensures repayment via withheld State School Fund revenues. Bonds mature June 30, 2028, with interest rates between 4.11% and 4.76%.
- February 26, 2015: The District issued $79,220,000 in taxable pension obligation bonds without an intercept agreement. Maturing June 30, 2034, interest rates range from 0.35% to 4.06%.

Debt service for pension obligation bonds is funded from the General Fund. Annual payments of approximately $1.34 million will continue through the duration of the bonds. Savings from reduced PERS liability are reflected in the District's proportionate share of the net pension liability or asset.

Debt Service Payments

Issue Date	Original Issue	Outstanding at June 30, 2025	2025-26 Principal Payments	2025-26 Interest Payments
General Obligation Bonds				
May 11, 2017 - 2017A	38,990,000	$ 23,235,000.00	$ -	$ 749,793
May 11, 2017 - 2017B	76,483,176	76,483,176	-	-
May 11, 2017 - 2017C	32,980,000	32,980,000	-	1,649,000
May 11, 2017 - 2017D	149,397,089	136,484,300	7,678,515	7,629,735
June 30, 2020 - 2020	432,745,000	316,450,000	39,990,000	5,496,456
July 12, 2022 - 2022A	142,742,153	142,742,153	-	-
July 12, 2022 - 2022B	176,670,000	129,380,000	5,990,000	6,469,000
May 28, 2025 - 2025A	161,364,067	161,364,067	-	-
May 28, 2025 - 2025B	242,220,000	242,220,000	4,360,000	12,682,908
		1,261,338,696	58,018,515	34,676,892
Limited Tax Pension Obligation Bonds				
June 21, 2005	189,935,000	48,315,000	18,105,000	2,299,311
February 26, 2015	79,220,000	41,370,000	4,165,000	1,679,622
		89,685,000	22,270,000	3,978,933
Full Faith and Credit Obligations				
April 27, 2016	16,260,000	12,020,000	905,000	432,050
November 30, 2021A	9,200,000	7,191,093	596,694	130,159
		19,211,093	1,501,694	562,209
Total Bonds		$ 1,370,234,790	$ 81,790,209	$ 39,218,034

BEAVERTON SCHOOL DISTRICT
DEBT SERVICE SCHEDULE TO MATURITY

General Obligation Bonds:

Year	Principal	Interest	Total Payment
2026	$ 58,018,515	$ 34,676,892	$ 92,695,407
2027	63,215,000	32,265,072	95,480,072
2028	68,175,000	30,168,209	98,343,209
2029	64,374,677	36,919,953	101,294,630
2030	44,640,037	36,869,899	81,509,937
2031-2035	281,055,996	164,667,194	445,723,191
2036-2040	216,127,842	210,862,658	426,990,500
2041-2045	137,828,545	292,781,078	430,609,623
2046-2050	151,053,084	138,977,535	290,030,619
2051-2055	176,850,000	18,125,750	194,975,750
Total	$ 1,261,338,696	$ 996,314,241	$ 2,257,652,937

Full Faith & Credit Obligations:

Year	Principal	Interest	Total Payment
2026	$ 1,501,694	$ 562,209	$ 2,063,903
2027	1,552,494	515,209	2,067,703
2028	1,598,490	466,413	2,064,903
2029	1,644,684	416,018	2,060,703
2030	1,701,082	364,021	2,065,103
2031-2035	9,308,720	1,008,694	10,317,413
2036-2040	1,903,931	48,622	1,952,553
Total	$ 19,211,094	$ 3,381,186	$ 22,592,279

Limited Tax Pension Obligation Bonds:

Year	Principal	Interest	Total Payment
2026	$ 22,270,000	$ 3,978,933	$ 26,248,933
2027	24,115,000	2,948,217	27,063,217
2028	14,940,000	1,830,886	16,770,886
2029	4,690,000	1,151,416	5,841,416
2030	4,885,000	961,002	5,846,002
2031-2035	18,785,000	1,779,295	20,564,295
Total	$ 89,685,000	$ 12,649,748	$ 102,334,748

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Projected 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*
ELEMENTARY SCHOOLS								
Aloha Huber K-5	674	725	763	761	*769*	*780*	*773*	*782*
Barnes	513	478	435	452	*418*	*429*	*417*	*426*
Beaver Acres	677	727	729	744	*703*	*664*	*641*	*616*
Bethany	375	429	418	414	*398*	*401*	*412*	*409*
Bonny Slope	608	683	632	603	*591*	*605*	*572*	*535*
Cedar Mill	375	356	329	350	*345*	*341*	*324*	*320*
Chehalem	367	372	378	384	*363*	*357*	*349*	*344*
Cooper Mountain	401	392	382	360	*344*	*341*	*331*	*329*
Elmonica	433	418	407	438	*430*	*432*	*433*	*439*
Errol Hassell	341	355	337	326	*309*	*286*	*271*	*265*
Findley	476	527	559	551	*536*	*529*	*514*	*478*
Fir Grove	335	362	343	338	*340*	*320*	*310*	*299*
Greenway	299	273	267	273	*264*	*261*	*246*	*233*
Hazeldale	393	412	414	453	*495*	*513*	*529*	*536*
Hiteon	492	477	463	473	*457*	*430*	*411*	*401*
Jacob Wismer	570	592	566	577	*571*	*571*	*594*	*618*
Kinnaman	494	460	455	438	*407*	*385*	*354*	*333*
McKay	243	249	233	225	*209*	*200*	*190*	*196*
McKinley	566	628	636	646	*635*	*627*	*607*	*613*
Montclair	277	283	282	282	*265*	*263*	*252*	*235*
Nancy Ryles	498	507	464	447	*431*	*442*	*433*	*435*
Oak Hills	504	485	486	471	*460*	*441*	*428*	*416*
Raleigh Hills K-5	278	280	271	259	*254*	*260*	*260*	*260*
Raleigh Park	312	299	291	289	*286*	*284*	*273*	*280*
Ridgewood	362	371	358	314	*296*	*291*	*268*	*260*
Rock Creek	420	431	398	374	*365*	*344*	*331*	*325*
Sato	698	762	848	862	*831*	*838*	*839*	*823*
Scholls Heights	577	619	614	596	*578*	*550*	*532*	*521*
Sexton Mountain	441	440	412	393	*376*	*354*	*341*	*337*
Springville K-5	581	727	728	742	*712*	*700*	*686*	*678*
Terra Linda	271	258	265	246	*236*	*235*	*228*	*225*
Vose	665	694	696	653	*619*	*591*	*564*	*536*
West TV	292	305	294	304	*295*	*290*	*266*	*265*
William Walker	467	503	479	492	*467*	*461*	*448*	*429*
FLEX Online K-5	928	128	80	67	*58*	*60*	*60*	*60*
Elementary Total	**16,203**	**16,007**	**15,712**	**15,597**	***15,113***	***14,877***	***14,486***	***14,257***

STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Projected 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*
MIDDLE SCHOOLS								
Cedar Park	614	633	622	625	*615*	*612*	*644*	*650*
Conestoga	838	769	804	791	*809*	*789*	*799*	*752*
Five Oaks	731	749	749	777	*763*	*728*	*731*	*727*
Highland Park	682	635	626	574	*584*	*574*	*583*	*567*
Meadow Park	679	681	669	658	*684*	*690*	*705*	*675*
Mountain View	874	867	804	774	*777*	*746*	*751*	*717*
Stoller	1,019	902	1,014	1,040	*1,106*	*1,050*	*1,062*	*1,043*
Tumwater	865	979	962	981	*954*	*938*	*928*	*947*
Whitford	758	789	749	748	*765*	*757*	*760*	*716*
Aloha Huber 6-8	175	167	145	142	*142*	*145*	*145*	*145*
Raleigh Hills 6-8	75	27	0	0	*0*	*0*	*0*	*0*
Springville 6-8	86	40	0	0	*0*	*0*	*0*	*0*
ACMA 6-8	324	323	328	339	*359*	*350*	*350*	*350*
ISB 6-8	473	455	447	461	*467*	*460*	*460*	*460*
BASE 6-8	382	382	398	402	*408*	*400*	*400*	*400*
FLEX Online 6-8	347	161	123	93	*80*	*80*	*80*	*80*
Middle School Total	**8,922**	**8,559**	**8,440**	**8,405**	***8,513***	***8,320***	***8,399***	***8,229***

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Projected 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*
HIGH SCHOOLS								
Aloha	1,696	1,609	1,563	1,576	*1,516*	*1,473*	*1,407*	*1,413*
Beaverton	1,425	1,430	1,427	1,381	*1,303*	*1,345*	*1,271*	*1,259*
Mountainside	1,721	1,715	1,679	1,696	*1,679*	*1,713*	*1,709*	*1,691*
Southridge	1,474	1,460	1,420	1,403	*1,327*	*1,283*	*1,255*	*1,266*
Sunset	1,947	1,903	1,811	1,761	*1,732*	*1,700*	*1,686*	*1,662*
Westview	2,280	2,353	2,349	2,372	*2,332*	*2,415*	*2,448*	*2,469*
Community School	90	130	121	150	*137*	*140*	*140*	*140*
ACMA 9-12	369	370	340	352	*348*	*350*	*350*	*350*
ISB 9-12	384	432	423	412	*425*	*425*	*425*	*425*
BASE 9-12	446	441	453	450	*449*	*450*	*450*	*450*
Early College	275	281	255	265	*260*	*260*	*260*	*260*
FLEX Online 9-12	391	267	277	242	*269*	*270*	*270*	*270*
High School Total	**12,498**	**12,391**	**12,118**	**12,060**	***11,777***	***11,824***	***11,671***	***11,655***

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Projected 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*
Total Elementary	16,203	16,007	15,712	15,597	*15,113*	*14,877*	*14,486*	*14,257*
Total Middle	8,922	8,559	8,440	8,405	*8,513*	*8,320*	*8,399*	*8,229*
Total High	12,498	12,391	12,118	12,060	*11,777*	*11,824*	*11,671*	*11,655*
Special Education	858	907	877	933	*967*	*967*	*967*	*967*
Total All Levels	**38,481**	**37,864**	**37,147**	**36,995**	***36,370***	***35,988***	***35,523***	***35,107***
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	895	906	929	975	*1,024*	*1,025*	*1,025*	*1,025*
DISTRICT GRAND TOTAL	**39,376**	**38,770**	**38,076**	**37,970**	***37,394***	***37,013***	***36,548***	***36,132***

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 24.53 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 26.80. The staffing ratio was weighted at 0.25 for students of poverty for each school. The overall classroom teacher staffing of each elementary school was determined by their weighted enrollment. Counseling is also calculated on weighted enrollment. All other staffing that is dependent on enrollment used unweighted projected enrollment.

Administration and Management Support

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

Clerical

Principal's Secretary			Assistant Secretary			Additional Assistant Secretary			Total		
FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Criteria
1.00	8.00	222	1.00	8.00	212	0.000	0.00	182	2.000	16.000	0-599 Students
1.00	8.00	222	1.00	8.00	212	0.375	3.00	182	2.375	19.000	600-899 Students
1.00	8.00	222	1.00	8.00	212	1.000	8.00	182	3.000	24.000	900+ Students

Classroom Teachers

	Criteria
# of Students Divided by 24.53	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 26.80	Grades 3-5 and 3-8*, Rounded to nearest 1.0
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs. ****Grades 3-8 for Aloha Huber Park K-8 only***	

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Specialists

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

Counselors

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

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			
FTE	**Hours**	**Days**	**Criteria**
2.188	17.50	182	0-449 Students
3.063	24.50	182	450-599 Students
4.313	34.50	182	600-749 Students
4.750	38.00	182	750-899 Students
5.188	41.50	182	900+ Students
Includes Students Enrollment in Special Education Specialized Programs.			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Kindergarten Paraeducators			
FTE	**Hours**	**Days**	**Criteria**
0.438	3.50	182	Per 27.5 Weighted Kindergarten Students
Technology Instructional Assistant			
FTE	**Hours**	**Days**	**Criteria**
0.750	6.00	187	0-18 Classrooms
0.875	7.00	187	19-24 Classrooms
1.000	8.00	187	25+ Classrooms
Includes Specialized Program Classrooms.			
Library Media Aide			**Criteria**
FTE	**Hours**	**Days**	
1.000	8.00	187	All Schools
0.500	4.00	187	Additional for Large Schools with 33+ Classrooms
0.750	6.00	187	Additional for Large Schools with 34+ Classrooms
Technology Support Specialist			
FTE	**Hours**	**Days**	**Criteria**
0.500	4.00	212	All Schools except Aloha Huber Park
1.000	8.00	212	Aloha Huber Park

Pre-K Program

	Paraeducators			
Teacher	**FTE**	**Hours**	**Days**	**Criteria**
1.000	1.750	14.00	182	Aloha Huber Park, Barnes, Beaver Acres, Chehalem, Elmonica, Fir Grove, Greenway, Hazeldale, Kinnaman, McKay, McKinley, Raleigh Park, Vose, William Walker
2.000	3.500	28.00	182	Preschool Promise classrooms – Elmonica only
Non-Salary				**Criteria**
$83.79*(36*0.5) = $1,508				Maximum number of students = 18 per session. Two sessions per site. Each student is a half weighting (0.5) due to half day program.

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$83.79*15 = $1,257	Aloha Huber Park (K-5). Non-Salary is calculated at per pupil rate times 15 students.

Health Room Coverage

FTE	Hours	Days	Criteria
0.375	3.00	182	Oak Hills

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Non-Salary

	Criteria
$5,000	Base Allocation for 0-449 Students
$83.79 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

K-8 Activities

	Criteria
$1,547	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 FTE to 26.35 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
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.			

Management Support

Management Support	Criteria
1.000	Only 1 Assistant Principal

Clerical

Principal's Secretary			Assistant Secretary			Additional Assistant Secretary			Total		
FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Criteria
1.000	8.00	260	1.000	8.00	182	0.000	0.00	182	2.000	16.00	0-799 Students
1.000	8.00	260	1.000	8.00	182	1.000	8.00	182	3.000	24.00	800-1,199 Students
1.000	8.00	260	2.000	16.00	182	1.000	8.00	182	4.000	32.00	1,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.											

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Classroom Teachers

	Criteria
# of Students Divided by 26.35	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

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

Social Worker

	Criteria
1.000	All Schools

Classified Support

Paraeducators			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	182	0-799 Students
1.500	12.00	182	800-1,199 Students
2.500	20.00	182	1,200-1,299 Students
3.000	24.00	182	1,300+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Library Media Assistant			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	187	All Schools
Technology Support Specialist			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	212	All Schools
Registrar			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	212	All Schools

Academic Coach

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

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

School Support Specialist

	Criteria
1.000	All Schools

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

AVID Teacher

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

	Criteria
0.600	All Schools
Additional Allocation	Poverty students >299 then ((12%*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

FTE	Hours	Days	Criteria
1.000	8.00	187	All Schools

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$91.36*20 = $1,827	Meadow Park Non-Salary is calculated at per pupil rate times 20 students.

Non-Salary

	Criteria
$91.36 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Activities Stipends

	Criteria
$36,391	Per School (Band, Choir, Drama, Yearbook only)

High Schools

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

Management Support

	Criteria
1.000	Poverty > 40%

Clerical

Principal's Secretary			Assistant Secretary			Additional Assistant Secretary			Total		
FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Days	FTE	Hours	Criteria
1.000	8.00	260	1.000	8.00	212	1.000	8.00	212	3.000	24.00	0-2,199 Students
1.000	8.00	260	2.000	8.00	212	1.000	8.00	212	4.000	32.00	2,200-2,799 Students
1.000	8.00	260	3.000	8.00	212	1.000	8.00	212	5.000	40.00	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.											

Classroom Teachers

	Criteria
# of Students Divided by 27.80	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

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
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs	

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 allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Credit Recovery Support

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

Classified Support

Paraeducators			
FTE	**Hours**	**Days**	**Criteria**
0.750	6.00	182	0-2,199 Students
1.500	12.00	182	2,200-2,799 Students
2.250	18.00	182	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Library Media Assistant			
FTE	**Hours**	**Days**	**Criteria**
1.500	12.00	187	0-2,199 Students
2.250	18.00	187	2,200-2,799 Students
3.000	24.00	187	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Technology Support Specialist			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	222	0-2,199 Students
2.000	16.00	222	2,200-2,799 Students
3.000	24.00	222	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Registrar			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	260	0-2,499 Students
2.000	16.00	260/212	2,500+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.			
College & Career Specialist			
FTE	**Hours**	**Days**	**Criteria**
0.875	7.00	182	0-2,199 Students
1.750	14.00	182	2,200-2,799 Students
2.625	21.00	182	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Graduation Mentor			
FTE	**Hours**	**Days**	**Criteria**
3.813	30.50	182	Beaverton
3.750	30.00	182	Aloha
2.813	22.50	182	Southridge, Westview
1.875	15.00	182	Mountainside, Sunset
Bookkeeper			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	260	All Schools

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Attendance Secretary			Criteria
FTE	Hours	Days	
1.000	8.00	182	0-2,199 Students
2.000	16.00	182	2,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.			

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%*Poverty Enrollment)/30)*0.2 (rounded to nearest 0.2)

Evening Academy Teacher

	Criteria
1.000	All Schools

CTE Options Programs

	Paraeducator			Secretary				
Teacher	FTE	Hours	Days	FTE	Hours	Days	Program	Criteria
2.000	0.437	3.50	182	0.500	4.00	182	Auto Tech	Aloha
5.400	0.000	0.00	182	0.875	7.00	187	Health Careers	Beaverton
0.900	0.000	0.00	182	0.000	0.00	182	Manufacturing	Westview
2.000	0.000	0.00	182	0.000	0.00	182	Behavioral Health	Sunset
1.000	0.000	0.00	182	0.000	0.00	182	Construction	Community School

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

CTE School-Based Programs

Teacher	Program	Criteria
1.000	Digital Media	Aloha
1.000	Computer Science	Southridge
1.000	Sports Medicine	Southridge
0.400	Computer Science	Mountainside
1.000	Education	Beaverton
0.600	Electrical	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.		

Newcomers Program

Teacher	Paraeducator			Social Workers	Non-Salary	Criteria
	FTE	Hours	Days			
2.000	1.750	14.00	182	0.500	$91.36*20 = $1,827	Beaverton
1.000	1.750	14.00	182	0.500	$91.36*20 = $1,827	Southridge
1.000	0.875	7.00	182	0.500	$91.36*20 = $1,827	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
$25,894	All Schools

Special Education Specialized Program Electives

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

Campus Supervisor

FTE	Hours	Day	Criteria
1.000	8.00	187	0-699 Students
2.000	16.00	187	700-1,449 Students
3.000	24.00	187	1,450-2,299 Students
4.000	32.00	187	2,300+ Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Non-Salary

	Criteria
$91.36 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Athletics

Athletic Director			Criteria
1.000			All Schools
Athletic Trainer			**Criteria**
FTE	**Hours**	**Days**	
1.000	8.00	212	All Schools
Athletic Assistant			**Criteria**
FTE	**Hours**	**Days**	
1.000	8.00	212	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**
$33,298			All Schools

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Athletic Director Extended Contract	Criteria
$7,657	All Schools
Athletic Stipend	**Criteria**
$37,046	All Schools
Athletic Substitutes	**Criteria**
$14,120	All Schools
Athletic Temporary Classified	**Criteria**
$14,120	All Schools
Athletic Extended Contract	**Criteria**
$28,940	All Schools
Athletic Extended Contract (Classified)	**Criteria**
$2,196	All Schools
Athletic Overtime	**Criteria**
$9,196	All Schools

Activities

Activities Coordinator	Criteria
0.200	All Schools
Activities Responsibility	**Criteria**
$131,679	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

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Clerical

Principal's Secretary			Assistant Secretary			Additional Assistant Secretary			Total		
FTE	**Hours**	**Days**	**FTE**	**Hours**	**Days**	**FTE**	**Hours**	**Days**	**FTE**	**Hours**	**Criteria**
1.000	8.00	260	1.000	8.00	212	0.000	0.00	182	2.000	16.00	0-799 Students, except Community School
1.000	8.00	260	1.000	8.00	212	1.000	8.00	182	3.000	24.00	800-1,199 Students, except Community School
1.000	8.00	260	2.000	16.00	212	0.813	6.50	182	3.813	30.50	1,200+ Students, except Community School
1.000	8.00	260	0.000	0.00	212	0.000	0.00	182	1.000	8.00	Community School only
Includes Students Enrollment in Special Education Specialized Programs.											

Classroom Teachers

	Criteria
# of Students Divided by 27.70	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.	

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

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

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

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

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			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	182	0-799 Students, except Community School
1.500	12.00	182	800-1,199 Students
2.500	20.00	182	1,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.			
Library Media Assistant			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	187	All Schools, except FLEX
0.500	4.00	187	FLEX Only
Technology Support Specialist			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	212	ACMA, BASE, FLEX, ISB
0.500	4.00	212	Community School
Registrar			
FTE	**Hours**	**Days**	**Criteria**
1.000	8.00	260	All Schools, Except Community School
1.000	8.00	212	Community School
Graduation Mentor			
FTE	**Hours**	**Days**	**Criteria**
0.937	7.50	182	ACMA, BASE, ISB, FLEX
1.000	8.00	182	Community School
Bookkeeper			
FTE	**Hours**	**Days**	**Criteria**
0.750	6.00	260	All Schools, except FLEX and Community School
Testing Coordinator			
FTE	**Hours**	**Days**	**Criteria**
0.375	3.00	187	All Schools, except Community School

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Advanced Programs

Coordinators	Criteria
0.500	ISB Middle (MYP)
0.400	ACMA (AP), ISB (IB), BASE (EL), FLEX (AP), Community School
Non-Salary	**Criteria**
$82,450	BASE (Expeditionary Learning)

Additional Options Teachers (Secondary)

	Criteria
2.600	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 8.8 FTE. 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.	

CEYP Program

Teacher	Paraeducator			Criteria
	FTE	Hours	Days	
1.000	3.125	25.00	182	Community School
Non-Salary Base	**Washington County Nursing Contract**			
$9,700	$80,000			

Alternative Education

Teacher	Paraeducator			Non-Salary	Criteria
	FTE	Hours	Days		
1.000	1.188	9.50	182	$16,598	Community School

Non-Salary

	Criteria
$91.36 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Activities Stipends

Extended Responsibility	Criteria
$3,675	Per Middle School, except ACMA
$30,021	Per High School, except ACMA, Community School
$4,979	Community School
$40,867	ACMA Middle School
$53,517	ACMA High School
Stipend	**Criteria**
$6,153	ACMA High School

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Special Education

Resource Room Staffing
Licensed and Classified Staffing
Resource room licensed and classified staffing is based on January caseload numbers. The following criteria determine caseload:

1. The student is currently eligible for special education services.
2. Parental consent for special education services has been signed.
3. The student is actively enrolled at the school.
4. The student is directly case-managed by the resource room teacher.

Eligible students case-managed by another service provider (e.g., Speech Language Pathologist) are not included in the resource room caseload, even if they receive services through the resource room. Instead, they are counted toward the service provider's caseload. Additionally, students in the evaluation process or not yet enrolled and attending the school are not included in caseload calculations.

The staffing ratios are as follows:

- **Elementary Schools:** Average licensed staffing ratio is **1:27** (minimum allocation: 0.5 FTE for caseloads under 20 students).
- **Secondary Schools:** Average licensed staffing ratio is **1:32** (minimum allocation: 0.25 FTE for caseloads under 14 students).

Caseload averages below these thresholds require 8 hours per week to be set aside for overflow testing and other district-assigned duties. For detailed staffing ratios, refer to the tables below.

Elementary and K-8 Resource Room Licensed Staffing		**Elementary and K-8 Resource Room Classified Staffing**	
Caseload Average	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-27 Students	1.000	0.875	7.0 hours
28-41 Students	1.500		
42-55 Students	2.000		
56-69 Students	2.500		
70-83 Students	3.000		
84-97 Students	3.500		
98-111 Students	4.000		
112-125 Students	4.500		
Resource programs with less than the average staffing ratio will be assigned additional duties.			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Secondary Schools Resource Room Licensed Staffing		Secondary Schools Resource Room Classified Staffing	
Caseload Average	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-11 Students	0.250	0.875	7.0 Hours
12*-20 Students	0.500		
21-32 Students	1.000		
33-49 Students	1.500		
50-66 Students	2.000		
67-83 Students	2.500		
84-100 Students	3.000		
101-117 Students	3.500		
118-134 Students	4.000		
135-151 Students	4.500		
152-168 Students	5.000		
169-185 Students	5.500		
186-202 Students	6.000		
203-219 Students	6.500		
220-236 Students	7.000		
237-253 Students	7.500		
Resource programs with less than the average staffing ratio will be assigned additional duties.			

Specialized Program Staffing
Projections and Adjustments
Specialized program classified staffing allocations are based on 2025-26 classroom projections. These allocations do not include students with additional adult assistance, which are handled separately. Adjustments to specialized program staffing will occur:

- **June and August:** Initial placement adjustments based on classroom projections.
- **October:** Final adjustments.

For program-specific staffing ratios, see the specialized program tables below.

Elementary ALC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-5	1.000	0.875	7.0 hours
6-7	1.000	1.313	10.5 hours
8-9	1.000	1.750	14.0 hours
10-11	1.000	2.187	17.5 hours
12+	1.000	2.625	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.**			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Middle School ALC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-8	1.000	0.437	3.5 hours
9-10	1.000	0.875	7.0 hours
11-12	1.000	1.313	10.5 hours
13-14	1.000	1.750	14.0 hours
15+	1.000	2.187	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 FTE**	**Hours/Day (182 Day Calendar)**
0-15	1.000	0.875	7.0 hours
16-20	1.000	1.313	10.5 hours
21-25	1.000	1.750	14.0 hours
26-30	1.500	2.187	17.5 hours
31+	1.500	2.626	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.**			

Elementary EGC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-7	1.000	1.750	14.0 hours
8-9	1.000	2.187	17.5 hours
10-11	1.000	2.626	21.0 hours
12-13	1.000	3.063	24.5 hours
14+	1.000	3.500	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 *each* classroom.**			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

Middle School EGC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-6	1.000	0.437	3.5 hours
7-8	1.000	0.875	7.0 hours
9-10	1.000	1.313	10.5 hours
11-12	1.000	1.750	14.0 hours
13-14	1.000	2.187	17.5 hours
15-16	1.000	2.626	21.0 hours
17+	1.000	3.063	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 *each* classroom.**			

High School EGC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-20	1.000	0.875	7.0 hours
21-25	1.000	1.313	10.5 hours
26-30	1.500	1.750	14.0 hours
31+	1.500	2.187	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.**			

Elementary ELC Staffing Ratio*				
Students	**Licensed (Teacher) FTE**	**Social Worker FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-9	1.000	0.500	2.626	21.0 hours
10	1.000	0.500	3.063	24.5 hours
11+	1.000	0.500	3.500	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 *each* classroom.**				

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

All Levels ISC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-3	1.000	0.438	3.5 hours
4	1.000	0.875	7.0 hours
5	1.000	1.313	10.5 hours
6	1.000	1.750	14.0 hours
7	1.000	2.188	17.5 hours
8	1.000	2.625	21.0 hours
9	1.000	3.063	24.5 hours
10	1.000	3.500	28.0 hours
11	1.000	3.938	31.5 hours
12	1.000	4.375	35.0 hours
13	1.000	4.813	38.5 hours
14	1.000	5.250	42.0 hours
15+	1.000	5.688	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 *each* classroom.**			

Elementary SCC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-5	1.000	0.875	7.0 hours
6-7	1.000	1.313	10.5 hours
8-9	1.000	1.750	14.0 hours
10-11	1.000	2.187	17.5 hours
12+	1.000	2.626	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 SCC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-6	1.000	0.437	3.5 hours
7-8	1.000	0.875	7.0 hours
9-10	1.000	1.313	10.5 hours
11-12	1.000	1.750	14.0 hours
13-14	1.000	2.187	17.5 hours
15-16	1.000	2.626	21.0 hours
17-18	1.000	3.063	24.5 hours
19+	1.000	3.500	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 *each* classroom.**			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

High School SCC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-20	1.000	0.875	7.0 hours
21-25	1.000	1.313	10.5 hours
26-30	1.500	1.750	14.0 hours
31+	1.500	2.187	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.**			

Elementary SRC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-4	1.000	0.875	7.0 hours
5	1.000	1.313	10.5 hours
6	1.000	1.750	14.0 hours
7	1.000	2.188	17.5 hours
8	1.000	2.625	21.0 hours
9	1.000	3.063	24.5 hours
10	1.000	3.500	28.0 hours
11	1.000	3.938	31.5 hours
12	1.000	4.375	35.0 hours
13	1.000	4.813	38.5 hours
14+	1.000	5.250	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 *each* classroom.**			

Middle/High School SRC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-8	1.000	1.750	14.0 hours
9-10	1.000	2.188	17.5 hours
11-12	1.000	2.625	21.0 hours
13-14	1.000	3.063	24.5 hours
15-16	1.000	3.500	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 *each* classroom.**			

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

School Psychologist
Allocations are per building based on total enrollment, number/type of specialized programs, poverty weighting and mobility.

Speech Language Pathologist
Allocations are per building based on number of students receiving communication services and the number/type of specialized programs.

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

English Language Learners (ELL)

The 2025-26 allocations were determined using the EL projections for the 2025-26 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 FTE**	**Hours/Day (182 Day Calendar)**
60:1	40:1	Licensed FTE < 1.0	0.875	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 FTE**	**Hours/Day (182 Day Calendar)**
60:1	Licensed FTE < 1.0	0.875	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 2025-26 school year. To determine which schools were allocated BRFI positions, the following items were taken into consideration:

1. 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:
    a. Students with disabilities who have at least one parent/guardian that requires Spanish interpretation: 3X
    b. Students without disabilities who have at least one parent/guardian that requires Spanish interpretation: 1X
    c. All other students who have at least one parent/guardian that requires interpretation (non-Spanish): .25X
2. 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).
3. 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.
4. 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, WHS 2.0).

