

BEAVERTON SCHOOL DISTRICT

ADOPTED BUDGET

2026-2027

BELONG. BELIEVE. ACHIEVE.



Beaverton School District

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

For more information, visit the District website at: www.beaverton.k12.or.us

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BEAVERTON SCHOOL DISTRICT

Beaverton, Oregon

ADOPTED BUDGET
2026-27

Prepared by:
Business Services

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Interim Superintendent
Associate Superintendent for Business Services

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ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

BEAVERTON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

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

MERITORIOUS BUDGET AWARD

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For the Fiscal Year Beginning

July 01, 2025

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 2026-27 budget. The 2026-27 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 2025-26 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 2025-26 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.

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2026-27 ADOPTED BUDGET DOCUMENT
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BEAVERTON
SCHOOL DISTRICT



BEAVERTON SCHOOL DISTRICT

Executive Summary

EXECUTIVE SUMMARY

BELONG. BELIEVE. ACHIEVE.

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BEAVERTON
SCHOOL DISTRICT

Superintendent's 2026-27 Budget Message

May 5, 2026

Dear Beaverton School District Community,

As we look ahead to the 2026-27 school year, there is much to celebrate in our district, alongside some budget challenges now and in the years ahead.

Our strategic plan articulates Beaverton School District's promise, vision, mission, values, foundational priorities and goals in our efforts to support all of our students to succeed. At its core is a community-endorsed promise to our families: **Belong. Believe. Achieve.** We hold a responsibility to educate every student, cultivate their inclusion and belonging, provide the opportunities and support they need to succeed academically, and achieve their own successful futures. A steadfast commitment to equity, engagement, and excellence for all students is the foundation of our work.

The District is continuing essential work to meet our strategic goals, including:

- *Modernizing our curriculum*. Teachers are implementing new literacy / language arts curriculum based on the science of reading, and a math curriculum adoption is underway for implementation next year.
- *Supporting student needs.* We are developing a districtwide multi-tiered system of supports (MTSS), a systemic approach to identify and address students' academic, behavioral and social-emotional needs.
- *Expanding multilingual learning.* BSD is expanding dual language programming through a multi-year effort with the long-term goal that students across the district can access dual language learning K–12.
- *Developing workforce skills.* We continue to expand and enhance career technical education (CTE) and career-connected learning, including expansion of our new CTE programs in behavioral health and electrical trades.
- *Growing early learning*. BSD is continuing to expand and support early learning. Starting in 2026–27 we will have pre-kindergarten programs serving all of our Title I elementary schools.
- *Supporting student well-being*. The yearlong Believe You Matter initiative raised awareness and promoted student mental health and well-being, including suicide prevention, digital wellness, and sleep health.
- *Focusing time for learning*. BSD schools shone a spotlight on improving student attendance, a goal for every school. Our schools also addressed distracted learning in order to support students' academic focus and well-being, implementing restrictions on using personal devices during the school day.
- *Building the future.* Bond-funded school improvements including the new Raleigh Hills Elementary and Beaverton High School buildings are being completed on-time and on-budget. We have launched work toward updating our Long-Range Facility Plan to guide future facility planning amid declining enrollment.

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

Budget Development Process for 2026-27 Budget

- *Phase 1*: The School Board received information about the structural deficit in the General Fund in August 2025 and agreed on a process to address the deficit in planning the 2026-27 budget.
- *Phase 2:* A large committee including school and department leaders and union partners met in October through December 2025 to review the District's staffing allocation methodology (SAM) and determine potential reductions. The list of possible budget reductions under consideration was focused by District leadership and reviewed with the School Board in January 2026.
- *Phase 3:* From January through March 2026, the District solicited feedback from students, staff, parents and community members. The District received over 4,000 survey responses, which included nearly 1,500 additional comments. The School Board appointed community members to Budget Committee vacancies.
- *Phase 4:* The final phase begins in May 2026 with the presentation of the Superintendent's Budget Message and 2026-27 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 approve the budget and tax levies and send the approved budget to the School Board for adoption in June 2026.

Notable Financial Assumptions

This budget message is designed to summarize important features, financial policies, and planned modifications in the 2026-27 proposed budget. Key financial assumptions include:

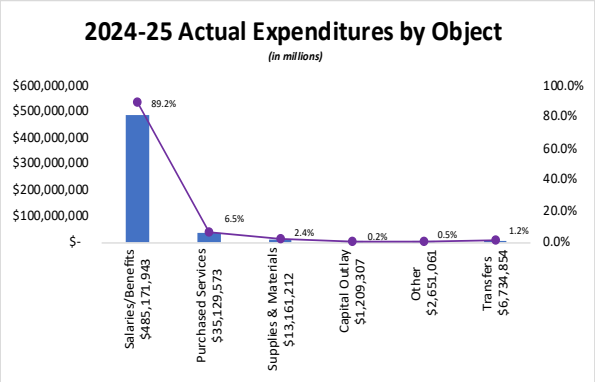
- State School Fund (SSF) of $11.36 billion statewide
- All funds budget of $1.4 billion
- General Fund budget of $780.4 million
- SSF revenue of $557.4 million
- Local option levy revenue of $44.5 million, funding 273 classroom teachers *(Progress on Standards)*
- Student Investment Account (SIA) allocation of $38.7 million *(Safe & Thriving, Progress on Standards)*
- High School Success (HSS) funding of $11.5 million *(College & Career Ready)*

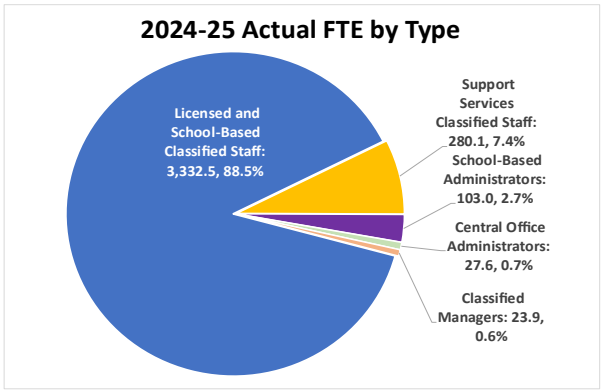
Planning the 2026-27 Budget

The 2026-27 budget 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. Careful consideration of the District's equity lens was used to center the conversations.

The District uses a staffing allocation methodology (SAM) 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 circumstances warrant and funding allows. The SAM currently uses funds from the general operating budget, as well as several grants including the SIA and HSS.

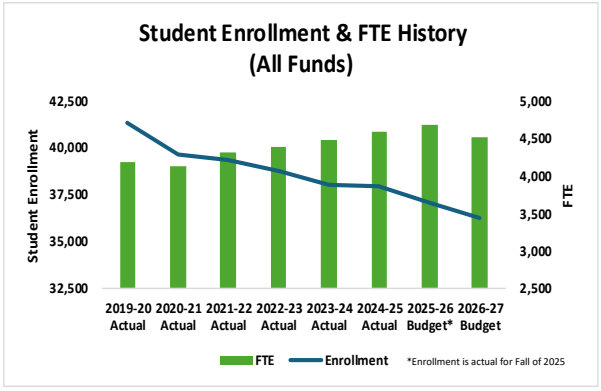
As a people-intensive organization, the District's budget is largely driven by staffing costs. Nearly 90% of the District's General Fund is dedicated to employee salaries and benefits, reflecting the nature of public education. Within those staffing expenditures, more than 90% is accounted for by staff working directly in schools, where resources are focused on classroom instruction and school-based services.





*School-based staff include Licensed and School-Based Classified Staff and School-Based Administrators.

Enrollment projections continue to decline for the fall of 2026, with an estimated student projection of 36,273, representing a decrease of 807 students from the prior year. As shown below, while student enrollment has declined over time, District staffing levels have increased during much of the same period.



Although the District remains in stronger financial condition than many Oregon school districts, the 2026-27 budget addresses significant ongoing challenges, including declining enrollment, revenues that have not kept pace with costs, flat federal funding, a structural General Fund deficit, and the closure of our smallest elementary school.

While over the last several years we have worked to limit the structural deficit, concentrated budget cuts in the central office, and successfully avoided reductions at the school level outside of enrollment declines, it is no longer possible to avoid reductions that will impact our schools. As a result, the 2026-27 budget includes reductions at both the school and district levels, following extensive review of staffing allocations to maximize efficiencies and minimize impacts on direct student services. Overall staffing decreases by 159 full-time equivalent (FTE) in all funding sources.

Major General Fund budget adjustments for 2026-27 include the following:

- Enrollment adjustments ($8.0 million) – Staffing changes reflecting student enrollment changes
  - Decreases 68.8 FTE due to declining enrollment
  - Increases 42.0 FTE due to increased special education students
- Local option levy revenue shortfall ($4.9 million) – This reduction will affect average class size by less than 1 student per classroom
  - Decreases 30.0 FTE

- McKay Elementary closure ($1.7 million)
    - Reduces 15.9 FTE
- Targeted reduction due to deficit ($11.1 million)
    - District office reductions ($2.0 million)
        - Decreases 8.5 FTE in central staffing
    - Program support adjustments ($0.7 million)
        - Decreases 4.3 FTE
    - School staffing allocation methodology (SAM) adjustments ($8.4 million)
        - Decreases 53.0 FTE across 53 schools
- Budget additions ($4.9 million) including:
    - Math curriculum adoption
    - General fund support for 3.0 FTE special education teachers due to IDEA grant shortfall
    - General fund support for Outdoor School to mitigate state funding shortfall
    - Transportation for middle school after-school programs
    - Addition of boys volleyball as an OSAA-sanctioned sport

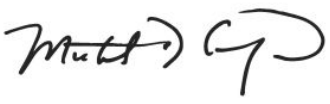
Conclusion

Making budget reductions that impact our students and staff is a difficult and painful process. 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; the SAM committee for its work to revise recommended staffing allocations; and the District's budget team for their hard work in preparing the proposed 2026-27 budget. Many thanks to the Budget Committee for their thoughts and attention in reviewing the proposed budget and providing feedback as we plan for the 2026-27 school year.

Guided by the District's strategic plan, equity lens, staffing allocation methodology, and community input, we will continue to make informed decisions while advocating at the state and federal levels not only for our students but for all Oregon students. We will continue to seek opportunities to innovate, improve, and strengthen partnerships to ensure student success.

Thank you for your consideration of the 2026-27 proposed budget to meet the needs of our students.

Respectfully submitted,



Michael Schofield
Interim 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.

2026-27 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. The 2026-27 adopted budget for the District totals $1,424,876,943 for all funds, reflecting a $235.9 million decrease from the 2025-26 adopted budget. This decrease is primarily due to the spend down of bond proceeds as the 2022 Capital Bond program completes its largest projects.

General Fund

The General Fund is the District's main operating fund. The adopted General Fund budget for 2026-27 totals $780,375,660, a decrease of $6.5 million from the 2025-26 adopted budget. This decrease is due to the planned deficit in the 2025-26 fiscal year, as well as approximately $20.6 million in budget reductions for the 2026-27 due to declining enrollment, local option levy collection shortfall, the closure of McKay Elementary, and district-wide budget reductions. Major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provide further explanation.



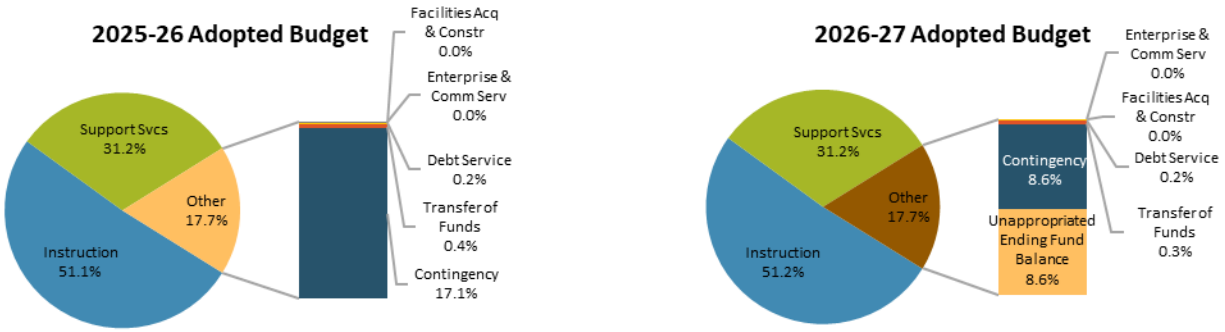
The 2026-27 adopted budget allocates 51.2% to Instruction, 31.2% to Support Services, 0.2% to Debt Service, 0.3% to Transfers, 8.6% to Contingency and 8.5% to Unappropriated Ending Fund Balance. Small allocations to Facilities Acquisition and Construction and Enterprise and Community Services are less than 0.1% of the total General Fund budget.

Comparing the 2026-27 adopted budget to the 2025-26 adopted budget, the allocation to Instruction slightly increased from 51.1% to 51.2%, while Support Services remained at 31.2% in both years. The Transfer of Funds decreased from 0.4% to 0.3% of the General Fund due to a smaller transfer to the Insurance Reserve Fund, reflecting an effort to incrementally spend down that fund's balance. The largest changes in the 2026-27 adopted budget compared to the 2025-26 adopted budget are the reduction of the operating contingency from 17.1% to 8.6% and the addition of the unappropriated ending fund balance at 8.5%. For 2026-27, the budget includes the unappropriated ending fund balance to more clearly reflect the District's planned year-end reserves and financial sustainability goals. The combination of the operating contingency and unappropriated ending fund balance totals 17.1%, remaining consistent with the operating contingency in 2025-26. Debt Service, Enterprise & Community Services, and Facilities Acquisition & Construction saw no changes.

General Fund Revenue Outlook

The General Fund revenue budget includes $557,383,949 from the State School Fund formula, based on ODE's March 2, 2026 projection. Of this amount, $28.8 million is reimbursement for Transportation programs. The State School Fund is the District's main source of revenue, making up 88.3% 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 2026-27 budget development.

BUDGET CALENDAR
2026-27

October 7, 2025 **Tuesday**	***School Board Meeting - 7:00 pm*** • Budget Committee openings • Application process discussion	*Administration Office*
February 10, 2026 **Tuesday**	***School Board Meeting - 7:00 pm*** • Appoint Budget Committee members to fill vacancies	*Administration Office*
March 10, 2026 **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 5, 2026 **Tuesday**	***Budget Committee Meeting - 5:45 pm*** • Superintendent proposes the budget and delivers the budget message • Elect Budget Committee officers • Public testimony	*Administration Office*
May 19, 2026 **Tuesday**	***Budget Committee Meeting - 5:45 pm*** • Budget Committee discussion • Approval of budget and tax levies	*Administration Office*
June 9, 2026 **Tuesday**	***School Board Meeting – 7:00 pm (during School Board Meeting)*** • Budget public hearing • Board makes appropriations • Adopt budget and tax levies	*Administration Office*

District Contacts

Michael Schofield, Interim Superintendent & Associate Superintendent for Business Services
Jessica Jones, Budget Manager
Marcie Davis, Executive Assistant to Michael Schofield

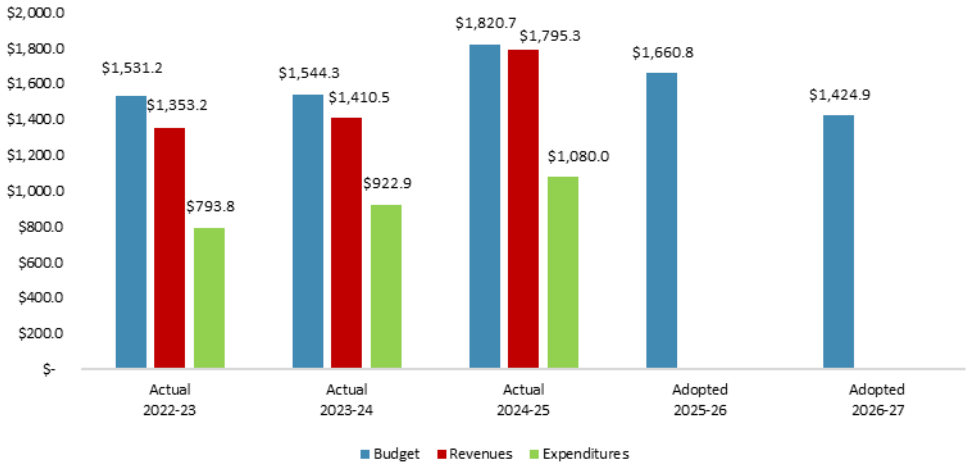
BUDGET SUMMARY BY FUND – ALL FUNDS
FIVE YEARS ADOPTED BUDGETS

Total revenue and expenditures budget for all funds has decreased by $235.9 million from 2025-26 to 2026-27. This decrease is primarily due to the spend down of bond proceeds as the 2022 Capital Bond program completes its largest projects.

Over the past five years, all funds budget has decreased by $106.3 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 both increased and decreased significantly over this period due to the sale of bonds related to the 2022 capital bond measure and the completion of the major projects associated with the bond measure. 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. The Long-Term Planning fund is expected to reach the 5% reserves required by School Board policy by the end of the 2025-26 school year and no future contributions to this fund are planned. Finally, the Nutrition Services Fund continues to increase 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 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26	Adopted Budget 2026-27
100	General Fund	$ 622,821,541	$ 666,321,402	$ 740,824,843	$ 786,914,149	$ 780,375,660
250	Grant Fund	164,670,491	144,648,240	137,085,010	122,059,101	99,098,985
260	Student Body & Special Purpose Fund	13,569,000	13,569,000	13,819,000	13,619,000	13,619,000
265	Equipment Replacement Fund	7,256,000	9,932,000	12,520,485	10,727,012	11,540,544
270	Scholarship Fund	515,000	550,000	555,000	550,000	550,000
275	Long-Term Planning Fund	16,050,000	22,600,000	31,600,000	40,650,000	42,550,000
299	Nutrition Services Fund	19,383,736	18,332,235	27,526,581	27,996,407	28,941,694
300	Debt Service Fund	105,760,013	116,516,484	114,938,154	121,012,843	124,610,999
400	Capital Projects Fund	567,095,950	534,962,000	719,690,000	517,340,000	303,260,000
610	Insurance Reserve Fund	8,151,475	11,038,624	15,805,797	13,502,493	14,188,892
620	Workers' Compensation Fund	5,944,823	5,851,772	6,345,109	6,427,860	6,141,169
		$ 1,531,218,029	**$ 1,544,321,757**	**$ 1,820,709,979**	**$ 1,660,798,865**	**$ 1,424,876,943**

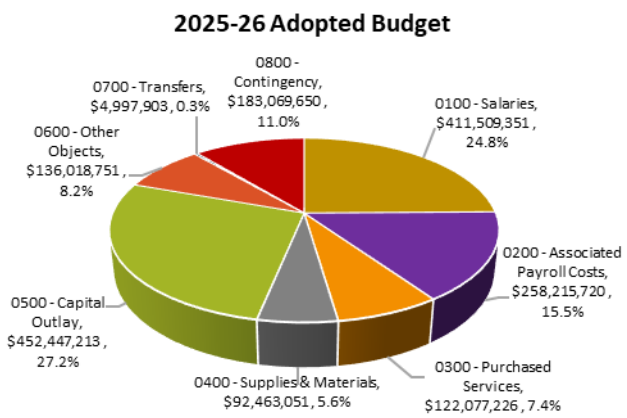
Summary of Revenues & Expenditures - All Funds
(in millions)

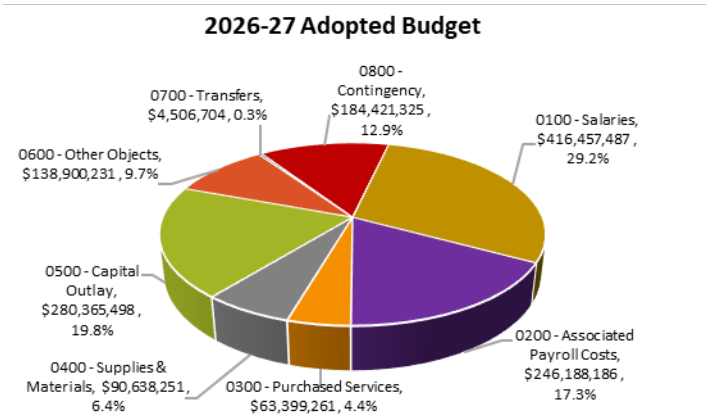


Source: Business Services

EXPENDITURES BY OBJECT – ALL FUNDS

The following charts show a comparison of the District's all funds adopted 2025-26 and 2026-27 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.





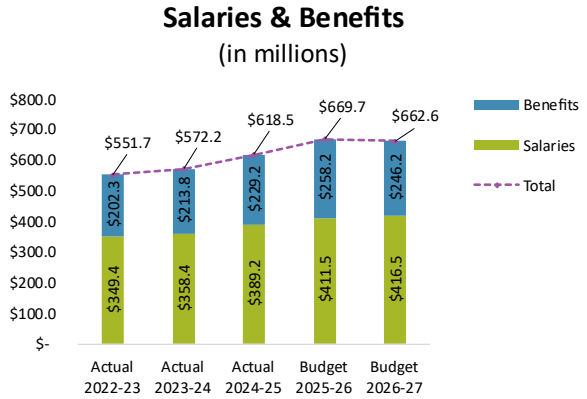
Source: Business Services

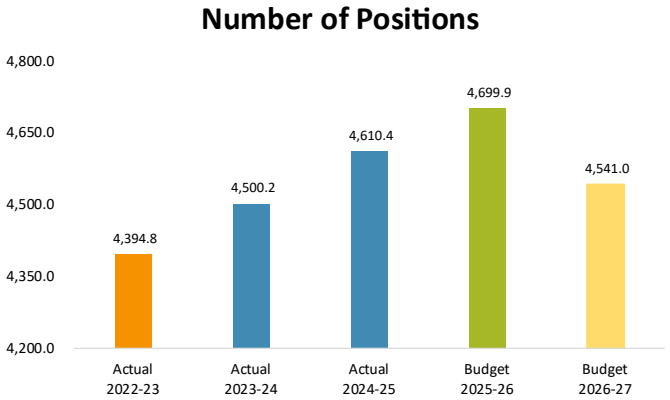
ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is budgeting a 3.4% decrease in overall personnel allocations for the 2026–27 budget year compared to the prior year. This reduction is driven by continued enrollment decline, slowing local option levy revenues that support classroom teachers, and district-wide budget reductions. Enrollment is projected to continue declining in the coming years, which will have ongoing implications for staffing levels.

Changes in salaries and benefits reflect a combination of staffing reductions, negotiated compensation changes, and benefit-related assumptions. Overall, salaries and benefits are budgeted to decrease by 1.1% compared to the 2025–26 budget, driven by a 1.2% increase in salaries and a 4.7% decrease in benefits. Salary increases are primarily related to negotiated cost-of-living and step adjustments, partially offset by the reduction in positions described above.

The decrease in benefits is largely attributable to a lower PERS rate than was assumed in the 2025–26 adopted budget following the passage of SB 489, as well as the removal of the 2% PERS reserve charge on PERS-eligible salaries. This reserve charge has been used to support District financial reserves held outside the General Fund. The reserve is expected to reach the 5% level required by Board policy by the end of the 2025–26 fiscal year, and no additional charges are assumed beginning in 2026–27.





Source: Business Services

ASSESSED VALUE AND PROPERTY TAX SUMMARIES

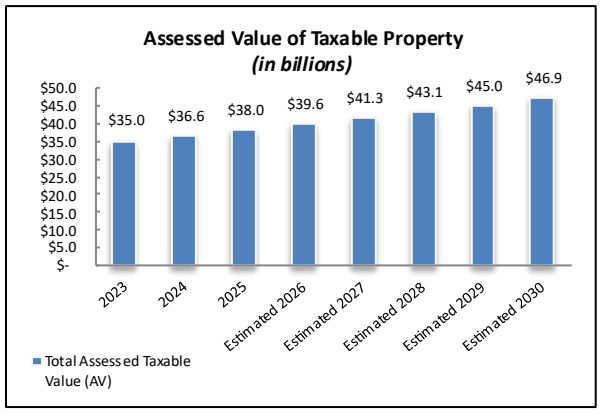
In Oregon, property taxes help support police, fire protection, education and other public services provided by local taxing districts, such as cities, counties, and schools. Oregon's property tax system represents one of the most important sources of revenue for local governments. Oregon's property 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.

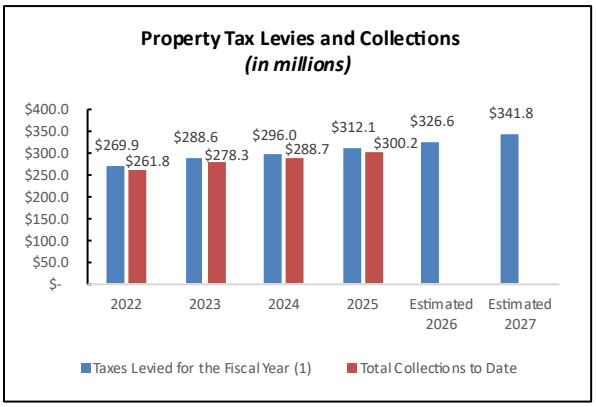
Currently, the amount of property taxes paid by a taxpayer is based on two things:

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

	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
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	2.2479	2.1854	2.2697	2.3217	2.3807
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 308,138	$ 318,581	$ 328,283	$ 339,000	$ 350,429
Tax Burden	$ 2,524	$ 2,590	$ 2,696	$ 2,802	$ 2,917



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

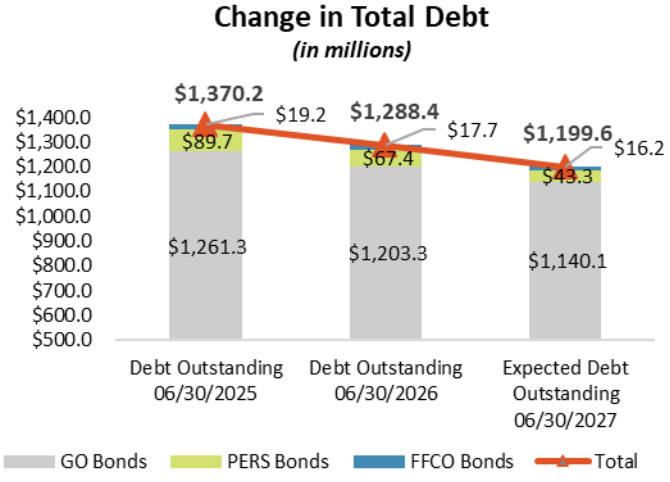


(1) Amounts are based upon the tax collection year July 1 to June 30.

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, 2025	Principal Additions	Principal Reductions	Outstanding at June 30, 2026	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	136,484,300	-	7,678,515	128,805,785	5.0%
June 30, 2020	432,745,000	316,450,000	-	39,990,000	276,460,000	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	129,380,000	-	5,990,000	123,390,000	5.0%
May 28, 2025	161,364,067	161,364,067	-	-	161,364,067	
May 28, 2025	242,220,000	242,220,000	-	4,360,000	237,860,000	
		1,261,338,696	-	58,018,515	1,203,320,181	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	48,315,000	-	18,105,000	30,210,000	4.1 - 4.8%
February 26, 2015	79,220,000	41,370,000	-	4,165,000	37,205,000	0.4 - 4.1%
		89,685,000	-	22,270,000	67,415,000	
Full Faith and Credit Obligation Bonds:						
April 27, 2016	16,260,000	12,020,000	-	905,000	11,115,000	2.0 - 4.0%
November 30, 2021	9,200,000	7,191,093	-	596,694	6,594,399	1.8%
		19,211,093	-	1,501,694	17,709,399	
Total Bonds:		$ 1,370,234,789	$ -	$ 81,790,209	$ 1,288,444,580	



Source: Business Services

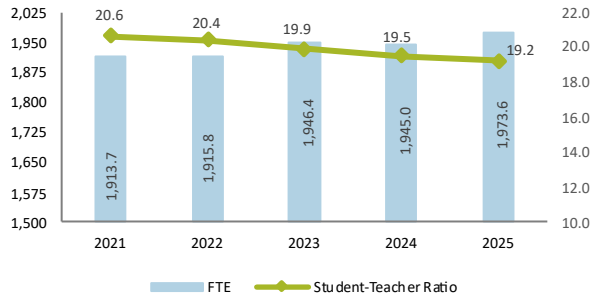
BENCHMARK DATA

The District participates in a group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students (10K). This group was established several years ago, before student enrollment began declining statewide. Since that time, three of the districts have dropped below the 10,000 student threshold. Regardless of recent enrollment changes, the 13 original districts still participate in the 10K group.

The state of Oregon has 197 districts, however 87 districts have less than 10,000 students and an additional 100 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.

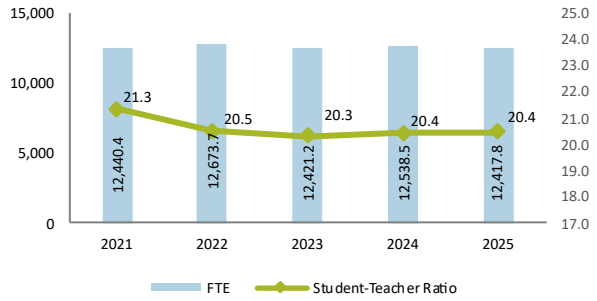
In addition to the individual classroom teachers, the average student-teacher ratio uses all non-Special Education teachers by Full Time Equivalent (FTE), including elementary (music, art and physical education) specialists. The average student-teacher ratio for the District continues to decline each year. The District has been below the 10k district average for the past five years.

Beaverton School District
Student-Teacher Ratios



Source: Frontline Analytics

10K School Districts
Student-Teacher Ratios



Source: Frontline Analytics

The tables below compare the District's student-teacher ratio for 2025 to the other districts in the group and per pupil expenditures of the District to other 10k districts for 2025. 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	537.9	18.1
Portland SD 1J	2,392.5	18.1
Eugene SD 4J	833.7	19.0
Beaverton SD 48J	**1,973.6**	**19.2**
Tigard-Tualatin SD 23J	575.0	19.9
David Douglas SD 40	437.4	19.9
Springfield SD 19	446.5	20.7
Medford SD 549C	638.6	21.6
Hillsboro SD 1J	853.2	22.0
North Clackamas SD 12	770.2	22.0
Salem-Keizer SD 24J	1,707.8	22.3
Bend-LaPine Admin SD 1	750.7	22.5
Gresham-Barlow SD 10J	500.7	22.7

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

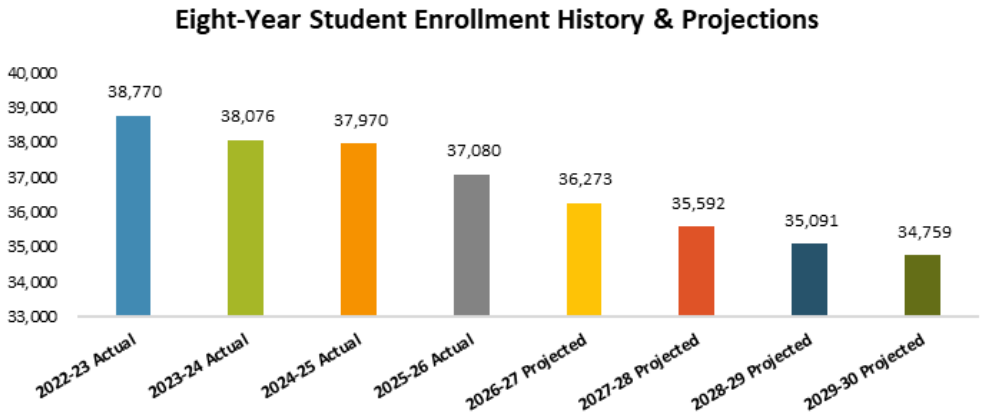
Source: Frontline Analytics and ACFR for each District

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 2026-27 budget, the District projects a decrease in enrollment compared to September 2025. The enrollment declines observed in recent years have been primarily at the elementary level, with some decline starting to affect middle schools. Year-to-year enrollment decline over the past five years has been approximately 1-3% each year. The 2026-27 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 2026-27 through 2029-30.



Source: District Records





BUDGET COMMITTEE 2025-26

Zone	Board Member	Board Term Expires	Community Member	Committee Term Expires
1	Dr. Vân Truong	6/30/2029	Jessica McBride	6/30/2026
2	Dr. Karen Pérez	6/30/2029	Brian Bean	6/30/2026
3	Dr. Melissa Potter	6/30/2027	Dr. Jasmine Sears	6/30/2027
4	Sunita Garg - Chair	6/30/2029	Alok Mehrotra	6/30/2028
5	Syed Qasim	6/30/2029	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	Stephanie Silver	6/30/2028

SUPERINTENDENT'S CABINET

Name	Position
Michael Schofield	Interim Superintendent
Dr. Shelly Reggiani	Associate Superintendent for Teaching & Learning
Casey Waletich	Associate Superintendent for Operations & Support Services
Michael Schofield	Associate Superintendent for Business Services
Kerry Delf	Chief of Staff
Steffanie Frost	Chief Human Resource Officer
Steve Langford	Chief Information Officer
Vacant	Public Communications Officer


BEAVERTON
SCHOOL DISTRICT



BEAVERTON SCHOOL DISTRICT

ORGANIZATIONAL SECTION

BELONG. BELIEVE. ACHIEVE.