Note: *All allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025

Beaverton School District
Staffing Allocation Methodology (SAM)
2025-26

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 allocations are shown in FTE. Classified includes calendars and hours, as well as FTE.*
Updated: 4/1/2025


BEAVERTON
SCHOOL DISTRICT

School Summary Pages

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


BEAVERTON
SCHOOL DISTRICT

Aloha Huber Park K-8

5000 SW 173rd Avenue
Beaverton, OR 97078
Principal: Sarita Amaya

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

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
849	892	908	903	911	925	918	927

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	59.10	62.75	66.85	67.45	65.60
Classified	23.34	25.75	31.44	29.34	28.19

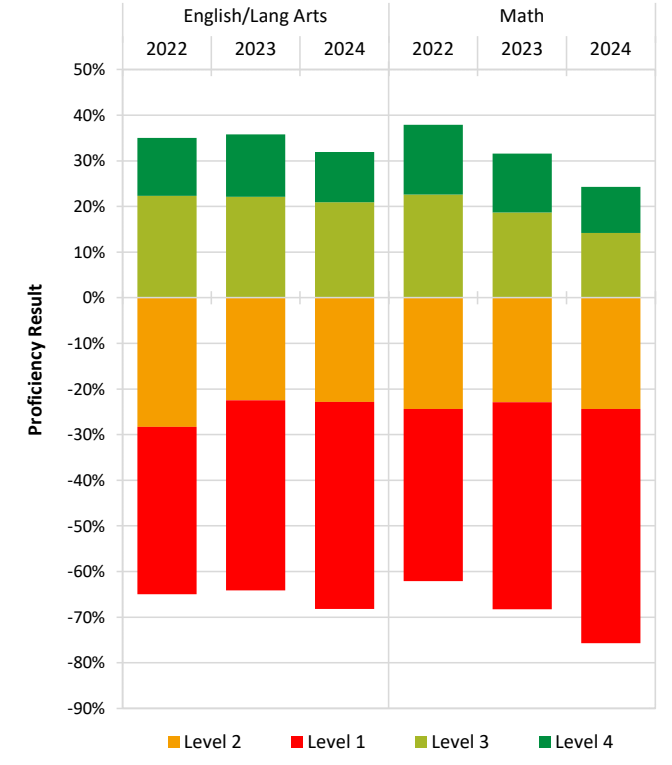
2024-25 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	7.6
Beaverton School District	10.6

(average years experience in District)

Financial Data:

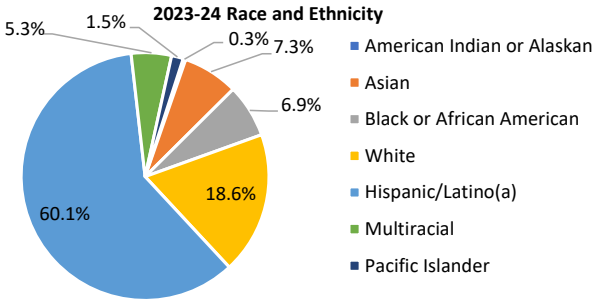
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 9,752,890	$ 10,774,651	$ 11,723,475	$ 12,742,826	$ 12,969,968
Purchased Services	194,624	124,984	432,943	470,572	219,329
Supplies and Materials	549,338	449,795	449,885	477,542	396,647
Capital Outlay	-	-	-	-	-
Other Objects	275	59,429	40,278	757	-
Total	$ 10,497,127	$ 11,408,860	$ 12,646,581	$ 13,691,697	$ 13,585,944
Cost Per Student	$ 12,364	$ 12,790	$ 13,928	$ 15,162	$ 14,913

School Performance Measures

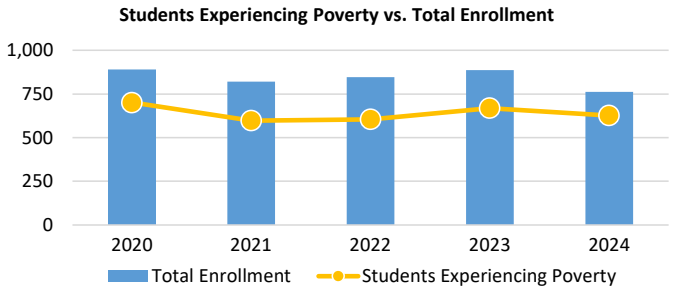


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	13%	12%	13%
English Language Learners	38%	39%	41%
Talented and Gifted	3%	4%	5%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
513	478	435	452	418	429	417	426

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	40.00	35.15	37.15	36.10	33.10
Classified	15.50	15.69	16.75	17.19	17.12

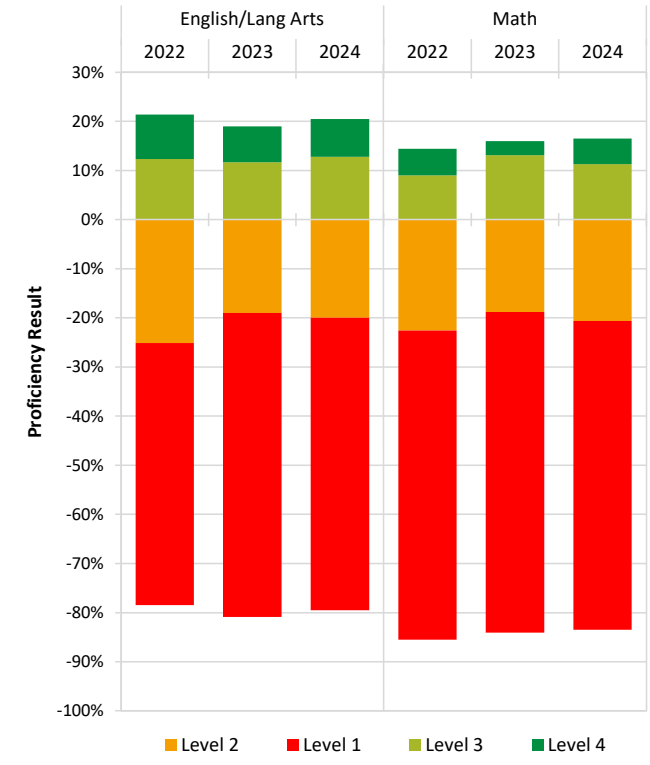
2024-25 Average Classroom Teacher Years of Experience	
Barnes Elementary	6.3
Beaverton School District	10.6

(average years experience in District)

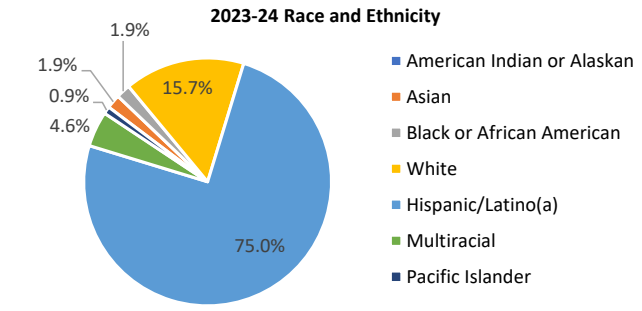
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,195,671	$ 6,036,044	$ 6,343,158	$ 6,983,687	$ 6,863,445
Purchased Services	25,152	56,749	182,362	209,185	146,116
Supplies and Materials	336,237	222,997	231,043	286,986	164,557
Capital Outlay	-	-	-	-	-
Other Objects	558	22,619	29,951	3,200	2,000
Total	$ 6,557,618	$ 6,338,408	$ 6,786,514	$ 7,483,057	$ 7,176,118
Cost Per Student	$ 12,783	$ 13,260	$ 15,601	$ 16,555	$ 17,168

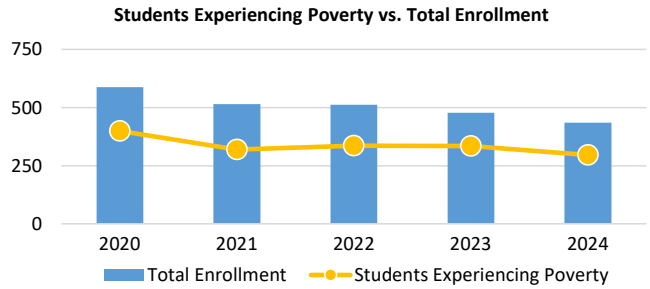
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	15%	15%
English Language Learners	49%	50%	57%
Talented and Gifted	2%	3%	2%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, Early Learning, ISC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
677	727	729	744	703	664	641	616

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	51.90	57.10	58.50	57.63	58.20
Classified	16.38	20.03	24.47	25.09	23.09

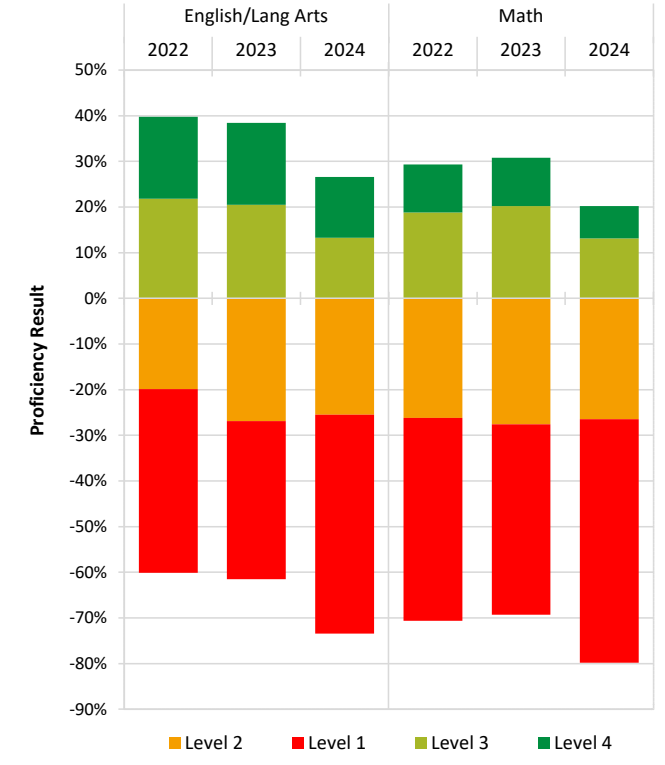
2024-25 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	8.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

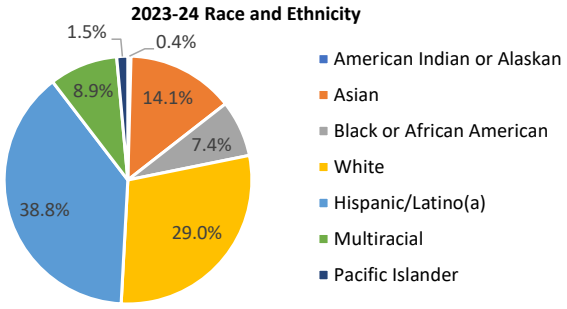
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,410,302	$ 9,232,089	$ 10,772,303	$ 11,221,603	$ 11,419,850
Purchased Services	67,838	53,430	298,375	293,101	198,453
Supplies and Materials	440,593	340,256	393,920	398,279	314,732
Capital Outlay	-	-	-	-	-
Other Objects	-	44,803	36,398	-	-
Total	$ 8,918,734	$ 9,670,578	$ 11,500,996	$ 11,912,983	$ 11,933,035
Cost Per Student	$ 13,174	$ 13,302	$ 15,776	$ 16,012	$ 16,974

School Performance Measures

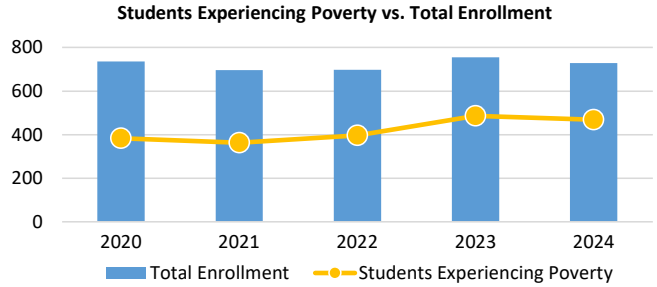


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	18%	17%	17%
English Language Learners	25%	26%	33%
Talented and Gifted	2%	3%	2%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
375	429	418	414	398	401	412	409

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	25.20	25.60	25.35	25.00	25.00
Classified	11.13	9.91	11.25	12.63	12.75

2024-25 Average Classroom Teacher Years of Experience	
Bethany Elementary	14.0
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,430,021	$ 4,712,345	$ 5,035,706	$ 5,004,142	$ 5,235,333
Purchased Services	19,993	35,225	147,591	137,282	107,615
Supplies and Materials	195,096	144,452	157,851	225,014	122,703
Capital Outlay	5,666	27,222	19,999	-	-
Other Objects	-	96,983	82,691	106	100
Total	$ 4,650,776	$ 5,016,227	$ 5,443,838	$ 5,366,544	$ 5,465,751
Cost Per Student	$ 12,402	$ 11,693	$ 13,024	$ 12,963	$ 13,733

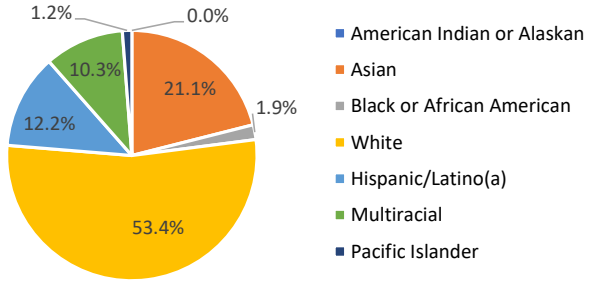
School Performance Measures



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

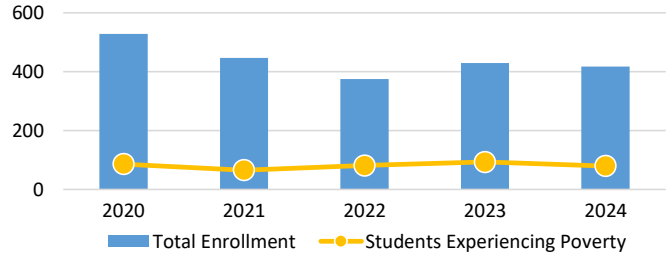
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	14%	13%	12%
English Language Learners	12%	13%	13%
Talented and Gifted	14%	15%	14%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
608	683	632	603	591	605	572	535

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	1.00
Licensed	34.00	38.50	35.50	35.20	34.20
Classified	13.75	13.56	14.94	15.25	14.37

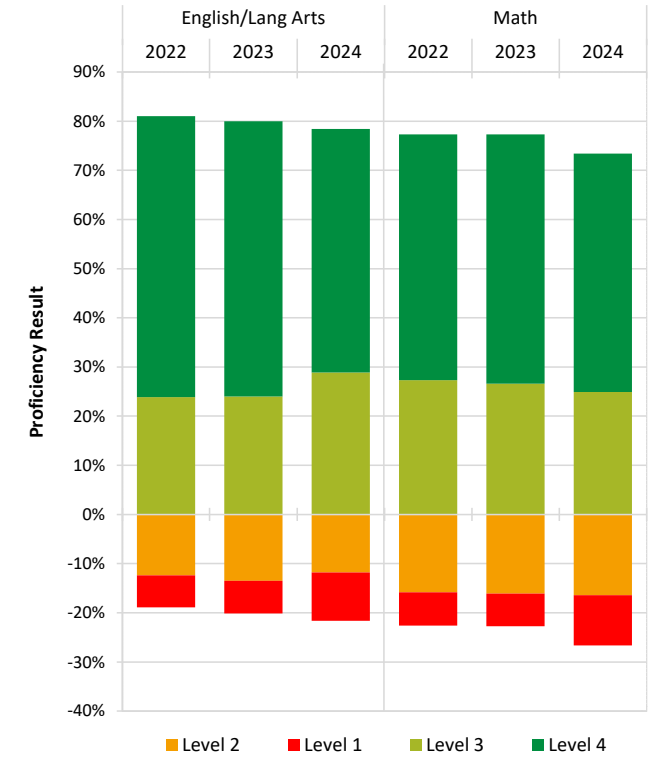
2024-25 Average Classroom Teacher Years of Experience	
Bonny Slope Elementary	12.0
Beaverton School District	10.6

(average years experience in District)

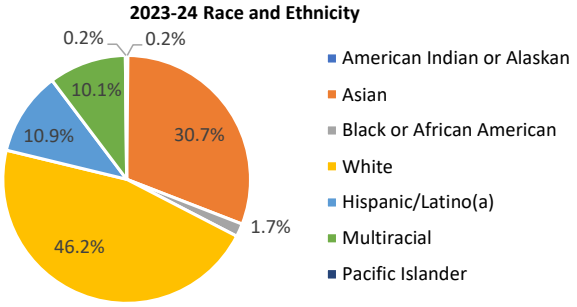
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,155,122	$ 6,757,930	$ 7,004,054	$ 6,862,308	$ 6,784,423
Purchased Services	76,565	55,581	275,696	223,047	172,340
Supplies and Materials	249,823	183,432	172,523	254,772	141,680
Capital Outlay	-	-	-	-	-
Other Objects	-	132,180	106,807	278	120
Total	$ 6,481,510	$ 7,129,122	$ 7,559,080	$ 7,340,405	$ 7,098,563
Cost Per Student	$ 10,660	$ 10,438	$ 11,961	$ 12,173	$ 12,011

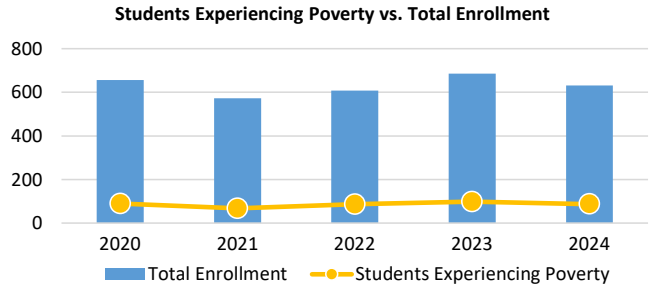
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	8%	8%	6%
English Language Learners	12%	13%	12%
Talented and Gifted	17%	19%	20%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

Cedar Mill Elementary

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

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
375	356	329	350	345	341	324	320

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	23.70	23.70	22.35	24.30	22.25
Classified	9.58	9.88	11.13	12.44	12.56

2024-25 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	12.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

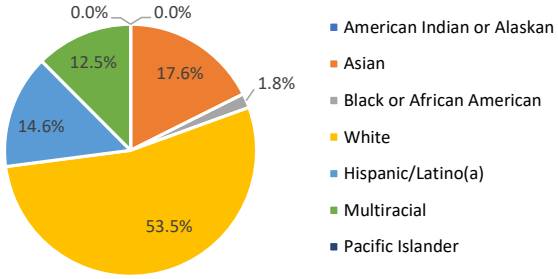
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,082,229	$ 4,269,209	$ 4,437,074	$ 4,537,515	$ 4,802,097
Purchased Services	19,928	30,586	201,120	125,774	91,741
Supplies and Materials	172,553	105,161	105,451	150,422	117,373
Capital Outlay	39,550	-	19,905	-	-
Other Objects	-	52,650	94,282	60	-
Total	$ 4,314,260	$ 4,457,606	$ 4,857,832	$ 4,813,771	$ 5,011,211
Cost Per Student	$ 11,505	$ 12,521	$ 14,765	$ 13,754	$ 14,525

School Performance Measures



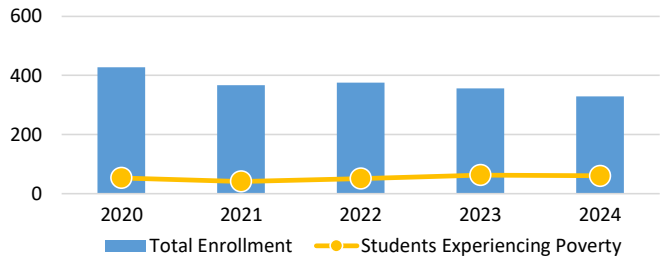
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	10%	11%	12%
English Language Learners	10%	11%	11%
Talented and Gifted	14%	13%	11%

Students Experiencing Poverty vs. Total Enrollment



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, Early Learning, EGC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
367	372	378	384	363	357	349	344

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	32.95	30.95	31.95	33.60	30.60
Classified	13.36	14.13	15.84	17.09	14.97

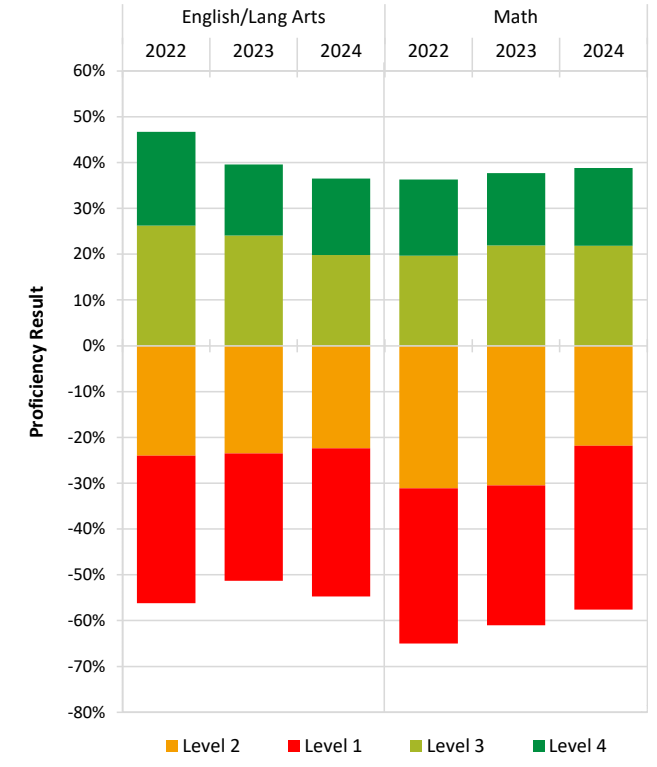
2024-25 Average Classroom Teacher Years of Experience	
Chehalem Elementary	11.5
Beaverton School District	10.6

(average years experience in District)

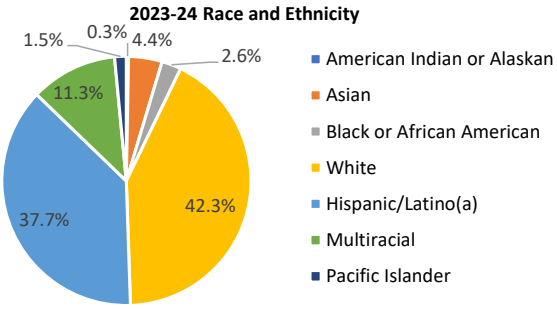
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,697,808	$ 5,512,494	$ 6,256,696	$ 6,723,363	$ 6,265,011
Purchased Services	38,335	47,368	198,095	171,739	130,036
Supplies and Materials	195,287	177,087	171,430	224,575	135,246
Capital Outlay	-	-	-	-	-
Other Objects	-	18,033	7,735	-	-
Total	$ 5,931,430	$ 5,754,982	$ 6,633,956	$ 7,119,678	$ 6,530,293
Cost Per Student	$ 16,162	$ 15,470	$ 17,550	$ 18,541	$ 17,990

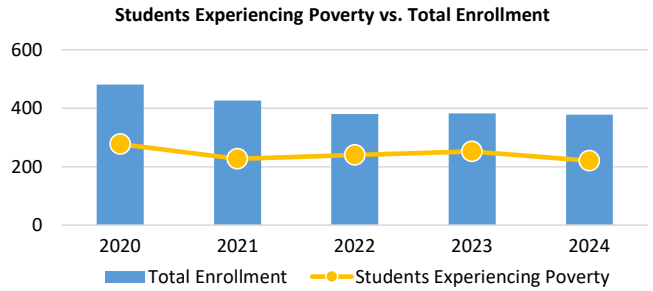
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	18%	18%
English Language Learners	27%	25%	25%
Talented and Gifted	3%	3%	4%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
401	392	382	360	344	341	331	329

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	26.75	27.80	28.00	25.45	24.35
Classified	11.81	10.41	12.19	12.88	13.06

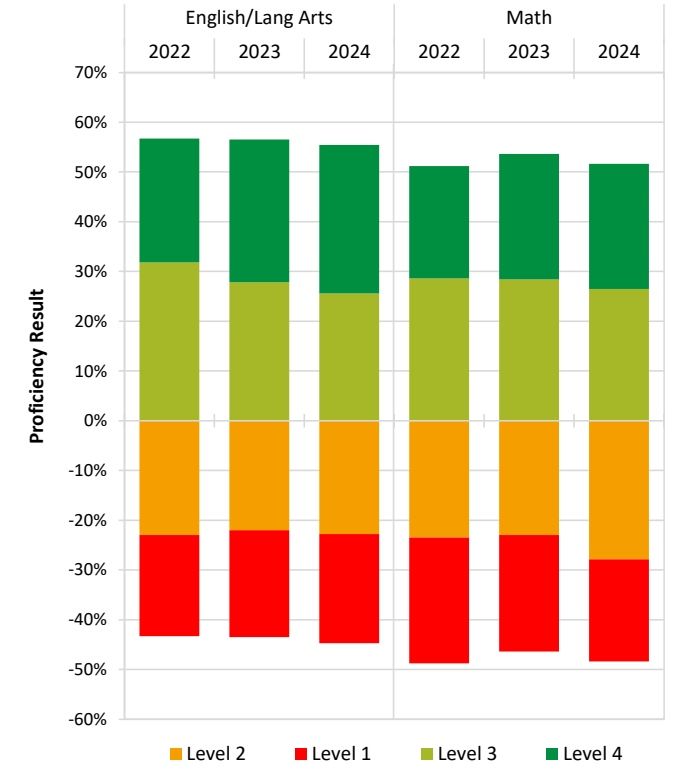
2024-25 Average Classroom Teacher Years of Experience	
Cooper Mountain Elem	11.9
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,723,335	$ 4,775,048	$ 5,335,852	$ 4,901,921	$ 5,143,052
Purchased Services	25,824	33,429	236,216	181,013	140,120
Supplies and Materials	211,741	135,430	121,016	186,728	117,583
Capital Outlay	1,975,096	-	-	-	-
Other Objects	-	43,365	43,359	270	-
Total	$ 6,935,996	$ 4,987,271	$ 5,736,443	$ 5,269,933	$ 5,400,755
Cost Per Student	$ 17,297	$ 12,723	$ 15,017	$ 14,639	$ 15,700

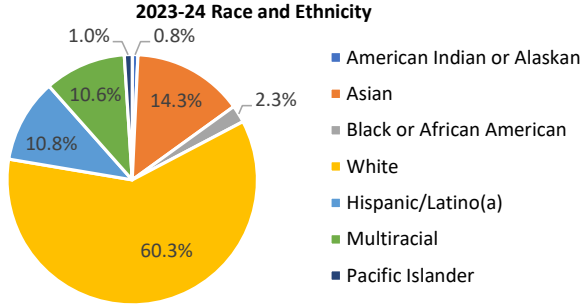
School Performance Measures



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

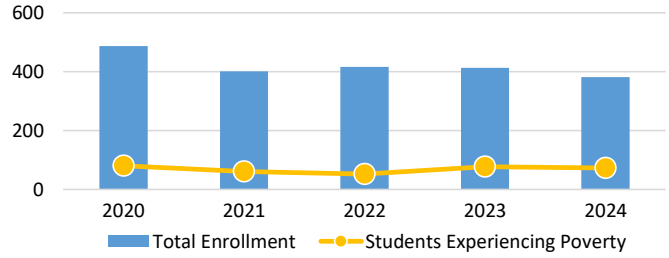
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	15%	14%	17%
English Language Learners	8%	6%	7%
Talented and Gifted	7%	6%	4%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
433	418	407	438	430	432	433	439

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	29.95	28.90	33.20	32.40	34.75
Classified	11.56	9.69	16.66	17.72	19.16

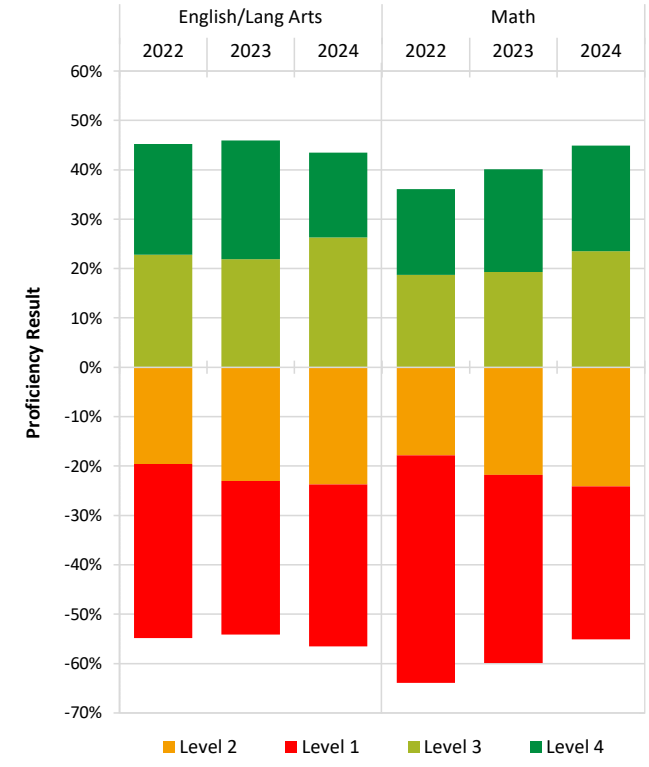
2024-25 Average Classroom Teacher Years of Experience	
Elmonica Elementary	5.6
Beaverton School District	10.6

(average years experience in District)

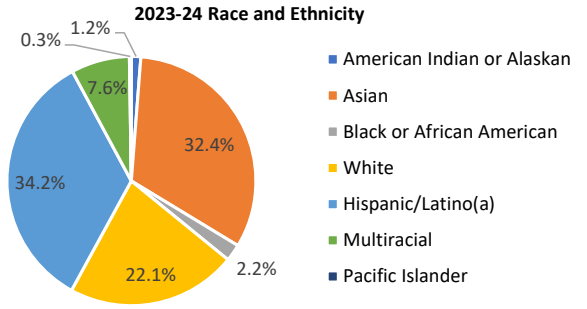
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,536,862	$ 4,675,189	$ 5,671,857	$ 6,592,602	$ 7,243,438
Purchased Services	25,413	35,190	205,521	256,366	140,153
Supplies and Materials	189,381	171,444	167,614	220,144	152,004
Capital Outlay	-	-	-	5,581	-
Other Objects	89	18,574	16,881	963	180
Total	$ 4,751,744	$ 4,900,397	$ 6,061,874	$ 7,075,657	$ 7,535,775
Cost Per Student	$ 10,974	$ 11,723	$ 14,894	$ 16,154	$ 17,525

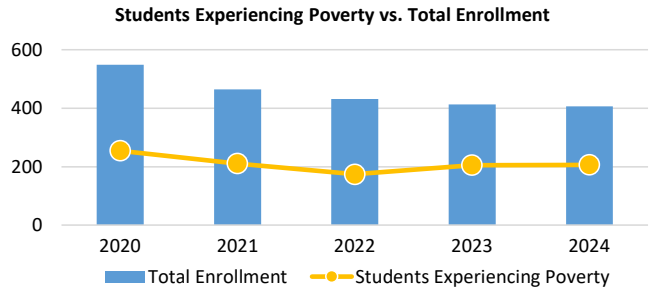
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	11%	12%	11%
English Language Learners	32%	33%	38%
Talented and Gifted	5%	6%	4%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

Errol Hassell Elementary

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

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
341	355	337	326	309	286	271	265

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	24.80	22.75	22.80	24.00	23.10
Classified	9.96	10.28	12.06	12.19	15.69

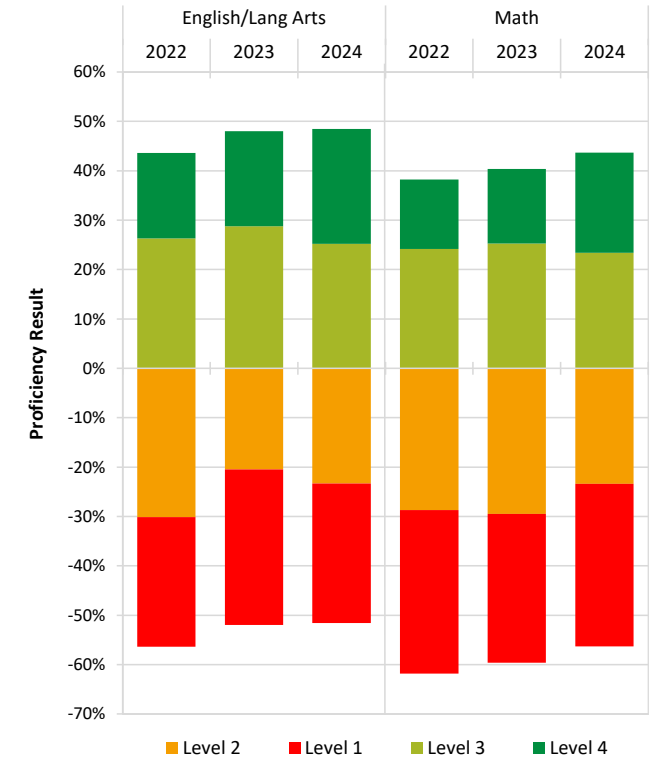
2024-25 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	11.1
Beaverton School District	10.6

(average years experience in District)

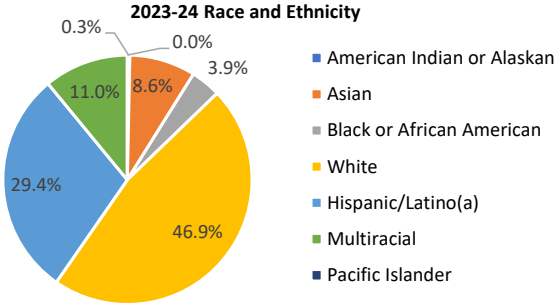
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 3,903,242	$ 4,082,512	$ 4,413,502	$ 4,716,127	$ 5,131,694
Purchased Services	25,775	27,890	145,569	141,328	114,082
Supplies and Materials	182,459	113,621	119,724	145,994	114,931
Capital Outlay	-	-	-	-	-
Other Objects	-	22,807	21,685	201	-
Total	$ 4,111,476	$ 4,246,829	$ 4,700,480	$ 5,003,649	$ 5,360,707
Cost Per Student	$ 12,057	$ 11,963	$ 13,948	$ 15,349	$ 17,349

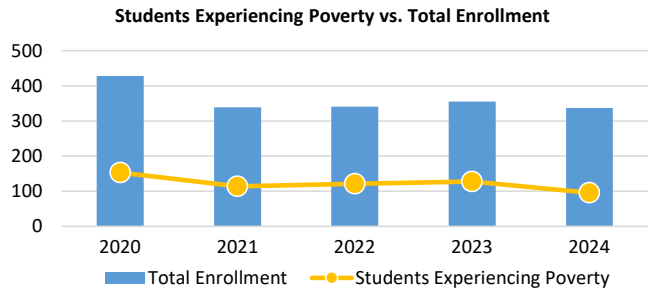
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	11%	12%	14%
English Language Learners	18%	17%	16%
Talented and Gifted	7%	5%	3%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
476	527	559	551	536	529	514	478

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	27.55	27.70	30.10	32.00	30.10
Classified	11.81	10.81	13.88	14.88	14.56

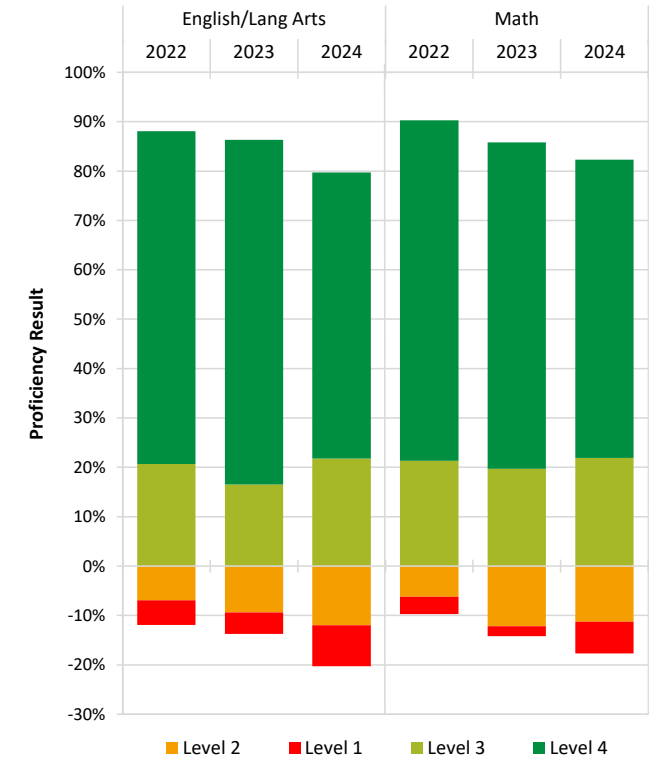
2024-25 Average Classroom Teacher Years of Experience	
Findley Elementary	11.6
Beaverton School District	10.6

(average years experience in District)

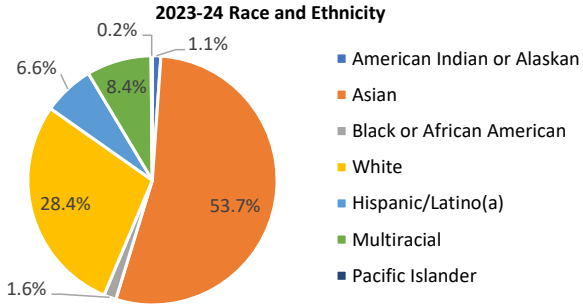
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,837,016	$ 5,124,437	$ 5,828,593	$ 6,148,529	$ 6,155,805
Purchased Services	63,489	31,103	206,232	201,875	166,575
Supplies and Materials	233,492	133,310	155,102	252,219	170,339
Capital Outlay	-	46,742	-	-	-
Other Objects	239	129,402	75,666	385	475
Total	$ 5,134,236	$ 5,464,995	$ 6,265,594	$ 6,603,008	$ 6,493,194
Cost Per Student	$ 10,786	$ 10,370	$ 11,209	$ 11,984	$ 12,114

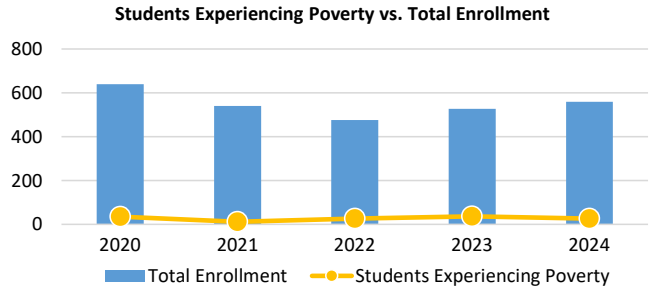
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	5%	5%	8%
English Language Learners	13%	14%	16%
Talented and Gifted	29%	30%	25%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
335	362	343	338	340	320	310	299

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	25.13	27.03	27.33	28.13	26.25
Classified	12.33	13.03	13.97	14.47	14.34

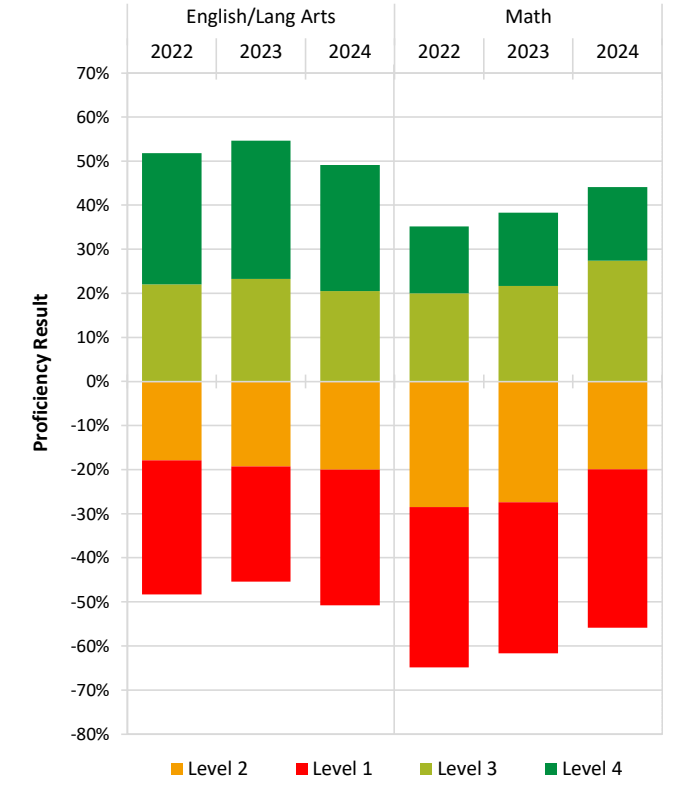
2024-25 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	14.9
Beaverton School District	10.6

(average years experience in District)

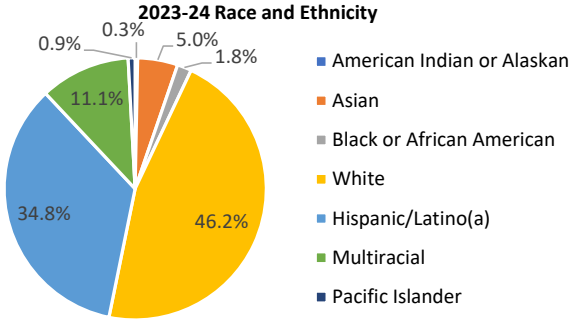
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,526,553	$ 4,973,680	$ 5,401,463	$ 5,496,833	$ 5,557,504
Purchased Services	72,711	28,773	170,002	179,007	124,191
Supplies and Materials	185,719	138,720	131,043	166,806	135,945
Capital Outlay	-	8,112	-	-	-
Other Objects	89	29,566	26,823	-	-
Total	$ 4,785,073	$ 5,178,853	$ 5,729,331	$ 5,842,646	$ 5,817,640
Cost Per Student	$ 14,284	$ 14,306	$ 16,704	$ 17,286	$ 17,111

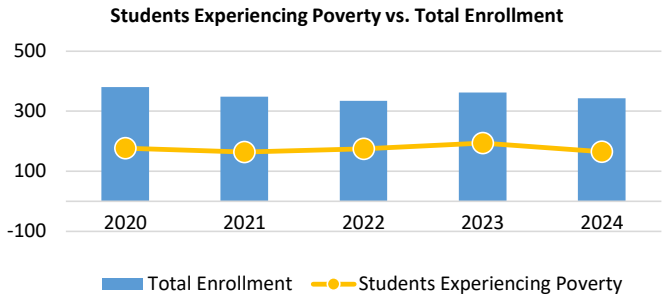
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	16%	17%	21%
English Language Learners	22%	19%	23%
Talented and Gifted	5%	6%	6%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
299	273	267	273	264	261	246	233

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	24.80	24.40	24.90	23.50	22.60
Classified	13.93	14.41	15.78	19.06	15.50

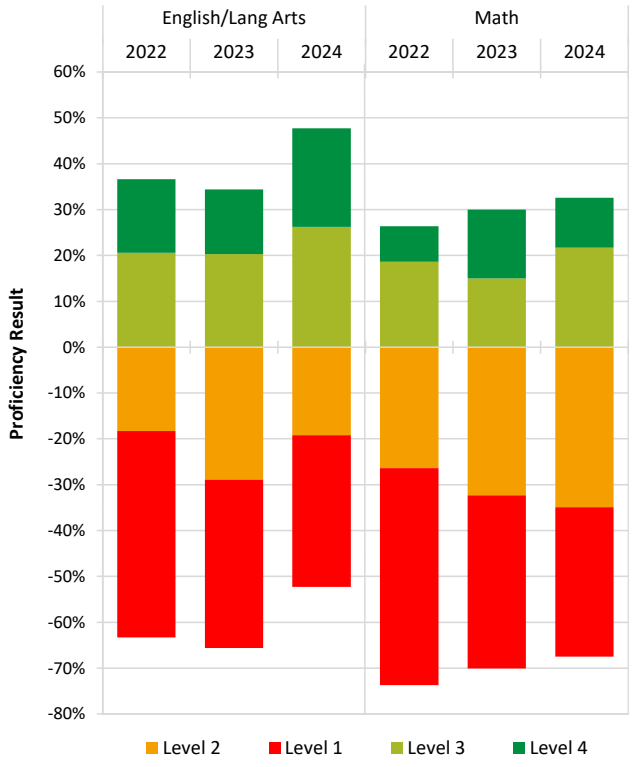
2024-25 Average Classroom Teacher Years of Experience	
Greenway Elementary	15.1
Beaverton School District	10.6

(average years experience in District)

Financial Data:

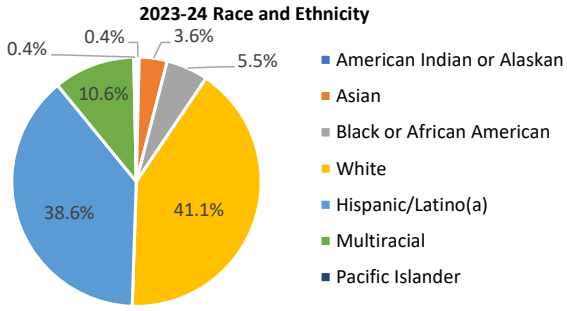
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,679,975	$ 4,639,526	$ 5,057,243	$ 5,273,680	$ 5,034,926
Purchased Services	253,092	223,174	399,533	546,700	147,248
Supplies and Materials	185,260	141,703	149,673	228,724	186,157
Capital Outlay	-	-	-	-	-
Other Objects	-	17,764	25,495	-	-
Total	$ 5,118,327	$ 5,022,168	$ 5,631,944	$ 6,049,104	$ 5,368,331
Cost Per Student	$ 17,118	$ 18,396	$ 21,093	$ 22,158	$ 20,335

School Performance Measures

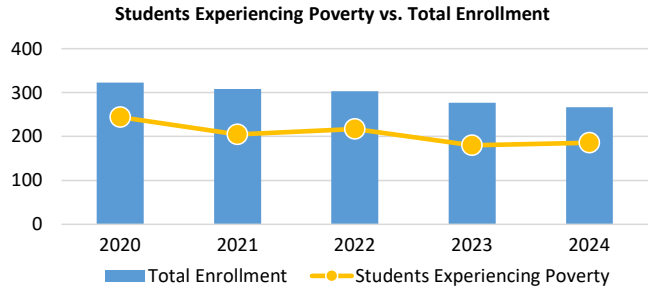


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	16%	18%	22%
English Language Learners	25%	25%	28%
Talented and Gifted	4%	3%	5%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
393	412	414	453	495	513	529	536

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	2.00
Licensed	31.30	33.40	35.80	36.75	38.00
Classified	13.84	14.84	17.66	19.06	18.25

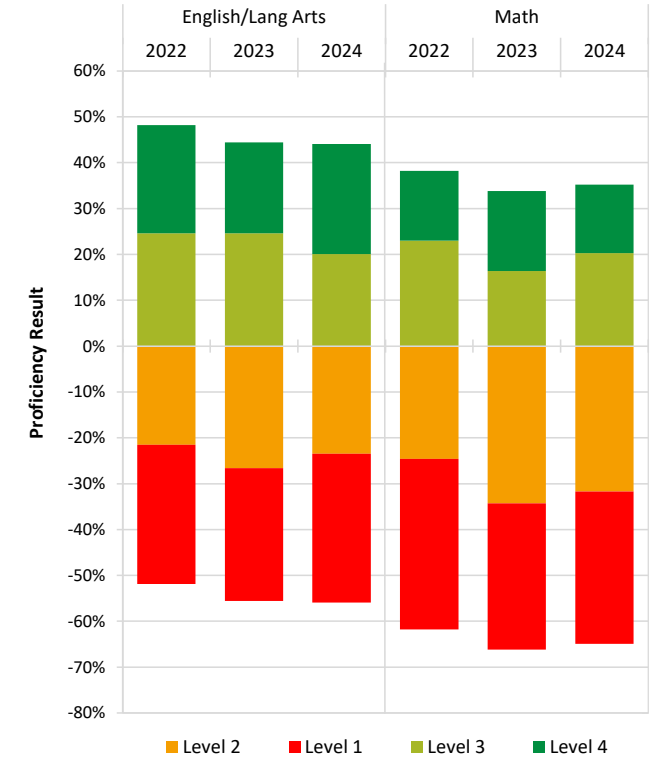
2024-25 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	9.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

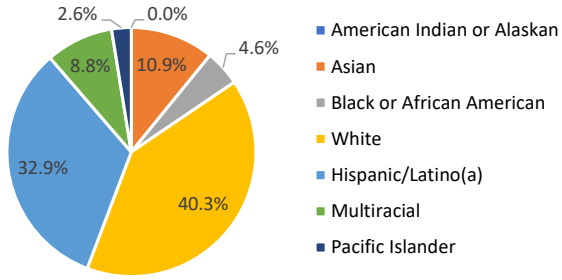
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,793,351	$ 5,958,787	$ 7,358,127	$ 7,199,637	$ 7,949,946
Purchased Services	80,354	29,719	231,814	173,244	146,394
Supplies and Materials	203,815	142,378	155,750	237,312	166,044
Capital Outlay	-	-	-	-	-
Other Objects	-	46,317	47,696	-	-
Total	$ 6,077,519	$ 6,177,201	$ 7,793,386	$ 7,610,193	$ 8,262,384
Cost Per Student	$ 15,464	$ 14,993	$ 18,825	$ 16,800	$ 16,692

School Performance Measures



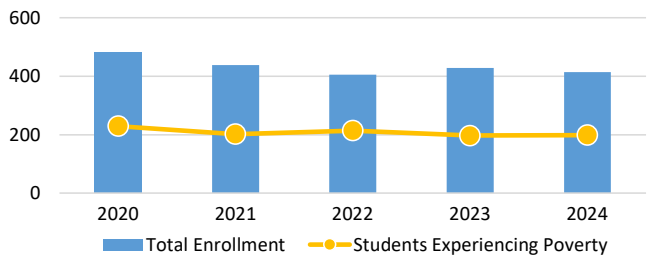
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	23%	25%	26%
English Language Learners	21%	21%	22%
Talented and Gifted	4%	4%	6%

Students Experiencing Poverty vs. Total Enrollment



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
492	477	463	473	457	430	411	401

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	33.80	32.30	29.85	31.20	32.90
Classified	12.00	11.41	14.49	13.97	15.75

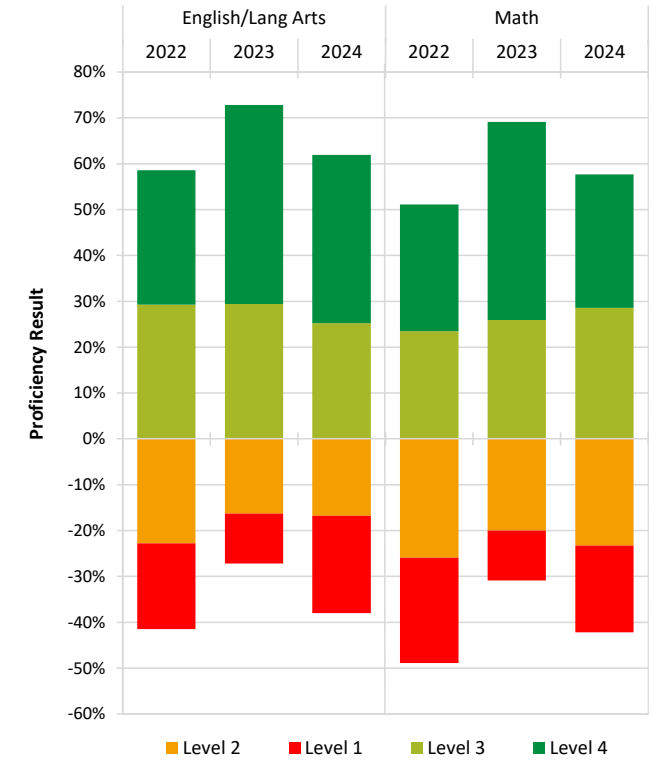
2024-25 Average Classroom Teacher Years of Experience	
Hiteon Elementary	11.6
Beaverton School District	10.6

(average years experience in District)

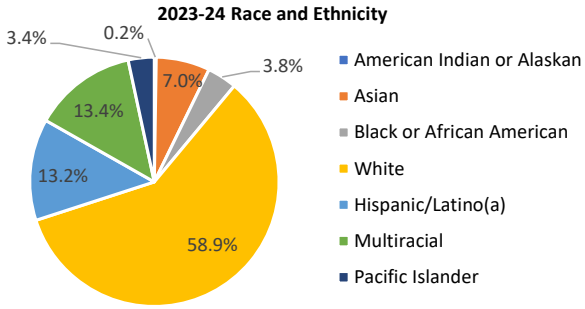
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,950,479	$ 5,819,853	$ 6,161,863	$ 6,403,391	$ 6,920,119
Purchased Services	20,688	29,336	241,199	238,698	225,909
Supplies and Materials	215,081	125,554	140,004	212,047	154,135
Capital Outlay	-	-	-	-	-
Other Objects	-	24,182	23,820	-	-
Total	$ 6,186,247	$ 5,998,925	$ 6,566,887	$ 6,854,137	$ 7,300,163
Cost Per Student	$ 12,574	$ 12,576	$ 14,183	$ 14,491	$ 15,974

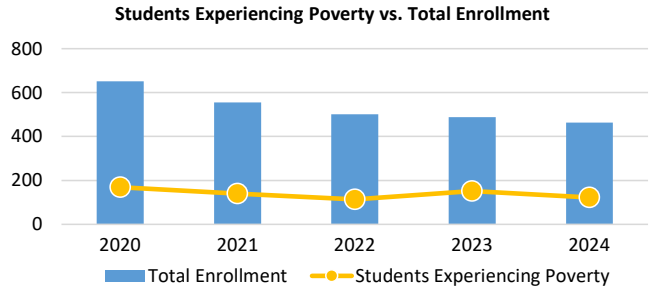
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	18%	18%	19%
English Language Learners	6%	8%	8%
Talented and Gifted	9%	9%	5%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
570	592	566	577	571	571	594	618

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	34.70	32.80	34.10	37.20	37.90
Classified	12.25	11.97	12.34	14.50	15.19

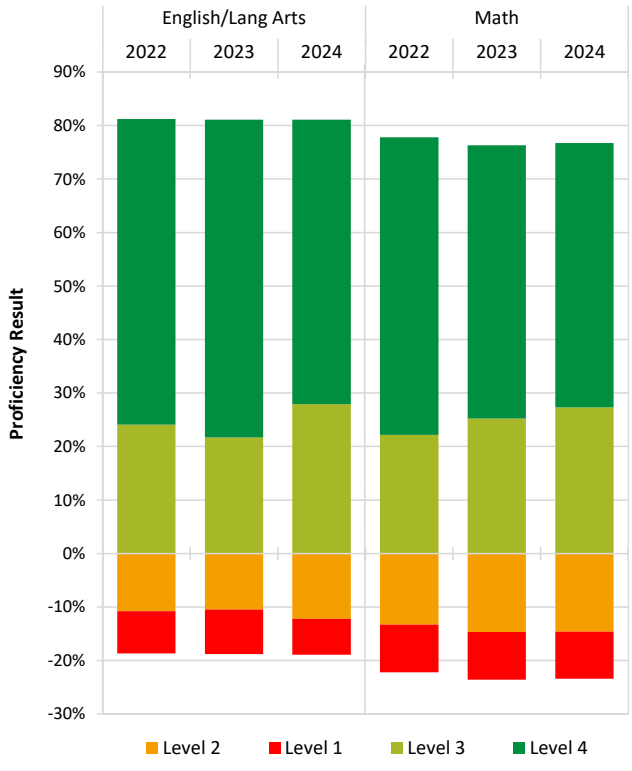
2024-25 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	15.2
Beaverton School District	10.6

(average years experience in District)

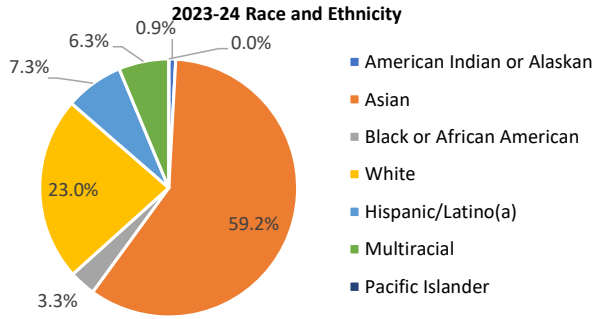
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,178,048	$ 5,921,689	$ 6,826,272	$ 7,267,998	$ 7,674,134
Purchased Services	27,286	30,513	208,983	195,467	162,875
Supplies and Materials	226,369	108,705	145,415	305,361	155,922
Capital Outlay	-	-	-	-	-
Other Objects	-	83,139	88,833	-	-
Total	$ 6,431,703	$ 6,144,045	$ 7,269,503	$ 7,768,826	$ 7,992,931
Cost Per Student	$ 11,284	$ 10,378	$ 12,844	$ 13,464	$ 13,998

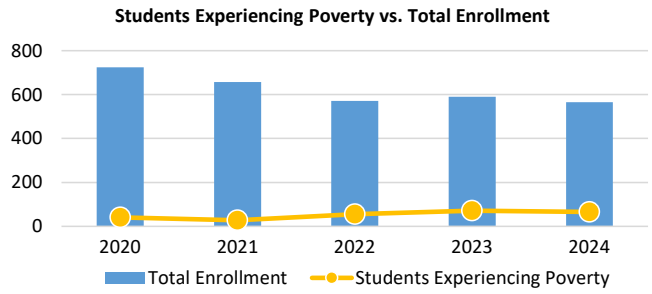
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	5%	6%	8%
English Language Learners	19%	20%	20%
Talented and Gifted	24%	21%	21%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
494	460	455	438	407	385	354	333

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	40.05	44.40	42.05	40.65	35.90
Classified	16.16	15.34	20.47	18.56	17.47

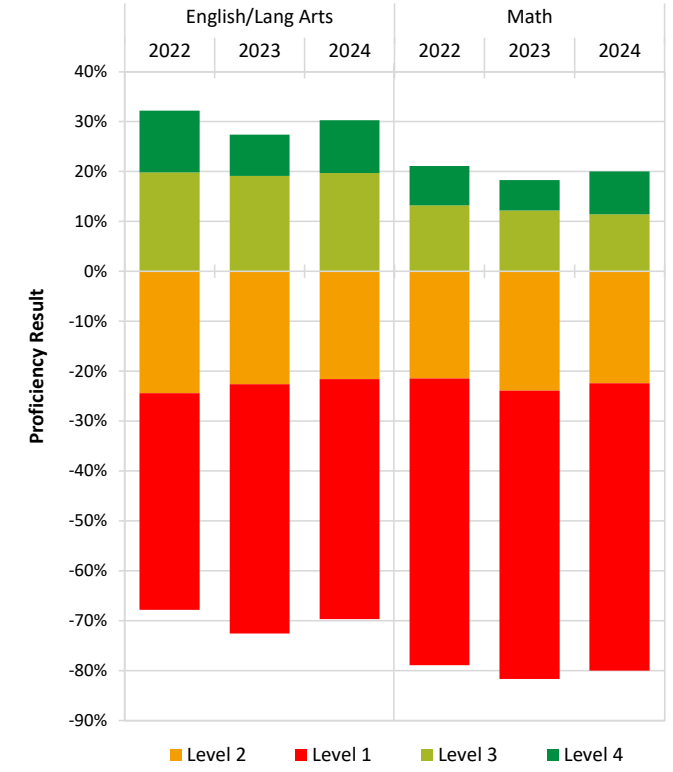
2024-25 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	11.5
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,346,775	$ 7,986,312	$ 8,673,269	$ 8,039,526	$ 7,556,544
Purchased Services	76,634	31,118	276,635	238,648	167,672
Supplies and Materials	278,798	178,222	211,628	264,097	172,348
Capital Outlay	-	-	-	-	-
Other Objects	-	27,049	29,004	-	-
Total	$ 7,702,207	$ 8,222,701	$ 9,190,535	$ 8,542,272	$ 7,896,564
Cost Per Student	$ 15,592	$ 17,875	$ 20,199	$ 19,503	$ 19,402

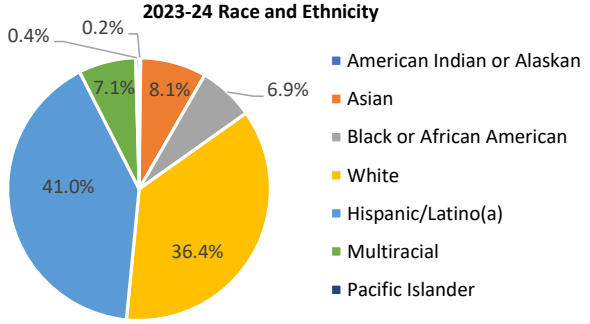
School Performance Measures



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

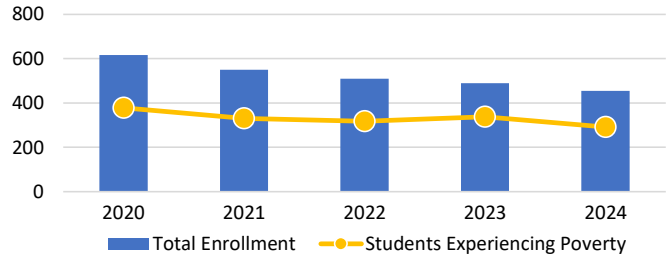
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	21%	21%	22%
English Language Learners	29%	28%	30%
Talented and Gifted	4%	3%	4%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

McKay Elementary

7485 SW Scholls Ferry Road
Beaverton, OR 97008
Principal: Erin Kollings
School Programs: Title I, ALC, Early Learning

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
243	249	233	225	209	200	190	196

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.70	24.70	25.20	24.90	24.40
Classified	12.40	12.00	13.97	14.38	13.81

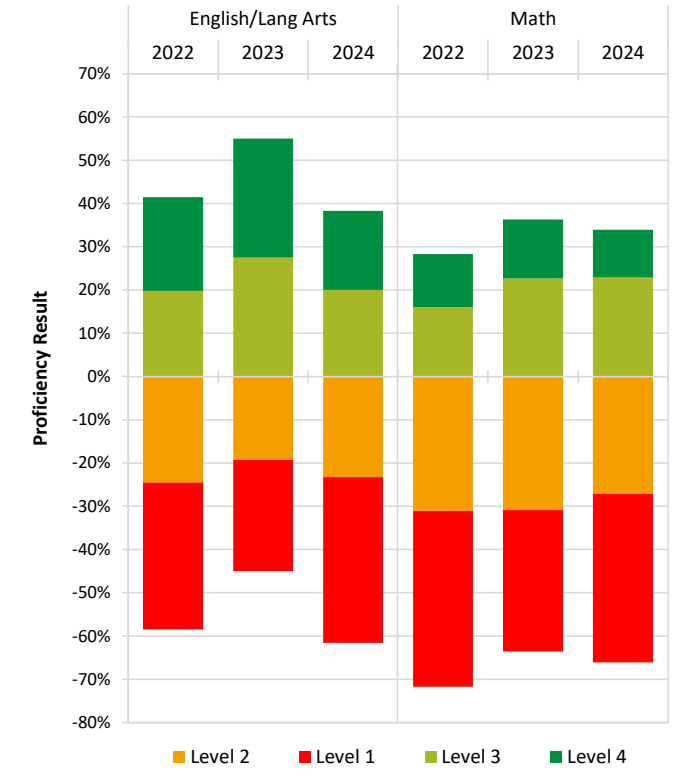
2024-25 Average Classroom Teacher Years of Experience	
McKay Elementary	12.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

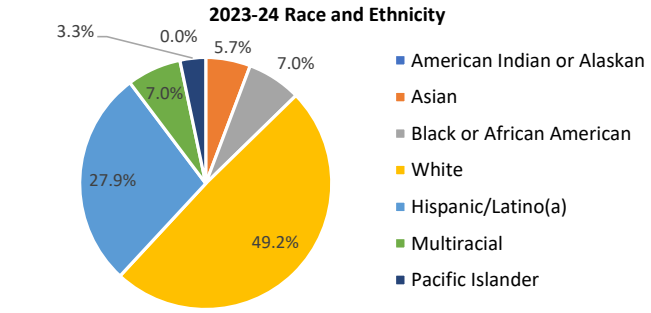
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,498,983	$ 4,524,926	$ 5,098,114	$ 4,966,551	$ 5,220,427
Purchased Services	244,122	300,472	340,584	437,274	101,233
Supplies and Materials	194,080	135,821	172,897	226,718	115,386
Capital Outlay	-	-	-	-	-
Other Objects	-	42,796	38,744	-	-
Total	$ 4,937,185	$ 5,004,016	$ 5,650,339	$ 5,630,543	$ 5,437,046
Cost Per Student	$ 20,318	$ 20,096	$ 24,250	$ 25,025	$ 26,015

School Performance Measures

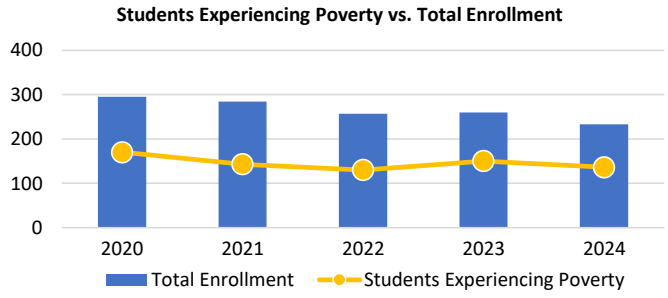


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	19%	18%	24%
English Language Learners	26%	24%	26%
Talented and Gifted	2%	4%	3%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
566	628	636	646	635	627	607	613

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	45.35	48.40	49.10	53.75	49.95
Classified	17.81	17.78	16.66	19.63	21.00

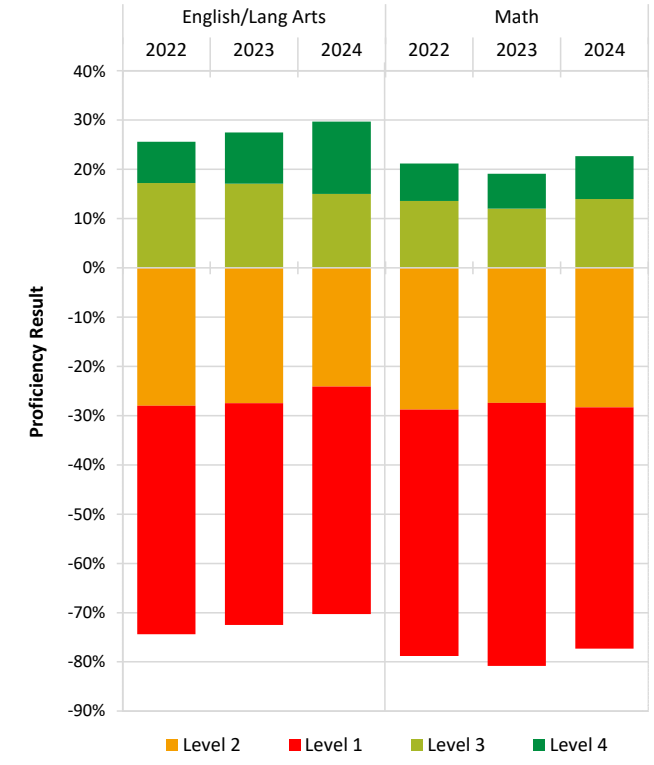
2024-25 Average Classroom Teacher Years of Experience	
McKinley Elementary	10.9
Beaverton School District	10.6

(average years experience in District)

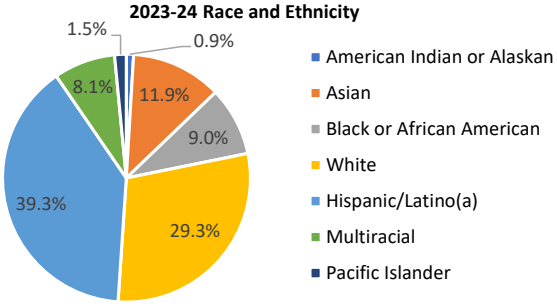
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,656,587	$ 8,183,146	$ 9,146,434	$ 9,734,828	$ 9,962,608
Purchased Services	90,451	33,090	283,092	229,377	154,204
Supplies and Materials	335,799	287,264	255,741	349,281	251,513
Capital Outlay	-	-	5,781	-	-
Other Objects	-	29,856	30,018	-	500
Total	$ 8,082,837	$ 8,533,357	$ 9,721,066	$ 10,313,487	$ 10,368,825
Cost Per Student	$ 14,281	$ 13,588	$ 15,285	$ 15,965	$ 16,329

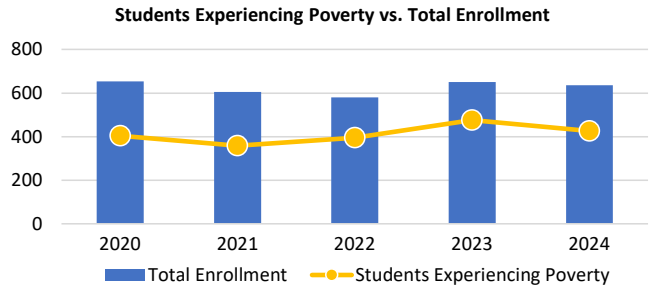
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	12%	14%	15%
English Language Learners	28%	28%	31%
Talented and Gifted	2%	2%	2%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
277	283	282	282	265	263	252	235

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	19.95	18.20	19.75	20.10	19.70
Classified	10.02	10.06	11.91	12.69	12.75

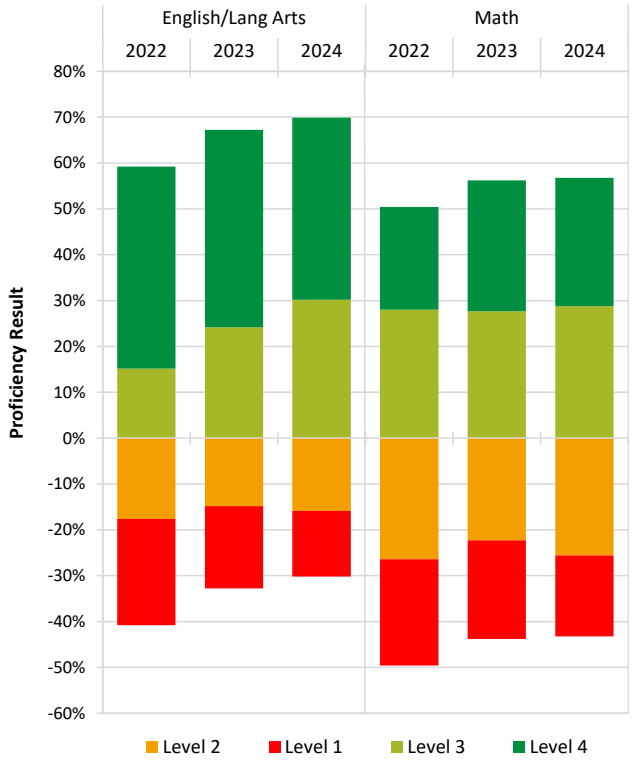
2024-25 Average Classroom Teacher Years of Experience	
Montclair Elementary	13.8
Beaverton School District	10.6

(average years experience in District)