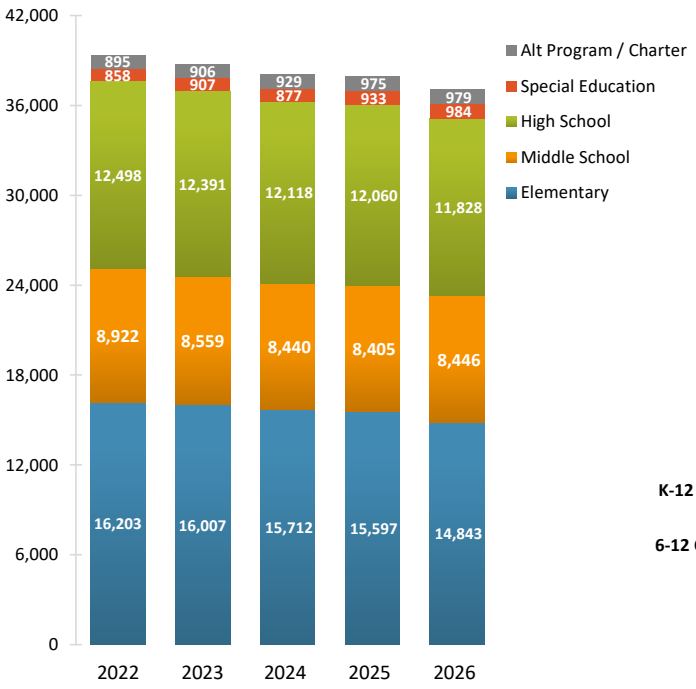
BEAVERTON SCHOOL DISTRICT
2026-27 ADOPTED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
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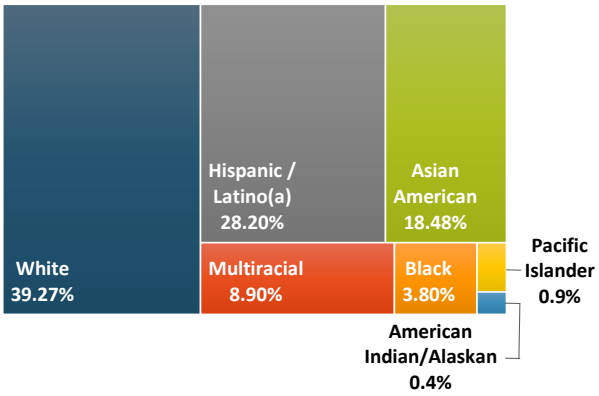

BEAVERTON
SCHOOL DISTRICT

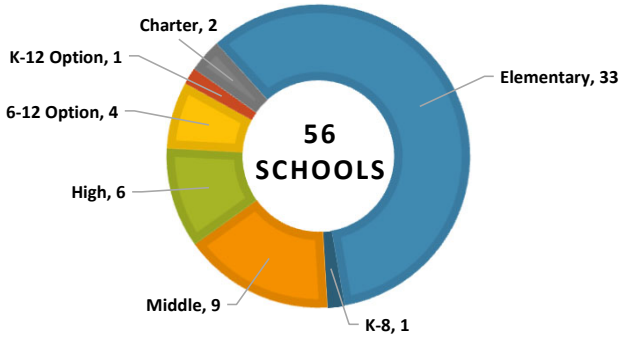
DISTRICT-WIDE FACTS AT A GLANCE

DISTRICT ENROLLMENT

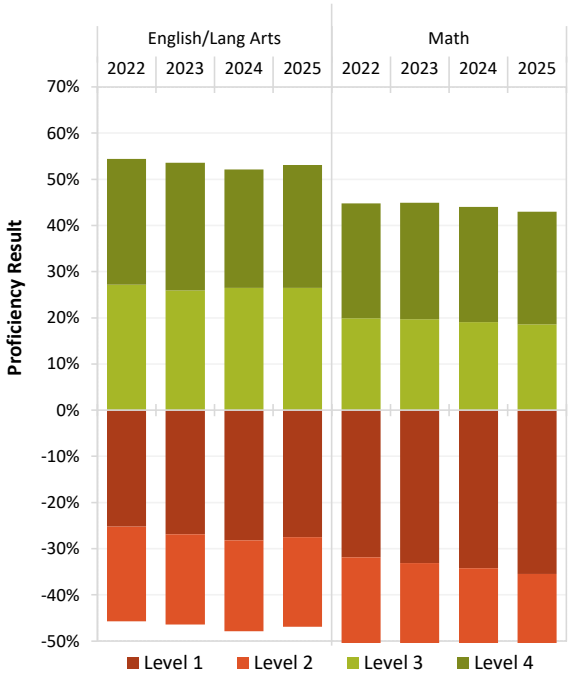


STUDENT DEMOGRAPHICS 2025-26



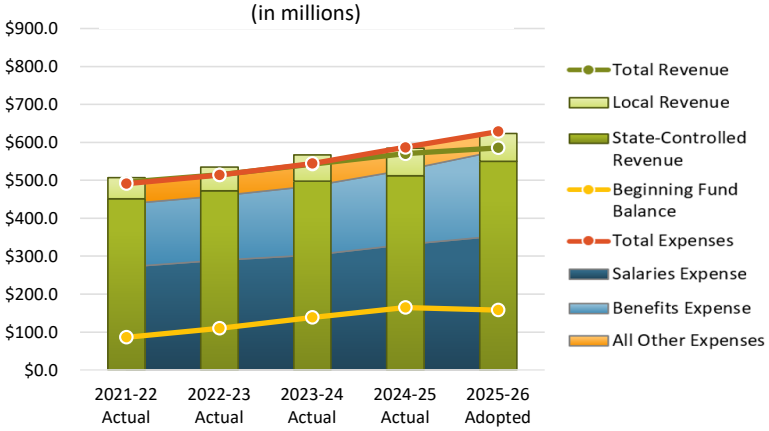


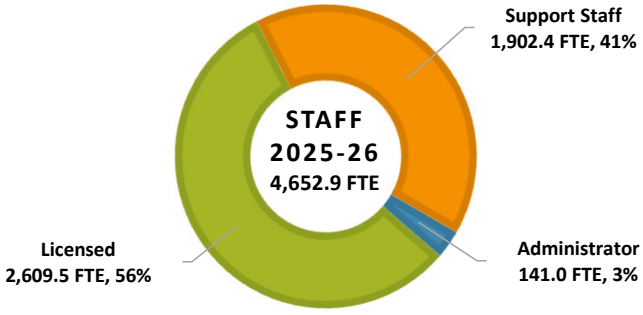
PERFORMANCE MEASURES



GENERAL FUND REVENUE AND EXPENSES

(in millions)

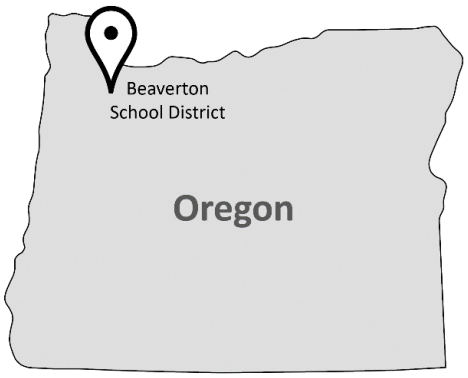




Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

THE DISTRICT AND THE COMMUNITY

Beaverton School District (BSD or the District) is the second largest district in Oregon and is projected to have over 36,000 students for the 2026-27 school year. In 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 60.1% 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.

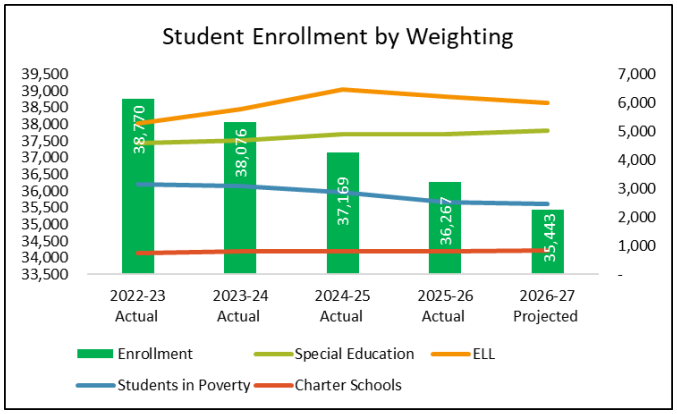


On average, the students of the District outperform state averages on standardized tests, and District schools receive high ratings based on Oregon's state education standards. Over the past decade, graduation rates have improved while dropout rates have declined, reflecting the strong partnership among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



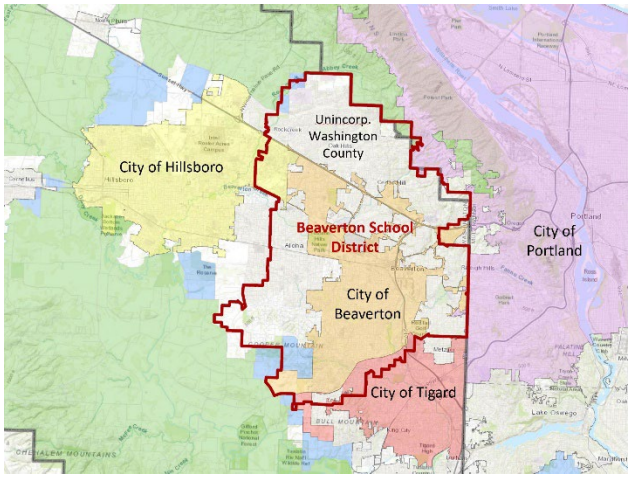
The District celebrated 60 years of operations in 2020 with enrollment nearly quadrupling since its founding, however was projected to begin a declining enrollment phase. The COVID-19 pandemic sped up the initial enrollment loss, with a decline of 4.8% from 2019-20 to 2021-22. Since then, the District has experienced an average of between one and two percent declines in enrollment each year, which is expected to continue at this rate for the next several years. During the 2025-26 school year, the school board took action to consolidate the District's smallest elementary school, McKay Elementary, with two other neighboring schools, including the newly rebuilt Raleigh Hills Elementary. In the 2026-27 school year, the District will operate 32 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 52.8% are teachers and other licensed staff. Among

District educators, 88.1% 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, 2024, the population of Beaverton was approximately 98,302 with a median household income of $98,622 (U.S Census Bureau's QuickFacts).

Fall 2025 enrollment was 37,080. 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 2014, with an enrollment of 39,910, and the fall of 2025, with an enrollment of 37,080, the District has experienced an enrollment decline of approximately 7.1%. During the past 10 years, enrollment growth slowed leading up to the COVID-19 pandemic, with just 0.5% to 2.0% increases year to year until 2019-20. During the pandemic, the District experienced an enrollment decline of 4.0%, followed by an average 1.3% decline each year after. The District is projecting declining enrollment through 2029-30 based on cohort survival history, current and projected housing development, and overall regional economics.

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

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



Currently, manufacturing accounts for 17% of the total non-farm employment in the PVH-PMSA, while trade, transportation, and utilities also account for 18%, government jobs 8%, professional and business services 18%, education and health services 13%, and leisure and hospitality 9%. A major manufacturing employer in the Beaverton area is Nike, an athletic footwear and apparel manufacturer with its 286-acre world headquarters campus located in Washington County.

The PVH-PMSA relies heavily on manufacturing, high technology industries, wholesale trade, and financial activities. According to the Oregon Employment Department, at the end of June 2024, the PVH-PMSA unemployment rate was 3.9%, compared to the Oregon unemployment rate of 4.1% and the nation's rate of 4.0%.

STRATEGIC PLAN – 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

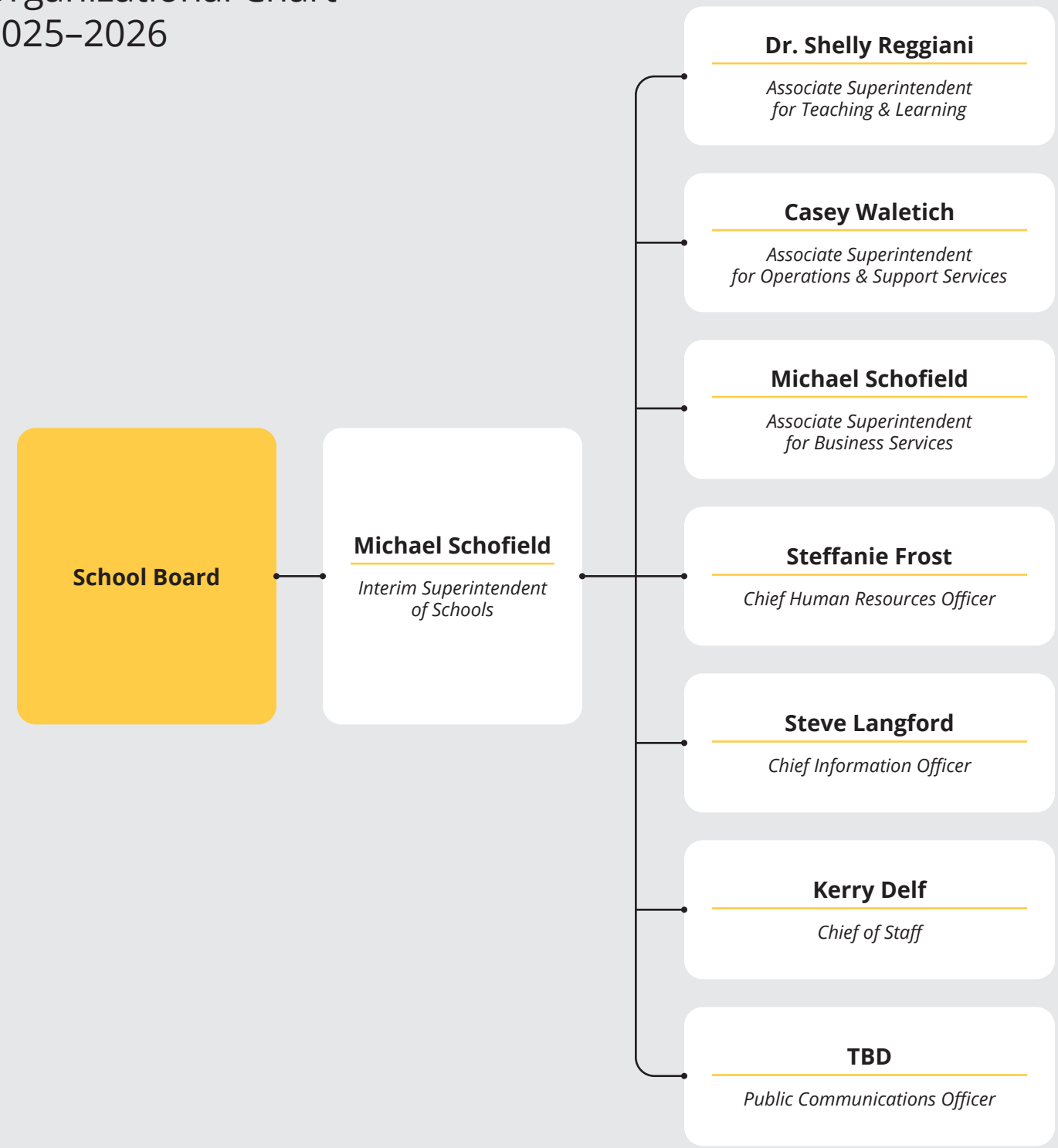
Equity, engagement, and excellence underpin all these foundations and goals.

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 2025–2026



BEAVERTON SCHOOL DISTRICT

Updated April 1, 2026

Superintendent's Office

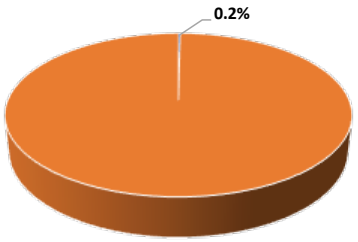
Interim Superintendent: Michael Schofield

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	2.00	2.00	2.00	1.00	2.00
Confidential Managers	1.00	1.00	2.00	1.00	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	2.00	1.80	1.80	1.80	2.00

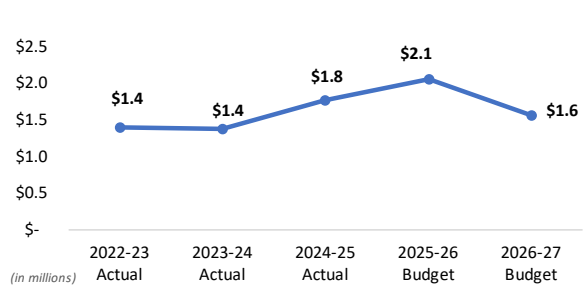
Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 1,322,947	$ 1,272,598	$ 1,676,457	$ 1,900,646	$ 1,320,543
Purchased Services	27,709	57,744	39,030	152,220	177,920
Supplies and Materials	14,829	15,506	12,246	18,150	17,150
Capital Outlay	-	-	-	-	-
Other Objects	31,601	46,572	45,576	37,100	43,100
Total	$ 1,397,086	$ 1,392,420	$ 1,773,309	$ 2,108,116	$ 1,558,713

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.

Percent of the General Fund



Superintendent's Office - All Funds



Summary of Major Department Responsibilities

The Superintendent 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, as well as overseeing communications, legal services, policy development, public records and complaint processes.

At the time of budget development for the 2026-2027 school year, the District is led by Michael Schofield as Interim Superintendent. The District's previous Superintendent, Dr. Gustavo Balderas, announced in May 2025 that he had accepted the position of Superintendent for the Puget Sound Educational Service District in Washington and would transition to his new role during the 2025-2026 school year. The School Board appointed Associate Superintendent for Business Services Michael Schofield to serve as Interim Superintendent from February through June 2026. Following a nationwide search, the School Board announced the selection of Dr. Anthony Smith to be the District's next superintendent effective July 1, 2026.

Significant Budget Changes:

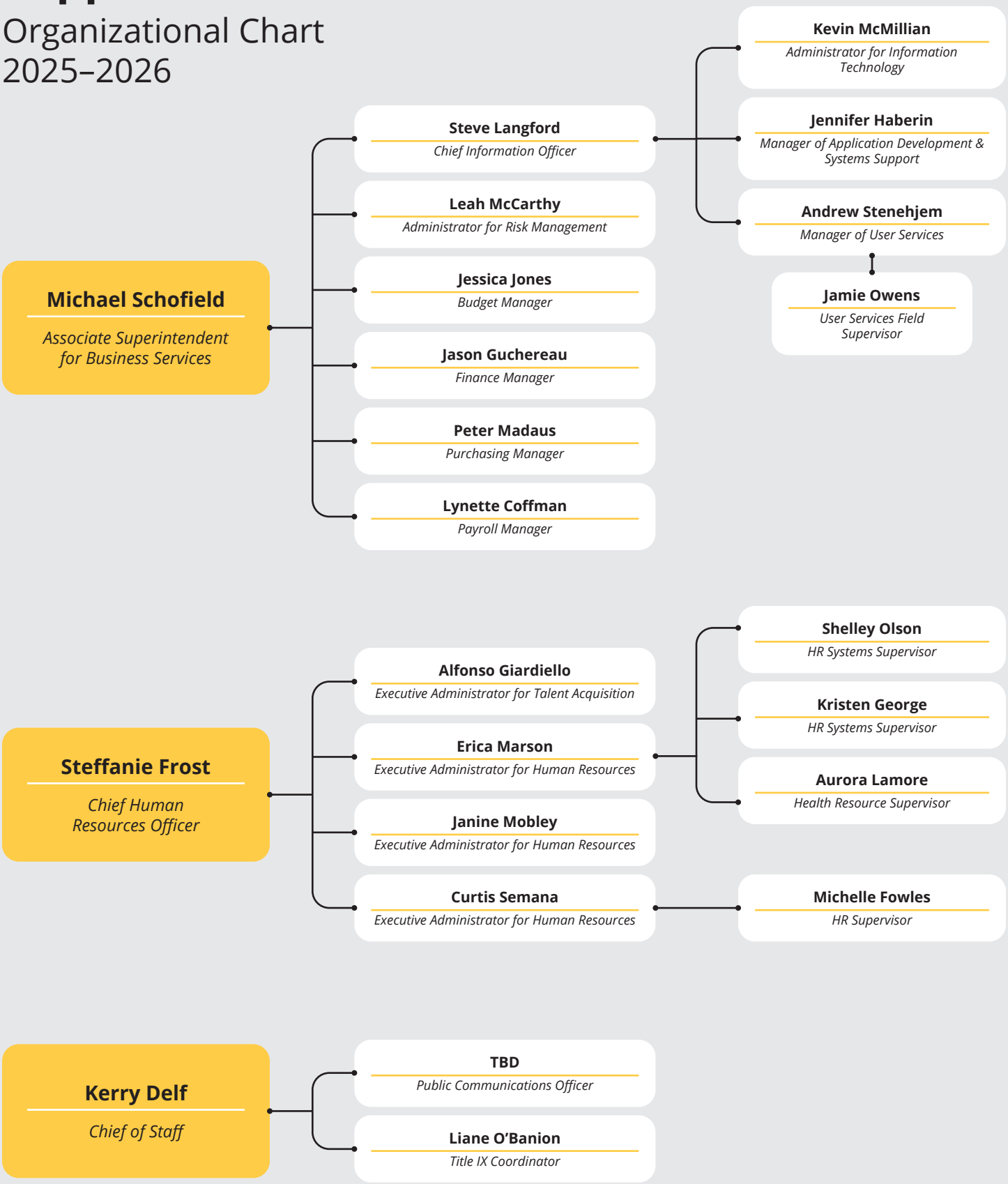
In the 2026-27 budget, the Superintendent's Office eliminated two leadership positions, in-house legal counsel and Title IX manager. Legal support will now be referred as needed to outside counsel. Title IX coordination will be supported by other district staff as part of their duties.





Support Services

Organizational Chart 2025–2026



BEAVERTON SCHOOL DISTRICT

Updated April 1, 2026

Business Services

Administrator: Michael Schofield

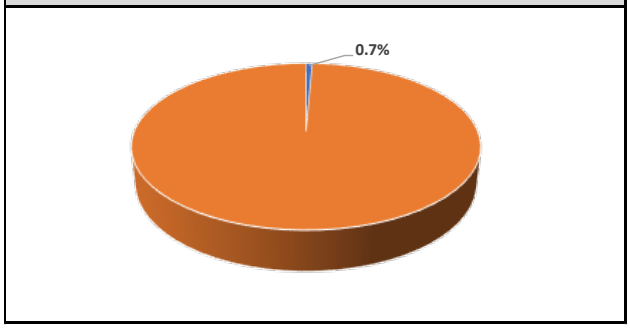
Services: Budget, Finance, Payroll, Purchasing, Risk Management

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	2.00	2.00	2.00	2.00	2.63
Confidential Managers	4.00	4.00	4.00	4.00	3.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	31.00	31.00	31.00	31.00	38.75
Confidential Support	1.00	1.00	1.00	1.00	0.50

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 5,114,463	$ 5,556,630	$ 5,994,007	$ 6,907,729	$ 7,753,638
Purchased Services	440,709	495,735	538,396	976,654	1,033,820
Supplies and Materials	199,428	197,428	287,382	987,947	888,332
Capital Outlay	201,621	61,720	230,529	55,000	55,000
Other Objects	4,391,520	5,098,423	5,744,144	7,891,959	7,810,991
Total	$ 10,347,740	$ 11,409,937	$ 12,794,458	$ 16,819,290	$ 17,541,781

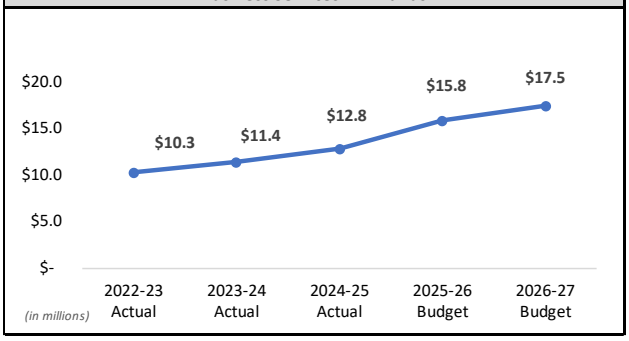
*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.

Percent of the General Fund



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

Business Services - All Funds



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.

Recent/New Programs and Initiatives:

- 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 15th year and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 11th year for the 2025-26 budget document.

- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 44th year and the ASBO Certificate of Excellence in Financial Reporting for the 43rd year for the 2023-24 ACFR. Notification is pending for the 2024-25 ACFR submission.
- In collaboration with Information Technology and Human Resources, continue the implementation of the District's new Enterprise Resource Planning (ERP) system (Project New Horizons). Business operations launched in January 2026 in phase 1, and payroll and HR functionalities are scheduled for summer 2026 in phase 2.
- Continued development of the District's Academic Return on Investment (AROI) framework to strengthen connections between financial investments, staffing decisions and student outcomes, supporting data-informed decision-making.
- Advanced practices to better align budget development, financial monitoring, and reporting with the District's Strategic Plan and priority investments, including High School Success (HSS) and Student Investment Account (SIA) programs.

FY 26-27 Objectives:

- Continue aligning financial resources with Strategic Plan priorities, ensuring budget decisions support instructional goals, equity commitments, and long-term sustainability.
- Provide financial oversight and guidance for Student Investment Account (SIA), Student Success Act (SSA), and High School Success (HSS) programs to support compliance, transparency, and effective use of resources.
- Further integrate AROI analysis into budget development and decision-making processes to inform resource allocation and evaluate the impact of investments on student outcomes.
- In collaboration with Information Technology and Human Resources, complete Phase 2 of the ERP implementation, including payroll and HR modules, and support system stabilization and staff adoption.
- Develop and adopt a budget that reflects District priorities, supports the Strategic Plan, and positions the District to respond to evolving enrollment, funding, and operational needs.

Significant Budget Changes:

Effective for the 2026-27 school year, several budget and accounting support for District departments has been reconfigured to report to the Business Office, including a transition of FTE from other departments. This change in organization is designed to provide more collaborative and cohesive budget and accounting services to District departments, in addition to the services already provided to schools. Aside from the positions included in the reorganization, the Business Office reduced 1.0 FTE as part of the District Office budget reductions.

Additionally, unemployment costs continue to increase related to Senate Bill 489 (SB 489), which allows unemployment benefits during school breaks for nonprofessional education workers. SB 489 was passed during the 2023 legislative session and the District noted modest increases in the first year. Since then, the costs continue to rise each year. These costs are recorded in the Risk Management Department and are funded outside the General Fund.

Information Technology

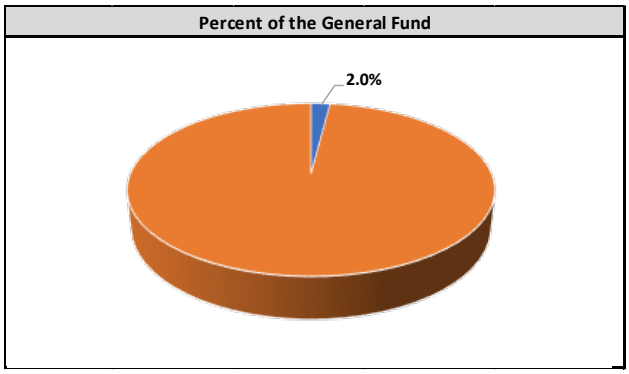
Administrator: Steve Langford

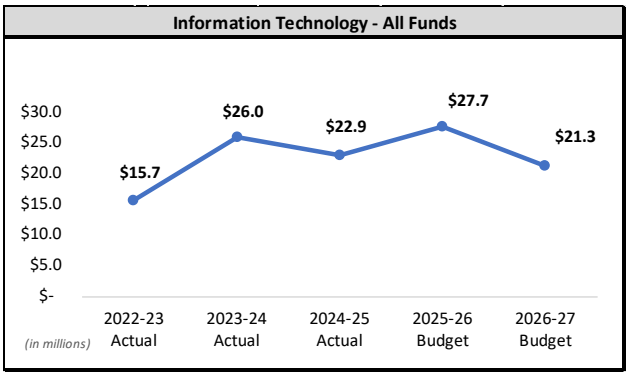
Services: Network & Data Center Infrastructure, Instructional and Administrative Applications, Information Services, User Support & Training

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	2.00	2.00	2.00	2.00	2.00
Confidential Managers	3.00	3.00	3.00	3.00	3.00
Licensed	0.45	0.00	0.00	0.00	0.00
Classified	39.50	40.50	40.50	39.50	41.00
Confidential Support	1.00	1.00	1.00	1.00	1.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 7,102,608	$ 7,359,617	$ 7,930,211	$ 8,767,399	$ 8,890,640
Purchased Services	1,627,565	1,648,673	2,136,119	2,652,575	3,504,890
Supplies and Materials	4,645,107	13,461,324	11,248,692	19,120,116	7,763,789
Capital Outlay	1,126,316	2,346,007	358,411	655,335	-
Other Objects	1,179,639	1,179,564	1,179,314	1,148,157	1,147,597
Total	$ 15,681,236	$ 25,995,184	$ 22,852,748	$ 32,343,582	$ 21,306,916

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26





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:** In collaboration with the Business Office and Human Resources departments, IT replaced the District's Enterprise Resource Planning (ERP) system. The new system is aligned to standard business processes and uses automation to reduce time-consuming manual and paper-based processes, saving staff time.
- **Cyber Security Assessment:** Completed third party assessment of IT cyber security policy and practices.
- **Network Switch Replacement:** Finished a multi-year project to replace over 1,000 network switches used in all schools and district facilities.
- **Network Transition to Dark Fiber:** With the completion of phase 3 of the transition to a dark fiber network, all district sites are now on a long-term, leased fiber optic network providing a lower cost solution for district connectivity over the next 10 years. In addition to the ability to scale to meet future network needs, ownership of the network allows IT staff to best secure and optimize the network.
- **Synergy Special Education Implementation:** Transitioned from ORSPED to Synergy Special Education platform supporting students receiving special education services.
- **Identity Management Solution:** Migrated staff accounts to a new identity management platform, increasing both functionality and security.
- **Generative Artificial Intelligence (AI) Responsible Use:** In collaboration with Teaching and Learning, developed the AI Responsible Use Guide for staff and students. On-going training is in process.
- **Help Desk Application:** Added central departments to the unified Help Desk system, creating a single portal to streamline staff support across IT and other departments.
- **District Community Communications Platform Launch:** In partnership with CCI, IT launched the Let's Talk/Onflo platform. The tool provides an intuitive and simple way for community members to engage with District departments and includes an AI-driven chatbot to answer frequently asked questions.

FY 26-27 Objectives:

- **Wireless Network Upgrade:** Redesign wireless network and replace over 3,000 wireless access points district-wide.
- **Firewall Replacement:** Replace firewalls which are a critical part of the district cybersecurity defenses.
- **Project New Horizons Stabilization:** Implement remaining modules of the ERP and stabilize the system through the first year of use.
- **2027 Student Device Replacement:** In partnership with Teaching and Learning, research student and staff needs in preparation for the bond -funded high school student device replacement in 2027.



Significant Budget Changes:

The 2026-27 all funds budget is lower due to the cadence of the Learning Technologies spending forecast in the 2022 capital bond. The last round of student devices were purchased during the 2024-25 year and purchases are intentionally planned to be lower for the next fiscal year. Budget reductions also required elimination of some software applications used by staff and students.

Human Resources

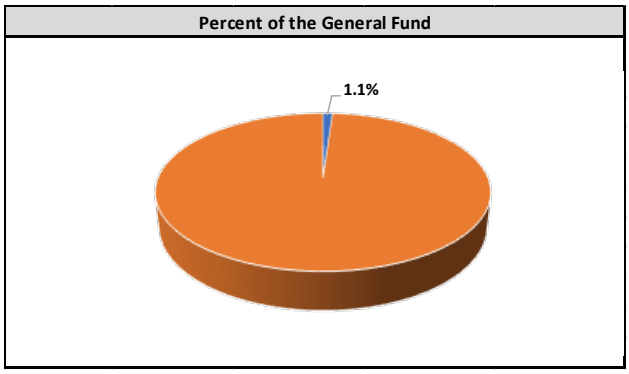
Administrator: Steffanie Frost

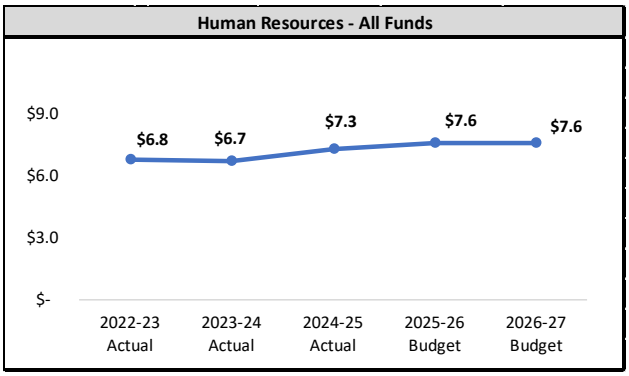
Services: Human Capital Management, Employee Recruitment and Hiring, Benefits Support, Labor Relations, Employee Compensation, Leaves, Absence Management, Substitute Management, Employee Contracts, Position Control

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	5.00	5.00	5.00	5.00	5.00
Confidential Managers	3.00	4.00	4.00	4.00	4.00
Licensed	8.75	8.15	8.25	9.30	6.30
Classified	15.00	15.00	15.00	14.00	15.50
Confidential Support	4.00	3.00	3.00	3.00	2.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 5,815,102	$ 5,670,059	$ 6,236,340	$ 6,712,407	$ 6,379,549
Purchased Services	180,903	169,462	178,778	352,413	321,451
Supplies and Materials	106,148	115,123	98,380	232,424	169,900
Capital Outlay	-	-	-	-	-
Other Objects	727,071	737,974	777,056	768,624	754,400
Total	$ 6,829,224	$ 6,692,617	$ 7,290,554	$ 8,065,867	$ 7,625,300

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.





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.
- Continued comprehensive support for employee leave administration, including federal, state, and contractual leave programs.
- 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.
- Redefining and enhancing support structures for new teachers and interns to accelerate and consolidate their professional capacities, improve onboarding experiences, and promote long-term retention.
- Continued to refine departmental approaches to efficiency, customer service, and internal workflows to streamline processes and improve the overall experience for both internal and external customers.

Major Departmental Challenges:

- The number and complexity of employee leave cases have increased significantly.
- 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.
- Workforce diversification remains a challenge, even in less competitive labor markets. Supporting a high-quality diverse workforce that more closely reflect the student population, particularly within the teaching workforce, continues to require intentional, sustained recruitment and retention strategies.

FY 26-27 Objectives:

- Negotiate a fair and sustainable successor contract with the Beaverton Education Association (BEA) for our licensed staff and a one-year economic re-opener 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 integrate 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 HR/payroll functions scheduled for initial launch in the Summer of 2026. Additional modules will be implemented throughout the 2026-27 school year.
- Continued collaboration with Teaching & Learning leaders to ensure staff and students experience a supportive and successful learning environment in every location.

Significant Budget Changes:

The HR Department continues to operate with a very lean budget relative to the size of the organization and the volume of services provided. 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 without increasing the budget or staffing of the department.

Communications & Community Involvement

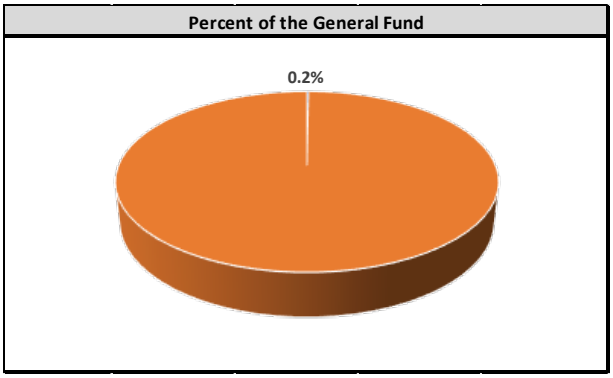
Administrator: Vacant

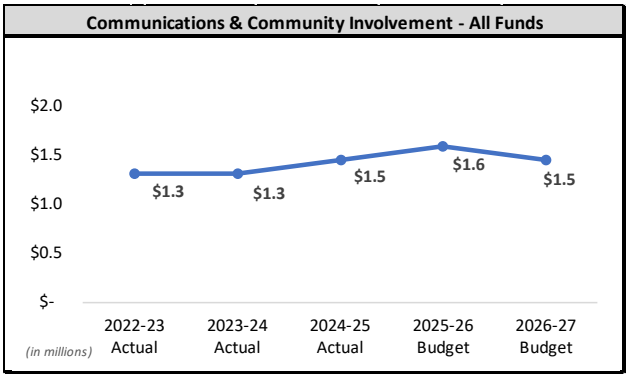
Services: Communications, Community Partnerships, Volunteer Services

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	1.00	1.00	1.00	0.00	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	8.00	8.00	8.00	8.00	8.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 1,199,451	$ 1,266,379	$ 1,324,919	$ 1,427,242	$ 1,425,896
Purchased Services	45,001	9,902	20,524	4,390	4,519
Supplies and Materials	67,540	43,210	107,034	313,205	26,163
Capital Outlay	-	-	-	-	-
Other Objects	3,198	425	2,195	1,850	1,850
Total	$ 1,315,189	$ 1,319,916	$ 1,454,671	$ 1,746,688	$ 1,458,428

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.





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 spearheaded a yearlong, districtwide initiative focused on student mental health and well-being called Believe You Matter, which included three focus areas: suicide prevention, social media and digital wellness, and sleep health.
- CCI produced 164 videos during the 2024-25 school year, showcasing every school and department. The team also developed a five-part video series explaining the long-range facilities planning process.
- Clothes for Kids served a record number of students during the 2024-25 school year, with more than 5,000 visits and approximately 150,000 items distributed. The program receives no direct financial support from the district and has increased its sustainability through sponsorships and surplus sales.
- CCI coordinated the establishment of food pantries at all 54 school sites plus the Community Transition Program and Early College to support families facing food insecurity, especially during the temporary suspension of SNAP benefits, in addition to its ongoing food markets supported by Oregon Food Bank and Urban Gleaners.
- CCI expanded its long-standing partnership with Tualatin Hills Park & Recreation District. THPRD hosted monthly donation drives at all centers—collecting prom dresses, clothing, coats and shoes for Clothes for Kids and hygiene items and laundry pods for the McKinney-Vento program.
- CCI earned state awards from the Oregon School Public Relations Association for its Kindness Counts social media campaign, video storytelling and labor negotiations website. The team also received national awards from the National School Public Relations Association for marketing materials and website design.

Major Departmental Challenges:

- With the exception of a part-time program coordinator, Clothes for Kids is staffed entirely by volunteers. The program currently serves families three days a week and requires a minimum of 20 volunteers each day to meet demand. As need has increased, so has the challenge of growing and sustaining the volunteer base.
- In partnership with IT, CCI supported the rollout of Let's Talk/Onflo, a unified service desk and customer engagement platform designed for school districts. The tool includes an AI-driven chatbot to answer frequently asked questions and a contact feature that routes users directly to the appropriate department. Next year, it will extend to schools, improving accuracy, response time and overall service quality.