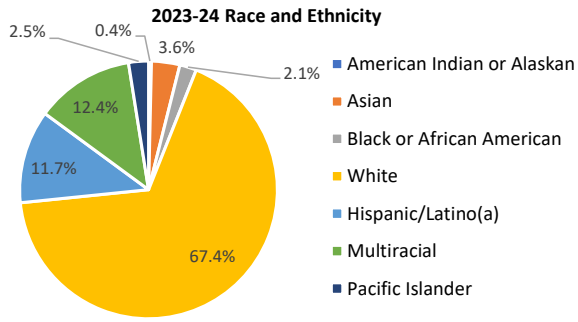
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 3,615,932	$ 3,611,687	$ 3,934,101	$ 4,149,959	$ 4,410,979
Purchased Services	21,115	28,046	138,557	146,137	112,433
Supplies and Materials	158,488	100,911	111,517	226,309	91,915
Capital Outlay	-	-	-	-	-
Other Objects	-	129,405	129,478	-	-
Total	$ 3,795,534	$ 3,870,049	$ 4,313,653	$ 4,522,404	$ 4,615,327
Cost Per Student	$ 13,702	$ 13,675	$ 15,297	$ 16,037	$ 17,416

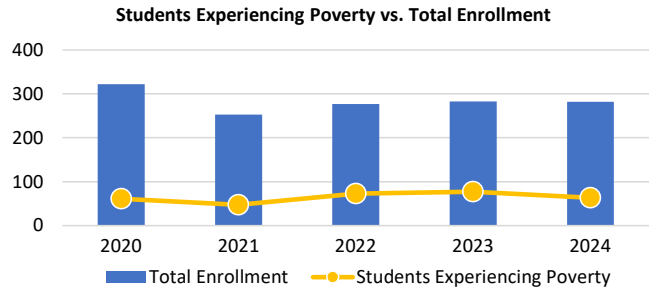
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	9%	12%	14%
English Language Learners	6%	8%	11%
Talented and Gifted	14%	12%	9%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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
School Programs: SRC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
498	507	464	447	431	442	433	435

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	29.90	30.95	28.80	26.80	31.65
Classified	12.00	11.69	14.72	14.13	14.44

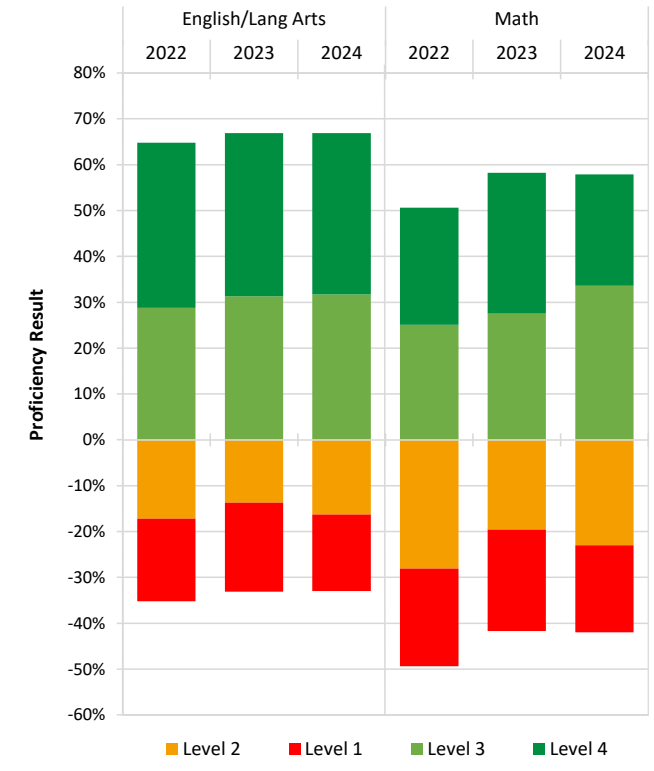
2024-25 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	13.1
Beaverton School District	10.6

(average years experience in District)

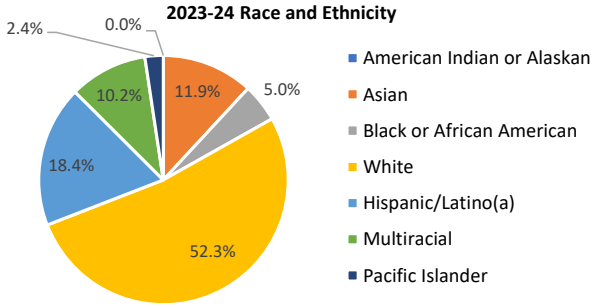
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,041,674	$ 5,339,159	$ 5,530,882	$ 5,330,094	$ 6,396,982
Purchased Services	65,379	37,727	245,878	254,461	218,351
Supplies and Materials	218,135	154,954	140,363	212,491	139,724
Capital Outlay	-	-	-	-	-
Other Objects	-	77,758	65,723	-	-
Total	$ 5,325,188	$ 5,609,597	$ 5,982,846	$ 5,797,046	$ 6,755,057
Cost Per Student	$ 10,693	$ 11,064	$ 12,894	$ 12,969	$ 15,673

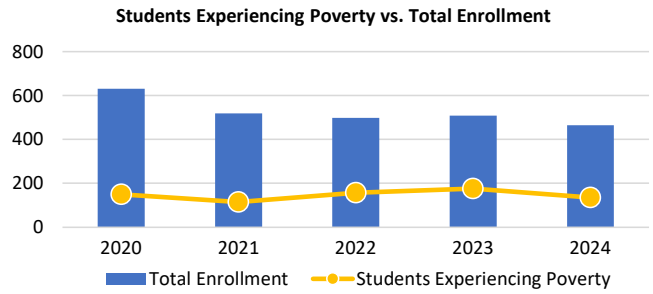
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	11%	11%	11%
English Language Learners	12%	11%	12%
Talented and Gifted	9%	10%	7%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
504	485	486	471	460	441	428	416

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	31.60	32.20	31.70	31.30	30.25
Classified	12.75	12.03	14.19	14.81	15.81

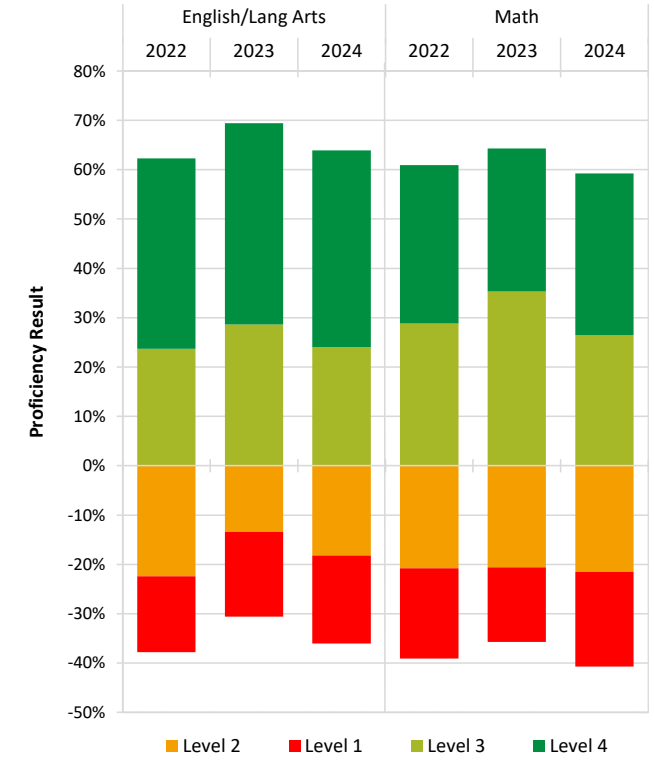
2024-25 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	12.8
Beaverton School District	10.6

(average years experience in District)

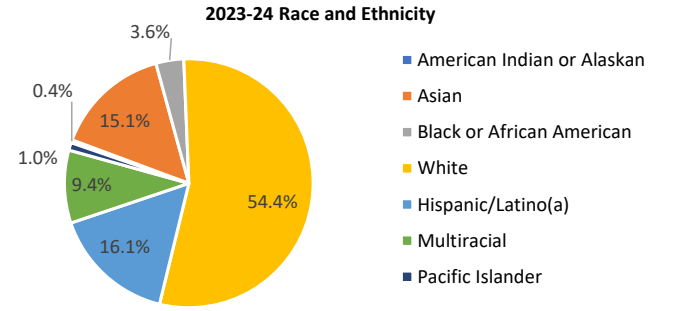
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,567,093	$ 5,826,290	$ 6,405,329	$ 6,216,302	$ 6,492,831
Purchased Services	22,586	31,519	190,351	157,035	128,490
Supplies and Materials	218,235	136,159	153,905	225,308	142,759
Capital Outlay	-	-	-	-	-
Other Objects	-	47,327	49,440	-	-
Total	$ 5,807,914	$ 6,041,294	$ 6,799,024	$ 6,598,645	$ 6,764,080
Cost Per Student	$ 11,524	$ 12,456	$ 13,990	$ 14,010	$ 14,705

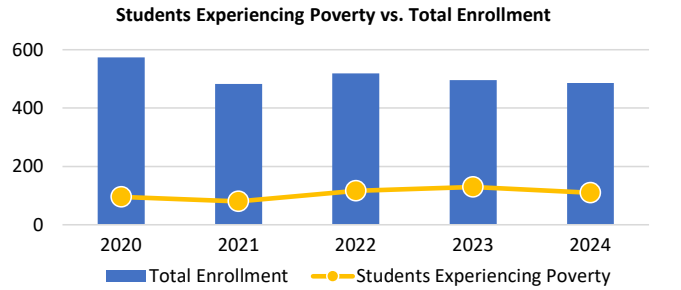
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	11%	11%	13%
English Language Learners	13%	12%	11%
Talented and Gifted	8%	10%	12%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
353	307	271	259	254	260	260	260

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	26.35	23.30	21.20	20.50	20.60
Classified	12.91	10.96	13.50	12.06	11.06

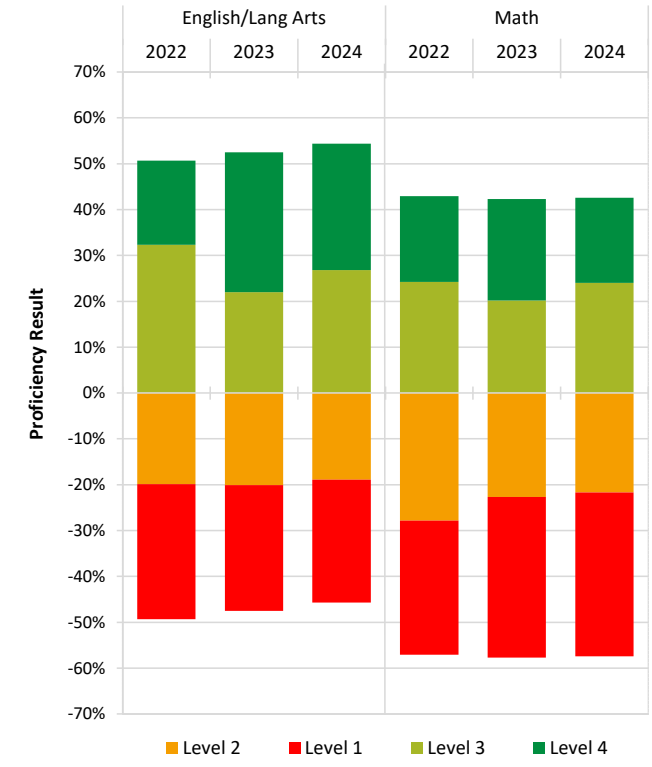
2024-25 Average Classroom Teacher Years of Experience	
Raleigh Hills Elementary	10.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

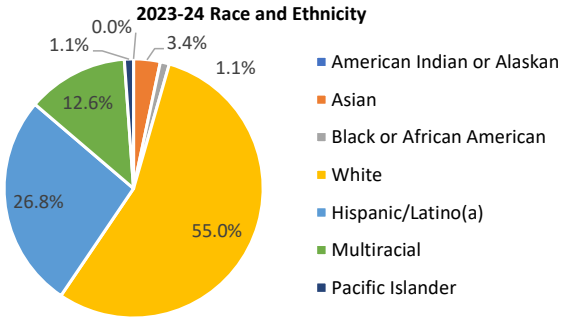
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,781,245	$ 4,165,881	$ 4,143,265	$ 4,188,826	$ 4,424,036
Purchased Services	71,533	30,083	150,278	154,217	114,161
Supplies and Materials	187,927	133,069	105,631	73,309	22,553
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 5,040,705	$ 4,329,033	$ 4,399,175	$ 4,416,352	$ 4,560,750
Cost Per Student	$ 14,280	$ 14,101	$ 16,233	$ 17,052	$ 17,956

School Performance Measures

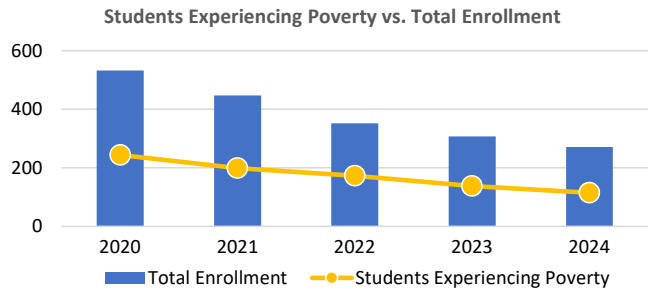


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	12%	14%	13%
English Language Learners	17%	21%	20%
Talented and Gifted	7%	6%	8%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
312	299	291	289	286	284	273	280

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.50	24.65	25.45	24.20	26.50
Classified	11.58	11.84	13.25	15.31	13.44

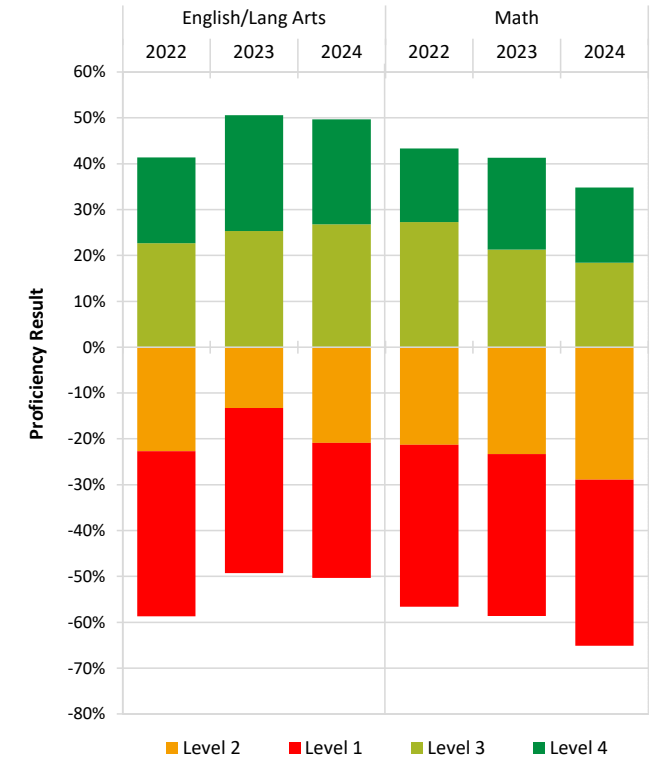
2024-25 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	14.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

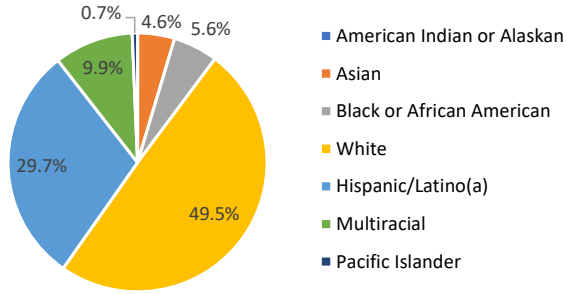
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,197,703	$ 4,594,199	$ 5,217,123	$ 5,158,687	$ 5,518,099
Purchased Services	73,087	37,657	174,674	163,246	96,604
Supplies and Materials	172,314	118,288	121,617	174,202	114,298
Capital Outlay	-	-	-	-	-
Other Objects	-	51,630	50,637	-	-
Total	$ 4,443,104	$ 4,801,774	$ 5,564,051	$ 5,496,135	$ 5,729,001
Cost Per Student	$ 14,241	$ 16,059	$ 19,120	$ 19,018	$ 20,031

School Performance Measures

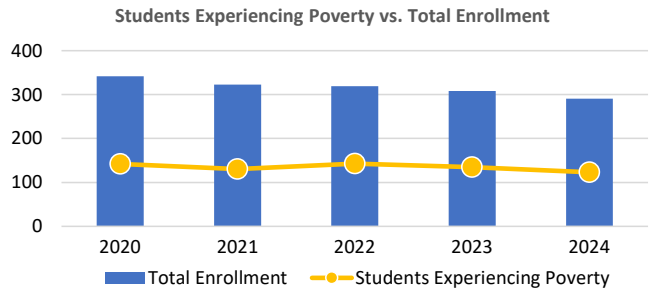


Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	18%	23%	24%
English Language Learners	24%	24%	24%
Talented and Gifted	7%	4%	3%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
362	371	358	314	296	291	268	260

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	26.40	28.50	26.50	26.20	23.30
Classified	9.90	9.69	11.44	11.56	12.44

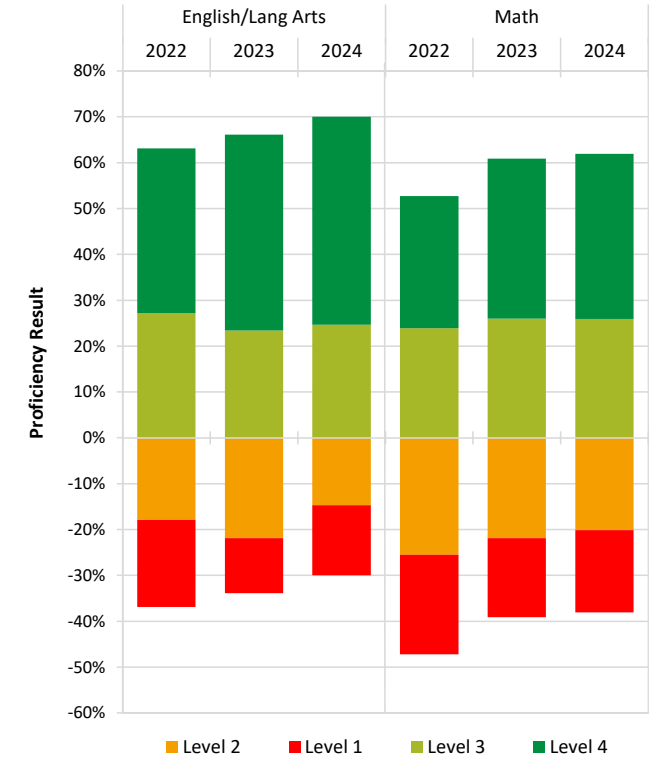
2024-25 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	13.8
Beaverton School District	10.6

(average years experience in District)

Financial Data:

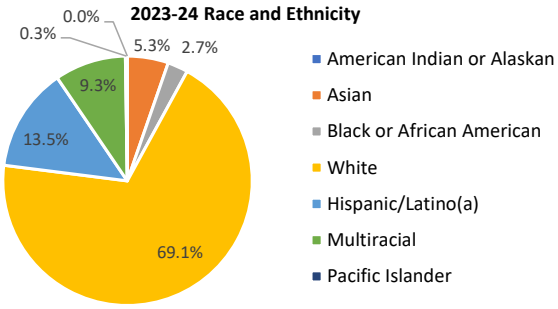
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,642,372	$ 5,055,896	$ 5,320,419	$ 5,110,910	$ 4,947,972
Purchased Services	63,270	42,662	226,976	185,441	146,740
Supplies and Materials	241,689	142,878	157,286	162,236	102,238
Capital Outlay	5,000	-	-	-	-
Other Objects	-	75,871	65,269	-	-
Total	$ 4,952,332	$ 5,317,306	$ 5,769,951	$ 5,458,586	$ 5,196,950
Cost Per Student	$ 13,680	$ 14,332	$ 16,117	$ 17,384	$ 17,557

School Performance Measures

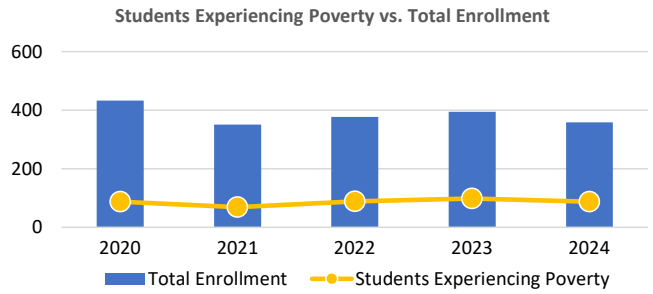


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	16%	17%
English Language Learners	5%	6%	9%
Talented and Gifted	9%	9%	12%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 Westhora
School Programs: ISC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
420	431	398	374	365	344	331	325

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	26.20	25.20	28.30	27.50	29.85
Classified	10.31	7.94	11.44	13.00	12.69

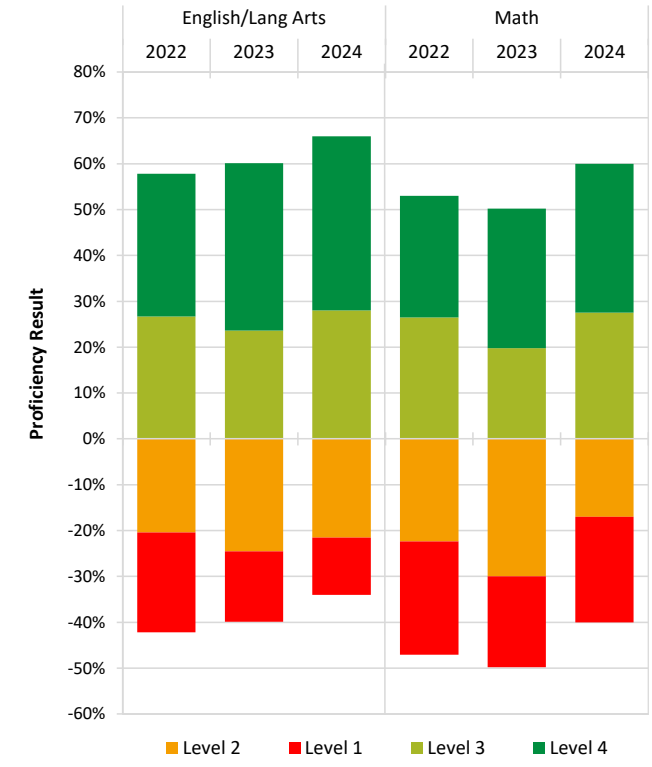
2024-25 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	8.7
Beaverton School District	10.6

(average years experience in District)

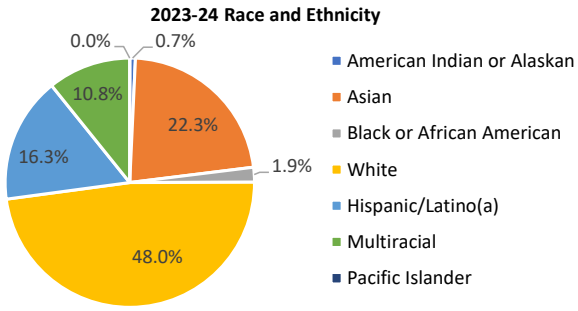
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,368,464	$ 4,334,136	$ 5,724,971	$ 5,397,541	$ 6,048,163
Purchased Services	61,073	29,112	209,514	163,121	134,080
Supplies and Materials	176,738	103,114	118,526	194,624	134,345
Capital Outlay	-	-	15,339	-	-
Other Objects	-	60,634	64,290	-	-
Total	$ 4,606,274	$ 4,526,997	$ 6,132,640	$ 5,755,286	$ 6,316,588
Cost Per Student	$ 10,967	$ 10,503	$ 15,409	$ 15,388	$ 17,306

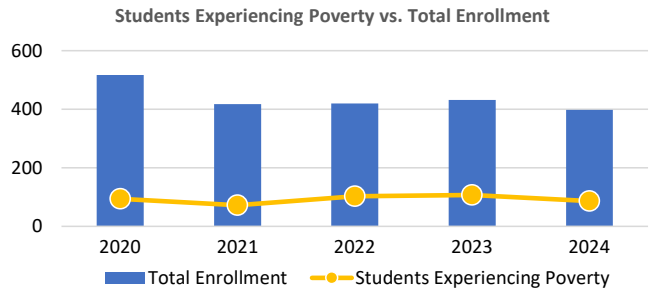
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	10%	12%	18%
English Language Learners	10%	13%	11%
Talented and Gifted	12%	9%	10%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
698	762	848	862	831	838	839	823

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	41.40	43.60	47.20	51.80	50.20
Classified	13.81	15.00	17.59	19.03	19.03

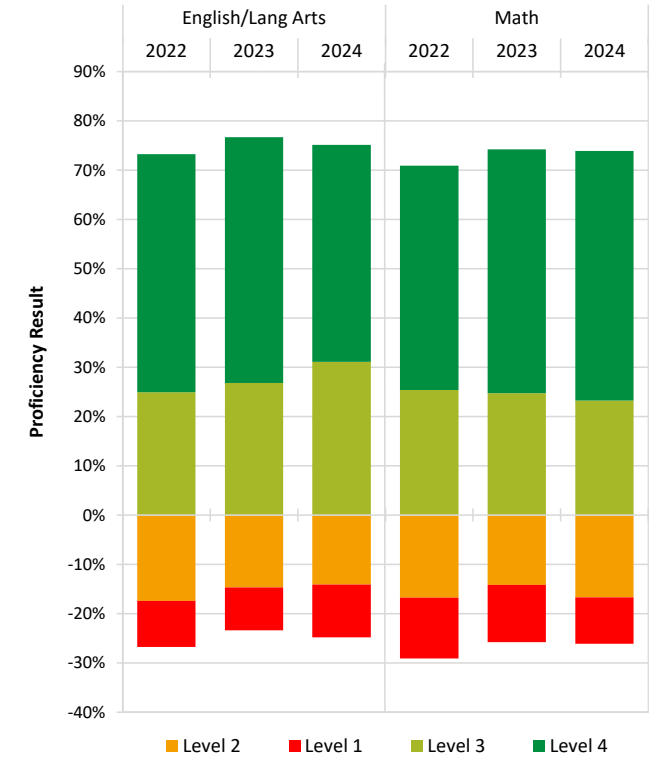
2024-25 Average Classroom Teacher Years of Experience	
Sato Elementary	9.9
Beaverton School District	10.6

(average years experience in District)

Financial Data:

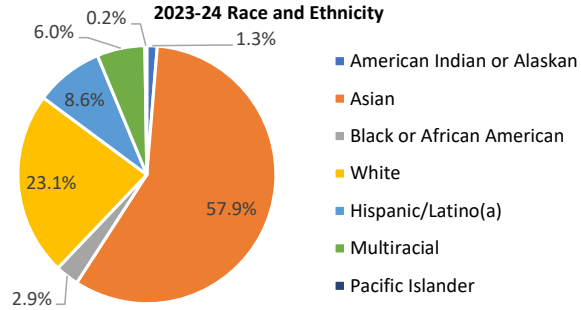
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,940,275	$ 7,229,647	$ 7,957,813	$ 9,174,679	$ 9,863,353
Purchased Services	62,646	45,258	234,353	210,607	175,041
Supplies and Materials	277,920	168,114	183,515	301,725	233,651
Capital Outlay	-	-	22,795	392	-
Other Objects	-	51,104	55,117	-	-
Total	$ 7,280,842	$ 7,494,124	$ 8,453,594	$ 9,687,404	$ 10,272,045
Cost Per Student	$ 10,431	$ 9,835	$ 9,969	$ 11,238	$ 12,361

School Performance Measures

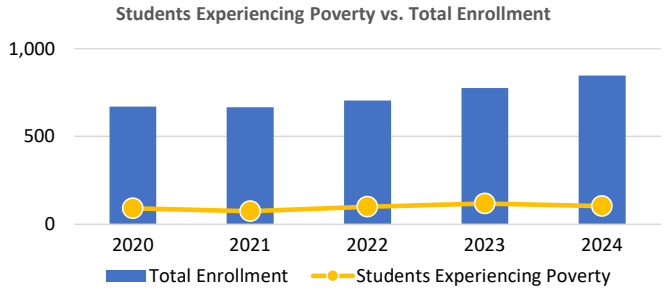


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	8%	9%	8%
English Language Learners	17%	17%	22%
Talented and Gifted	17%	13%	12%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
577	619	614	596	578	550	532	521

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	36.50	36.30	34.60	35.40	38.60
Classified	13.22	13.50	14.34	17.38	15.37

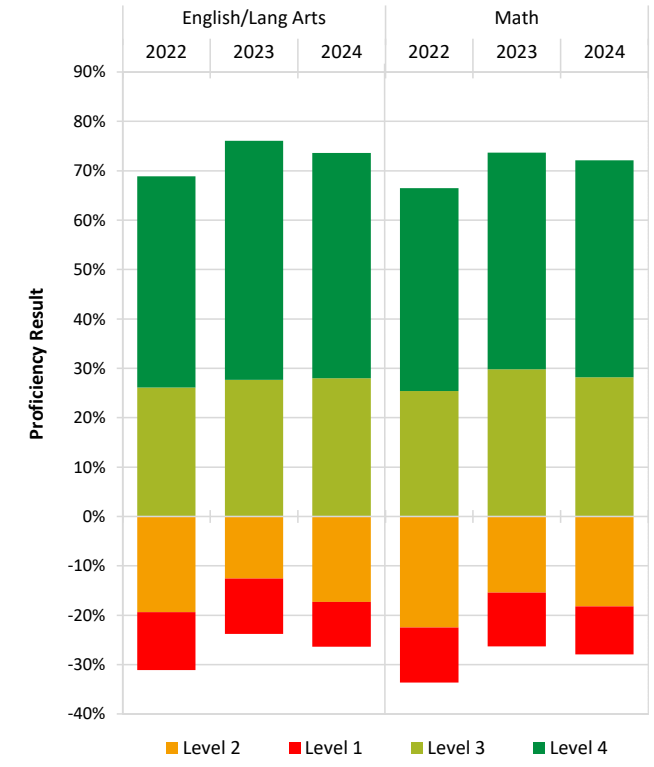
2024-25 Average Classroom Teacher Years of Experience	
Scholls Heights Elementary	12.1
Beaverton School District	10.6

(average years experience in District)

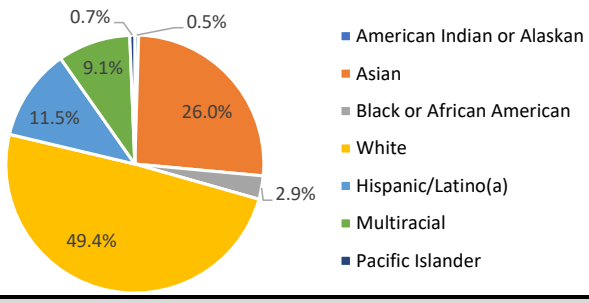
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,666,606	$ 7,028,413	$ 6,883,713	$ 6,962,246	$ 7,789,181
Purchased Services	26,720	35,502	239,341	233,064	199,665
Supplies and Materials	238,165	149,605	157,394	243,230	136,033
Capital Outlay	-	-	8,382	2,762	-
Other Objects	65	66,060	54,000	-	200
Total	$ 6,931,555	$ 7,279,580	$ 7,342,830	$ 7,441,302	$ 8,125,079
Cost Per Student	$ 12,013	$ 11,760	$ 11,959	$ 12,485	$ 14,057

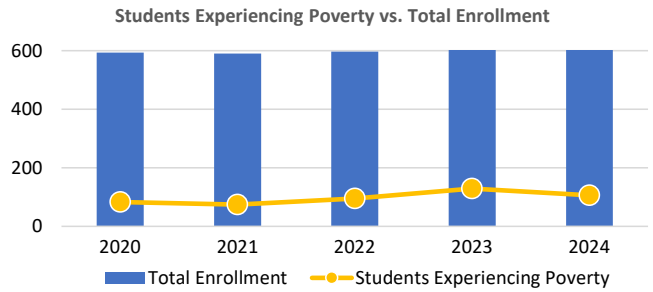
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	12%	11%
English Language Learners	7%	9%	11%
Talented and Gifted	10%	13%	13%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
441	440	412	393	376	354	341	337

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	1.00	1.00	1.00
Licensed	30.95	30.70	30.35	29.70	26.25
Classified	11.69	11.44	12.69	13.53	13.62

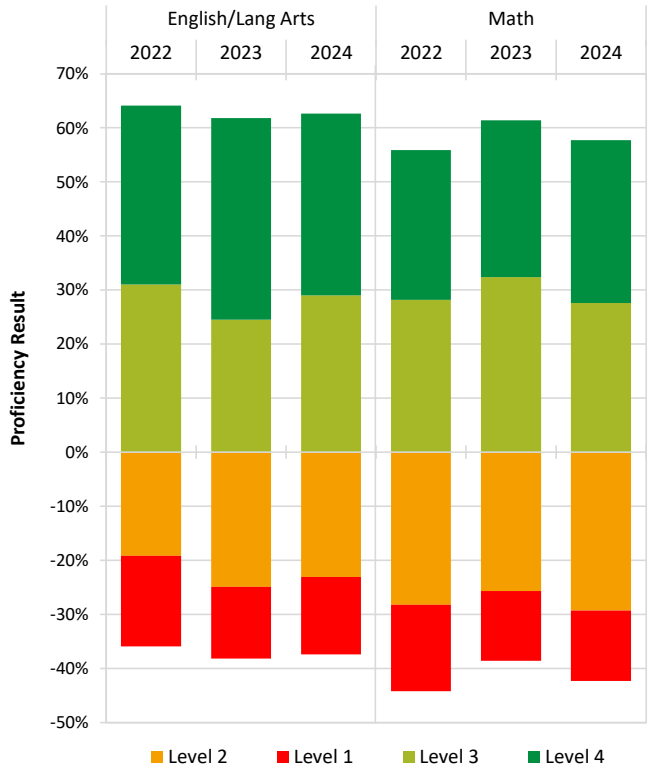
2024-25 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	12.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 5,498,849	$ 5,656,987	$ 6,060,420	$ 5,653,149	$ 5,499,334
Purchased Services	25,315	30,422	219,079	209,385	173,563
Supplies and Materials	200,594	142,372	135,873	213,769	117,515
Capital Outlay	-	-	-	-	-
Other Objects	124	68,279	59,536	85	-
Total	$ 5,724,881	$ 5,898,060	$ 6,474,908	$ 6,076,388	$ 5,790,412
Cost Per Student	$ 12,982	$ 13,405	$ 15,716	$ 15,462	$ 15,400

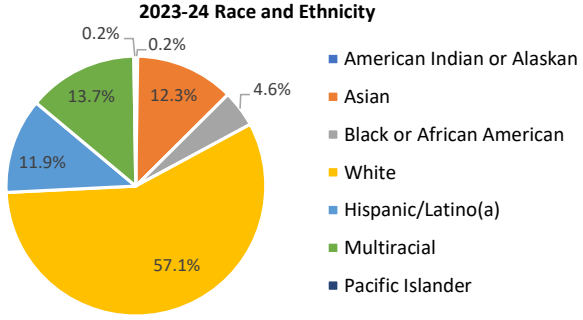
School Performance Measures



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

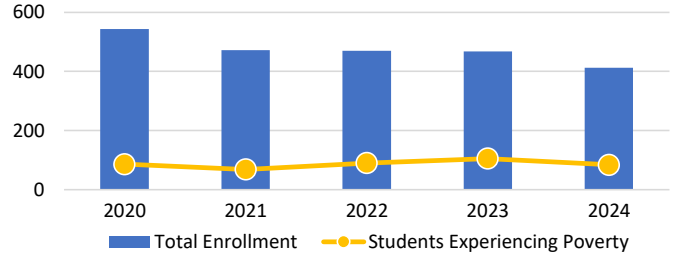
Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	16%	16%	17%
English Language Learners	9%	7%	6%
Talented and Gifted	10%	12%	13%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
667	767	728	742	712	700	686	678

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	40.90	44.40	41.30	45.70	42.20
Classified	15.28	12.69	15.31	17.63	17.66

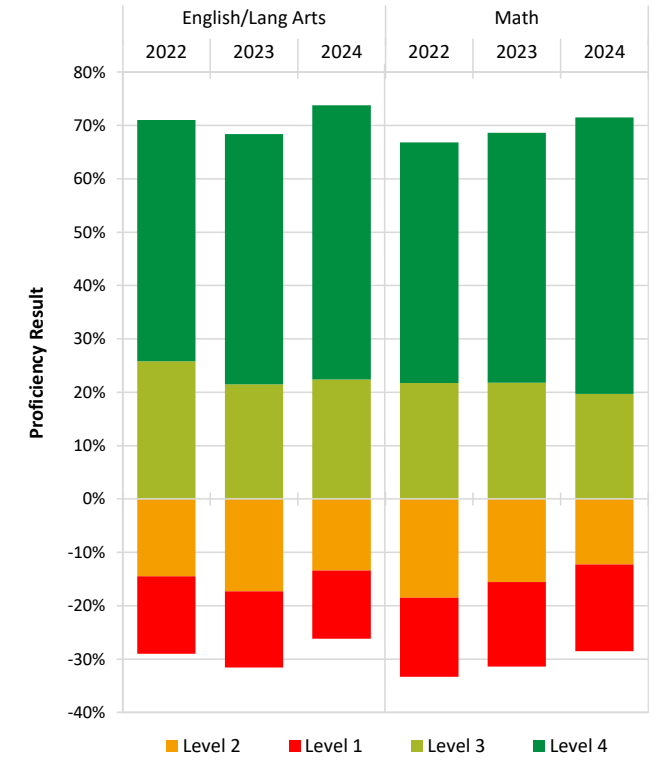
2024-25 Average Classroom Teacher Years of Experience	
Springville Elementary	0.0
Beaverton School District	10.6

(average years experience in District)

Financial Data:

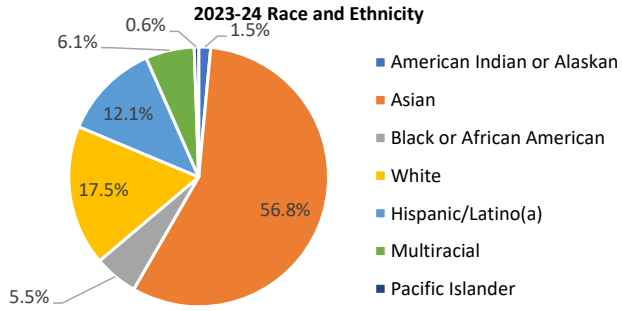
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,845,447	$ 7,170,126	$ 7,657,786	$ 8,303,366	$ 8,537,537
Purchased Services	80,000	52,934	271,873	220,665	191,672
Supplies and Materials	276,457	177,829	195,908	233,790	193,377
Capital Outlay	-	-	-	-	-
Other Objects	-	71,403	34,610	-	-
Total	$ 7,201,904	$ 7,472,292	$ 8,160,176	$ 8,757,821	$ 8,922,586
Cost Per Student	$ 10,797	$ 9,742	$ 11,209	$ 11,803	$ 12,532

School Performance Measures

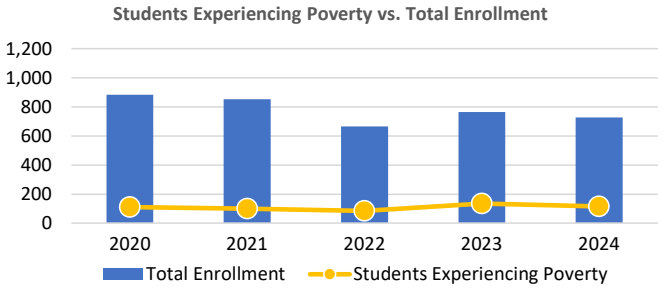


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	8%	7%	8%
English Language Learners	17%	18%	21%
Talented and Gifted	14%	12%	15%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
271	258	265	246	236	235	228	225

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	21.40	22.85	22.60	22.50	22.90
Classified	9.58	9.81	10.69	12.44	12.50

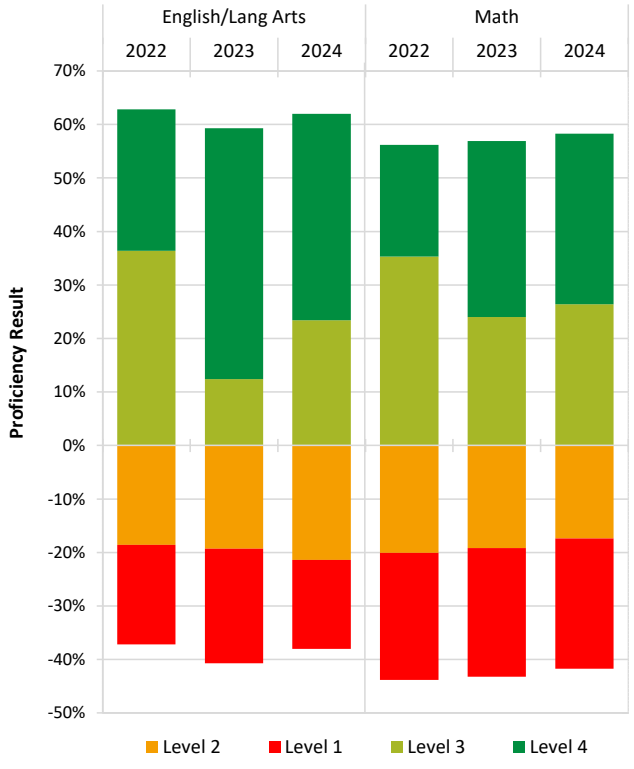
2024-25 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	8.2
Beaverton School District	10.6

(average years experience in District)

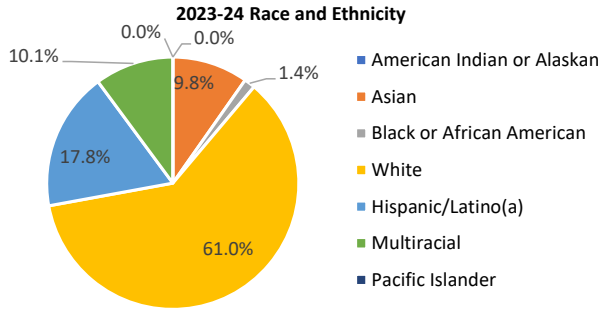
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,052,882	$ 4,116,761	$ 4,668,715	$ 4,524,761	$ 4,893,867
Purchased Services	57,563	30,221	181,680	138,495	109,739
Supplies and Materials	152,267	93,941	105,678	134,451	100,765
Capital Outlay	-	-	-	-	-
Other Objects	-	33,537	29,491	-	-
Total	$ 4,262,712	$ 4,274,459	$ 4,985,564	$ 4,797,706	$ 5,104,371
Cost Per Student	$ 15,730	$ 16,568	$ 18,813	$ 19,503	$ 21,629

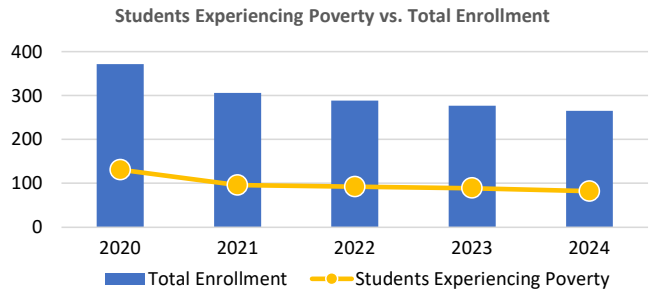
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	23%	24%	27%
English Language Learners	12%	11%	11%
Talented and Gifted	9%	9%	13%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
665	694	696	653	619	591	564	536

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	50.65	51.15	51.45	53.60	48.60
Classified	19.50	19.94	22.38	22.75	21.50

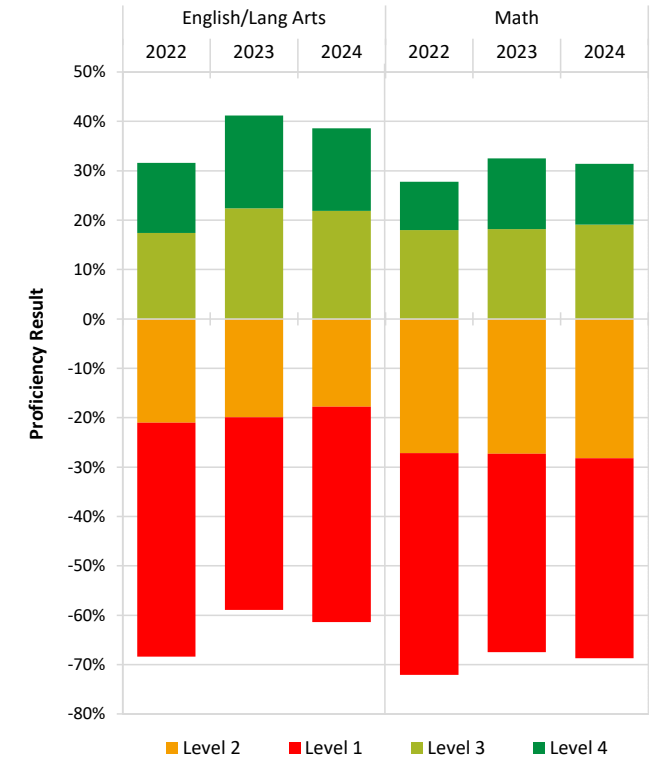
2024-25 Average Classroom Teacher Years of Experience	
Vose Elementary	8.5
Beaverton School District	10.6

(average years experience in District)

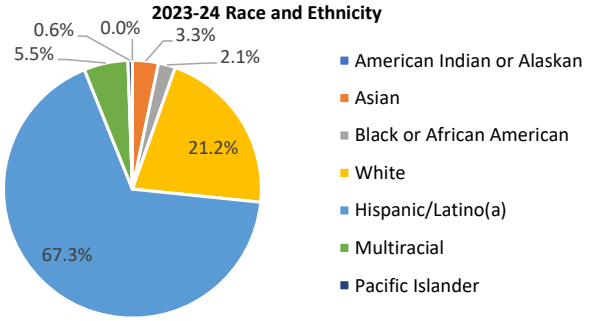
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,080,152	$ 8,438,157	$ 9,368,680	$ 10,062,228	$ 9,816,075
Purchased Services	85,583	57,914	257,783	345,064	165,411
Supplies and Materials	436,129	320,973	412,011	379,680	252,378
Capital Outlay	-	-	-	-	-
Other Objects	-	37,857	41,025	-	-
Total	$ 8,601,864	$ 8,854,901	$ 10,079,498	$ 10,786,973	$ 10,233,864
Cost Per Student	$ 12,935	$ 12,759	$ 14,482	$ 16,519	$ 16,533

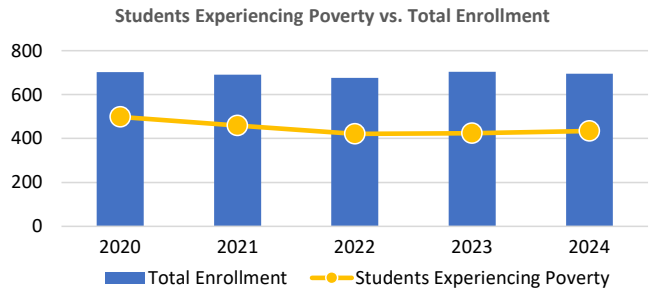
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	13%	14%	12%
English Language Learners	43%	41%	44%
Talented and Gifted	4%	3%	2%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
292	305	294	304	295	290	266	265

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.30	20.20	21.20	20.70	19.70
Classified	9.90	10.06	10.59	11.13	13.00

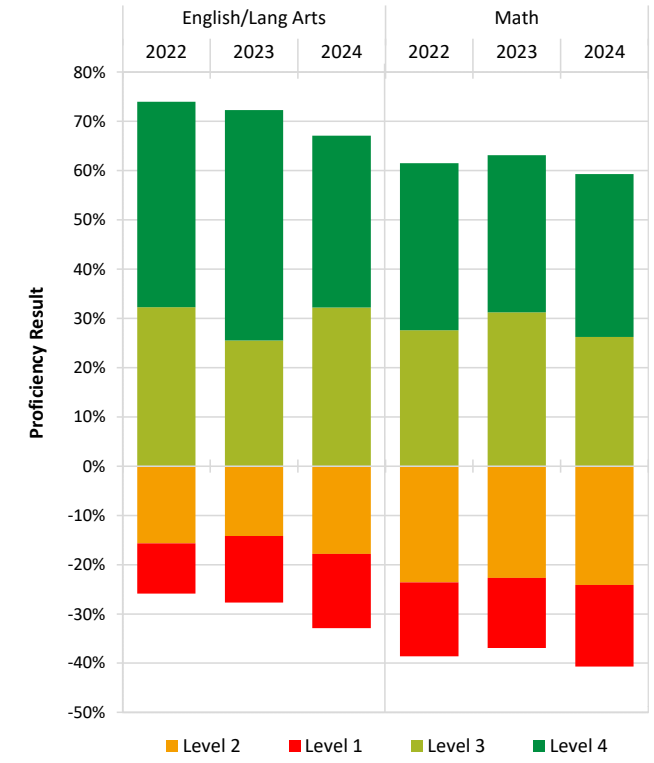
2024-25 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	11.3
Beaverton School District	10.6

(average years experience in District)

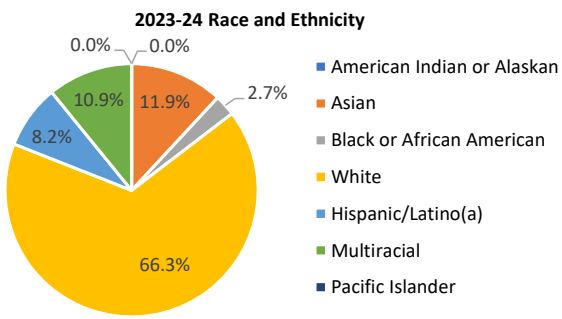
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 3,916,510	$ 3,836,790	$ 4,119,183	$ 4,202,160	$ 4,427,767
Purchased Services	25,695	39,352	159,174	142,915	110,006
Supplies and Materials	165,396	104,017	107,246	175,716	110,350
Capital Outlay	-	-	-	-	-
Other Objects	-	64,067	57,310	85	-
Total	$ 4,107,600	$ 4,044,226	$ 4,442,912	$ 4,520,876	$ 4,648,123
Cost Per Student	$ 14,067	$ 13,260	$ 15,112	$ 14,871	$ 15,756

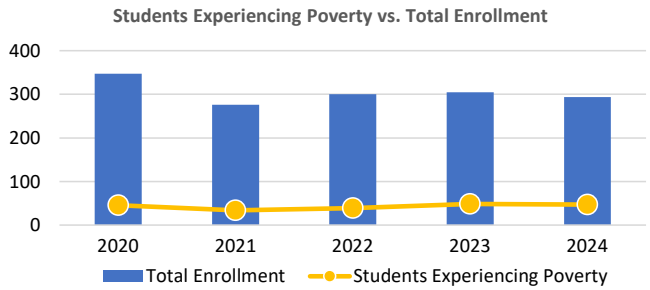
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	16%	18%	15%
English Language Learners	6%	5%	6%
Talented and Gifted	13%	11%	9%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
467	503	479	492	467	461	448	429

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	1.00	2.00
Licensed	41.16	43.80	43.10	46.05	44.30
Classified	22.65	22.38	25.44	21.88	18.25

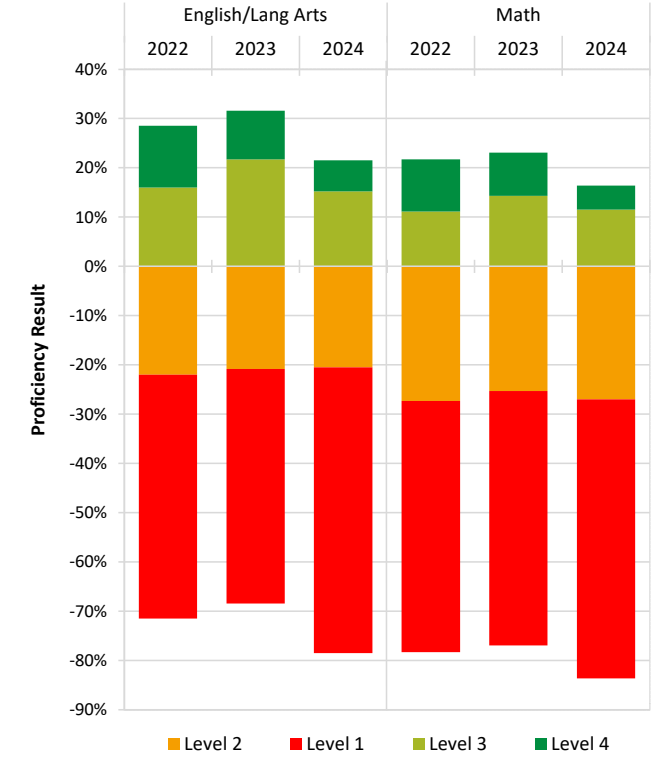
2024-25 Average Classroom Teacher Years of Experience	
William Walker Elementary	12.7
Beaverton School District	10.6

(average years experience in District)

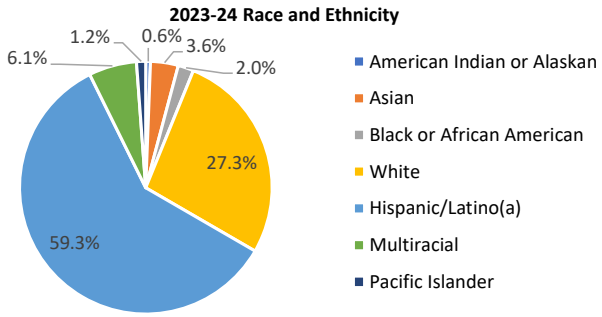
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,542,105	$ 8,516,669	$ 9,085,462	$ 8,865,561	$ 8,943,359
Purchased Services	90,194	33,192	317,789	292,238	166,421
Supplies and Materials	303,055	231,736	247,086	283,204	193,065
Capital Outlay	-	-	-	-	-
Other Objects	-	41,461	38,498	60	-
Total	$ 7,935,354	$ 8,823,058	$ 9,688,836	$ 9,441,064	$ 9,302,845
Cost Per Student	$ 16,992	$ 17,541	$ 20,227	$ 19,189	$ 19,920

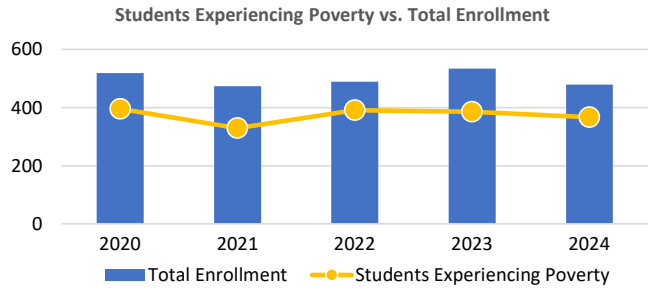
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	16%	18%	20%
English Language Learners	48%	49%	52%
Talented and Gifted	3%	3%	4%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
614	633	622	625	615	612	644	650

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	42.20	42.95	44.85	40.90	42.50
Classified	15.25	14.03	14.25	15.63	15.94

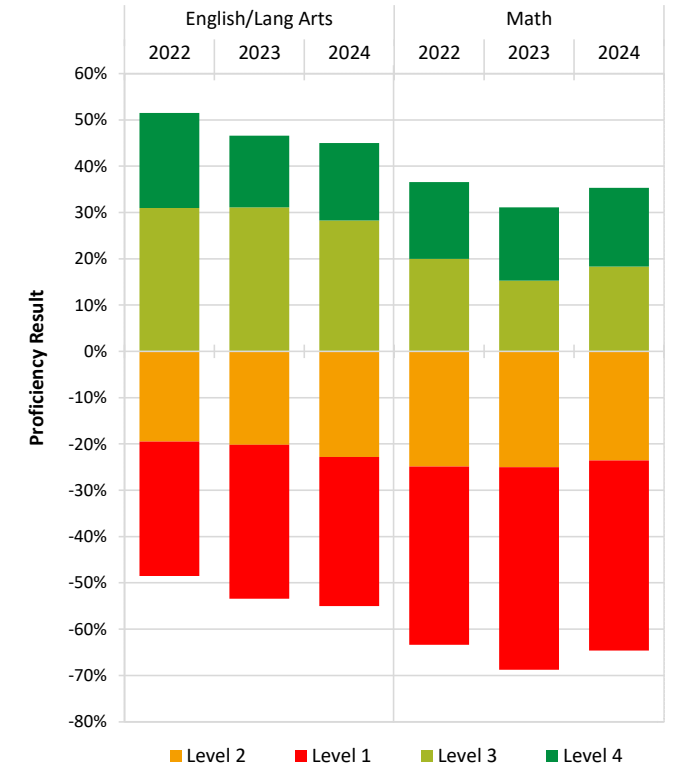
2024-25 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	9.6
Beaverton School District	10.6

(average years experience in District)

Financial Data:

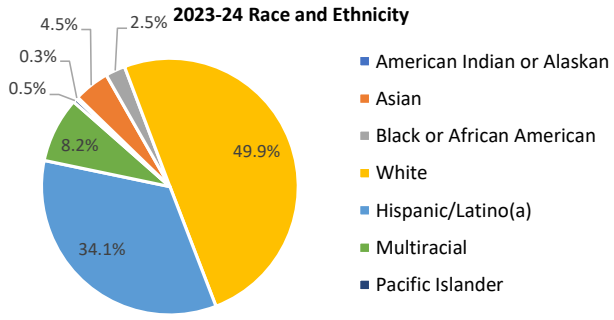
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,574,161	$ 7,787,528	$ 8,445,854	$ 7,965,631	$ 8,422,418
Purchased Services	143,157	227,901	506,525	578,561	247,130
Supplies and Materials	294,577	216,895	218,238	240,857	205,464
Capital Outlay	-	-	-	90,000	-
Other Objects	10,285	129,959	128,430	465	250
Total	$ 8,022,179	$ 8,362,283	$ 9,299,046	$ 8,875,515	$ 8,875,262
Cost Per Student	$ 13,065	$ 13,211	$ 14,950	$ 14,201	$ 14,431

School Performance Measures

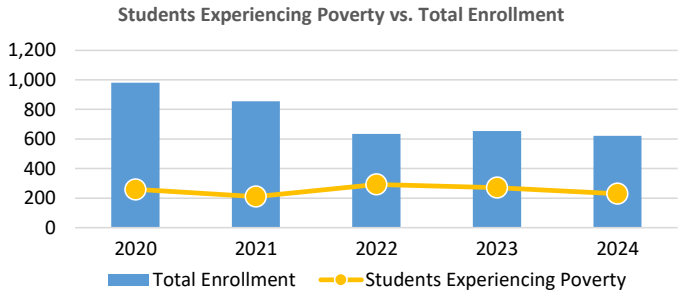


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	13%	15%
English Language Learners	13%	16%	18%
Talented and Gifted	14%	12%	11%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

Conestoga Middle School

12250 SW Conestoga Drive
Beaverton, OR 97008
Principal: Jared Freeman
School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
838	769	804	791	809	789	799	752

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	3.00	3.00	2.00	2.00	2.00
Licensed	48.75	48.30	48.05	50.10	52.70
Classified	11.91	11.09	11.34	17.94	17.53

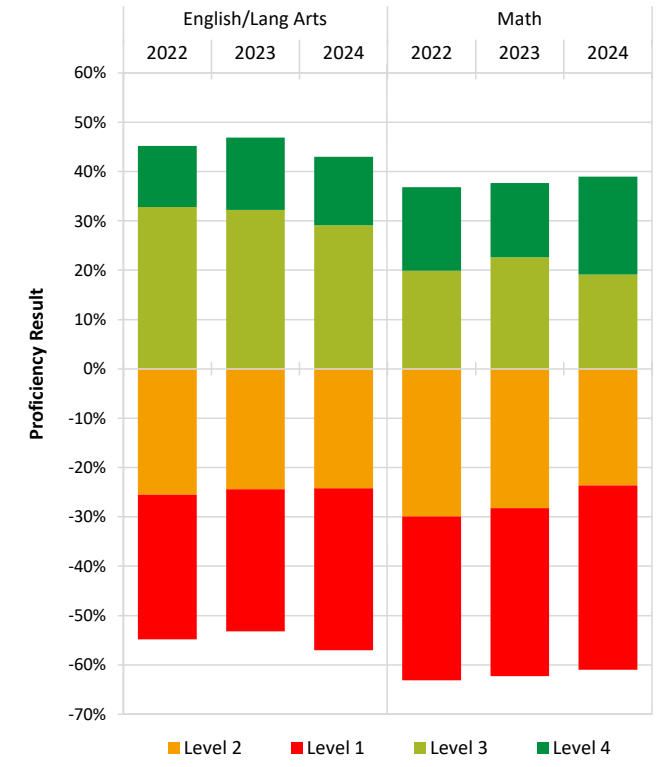
2024-25 Average Classroom Teacher Years of Experience	
Conestoga Middle School	11.5
Beaverton School District	10.6

(average years experience in District)

Financial Data:

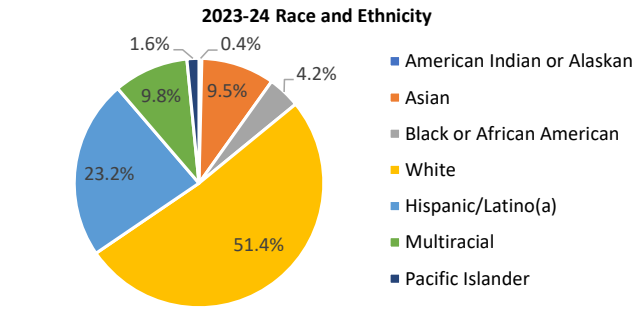
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,732,331	$ 8,584,254	$ 9,020,696	$ 9,482,412	$ 10,025,870
Purchased Services	152,415	239,442	706,959	622,138	319,621
Supplies and Materials	330,372	213,755	223,514	326,995	245,120
Capital Outlay	-	-	-	-	-
Other Objects	377	143,823	139,319	3,820	50
Total	$ 9,215,495	$ 9,181,273	$ 10,090,489	$ 10,435,365	$ 10,590,661
Cost Per Student	$ 10,997	$ 11,939	$ 12,550	$ 13,193	$ 13,091

School Performance Measures

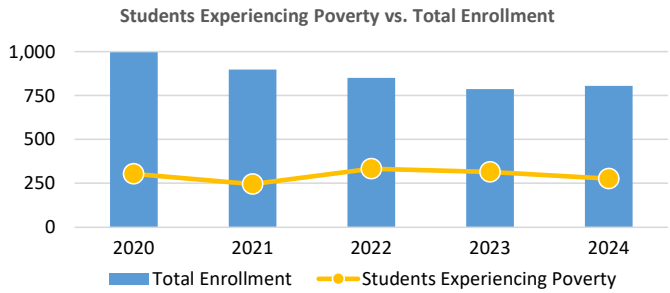


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	13%	13%	15%
English Language Learners	8%	8%	9%
Talented and Gifted	11%	10%	12%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
731	749	749	777	763	728	731	727

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	3.00	3.00	2.00	2.00	2.00
Licensed	50.98	52.10	54.55	52.80	55.60
Classified	15.00	12.97	16.25	16.31	16.31

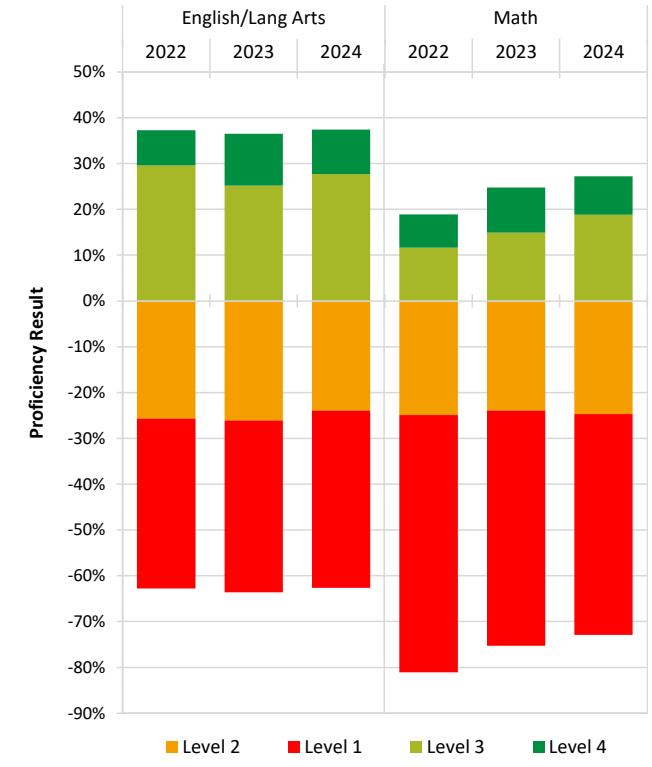
2024-25 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	10.5
Beaverton School District	10.6

(average years experience in District)

Financial Data:

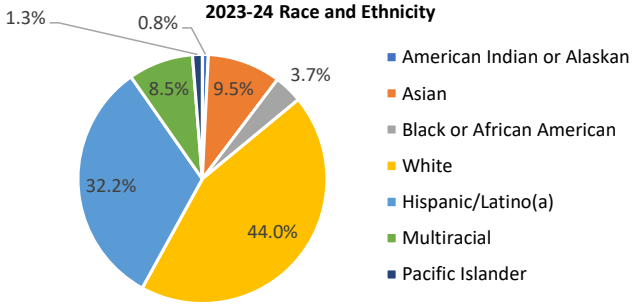
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 9,046,050	$ 9,187,315	$ 9,816,309	$ 9,418,624	$ 10,427,932
Purchased Services	165,952	246,699	566,040	590,673	272,036
Supplies and Materials	303,923	205,131	223,341	289,493	237,746
Capital Outlay	5,645	-	-	-	-
Other Objects	238	67,274	81,317	1,544	-
Total	$ 9,521,807	$ 9,706,419	$ 10,687,006	$ 10,300,333	$ 10,937,714
Cost Per Student	$ 13,026	$ 12,959	$ 14,268	$ 13,257	$ 14,335

School Performance Measures

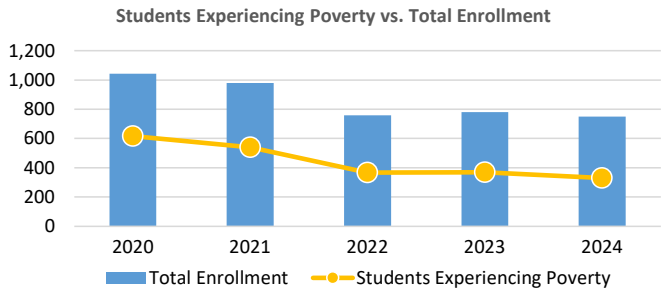


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	16%	16%	16%
English Language Learners	17%	18%	20%
Talented and Gifted	5%	10%	11%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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: Kirsti Guidoux
School Programs: AVID, EGC, SCC

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
682	635	626	574	584	574	583	567

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	41.30	42.72	40.76	39.94	39.85
Classified	13.47	12.47	13.84	16.28	15.97