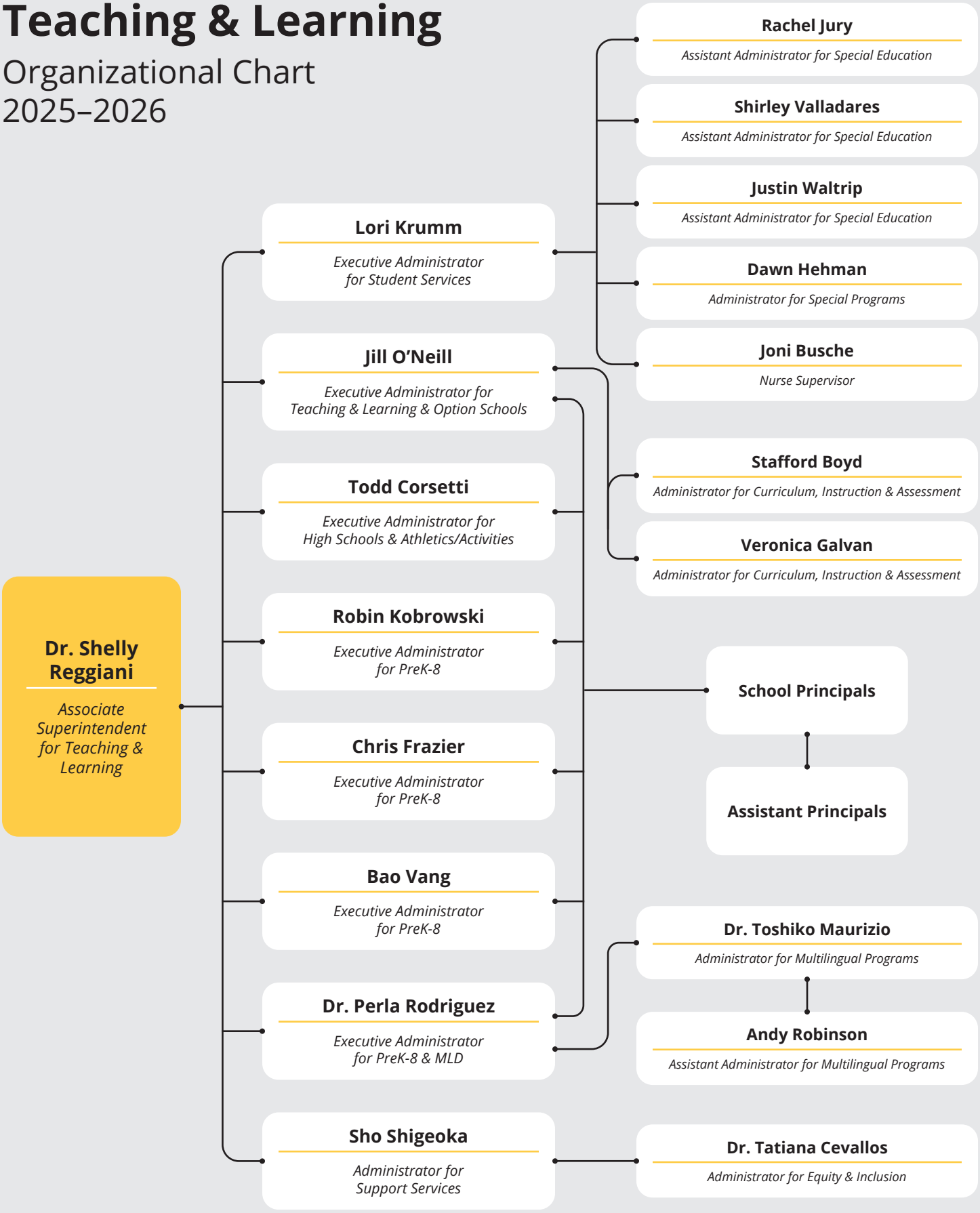
Significant Budget Changes:

No major changes in the 2026-27 budget.



Teaching & Learning

Organizational Chart
2025–2026



BEAVERTON SCHOOL DISTRICT

Updated April 1, 2026

Teaching & Learning

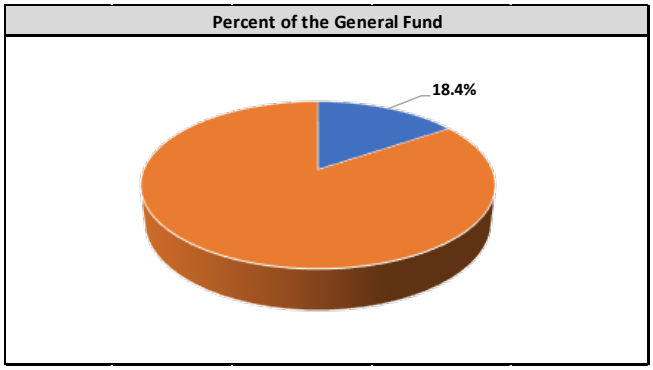
Administrator: Dr. Shelly Reggiani

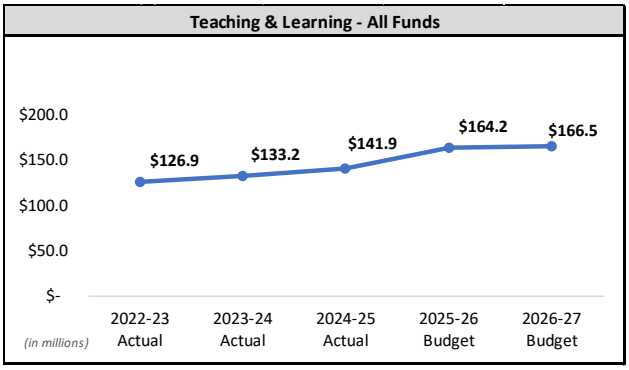
Services: Assessment & Accountability, Curriculum, Instruction & Assessment, Early Learning, Multilingual Services, Special Education, Social Support, Office of Equity & Inclusion

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	21.00	19.88	21.00	21.00	19.00
Confidential Managers	0.00	1.00	2.00	2.00	2.00
Licensed	580.53	561.37	548.40	561.36	584.66
Classified	366.56	406.77	476.64	461.99	528.04
Confidential Support	2.00	2.00	1.00	1.00	1.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 112,104,298	$ 118,056,205	$ 128,845,160	$ 147,947,089	$ 147,604,871
Purchased Services	10,629,338	11,392,813	9,397,764	16,845,454	13,033,624
Supplies and Materials	3,766,578	3,434,928	3,049,139	8,847,674	5,470,791
Capital Outlay	155,562	179,351	313,675	39,921	-
Other Objects	237,169	172,861	279,549	236,275	362,650
Total	$ 126,892,946	$ 133,236,158	$ 141,885,286	$ 173,916,412	$ 166,471,936

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.





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 2025–26, the department concentrated on implementing the newly adopted K-12 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)*.

The department supported a complete K–12 Mathematics instructional materials adoption, (to be presented to the board for consideration and adoption in the Spring of 2026). Tier 2 interventions across all content areas and grade levels continued, and initial development of Tier 3 interventions began (*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)*. In the 2025-26 school year, the District continued to grow, strengthen, and expand access to existing dual language programs so more students are able to participate in these programs.

- Jacob Wismer grew its Mandarin Chinese dual language program to first grade, and expanded enrollment access and transportation to students residing in the Sato and Springville attendance areas.
- Hazeldale grew its Spanish dual language program to first grade, and expanded enrollment access and transportation to students residing in the Kinnaman attendance area.
- William Walker grew its Spanish dual language program to second grade and McKinley grew its Spanish dual language program from Pre-K to kindergarten.
- Aloha-Huber Park expanded its existing Spanish dual language program in third grade, increasing from two to three dual language classrooms, and expanded enrollment access and transportation to students residing in the Erroll Hassell and Chehalem attendance areas.



Future growth of the dual language program will continue to add grade levels as cohorts of students move through the school system.

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

- Continued investment of funds to remove the barrier of course fees for CTE classes.
- Implementing the CTE Program of Study state requirement for graduation.
- Partnering with Washington County and Beaverton Chambers of Commerce to provide on-site 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 tours of all district CTE option programs to high school counselors, college and career center staff, and student advocates to inform their support of students and families during course selection processes.
- Development of promotional materials and campaign for district-wide CTE option programs.

Plans for the 2026-27 school year include (*Progress on Standards, College & Career Ready, Engaging & Effective Teaching & Learning Systems)*:

- Continue implementation of the new behavioral health district-wide CTE option program.
- Continue expansion of the manufacturing district-wide CTE option program.
- Introduce a new electrical trades program coinciding with the opening of the new Beaverton High School.

- Continue integration of the new higher education and career path skills graduation requirement within CTE programs of study.

Pre-kindergarten programs also expanded in 2025–26, including the addition of a program at Raleigh Park. The District now operates pre-K in all Title IA schools except Raleigh Hills, which will be added with the opening of the new building in fall 2026. (*Foundations of Success, Engaging & Effective Teaching & Learning Systems)*.

This year, the department continued implementation of BSD's Engaging Equity professional learning series, a key component of the District's Strategic Plan. 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. The department supported training newly hired teachers at the New Staff Academy, which supports creating a district culture of culturally relevant instructional practices from the first day of instruction. This move also reduced the need for new staff to attend training outside of school, reducing days out of the classroom and the need for substitutes. Additionally, the department supported other district departments in training, such as Transportation and Nutrition Services. (*Safe & Thriving).*



Restorative Practices remain a central focus, emphasizing relationship building, conflict resolution, and inclusive communication. Over 300 staff members participated in Connected Communication workshops, enhancing their skills in de-escalation, culturally responsive interactions, and fostering a positive school climate. Additionally, each school had a team that participated in Restorative Practices training foundations, increasing each school's skill and capacity to support students in strengthening relationships, building social capital, and improving civil society through participatory learning and decision-making. Restorative practices focus on proactively building community and repairing harm when it occurs by doing things *with* people, rather than *to* or *for* them, and serve as a foundational way to create a positive school culture while simultaneously proactively reducing the need for punitive disciplinary measures. These efforts are part of the Tier One school-wide supports. (*Foundations of Success, Safe & Thriving).*

The department continues 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 Team has strengthened outreach efforts aligned with District initiatives. The department continues to support culturally specific student engagement activities throughout the District, often in partnership with culturally specific community groups. (*Foundations of Success, Safe & Thriving).*

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. (*Foundations of Success, Safe & Thriving).*

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:

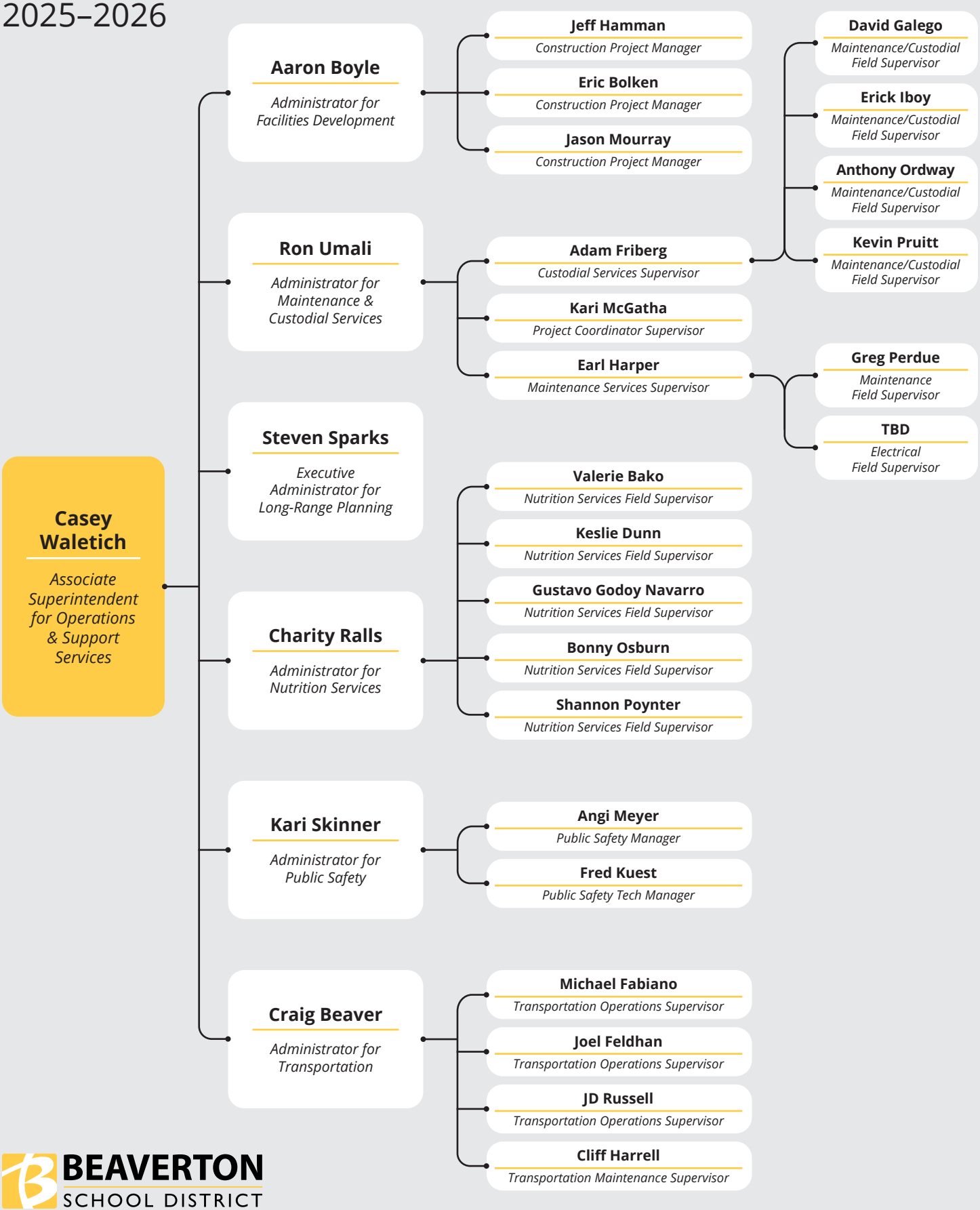
Budget challenges are anticipated for 2026–27. The department has identified and will implement several efficiencies to reduce non-salary costs as part of its ongoing efforts to optimize resource use, as well as a reallocation of centrally funded school-program supervision, which will result in a reduction in administrative positions. Additionally, the department continues to monitor the Federal Title and IDEA budgets given changes at the U.S. Department of Education and shifts in funding streams. The 2026-27 school year will result in a reduction in IDEA funding and flat-to-slight reductions in Title funding, presenting challenges of funding the service needs of students in historically underserved populations.





Operations

Organizational Chart 2025–2026



BEAVERTON SCHOOL DISTRICT

Updated April 1, 2026

Operations & Support Services

Administrator: Casey Waletich

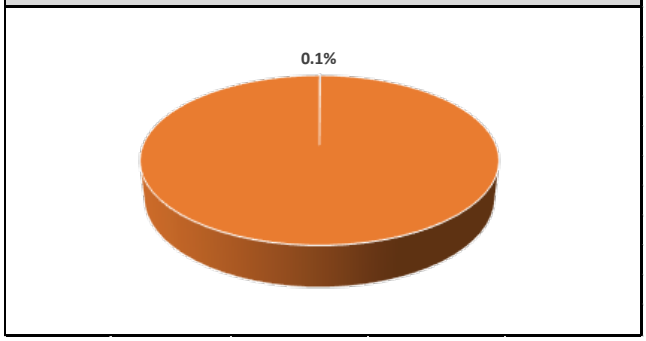
Services: District Office, Accounting and Admin Support, Facilities Development, Facilities Maintenance, Long-Range Facility Planning, Facility Use, Nutrition Services, Public Safety, and Transportation

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	2.00	2.00	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	2.00	2.00	2.00	2.00	1.00
Confidential Support	1.00	1.00	1.00	1.00	0.50

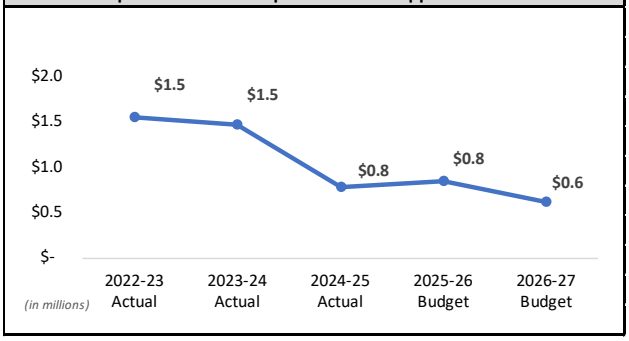
Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 985,612	$ 1,038,099	$ 758,513	$ 830,327	$ 579,572
Purchased Services	262,632	140,179	7,388	8,050	5,220
Supplies and Materials	226,605	17,801	18,527	20,362	23,292
Capital Outlay	38,953	264,686	-	-	-
Other Objects	33,206	165	-	600	500
Total	$ 1,547,008	$ 1,460,931	$ 784,428	$ 859,339	$ 608,584

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.

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, which 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.

Operations and support service departments include a wide range of crucial functions that directly impact the daily experience of students, staff, and the broader community. These departments help create an environment where educators can focus on teaching, and students can focus on learning, knowing that the operational side of the District is functioning efficiently.

Facilities Development

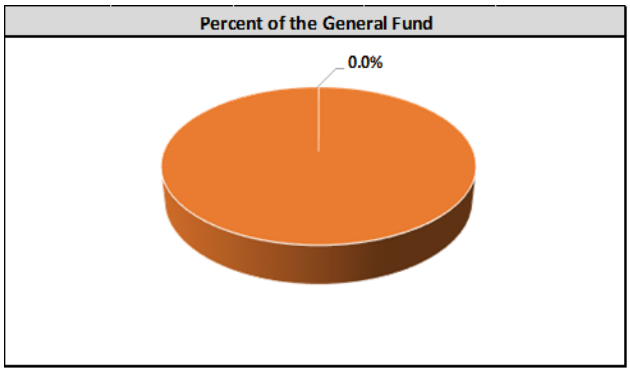
Administrator: Aaron Boyle

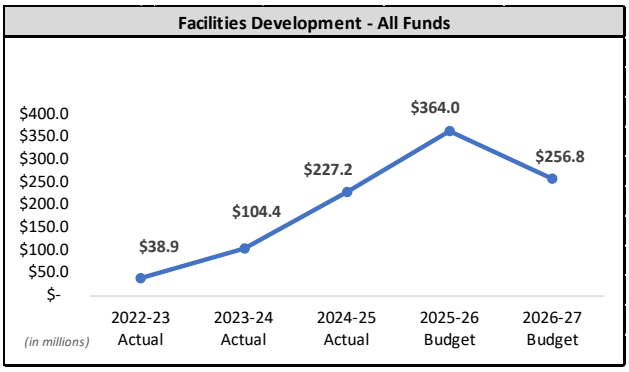
Services: Facilities Development (Bond)

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	1.50	1.00	1.00	1.00	1.00
Confidential Managers	3.00	3.00	3.00	3.00	3.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	25.00	27.00	26.00	22.40	18.40
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 4,174,885	$ 4,933,399	$ 5,227,057	$ 5,638,304	$ 4,527,079
Purchased Services	13,085,920	15,929,720	17,221,840	43,555,458	4,327,500
Supplies and Materials	1,800,138	3,041,219	1,566,311	14,418,160	428,000
Capital Outlay	19,273,562	51,453,550	200,208,943	332,149,034	247,391,506
Other Objects	614,540	29,068,627	2,967,244	6,045,809	150,000
Total	$ 38,949,045	$ 104,426,515	$ 227,191,395	$ 401,806,765	$ 256,824,085

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.





The Facilities Development budget is held outside the General Fund in the Capital Projects Fund, accounting for all Capital Projects funding, including 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 2026, about 60% of the bond funds have been expended, and over 74% of total bond funding is under contract. Major projects currently in progress include:

- Rebuilding Beaverton High School
- Aloha High School HVAC Replacement

- Seismic and roof replacement at Meadow Park Middle School
- Seismic and roof replacement at Cedar Park 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
- Rebuilding of Raleigh Hills Elementary
- Gym and classroom additions at Stoller Middle School
- Seismic and deferred maintenance upgrades at Mountain View Middle School

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 2026 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.

Federal government tariffs have been impacting costs in unpredictable ways.

FY 2026-27 Objectives:

In 2026–27, 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. In the summer of 2026, a significant number of roofing projects are planned. Roofing replacements are among the projects that carry the greatest financial risk and require a high degree of attention and planning.

Also during 2026-27, the department will begin planning for a future bond measure, with the goal of having this information ready in early 2027 so that District leadership can decide how to proceed.

Significant Budget Changes:

In the 2026-27 year, the department will continue spending down the bond proceeds from bond sales related to the 2022 Capital Bond Measure. This will occur over the next several years.

Maintenance, Custodial Services & Energy Resource Conservation

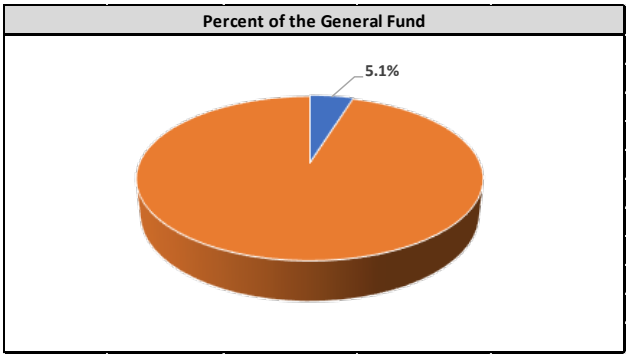
Administrator: Ron Umali

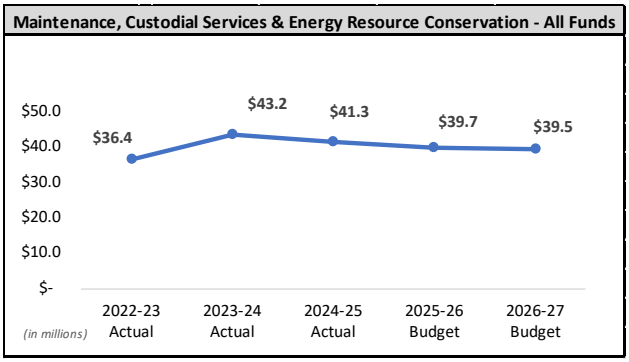
Services: Maintenance Services, Custodial Services, Energy & Resource Conservation

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	7.00	8.00	8.00	8.00	9.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	256.00	263.00	254.00	264.70	268.70
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 27,004,753	$ 28,076,145	$ 29,929,878	$ 33,981,662	$ 33,865,263
Purchased Services	2,940,778	3,338,513	3,607,933	3,232,600	2,637,975
Supplies and Materials	2,312,893	2,515,567	2,246,714	4,081,384	2,033,100
Capital Outlay	3,697,878	8,627,842	5,224,199	4,613,345	850,504
Other Objects	479,039	673,658	273,698	150,105	66,550
Total	$ 36,435,341	$ 43,231,724	$ 41,282,423	$ 46,059,096	$ 39,453,392

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.





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. The department also partnered with Communications & Community Involvement on a social media campaign to help boost the number of applicants for vacancies in these critical positions.

This year, Maintenance Services focused heavily on HVAC preventive maintenance across the District. This work is critical to the reduction in system failures by ensuring critical components are functioning properly and consistently maintained. The department also focused on team efficiency this year, improving services in general maintenance, grounds, and custodial.

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 significant increases 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 2026-27 Objectives:

The Department will continue working on team efficiency in all areas, which includes maintenance, grounds, and custodial. Process improvements will be implemented as different maintenance groups are realigned to adapt to the changes in the district.

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. The Department will continue to take advantage of energy programs, incentives and rebates to help fund projects to ensure compliance and improve long-term energy efficiency.

Significant Budget Changes:

Over the past several years, the department has experienced ongoing budget reductions. With this year's additional adjustments, we anticipate some changes in how services are delivered within the Maintenance and Custodial Departments.

These cumulative impacts may require the Department to modify certain service levels moving forward. The department remains committed to supporting our facilities as effectively as possible.

Facility Use & Long-Range Planning

Administrator: Steve Sparks

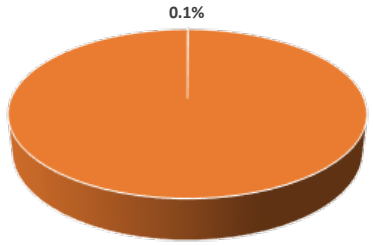
Services: Facility Use, Long-Range Planning

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 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	2.00	2.00	2.00	2.00	2.00
Confidential Support	0.00	0.00	0.00	0.00	0.00

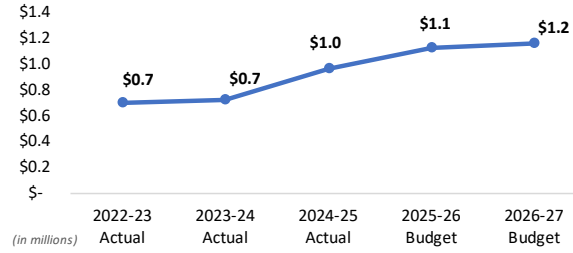
Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 663,942	$ 691,480	$ 789,185	$ 915,229	$ 933,699
Purchased Services	3,484	3,877	137,712	209,756	163,576
Supplies and Materials	33,562	30,913	32,080	62,371	61,651
Capital Outlay	-	-	-	-	-
Other Objects	668	85	6,851	1,700	3,600
Total	$ 701,656	$ 726,354	$ 965,827	$ 1,189,056	$ 1,162,526

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26.

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:

In 2025-26 the department revised facility use procedures to make BSD facilities easier to access and more affordable for BSD student groups and resident youth-serving nonprofit organizations, as well as better aligned with comparable districts. The department also successfully implemented a new facility use software program, *Facilitron*, which is a substantial improvement to the prior software program and is used by other districts in the region, ensuring better consistency and experience of use for external users.

The department concluded the community engagement process of a Long-Range Facility Planning Committee in January 2026. Guidelines for future planning to support students' educational experience based on the recommendations of the committee have been approved by the Board. department actions for 2026-27 will be based in part on these recommendations.

In 2026-27, the department will, consistent with Board direction, begin to conduct studies and appropriate community processes consistent with the work recommended by the Long-Range Facilities Planning Committee. These studies and potential actions include, and may not be limited to, the following:

- Review of Board Policy FL and Policy JC
- Attendance boundaries and feeder patterns
- Enrollment trends and building utilization studies

The department will also begin initial work on updating the 2021 Long-Range Facilities Plan. This work will be needed 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

- Community priorities and educational values
- Districtwide declining enrollment trends
- Facility capacity and condition
- 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 2026-27 Objectives:

The department will continue advancing the Long-Range Facility Planning process, including community engagement and data analysis, to help guide future decision-making.

Significant Budget Changes:

There are no significant budget changes anticipated for 2026-27.

Nutrition Services

Administrator: Charity Ralls

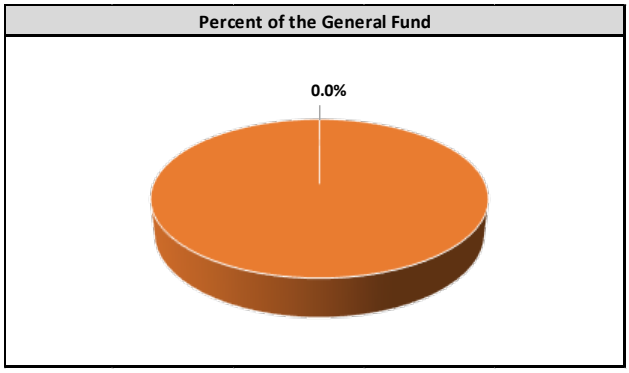
Services: School Breakfast and Lunch, Supper Meals, Summer Meals, Grant Funded Nutrition Programs, Meal Benefits

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	1.00	1.00	1.00	1.00	1.00
Confidential Managers	5.00	5.00	5.00	5.00	5.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	125.79	138.95	150.54	159.42	174.16
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 9,035,750	$ 9,751,005	$ 10,907,798	$ 13,541,715	$ 13,514,664
Purchased Services	134,949	156,387	173,730	305,680	248,750
Supplies and Materials	6,110,564	6,385,875	8,287,395	13,448,119	14,285,350
Capital Outlay	8,113	290,755	197,084	790,082	780,000
Other Objects	72,824	153,972	2,909	302,500	319,500
Total	$ 15,362,201	$ 16,737,994	$ 19,568,916	$ 28,388,096	$ 29,148,264

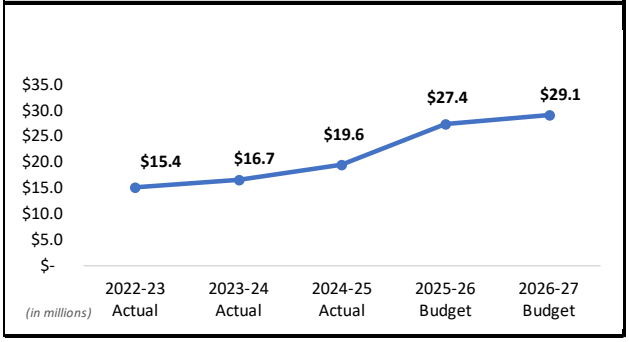
*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26

Percent of the General Fund



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.

Nutrition Services - All Funds



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:

- Incorporating higher quality products in the menu including more made with whole muscle chicken items, local cheese and more varieties of fresh fruit and vegetables.
- Highlighting local foods through our monthly featured items.
- Refresh of equipment and salad bars to improve meal services for students.

Major Departmental Challenges:

- Staffing shortages have improved, but recruiting and retaining qualified staff remains an ongoing challenge.
- Expected changes to federal school nutrition regulations require proactive planning and adaptability.
- Labor, benefit, food and supply costs continue to increase, impacting the Department's operating budget.

FY 2026-27 Objectives:

- Continue implementation of updated USDA nutrition regulations related to added sugars and sodium.
- Expand use of local ingredients in menu items.
- Expand training and education opportunities for site-based staff.

Significant Budget Changes:

Participation in school meals increased significantly following the district-wide implementation of the Community Eligibility Provision (CEP) in school year 2024-25. Meal participation increases were sustained during the school year 2025-26, even with declining district enrollment. The budget was adjusted to account for increased spending to meet meal participation numbers. Additionally, spending on kitchen equipment increased to replace aging equipment and improve efficiency.



Public Safety

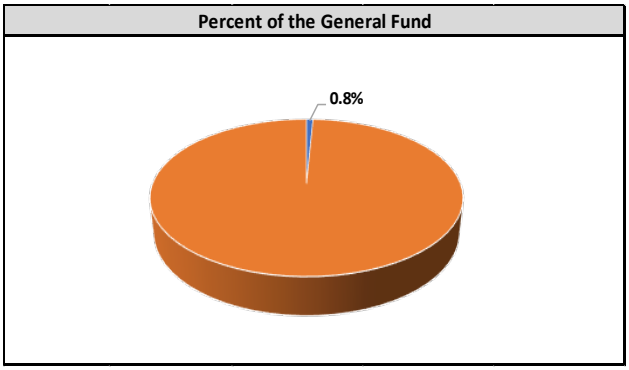
Administrator: Kari Skinner

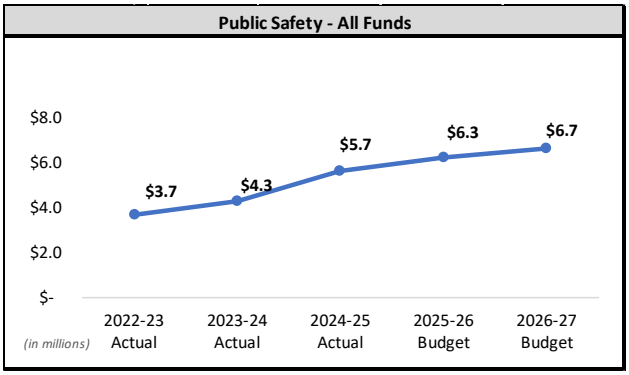
Services: Threat Management, Emergency Response, Campus Security & Supervision, Partnership with First Responders & Government Entities, Safety & Security Systems Monitoring & Control

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 Budget
Administrators	0.00	1.00	1.00	1.00	1.00
Confidential Managers	1.00	1.00	2.00	2.00	2.00
Licensed	0.00	0.00	0.00	0.00	0.00
Classified	39.66	36.53	45.75	47.72	53.59
Confidential Support	0.00	0.00	0.00	0.00	0.00

Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 2,992,258	$ 3,163,672	$ 4,221,704	$ 5,096,658	$ 5,263,649
Purchased Services	601,887	750,286	1,024,780	923,120	995,727
Supplies and Materials	60,821	373,443	401,450	341,662	416,078
Capital Outlay	77,244	43,566	-	2,919	12,900
Other Objects	8,386	13,843	17,057	8,561	13,550
Total	$ 3,740,596	$ 4,344,810	$ 5,664,991	$ 6,372,921	$ 6,701,904

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26





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 Public Safety department oversees school and safety services including emergency response, campus supervisors, law enforcement partnerships, and other services. Key areas of specialization include threat management, emergency planning and drill coordination, and crisis preparedness. In the first two-thirds of the 2025-26 year, the department supported and tracked 697 emergency drills, and processed 2,000 Help Desk tickets related to safety and security.

Public Safety manages the District infrastructure "security trio"—access control, video systems, and intrusion alarm systems. School security enhancements are ongoing, thanks to funding from a voter-approved bond. Public Safety also oversees the issuance of employee and contractor badges, processes volunteer background checks, and provides fingerprinting services to meet Oregon Department of Education (ODE) requirements. In the first two-thirds of 2025-2026, the department reviewed 12,482 volunteer applications, processed fingerprints for 671 new employees and contractors, and issued 2,392 district badges.

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*, supporting a comprehensive approach to safety, security, and community engagement across all District operations.

Recent/New Programs and Initiatives:

Enhancements to the Threat Assessment System

Responsibility for the District's Threat Assessment program has transitioned from Teaching & Learning to Public Safety. 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.

To further enhance effectiveness, Public Safety deploys a multidisciplinary onsite team that includes a behavioral threat assessment and management specialist, a clinical psychologist, along with the public safety manager and special education assistant administrator as needed. This team supports schools during complex assessments by providing real-time crisis response, safety planning support, and consultation for school leadership.

School Safety and Emergency Management Initiatives

The District continues to advance a comprehensive, systemwide approach to school safety by strengthening emergency preparedness, response capacity, and accountability practices across all sites. This work includes robust emergency planning, ongoing staff training, regular drills, and continuous site-based safety assessments. All schools are actively updating their site-specific Emergency Operations Plans (EOPs) to ensure alignment with current protocols and to reflect the unique operational needs of each campus. Raptor Technologies is fully embedded into daily school safety operations and supported centrally by Public Safety, with assistance provided to schools as needed. Raptor was launched district-wide in 2024–25 to provide the District's standardized system for visitor and volunteer management, ensuring consistent accountability and safety practices across the District, and all schools use Raptor for coordination during Standard Response Protocols, enhancing real-time situational awareness and accountability during incidents.



Public Safety continues to provide ongoing training, drill coordination, and technical support to school staff to ensure effective use of safety systems and consistent implementation of emergency response protocols. Parent and community engagement remains a priority through safety forums and ongoing communication related to school safety initiatives and bond-funded security upgrades, reinforcing transparency and shared responsibility for student and staff safety.

Public Safety and the bond team have begun replacing legacy radio systems with a modern, standardized two-way radio solution across all schools and facilities. This upgrade will ensure reliable, real-time communication among school staff, Public Safety personnel, and emergency responders during daily operations and critical incidents. Standardizing radios district-wide will improve interoperability, coverage, and operational coordination while replacing aging equipment that is increasingly difficult to maintain. This investment supports the District's commitment to emergency preparedness, rapid response capability, and maintaining safe learning environments for students and staff.

Major Departmental Challenges:

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 2026-27 Objectives:

- Complete transition to integrated electronic card access systems across all District facilities.
- Upgrade intrusion alarm systems with IP-based communication and improved system integration.
- Continue expansion of the District's video system network and implementation of modern video intercom and visitor screening systems.
- Expand and support multidisciplinary threat assessment teams aligned with the Salem-Keizer Cascade Model
- Continue district-wide implementation and support of Raptor Technologies for visitor management, emergency management, and incident accountability.
- Implement district-wide use of the StudentSafe module within the Raptor platform for threat assessment documentation and safety planning.
- Continue district-wide emergency preparedness training, drill coordination, and support for site Emergency Operations Plans (EOPs).
- Strengthen contractor and volunteer background check systems and badge credentialing processes.
- Maintain collaboration with school administrators, families, community partners, and first responders to support a safe learning environment across all District facilities.

Significant Budget Changes:

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



Transportation

Administrator: Craig Beaver

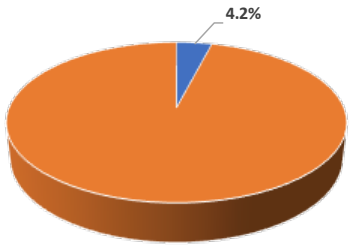
Services: Curricular and Extra-Curricular Pupil Transportation, Commercial Driver Training, Testing & Certification, Heavy Duty Vehicle Repair, Safe Routes to School Implementation & Support

Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual*	2026-27 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	227.50	252.38	255.38	280.88	260.50
Confidential Support	0.00	0.00	0.00	0.00	0.00

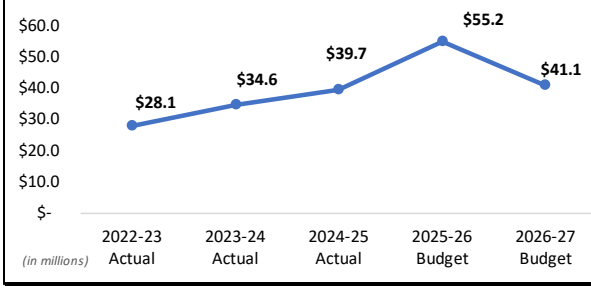
Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget*	2026-27 Budget
Salaries & Benefits	$ 20,670,592	$ 23,189,944	$ 26,050,402	$ 28,045,183	$ 28,556,689
Purchased Services	895,103	837,319	378,501	920,968	1,054,231
Supplies and Materials	2,391,190	2,619,317	2,438,284	2,886,489	2,751,000
Capital Outlay	3,936,090	7,738,375	10,577,832	23,880,462	8,696,040
Other Objects	159,574	196,183	220,836	23,500	16,500
Total	$ 28,052,549	$ 34,581,138	$ 39,665,855	$ 55,756,603	$ 41,074,460

*Staffing information is actuals as of 5/31/26 and Financial Data is working budget as of 5/31/26

Percent of the General Fund



Transportation - All Funds



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:

The Transportation Department continues to focus on service reliability, equitable access to school programs, and operational efficiency to ensure students arrive at school safely and ready to learn.

In fall 2025, the district implemented a modest bell schedule adjustment, shifting start times by 10 minutes for all schools except early-start elementary schools. The change was intended to improve morning transportation reliability, provide students additional time to access breakfast programs, and strengthen afternoon route performance.

The adjustment produced strong results. Morning transportation reliability consistently remained in the high-90 percent range, while Nutrition Services reported increased breakfast participation across all grade levels, with the largest gains at the high school level. Meadow Park and Whitford Middle Schools experienced particularly strong increases.

Afternoon service performance exceeded 95 percent at elementary and option schools. The District continued expansion of its electric school bus program to improve operational efficiency, support equitable service, and advance district sustainability goals through continued investments in fleet growth and charging infrastructure.

Key progress during the year includes:

- The District fleet now totals 312 buses, including 85 electric buses, representing an 81% increase in electric buses compared to the 2024–25 school year. Delivery of 13 additional electric buses by June 1, 2026 will bring the total to 98, positioning Beaverton as the third-largest public electric school bus operation in the nation.
- Electric bus utilization more than doubled compared to the prior year, with over 249,000 miles driven.
- All Title IA schools are served by electric buses, and secondary schools with higher proportions of historically underserved students are assigned the largest number of electric routes.
- Charging infrastructure for 30 electric buses was completed in October 2025 at the 5th Street South facility, reducing route mileage and improving operational efficiency. This project increased the District's total charging capacity to 105 chargers, completing the planned infrastructure build-out to support current and future electric bus operations.

Major Departmental Challenges:

Recruiting and retaining qualified bus drivers remains the department's most significant operational risk. Maintaining adequate staffing levels is essential to sustaining reliable service, avoiding route disruptions, and ensuring students consistently arrive at school on time.

The Department continues to implement a comprehensive recruiting and retention strategy that includes targeted advertising, ongoing candidate outreach, and regular interview cycles. These efforts are intended to maintain a workforce of at least 265 drivers, ensuring the district can reliably meet daily transportation service needs.

FY 2026-27 Objectives:

- Deploy Electric School Buses: Place 15 additional electric school buses into service by June 2027, funded through the 2023 EPA Clean School Bus Program and the 2025 PGE Electric School Bus Grant.
- Enhance Low-Emission School Bus Acquisition: Supplement the Special Needs transportation fleet with up to 12 additional propane-powered school buses, improving reliability while reducing emissions.
- Improve In-Cab Navigation and Passenger Verification Capabilities: Replace existing navigation tablets with upgraded devices that integrate more effectively with the district's routing and planning system, improving real-time navigation, passenger verification, and operational efficiency.
- Enhance Charging Resilience: Install a backup propane-powered generator at the 5th Street Transportation Complex to ensure electric bus charging resilience during power interruptions.

Significant Budget Changes:

Significant budget adjustments in the Transportation budget include a decrease to capital outlay with the expiration of the 2023 EPA Clean Bus grant. Nearly all buses purchased with these grant funds will be received by the end of the 2025-26 school year, with just a small amount to complete the grant in 2026-27.

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 2024-25 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 2025-26 and 2026-27 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 88.3% 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 7.1% of General Fund revenue, excluding beginning fund balance. The Local Option Levy expires on June 30, 2028.

Other Funds include:

Grant Fund – Accounts for revenues and expenditures from federal, state, and private grants designated for specific purposes. The 2026-27 Grant Fund is lower than in prior years due to the expiration of one-time federal ESSER funding on September 30, 2024, the spend down of a nearly $20 million Environmental Protection Agency (EPA) Clean Bus grant, and the expenditure of $8 million state matching grant for the 2022 capital bond measure.

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 maintenance vehicle fleet replacement.



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.

Long-Term Planning Fund – The primary revenue sources for this fund is services provided to other funds and interest earnings. The Long-Term Planning Fund contains the District's Financial Reserves that are held outside the General Fund per School Board Policy DBDB. Policy DBDB can be found later in the Organizational Section of this document.

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+.

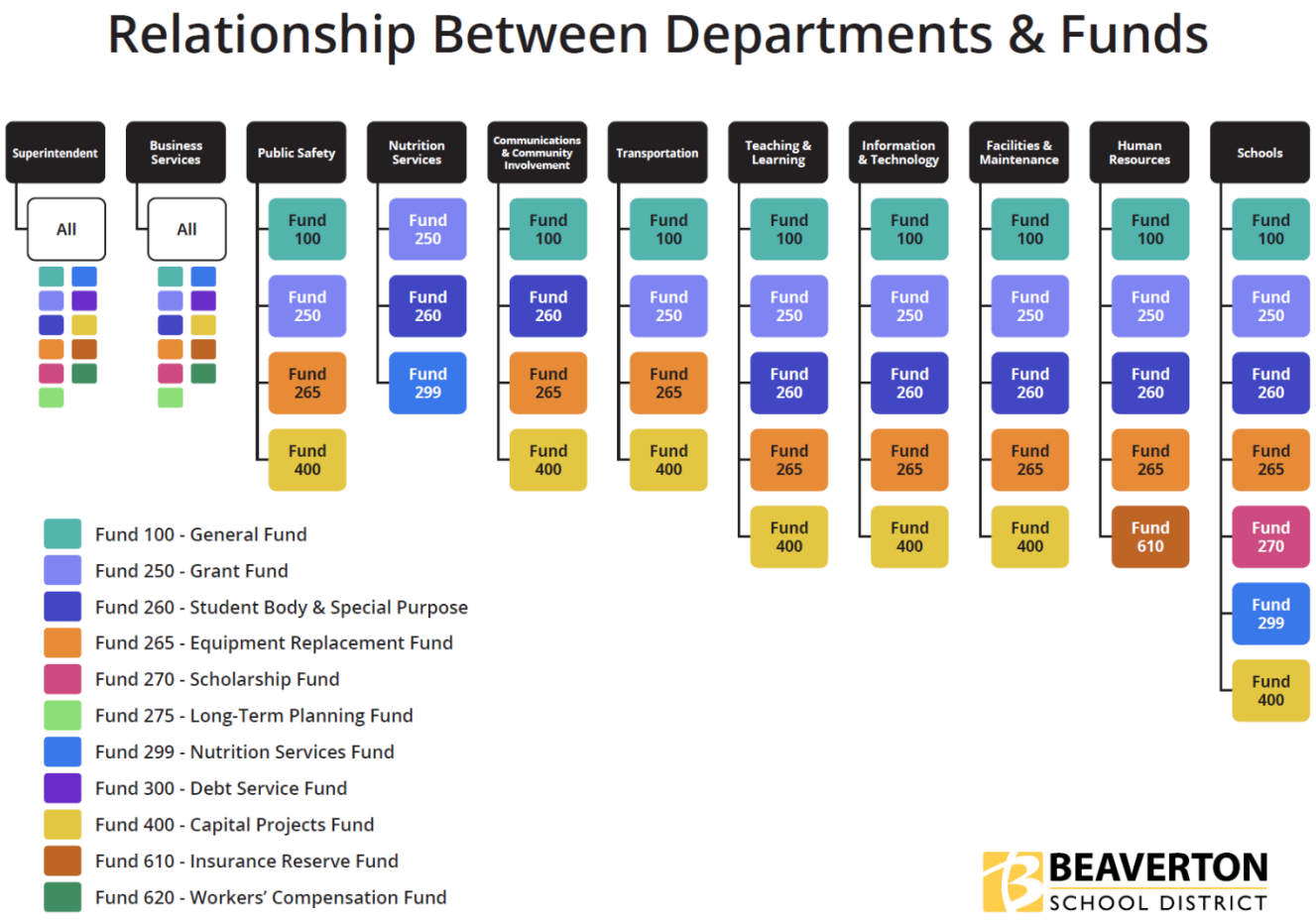
Capital Projects Fund – Supports acquisition, construction, and improvement of District facilities. Major funding sources include GO bond proceeds, construction excise taxes, and interest earnings.

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. 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 perspective. 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 2026-27 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 combined minimum General Fund contingency and unappropriated fund balance of 8% to ensure an ending fund balance of at least 8% of total budgeted General Fund expenditures. In addition, the District maintains a Financial Reserve in the Long-Term Planning Fund equal to at least 5% of total budgeted General Fund expenditures, net of contingency.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting the development of the 2026-27 budget include $11.36 billion K-12 State School Fund for the 2025-27 biennium, as well as the continuing resources from grants included in ODE's Aligning for Student Success (Integrated Guidance) initiative. This framework integrates the following six aligned programs, which total approximately $53.4 million for the 2026-27 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 2026-27 budget with a planned $16.6 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 will make 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.

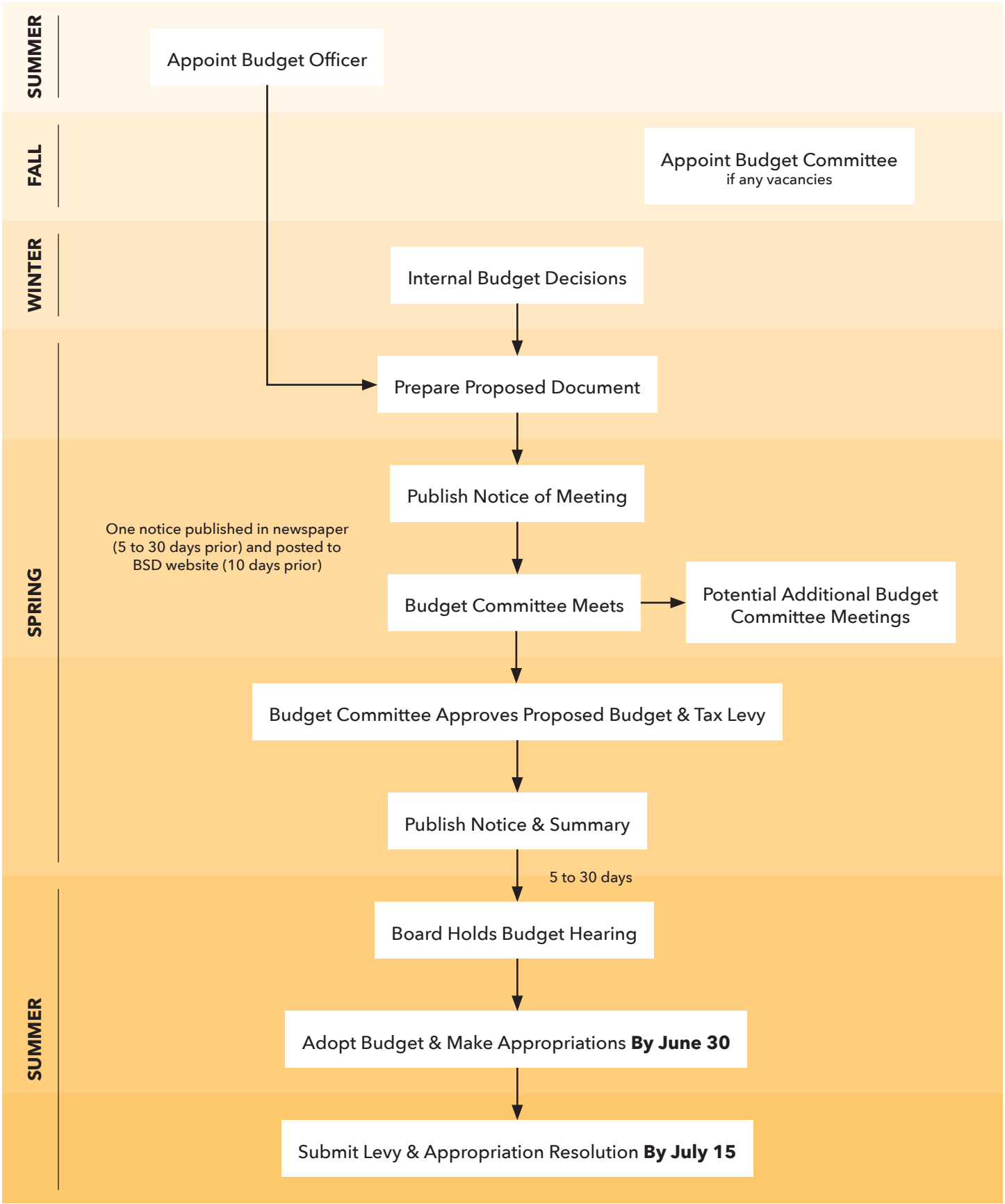
A key component of the budget development process is a continuous improvement cycle that includes ongoing monitoring and evaluation of the District's strategic investments. Each investment is assessed over a two- to three-year period using defined metrics that measure student achievement and staff development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

The School Board approved the budget calendar in May 2025, establishing a process for the 2026-27 budget. The School Board also received information about the General Fund structural deficit in August 2025 and agreed upon a process to address the deficit in planning the 2026-27 budget. The Board established a process to appoint vacant Budget Committee positions at the School Board meeting in October 2025. The open positions were advertised across the District and were filled by the Board in February and April 2026.

The Superintendent and Cabinet is the final decision-making body for creating the District's budget. In August 2025, a recommendation was shared with the School Board to review the Staffing Allocation Methodology and target $10 million in reductions annually for the next three budget years, beginning in 2026-27, in addition to reductions for enrollment and a shortfall in the local option levy revenue. As a result, the District assembled a large SAM team of school leaders, union partners, and district leadership to review the model and make recommendations for adjustments. District leadership shared the final list of thirteen potential budget adjustments with the School Board in January 2026.

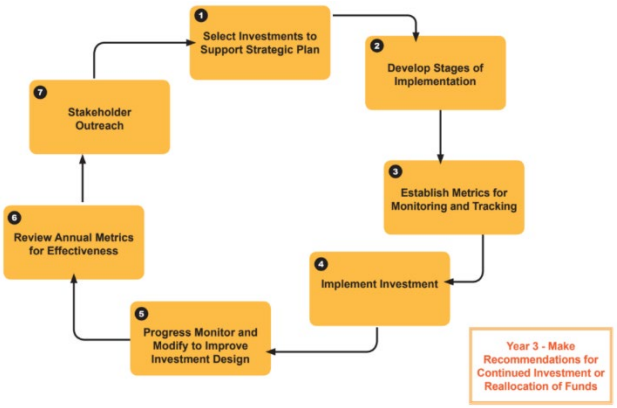
BEAVERTON SCHOOL DISTRICT

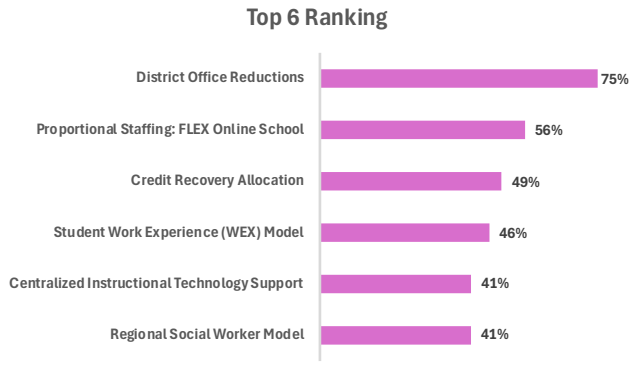
THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW



BUDGET INVESTMENT PROCESS

In February, the District provided a video update with a short survey to determine the priorities of the students, parents, staff and community. The District received over 4,000 responses which can be viewed on the District's website. For the 2026-27 budget process, participants were asked to prioritize thirteen identified areas for budget reductions. Overwhelmingly, the top ranked item to reduce in the 2026-27 budget was district office reductions, followed by proportionate staffing at FLEX Online School, an unused credit recovery allocation, the student work experience model, centralized instructional technology support and a regional social work model (Top 6 Ranking).





In addition to the SAM review, during February 2026, District departments completed their budget worksheet proposals, including requests for additional required or critical needs. These additional budget requests were reviewed by the Superintendent and Cabinet. Additionally, for the 2026-27 budget, central departments were requested to make 1.5% reductions to their total General Fund budgets. Careful consideration of the District's equity lens was used to center all budget development conversations.

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 (https://www.beaverton.k12.or.us/departments/business-services/district-annual-budget).

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	2026-27 Budget Investment
Foundations of Success, Engaging & Effective Teaching & Learning Systems	16 Pre-K Classrooms and PD	$ 6,121,057
Foundations of Success, Engaging & Effective Teaching & Learning Systems	Elementary Instructional Coaches	6,021,167
College & Career Ready, Engaging & Effective Teaching & Learning Systems	Graduation Mentors	1,492,743
College & Career Ready, Progress on Standards, Facilities & Programs for World-Class Learning	FLEX Credit	1,413,868
Total		**$ 15,048,835**

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 approximately 67%.

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 budget in such a way as to ensure an ending general fund balance of at least eight percent of total budgeted general fund expenditures net of contingency.

The Board also directs the superintendent to maintain a financial reserve of five percent of the total budgeted expenditures of the general fund net of contingency.



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.

If the Board authorizes use of reserves, the superintendent shall, as soon as practicable, present a plan for replenishing the reserves and provide annual progress reports to the board. The superintendent shall timely notice to the board when projections indicate that 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 district 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.

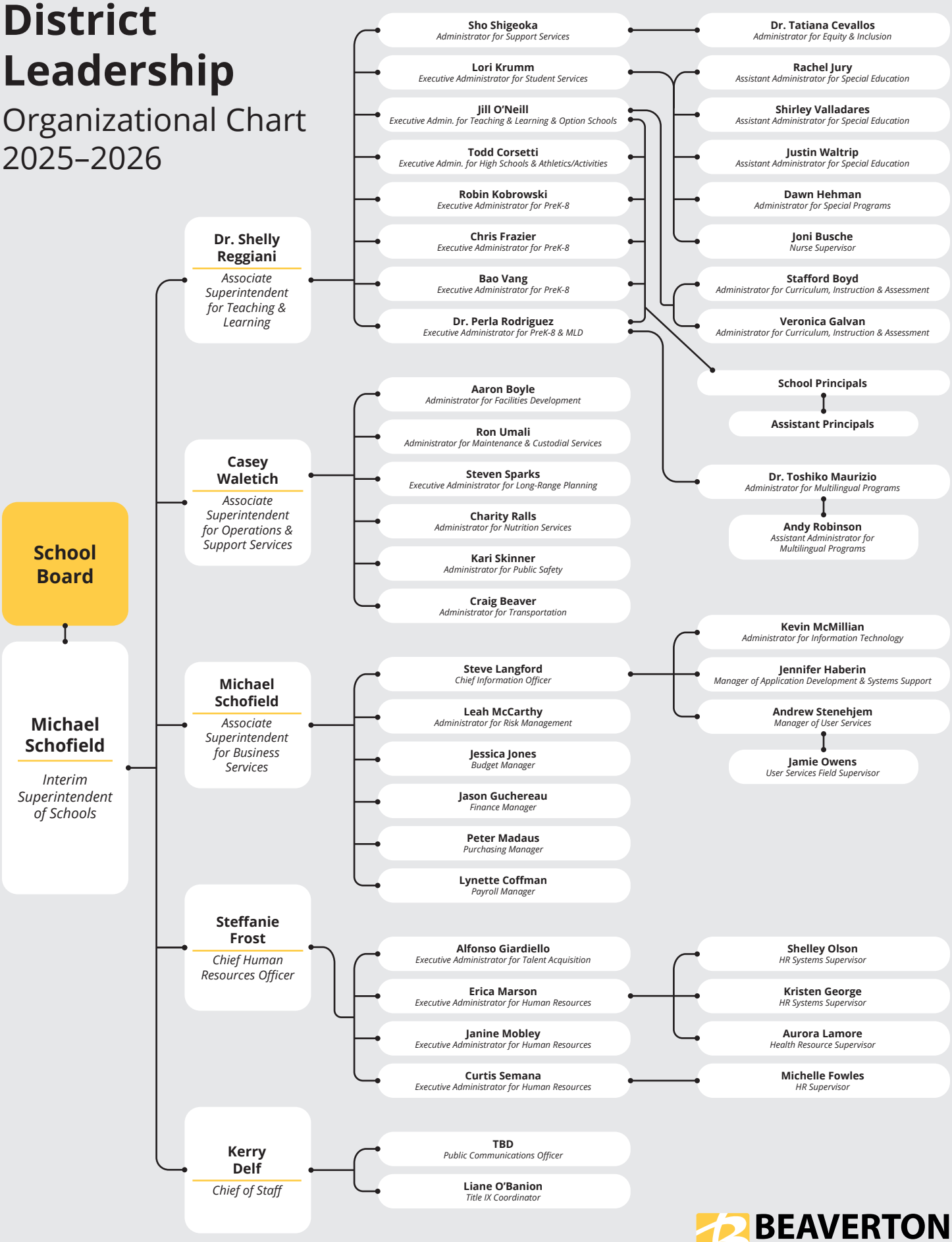
The monies generated by sale or disposal of items are returned to the General Fund. If the district property was purchased with state, federal or private grant funds, disposal of the property shall be made as outlined in the grant or by state or federal regulations.

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 2025–2026



BEAVERTON SCHOOL DISTRICT

Updated April 1, 2026

BEAVERTON SCHOOL DISTRICT

2025 SCHOOL BOARD 2026

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

Dr. Vân Truong

Term Expires: 6/30/2029

School Assignments

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



ZONE 2

Dr. Karen Pérez

Term Expires: 6/30/2029

School Assignments

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



ZONE 3

Dr. Melissa Potter

Term Expires: 6/30/2027

School Assignments

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



ZONE 4

Sunita Garg

Board Chair

Term Expires: 6/30/2029

School Assignments

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



ZONE 5

Syed Qasim

Term Expires: 6/30/2029

School Assignments

- Beaver Acres
- Elmonica
- McKinley
- Terra Linda
- Five Oaks
- Beaverton Academy of Science & Engineering (BASE)
- Community Transition Program (CTP)
- 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

2025-26
Number of Schools: 54
Enrollment: 37,080

2026-27
Number of Schools: 53
(McKay Elementary Closed)
Projected Enrollment: 36,273

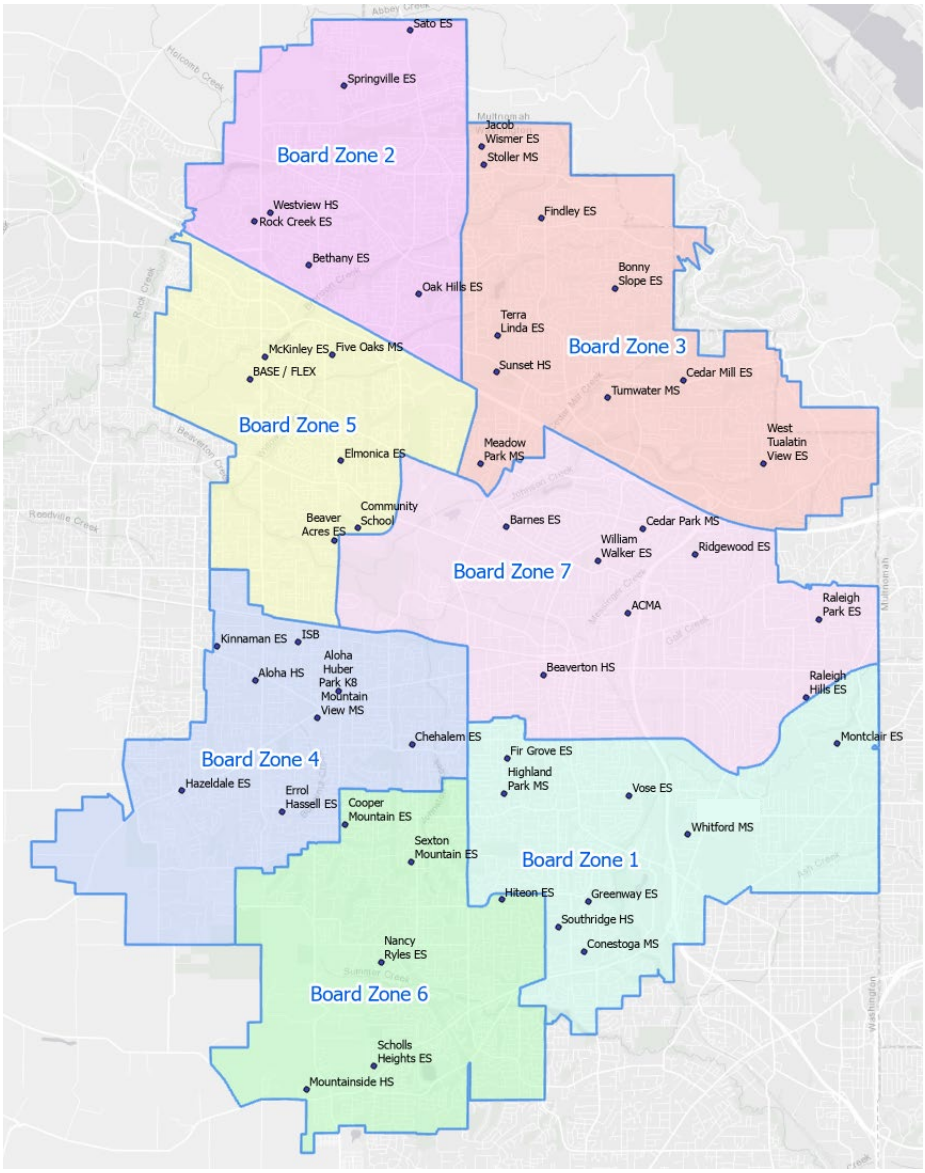
Zone 1
Dr. Vân Truong (term ends 06/30/2029)
- Fir Grove
- Greenway
- Montclair
- Vose
- Conestoga
- Whitford
- Southridge

Zone 2
Dr. Karen Pérez (term ends 6/30/2029)
- 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 6/30/2029)
- Aloha-Huber Park K-8
- Chehalem
- Errol Hassell
- Hazeldale
- Kinnaman
- International School of Beaverton (ISB)
- Mountain View
- Aloha

Zone 5
Syed Qasim(term ends 6/30/2029)
- 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
2026-27 ADOPTED BUDGET DOCUMENT
FINANCIAL SECTION
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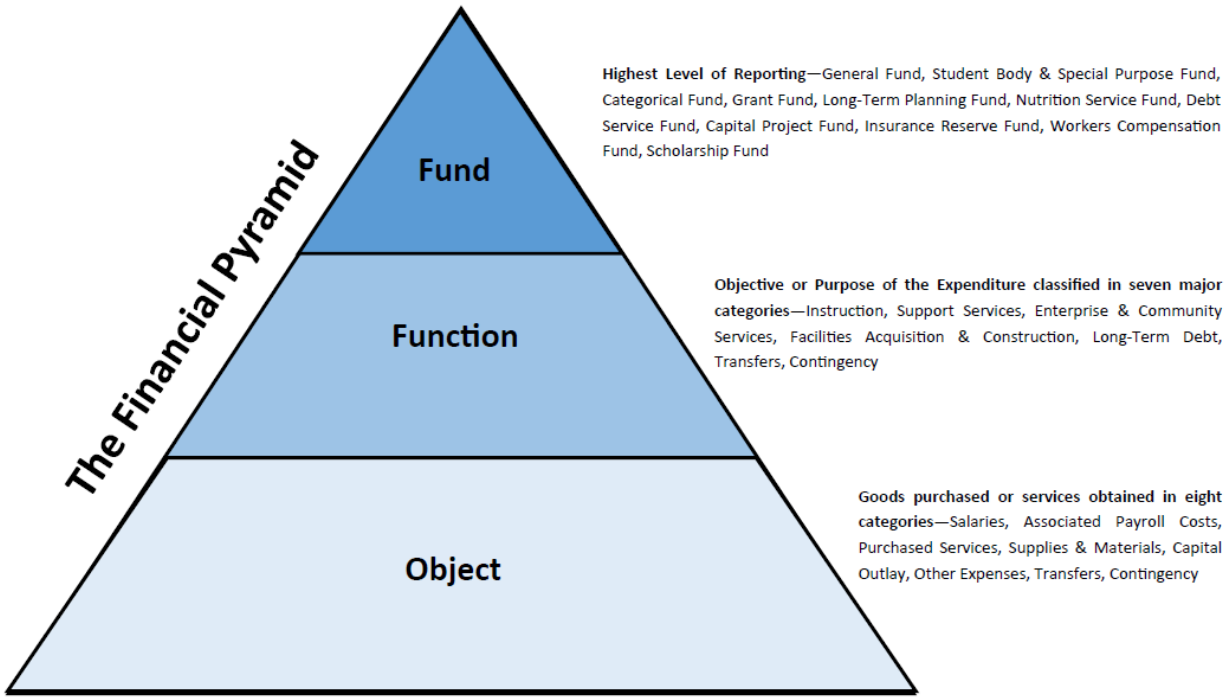
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FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2026-27 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, Other Uses of Funds, and Unappropriated Ending Fund Balance. 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 2026-27 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

In 2026-27, adopted revenue for all funds totals $1.4 billion, a decrease of $235.9 million or 14.2% compared to the 2025-26 adopted budget. This decrease in all revenue is primarily due to the decrease in Beginning Fund Balance in the Capital Projects Fund as two major projects in the 2022 capital bond program are nearing completion during the 2025-26 school year.

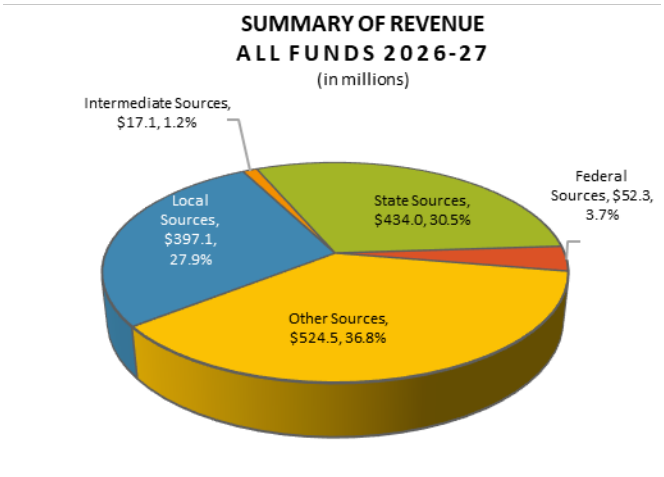


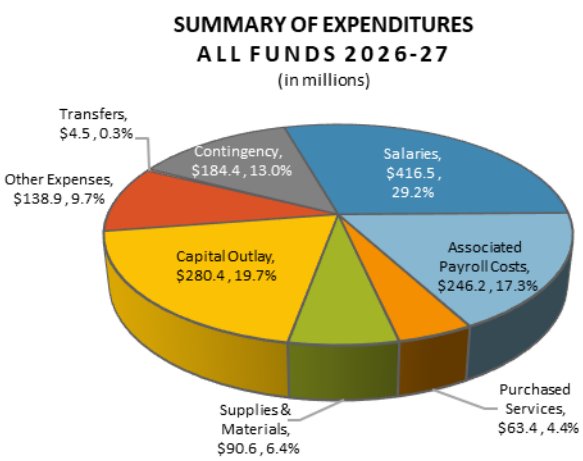
The primary source of revenue for all funds in 2026-27 is Other Sources at $524.5 million or 36.8% of all sources. The largest portion of the other sources remains in the Capital Projects Fund due to the 2022 capital bond beginning fund balance and bond sale that occurred in the spring of 2025. This is followed by State Sources totaling $434.0 million or 30.5% of all sources. The third highest source of revenue totaling $397.3 million or 27.9% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise $1.4 billion or 95.1% of all sources.

All Funds Expenditure

The 2026-27 adopted budget expenditures for all funds have decreased by $235.9 million or 14.2% when compared to the 2025-26 adopted budget.

Expenditures in the following graph are categorized by object. Salaries are the largest budget category at $416.5 million or 29.2%. Capital Outlay is the second largest budget category at $280.4 million or 19.7% 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. The third largest component of the expenditure budget is Associated Payroll Costs at $246.2 million or 17.3%. These three areas account for $943.0 million or 66.2% of the budget.



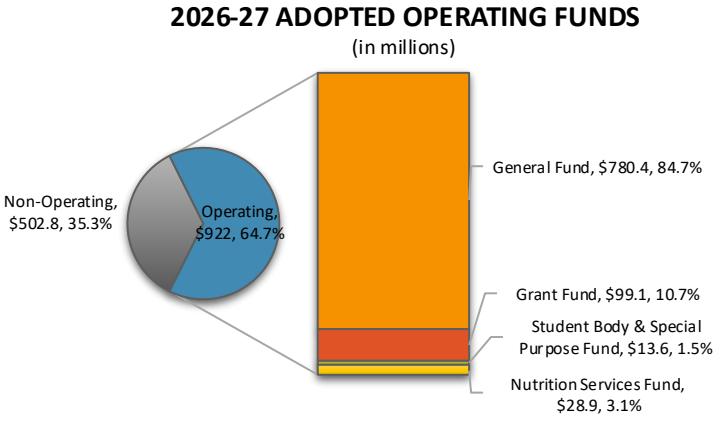


OPERATING FUNDS

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

- General Fund (100)
- Grant Fund (250)
- Student Body & Special Purpose Fund (260)
- Nutrition Services Fund (299)

Together, these funds total $922.0 million and make up 64.7% 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.

	2025-26		2026-27	
	Transfers In	Transfers In	Transfers In	Transfers Out
General Fund	$ -	$ -	$ -	$ 2,405,000
Special Purpose Fund	19,000	19,000	19,000	15,000
Equipment Replacement Fund	400,000	400,000	405,000	129,161
Scholarship Fund	15,000	15,000	15,000	15,000
Nutrition Services Fund	-	-	-	4,000
Debt Service Fund	2,063,903	2,063,903	2,067,704	-
Capital Projects Fund	-	-	-	1,938,543
Insurance Reserve Fund	2,500,000	2,500,000	2,000,000	-
	$ 4,997,903	**$ 4,997,903**	**$ 4,506,704**	**$ 4,506,704**

FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total appropriations. In 2024-25 and 2025-26, the District did not budget an ending fund balance in the General Fund; instead, contingencies were budgeted for planned but unexpended amounts. For 2026-27, the budget includes an Unappropriated Ending Fund Balance in the General Fund to more clearly reflect the District's planned year-end reserves and financial sustainability goals. Actual ending fund balances by fund for the prior three years are shown in the following table.