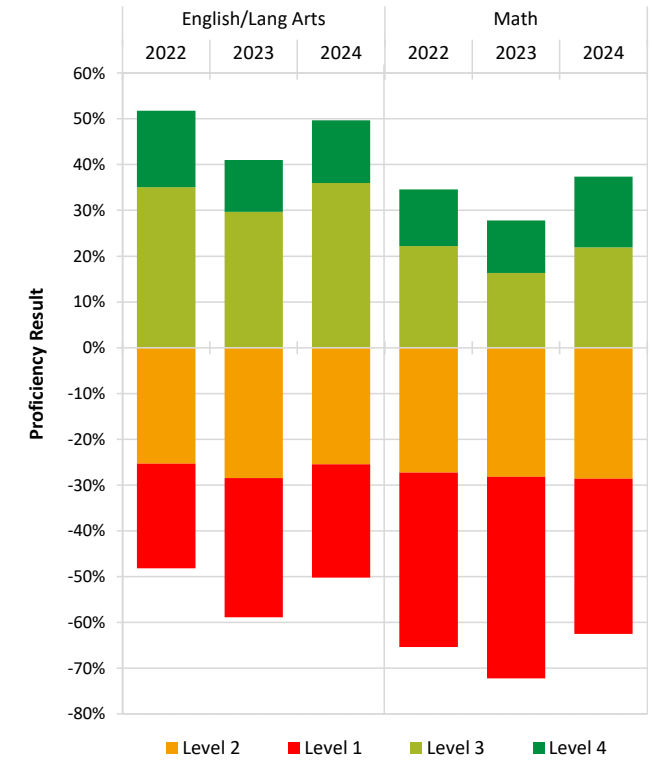
2024-25 Average Classroom Teacher Years of Experience	
Highland Park MS	11.7
Beaverton School District	10.6

(average years experience in District)

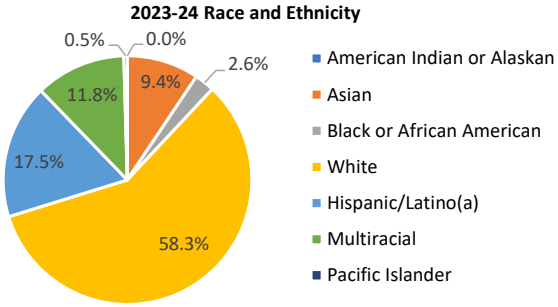
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,970,794	$ 7,624,266	$ 8,228,061	$ 7,928,393	$ 7,988,000
Purchased Services	146,919	195,108	490,768	458,276	235,853
Supplies and Materials	275,987	152,889	151,778	259,857	184,166
Capital Outlay	-	-	-	-	-
Other Objects	-	72,930	84,432	100	-
Total	$ 7,393,700	$ 8,045,194	$ 8,955,039	$ 8,646,626	$ 8,408,019
Cost Per Student	$ 10,841	$ 12,670	$ 14,305	$ 15,064	$ 14,397

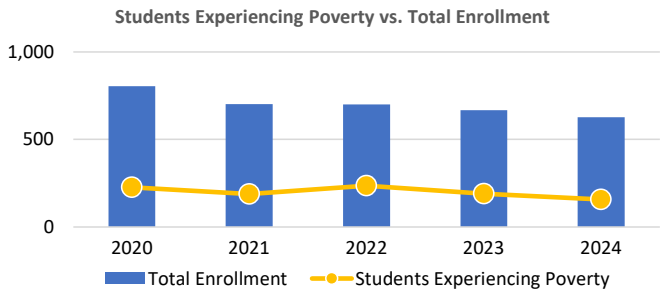
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	14%	17%	15%
English Language Learners	7%	9%	8%
Talented and Gifted	10%	10%	11%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
679	681	669	658	684	690	705	675

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	45.08	55.55	49.60	52.60	54.10
Classified	14.94	12.63	16.72	15.63	16.62

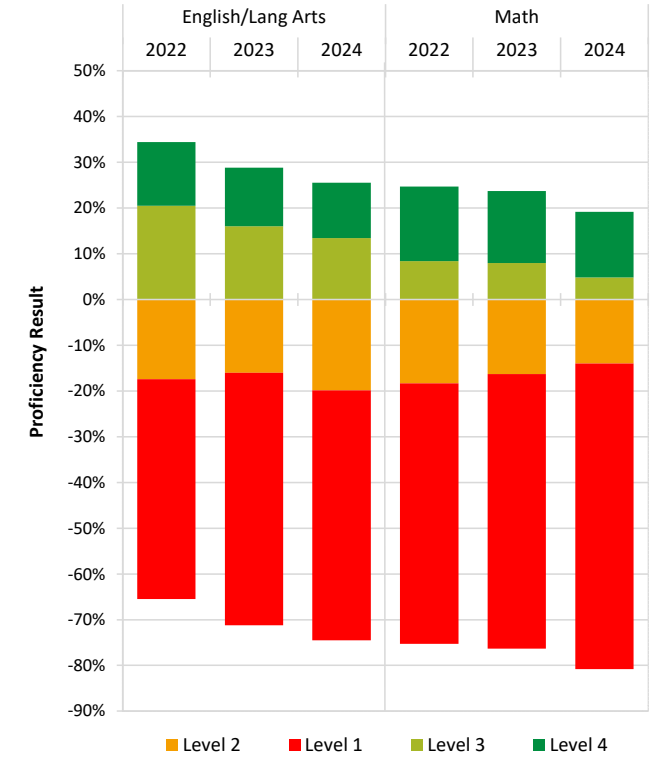
2024-25 Average Classroom Teacher Years of Experience	
Meadow Park Middle School	6.6
Beaverton School District	10.6

(average years experience in District)

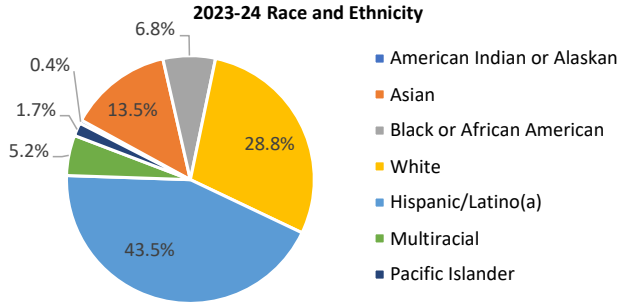
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,414,413	$ 8,295,524	$ 9,363,312	$ 9,429,336	$ 10,265,758
Purchased Services	142,275	179,626	496,929	486,433	203,546
Supplies and Materials	303,850	210,532	246,378	248,303	212,095
Capital Outlay	-	-	-	-	-
Other Objects	13,636	91,756	79,736	2,424	500
Total	$ 7,874,173	$ 8,777,438	$ 10,186,355	$ 10,166,496	$ 10,681,899
Cost Per Student	$ 11,597	$ 12,889	$ 15,226	$ 15,451	$ 15,617

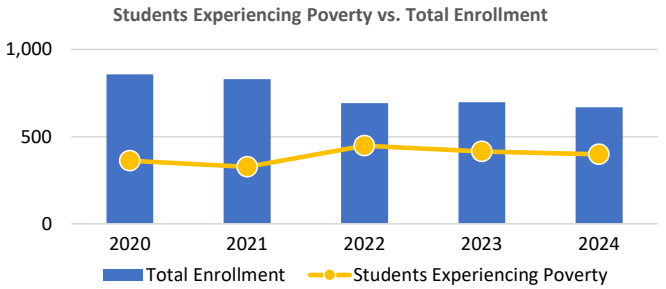
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	15%	14%
English Language Learners	22%	22%	28%
Talented and Gifted	17%	16%	15%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
874	867	804	774	777	746	751	717

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	3.00	3.00	3.00	3.00	3.00
Licensed	59.43	58.45	59.95	54.20	58.00
Classified	15.75	15.50	17.88	16.38	17.62

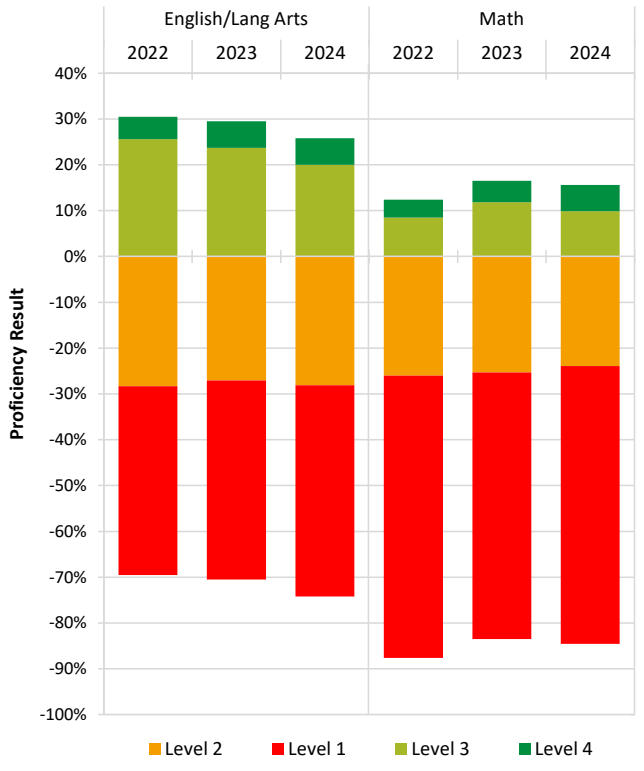
2024-25 Average Classroom Teacher Years of Experience	
Mountain View Middle School	7.5
Beaverton School District	10.6

(average years experience in District)

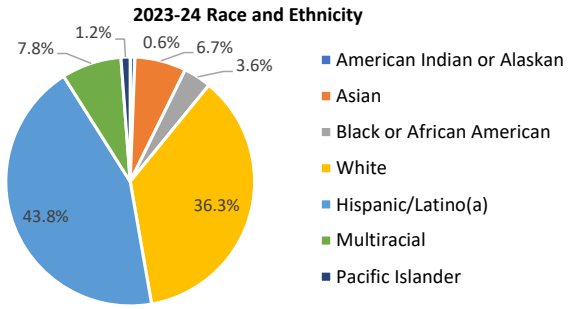
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 9,177,348	$ 9,630,814	$ 10,356,256	$ 10,053,599	$ 11,123,380
Purchased Services	180,249	258,102	678,698	654,916	346,873
Supplies and Materials	396,207	210,131	219,116	358,376	260,764
Capital Outlay	-	-	-	-	-
Other Objects	-	94,526	95,964	373	-
Total	$ 9,753,803	$ 10,193,573	$ 11,350,034	$ 11,067,264	$ 11,731,017
Cost Per Student	$ 11,160	$ 11,757	$ 14,117	$ 14,299	$ 15,098

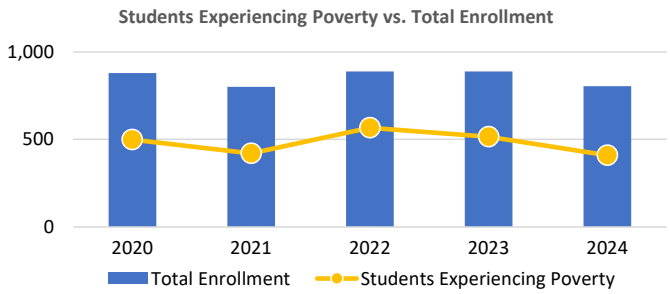
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	15%	17%	18%
English Language Learners	15%	18%	21%
Talented and Gifted	7%	7%	5%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,019	902	1,014	1,040	1,106	1,050	1,062	1,043

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	3.00	3.00	3.00	3.00	3.00
Licensed	52.23	48.43	51.38	57.20	61.60
Classified	15.16	15.63	17.63	17.63	19.00

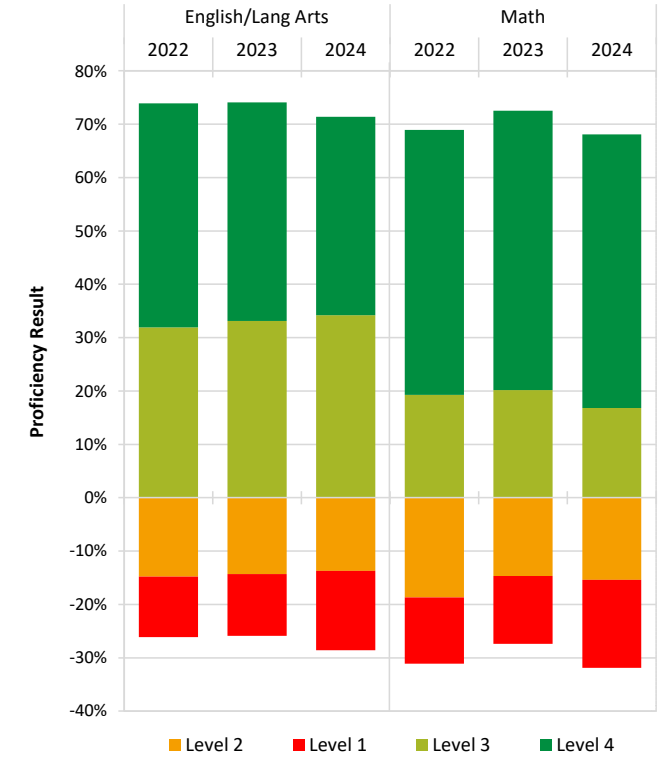
2024-25 Average Classroom Teacher Years of Experience	
Stoller Middle School	9.3
Beaverton School District	10.6

(average years experience in District)

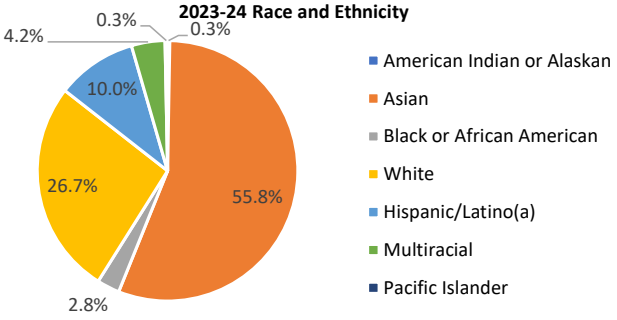
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,869,040	$ 8,465,078	$ 9,801,389	$ 10,563,473	$ 11,698,975
Purchased Services	189,484	287,201	632,039	650,988	283,299
Supplies and Materials	335,472	200,361	227,766	415,810	295,543
Capital Outlay	-	-	-	-	-
Other Objects	1,403	136,269	139,143	3,872	560
Total	$ 9,395,398	$ 9,088,908	$ 10,800,337	$ 11,634,143	$ 12,278,377
Cost Per Student	$ 9,220	$ 10,076	$ 10,651	$ 11,187	$ 11,102

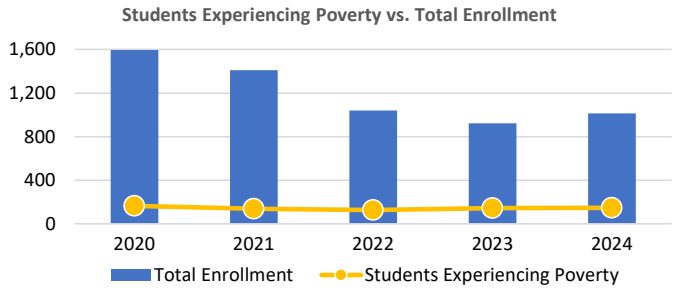
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	7%	8%	7%
English Language Learners	6%	8%	11%
Talented and Gifted	37%	39%	36%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
	979	962	981	954	938	928	947

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration		2.00	3.00	3.00	3.00
Licensed		51.72	50.35	51.92	53.30
Classified		17.50	15.78	16.78	17.72

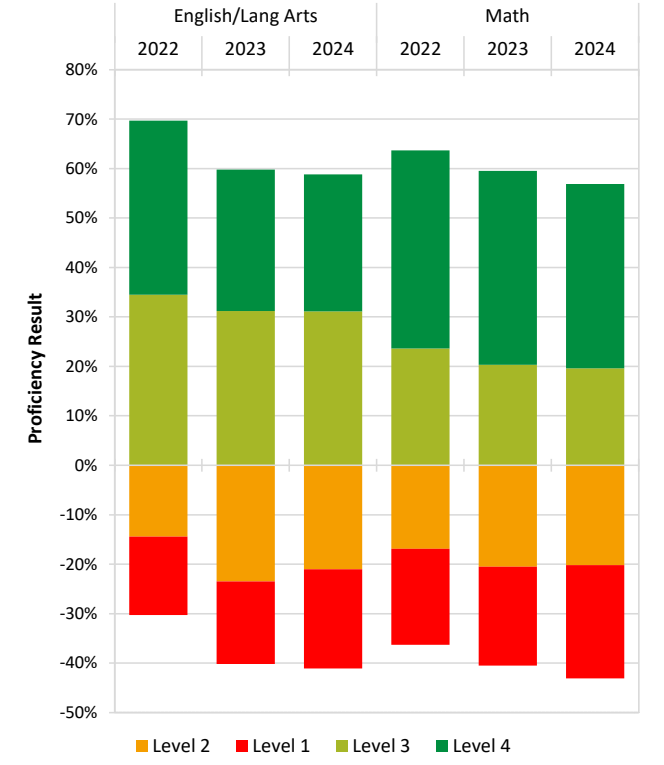
2024-25 Average Classroom Teacher Years of Experience	
Tumwater Middle School	7.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

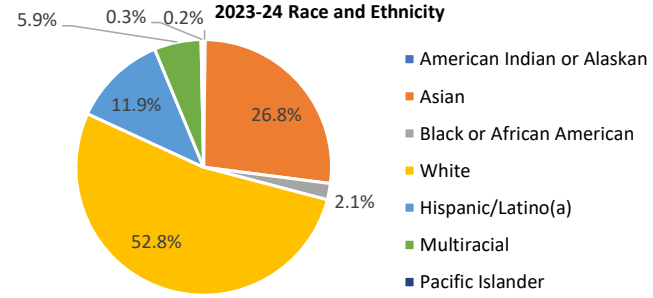
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,678,496	$ 8,513,474	$ 9,329,900	$ 9,988,866	$ 10,373,310
Purchased Services	178,723	296,558	617,866	689,415	306,707
Supplies and Materials	659,729	345,612	187,712	263,944	237,912
Capital Outlay	-	-	3,670	-	-
Other Objects	4,078	79,330	45,202	12,430	85
Total	$ 8,521,026	$ 9,234,974	$ 10,184,351	$ 10,954,655	$ 10,918,014
Cost Per Student	$ 9,851	$ 9,433	$ 10,587	$ 11,167	$ 11,444

School Performance Measures

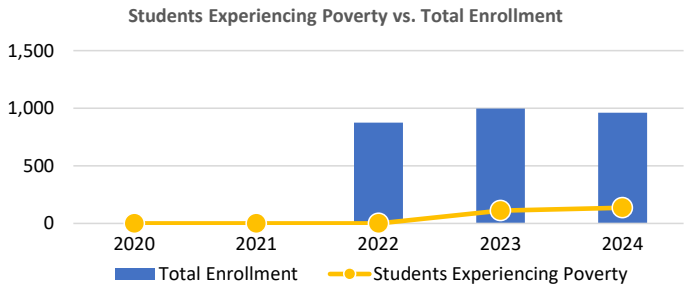


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	9%	12%	14%
English Language Learners	6%	20%	25%
Talented and Gifted	32%	22%	19%



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 2020-2021.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
758	789	749	748	765	757	760	716

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	3.00	3.00	3.00	2.00	2.00
Licensed	54.52	55.00	53.20	53.10	53.70
Classified	13.88	13.56	15.06	16.56	15.50

2024-25 Average Classroom Teacher Years of Experience	
Whitford Middle School	10.4
Beaverton School District	10.6

(average years experience in District)

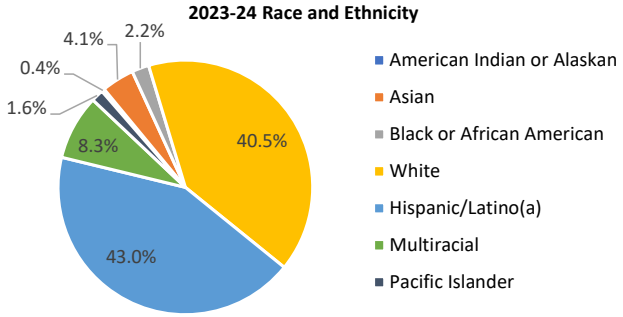
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,877,713	$ 9,167,380	$ 10,164,820	$ 9,637,875	$ 10,080,192
Purchased Services	156,721	206,255	451,945	561,545	226,961
Supplies and Materials	406,277	227,028	272,858	308,236	212,873
Capital Outlay	-	-	-	-	-
Other Objects	1,096	93,968	87,383	1,995	-
Total	$ 9,441,808	$ 9,694,631	$ 10,977,006	$ 10,509,651	$ 10,520,026
Cost Per Student	$ 12,456	$ 12,287	$ 14,656	$ 14,050	$ 13,752

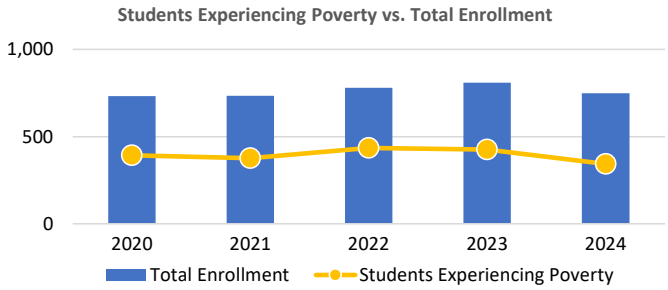
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	13%	10%	9%
English Language Learners	19%	5%	6%
Talented and Gifted	22%	30%	29%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, Newcomers Program, ALC, EGC, SCC, SRC and CTE Programs in Auto Tech and Digital Media

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,696	1,609	1,563	1,576	1,516	1,473	1,407	1,413

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	118.75	117.80	113.60	113.23	113.70
Classified	36.69	35.25	37.25	36.44	38.31

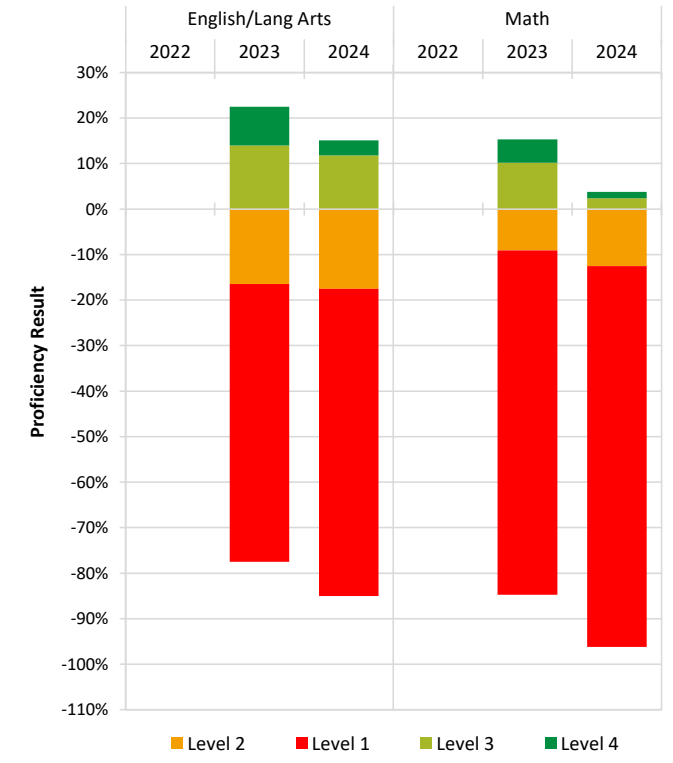
2024-25 Average Classroom Teacher Years of Experience	
Aloha High School	9.7
Beaverton School District	10.6

(average years experience in District)

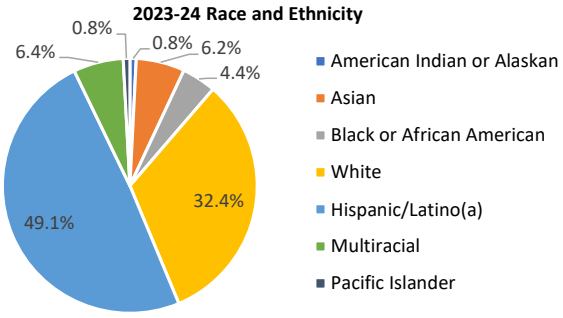
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 20,259,281	$ 20,584,799	$ 21,526,984	$ 22,396,491	$ 23,409,830
Purchased Services	377,622	424,490	932,220	998,107	693,856
Supplies and Materials	984,023	956,735	926,648	1,824,118	534,020
Capital Outlay	11,659	34,672	34,316	122,152	-
Other Objects	29,438	1,130,292	1,146,735	50,233	12,684
Total	$ 21,662,023	$ 23,130,988	$ 24,566,903	$ 25,391,100	$ 24,650,390
Cost Per Student	$ 12,772	$ 14,376	$ 15,718	$ 16,111	$ 16,260

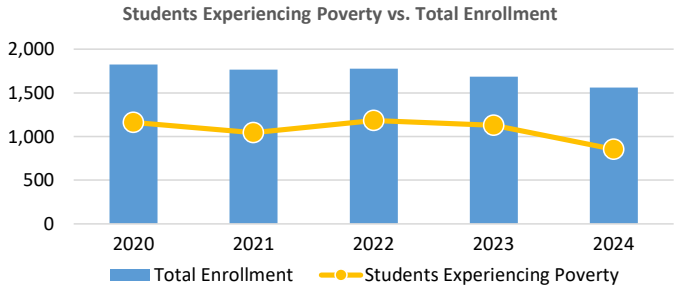
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	18%	17%	16%
English Language Learners	14%	15%	19%
Talented and Gifted	8%	6%	7%



No scores are presented for 2022 as there were less than 10 students with scores.

Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, Early Childhood Education, and Electrical

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,425	1,430	1,427	1,381	1,303	1,345	1,271	1,259

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	3.00	4.00	4.00	4.00
Licensed	104.25	104.00	106.10	103.40	102.80
Classified	37.94	39.97	41.31	40.06	39.44

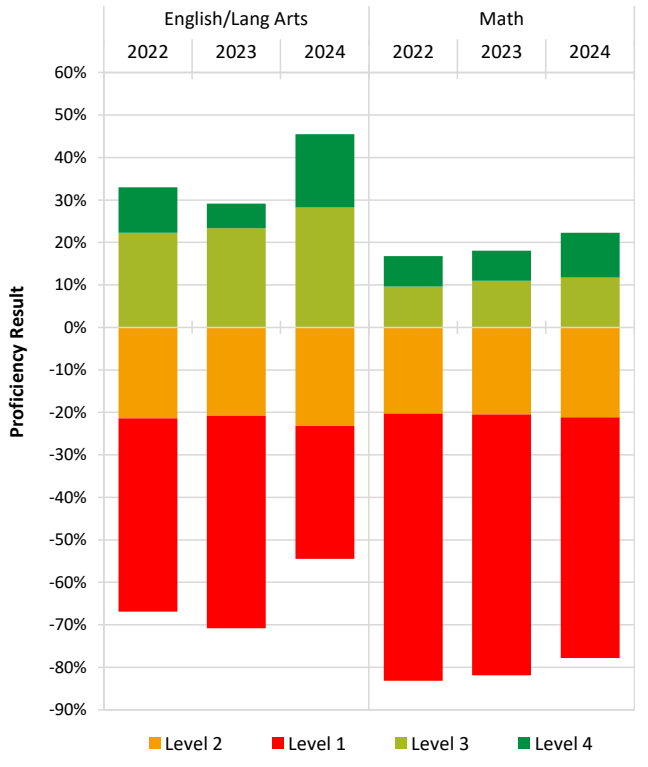
2024-25 Average Classroom Teacher Years of Experience	
Beaverton High School	13.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

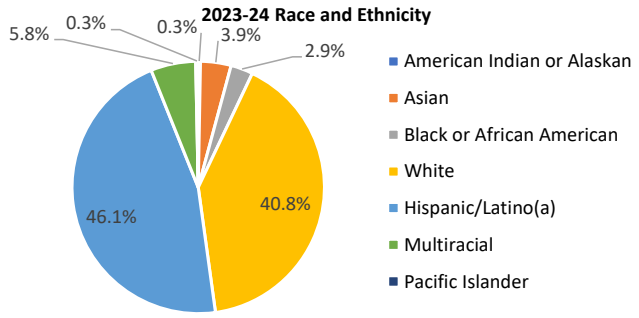
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 18,905,085	$ 19,294,568	$ 21,322,585	$ 20,804,681	$ 21,810,070
Purchased Services	354,353	392,578	1,048,161	978,155	754,322
Supplies and Materials	1,009,090	756,190	803,097	1,162,951	419,956
Capital Outlay	21,982	52,478	-	-	-
Other Objects	52,266	1,200,855	1,196,075	92,065	8,187
Total	$ 20,342,777	$ 21,696,669	$ 24,369,919	$ 23,037,852	$ 22,992,535
Cost Per Student	$ 14,276	$ 15,172	$ 17,078	$ 16,682	$ 17,646

School Performance Measures

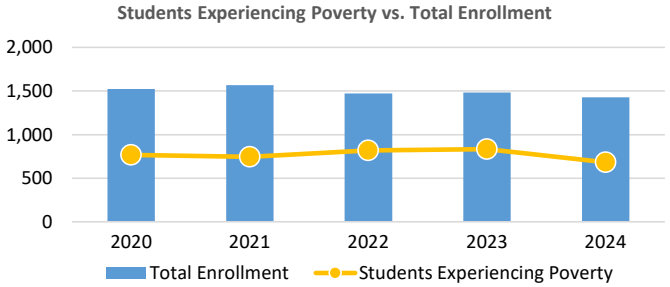


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	14%	15%	14%
English Language Learners	16%	19%	23%
Talented and Gifted	12%	12%	12%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, ISC, SRC and CTE Programs in Computer Science

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,721	1,715	1,679	1,696	1,679	1,713	1,709	1,691

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	94.25	91.25	94.25	94.40	92.20
Classified	29.88	29.25	31.88	34.75	34.00

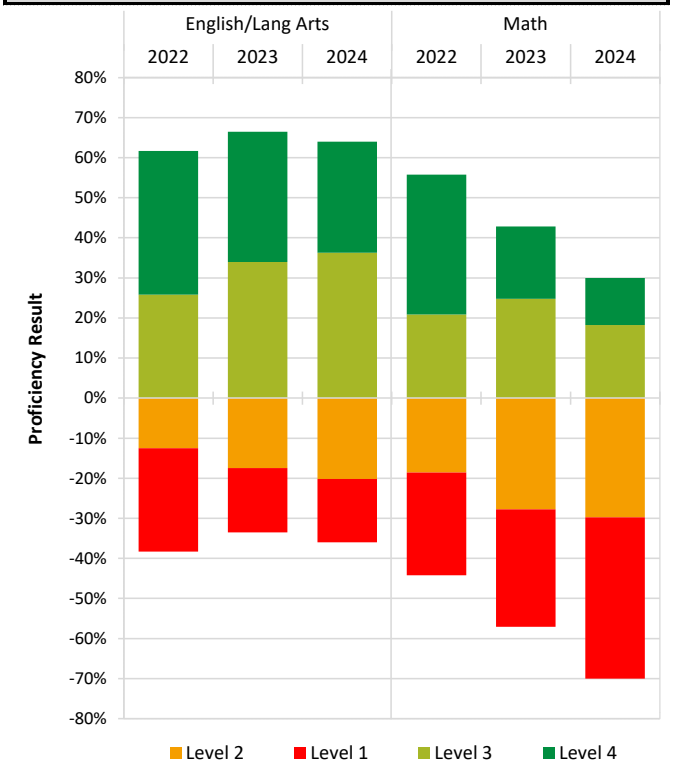
2024-25 Average Classroom Teacher Years of Experience	
Mountainside High School	11.1
Beaverton School District	10.6

(average years experience in District)

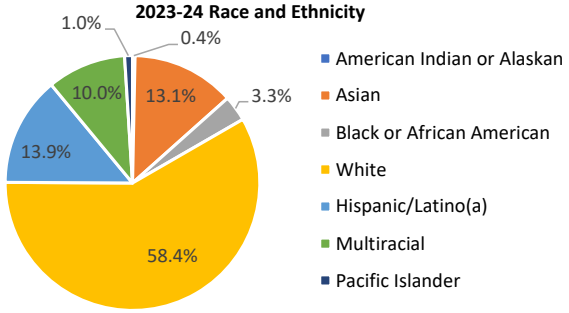
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 16,960,520	$ 17,159,692	$ 18,207,090	$ 19,072,832	$ 19,587,155
Purchased Services	403,885	484,020	1,070,305	1,002,232	678,556
Supplies and Materials	825,333	740,902	658,385	1,362,667	525,450
Capital Outlay	-	-	-	5,582	-
Other Objects	90,619	1,320,884	1,276,143	113,623	17,610
Total	$ 18,280,357	$ 19,705,498	$ 21,211,922	$ 21,556,936	$ 20,808,771
Cost Per Student	$ 10,622	$ 11,490	$ 12,634	$ 12,710	$ 12,394

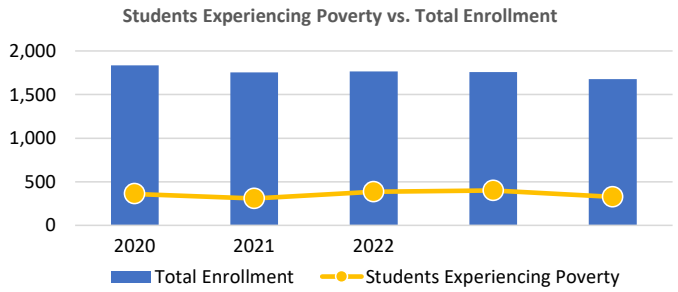
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	10%	11%	10%
English Language Learners	5%	5%	5%
Talented and Gifted	19%	16%	17%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 Computer Science and Sports Medicine

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,474	1,460	1,420	1,403	1,327	1,283	1,255	1,266

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	93.75	94.55	94.05	95.51	93.00
Classified	33.31	32.69	32.38	33.63	34.06

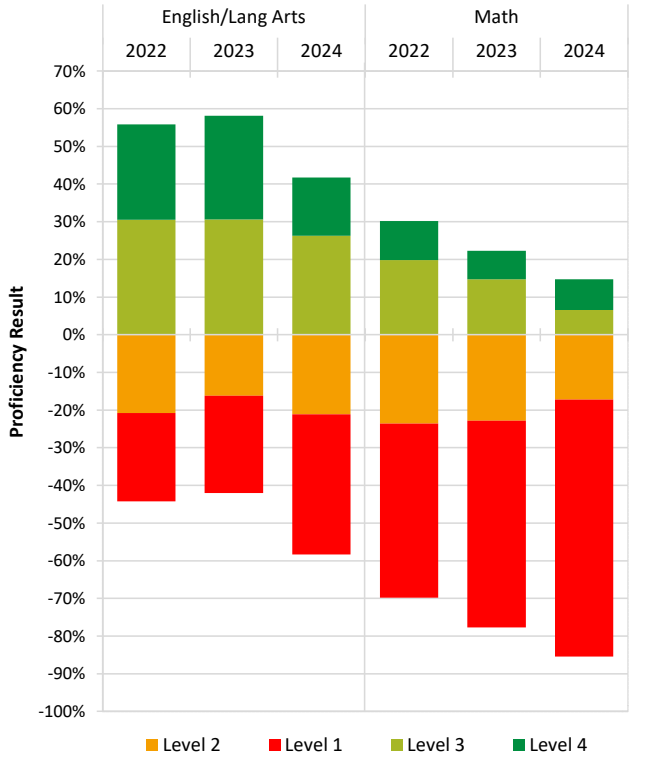
2024-25 Average Classroom Teacher Years of Experience	
Southridge High School	14.8
Beaverton School District	10.6

(average years experience in District)

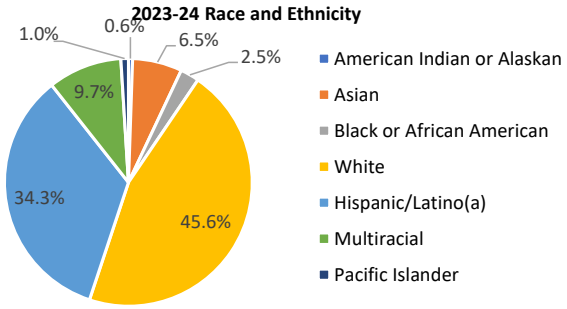
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 17,561,628	$ 18,291,502	$ 19,390,765	$ 18,981,175	$ 19,682,379
Purchased Services	391,927	405,859	988,407	1,028,471	706,453
Supplies and Materials	828,951	676,575	833,611	1,064,504	445,597
Capital Outlay	6,642	3,066	-	32,456	-
Other Objects	43,362	1,027,006	993,515	67,550	19,359
Total	$ 18,832,511	$ 20,404,008	$ 22,206,298	$ 21,174,156	$ 20,853,788
Cost Per Student	$ 12,776	$ 13,975	$ 15,638	$ 15,092	$ 15,715

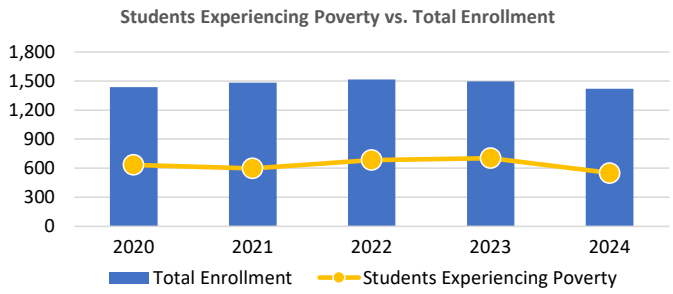
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	14%	15%	14%
English Language Learners	11%	13%	16%
Talented and Gifted	14%	13%	13%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, ALC, EGC, SCC, SRC and CTE Programs in Behavioral Health

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,947	1,903	1,811	1,761	1,732	1,700	1,686	1,662

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	99.85	99.30	99.90	98.90	98.65
Classified	25.63	28.75	28.18	29.74	30.00

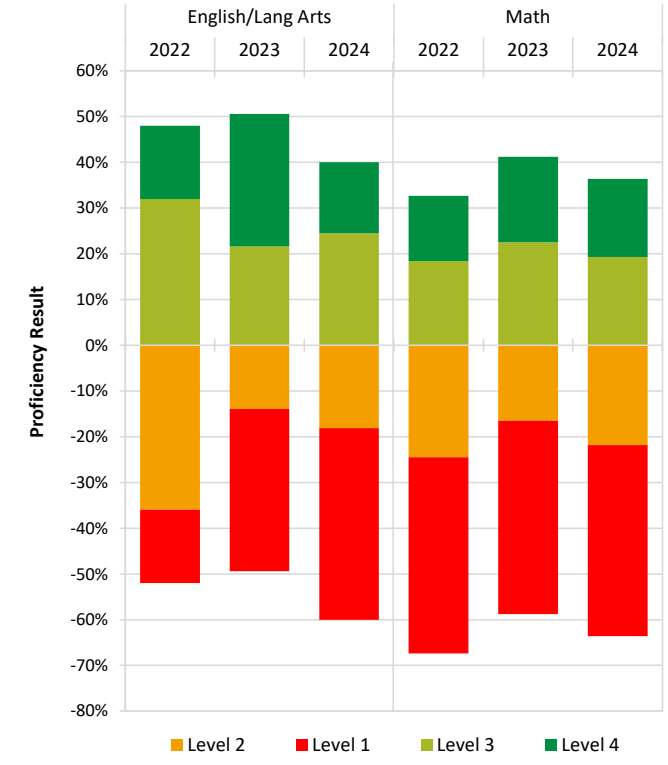
2024-25 Average Classroom Teacher Years of Experience	
Sunset High School	13.2
Beaverton School District	10.6

(average years experience in District)

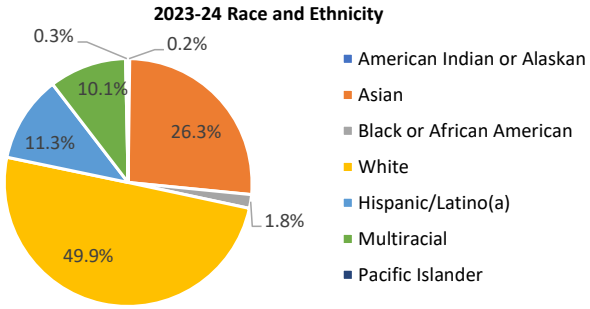
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 17,907,017	$ 18,109,538	$ 19,629,340	$ 19,090,720	$ 20,375,474
Purchased Services	573,817	709,974	1,264,998	1,283,955	620,232
Supplies and Materials	841,624	857,569	799,944	1,442,477	392,074
Capital Outlay	-	43,175	8,999	-	-
Other Objects	114,748	2,019,241	2,207,784	149,418	9,710
Total	$ 19,437,205	$ 21,739,497	$ 23,911,065	$ 21,966,569	$ 21,397,490
Cost Per Student	$ 9,983	$ 11,424	$ 13,203	$ 12,474	$ 12,354

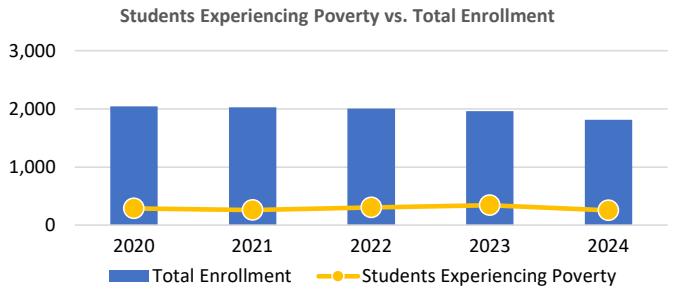
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	9%	9%	9%
English Language Learners	3%	3%	4%
Talented and Gifted	33%	31%	30%



Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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, ALC, EGC, ISC, SCC and CTE Programs in Manufacturing

Enrollment History and Projections:

Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
2,280	2,353	2,349	2,372	2,332	2,415	2,448	2,469

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	4.00	5.00	5.00	5.00	5.00
Licensed	123.35	124.60	128.75	131.70	134.40
Classified	36.94	37.34	38.94	43.41	41.69

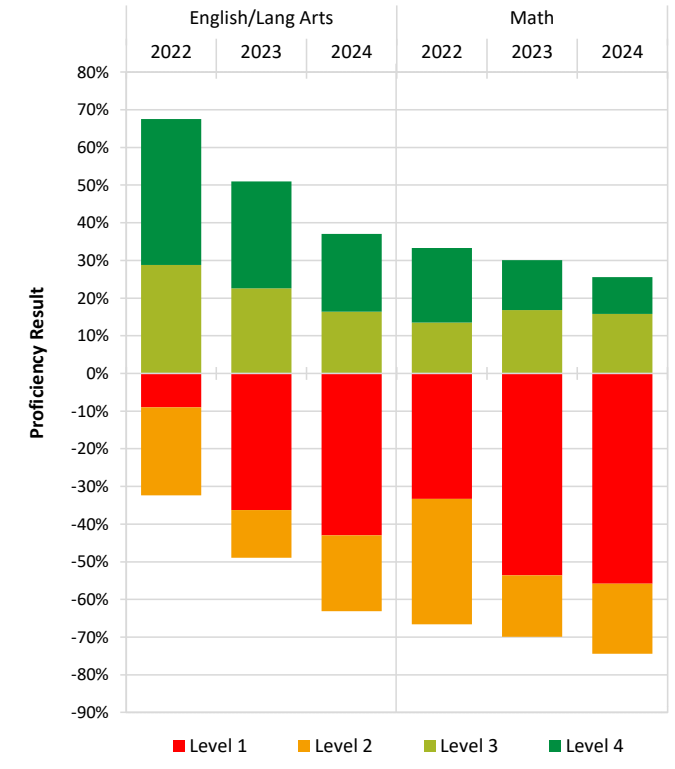
2024-25 Average Classroom Teacher Years of Experience	
Westview High School	10.6
Beaverton School District	10.6

(average years experience in District)

Financial Data:

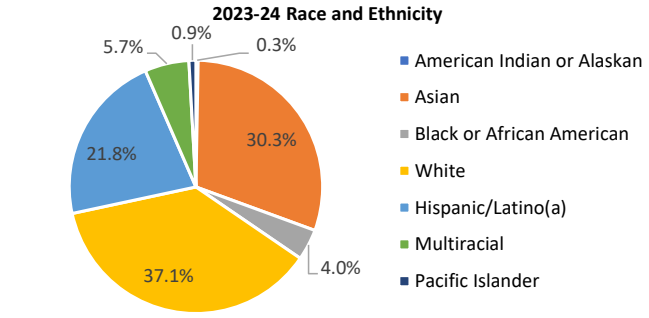
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 21,187,217	$ 22,191,067	$ 24,346,657	$ 26,008,353	$ 27,275,387
Purchased Services	535,033	648,089	1,402,817	1,277,400	742,480
Supplies and Materials	1,143,514	1,074,128	1,147,368	2,221,580	587,298
Capital Outlay	1,613,186	77,127	13,488	29,052	-
Other Objects	29,875	2,084,730	2,259,674	90,335	10,745
Total	$ 24,508,825	$ 26,075,142	$ 29,170,003	$ 29,626,720	$ 28,615,910
Cost Per Student	$ 10,749	$ 11,082	$ 12,418	$ 12,490	$ 12,271

School Performance Measures

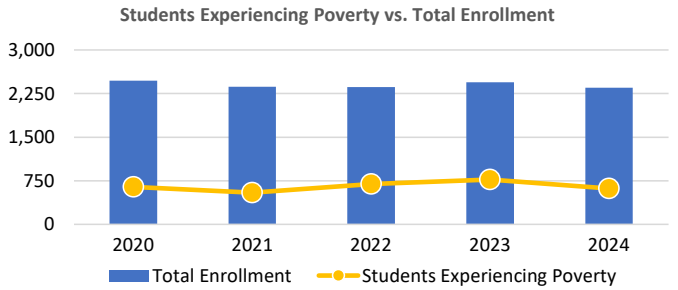


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	11%	11%	11%
English Language Learners	9%	10%	10%
Talented and Gifted	23%	21%	21%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
693	693	668	691	707	700	700	700

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	39.33	40.84	39.89	39.90	41.70
Classified	13.94	16.72	16.97	17.81	16.45

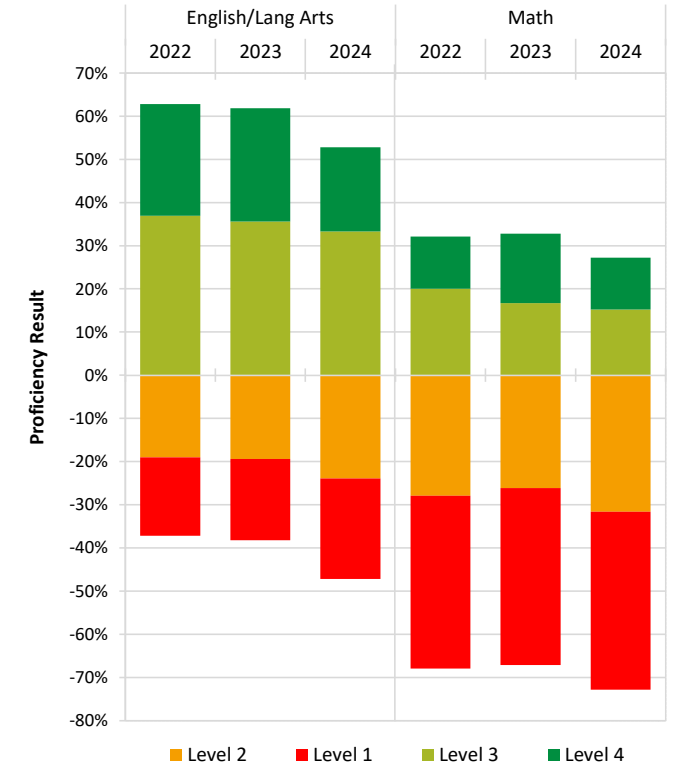
2024-25 Average Classroom Teacher Years of Experience	
ACMA	12.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

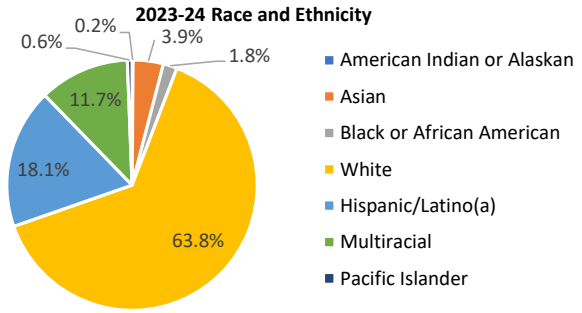
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 6,848,682	$ 7,312,296	$ 7,638,234	$ 8,064,587	$ 8,725,483
Purchased Services	155,739	316,361	344,753	415,056	188,551
Supplies and Materials	488,221	328,752	309,163	590,891	188,784
Capital Outlay	-	-	-	-	-
Other Objects	7,664	546,659	576,231	40,525	4,000
Total	$ 7,500,306	$ 8,504,069	$ 8,868,381	$ 9,111,059	$ 9,106,818
Cost Per Student	$ 10,823	$ 12,271	$ 13,276	$ 13,185	$ 12,881

School Performance Measures

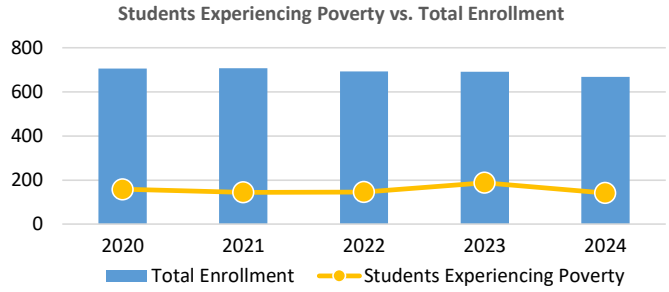


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	12%	13%	15%
English Language Learners	2%	2%	2%
Talented and Gifted	20%	20%	19%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
857	887	870	873	892	885	885	885

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	45.44	44.52	47.30	47.43	47.65
Classified	12.25	13.38	15.41	14.91	17.64

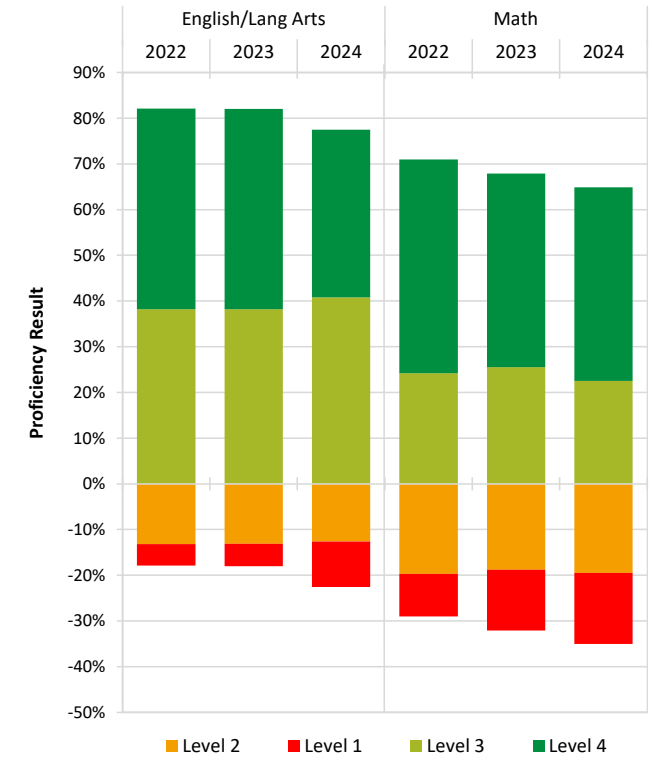
2024-25 Average Classroom Teacher Years of Experience	
ISB	9.8
Beaverton School District	10.6

(average years experience in District)

Financial Data:

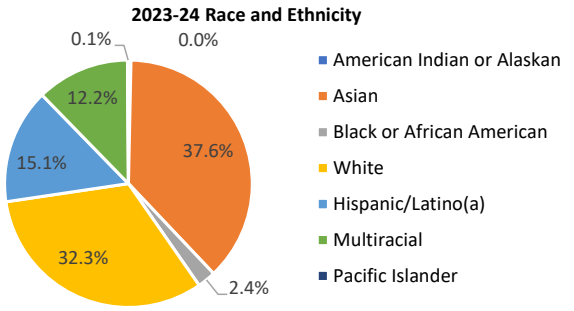
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 7,442,719	$ 7,710,223	$ 8,406,256	$ 8,963,989	$ 9,654,152
Purchased Services	171,493	324,177	523,027	597,147	17,145
Supplies and Materials	487,665	336,769	317,823	455,500	248,154
Capital Outlay	-	17,049	-	-	-
Other Objects	23,778	412,344	469,193	41,715	1,575
Total	$ 8,125,655	$ 8,800,562	$ 9,716,300	$ 10,058,351	$ 9,921,026
Cost Per Student	$ 9,482	$ 9,922	$ 11,168	$ 11,522	$ 11,122

School Performance Measures

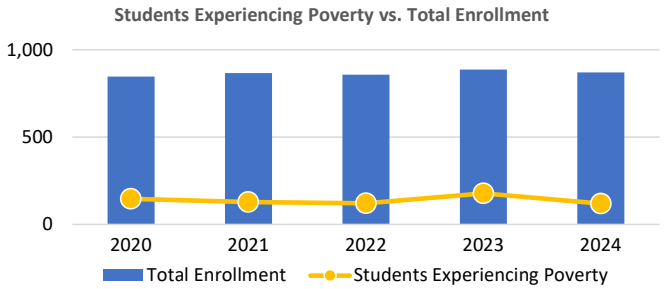


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	0%	2%	2%
English Language Learners	2%	2%	2%
Talented and Gifted	32%	31%	29%



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 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
828	823	851	852	857	850	850	850

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	47.77	48.83	46.73	49.93	48.30
Classified	19.19	17.16	18.72	22.53	22.50

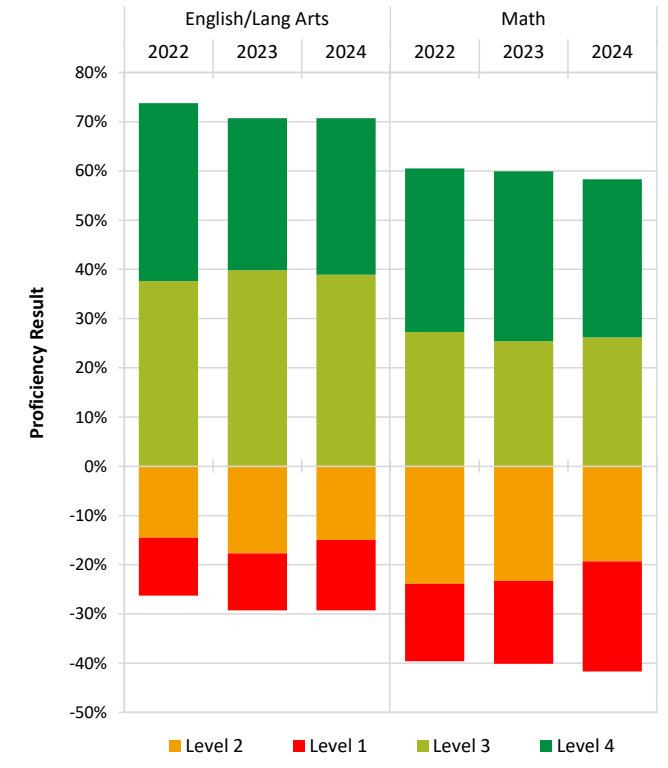
2024-25 Average Classroom Teacher Years of Experience	
BASE	11.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 8,192,460	$ 8,470,922	$ 8,993,367	$ 9,854,590	$ 10,196,700
Purchased Services	290,501	235,013	640,287	753,923	485,768
Supplies and Materials	405,714	336,928	311,418	681,984	296,548
Capital Outlay	1,421,203	-	-	-	-
Other Objects	12,693	307,990	323,985	52,071	54,560
Total	$ 10,322,570	$ 9,350,853	$ 10,269,057	$ 11,342,568	$ 11,033,576
Cost Per Student	$ 12,467	$ 11,362	$ 12,067	$ 13,313	$ 12,875

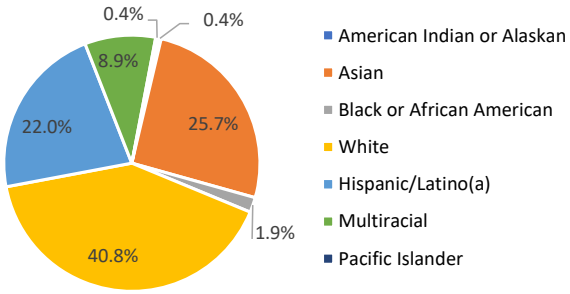
School Performance Measures



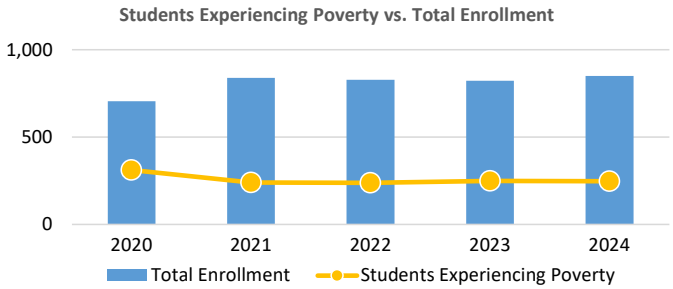
Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information

2023-24 Race and Ethnicity



	2021-22	2022-23	2023-24
Students with Disabilities	9%	7%	7%
English Language Learners	3%	3%	3%
Talented and Gifted	31%	34%	36%



^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
1,666	556	480	402	407	410	410	410

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	2.00	1.00	1.00	1.00	1.00
Licensed	70.50	43.80	38.60	34.10	37.25
Classified	4.83	6.34	6.34	7.69	8.08

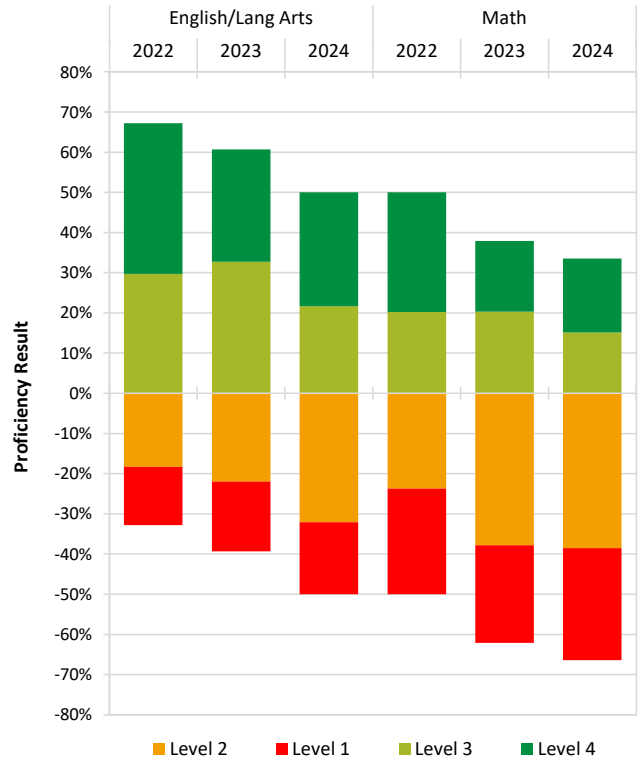
2024-25 Average Classroom Teacher Years of Experience	
FLEX Online School	10.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

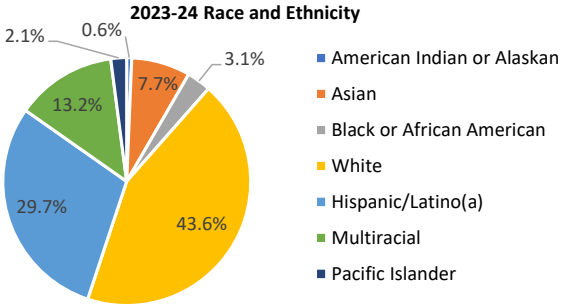
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 9,316,056	$ 7,111,099	$ 6,966,309	$ 6,452,587	$ 6,927,169
Purchased Services	324,077	383,052	175,665	123,236	17,803
Supplies and Materials	381,126	93,341	87,964	80,407	46,705
Capital Outlay	8,290	-	-	-	-
Other Objects	2,180	37,568	24,127	1,860	1,900
Total	$ 10,031,729	$ 7,625,060	$ 7,254,065	$ 6,658,090	$ 6,993,577
Cost Per Student	$ 6,021	$ 13,714	$ 15,113	$ 16,562	$ 17,183

School Performance Measures

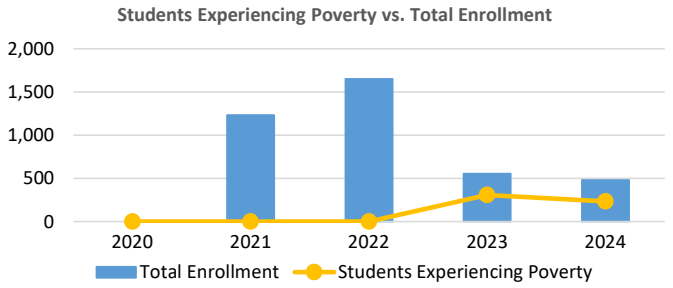


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	14%	19%	18%
English Language Learners	8%	6%	7%
Talented and Gifted	9%	8%	7%



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 2019-2021.

^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
90	130	121	150	137	140	140	140

Staffing Information:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual^	2025-26 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	26.80	22.95	23.00	22.50	23.35
Classified	15.25	15.78	11.16	12.38	15.19

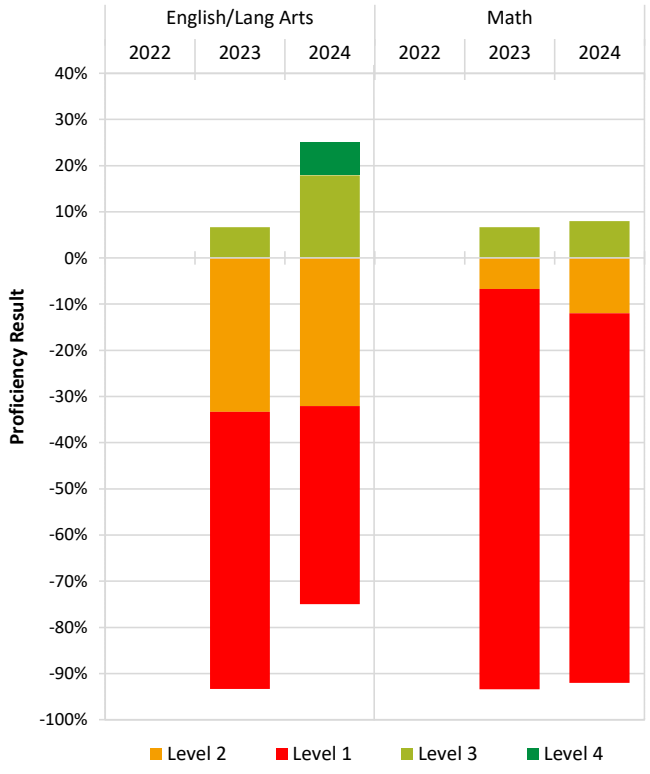
2024-25 Average Classroom Teacher Years of Experience	
Community School	10.3
Beaverton School District	10.6

(average years experience in District)

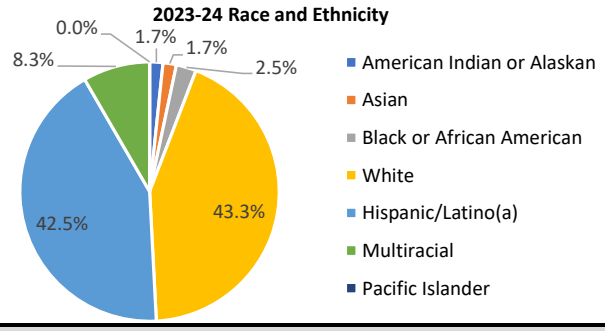
Financial Data:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget^	2025-26 Budget
Salaries & Benefits	$ 4,808,685	$ 4,558,464	$ 4,558,149	$ 4,782,956	$ 5,263,045
Purchased Services	129,953	97,250	220,933	277,070	218,540
Supplies and Materials	132,072	144,701	80,964	183,573	72,396
Capital Outlay	-	-	-	-	-
Other Objects	5,486	72,210	56,112	2,346	100
Total	$ 5,076,195	$ 4,872,625	$ 4,916,157	$ 5,245,946	$ 5,554,081
Cost Per Student	$ 56,402	$ 37,482	$ 40,629	$ 34,973	$ 40,541

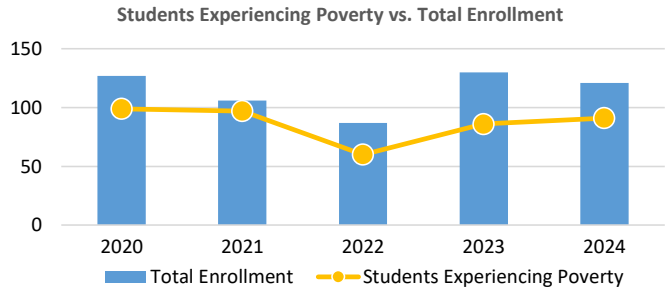
School Performance Measures



Demographic Information



	2021-22	2022-23	2023-24
Students with Disabilities	34%	38%	39%
English Language Learners	14%	12%	13%
Talented and Gifted	5%	2%	4%



No scores are presented for 2022 as there were less than 10 students with scores.

Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.
^ Staffing is 2024-25 Actual as of 5/31/2025. Financial Data is Adjusted 2024-25 Budget as of 5/31/2025.

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

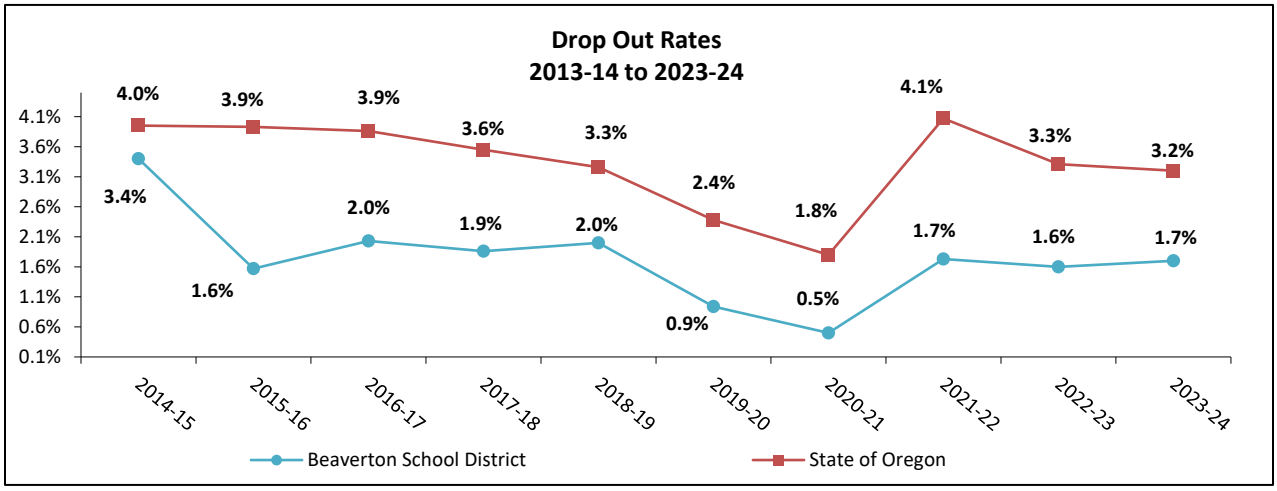
PERFORMANCE MEASURES

Dropout Rates

Dropout 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 dropout 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:

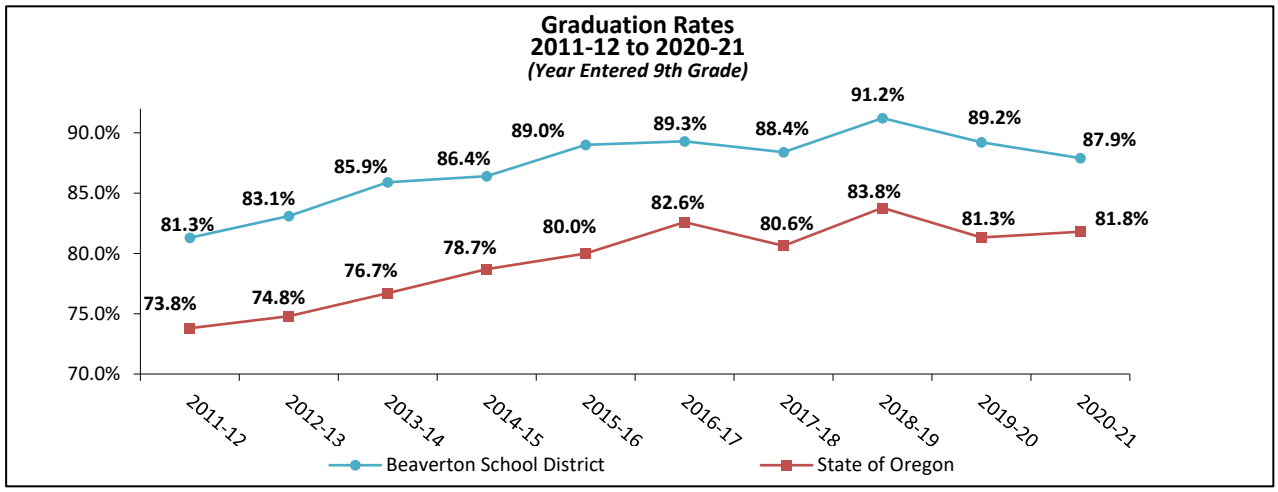
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems 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. For the 2023-24 school year, the District dropout rate is 1.5% lower than the State dropout rate.