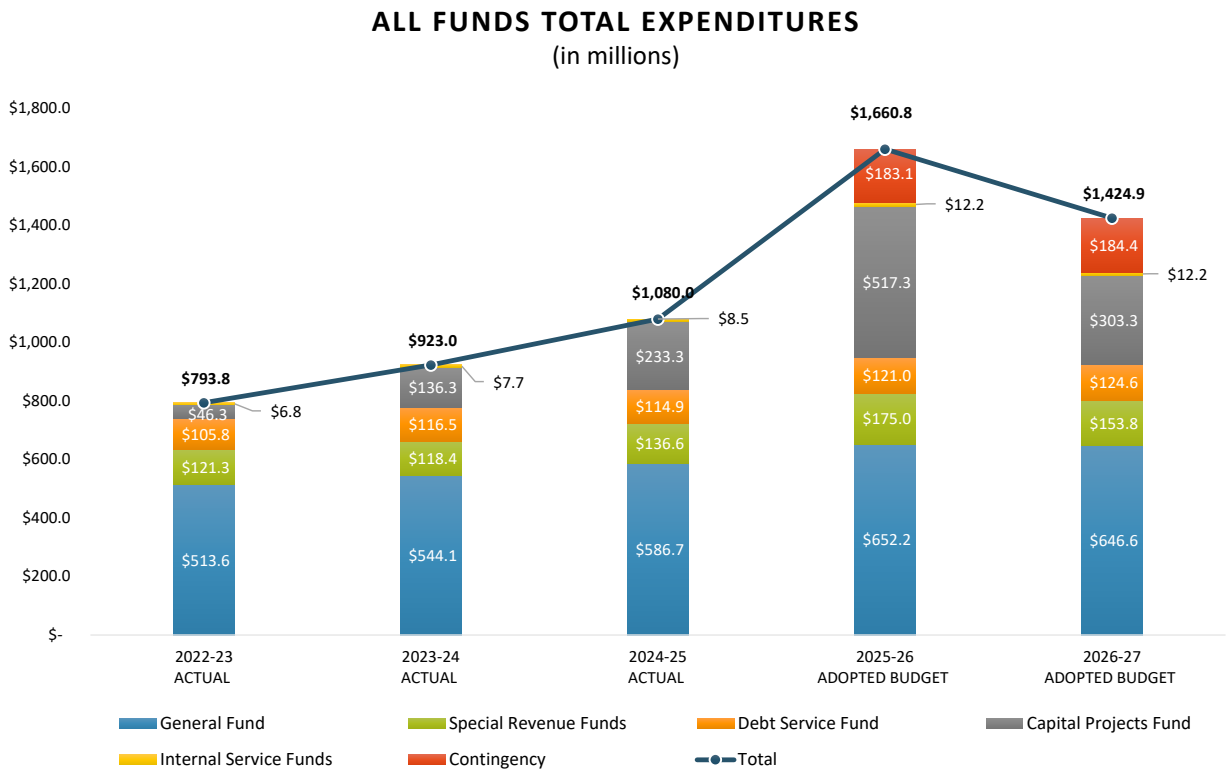
Significant changes that can be noted below are a slight decrease in the General Fund ending fund balance between 2023-24 and 2024-25, reflecting the intentional spend down of General Fund reserves. The ending fund balance in the Long-Term Planning Fund continues to increase each year as the District continues to work towards the five percent reserve required by School Board Policy. The District expects to meet the 5% policy by the end of 2025-26 and no further contributions will be made to the fund beginning in 2026-27. The increase in the Capital Projects Fund in 2024-25 is due to final bond sale of the 2022 Capital Bond measure, which occurred in May 2025. The increases seen in the Insurance Reserve Fund are due to lower claims in last several years. Adjustments have been made within the Insurance Reserve Fund to spend down the fund balance over the following three years.

		Ending Fund Balance		
		2022-23	2023-24	2024-25
100	General Fund	$ 138,652,119	$ 164,436,027	$ 163,355,697
250	Grant Fund	-	-	-
260	Student Body and Special Purpose Fund	5,602,145	5,549,386	5,963,889
265	Equipment Replacement Fund	3,324,312	5,074,060	8,095,299
270	Scholarship Fund	448,000	461,167	481,316
275	Long-Term Planning Fund	17,162,668	24,651,224	32,913,084
299	Nutrition Services Fund	5,930,480	5,157,964	7,844,577
300	Debt Service Fund	9,797,926	8,808,603	8,812,325
400	Capital Projects Fund	367,846,661	261,862,484	474,273,988
610	Insurance Reserve Fund	6,663,057	8,229,461	9,855,279
620	Workers' Compensation Fund	3,893,026	3,308,853	3,660,558
		$ 559,320,394	**$ 487,539,230**	**$ 715,256,012**

ALL FUNDS SUMMARY BY OBJECT

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 357,050,785	$ 379,325,519	$ 386,010,673	$ 390,926,906	$ 397,094,714	$ 397,094,714	$ 397,094,714
2000	Intermediate Revenue	14,914,018	13,657,200	13,705,876	16,237,910	17,050,000	17,050,000	17,050,000
3000	State Revenue	376,492,113	385,960,038	419,002,934	451,389,279	433,996,612	433,996,612	433,996,612
4000	Federal Revenue	44,579,891	47,013,953	49,148,143	62,450,499	52,262,113	52,262,113	52,262,113
5000	Other Sources	560,128,823	584,554,637	927,403,155	739,794,271	524,473,504	524,473,504	524,473,504
	Total Revenues	**$ 1,353,165,630**	**$ 1,410,511,347**	**$ 1,795,270,780**	**$ 1,660,798,865**	**$ 1,424,876,943**	**$ 1,424,876,943**	**$ 1,424,876,943**
0100	Salaries	$ 349,436,569	$ 358,393,464	$ 389,246,610	$ 411,509,351	$ 416,457,487	$ 416,457,487	$ 416,457,487
0200	Associated Payroll Costs	202,251,891	213,820,578	229,213,680	258,215,720	246,188,186	246,188,186	246,188,186
0300	Purchased Services	56,649,775	63,319,097	65,484,015	122,077,226	63,399,261	63,399,261	63,399,261
0400	Supplies & Materials	32,439,474	43,763,382	41,622,875	92,463,051	90,638,251	90,638,251	90,638,251
0500	Capital Outlay	28,842,018	71,210,238	217,496,860	452,447,213	280,365,498	280,365,498	280,365,498
0600	Other Objects	116,750,696	156,985,003	129,415,638	136,018,751	138,900,231	138,900,231	138,900,231
0700	Transfers	7,474,814	15,480,355	7,535,090	4,997,903	4,506,704	4,506,704	4,506,704
0800	Other Uses of Funds	-	-	-	183,069,650	184,421,325	184,421,325	184,421,325
	Total Expenditures	**793,845,237**	**922,972,117**	**1,080,014,769**	**1,660,798,865**	**1,424,876,943**	**1,424,876,943**	**1,424,876,943**
	Ending Fund Balance	**$ 559,320,393**	**$ 487,539,230**	**$ 715,256,011**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.



ALL FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 397,094,714	$ 400,504,294	$ 401,091,783	$ 390,139,283
2000 Intermediate Revenue	17,050,000	17,210,500	17,372,605	17,536,331
3000 State Revenue	433,996,612	443,333,091	453,988,949	460,467,531
4000 Federal Revenue	52,262,113	53,829,976	55,444,875	57,108,222
5000 Other Sources	524,473,504	401,335,871	285,113,420	177,538,171
Total Revenue	**$ 1,424,876,943**	**$ 1,316,213,732**	**$ 1,213,011,632**	**$ 1,102,789,538**
Expenditures				
0100 Salaries	$ 416,457,487	$ 438,655,919	$ 461,846,700	$ 489,596,219
0200 Associated Payroll Costs	246,188,186	261,897,179	268,181,259	280,635,742
0300 Purchased Services	63,399,261	65,082,411	68,230,067	71,352,581
0400 Supplies & Materials	90,638,251	84,493,701	81,978,752	78,974,238
0500 Capital Outlay	280,365,498	187,749,684	117,628,677	70,415,049
0600 Other Objects	138,900,231	130,792,187	122,634,538	102,679,033
0700 Transfers	4,506,704	4,506,704	4,506,704	4,506,704
0800 Other Uses of Funds (Contingency)	184,421,325	143,035,947	88,004,934	46,465,069
Total Expenditures	**$ 1,424,876,943**	**$ 1,316,213,732**	**$ 1,213,011,631**	**$ 1,144,624,635** *

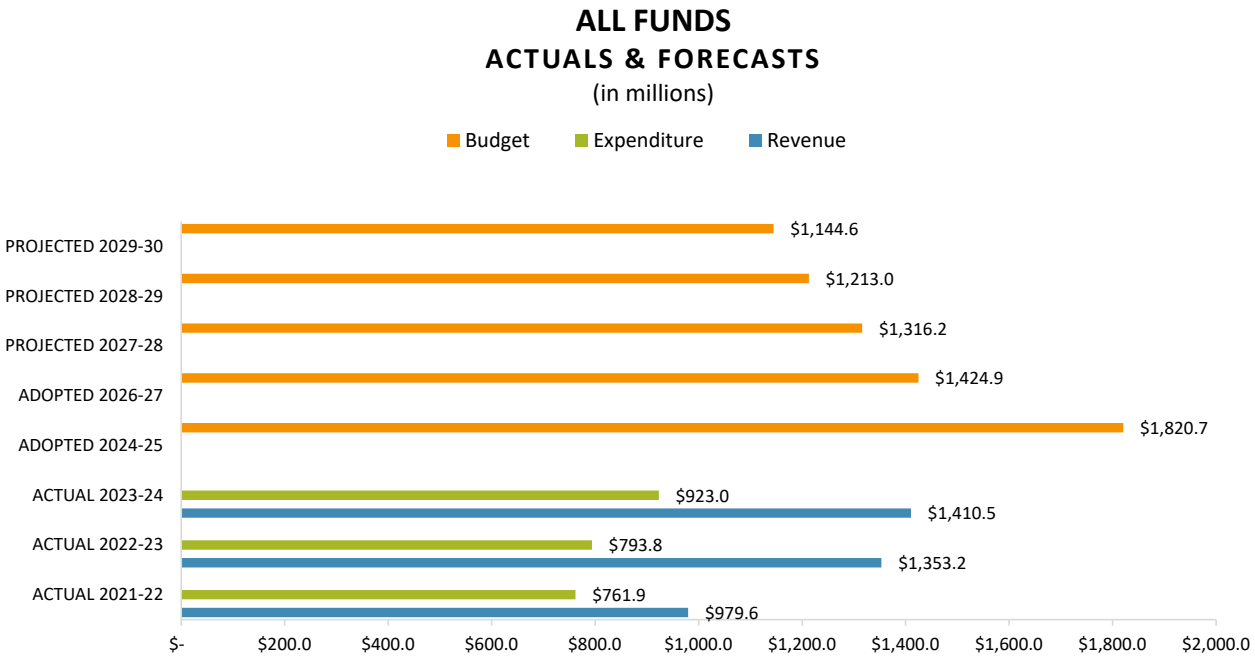
Note: Minor differences due to rounding.

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 2029-30 if no additional 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 2029-30 budget is not in balance due to unknowns in the General Fund. Without reductions in 2027-28 through 2029-30, the District will have spent down almost all General Fund reserves.



OPERATING FUNDS SUMMARY BY OBJECT

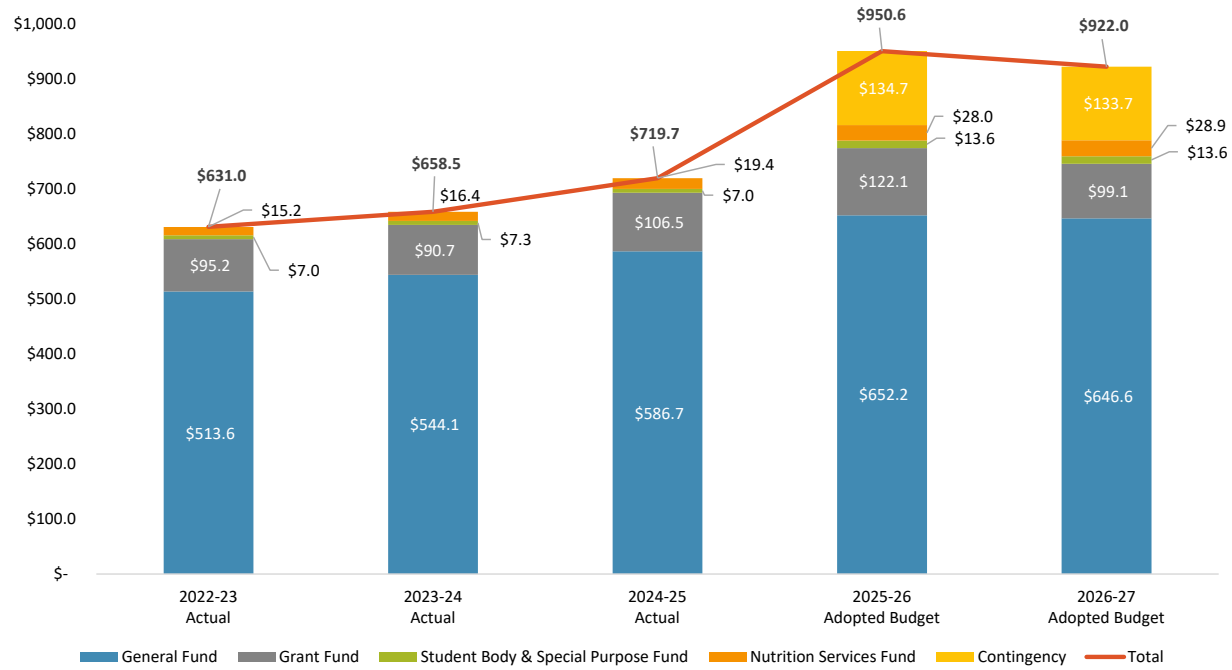
As noted previously in this section, the District's Operating Funds are the General Fund (100), Grant Fund (250), Student Body & Special Purpose Fund (260), and Nutrition Services Fund (299).

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 226,994,040	$ 239,526,293	$ 243,073,087	$ 249,047,613	$ 260,481,358	$ 260,481,358	$ 260,481,358
2000	Intermediate Revenue	14,849,012	13,587,007	13,637,039	16,237,910	17,050,000	17,050,000	17,050,000
3000	State Revenue	374,580,789	383,307,417	416,300,079	448,381,267	430,000,068	430,000,068	430,000,068
4000	Federal Revenue	44,579,891	47,013,953	48,668,143	62,450,499	52,262,113	52,262,113	52,262,113
5000	Other Sources	120,180,306	150,188,621	175,155,151	174,471,368	162,241,800	162,241,800	162,241,800
	Total Revenues	**$ 781,184,038**	**$ 833,623,290**	**$ 896,833,499**	**$ 950,588,657**	**$ 922,035,339**	**$ 922,035,339**	**$ 922,035,339**
0100	Salaries	$ 345,445,380	$ 353,792,019	$ 384,403,818	$ 406,402,871	$ 411,395,438	$ 411,395,438	$ 411,395,438
0200	Associated Payroll Costs	200,157,062	211,400,412	226,653,968	255,282,487	243,522,034	243,522,034	243,522,034
0300	Purchased Services	42,595,554	46,549,397	47,374,684	55,273,196	57,530,721	57,530,721	57,530,721
0400	Supplies & Materials	27,685,347	27,091,711	30,430,883	58,631,284	58,473,949	58,473,949	58,473,949
0500	Capital Outlay	3,722,828	7,123,995	19,618,676	31,325,323	9,395,020	9,395,020	9,395,020
0600	Other Objects	5,256,260	5,433,174	4,989,268	6,045,808	5,562,041	5,562,041	5,562,041
0700	Transfers	6,136,864	7,089,205	6,198,040	2,919,000	2,424,000	2,424,000	2,424,000
0800	Other Uses of Funds	-	-	-	134,708,688	133,732,136	133,732,136	133,732,136
	Total Expenditures	**630,999,294**	**658,479,912**	**719,669,337**	**950,588,657**	**922,035,339**	**922,035,339**	**922,035,339**
	Ending Fund Balance	**$ 150,184,744**	**$ 175,143,378**	**$ 177,164,163**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

OPERATING FUNDS TOTAL EXPENDITURES

(in millions)



OPERATING FUNDS SUMMARY BY OBJECT
THREE YEAR FORECAST

	Adopted	Forecasted			
	2026-27	2027-28	2028-29	2029-30	
Revenue					
1000 Local Revenue	$ 260,481,358	$ 268,099,215	$ 275,947,346	$ 284,032,727	
2000 Intermediate Revenue	17,050,000	17,210,500	17,372,605	17,536,331	
3000 State Revenue	430,000,068	439,633,091	450,288,949	456,767,531	
4000 Federal Revenue	52,262,113	53,829,976	55,444,875	57,108,222	
5000 Other Sources	162,241,800	145,589,254	106,394,082	52,328,141	
Total Revenue	**$ 922,035,339**	**$ 924,362,036**	**$ 905,447,857**	**$ 867,772,952**	
Expenditures					
0100 Salaries	$ 411,395,438	$ 433,340,767	$ 456,265,791	$ 483,736,264	
0200 Associated Payroll Costs	243,522,034	258,970,409	265,143,298	277,450,101	
0300 Purchased Services	57,530,721	59,893,415	63,491,113	67,077,284	
0400 Supplies & Materials	58,473,949	59,641,424	61,458,400	62,888,319	
0500 Capital Outlay	9,395,020	9,662,471	9,938,725	10,219,277	
0600 Other Objects	5,562,041	5,643,183	5,726,748	5,812,805	
0700 Transfers	2,424,000	2,424,000	2,424,000	2,424,000	
0800 Other Uses of Funds (Contingency)	133,732,136	94,786,367	40,999,782	-	
Total Expenditures	**$ 922,035,339**	**$ 924,362,036**	**$ 905,447,857**	**$ 909,608,050**	*

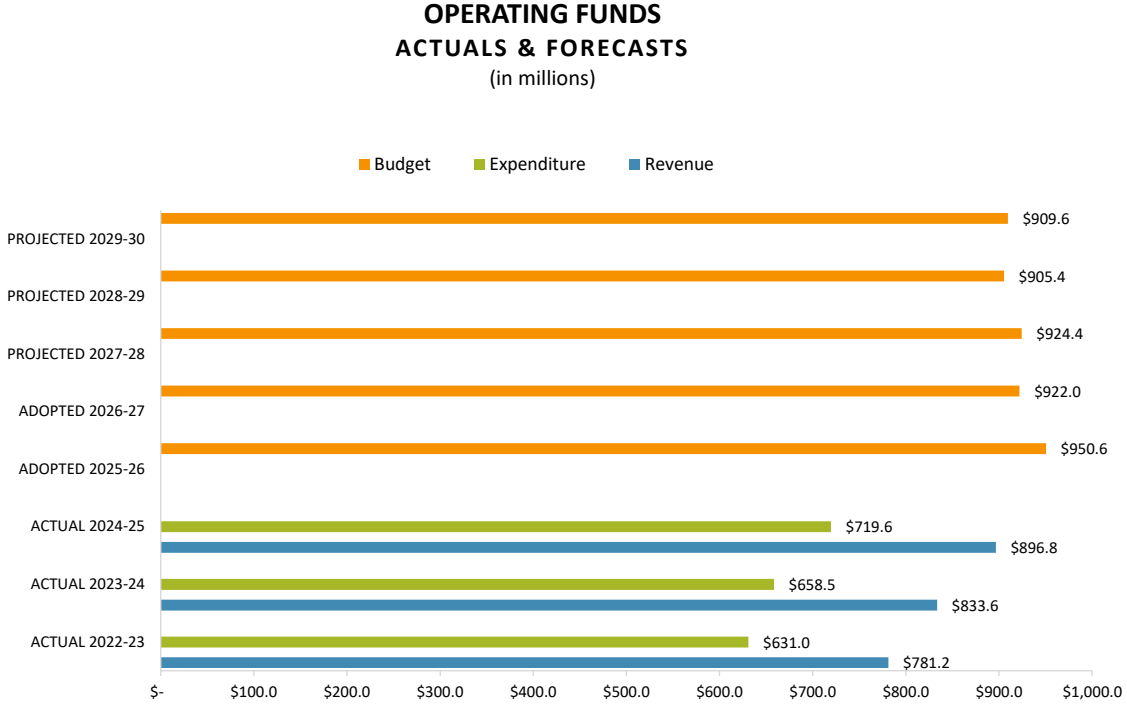
Note: Minor differences due to rounding.

The operating funds include the General Fund, Grant Fund, Student Body & Special Purpose 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 decline is not evident in the data above due to the structural deficit in the General Fund. The revenue is declining as anticipated but the expenditures show no future reductions.

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 2029-30 budget is not in balance due to unknowns in the General Fund as the District, without reductions in 2027-28 through 2029-30, will have spent down almost all General Fund reserves.



EXPENDITURE VARIANCE ANALYSIS

GENERAL FUND (100) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ (67,708,688)	The decrease in operating contingency reflects the inclusion of Unappropriated Ending Fund Balance (7000) in the 2026–27 budget. This change reflects the addition of Unappropriated Ending Fund Balance to more clearly present planned year-end reserves and improve transparency around the District's financial sustainability goals. Combined, the operating contingency and unappropriated ending fund balance total 17.1% of the General Fund, which is 0.5 percentage points lower than the 2025–26 budget
7000	Unappropriated Ending Fund Balance	66,732,136	Unappropriated Ending Fund Balance (7000) is included for the first time in the 2026–27 budget to more clearly present the District's planned year-end reserves. This amount was previously reflected within the operating contingency. When combined with Contingencies (6000), total reserves equal 17.1% of the General Fund, representing a 0.5 percentage point decrease from the 2025–26 budget

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

GRANT FUND (250) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (18,116,165)	The decreases in the Grant Fund are primarily due to the spend down of major grants such as the OSCIM grant from ODE related to the 2022 Capital Bond Measure and the Clean Bus Grant from the EPA. Increases in Enterprise & Community Service is due to additional capacity for potential grants in this area.
3000	Enterprise & Community Service	1,079,796	
4000	Facilities Acquisition & Construction	(8,205,000)	

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

EQUIPMENT REPLACEMENT FUND (265) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ 1,048,624	Increase is related to additional SSF revenue from the Transportation Grant due to additional bus purchases over the last few years. With several grants for electric buses, including a nearly $20 million EPA grant, the District has added several buses to its fleet. The reimbursement related to the depreciation for these buses is recorded in the Equipment Replacement Fund for future bus replacement.

CAPITAL PROJECTS FUND (400) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (4,681,459)	Decrease is related to spend down on Construction Excise Tax revenues, as well as spend down of the 2022 capital construction bond.
4000	Facilities Acquisition & Construction	(209,402,342)	Variance is due to the spend down of the 2022 capital construction bond.

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

INSURANCE RESERVE FUND (610) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ 865,670	Contingency has increased from increased reserves due to less claim expenses in 2023-24 and 2024-25. The District has been analyzing claim information along with revenue information to spend down the fund balance over the next few years

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

WORKERS' COMPENSATION FUND (620) - APPROPRIATION VARIANCE

FUNCTION	DESCRIPTION	VARIANCE FROM 2025-26 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ (437,443)	Decrease in contingency is due to intentional spend down of fund balance in the Workers' Compensation Fund.

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	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	100	General Fund	$ 214,233,353	$ 228,085,143	$ 234,321,970	$ 238,254,419	$ 249,841,711	$ 249,841,711	$ 249,841,711
	250	Grant Fund	1,105,690	508,057	939,092	1,988,994	1,882,947	1,882,947	1,882,947
	260	Student Body & Special Purpose Fund	7,455,662	7,203,211	7,311,866	8,000,000	8,100,000	8,100,000	8,100,000
	265	Equipment Replacement Fund	731,065	992,852	961,929	925,000	675,000	675,000	675,000
	270	Scholarship Fund	78,899	67,632	136,251	85,000	85,000	85,000	85,000
	275	Long-Term Planning Fund	7,034,444	7,488,556	8,261,860	8,050,000	750,000	750,000	750,000
	299	Nutrition Services Fund	4,199,335	3,729,883	500,160	804,200	656,700	656,700	656,700
	300	Debt Service Fund	106,321,542	106,339,558	112,809,326	111,948,940	115,043,295	115,043,295	115,043,295
	400	Capital Projects Fund	10,431,237	20,187,333	13,304,951	15,340,000	14,130,000	14,130,000	14,130,000
	610	Insurance Reserve Fund	2,890,388	2,691,521	4,266,035	2,702,493	2,988,892	2,988,892	2,988,892
	620	Workers' Compensation Fund	2,569,171	2,031,774	3,197,235	2,827,860	2,941,169	2,941,169	2,941,169
		Total 1000 Local Revenue	**357,050,785**	**379,325,519**	**386,010,673**	**390,926,906**	**397,094,714**	**397,094,714**	**397,094,714**
2000	**Intermediate Revenue**								
	100	General Fund	14,644,653	13,383,590	13,448,827	15,597,036	16,850,000	16,850,000	16,850,000
	250	Grant Fund	204,360	203,417	188,213	640,874	200,000	200,000	200,000
	300	Debt Service Fund	65,006	70,193	68,836	-	-	-	-
		Total 2000 Intermediate Revenue	**14,914,018**	**13,657,200**	**13,705,876**	**16,237,910**	**17,050,000**	**17,050,000**	**17,050,000**
3000	**State Revenue**								
	100	General Fund	313,753,325	328,371,389	337,867,822	370,496,454	363,383,949	363,383,949	363,383,949
	250	Grant Fund	59,157,660	53,356,370	70,499,483	71,062,106	59,342,764	59,342,764	59,342,764
	260	Student Body & Special Purpose Fund	68,569	66,080	64,017	-	-	-	-
	265	Equipment Replacement Fund	1,911,324	2,652,622	2,702,855	3,008,012	3,996,544	3,996,544	3,996,544
	299	Nutrition Services Fund	1,601,234	1,513,577	7,868,757	6,822,707	7,273,355	7,273,355	7,273,355
		Total 3000 State Revenue	**376,492,113**	**385,960,038**	**419,002,934**	**451,389,279**	**433,996,612**	**433,996,612**	**433,996,612**
4000	**Federal Revenue**								
	250	Grant Fund	34,761,185	36,648,853	34,911,858	48,367,127	37,673,274	37,673,274	37,673,274
	265	Equipment Replacement Fund	-	-	480,000	-	-	-	-
	299	Nutrition Services Fund	9,818,706	10,365,100	13,756,285	14,083,372	14,588,839	14,588,839	14,588,839
		Total 4000 Federal Revenue	**44,579,891**	**47,013,953**	**49,148,143**	**62,450,499**	**52,262,113**	**52,262,113**	**52,262,113**
5000	**Other Sources**								
	100	General Fund	109,646,221	138,653,856	164,447,300	162,566,240	150,300,000	150,300,000	150,300,000
	260	Student Body & Special Purpose Fund	5,053,614	5,604,285	5,549,886	5,619,000	5,519,000	5,519,000	5,519,000
	265	Equipment Replacement Fund	4,570,663	5,332,612	7,484,060	6,794,000	6,869,000	6,869,000	6,869,000
	270	Scholarship Fund	453,416	462,000	467,718	465,000	465,000	465,000	465,000
	275	Long-Term Planning Fund	10,128,224	17,162,668	24,651,224	32,600,000	41,800,000	41,800,000	41,800,000
	299	Nutrition Services Fund	5,480,470	5,930,480	5,157,964	6,286,128	6,422,800	6,422,800	6,422,800
	300	Debt Service Fund	9,166,674	18,915,330	10,872,307	9,063,903	9,567,704	9,567,704	9,567,704
	400	Capital Projects Fund	403,705,659	377,937,323	694,234,380	502,000,000	289,130,000	289,130,000	289,130,000
	610	Insurance Reserve Fund	8,111,926	10,663,057	11,229,461	10,800,000	11,200,000	11,200,000	11,200,000
	620	Workers' Compensation Fund	3,811,955	3,893,026	3,308,853	3,600,000	3,200,000	3,200,000	3,200,000
		Total 5000 Other Sources	**560,128,823**	**584,554,637**	**927,403,155**	**739,794,271**	**524,473,504**	**524,473,504**	**524,473,504**
		TOTAL REVENUES	**$ 1,353,165,630**	**$ 1,410,511,347**	**$ 1,795,270,780**	**$1,660,798,865**	**$ 1,424,876,943**	**$ 1,424,876,943**	**$ 1,424,876,943**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
100	**General Fund**								
	1000	Instruction	$ 315,926,979	$ 334,518,053	$ 358,345,355	$ 402,178,155	$ 399,229,871	$ 399,229,871	$ 399,229,871
	2000	Support Services	190,846,007	201,145,299	220,863,900	245,135,746	243,267,093	243,267,093	243,267,093
	3000	Enterprise & Community Service	69,829	150,062	-	250,000	250,000	250,000	250,000
	4000	Facilities Acquisition & Construction	-	-	-	100,000	100,000	100,000	100,000
	5100	Long-Term Debt Service	1,599,665	1,509,682	1,384,113	1,641,560	1,391,560	1,391,560	1,391,560
	5200	Transfers of Funds	5,182,952	6,734,854	6,136,854	2,900,000	2,405,000	2,405,000	2,405,000
	6000	Contingencies	-	-	-	134,708,688	67,000,000	67,000,000	67,000,000
	7000	Unappropriated Ending Fund Balance	-	-	-	-	66,732,136	66,732,136	66,732,136
		Total Fund 100	**513,625,433**	**544,057,951**	**586,730,221**	**786,914,149**	**780,375,660**	**780,375,660**	**780,375,660**
250	**Grant Fund**								
	1000	Instruction	59,229,487	58,005,522	63,453,799	60,392,374	62,673,627	62,673,627	62,673,627
	2000	Support Services	35,535,621	32,108,543	34,385,281	51,803,662	33,687,497	33,687,497	33,687,497
	3000	Enterprise & Community Service	375,956	396,589	434,523	1,358,065	2,437,861	2,437,861	2,437,861
	4000	Facilities Acquisition & Construction	87,831	206,043	8,265,042	8,505,000	300,000	300,000	300,000
		Total Fund 250	**95,228,895**	**90,716,697**	**106,538,645**	**122,059,101**	**99,098,985**	**99,098,985**	**99,098,985**
260	**Student Body & Special Purpose Fund**								
	1000	Instruction	6,042,007	6,470,117	6,237,641	10,747,082	10,735,657	10,735,657	10,735,657
	2000	Support Services	818,687	715,558	701,134	1,506,918	1,518,343	1,518,343	1,518,343
	3000	Enterprise & Community Service	18,635	20,472	4,395	350,000	350,000	350,000	350,000
	4000	Facilities Acquisition & Construction	96,372	104,043	12,160	1,000,000	1,000,000	1,000,000	1,000,000
	5200	Transfers of Funds	-	14,000	6,551	15,000	15,000	15,000	15,000
		Total Fund 260	**6,975,700**	**7,324,189**	**6,961,881**	**13,619,000**	**13,619,000**	**13,619,000**	**13,619,000**
265	**Equipment Replacement Fund**								
	1000	Instruction	-	9,704	166,556	250,000	250,000	250,000	250,000
	2000	Support Services	3,541,897	3,446,446	3,087,299	8,747,851	9,796,475	9,796,475	9,796,475
	4000	Facilities Acquisition & Construction	217,682	318,714	145,805	1,600,000	1,364,908	1,364,908	1,364,908
	5200	Transfers of Funds	129,161	129,161	133,885	129,161	129,161	129,161	129,161
		Total Fund 265	**3,888,740**	**3,904,026**	**3,533,545**	**10,727,012**	**11,540,544**	**11,540,544**	**11,540,544**
270	**Scholarship Fund**								
	3000	Enterprise & Community Service	83,814	67,865	122,452	535,000	535,000	535,000	535,000
	5200	Transfers of Funds	500	600	200	15,000	15,000	15,000	15,000
		Total Fund 270	**84,314**	**68,465**	**122,652**	**550,000**	**550,000**	**550,000**	**550,000**
275	**Long-Term Planning Fund**								
	6000	Contingencies	-	-	-	40,650,000	42,550,000	42,550,000	42,550,000
		Total Fund 275	**-**	**-**	**-**	**40,650,000**	**42,550,000**	**42,550,000**	**42,550,000**
299	**Nutrition Services Fund**								
	2000	Support Services	16,575	17,510	20,284	42,718	43,830	43,830	43,830
	3000	Enterprise & Community Service	15,151,660	16,362,026	19,418,005	27,949,689	28,893,864	28,893,864	28,893,864
	5200	Transfers of Funds	1,030	1,540	300	4,000	4,000	4,000	4,000
		Total Fund 299	**15,169,265**	**16,381,076**	**19,438,589**	**27,996,407**	**28,941,694**	**28,941,694**	**28,941,694**
300	**Debt Service Fund**								
	5100	Long-Term Debt Service	105,755,296	116,516,478	114,938,144	121,012,843	124,610,999	124,610,999	124,610,999
		Total Fund 300	**105,755,296**	**116,516,478**	**114,938,144**	**121,012,843**	**124,610,999**	**124,610,999**	**124,610,999**
400	**Capital Projects Fund**								
	1000	Instruction	-	-	-	5,400,000	5,400,000	5,400,000	5,400,000
	2000	Support Services	2,696,339	4,702,761	5,197,413	14,404,529	9,723,070	9,723,070	9,723,070
	4000	Facilities Acquisition & Construction	42,385,608	123,298,022	226,864,965	495,600,729	286,198,387	286,198,387	286,198,387
	5200	Transfers of Funds	1,208,289	8,261,389	1,202,965	1,934,742	1,938,543	1,938,543	1,938,543
		Total Fund 400	**46,290,236**	**136,262,173**	**233,265,343**	**517,340,000**	**303,260,000**	**303,260,000**	**303,260,000**
610	**Insurance Reserve Fund**								
	2000	Support Services	4,339,257	5,125,116	5,640,218	8,371,106	8,191,835	8,191,835	8,191,835
	4000	Facilities Acquisition & Construction	-	-	-	100,000	100,000	100,000	100,000
	6000	Contingencies	-	-	-	5,031,387	5,897,057	5,897,057	5,897,057
		Total Fund 610	**4,339,257**	**5,125,116**	**5,640,218**	**13,502,493**	**14,188,892**	**14,188,892**	**14,188,892**
620	**Workers' Compensation Fund**								
	2000	Support Services	2,488,099	2,615,947	2,845,530	3,748,285	3,899,037	3,899,037	3,899,037
	6000	Contingencies	-	-	-	2,679,575	2,242,132	2,242,132	2,242,132
		Total Fund 620	**2,488,099**	**2,615,947**	**2,845,530**	**6,427,860**	**6,141,169**	**6,141,169**	**6,141,169**
		TOTAL EXPENDITURES	**$ 793,845,237**	**$ 922,972,117**	**$ 1,080,014,769**	**$ 1,660,798,865**	**$ 1,424,876,943**	**$ 1,424,876,943**	**$ 1,424,876,943**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUNCTION AND FUND

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Instruction**								
	100	General Fund	$ 315,926,979	$ 334,518,053	$ 358,345,355	$ 402,178,155	$ 399,229,871	$ 399,229,871	$ 399,229,871
	250	Grant Fund	59,229,487	58,005,522	63,453,799	60,392,374	62,673,627	62,673,627	62,673,627
	260	Student Body & Special Purpose Fund	6,042,007	6,470,117	6,237,641	10,747,082	10,735,657	10,735,657	10,735,657
	265	Equipment Replacement Fund	-	9,704	166,556	250,000	250,000	250,000	250,000
	400	Capital Projects Fund	-	-	-	5,400,000	5,400,000	5,400,000	5,400,000
		Total 1000	**381,198,473**	**399,003,397**	**428,203,350**	**478,967,611**	**478,289,155**	**478,289,155**	**478,289,155**
2000	**Support Services**								
	100	General Fund	190,846,007	201,145,299	220,863,900	245,135,746	243,267,093	243,267,093	243,267,093
	250	Grant Fund	35,535,621	32,108,543	34,385,281	51,803,662	33,687,497	33,687,497	33,687,497
	260	Student Body & Special Purpose Fund	818,687	715,558	701,134	1,506,918	1,518,343	1,518,343	1,518,343
	265	Equipment Replacement Fund	3,541,897	3,446,446	3,087,299	8,747,851	9,796,475	9,796,475	9,796,475
	299	Nutrition Services Fund	16,575	17,510	20,284	42,718	43,830	43,830	43,830
	400	Capital Projects Fund	2,696,339	4,702,761	5,197,413	14,404,529	9,723,070	9,723,070	9,723,070
	610	Insurance Reserve Fund	4,339,257	5,125,116	5,640,218	8,371,106	8,191,835	8,191,835	8,191,835
	620	Workers' Compensation Fund	2,488,099	2,615,947	2,845,530	3,748,285	3,899,037	3,899,037	3,899,037
		Total 2000	**240,282,483**	**249,877,181**	**272,741,059**	**333,760,815**	**310,127,180**	**310,127,180**	**310,127,180**
3000	**Enterprise & Community Service**								
	100	General Fund	69,829	150,062	-	250,000	250,000	250,000	250,000
	250	Grant Fund	375,956	396,589	434,523	1,358,065	2,437,861	2,437,861	2,437,861
	260	Student Body & Special Purpose Fund	18,635	20,472	4,395	350,000	350,000	350,000	350,000
	270	Scholarship Fund	83,814	67,865	122,452	535,000	535,000	535,000	535,000
	299	Nutrition Services Fund	15,151,660	16,362,026	19,418,005	27,949,689	28,893,864	28,893,864	28,893,864
		Total 3000	**15,699,895**	**16,997,014**	**19,979,375**	**30,442,754**	**32,466,725**	**32,466,725**	**32,466,725**
4000	**Facilities Acquisition & Construction**								
	100	General Fund	-	-	-	100,000	100,000	100,000	100,000
	250	Grant Fund	87,831	206,043	8,265,042	8,505,000	300,000	300,000	300,000
	260	Student Body & Special Purpose Fund	96,372	104,043	12,160	1,000,000	1,000,000	1,000,000	1,000,000
	265	Equipment Replacement Fund	217,682	318,714	145,805	1,600,000	1,364,908	1,364,908	1,364,908
	400	Capital Projects Fund	42,385,608	123,298,022	226,864,965	495,600,729	286,198,387	286,198,387	286,198,387
	610	Insurance Reserve Fund	-	-	-	100,000	100,000	100,000	100,000
		Total 4000	**42,787,493**	**123,926,822**	**235,287,973**	**506,905,729**	**289,063,295**	**289,063,295**	**289,063,295**
5100	**Long-Term Debt Service**								
	100	General Fund	1,599,665	1,509,682	1,384,113	1,641,560	1,391,560	1,391,560	1,391,560
	300	Debt Service Fund	105,755,296	116,516,478	114,938,144	121,012,843	124,610,999	124,610,999	124,610,999
		Total 5100	**107,354,962**	**118,026,160**	**116,322,257**	**122,654,403**	**126,002,559**	**126,002,559**	**126,002,559**
5200	**Transfers of Funds**								
	100	General Fund	5,182,952	6,734,854	6,136,854	2,900,000	2,405,000	2,405,000	2,405,000
	260	Student Body & Special Purpose Fund	-	14,000	6,551	15,000	15,000	15,000	15,000
	265	Equipment Replacement Fund	129,161	129,161	133,885	129,161	129,161	129,161	129,161
	270	Scholarship Fund	500	600	200	15,000	15,000	15,000	15,000
	299	Nutrition Services Fund	1,030	1,540	300	4,000	4,000	4,000	4,000
	400	Capital Projects Fund	1,208,289	8,261,389	1,202,965	1,934,742	1,938,543	1,938,543	1,938,543
		Total 5200	**6,521,932**	**15,141,544**	**7,480,755**	**4,997,903**	**4,506,704**	**4,506,704**	**4,506,704**
6000	**Contingencies**								
	100	General Fund	-	-	-	134,708,688	67,000,000	67,000,000	67,000,000
	275	Long-Term Planning Fund	-	-	-	40,650,000	42,550,000	42,550,000	42,550,000
	610	Insurance Reserve Fund	-	-	-	5,031,387	5,897,057	5,897,057	5,897,057
	620	Workers' Compensation Fund	-	-	-	2,679,575	2,242,132	2,242,132	2,242,132
		Total 6000	**-**	**-**	**-**	**183,069,650**	**117,689,189**	**117,689,189**	**117,689,189**
7000	**Unappropriated Ending Fund Balance**								
	100	General Fund	-	-	-	-	66,732,136	66,732,136	66,732,136
		Total 7000	**-**	**-**	**-**	**-**	**66,732,136**	**66,732,136**	**66,732,136**
		TOTAL EXPENDITURES	**$ 793,845,237**	**$ 922,972,117**	**$ 1,080,014,769**	**$ 1,660,798,865**	**$ 1,424,876,943**	**$ 1,424,876,943**	**$ 1,424,876,943**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
0100	**Salaries**								
	100	General Fund	$ 289,468,762	$ 303,035,265	$ 330,419,945	$ 353,855,275	$ 360,327,814	$ 360,327,814	$ 360,327,814
	250	Grant Fund	49,666,844	43,972,027	46,397,200	43,798,276	41,680,959	41,680,959	41,680,959
	260	Student Body & Special Purpose Fund	1,034,728	1,097,803	1,105,370	1,138,038	1,211,619	1,211,619	1,211,619
	265	Equipment Replacement Fund	21,477	7,789	20,556	-	-	-	-
	299	Nutrition Services Fund	5,275,045	5,686,924	6,481,303	7,611,282	8,175,046	8,175,046	8,175,046
	400	Capital Projects Fund	3,180,151	3,775,772	3,969,317	4,108,778	3,898,518	3,898,518	3,898,518
	610	Insurance Reserve Fund	390,676	378,247	354,417	435,642	487,833	487,833	487,833
	620	Workers' Compensation Fund	398,886	439,637	498,500	562,060	675,698	675,698	675,698
		Total 0100	**349,436,569**	**358,393,464**	**389,246,610**	**411,509,351**	**416,457,487**	**416,457,487**	**416,457,487**
0200	**Associated Payroll Costs**								
	100	General Fund	169,554,435	182,136,678	196,608,594	224,242,812	214,914,683	214,914,683	214,914,683
	250	Grant Fund	26,493,413	24,837,602	25,258,621	25,020,188	22,793,529	22,793,529	22,793,529
	260	Student Body & Special Purpose Fund	352,123	344,664	339,973	467,446	450,774	450,774	450,774
	265	Equipment Replacement Fund	6,802	2,556	2,775	-	-	-	-
	299	Nutrition Services Fund	3,757,090	4,081,468	4,446,780	5,552,041	5,363,048	5,363,048	5,363,048
	400	Capital Projects Fund	1,677,147	2,019,140	2,141,061	2,367,359	2,049,417	2,049,417	2,049,417
	610	Insurance Reserve Fund	209,014	191,910	196,054	258,229	271,976	271,976	271,976
	620	Workers' Compensation Fund	201,867	206,561	219,822	307,645	344,759	344,759	344,759
		Total 0200	**202,251,891**	**213,820,578**	**229,213,680**	**258,215,720**	**246,188,186**	**246,188,186**	**246,188,186**
0300	**Purchased Services**								
	100	General Fund	32,386,876	35,129,573	36,028,531	40,915,610	44,328,206	44,328,206	44,328,206
	250	Grant Fund	8,213,509	9,259,309	9,124,002	14,092,736	12,953,765	12,953,765	12,953,765
	260	Student Body & Special Purpose Fund	1,860,148	2,004,056	2,048,421	-	-	-	-
	265	Equipment Replacement Fund	5,370	-	53,135	-	25,000	25,000	25,000
	270	Scholarship Fund	83,314	67,865	122,452	535,000	535,000	535,000	535,000
	299	Nutrition Services Fund	135,021	156,459	173,730	264,850	248,750	248,750	248,750
	400	Capital Projects Fund	13,549,687	16,209,817	17,372,734	65,318,290	4,332,500	4,332,500	4,332,500
	610	Insurance Reserve Fund	309,928	381,265	444,376	748,560	773,860	773,860	773,860
	620	Workers' Compensation Fund	105,921	110,752	116,633	202,180	202,180	202,180	202,180
		Total 0300	**56,649,775**	**63,319,097**	**65,484,015**	**122,077,226**	**63,399,261**	**63,399,261**	**63,399,261**
0400	**Supplies & Materials**								
	100	General Fund	13,439,635	13,161,212	14,511,143	26,672,363	21,490,791	21,490,791	21,490,791
	250	Grant Fund	5,029,781	4,501,070	4,735,963	7,042,671	11,736,201	11,736,201	11,736,201
	260	Student Body & Special Purpose Fund	3,224,930	3,267,870	3,046,993	10,998,516	10,941,607	10,941,607	10,941,607
	265	Equipment Replacement Fund	330,225	740,745	1,396,192	1,287,000	2,695,443	2,695,443	2,695,443
	270	Scholarship Fund	500	-	-	-	-	-	-
	299	Nutrition Services Fund	5,991,001	6,161,559	8,136,784	13,917,734	14,305,350	14,305,350	14,305,350
	400	Capital Projects Fund	4,338,080	15,738,918	9,640,788	31,715,792	28,626,484	28,626,484	28,626,484
	610	Insurance Reserve Fund	65,556	132,199	112,066	772,675	786,075	786,075	786,075
	620	Workers' Compensation Fund	19,766	59,809	42,947	56,300	56,300	56,300	56,300
		Total 0400	**32,439,474**	**43,763,382**	**41,622,875**	**92,463,051**	**90,638,251**	**90,638,251**	**90,638,251**
0500	**Capital Outlay**								
	100	General Fund	780,917	1,209,307	476,906	492,554	363,404	363,404	363,404
	250	Grant Fund	2,785,029	5,512,082	18,930,544	29,232,769	7,251,616	7,251,616	7,251,616
	260	Student Body & Special Purpose Fund	148,768	111,850	14,142	1,000,000	1,000,000	1,000,000	1,000,000
	265	Equipment Replacement Fund	3,395,706	3,023,776	1,927,002	9,310,851	8,690,940	8,690,940	8,690,940
	299	Nutrition Services Fund	8,113	290,755	197,084	600,000	780,000	780,000	780,000
	400	Capital Projects Fund	21,692,707	61,000,748	195,938,457	411,756,039	262,224,538	262,224,538	262,224,538
	610	Insurance Reserve Fund	15,386	46,720	12,726	50,000	50,000	50,000	50,000
	620	Workers' Compensation Fund	15,391	15,000	-	5,000	5,000	5,000	5,000
		Total 0500	**28,842,018**	**71,210,238**	**217,496,860**	**452,447,213**	**280,365,498**	**280,365,498**	**280,365,498**
0600	**Other Objects**								
	100	General Fund	2,811,855	2,651,061	2,548,249	3,126,847	2,813,626	2,813,626	2,813,626
	250	Grant Fund	2,118,816	2,344,512	2,092,315	2,872,461	2,682,915	2,682,915	2,682,915
	260	Student Body & Special Purpose Fund	323,624	435,230	346,095	-	-	-	-
	299	Nutrition Services Fund	1,964	2,371	2,609	46,500	65,500	65,500	65,500
	300	Debt Service Fund	105,755,296	116,516,478	114,938,144	121,012,843	124,610,999	124,610,999	124,610,999
	400	Capital Projects Fund	644,174	29,256,389	3,000,021	139,000	190,000	190,000	190,000
	610	Insurance Reserve Fund	3,348,698	3,994,775	4,520,579	6,206,000	5,922,091	5,922,091	5,922,091
	620	Workers' Compensation Fund	1,746,268	1,784,187	1,967,628	2,615,100	2,615,100	2,615,100	2,615,100
		Total 0600	**116,750,696**	**156,985,003**	**129,415,638**	**136,018,751**	**138,900,231**	**138,900,231**	**138,900,231**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
0700	**Transfers**							
100	General Fund	5,182,952	6,734,854	6,136,854	2,900,000	2,405,000	2,405,000	2,405,000
250	Grant Fund	921,503	290,095	-	-	-	-	-
260	Student Body & Special Purpose Fund	31,378	62,716	60,886	15,000	15,000	15,000	15,000
265	Equipment Replacement Fund	129,161	129,161	133,885	129,161	129,161	129,161	129,161
270	Scholarship Fund	500	600	200	15,000	15,000	15,000	15,000
299	Nutrition Services Fund	1,030	1,540	300	4,000	4,000	4,000	4,000
400	Capital Projects Fund	1,208,289	8,261,389	1,202,965	1,934,742	1,938,543	1,938,543	1,938,543
	Total 0700	**7,474,814**	**15,480,355**	**7,535,090**	**4,997,903**	**4,506,704**	**4,506,704**	**4,506,704**
0800	**Other Uses of Funds**							
100	General Fund	-	-	-	134,708,688	133,732,136	133,732,136	133,732,136
275	Long-Term Planning Fund	-	-	-	40,650,000	42,550,000	42,550,000	42,550,000
610	Insurance Reserve Fund	-	-	-	5,031,387	5,897,057	5,897,057	5,897,057
620	Workers' Compensation Fund	-	-	-	2,679,575	2,242,132	2,242,132	2,242,132
	Total 0800	**-**	**-**	**-**	**183,069,650**	**184,421,325**	**184,421,325**	**184,421,325**
	TOTAL EXPENDITURES	**$ 793,845,237**	**$ 922,972,117**	**$ 1,080,014,769**	**$ 1,660,798,865**	**$ 1,424,876,943**	**$ 1,424,876,943**	**$ 1,424,876,943**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
ALL FUNDS BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
1110	Elementary Programs	762.0	709.0	169.2	158.4	-	-	-	-	-	-	$ 142,675,523	10.0%
1120	Middle School Programs	391.8	367.3	12.8	12.5	-	-	-	-	-	-	70,477,374	5.0%
1130	High School Programs	538.5	520.7	15.0	14.7	-	-	-	-	-	-	113,674,665	8.0%
1140	Pre-Kindergarten Programs	16.5	16.0	28.0	28.0	-	-	-	-	-	-	5,121,487	0.4%
1210	Programs for the Talented & Gifted	0.3	0.3	-	-	-	-	-	-	-	-	338,057	0.0%
1220	Restrictive Programs for Students with Disabilities	101.8	101.8	298.3	336.8	-	-	-	-	-	-	45,373,907	3.2%
1250	Less Restrictive Programs for Students with Disabilities	119.8	122.3	58.6	57.7	-	-	-	-	-	-	23,917,819	1.7%
1270	Educationally Underserved	12.5	4.7	4.6	2.0	-	-	-	-	0.3	0.1	8,120,834	0.6%
1280	Alternative Education	19.5	18.0	1.7	1.7	-	-	-	-	-	-	15,411,759	1.1%
1290	Designated Programs	252.7	237.3	71.4	69.4	-	-	-	-	-	-	48,969,950	3.4%
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	873,211	0.1%
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	1,215,690	0.1%
	INSTRUCTION	**2,215.4**	**2,097.4**	**659.6**	**681.2**	**-**	**-**	**-**	**-**	**0.3**	**0.1**	**478,289,155**	**33.6%**
2110	Attendance & Social Work Services	54.4	37.5	84.9	74.3	-	-	1.0	0.5	1.0	1.0	12,428,620	0.9%
2120	Guidance Services	139.0	127.5	27.6	27.6	-	-	-	-	-	-	22,888,447	1.6%
2130	Health Services	21.3	21.3	16.9	16.9	-	-	1.0	1.0	-	-	5,380,386	0.4%
2140	Psychological Services	47.1	47.1	-	-	-	-	-	-	-	-	7,702,109	0.5%
2150	Speech Pathology and Audiology Services	57.2	57.7	2.7	2.7	-	-	-	-	-	-	9,969,559	0.7%
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	-	-	5,227,538	0.4%
2190	Service Direction, Student Support Services	16.3	16.4	18.9	16.4	-	-	-	-	7.0	7.0	7,992,968	0.6%
2210	Improvement of Instruction Services	12.9	11.7	2.5	2.7	-	-	-	-	2.8	2.9	4,715,931	0.3%
2220	Educational Media Services	12.8	4.3	62.3	59.5	-	-	-	-	-	-	6,463,650	0.5%
2230	Assessment and Testing	-	-	1.5	1.5	-	-	-	-	-	-	536,287	0.0%
2240	Instructional Staff Development	15.2	13.1	-	-	-	-	-	-	-	-	10,196,301	0.7%
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	651,280	0.1%
2320	Executive Administration Services	-	-	-	-	4.0	3.0	1.0	-	3.0	3.0	2,156,948	0.2%
2410	Office of the Principal Services	10.0	11.0	137.9	132.9	-	-	-	-	101.0	96.0	42,948,016	3.0%
2490	Other Support Services - School Administration	-	-	11.7	11.2	-	-	-	-	10.0	8.0	5,386,024	0.4%
2510	Direction of Business Support Services	-	-	-	-	1.0	0.5	-	-	1.0	1.6	4,363,668	0.3%
2520	Fiscal Services	-	-	20.0	23.8	-	-	2.9	1.9	-	-	7,121,131	0.5%
2540	Operation & Maintenance of Plant Services	-	-	268.5	262.5	1.0	0.5	10.0	10.5	1.8	1.8	59,215,286	4.2%
2550	Student Transportation Services	-	-	260.9	260.5	-	-	4.1	4.1	1.3	1.3	49,124,730	3.5%
2560	Alternative Transportation	-	-	-	10.5	-	-	-	-	-	-	652,407	0.1%
2570	Internal Services	-	-	11.0	11.5	-	-	1.0	1.0	-	-	1,876,336	0.1%
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	3.0	3.0	-	-	1.0	1.0	1.0	1.0	1,188,754	0.1%
2630	Information Services	-	-	7.0	7.0	-	-	-	-	1.0	1.0	1,376,880	0.1%
2640	Staff Services	5.3	5.3	15.0	15.0	3.0	2.0	4.0	4.0	5.0	5.0	6,963,956	0.5%
2660	Technology Services	-	-	77.5	76.0	1.0	1.0	3.0	3.0	2.0	2.0	20,184,849	1.4%
2680	Interpretation/Translation Services	-	-	8.6	8.6	-	-	-	-	-	-	1,185,053	0.1%
2690	Other Support Services - Central	-	-	5.0	6.5	-	-	-	-	1.0	1.0	11,830,066	0.8%
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-	-	-	400,000	0.0%
	SUPPORT SERVICES	**394.5**	**355.9**	**1,043.4**	**1,030.6**	**10.0**	**7.0**	**29.0**	**27.0**	**138.9**	**132.6**	**310,127,180**	**21.8%**
3110	Service Area Direction - Food Services	-	-	8.4	8.3	-	-	5.0	5.0	1.0	1.0	4,222,003	0.3%
3120	Food Prep/Dispensing Services	-	-	160.3	165.9	-	-	-	-	-	-	25,085,036	1.8%
3140	Food Services - Summer School	-	-	-	-	-	-	-	-	-	-	304,459	0.0%
3390	Other Community Services	-	-	-	-	-	-	-	-	-	-	2,755,227	0.2%
3500	Custody & Care of Children Services	-	-	-	-	-	-	-	-	-	-	100,000	0.0%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**168.7**	**174.2**	**-**	**-**	**5.0**	**5.0**	**1.0**	**1.0**	**32,466,725**	**2.3%**
4110	Service Area Direction, Facilities Acquisition and Construction	-	-	30.5	24.9	-	-	3.0	3.0	1.0	1.0	5,740,365	0.4%
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	261,049,446	18.3%
4180	Other Capital Items	-	-	-	-	-	-	-	-	-	-	22,273,484	1.6%
	FACILITIES ACQUISITION & CON	**-**	**-**	**30.5**	**24.9**	**-**	**-**	**3.0**	**3.0**	**1.0**	**1.0**	**289,063,295**	**20.3%**
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	-	-	126,002,559	8.8%
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	4,506,704	0.3%
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	117,689,189	8.3%
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	66,732,136	4.7%
	FUND TOTAL:	**2,609.9**	**2,453.3**	**1,902.2**	**1,910.9**	**10.0**	**7.0**	**37.0**	**35.0**	**141.2**	**134.7**	**$ 1,424,876,943**	**100.0%**

Note: Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

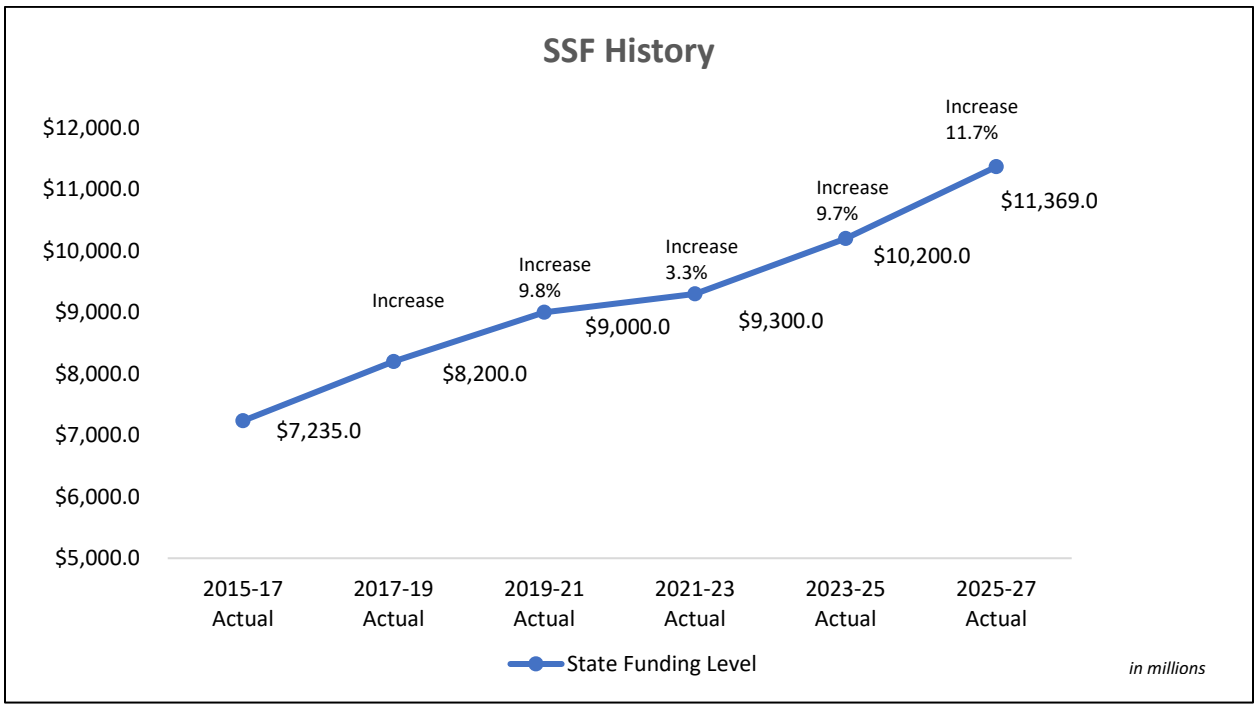
General Fund (100)


BEAVERTON
SCHOOL DISTRICT

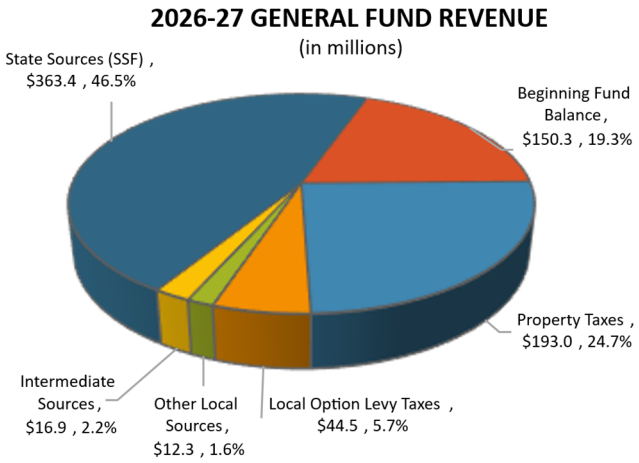
GENERAL FUND OVERVIEW

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 88.3% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility grant, a transportation grant and a high cost disabilities grant. Approximately 95.5% of the grant is allocated to school districts and the remainder is allocated to Education Service Districts (ESD). All grants except the facility grant and a portion of the transportation grant are accounted for in the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The portion of the transportation grant related to the depreciation of transportation related capital assets is accounted for in the Categorical Fund, along with the facility grant funds



The state grant apportionment is less the local revenue. Local revenue includes general operating property taxes, county and common school funds. Local property taxes account for 77.2% of the local revenue. The general purpose grant is allocated through a weighted average daily membership (ADMw) formula. The transportation grant is paid at seventy percent of the District's allowable General Fund transportation costs. Each December, all school districts within the state are required to estimate for the following year the components of the grant such as ADMw, local property taxes, transportation costs, and the cost of students with an individual education plan (IEP) with a cost per student over $30,000.



The District receives estimated payments starting in July and ending in May. The general purpose and transportation portion of the grant is reconciled in the month of May in the next fiscal year after districts file student enrollment data and final annual financial reports. The high cost disability grant is a shared grant based on the District's proportion of the funds claimed and is approximately 0.7% 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 7.1% of the General Fund revenue, excluding beginning fund balance. The five-year renewal of the local option levy expires on 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 89.0% of the General Fund expenditures, excluding contingency. General Fund budgeted positions is outlined on the following page. Board policy requires an 8% reserve in the General Fund. This reserve is budgeted in contingency. Over the last several years, the District has had a large reserves due to increased SSF per pupil allocations, reserve build ups from the COVID-19 pandemic and staffing shortages. The contingency for 2026-27 is 20.7%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund and Equipment Replacement Fund, which makes up 0.4% 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 2026-27 ADOPTED BUDGET DOCUMENT

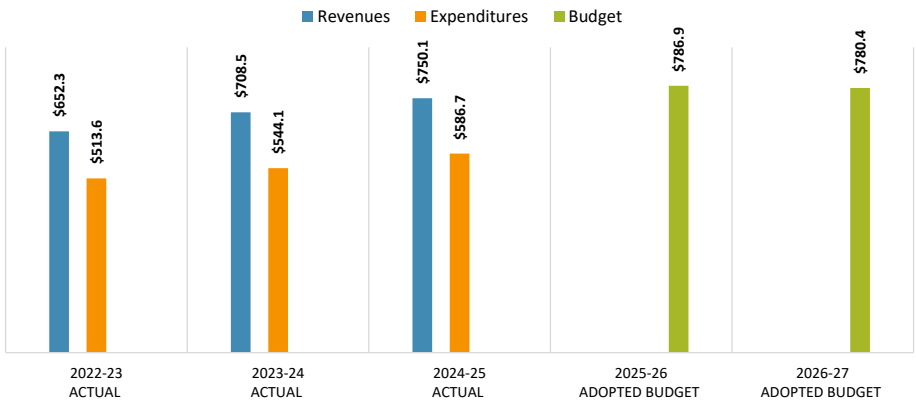
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27				
1110	Elementary Programs	700.0	646.0	127.6	120.8	-	-	-	-	-	-	14,277	$ 123,815,739	15.9%	$ 8,672
1120	Middle School Programs	384.0	359.9	12.8	12.5	-	-	-	-	-	-	8,207	61,366,747	7.9%	7,477
1130	High School Programs	518.2	496.5	14.6	14.7	-	-	-	-	-	-	11,408	100,429,758	12.9%	8,803
1140	Pre-Kindergarten Programs	14.5	14.0	24.5	24.5	-	-	-	-	-	-	451	4,220,320	0.5%	9,358
1210	Programs for the Talented & Gifted	0.3	0.3	-	-	-	-	-	-	-	-	5,033	338,057	0.0%	67
1220	Restrictive Programs for Students with Disabilities	98.8	98.8	298.3	336.8	-	-	-	-	-	-	1,087	42,962,635	5.5%	39,524
1250	Less Restrictive Programs for Students with Disabilities	97.3	104.7	58.6	57.7	-	-	-	-	-	-	3,081	21,032,098	2.7%	6,826
1280	Alternative Education	19.5	18.0	1.7	1.7	-	-	-	-	-	-	1,555	15,292,291	2.0%	9,834
1290	Designated Programs	145.7	135.0	61.3	60.0	-	-	-	-	-	-	5,998	29,036,555	3.7%	4,841
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	1,080	735,671	0.1%	681
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	385	-	0.0%	-
	INSTRUCTION	**1,978.3**	**1,873.2**	**599.4**	**628.7**	**-**	**-**	**-**	**-**	**-**	**-**		**399,229,871**	**51.2%**	
2110	Attendance & Social Work Services	29.4	18.8	59.7	50.3	-	-	1.0	0.5	1.0	1.0	35,443	7,886,662	1.0%	223
2120	Guidance Services	127.3	115.8	27.6	27.6	-	-	-	-	-	-	35,443	21,093,068	2.7%	595
2130	Health Services	-	-	16.9	16.9	-	-	0.8	0.8	-	-	35,443	1,943,358	0.3%	55
2140	Psychological Services	40.8	40.8	-	-	-	-	-	-	-	-	647	6,711,320	0.9%	10,373
2150	Speech Pathology and Audiology Services	51.4	51.9	2.7	2.7	-	-	-	-	-	-	2,709	9,053,150	1.2%	3,342
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	-	-	934	482,001	0.1%	516
2190	Service Direction, Student Support Services	16.3	16.4	18.9	16.4	-	-	-	-	4.0	5.0	5,025	7,381,894	1.0%	1,469
2210	Improvement of Instruction Services	11.9	10.5	0.5	0.8	-	-	-	-	2.3	2.3	35,443	3,844,028	0.5%	108
2220	Educational Media Services	12.5	4.0	62.3	59.5	-	-	-	-	-	-	35,443	6,216,899	0.8%	175
2230	Assessment and Testing	-	-	1.5	1.5	-	-	-	-	-	-	35,443	536,287	0.1%	15
2240	Instructional Staff Development	8.8	7.3	-	-	-	-	-	-	-	-	35,443	5,510,599	0.7%	155
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	36,273	651,280	0.1%	18
2320	Executive Administration Services	-	-	-	-	4.0	3.0	0.9	-	3.0	3.0	36,273	2,156,858	0.3%	59
2410	Office of the Principal Services	10.0	11.0	137.4	132.4	-	-	-	-	101.0	96.0	35,443	42,162,240	5.4%	1,190
2490	Other Support Services - School Administration	-	-	11.7	11.2	-	-	-	-	9.0	7.0	36,273	5,123,516	0.7%	141
2510	Direction of Business Support Services	-	-	-	-	1.0	0.5	-	-	1.0	1.6	36,273	768,225	0.1%	21
2520	Fiscal Services	-	-	19.0	22.8	-	-	2.8	1.8	-	-	36,273	4,209,570	0.5%	116
2540	Operation & Maintenance of Plant Services	-	-	268.5	262.5	1.0	0.5	10.0	10.0	1.8	1.8	35,443	54,000,296	6.9%	1,524
2550	Student Transportation Services	-	-	260.9	260.5	-	-	4.1	4.1	1.3	1.3	23,511	32,609,802	4.2%	1,387
2560	Alternative Transportation	-	-	-	10.5	-	-	-	-	-	-	1,045	652,407	0.1%	624
2570	Internal Services	-	-	11.0	11.5	-	-	1.0	1.0	-	-	35,443	1,876,336	0.2%	53
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	3.0	3.0	-	-	1.0	1.0	-	-	36,273	873,334	0.1%	24
2630	Information Services	-	-	7.0	7.0	-	-	-	-	1.0	1.0	36,273	1,301,880	0.2%	36
2640	Staff Services	2.3	2.3	15.0	15.0	3.0	2.0	4.0	4.0	4.0	4.0	36,273	6,078,489	0.8%	168
2660	Technology Services	-	-	77.5	76.0	1.0	1.0	3.0	3.0	2.0	2.0	36,273	18,584,849	2.4%	512
2680	Interpretation/Translation Services	-	-	8.6	8.6	-	-	-	-	-	-	36,273	1,158,745	0.2%	32
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-	-	-	36,273	400,000	0.1%	11
	SUPPORT SERVICES	**313.7**	**281.8**	**1,009.7**	**996.7**	**10.0**	**7.0**	**28.6**	**26.2**	**131.4**	**126.0**		**243,267,093**	**31.2%**	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	-	-	35,443	250,000	0.0%	7
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**250,000**	**0.0%**	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	35,443	100,000	0.0%	3
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**100,000**	**0.0%**	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	-	-	36,273	1,391,560	0.2%	38
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	36,273	2,405,000	0.3%	66
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	36,273	67,000,000	8.6%	1,847
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	36,273	66,732,136	8.6%	1,840
	FUND TOTAL:	**2,292.0**	**2,155.0**	**1,609.1**	**1,625.4**	**10.0**	**7.0**	**28.6**	**26.2**	**131.4**	**126.0**		**$ 780,375,660**	100.0%	

Note: Minor differences due to rounding.