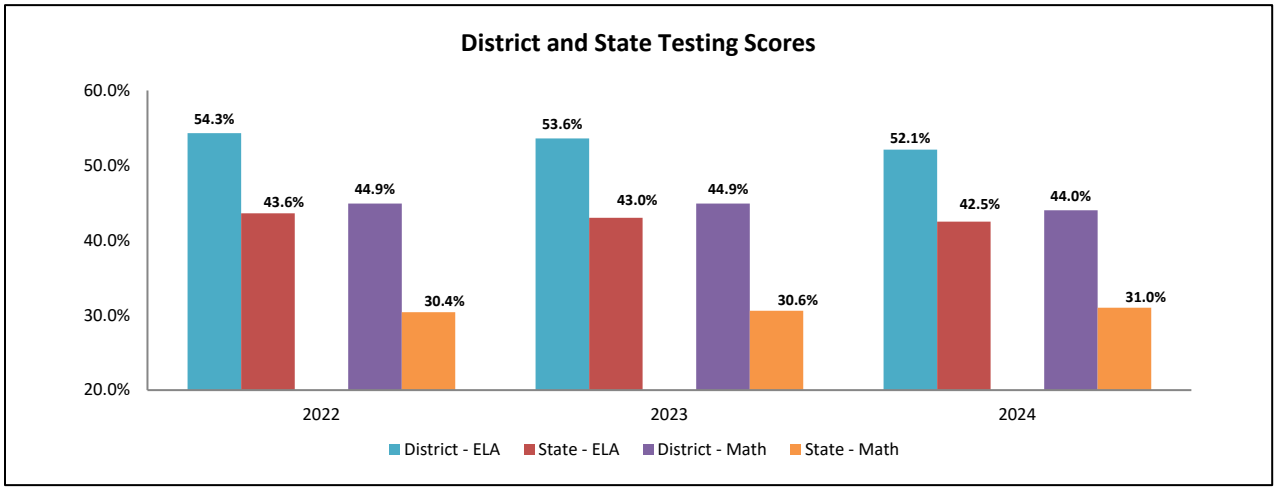
Beaverton School District graduation rates had been on the rise for several years of students graduating on time in four years. Although the District saw a slight decline in the 2020-21 year (students who entered 9th grade in 2017-18), the District is once again on the rise and has reached an all-time high in 2021-22 (students who entered 9th grade in 2018-19). Since then, the graduation rates have been decreasing slightly at the State and District levels. The District graduation rate for 2023-24 (students who entered 9th grade in 2020-21) is 6.1% higher than the State graduation rate.

The data to below is 4-year cohort graduation rates for 9th graders entering in 2011-12 through 2020-21.



Standardized Test Scores

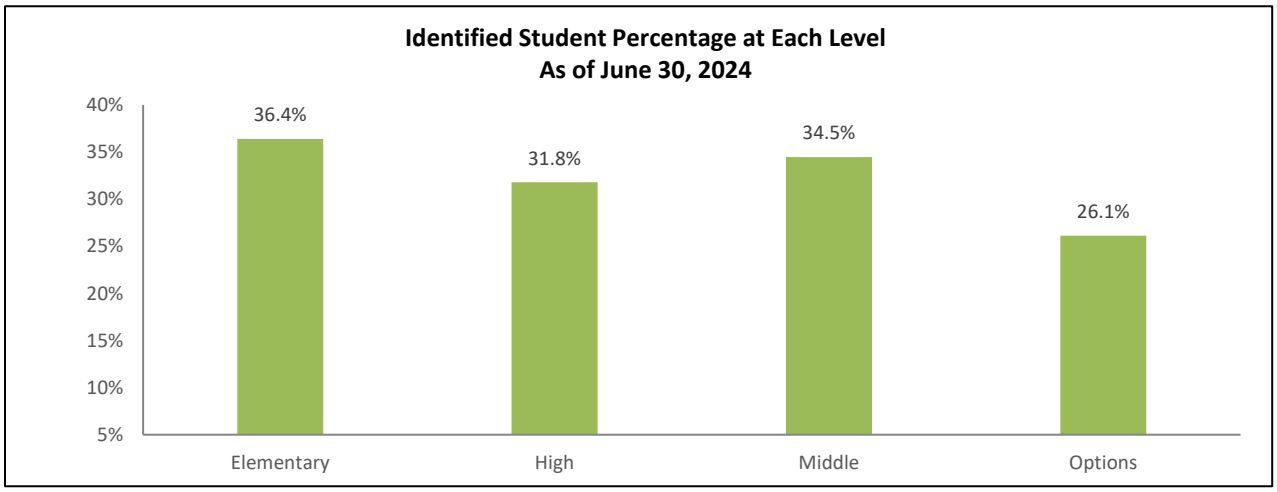
The District has scored between 9.6% and 10.7% higher than the State average in ELA standardized test scores and between 13% and 14.5% higher than the State average for Math standardized test scores for several years in a row.

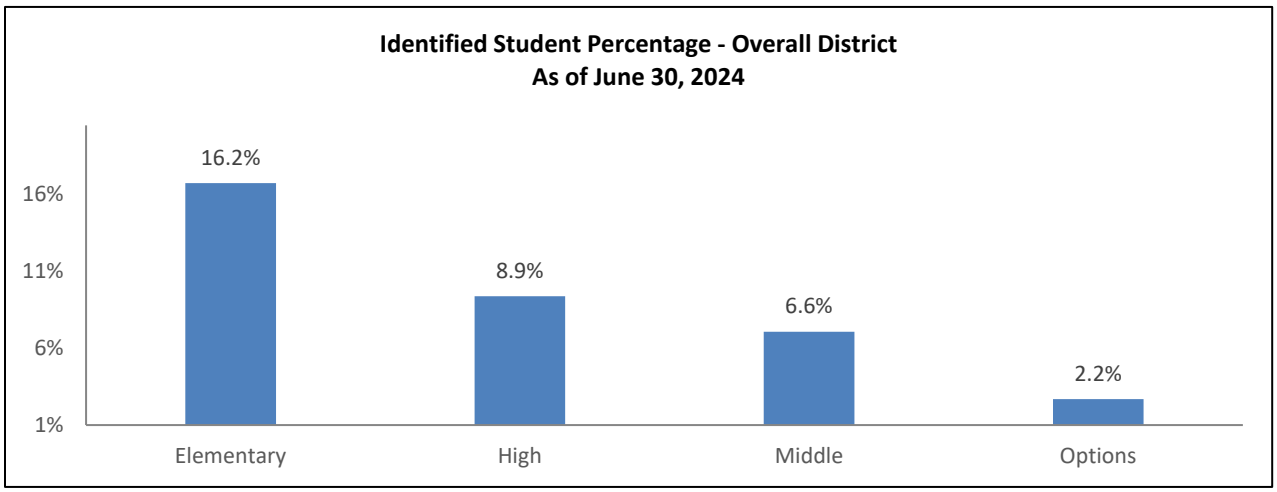


Identified Student Percentage (ISP)

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.

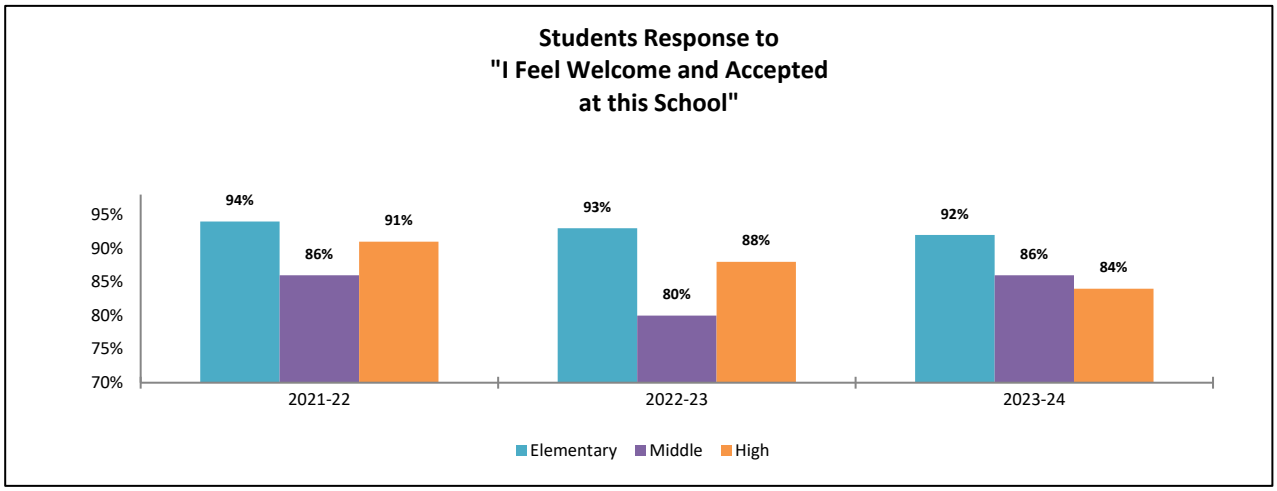




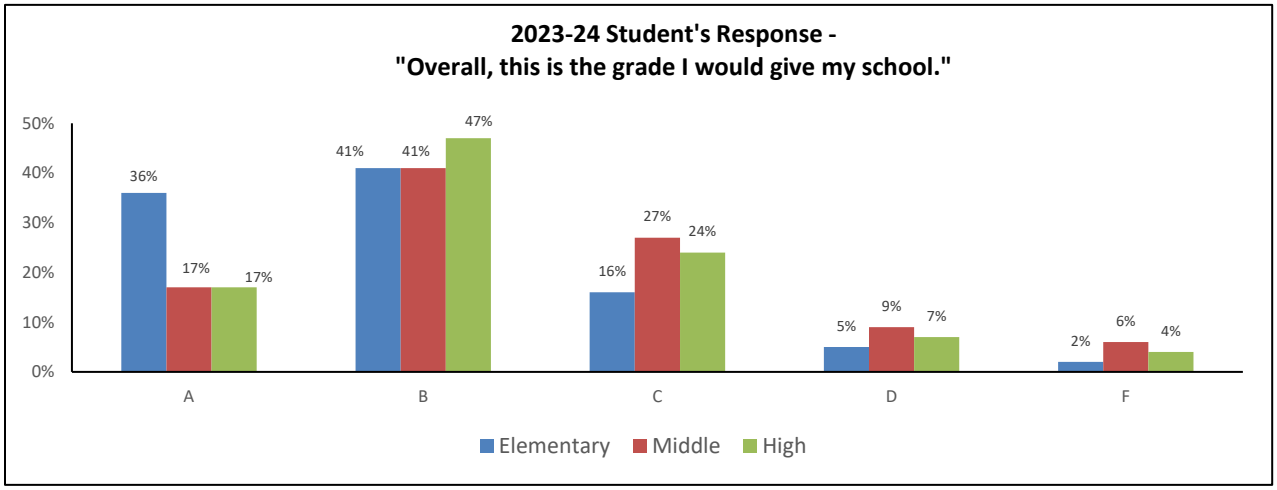
Student Surveys

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 prioritizes creating a welcoming environment where every student feels accepted. Recent surveys show that a high percentage of students—at least 80%—feel welcome and accepted at their school.

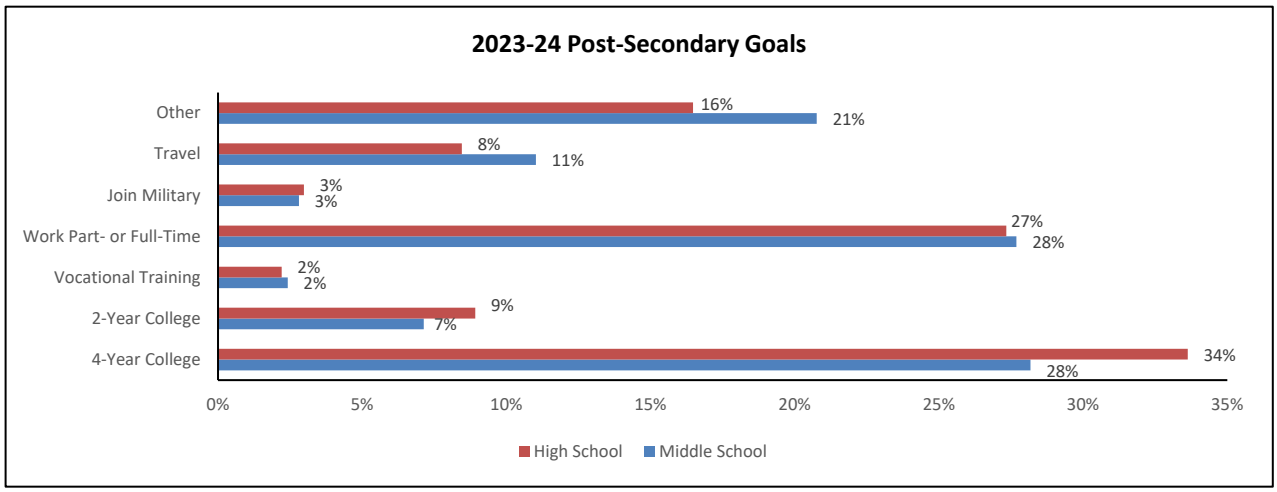


When asked to grade their school overall, 85% of middle school students, 88% of high school students, and 93% of elementary school students rated their school a C or higher.



Middle school and high school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a four-year college or start working, either full-time or part-time.

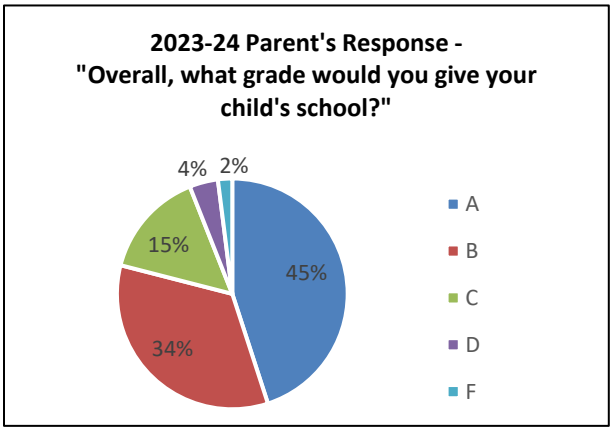
Parent Surveys



Parent surveys focus on parent communication and satisfaction with the District and their student's individual school or teacher.

When asked if they felt well-informed about general happenings at their child's school, 88% of parents surveyed responded that they agreed.

Regarding the overall grade for their child's school, 79% of parents/guardians rated it an A or B, while 15% rated it a C.



Staff Surveys

Staff were surveyed during the spring of 2024 as well. Approximately 45% of District staff completed the survey. Of the staff who responded, at least 91% feel welcome and accepted at their place of work and at least 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 2025-26 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 2025-26 year is $38.2 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 $12.1 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.

Early Learning – Annual Investment $6,150,887
Evaluation Year: 2029
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, during the fall of 2024, Pre-K staff adopted Creative Curriculum. This is 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 lends itself to evaluation of our Pre-K program with measures that are more directly aligned with those that will be used from K-12th 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 has expanded to 14 schools, all at Title IA schools. During the 2024-25 school year, the District is serving over 450 students who may otherwise not have had the opportunity to attend Pre-K.

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
2021-22	289	$ 10,439
2022-23	368	$ 11,365
2023-24	467	$ 11,481
2024-25	451	$ 12,304
2025-26*	451	$ 13,638

*projected

The District's measure of success for early learning is that 60% of all Pre-K students will show an improvement from Winter to Spring as measured by Renaissance Star. As these measures are new to the District, the baseline data was collected in the winter of 2025.

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Salaries & Benefits	$ 2,857,301	$ 3,864,228	$ 3,784,772	$ 5,361,658	$ 5,971,078
Non-Salary	159,506	318,065	1,576,782	187,600	179,809
Total	**$ 3,016,807**	**$ 4,182,293**	**$ 5,361,554**	**$ 5,549,258**	**$ 6,150,887**

Elementary Instructional Coaches – Annual Investment $5,861,344

Evaluation Year: 2029

Strategic Plan Goals/Foundational Building Block: *Foundations of Success/Engaging & Effective Teaching & Learning Systems*

Full-time Instructional Coaches are in every elementary school in the 2024-25 year, with some Title IA schools having 1.5 or 2.0 Instructional Coaches. The Instructional Coach primarily supports teacher practice and possesses deep knowledge of school systems, multi-tiered systems of support (MTSS), and effective instructional practices. The Instructional Coach, in collaboration with school leadership plays a pivotal role in planning and implementing professional development (PD) opportunities, coaching teachers, paraeducators, and school-based teams, and supporting the adoption and effective use of curriculum and data to enhance student learning outcomes. The Instructional Coach also supervises and oversees the school's intervention system and provides intervention support to teachers and a portion of their time to students as needed.

Year	Students Served	Cost per Student
2024-25	15,597	$ 317
2025-26*	15,113	$ 388

*Projected

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Salaries & Benefits	$ 4,797,644	$ 5,047,360	$ 5,424,949	$ 4,943,643	$ 5,861,344
Non-Salary	-	-	-	-	-
Total	**$ 4,797,644**	**$ 5,047,360**	**$ 5,424,949**	**$ 4,943,643**	**$ 5,861,344**

The District began using the Star Screener from Renaissance to collect baseline data at the beginning of 2024-25 school year, which will allow schools across the District to consistently measure student growth from fall to spring. This data will also be disaggregated by race/ethnicity.

Definition of Success: Percentage of K-5 students at Levels 1 and 2 would move up at least one level during the school year using the Renaissance Star Screener.

- Level 1: The student has not yet met the grade-level achievement standard and needs continued support.
- Level 2: The student has nearly met the grade-level achievement standard and may need continued support.
- Level 3 – The student has met the grade-level achievement standard and demonstrates progress toward mastery.
- Level 4 – The student has exceeded the grade-level achievement standard and demonstrates advanced progress toward mastery.

	All Students			
	Level 1	Level 2	Level 3	Level 4
2024-25 Fall (Baseline)	43%	18%	15%	25%
2024-25 Winter	41%	20%	16%	23%

	Student Group - Winter 2024-25			
	Level 1	Level 2	Level 3	Level 4
Asian	14%	13%	30%	44%
Black or African American	35%	23%	24%	17%
Hispanic/Latino(a)	44%	22%	21%	12%
Multiracial	16%	15%	31%	38%
White	15%	16%	32%	38%

Graduation Mentors – Annual Investment $1,570,654
Evaluation Year: 2027
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. District Graduation Mentors support students under the strategic plan goal of College & Career Ready. Graduation 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. Graduation 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. Graduation Mentors help 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	$ 1,914
2024-25^	552	$ 2,267
2025-26*	552	$ 2,845

^2024-25 numbers for 1st semester only.
*2025-26 numbers are projections.

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Salaries & Benefits	$ 1,162,502	$ 1,292,756	$ 1,115,628	$ 1,251,563	$ 1,570,654
Non-Salary	650	-	-	-	-
Total	**$ 1,163,152**	**$ 1,292,756**	**$ 1,115,628**	**$ 1,251,563**	**$ 1,570,654**

Definition of Success 1: Students supported by Graduation Mentors will earn more credits per semester than previously.

Definition of Success 2: Students supported by Graduation Mentors will attend more often during the current school year than they did during the last school year as measured by increases in attendance percentages.

	2023-24 Year Results				
	9th Grade	10th Grade	11th Grade	12th Grade	Total
Number of Students Served	131	178	166	144	619
Percentage of Students Earning More Credit in Either Semester Compared to Semester 2 in 2022-23		47%	53%	58%	52%
Percentage of Students with Attendance Gain from 2022-23 Average to 2023-24 Average	55%	40%	32%	38%	40%

	2024-25 Semester 1 Results				
	9th Grade	10th Grade	11th Grade	12th Grade	Total
Number of Students Served	87	152	165	148	552
Percentage of Students Earning More Credit in Semester 1 2024-25 Compared to Semester 2 in 2023-24		42%	53%	45%	40%
Percentage of Students with Attendance Gain from 2023-24 Average to Semester 1 2024-25	43%	35%	34%	35%	36%

FLEX Credit – Annual Investment $1,350,942

Evaluation Year: 2026

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 individual, online courses to students in grades 9-12 who are enrolled at least half-time in a school within the District. 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.

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.

Year	Students Served	Cost per Student
2021-22	865	$ 1,204
2022-23	970	$ 1,277
2023-24	901	$ 2,192
2024-25^	498	$ 2,627
2025-26*	900	$ 1,501

^2024-25 numbers for 1st semester only.
*2025-26 numbers are projections.

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Salaries & Benefits	$ 948,563	$ 1,225,014	$ 1,322,750	$ 1,149,002	$ 1,200,942
Non-Salary	92,760	13,249	652,404	159,240	150,000
Total	**$ 1,041,323**	**$ 1,238,263**	**$ 1,975,154**	**$ 1,308,242**	**$ 1,350,942**

Definition of Success: The percentage of students enrolled in the FLEX Credit program who receive credit towards graduation will remain at or above 73%.

FLEX Credit	2021-22	2022-23	2023-24	2024-25** As of 2/11/25
Students Served Program Wide	865	970	901	498
Students Earning Credit	623	704	705	141
Percent Students Earning Credit	**72%**	**73%**	**78%**	**28%**
Credits Attempted	1131	1305	1276	665
Credits Completed	859	963	947	154
Percent Credits Completed	**76%**	**74%**	**74%**	**23%**
Number of 12th graders attempting credit	259	261	296	298
Number of 12th graders completing credit	142	231	228	89



FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the School Board will be held on June 10, 2025 at 5:30 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, 2025 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 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$ 559,320,393	$ 527,232,686	$ 730,127,128
Current Year Property Taxes, other than Local Option Taxes	246,937,801	255,211,190	268,400,000
Current Year Local Option Property Taxes	41,298,017	43,000,000	44,000,000
Other Revenue from Local Sources	91,089,701	75,016,140	78,526,906
Revenue from Intermediate Sources	13,657,200	15,778,078	16,237,910
Revenue from State Sources	385,960,038	418,881,280	451,389,279
Revenue from Federal Sources	47,013,953	74,379,901	62,450,499
Interfund Transfers	15,141,544	7,507,704	4,997,903
All Other Budget Resources	10,092,700	403,703,000	4,669,240
Total Resources	**$ 1,410,511,347**	**$ 1,820,709,979**	**$ 1,660,798,865**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$ 358,393,464	$ 387,773,582	$ 411,509,351
Other Associated Payroll Costs	213,820,578	230,756,468	258,215,720
Purchased Services	63,319,097	89,474,267	122,077,226
Supplies & Materials	43,763,382	83,755,577	88,463,051
Capital Outlay	71,210,238	703,756,093	452,447,213
Other Objects (except debt service & interfund transfers)	39,297,654	19,337,214	13,364,348
Debt Service*	118,026,160	116,372,506	122,654,403
Interfund Transfers*	15,141,544	7,507,704	4,997,903
Operating Contingency	-	181,976,568	187,069,650
Unappropriated Ending Fund Balance & Reserves	-	-	-
Total Requirements	**$ 922,972,117**	**$ 1,820,709,979**	**$ 1,660,798,865**

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	$ 399,003,397	$ 445,913,357	$ 474,967,611
FTE	2,750	2,853	2,875
2000 Support Services	249,877,181	$ 325,809,006	333,760,815
FTE	1,564	1,615	1,615
3000 Enterprise & Community Service	16,997,014	$ 29,750,823	30,442,754
FTE	145	163	175
4000 Facility Acquisition & Construction	123,926,822	$ 713,380,015	506,905,729
FTE	36	37	35
5000 Other Uses			
5100 Debt Service*	118,026,160	$ 116,372,506	122,654,403
5200 Interfund Transfers*	15,141,544	$ 7,507,704	4,997,903
6000 Contingency	-	$ 181,976,568	187,069,650
7000 Unappropriated Ending Fund Balance	-	-	-
Total Requirements	**$ 922,972,117**	**$ 1,820,709,979**	**$ 1,660,798,865**
Total FTE	**4,494**	**4,668**	**4,700**

* 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 spend down related to the 2022 Capital Bond Program, as well as decreased Federal funding due to the end of ESSER grant funds. The General Fund revenue is based on the Governor's proposed budget, as well as an anticipated additional amount for special education costs. The General Fund expenditures account for the District's declining enrollment and continued investment in special education.

PROPERTY TAX LEVIES			
	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit __4.6930___)	4.6930	4.6930	4.6930
Local Option Levy	1.25	1.25	1.25
Levy For General Obligation Bonds	$ 82,399,079	$ 88,702,817	$ 95,706,806

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$ 1,261,338,695	$ -
Other Bonds	89,685,000	
Other Borrowings	19,211,093	
TOTAL	**$ 1,370,234,788**	**$ -**

ITEM FOR ACTION

APPROVE RESOLUTION ADOPTING 2025-26 BUDGET, MAKING APPROPRIATIONS & IMPOSING TAXES

SUMMARY

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board must adopt the 2025-26 Budget, make appropriations and impose and categorize taxes prior to July 1, 2025.

The Budget Committee approved the District's 2025-26 Budget on May 27, 2025.

BACKGROUND

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board must adopt the 2025-26 Budget, make appropriations and impose and categorize taxes prior to July 1, 2025.

The Budget Committee approved the District's 2025-26 Budget on May 27, 2025.

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 2025-26 prior to making expenditures or transfers, in accordance with ORS 294.456.

2025-26 BUDGET SUMMARY

	General Fund	All Other Funds	Total All Funds
Revenue Approved by Budget Committee:	$ **786,914,149**	$ **873,884,716**	$ **1,660,798,865**
Adopted Revenue Budget	$ **786,914,149**	$ **873,884,716**	$ **1,660,798,865**
Expenditures Approved by Budget Committee:	$ **786,914,149**	$ **873,884,716**	$ **1,660,798,865**
Adopted Expenditures Budget	$ **786,914,149**	$ **873,884,716**	$ **1,660,798,865**

RECOMMENDATION

It is recommended that the School Board approve the attached resolution (25-610A) adopting the 2025-26 budget, making appropriations and imposing taxes.

RESOLUTION NO. 25-610A
ADOPTION OF 2025-26 BUDGET,
MAKING APPROPRIATIONS, IMPOSING TAXES

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2025-26 fiscal year in the total of $1,660,798,865 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, 2025, and for the purposes shown below are hereby appropriated:

General Fund	
Instruction	$ 398,178,155
Support Services	245,135,746
Enterprise and Community Services	250,000
Facilities Acquisition & Construction	100,000
Long-Term Debt Service	1,641,560
Transfers of Funds	2,900,000
Contingency	138,708,688
Total	$ 786,914,149
Student Body & Special Purpose Fund	
Instruction	$ 10,747,082
Support Services	1,506,918
Enterprise and Community Services	350,000
Facilities Acquisition & Construction	1,000,000
Transfers of Funds	15,000
Total	$ 13,619,000
Equipment Replacement Fund	
Instruction	$ 250,000
Support Services	8,747,851
Facilities Acquisition & Construction	1,600,000
Transfers of Funds	129,161
Total	$ 10,727,012
Scholarship Fund	
Enterprise and Community Services	$ 535,000
Transfers of Funds	15,000
Total	$ 550,000
Grant Fund	
Instruction	$ 60,392,374
Support Services	51,803,662
Enterprise & Community Services	1,358,065
Facilities Acquisition & Construction	8,505,000
Total	$ 122,059,101
Long-Term Planning Fund	
Contingency	$ 40,650,000
Total	$ 40,650,000

Nutrition Services Fund	
Support Services	$ 42,718
Enterprise and Community Services	27,949,689
Transfers of Funds	4,000
Total	$ 27,996,407
Debt Service Fund	
Long-Term Debt Service	$ 121,012,843
Total	$ 121,012,843
Capital Projects Fund	
Instruction	$ 5,400,000
Support Services	14,404,529
Facilities Acquisition & Construction	495,600,729
Transfers of Funds	1,934,742
Total	$ 517,340,000
Insurance Reserve Fund	
Support Services	$ 8,371,106
Facilities Acquisition & Construction	100,000
Contingency	5,031,387
Total	$ 13,502,493
Workers' Compensation Fund	
Support Services	$ 3,748,285
Contingency	2,679,575
Total	$ 6,427,860
Total All Funds	**$ 1,660,798,865**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2025-26 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 $95,706,806 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Education Limitation	Excluded from Limitation
Permanent Rate Limit	$4.6930/$1,000	
Local Option Tax	$1.25/$1,000	
General Obligation Debt Service		$95,706,806

The above resolution statements were approved and declared adopted on this tenth day of June 2025.

X _____
Dr. Karen Pérez, School Board Chair

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.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2025-2026

To assessor of Washington & Multnomah Counties

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Beaverton School District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Washington & Multnomah** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
1260 NW Waterhouse Ave.	**Beaverton**	**OR**	**97006**	**6/20/2025**

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Michael Schofield	**Assoc. Supt. For Business Services**	**503-356-4540**	**michael_schofield@beaverton.k12.or.us**

CERTIFICATION - You **must** check one box.

☑ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits (Rate -or- Dollar Amount)	Excluded from Measure 5 Limits (Amount of Levy)
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	4.693	
2. Local option operating tax	2	1.25	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$95,706,806
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$95,706,806**

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.

ACFR
Annual Comprehensive Financial Report

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

AHS
Aloha High School

AI
Artificial Intelligence

AICPA
American Institute of Certified Public Accountants

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

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.

AV
Assessed Value

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

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

BEF
Beaverton Education Foundation

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.

BRF
Bilingual Resource Facilitator

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/EXPENDITURE
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.

CCI
Communications & Community Involvement

CET
Construction Excise Tax

CEP
Community Eligibility Provision

CEYP
Continuing Education for Young Parents

CFO
Chief Finance Officer

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.

DAO
District Administrative Office

DAS
Distributed Antenna Systems

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

DSC
District Support Center

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

ELP
English Language Proficiency

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

ESSER
Elementary and Secondary School Emergency Relief Fund

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.

FASB
Financial Accounting Standard Board

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

GFOA
Government Finance Officers Association

GMP
Guaranteed Maximum Price

GO
General Obligation Bond

GOAL
A desired outcome a person or group aims to achieve

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.

HB
House Bill

HB 3427
House Bill that established the SSA and allocated funding to education purposed including the SIA.

HR
Human Resources Department

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 (EIIS)

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.

LCRB
Local Contract Review Board

LGIP
Local Government Investment Pool

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.

LRFP
Long Range Facility Planning

MAV
Maximum Assessed Value

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).

MLD
Multilingual Department

MTSS
Multi-Tiered System of Support

MYP
Middle Years Programme

NASD
National Association of Securities Dealers

NSPRA
National School Public Relations Association

OBJECT CLASSIFICATION
A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

OBJECTIVE
A specific, measurable goal that is to be achieved within a certain timeframe.

ODE
Oregon Department of Education

OAR
Oregon Administrative Rules

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

OSEA
Oregon School Employees Association

OSTF
Oregon Short-Term Fund

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

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.

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.

RFP
Request for Proposal

RMV
Real Market Value

REQUIREMENT
The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESOLUTION
A formal order of a governing body.

RESOURCE
Estimated beginning funds on hand plus anticipated receipts.

RMV
Real market property value

SAM
Staffing Allocation Methodology

SB
Senate Bill

SB 1149
Senate Bill effective in 2002 requiring Portland General Electric and Pacific Power to collect a “public purpose charge” in billing to provide additional funding for energy efficiency efforts in eligible public K-12 school facilities within their service areas.

SCC
Social Communication Center

SEC
Securities and Exchange Commission

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

SRM
Standard Reunification Method

SRP
Standard Response Protocol

SSA
Student Success Act

SSC
Student Success Coach

SSF
State School Fund

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.

TANF
Temporary Assistance for Needy Families

TBD
To Be Determined

THPRD
Tualatin Hills Parks and Recreation District

TOSA
Teacher on Special Assignment

TRANSFERS
Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TSC
Transportation 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

WHS
Westview High School

YSO
Youth Services Officer