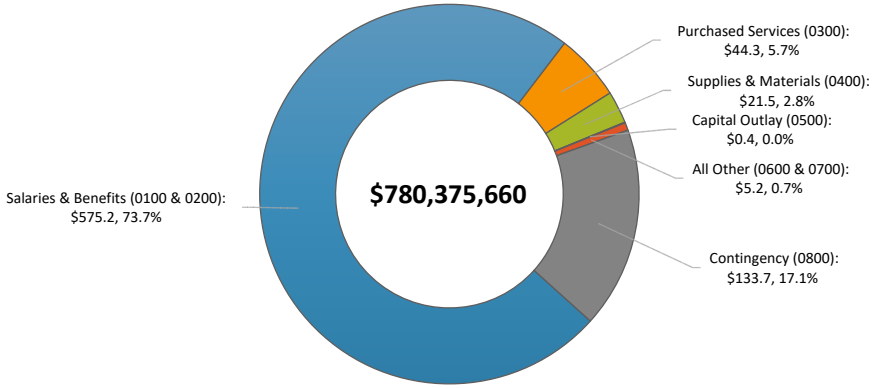
BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 214,233,353	$ 228,085,143	$ 234,321,970	$ 238,254,419	$ 249,841,711	$ 249,841,711	$ 249,841,711
2000	Intermediate Revenue	14,644,653	13,383,590	13,448,827	15,597,036	16,850,000	16,850,000	16,850,000
3000	State Revenue	313,753,325	328,371,389	337,867,822	370,496,454	363,383,949	363,383,949	363,383,949
4000	Federal Revenue	-	-	-	-	-	-	-
5000	Other Sources	109,646,221	138,653,856	164,447,300	162,566,240	150,300,000	150,300,000	150,300,000
	Total Revenues	**$ 652,277,552**	**$ 708,493,978**	**$ 750,085,918**	**$ 786,914,149**	**$ 780,375,660**	**$ 780,375,660**	**$ 780,375,660**
0100	Salaries	$ 289,468,762	$ 303,035,265	$ 330,419,945	$ 353,855,275	$ 360,327,814	$ 360,327,814	$ 360,327,814
0200	Associated Payroll Costs	169,554,435	182,136,678	196,608,594	224,242,812	214,914,683	214,914,683	214,914,683
0300	Purchased Services	32,386,876	35,129,573	36,028,531	40,915,610	44,328,206	44,328,206	44,328,206
0400	Supplies & Materials	13,439,635	13,161,212	14,511,143	26,672,363	21,490,791	21,490,791	21,490,791
0500	Capital Outlay	780,917	1,209,307	476,906	492,554	363,404	363,404	363,404
0600	Other Objects	2,811,855	2,651,061	2,548,249	3,126,847	2,813,626	2,813,626	2,813,626
0700	Transfers	5,182,952	6,734,854	6,136,854	2,900,000	2,405,000	2,405,000	2,405,000
0800	Other Uses of Funds	-	-	-	134,708,688	133,732,136	133,732,136	133,732,136
	Total Expenditures	**$ 513,625,433**	**$ 544,057,951**	**$ 586,730,221**	**$ 786,914,149**	**$ 780,375,660**	**$ 780,375,660**	**$ 780,375,660**
	Ending Fund Balance	**$ 138,652,119**	**$ 164,436,027**	**$ 163,355,697**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 109,645,221**	**$ 138,652,119**	**$ 164,436,027**				
	Change in Fund Balance	**29,006,898**	**25,783,908**	**(1,080,330)**				
	Ending Fund Balance	**$ 138,652,119**	**$ 164,436,027**	**$ 163,355,697**				

GENERAL FUND
FIVE YEAR FUND SUMMARY
(in millions)



GENERAL FUND
2026-27 EXPENDITURES BY OBJECT
(in millions)



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1110	Property Taxes	$ 162,331,922	$ 169,169,088	$ 174,363,036	$ 180,000,000	$ 193,000,000	$ 193,000,000	$ 193,000,000
	1120	Local Option Taxes	39,826,733	41,616,152	41,749,230	44,000,000	44,500,000	44,500,000	44,500,000
	1310	Regular Day School Tuition	324,056	247,241	370,649	378,000	400,000	400,000	400,000
	1330	Summer School Tuition	165,150	156,800	234,875	150,000	200,000	200,000	200,000
	1410	Regular Day School Transport	44,562	111,540	132,608	53,681	115,000	115,000	115,000
	1510	Interest on Investments	6,771,845	12,186,627	12,424,836	10,000,000	8,000,000	8,000,000	8,000,000
	1710	Admissions	177,685	172,838	141,493	175,000	175,000	175,000	175,000
	1740	Fees	495,729	508,113	530,916	425,000	450,000	450,000	450,000
	1910	Rentals	711,874	662,697	633,486	685,000	535,000	535,000	535,000
	1920	Contrib/Donat - Private Source	1,022	5,847	5,862	-	-	-	-
	1960	Recovery of Prior Year Exp	97,814	337,646	35,865	350,000	50,000	50,000	50,000
	1980	Fees Charged to Grants	2,117,851	2,188,032	2,064,281	1,500,000	1,500,000	1,500,000	1,500,000
	1990	Miscellaneous	1,167,111	722,520	1,634,833	537,738	916,711	916,711	916,711
		Total 1000	**214,233,353**	**228,085,143**	**234,321,970**	**238,254,419**	**249,841,711**	**249,841,711**	**249,841,711**
2000	**Intermediate Revenue**								
	2100	Unrestr Revenue - Intermediate	13,613,911	12,392,695	12,575,250	14,376,058	15,500,000	15,500,000	15,500,000
	2190	Other Unrestr Intermed Sources	1,030,741	990,896	873,577	1,220,978	1,350,000	1,350,000	1,350,000
		Total 2000	**14,644,653**	**13,383,590**	**13,448,827**	**15,597,036**	**16,850,000**	**16,850,000**	**16,850,000**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	307,495,731	321,850,102	334,888,235	366,496,454	358,883,949	358,883,949	358,883,949
	3190	Other Unrestr Grants-in-Aid	6,257,594	6,521,287	2,979,587	4,000,000	4,500,000	4,500,000	4,500,000
		Total 3000	**313,753,325**	**328,371,389**	**337,867,822**	**370,496,454**	**363,383,949**	**363,383,949**	**363,383,949**
5000	**Other Sources**								
	5160	Lease Purchase Receipts	-	-	-	4,566,240	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	1,000	1,737	11,273	-	-	-	-
	5400	Beginning Fund Balance	109,645,221	138,652,119	164,436,027	158,000,000	150,300,000	150,300,000	150,300,000
		Total 5000	**109,646,221**	**138,653,856**	**164,447,300**	**162,566,240**	**150,300,000**	**150,300,000**	**150,300,000**
		FUND 100 TOTAL	**$ 652,277,552**	**$ 708,493,978**	**$ 750,085,918**	**$ 786,914,149**	**$ 780,375,660**	**$ 780,375,660**	**$ 780,375,660**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0100	Salaries	$ 70,672,705	$ 70,416,522	$ 73,903,647	$ 77,224,334	827.6	$ 76,969,376	$ 76,969,376	$ 76,969,376	766.8
0200	Associated Payroll Costs	39,744,938	41,000,548	42,436,634	47,200,050	-	43,574,503	43,574,503	43,574,503	-
0300	Purchased Services	855,392	1,014,412	1,206,944	1,190,729	-	1,362,285	1,362,285	1,362,285	-
0400	Supplies & Materials	1,589,364	1,370,033	1,541,952	5,202,338	-	1,907,275	1,907,275	1,907,275	-
0500	Capital Outlay	-	10,675	392	-	-	-	-	-	-
0600	Other Objects	4,358	62,203	831	2,300	-	2,300	2,300	2,300	-
	Total 1110	**112,866,756**	**113,874,393**	**119,090,399**	**130,819,751**	**827.6**	**123,815,739**	**123,815,739**	**123,815,739**	**766.8**
1120	**Middle School Programs**									
0100	Salaries	31,396,500	32,575,554	34,635,533	37,987,519	396.8	38,270,455	38,270,455	38,270,455	372.4
0200	Associated Payroll Costs	16,954,810	18,314,898	19,245,580	22,988,868	-	21,898,958	21,898,958	21,898,958	-
0300	Purchased Services	266,825	713,050	630,337	206,296	-	274,220	274,220	274,220	-
0400	Supplies & Materials	794,290	827,822	769,933	3,514,330	-	923,114	923,114	923,114	-
0500	Capital Outlay	2,875	3,670	-	-	-	-	-	-	-
0600	Other Objects	4,992	4,199	4,587	335	-	-	-	-	-
	Total 1120	**49,420,293**	**52,439,193**	**55,285,970**	**64,697,348**	**396.8**	**61,366,747**	**61,366,747**	**61,366,747**	**372.4**
1130	**High School Programs**									
0100	Salaries	49,452,350	52,621,875	56,188,951	58,073,022	532.8	59,406,823	59,406,823	59,406,823	511.3
0200	Associated Payroll Costs	26,179,253	28,226,130	29,819,367	33,372,856	-	32,798,100	32,798,100	32,798,100	-
0300	Purchased Services	1,329,550	1,437,117	1,588,487	1,867,053	-	2,275,359	2,275,359	2,275,359	-
0400	Supplies & Materials	1,679,174	1,523,023	1,574,030	4,677,587	-	5,839,407	5,839,407	5,839,407	-
0500	Capital Outlay	8,795	15,508	3,000	-	-	-	-	-	-
0600	Other Objects	102,626	92,823	117,172	82,720	-	110,069	110,069	110,069	-
	Total 1130	**78,751,747**	**83,916,475**	**89,291,008**	**98,073,238**	**532.8**	**100,429,758**	**100,429,758**	**100,429,758**	**511.3**
1140	**Pre-Kindergarten Programs**									
0100	Salaries	1,438,044	1,228,762	1,779,035	2,322,381	39.0	2,430,148	2,430,148	2,430,148	38.5
0200	Associated Payroll Costs	1,026,719	947,412	1,252,246	1,766,631	-	1,704,570	1,704,570	1,704,570	-
0300	Purchased Services	-	-	700	-	-	-	-	-	-
0400	Supplies & Materials	104,486	71,149	37,172	90,809	-	85,602	85,602	85,602	-
0600	Other Objects	150	-	-	-	-	-	-	-	-
	Total 1140	**2,569,399**	**2,247,323**	**3,069,153**	**4,179,821**	**39.0**	**4,220,320**	**4,220,320**	**4,220,320**	**38.5**
1210	**Programs for Talented & Gifted**									
0100	Salaries	193,301	125,654	119,079	154,961	0.3	158,474	158,474	158,474	0.3
0200	Associated Payroll Costs	74,356	48,855	47,332	63,898	-	60,094	60,094	60,094	-
0300	Purchased Services	10,270	280	6,153	5,650	-	5,650	5,650	5,650	-
0400	Supplies & Materials	116,063	62,822	7,292	111,839	-	113,839	113,839	113,839	-
0600	Other Objects	-	5,382	2,034	2,000	-	-	-	-	-
	Total 1210	**393,991**	**242,993**	**181,890**	**338,348**	**0.3**	**338,057**	**338,057**	**338,057**	**0.3**
1220	**Restrictive Programs**									
0100	Salaries	15,216,934	16,441,363	16,991,377	21,659,212	397.1	24,353,404	24,353,404	24,353,404	435.6
0200	Associated Payroll Costs	10,983,717	11,981,894	12,266,828	15,944,969	-	17,319,171	17,319,171	17,319,171	-
0300	Purchased Services	1,061,294	2,941,246	1,494,084	1,451,648	-	1,231,070	1,231,070	1,231,070	-
0400	Supplies & Materials	41,124	36,339	42,972	50,164	-	58,990	58,990	58,990	-
0600	Other Objects	100	80	10,056	-	-	-	-	-	-
	Total 1220	**27,303,169**	**31,400,922**	**30,805,317**	**39,105,993**	**397.1**	**42,962,635**	**42,962,635**	**42,962,635**	**435.6**
1250	**Less Restrictive Programs**									
0100	Salaries	7,883,371	9,432,475	11,943,272	11,652,905	155.8	13,132,090	13,132,090	13,132,090	162.4
0200	Associated Payroll Costs	4,281,208	5,283,950	7,125,743	7,550,773	-	7,887,968	7,887,968	7,887,968	-
0300	Purchased Services	946	515,186	74,914	1,200	-	2,310	2,310	2,310	-
0400	Supplies & Materials	3,743	3,632	5,186	9,730	-	9,730	9,730	9,730	-
	Total 1250	**12,169,268**	**15,235,243**	**19,149,114**	**19,214,608**	**155.8**	**21,032,098**	**21,032,098**	**21,032,098**	**162.4**
1280	**Alternative Education**									
0100	Salaries	1,743,073	2,167,239	2,448,963	2,199,852	21.2	2,165,638	2,165,638	2,165,638	19.7
0200	Associated Payroll Costs	969,010	1,194,116	1,285,443	1,290,771	-	1,225,867	1,225,867	1,225,867	-
0300	Purchased Services	8,713,530	9,204,402	9,697,572	11,466,735	-	11,659,595	11,659,595	11,659,595	-
0400	Supplies & Materials	89,789	127,477	69,794	242,235	-	241,191	241,191	241,191	-
0600	Other Objects	1,895	1,006	1,309	-	-	-	-	-	-
	Total 1280	**11,517,298**	**12,694,240**	**13,503,081**	**15,199,593**	**21.2**	**15,292,291**	**15,292,291**	**15,292,291**	**19.7**
1290	**Designated Programs**									
0100	Salaries	13,003,308	13,975,364	17,422,122	18,005,832	207.0	18,072,565	18,072,565	18,072,565	195.0
0200	Associated Payroll Costs	7,371,928	8,030,151	9,972,744	11,227,858	-	10,366,516	10,366,516	10,366,516	-
0300	Purchased Services	268,566	201,150	208,393	164,750	-	294,562	294,562	294,562	-
0400	Supplies & Materials	128,729	113,860	85,285	210,433	-	118,212	118,212	118,212	-
0600	Other Objects	161,641	127,720	126,085	232,200	-	184,700	184,700	184,700	-
	Total 1290	**20,934,171**	**22,448,245**	**27,814,630**	**29,841,073**	**207.0**	**29,036,555**	**29,036,555**	**29,036,555**	**195.0**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1430	**Summer School - High School**										
	0100	Salaries	-	14,000	75,648	512,857	-	548,088	548,088	548,088	-
	0200	Associated Payroll Costs	-	5,027	25,735	188,425	-	181,583	181,583	181,583	-
	0400	Supplies & Materials	887	-	-	6,000	-	6,000	6,000	6,000	-
	0600	Other Objects	-	-	40,399	-	-	-	-	-	-
		Total 1430	**887**	**19,027**	**141,782**	**707,282**	**-**	**735,671**	**735,671**	**735,671**	**-**
1490	**Summer School - Other Programs**										
	0100	Salaries	-	-	10,266	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	-	2,745	-	-	-	-	-	-
	0300	Purchased Services	-	-	-	1,000	-	-	-	-	-
	0400	Supplies & Materials	-	-	-	100	-	-	-	-	-
		Total 1490	**-**	**-**	**13,011**	**1,100**	**-**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**										
	0100	Salaries	3,361,388	2,790,842	4,523,097	5,435,876	91.1	4,429,660	4,429,660	4,429,660	70.6
	0200	Associated Payroll Costs	2,540,164	2,091,118	3,148,973	3,939,358	-	3,002,583	3,002,583	3,002,583	-
	0300	Purchased Services	620,397	668,459	1,017,120	878,120	-	367,894	367,894	367,894	-
	0400	Supplies & Materials	69,185	125,079	231,681	92,425	-	65,075	65,075	65,075	-
	0500	Capital Outlay	18,671	43,566	-	45,000	-	12,900	12,900	12,900	-
	0600	Other Objects	2,406	5,700	7,057	8,500	-	8,550	8,550	8,550	-
		Total 2110	**6,612,211**	**5,724,764**	**8,927,928**	**10,399,279**	**91.1**	**7,886,662**	**7,886,662**	**7,886,662**	**70.6**
2120	**Guidance Services**										
	0100	Salaries	11,372,644	11,940,227	12,576,939	13,537,441	154.9	13,312,360	13,312,360	13,312,360	143.4
	0200	Associated Payroll Costs	6,766,347	7,237,331	7,488,178	8,491,841	-	7,704,187	7,704,187	7,704,187	-
	0300	Purchased Services	701,858	1,340	15,637	49,586	-	49,536	49,536	49,536	-
	0400	Supplies & Materials	23,891	23,053	20,372	27,405	-	26,655	26,655	26,655	-
	0600	Other Objects	930	422	-	330	-	330	330	330	-
		Total 2120	**18,865,670**	**19,202,373**	**20,101,126**	**22,106,603**	**154.9**	**21,093,068**	**21,093,068**	**21,093,068**	**143.4**
2130	**Health Services**										
	0100	Salaries	677,925	730,592	826,850	1,049,430	17.7	1,087,398	1,087,398	1,087,398	17.7
	0200	Associated Payroll Costs	450,829	548,039	544,690	702,259	-	716,548	716,548	716,548	-
	0300	Purchased Services	67,465	92,188	94,176	93,207	-	93,207	93,207	93,207	-
	0400	Supplies & Materials	49,488	30,092	33,610	48,105	-	46,205	46,205	46,205	-
		Total 2130	**1,245,707**	**1,400,910**	**1,499,327**	**1,893,001**	**17.7**	**1,943,358**	**1,943,358**	**1,943,358**	**17.7**
2140	**Psychological Service**										
	0100	Salaries	2,405,859	3,338,804	3,429,118	4,045,616	40.8	4,222,311	4,222,311	4,222,311	40.8
	0200	Associated Payroll Costs	1,252,085	1,846,819	1,858,481	2,320,068	-	2,328,809	2,328,809	2,328,809	-
	0300	Purchased Services	1,610	3,615	33,368	135,200	-	135,200	135,200	135,200	-
	0400	Supplies & Materials	32,250	16,444	24,551	25,000	-	25,000	25,000	25,000	-
		Total 2140	**3,691,804**	**5,205,682**	**5,345,518**	**6,525,884**	**40.8**	**6,711,320**	**6,711,320**	**6,711,320**	**40.8**
2150	**Speech Path & Audiology Services**										
	0100	Salaries	4,076,939	4,851,515	4,927,881	5,439,361	54.1	5,662,855	5,662,855	5,662,855	54.6
	0200	Associated Payroll Costs	2,195,379	2,620,105	2,709,538	3,188,705	-	3,101,345	3,101,345	3,101,345	-
	0300	Purchased Services	1,055,463	487,638	136,730	244,950	-	244,950	244,950	244,950	-
	0400	Supplies & Materials	37,421	23,939	33,451	44,000	-	44,000	44,000	44,000	-
	0600	Other Objects	185	-	-	-	-	-	-	-	-
		Total 2150	**7,365,387**	**7,983,197**	**7,807,601**	**8,917,016**	**54.1**	**9,053,150**	**9,053,150**	**9,053,150**	**54.6**
2160	**Other Student Treatment Services**										
	0100	Salaries	284,527	299,156	323,094	284,225	3.0	297,923	297,923	297,923	3.0
	0200	Associated Payroll Costs	154,246	166,157	174,857	173,307	-	164,078	164,078	164,078	-
	0300	Purchased Services	2,180	3,249	2,164	5,000	-	5,000	5,000	5,000	-
	0400	Supplies & Materials	15,505	13,202	14,299	15,000	-	15,000	15,000	15,000	-
		Total 2160	**456,458**	**481,764**	**514,413**	**477,532**	**3.0**	**482,001**	**482,001**	**482,001**	**3.0**
2190	**Direction of Student Support Services**										
	0100	Salaries	2,982,615	2,824,921	3,612,391	4,003,480	39.2	4,169,603	4,169,603	4,169,603	37.8
	0200	Associated Payroll Costs	1,665,518	1,605,688	2,194,373	2,414,686	-	2,345,834	2,345,834	2,345,834	-
	0300	Purchased Services	57,801	374,909	301,029	472,850	-	472,850	472,850	472,850	-
	0400	Supplies & Materials	114,065	77,810	257,421	232,607	-	232,607	232,607	232,607	-
	0600	Other Objects	129,170	42,317	75,310	161,000	-	161,000	161,000	161,000	-
		Total 2190	**4,949,169**	**4,925,644**	**6,440,524**	**7,284,623**	**39.2**	**7,381,894**	**7,381,894**	**7,381,894**	**37.8**
2210	**Improvement Instruction Services**										
	0100	Salaries	1,870,434	923,584	1,667,655	1,793,103	14.6	1,715,882	1,715,882	1,715,882	13.5
	0200	Associated Payroll Costs	1,001,717	501,627	923,461	1,020,280	-	922,883	922,883	922,883	-
	0300	Purchased Services	114,096	48,525	16,934	25,160	-	25,160	25,160	25,160	-
	0400	Supplies & Materials	15,397	4,833	680,474	1,080,103	-	1,080,103	1,080,103	1,080,103	-
	0600	Other Objects	93,135	86,005	99,355	100,000	-	100,000	100,000	100,000	-
		Total 2210	**3,094,779**	**1,564,574**	**3,387,879**	**4,018,646**	**14.6**	**3,844,028**	**3,844,028**	**3,844,028**	**13.5**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2220	**Educational Media Services**										
	0100	Salaries	3,674,543	3,470,936	3,947,000	4,163,682	74.8	3,285,068	3,285,068	3,285,068	63.5
	0200	Associated Payroll Costs	2,714,203	2,690,588	2,903,242	3,268,847	-	2,458,921	2,458,921	2,458,921	-
	0300	Purchased Services	12,566	7,993	6,698	5,980	-	5,900	5,900	5,900	-
	0400	Supplies & Materials	347,722	455,080	452,836	487,660	-	466,760	466,760	466,760	-
	0600	Other Objects	960	85	2,421	150	-	250	250	250	-
		Total 2220	**6,749,993**	**6,624,682**	**7,312,196**	**7,926,319**	**74.8**	**6,216,899**	**6,216,899**	**6,216,899**	**63.5**
2230	**Assessment and Testing**										
	0100	Salaries	48,723	87,685	122,709	170,894	1.5	182,334	182,334	182,334	1.5
	0200	Associated Payroll Costs	45,786	54,880	75,679	90,454	-	92,996	92,996	92,996	-
	0300	Purchased Services	-	-	-	400	-	400	400	400	-
	0400	Supplies & Materials	208,886	217,509	165,887	261,457	-	260,557	260,557	260,557	-
		Total 2230	**303,395**	**360,074**	**364,274**	**523,205**	**1.5**	**536,287**	**536,287**	**536,287**	**1.5**
2240	**Instructional Staff Development**										
	0100	Salaries	1,803,657	1,826,390	1,803,069	2,206,260	8.8	2,141,099	2,141,099	2,141,099	7.3
	0200	Associated Payroll Costs	1,272,053	1,297,684	1,411,848	1,837,567	-	1,705,878	1,705,878	1,705,878	-
	0300	Purchased Services	663,729	375,499	833,405	854,549	-	876,439	876,439	876,439	-
	0400	Supplies & Materials	214,778	223,134	159,393	520,463	-	787,183	787,183	787,183	-
	0600	Other Objects	88,725	96,324	116,708	119,950	-	-	-	-	-
		Total 2240	**4,042,942**	**3,819,031**	**4,324,424**	**5,538,789**	**8.8**	**5,510,599**	**5,510,599**	**5,510,599**	**7.3**
2310	**Board of Education Services**										
	0100	Salaries	13,538	3,586	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	914	313	-	-	-	-	-	-	-
	0300	Purchased Services	312,449	143,360	217,881	416,780	-	606,280	606,280	606,280	-
	0400	Supplies & Materials	10,734	6,169	8,386	20,750	-	20,500	20,500	20,500	-
	0600	Other Objects	22,140	18,940	22,453	24,250	-	24,500	24,500	24,500	-
		Total 2310	**359,775**	**172,368**	**248,720**	**461,780**	**-**	**651,280**	**651,280**	**651,280**	**-**
2320	**Executive Administration Services**										
	0100	Salaries	1,526,731	1,570,116	1,503,668	1,536,122	7.9	1,227,489	1,227,489	1,227,489	6.0
	0200	Associated Payroll Costs	786,556	781,015	695,174	850,254	-	638,464	638,464	638,464	-
	0300	Purchased Services	54,015	49,062	43,154	70,250	-	182,130	182,130	182,130	-
	0400	Supplies & Materials	67,306	39,107	43,171	61,522	-	65,675	65,675	65,675	-
	0600	Other Objects	32,822	46,661	45,576	41,200	-	43,100	43,100	43,100	-
		Total 2320	**2,467,430**	**2,485,962**	**2,330,744**	**2,559,348**	**7.9**	**2,156,858**	**2,156,858**	**2,156,858**	**6.0**
2410	**Office of the Principal**										
	0100	Salaries	22,434,809	23,197,192	24,432,024	25,659,739	248.4	25,984,730	25,984,730	25,984,730	239.4
	0200	Associated Payroll Costs	13,700,721	14,386,122	14,974,100	16,304,856	-	15,419,553	15,419,553	15,419,553	-
	0300	Purchased Services	71,848	87,477	95,762	76,646	-	84,774	84,774	84,774	-
	0400	Supplies & Materials	421,479	349,931	298,845	705,231	-	636,053	636,053	636,053	-
	0500	Capital Outlay	18,516	-	9,892	-	-	-	-	-	-
	0600	Other Objects	21,127	31,411	31,171	20,365	-	37,130	37,130	37,130	-
		Total 2410	**36,668,500**	**38,052,134**	**39,841,795**	**42,766,837**	**248.4**	**42,162,240**	**42,162,240**	**42,162,240**	**239.4**
2490	**Other Support Serv-Sch Admin**										
	0100	Salaries	1,752,263	2,249,223	2,423,406	2,574,071	20.7	2,361,100	2,361,100	2,361,100	18.2
	0200	Associated Payroll Costs	1,004,577	1,378,411	1,425,515	1,559,217	-	1,331,143	1,331,143	1,331,143	-
	0300	Purchased Services	58,635	144,679	138,509	286,357	-	294,763	294,763	294,763	-
	0400	Supplies & Materials	74,961	96,136	142,644	1,145,720	-	1,133,210	1,133,210	1,133,210	-
	0600	Other Objects	2,417	9,294	12,401	3,300	-	3,300	3,300	3,300	-
		Total 2490	**2,892,853**	**3,877,743**	**4,142,475**	**5,568,665**	**20.7**	**5,123,516**	**5,123,516**	**5,123,516**	**18.2**
2510	**Direction of Business Services**										
	0100	Salaries	317,767	331,836	347,531	336,711	2.0	432,140	432,140	432,140	2.1
	0200	Associated Payroll Costs	152,536	171,209	174,432	194,319	-	229,339	229,339	229,339	-
	0300	Purchased Services	2,716	13,532	5,054	5,250	-	90,250	90,250	90,250	-
	0400	Supplies & Materials	2,536	226	5,154	7,696	-	7,696	7,696	7,696	-
	0600	Other Objects	3,892	7,276	13,133	8,800	-	8,800	8,800	8,800	-
		Total 2510	**479,448**	**524,079**	**545,304**	**552,776**	**2.0**	**768,225**	**768,225**	**768,225**	**2.1**
2520	**Fiscal Services**										
	0100	Salaries	1,715,990	1,828,609	2,013,532	2,091,314	21.8	2,361,808	2,361,808	2,361,808	24.6
	0200	Associated Payroll Costs	943,810	1,014,167	1,140,673	1,335,628	-	1,398,086	1,398,086	1,398,086	-
	0300	Purchased Services	136,678	106,384	140,083	160,065	-	164,815	164,815	164,815	-
	0400	Supplies & Materials	41,633	39,781	38,302	64,011	-	64,261	64,261	64,261	-
	0600	Other Objects	233,321	109,030	162,929	170,500	-	220,600	220,600	220,600	-
		Total 2520	**3,071,431**	**3,097,970**	**3,495,519**	**3,821,518**	**21.8**	**4,209,570**	**4,209,570**	**4,209,570**	**24.6**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2540	**Operation & Maint of Plant Services**										
	0100	Salaries	15,921,359	16,537,035	18,447,116	20,398,721	281.3	20,946,426	20,946,426	20,946,426	274.8
	0200	Associated Payroll Costs	10,134,656	10,760,948	11,859,660	13,985,946	-	13,105,501	13,105,501	13,105,501	-
	0300	Purchased Services	12,683,822	12,892,586	14,821,068	14,791,017	-	17,548,595	17,548,595	17,548,595	-
	0400	Supplies & Materials	2,194,564	2,378,377	2,317,666	2,326,781	-	2,124,720	2,124,720	2,124,720	-
	0500	Capital Outlay	665,023	291,892	265,330	345,000	-	248,004	248,004	248,004	-
	0600	Other Objects	23,399	29,554	30,833	24,250	-	27,050	27,050	27,050	-
		Total 2540	**41,622,823**	**42,890,392**	**47,741,673**	**51,871,715**	**281.3**	**54,000,296**	**54,000,296**	**54,000,296**	**274.8**
2550	**Student Transportation Services**										
	0100	Salaries	11,573,222	13,056,731	14,878,756	15,607,171	266.2	16,398,651	16,398,651	16,398,651	265.8
	0200	Associated Payroll Costs	8,766,272	10,196,621	11,190,003	12,356,087	-	12,273,435	12,273,435	12,273,435	-
	0300	Purchased Services	841,640	978,446	436,556	664,468	-	1,077,216	1,077,216	1,077,216	-
	0400	Supplies & Materials	2,400,977	2,632,620	2,455,796	2,665,100	-	2,644,000	2,644,000	2,644,000	-
	0500	Capital Outlay	-	579,310	147,755	-	-	-	-	-	-
	0600	Other Objects	159,484	196,183	220,836	208,450	-	216,500	216,500	216,500	-
		Total 2550	**23,741,595**	**27,639,911**	**29,329,702**	**31,501,276**	**266.2**	**32,609,802**	**32,609,802**	**32,609,802**	**265.8**
2560	**Alternative Transportation**										
	0100	Salaries	-	-	-	-	-	341,174	341,174	341,174	10.5
	0200	Associated Payroll Costs	-	-	-	-	-	311,233	311,233	311,233	-
		Total 2560	**-**	**-**	**-**	**-**	**-**	**652,407**	**652,407**	**652,407**	**10.5**
2570	**Internal Services**										
	0100	Salaries	801,933	834,710	913,033	995,373	12.0	1,061,152	1,061,152	1,061,152	12.5
	0200	Associated Payroll Costs	487,661	546,234	570,035	662,426	-	639,888	639,888	639,888	-
	0300	Purchased Services	384,143	360,949	155,340	441,351	-	159,596	159,596	159,596	-
	0400	Supplies & Materials	35,774	30,309	9,241	25,187	-	6,700	6,700	6,700	-
	0500	Capital Outlay	23,960	-	-	2,554	-	2,500	2,500	2,500	-
	0600	Other Objects	6,646	6,099	3,010	10,100	-	6,500	6,500	6,500	-
		Total 2570	**1,740,118**	**1,778,301**	**1,650,659**	**2,136,991**	**12.0**	**1,876,336**	**1,876,336**	**1,876,336**	**12.5**
2620	**Plan/R&D/Eval/Grants/Stats Serv**										
	0100	Salaries	358,220	375,521	396,214	413,173	4.0	435,933	435,933	435,933	4.0
	0200	Associated Payroll Costs	208,809	209,578	224,421	250,515	-	245,285	245,285	245,285	-
	0300	Purchased Services	239,093	129,001	136,937	165,565	-	164,865	164,865	164,865	-
	0400	Supplies & Materials	203,815	3,321	8,826	23,471	-	23,651	23,651	23,651	-
	0500	Capital Outlay	-	264,686	-	-	-	-	-	-	-
	0600	Other Objects	33,452	85	6,851	800	-	3,600	3,600	3,600	-
		Total 2620	**1,043,389**	**982,192**	**773,248**	**853,524**	**4.0**	**873,334**	**873,334**	**873,334**	**4.0**
2630	**Information Services**										
	0100	Salaries	692,040	706,484	747,618	767,591	8.0	808,780	808,780	808,780	8.0
	0200	Associated Payroll Costs	400,637	433,348	451,346	476,088	-	460,568	460,568	460,568	-
	0300	Purchased Services	44,962	9,902	13,024	4,519	-	4,519	4,519	4,519	-
	0400	Supplies & Materials	35,318	43,210	30,055	26,163	-	26,163	26,163	26,163	-
	0600	Other Objects	3,198	425	2,195	1,850	-	1,850	1,850	1,850	-
		Total 2630	**1,176,154**	**1,193,370**	**1,244,238**	**1,276,211**	**8.0**	**1,301,880**	**1,301,880**	**1,301,880**	**8.0**
2640	**Staff Services**										
	0100	Salaries	2,502,573	2,726,401	3,188,017	3,248,633	28.3	3,310,490	3,310,490	3,310,490	27.3
	0200	Associated Payroll Costs	1,637,402	1,851,663	2,304,996	1,966,074	-	1,836,473	1,836,473	1,836,473	-
	0300	Purchased Services	212,737	401,911	485,097	704,326	-	704,326	704,326	704,326	-
	0400	Supplies & Materials	202,611	269,997	243,437	322,800	-	221,300	221,300	221,300	-
	0600	Other Objects	3,895	6,874	4,454	5,900	-	5,900	5,900	5,900	-
		Total 2640	**4,559,218**	**5,256,847**	**6,226,001**	**6,247,733**	**28.3**	**6,078,489**	**6,078,489**	**6,078,489**	**27.3**
2660	**Technology Services**										
	0100	Salaries	6,299,215	6,544,673	7,236,840	7,687,107	83.5	7,989,129	7,989,129	7,989,129	82.0
	0200	Associated Payroll Costs	3,685,530	3,981,107	4,262,386	4,839,816	-	4,669,874	4,669,874	4,669,874	-
	0300	Purchased Services	1,540,600	1,608,027	1,861,298	3,908,853	-	3,758,390	3,758,390	3,758,390	-
	0400	Supplies & Materials	2,071,691	1,925,696	2,702,029	2,319,203	-	2,161,419	2,161,419	2,161,419	-
	0500	Capital Outlay	43,077	-	50,537	-	-	-	-	-	-
	0600	Other Objects	5,295	5,220	4,970	6,037	-	6,037	6,037	6,037	-
		Total 2660	**13,645,408**	**14,064,722**	**16,118,059**	**18,761,016**	**83.5**	**18,584,849**	**18,584,849**	**18,584,849**	**82.0**
2680	**Interpretation/Translation Services**										
	0100	Salaries	261	989,690	614,493	617,306	8.6	655,258	655,258	655,258	8.6
	0200	Associated Payroll Costs	90	732,925	422,137	419,115	-	394,449	394,449	394,449	-
	0300	Purchased Services	-	113,999	113,923	100,100	-	106,100	106,100	106,100	-
	0400	Supplies & Materials	-	-	-	8,938	-	2,938	2,938	2,938	-
		Total 2680	**351**	**1,836,614**	**1,150,553**	**1,145,459**	**8.6**	**1,158,745**	**1,158,745**	**1,158,745**	**8.6**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2700	**Supplemental Retirement Program**										
	0200	Associated Payroll Costs	-	-	-	-	-	400,000	400,000	400,000	-
		Total 2700	**-**	**-**	**-**	**-**	**-**	**400,000**	**400,000**	**400,000**	**-**
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	-	-	-	100,000	-	100,000	100,000	100,000	-
		Total 4150	**-**	**-**	**-**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
5110	**Long-Term Debt Service**										
	0600	Other Objects	1,599,665	1,509,682	1,384,113	1,641,560	-	1,391,560	1,391,560	1,391,560	-
		Total 5110	**1,599,665**	**1,509,682**	**1,384,113**	**1,641,560**	**-**	**1,391,560**	**1,391,560**	**1,391,560**	**-**
5200	**Transfers of Funds**										
	0700	Transfers	5,182,952	6,734,854	6,136,854	2,900,000	-	2,405,000	2,405,000	2,405,000	-
		Total 5200	**5,182,952**	**6,734,854**	**6,136,854**	**2,900,000**	**-**	**2,405,000**	**2,405,000**	**2,405,000**	**-**
6110	**Operating Contingency**										
	0800	Other Uses of Funds	-	-	-	134,708,688	-	67,000,000	67,000,000	67,000,000	-
		Total 6110	**-**	**-**	**-**	**134,708,688**	**-**	**67,000,000**	**67,000,000**	**67,000,000**	**-**
7000	**Unappropriated Ending Fund Balance**										
	0800	Other Uses of Funds	-	-	-	-	-	66,732,136	66,732,136	66,732,136	-
		Total 7000	**-**	**-**	**-**	**-**	**-**	**66,732,136**	**66,732,136**	**66,732,136**	**-**
		FUND 100 TOTAL	**$ 513,625,433**	**$ 544,057,951**	**$ 586,730,221**	**$ 786,914,149**	**4,070.9**	**$ 780,375,660**	**$ 780,375,660**	**$ 780,375,660**	**3,939.3**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 249,841,711	$ 257,140,379	$ 264,659,745	$ 272,406,497
2000 Intermediate Revenue	16,850,000	17,008,500	17,168,585	17,330,271
3000 State Revenue	363,383,949	370,800,288	379,159,869	383,259,409
5000 Other Sources	150,300,000	133,711,064	94,786,368	40,999,782
Total Revenue	**$ 780,375,660**	**$ 778,660,231**	**$ 755,774,567**	**$ 713,995,959**
Expenditures				
0100 Salaries	$ 360,327,814	$ 380,388,047	$ 401,805,500	$ 427,172,828
0200 Associated Payroll Costs	214,914,683	228,457,570	234,040,829	245,531,965
0300 Purchased Services	44,328,206	47,299,799	50,524,714	54,026,968
0400 Supplies & Materials	21,490,791	22,135,515	22,799,580	23,483,568
0500 Capital Outlay	363,404	374,307	385,536	397,102
0600 Other Objects	2,813,626	2,813,626	2,813,626	2,813,626
0700 Transfers	2,405,000	2,405,000	2,405,000	2,405,000
0800 Other Uses of Funds (Contingency)	133,732,136	94,786,367	40,999,782	- *
Total Expenditures	**$ 780,375,660**	**$ 778,660,231**	**$ 755,774,567**	**$ 755,831,057**
Required 8% Contingency	**$ 62,430,053**	**$ 62,292,818**	**$ 60,461,965**	**$ 57,119,677**

Assumptions:

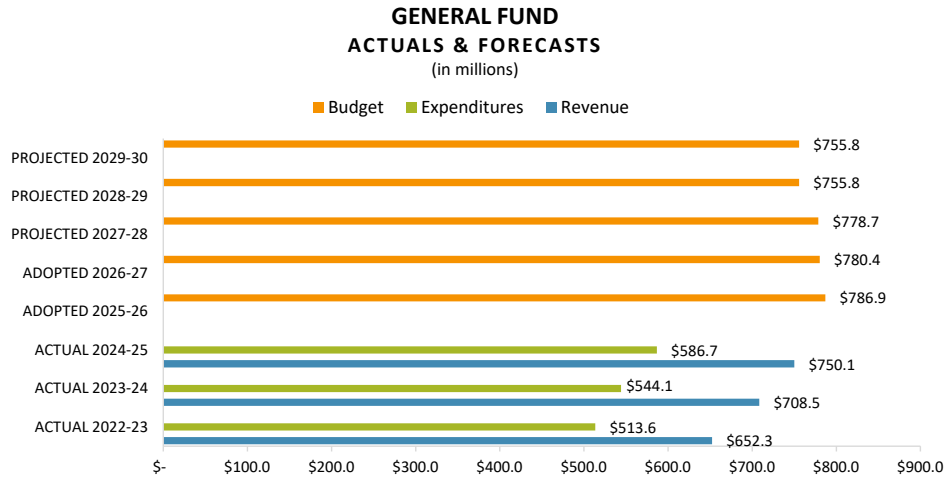
Revenues:

Revenue for 2026-27 is based on $11.369 billion for the State School Fund in the 2025-27 biennium with a 49/51% split. 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 forecast continues to decline in future years of 1-2%. Projected decline in enrollment in future years is primarily 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.

Expenditures:

Salary and benefit expenditures will increase due to contractual salary increases and the related benefits and increase in health benefits. PERS advisory rates are included in the 2027-29 biennium, as well as some remaining rate credit due to the expiration of the PERS UAL bonds. 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 2029-30 budget is not in balance due to unknowns as the District, without reductions in 2027-28 through 2029-30, 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 8% of total budgeted expenditures, net of contingency. 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

Grant Fund (250)


BEAVERTON
SCHOOL DISTRICT

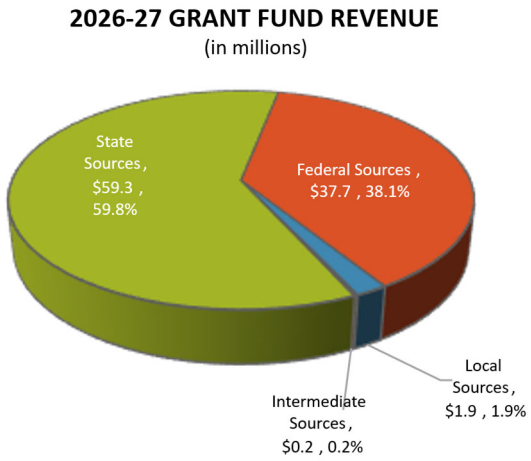
GRANT FUND OVERVIEW

The Grant Fund accounts for revenues and expenditures of grants restricted for specific educational projects. This fund includes all initiatives in the ODE Aligning for Student Success Integrated Guidance. The Grant Fund, overall, has been declining over the last few years as the Elementary and Secondary School Emergency Relief (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 59.8% of the total Grant Fund revenue in the 2026-27 budget, while Federal sources make up 38.1% of the total Grant Fund. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.1% of the Grant Fund budget is primarily from local sources, the majority of which are grants from the Beaverton Education Foundation (BEF), and Intermediate Sources, which represents grants from Washington County.

Expenditures – Approximately 65.0% 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 purchased services at 10.6% and supplies and materials at 9.6%. Capital outlay has been one of the largest components for the last few years due to an approximately $19.8 million EPA award for electric school buses that was awarded in 2023-24. The majority of the buses related to this grant will have been received by the end of the 2025-26 fiscal year. Expenditures in the Grant Fund must follow the requirements of each individual grant. Overall, these areas do not shift significantly from year to year.



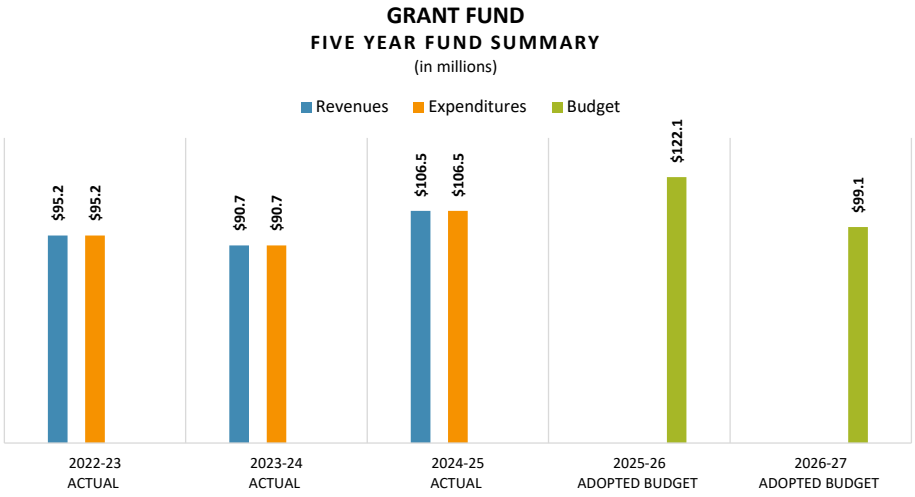
BEAVERTON SCHOOL DISTRICT
GRANT FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

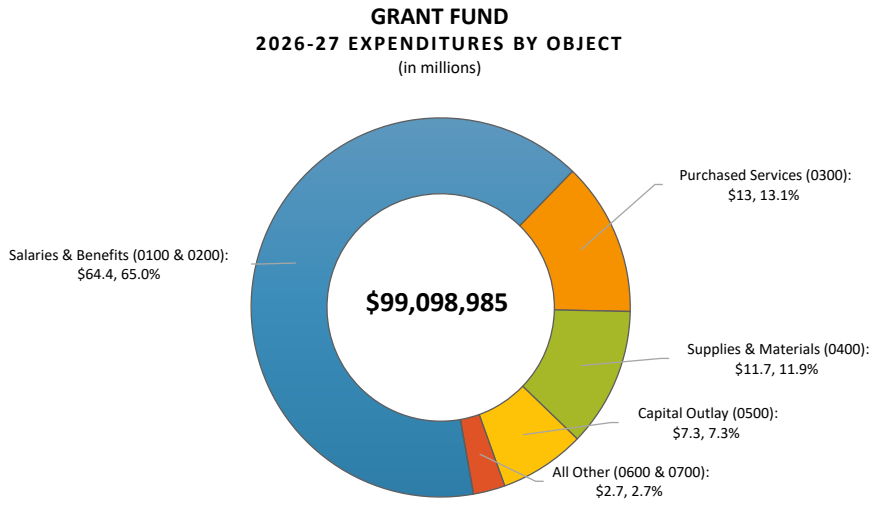
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
1110	Elementary Programs	62.0	63.0	41.6	37.6	-	-	-	-	-	-	$ 15,330,767	15.5%
1120	Middle School Programs	7.8	7.4	-	-	-	-	-	-	-	-	3,186,918	3.2%
1130	High School Programs	20.3	24.2	0.4	-	-	-	-	-	-	-	6,436,976	6.5%
1140	Pre-Kindergarten Programs	2.0	2.0	3.5	3.5	-	-	-	-	-	-	901,167	0.9%
1220	Restrictive Programs for Students with Disabilities	3.0	3.0	-	-	-	-	-	-	-	-	2,411,272	2.4%
1250	Less Restrictive Programs for Students with Disabilities	22.5	17.6	-	-	-	-	-	-	-	-	2,885,721	2.9%
1270	Educationally Underserved	12.5	4.7	4.6	2.0	-	-	-	-	0.3	0.1	8,120,834	8.2%
1280	Alternative Education	-	-	-	-	-	-	-	-	-	-	119,468	0.1%
1290	Designated Programs	107.0	102.3	10.1	9.4	-	-	-	-	-	-	19,808,395	20.0%
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	-	-	2,118,879	2.1%
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	137,540	0.1%
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	1,215,690	1.2%
	INSTRUCTION	**237.1**	**224.2**	**60.2**	**52.5**	**-**	**-**	**-**	**-**	**0.3**	**0.1**	**62,673,627**	**63.3%**
2110	Attendance & Social Work Services	25.0	18.7	25.2	24.0	-	-	-	-	-	-	4,541,958	4.6%
2120	Guidance Services	11.8	11.8	-	-	-	-	-	-	-	-	1,795,379	1.8%
2130	Health Services	21.3	21.3	-	-	-	-	0.2	0.2	-	-	3,437,028	3.5%
2140	Psychological Services	6.3	6.3	-	-	-	-	-	-	-	-	990,789	1.0%
2150	Speech Pathology and Audiology Services	5.8	5.8	-	-	-	-	-	-	-	-	916,409	0.9%
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-	-	-	4,745,537	4.8%
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-	3.0	2.0	611,074	0.6%
2210	Improvement of Instruction Services	1.0	1.3	2.0	2.0	-	-	-	-	0.5	0.6	771,903	0.8%
2220	Educational Media Services	0.3	0.3	-	-	-	-	-	-	-	-	146,751	0.2%
2240	Instructional Staff Development	6.4	5.8	-	-	-	-	-	-	-	-	4,685,702	4.7%
2410	Office of the Principal Services	-	-	0.5	0.5	-	-	-	-	-	-	35,776	0.0%
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-	1.0	1.0	262,508	0.3%
2520	Fiscal Services	-	-	-	-	-	-	-	-	-	-	2,682,415	2.7%
2540	Operation & Maintenance of Plant Services	-	-	-	-	-	-	-	-	-	-	105,908	0.1%
2550	Student Transportation Services	-	-	-	-	-	-	-	-	-	-	7,514,928	7.6%
2640	Staff Services	-	-	-	-	-	-	-	-	1.0	1.0	317,124	0.3%
2660	Technology Services	-	-	-	-	-	-	-	-	-	-	100,000	0.1%
2680	Interpretation/Translation Services	-	-	-	-	-	-	-	-	-	-	26,308	0.0%
	SUPPORT SERVICES	**77.9**	**71.3**	**27.7**	**26.5**	**-**	**-**	**0.2**	**0.2**	**5.5**	**4.6**	**33,687,497**	**34.0%**
3120	Food Prep/Dispensing Services	-	-	-	-	-	-	-	-	-	-	467,634	0.5%
3390	Other Community Services	-	-	-	-	-	-	-	-	-	-	1,870,227	1.9%
3500	Custody & Care of Children Services	-	-	-	-	-	-	-	-	-	-	100,000	0.1%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,437,861**	**2.5%**
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	300,000	0.3%
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**300,000**	**0.3%**
	FUND TOTAL:	**315.0**	**295.5**	**87.9**	**79.0**	**-**	**-**	**0.2**	**0.2**	**5.8**	**4.7**	**$ 99,098,985**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 1,105,690	$ 508,057	$ 939,092	$ 1,988,994	$ 1,882,947	$ 1,882,947	$ 1,882,947
2000	Intermediate Revenue	204,360	203,417	188,213	640,874	200,000	200,000	200,000
3000	State Revenue	59,157,660	53,356,370	70,499,483	71,062,106	59,342,764	59,342,764	59,342,764
4000	Federal Revenue	34,761,185	36,648,853	34,911,858	48,367,127	37,673,274	37,673,274	37,673,274
	Total Revenues	**$ 95,228,895**	**$ 90,716,697**	**$ 106,538,645**	**$ 122,059,101**	**$ 99,098,985**	**$ 99,098,985**	**$ 99,098,985**
0100	Salaries	$ 49,666,844	$ 43,972,027	$ 46,397,200	$ 43,798,276	$ 41,680,959	$ 41,680,959	$ 41,680,959
0200	Associated Payroll Costs	26,493,413	24,837,602	25,258,621	25,020,188	22,793,529	22,793,529	22,793,529
0300	Purchased Services	8,213,509	9,259,309	9,124,002	14,092,736	12,953,765	12,953,765	12,953,765
0400	Supplies & Materials	5,029,781	4,501,070	4,735,963	7,042,671	11,736,201	11,736,201	11,736,201
0500	Capital Outlay	2,785,029	5,512,082	18,930,544	29,232,769	7,251,616	7,251,616	7,251,616
0600	Other Objects	2,118,816	2,344,512	2,092,315	2,872,461	2,682,915	2,682,915	2,682,915
0700	Transfers	921,503	290,095	-	-	-	-	-
	Total Expenditures	**$ 95,228,895**	**$ 90,716,697**	**$ 106,538,645**	**$ 122,059,101**	**$ 99,098,985**	**$ 99,098,985**	**$ 99,098,985**
	Beginning Fund Balance	**$ -**	**$ -**	**$ -**				
	Change in Fund Balance	-	-	-				
	Ending Fund Balance	**$ -**	**$ -**	**$ -**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1920	Contrib/Donat - Private Source	$ 1,105,613	$ 508,057	$ 939,092	$ 1,988,994	$ 1,882,947	$ 1,882,947	$ 1,882,947
	1960	Recovery of Prior Year Exp	77	-	-	-	-	-	-
		Total 1000	**1,105,690**	**508,057**	**939,092**	**1,988,994**	**1,882,947**	**1,882,947**	**1,882,947**
2000	**Intermediate Revenue**								
	2200	Restricted Revenue	204,360	203,417	188,213	640,874	200,000	200,000	200,000
		Total 2000	**204,360**	**203,417**	**188,213**	**640,874**	**200,000**	**200,000**	**200,000**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	59,157,660	53,356,370	70,499,483	71,062,106	59,342,764	59,342,764	59,342,764
		Total 3000	**59,157,660**	**53,356,370**	**70,499,483**	**71,062,106**	**59,342,764**	**59,342,764**	**59,342,764**
4000	**Federal Revenue**								
	4300	Restr Revenue Direct - Federal	33,680	56,520	6,548,332	19,836,700	4,502,503	4,502,503	4,502,503
	4500	Restr Rev from Fed Thru State	34,422,867	36,552,567	28,327,258	28,481,155	32,989,771	32,989,771	32,989,771
	4700	Fed Grants Thru Interm Sources	304,639	39,765	36,268	49,272	181,000	181,000	181,000
		Total 4000	**34,761,185**	**36,648,853**	**34,911,858**	**48,367,127**	**37,673,274**	**37,673,274**	**37,673,274**
		FUND 250 TOTAL	**$ 95,228,895**	**$ 90,716,697**	**$ 106,538,645**	**$ 122,059,101**	**$ 99,098,985**	**$ 99,098,985**	**$ 99,098,985**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**										
	0100	Salaries	$ 4,946,775	$ 6,264,503	$ 7,990,484	$ 8,171,877	103.6	$ 8,356,007	$ 8,356,007	$ 8,356,007	100.6
	0200	Associated Payroll Costs	2,696,801	3,759,721	4,815,820	5,237,882	-	5,004,161	5,004,161	5,004,161	-
	0300	Purchased Services	464,461	1,458,864	1,673,736	1,068,154	-	1,788,420	1,788,420	1,788,420	-
	0400	Supplies & Materials	464,119	974,150	1,570,820	427,368	-	182,179	182,179	182,179	-
	0600	Other Objects	-	-	-	15,000	-	-	-	-	-
	0700	Transfers	911,503	290,095	-	-	-	-	-	-	-
		Total 1110	**9,483,659**	**12,747,333**	**16,050,860**	**14,920,281**	**103.6**	**15,330,767**	**15,330,767**	**15,330,767**	**100.6**
1120	**Middle School Programs**										
	0100	Salaries	2,369,431	1,609,490	1,098,825	861,800	7.8	1,024,695	1,024,695	1,024,695	7.4
	0200	Associated Payroll Costs	1,223,473	886,002	567,966	495,668	-	522,091	522,091	522,091	-
	0300	Purchased Services	2,080,731	2,261,709	2,266,856	84,661	-	1,619,158	1,619,158	1,619,158	-
	0400	Supplies & Materials	62,246	296,945	160,266	48,014	-	20,974	20,974	20,974	-
	0600	Other Objects	-	210	-	-	-	-	-	-	-
		Total 1120	**5,735,881**	**5,054,356**	**4,093,914**	**1,490,143**	**7.8**	**3,186,918**	**3,186,918**	**3,186,918**	**7.4**
1130	**High School Programs**										
	0100	Salaries	4,205,810	2,499,669	2,644,139	2,426,158	20.7	2,908,820	2,908,820	2,908,820	24.2
	0200	Associated Payroll Costs	2,211,983	1,390,354	1,437,877	1,359,186	-	1,594,103	1,594,103	1,594,103	-
	0300	Purchased Services	520,498	181,860	455,835	2,802,468	-	361,619	361,619	361,619	-
	0400	Supplies & Materials	789,181	463,210	743,611	1,365,783	-	1,516,808	1,516,808	1,516,808	-
	0500	Capital Outlay	97,049	21,115	58,577	8,508	-	55,576	55,576	55,576	-
	0600	Other Objects	4,543	4,875	8,260	19,712	-	50	50	50	-
		Total 1130	**7,829,064**	**4,561,082**	**5,348,299**	**7,981,815**	**20.7**	**6,436,976**	**6,436,976**	**6,436,976**	**24.2**
1140	**Pre-Kindergarten Programs**										
	0100	Salaries	276,314	891,524	676,115	451,384	5.5	364,951	364,951	364,951	5.5
	0200	Associated Payroll Costs	205,054	546,392	433,662	295,230	-	250,578	250,578	250,578	-
	0300	Purchased Services	9,777	2,440	13,687	291,000	-	21,840	21,840	21,840	-
	0400	Supplies & Materials	39,779	81,273	123,538	364,368	-	263,798	263,798	263,798	-
	0500	Capital Outlay	-	-	5,521	-	-	-	-	-	-
	0600	Other Objects	-	-	270	-	-	-	-	-	-
		Total 1140	**530,924**	**1,521,627**	**1,252,792**	**1,401,982**	**5.5**	**901,167**	**901,167**	**901,167**	**5.5**
1210	**Programs for Talented & Gifted**										
	0100	Salaries	750	-	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	274	-	-	-	-	-	-	-	-
		Total 1210	**1,024**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**										
	0100	Salaries	890,893	967,342	2,487,398	304,568	3.0	444,038	444,038	444,038	3.0
	0200	Associated Payroll Costs	480,161	582,823	1,438,861	180,210	-	213,635	213,635	213,635	-
	0300	Purchased Services	303	378	8,752	22,139	-	1,703,189	1,703,189	1,703,189	-
	0400	Supplies & Materials	-	3,652	-	15,027	-	50,410	50,410	50,410	-
	0600	Other Objects	166	-	-	-	-	-	-	-	-
		Total 1220	**1,371,522**	**1,554,194**	**3,935,011**	**521,944**	**3.0**	**2,411,272**	**2,411,272**	**2,411,272**	**3.0**
1250	**Less Restrictive Programs**										
	0100	Salaries	1,841,605	1,451,928	677,707	2,134,035	22.5	1,848,992	1,848,992	1,848,992	17.6
	0200	Associated Payroll Costs	1,076,859	950,227	399,680	1,272,531	-	998,671	998,671	998,671	-
	0300	Purchased Services	-	-	3,176	-	-	6,770	6,770	6,770	-
	0400	Supplies & Materials	-	-	15,401	-	-	30,988	30,988	30,988	-
	0600	Other Objects	-	-	-	-	-	300	300	300	-
		Total 1250	**2,918,465**	**2,402,155**	**1,095,965**	**3,406,566**	**22.5**	**2,885,721**	**2,885,721**	**2,885,721**	**17.6**
1270	**Educationally Underserved**										
	0100	Salaries	3,449,842	3,788,015	4,158,426	2,611,085	17.3	2,652,115	2,652,115	2,652,115	6.8
	0200	Associated Payroll Costs	2,012,697	2,196,809	2,410,080	1,383,107	-	1,094,380	1,094,380	1,094,380	-
	0300	Purchased Services	157,377	250,978	453,538	829,491	-	197,038	197,038	197,038	-
	0400	Supplies & Materials	650,542	379,564	318,924	1,789,012	-	4,177,301	4,177,301	4,177,301	-
	0600	Other Objects	-	-	1,800	-	-	-	-	-	-
		Total 1270	**6,270,458**	**6,615,366**	**7,342,767**	**6,612,695**	**17.3**	**8,120,834**	**8,120,834**	**8,120,834**	**6.8**
1280	**Alternative Education**										
	0100	Salaries	76,696	84,329	6,899	22,194	-	23,016	23,016	23,016	-
	0200	Associated Payroll Costs	47,444	48,961	1,861	9,344	-	8,971	8,971	8,971	-
	0300	Purchased Services	2,707	175,816	64,263	103,604	-	33,894	33,894	33,894	-
	0400	Supplies & Materials	834	1,323	821	29,127	-	53,587	53,587	53,587	-
	0600	Other Objects	-	10,000	5,000	20,000	-	-	-	-	-
		Total 1280	**127,681**	**320,429**	**78,844**	**184,269**	**-**	**119,468**	**119,468**	**119,468**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1290	**Designated Programs**										
	0100	Salaries	11,014,323	11,604,586	11,642,515	12,421,360	117.1	12,295,137	12,295,137	12,295,137	111.7
	0200	Associated Payroll Costs	6,135,983	6,543,646	6,471,744	7,229,394	-	6,869,595	6,869,595	6,869,595	-
	0300	Purchased Services	650,124	399,153	323,542	179,516	-	301,464	301,464	301,464	-
	0400	Supplies & Materials	1,091,207	364,966	617,353	444,400	-	342,199	342,199	342,199	-
	0500	Capital Outlay	148,744	-	61,243	-	-	-	-	-	-
	0600	Other Objects	1,377	-	1,326	874	-	-	-	-	-
	0700	Transfers	10,000	-	-	-	-	-	-	-	-
		Total 1290	**19,051,758**	**18,912,351**	**19,117,723**	**20,275,544**	**117.1**	**19,808,395**	**19,808,395**	**19,808,395**	**111.7**
1410	**Summer School - Elem School**										
	0100	Salaries	1,375,429	1,295,329	1,858,121	932,745	-	202,785	202,785	202,785	-
	0200	Associated Payroll Costs	426,382	389,965	595,326	376,925	-	67,327	67,327	67,327	-
	0300	Purchased Services	-	4,830	4,683	-	-	-	-	-	-
	0400	Supplies & Materials	232,648	188,639	24,950	83,053	-	1,848,767	1,848,767	1,848,767	-
	0600	Other Objects	-	762	-	-	-	-	-	-	-
		Total 1410	**2,034,458**	**1,879,525**	**2,483,080**	**1,392,723**	**-**	**2,118,879**	**2,118,879**	**2,118,879**	**-**
1420	**Summer School - Middle School**										
	0100	Salaries	599,208	321,768	427,585	393,506	-	-	-	-	-
	0200	Associated Payroll Costs	188,338	99,459	138,523	117,579	-	-	-	-	-
	0300	Purchased Services	-	4,037	-	-	-	-	-	-	-
	0400	Supplies & Materials	106,519	23,286	10,473	5,576	-	-	-	-	-
		Total 1420	**894,065**	**448,549**	**576,581**	**516,661**	**-**	**-**	**-**	**-**	**-**
1430	**Summer School - High School**										
	0100	Salaries	738,337	480,926	842,081	630,621	-	58,005	58,005	58,005	-
	0200	Associated Payroll Costs	244,152	154,830	278,407	231,694	-	19,258	19,258	19,258	-
	0300	Purchased Services	3,522	23,690	45	-	-	-	-	-	-
	0400	Supplies & Materials	117,884	150,874	29,506	14,329	-	60,277	60,277	60,277	-
		Total 1430	**1,103,896**	**810,320**	**1,150,039**	**876,644**	**-**	**137,540**	**137,540**	**137,540**	**-**
1460	**Summer School - Special Programs**										
	0100	Salaries	-	44,286	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	14,699	-	-	-	-	-	-	-
	0300	Purchased Services	-	24,275	-	-	-	-	-	-	-
	0400	Supplies & Materials	-	11,697	-	-	-	-	-	-	-
		Total 1460	**-**	**94,957**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**										
	0100	Salaries	961,097	550,549	312,988	512,011	-	515,384	515,384	515,384	-
	0200	Associated Payroll Costs	319,092	177,716	103,100	181,865	-	171,114	171,114	171,114	-
	0300	Purchased Services	543,187	108,730	274,816	66,773	-	139,109	139,109	139,109	-
	0400	Supplies & Materials	53,256	246,282	237,019	50,458	-	390,083	390,083	390,083	-
		Total 1490	**1,876,632**	**1,083,277**	**927,924**	**811,107**	**-**	**1,215,690**	**1,215,690**	**1,215,690**	**-**
2110	**Attendance & Social Work Services**										
	0100	Salaries	5,321,332	4,648,443	3,625,986	3,558,379	50.2	2,732,271	2,732,271	2,732,271	42.7
	0200	Associated Payroll Costs	3,210,403	2,859,690	2,262,368	2,414,012	-	1,789,599	1,789,599	1,789,599	-
	0300	Purchased Services	130,633	643,921	1,409	110,786	-	5,018	5,018	5,018	-
	0400	Supplies & Materials	90,281	76,901	1,427	32,097	-	15,070	15,070	15,070	-
	0600	Other Objects	95	-	-	200	-	-	-	-	-
		Total 2110	**8,752,744**	**8,228,956**	**5,891,190**	**6,115,474**	**50.2**	**4,541,958**	**4,541,958**	**4,541,958**	**42.7**
2120	**Guidance Services**										
	0100	Salaries	961,951	968,006	1,015,036	1,086,489	11.8	1,120,006	1,120,006	1,120,006	11.8
	0200	Associated Payroll Costs	473,388	508,352	567,591	656,579	-	631,461	631,461	631,461	-
	0300	Purchased Services	209,859	199,771	224,772	120,000	-	43,912	43,912	43,912	-
	0400	Supplies & Materials	156,494	-	-	-	-	-	-	-	-
		Total 2120	**1,801,691**	**1,676,129**	**1,807,399**	**1,863,068**	**11.8**	**1,795,379**	**1,795,379**	**1,795,379**	**11.8**
2130	**Health Services**										
	0100	Salaries	1,833,875	1,856,174	1,968,263	2,176,340	21.5	2,225,937	2,225,937	2,225,937	21.5
	0200	Associated Payroll Costs	1,047,359	1,079,410	1,114,758	1,311,151	-	1,210,740	1,210,740	1,210,740	-
	0300	Purchased Services	22,257	23,500	15,455	19,400	-	-	-	-	-
	0400	Supplies & Materials	-	-	16,273	96,108	-	351	351	351	-
	0500	Capital Outlay	-	30,440	-	-	-	-	-	-	-
		Total 2130	**2,903,492**	**2,989,524**	**3,114,749**	**3,602,999**	**21.5**	**3,437,028**	**3,437,028**	**3,437,028**	**21.5**
2140	**Psychological Service**										
	0100	Salaries	1,368,375	599,345	634,148	607,100	6.3	637,220	637,220	637,220	6.3
	0200	Associated Payroll Costs	823,355	383,460	377,839	350,762	-	353,569	353,569	353,569	-
	0400	Supplies & Materials	4,600	-	-	-	-	-	-	-	-
		Total 2140	**2,196,329**	**982,805**	**1,011,986**	**957,862**	**6.3**	**990,789**	**990,789**	**990,789**	**6.3**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2150	**Speech Path & Audiology Services**										
	0100	Salaries	802,985	376,742	722,097	587,995	5.8	592,795	592,795	592,795	5.8
	0200	Associated Payroll Costs	441,304	215,755	388,173	343,706	-	323,614	323,614	323,614	-
	0300	Purchased Services	31,800	-	-	-	-	-	-	-	-
	0400	Supplies & Materials	36	-	-	-	-	-	-	-	-
		Total 2150	**1,276,126**	**592,497**	**1,110,270**	**931,701**	**5.8**	**916,409**	**916,409**	**916,409**	**5.8**
2160	**Other Student Treatment Services**										
	0100	Salaries	3,000	-	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	997	-	-	-	-	-	-	-	-
	0300	Purchased Services	1,731,609	1,862,288	2,149,942	6,500,000	-	4,745,537	4,745,537	4,745,537	-
		Total 2160	**1,735,606**	**1,862,288**	**2,149,942**	**6,500,000**	**-**	**4,745,537**	**4,745,537**	**4,745,537**	**-**
2190	**Direction of Student Support Services**										
	0100	Salaries	1,029,180	734,737	866,239	1,372,086	3.0	392,324	392,324	392,324	2.0
	0200	Associated Payroll Costs	532,072	424,884	271,789	304,842	-	208,551	208,551	208,551	-
	0300	Purchased Services	12,803	41,523	16,585	103,121	-	-	-	-	-
	0400	Supplies & Materials	463,936	322,760	34,705	335,054	-	10,199	10,199	10,199	-
		Total 2190	**2,037,991**	**1,523,903**	**1,189,318**	**2,115,103**	**3.0**	**611,074**	**611,074**	**611,074**	**2.0**
2210	**Improvement Instruction Services**										
	0100	Salaries	1,540,555	977,008	282,757	333,184	3.5	467,598	467,598	467,598	3.9
	0200	Associated Payroll Costs	794,234	557,058	176,664	203,986	-	251,916	251,916	251,916	-
	0300	Purchased Services	440,373	271,539	38,318	232,521	-	52,389	52,389	52,389	-
	0400	Supplies & Materials	25,624	9,190	8,819	-	-	-	-	-	-
		Total 2210	**2,800,786**	**1,814,794**	**506,557**	**769,691**	**3.5**	**771,903**	**771,903**	**771,903**	**3.9**
2220	**Educational Media Services**										
	0100	Salaries	697,412	26,368	29,186	28,199	0.3	29,595	29,595	29,595	0.3
	0200	Associated Payroll Costs	366,099	14,855	16,145	15,841	-	15,781	15,781	15,781	-
	0300	Purchased Services	81,204	87,514	92,835	92,835	-	98,375	98,375	98,375	-
	0400	Supplies & Materials	11,223	203,137	-	100,000	-	3,000	3,000	3,000	-
		Total 2220	**1,155,938**	**331,873**	**138,166**	**236,875**	**0.3**	**146,751**	**146,751**	**146,751**	**0.3**
2230	**Assessment and Testing**										
	0100	Salaries	-	1,006	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	350	-	-	-	-	-	-	-
	0300	Purchased Services	-	-	59,121	-	-	-	-	-	-
		Total 2230	**-**	**1,356**	**59,121**	**-**	**-**	**-**	**-**	**-**	**-**
2240	**Instructional Staff Development**										
	0100	Salaries	1,311,137	962,398	1,980,058	1,582,743	6.4	1,998,271	1,998,271	1,998,271	5.8
	0200	Associated Payroll Costs	585,216	453,156	752,639	737,825	-	835,527	835,527	835,527	-
	0300	Purchased Services	671,599	660,860	550,187	554,778	-	1,332,073	1,332,073	1,332,073	-
	0400	Supplies & Materials	173,307	41,282	104,192	729,620	-	519,831	519,831	519,831	-
	0600	Other Objects	-	1,180	12,734	13,600	-	-	-	-	-
		Total 2240	**2,741,259**	**2,118,876**	**3,399,810**	**3,618,566**	**6.4**	**4,685,702**	**4,685,702**	**4,685,702**	**5.8**
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	129,289	17,254	18,885	18,864	0.5	19,868	19,868	19,868	0.5
	0200	Associated Payroll Costs	48,255	17,894	19,256	15,475	-	15,908	15,908	15,908	-
		Total 2410	**177,544**	**35,148**	**38,140**	**34,339**	**0.5**	**35,776**	**35,776**	**35,776**	**0.5**
2490	**Other Support Serv-Sch Admin**										
	0100	Salaries	147,501	155,199	152,497	159,663	1.0	167,688	167,688	167,688	1.0
	0200	Associated Payroll Costs	86,918	90,975	91,438	96,994	-	94,820	94,820	94,820	-
		Total 2490	**234,419**	**246,174**	**243,935**	**256,657**	**1.0**	**262,508**	**262,508**	**262,508**	**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	2,109,344	2,170,947	2,062,347	2,802,775	-	2,682,415	2,682,415	2,682,415	-
		Total 2520	**2,140,911**	**2,170,947**	**2,062,347**	**2,802,775**	**-**	**2,682,415**	**2,682,415**	**2,682,415**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2540	**Operation & Maint of Plant Services**										
	0100	Salaries	723,246	461,316	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	392,156	327,631	-	-	-	-	-	-	-
	0300	Purchased Services	114,183	311,941	70,589	67,384	-	105,908	105,908	105,908	-
	0400	Supplies & Materials	16,775	19,059	72,011	200,000	-	-	-	-	-
	0500	Capital Outlay	2,167,261	5,162,143	2,585,684	-	-	-	-	-	-
	0600	Other Objects	-	150,332	320	-	-	-	-	-	-
		Total 2540	**3,413,622**	**6,432,423**	**2,728,603**	**267,384**	**-**	**105,908**	**105,908**	**105,908**	**-**
2550	**Student Transportation Services**										
	0100	Salaries	330,538	79,528	68,012	174,720	-	92,269	92,269	92,269	-
	0200	Associated Payroll Costs	100,994	30,926	21,058	69,494	-	36,642	36,642	36,642	-
	0300	Purchased Services	153,703	88,137	114,320	163,145	-	9,104	9,104	9,104	-
	0400	Supplies & Materials	10,868	8,561	4,380	17,191	-	180,723	180,723	180,723	-
	0500	Capital Outlay	328,800	177,071	7,967,088	20,874,261	-	7,196,040	7,196,040	7,196,040	-
	0600	Other Objects	90	-	-	300	-	150	150	150	-
		Total 2550	**924,993**	**384,222**	**8,174,857**	**21,299,111**	**-**	**7,514,928**	**7,514,928**	**7,514,928**	**-**
2570	**Internal Services**										
	0100	Salaries	11,250	-	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	3,868	-	-	-	-	-	-	-	-
		Total 2570	**15,118**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**										
	0100	Salaries	2,500	13,957	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	845	4,959	-	-	-	-	-	-	-
	0300	Purchased Services	13,960	-	-	-	-	-	-	-	-
		Total 2620	**17,305**	**18,916**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**										
	0100	Salaries	7,500	-	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	2,296	-	-	-	-	-	-	-	-
	0300	Purchased Services	-	-	10,084	-	-	-	-	-	-
	0400	Supplies & Materials	-	-	357	1,669	-	-	-	-	-
		Total 2630	**9,796**	**-**	**10,441**	**1,669**	**-**	**-**	**-**	**-**	**-**
2640	**Staff Services**										
	0100	Salaries	406,253	228,090	195,754	197,456	1.0	207,375	207,375	207,375	1.0
	0200	Associated Payroll Costs	214,675	120,908	101,483	112,571	-	109,749	109,749	109,749	-
	0300	Purchased Services	40,375	-	-	-	-	-	-	-	-
	0400	Supplies & Materials	11,189	1,355	-	-	-	-	-	-	-
	0600	Other Objects	3,000	-	-	-	-	-	-	-	-
		Total 2640	**675,492**	**350,352**	**297,237**	**310,027**	**1.0**	**317,124**	**317,124**	**317,124**	**1.0**
2660	**Technology Services**										
	0100	Salaries	133,739	-	-	-	-	-	-	-	-
	0200	Associated Payroll Costs	46,098	-	-	-	-	-	-	-	-
	0300	Purchased Services	-	75,799	178,628	-	-	-	-	-	-
	0400	Supplies & Materials	230,525	256,125	252,628	75,000	-	100,000	100,000	100,000	-
		Total 2660	**410,362**	**331,924**	**431,256**	**75,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
2680	**Interpretation/Translation Services**										
	0100	Salaries	-	-	660	-	-	-	-	-	-
	0200	Associated Payroll Costs	-	-	255	-	-	-	-	-	-
	0300	Purchased Services	-	-	1	-	-	3,190	3,190	3,190	-
	0400	Supplies & Materials	-	15,434	19,041	45,361	-	23,118	23,118	23,118	-
		Total 2680	**-**	**15,434**	**19,957**	**45,361**	**-**	**26,308**	**26,308**	**26,308**	**-**
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	-	-	-	-	-	-	-	-
	0400	Supplies & Materials	-	-	611	-	-	-	-	-	-
		Total 3110	**20,118**	**-**	**611**	**-**	**-**	**-**	**-**	**-**	**-**
3120	**Food Prep/Dispensing Services**										
	0100	Salaries	5,073	9,466	7,662	11,714	-	13,853	13,853	13,853	-
	0200	Associated Payroll Costs	2,242	4,784	1,992	5,313	-	5,502	5,502	5,502	-
	0400	Supplies & Materials	175,701	331,400	253,287	555,946	-	448,279	448,279	448,279	-
		Total 3120	**183,016**	**345,651**	**262,942**	**572,973**	**-**	**467,634**	**467,634**	**467,634**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget		2026-27 Budget			
			2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
3370	**Nonpublic School Students Services**										
	0400	Supplies & Materials	-	-	1,302	-	-	-	-	-	-
		Total 3370	**-**	**-**	**1,302**	**-**	**-**	**-**	**-**	**-**	**-**
3390	**Other Community Services**										
	0100	Salaries	71,145	2,751	6,677	30,000	-	254,944	254,944	254,944	-
	0200	Associated Payroll Costs	24,419	951	2,266	11,022	-	84,644	84,644	84,644	-
	0300	Purchased Services	30,282	22,946	51,461	30,960	-	32,380	32,380	32,380	-
	0400	Supplies & Materials	46,777	23,380	109,265	213,110	-	1,498,259	1,498,259	1,498,259	-
	0600	Other Objects	200	910	-	-	-	-	-	-	-
		Total 3390	**172,822**	**50,939**	**169,668**	**285,092**	**-**	**1,870,227**	**1,870,227**	**1,870,227**	**-**
3500	**Custody & Care of Children Services**										
	0100	Salaries	-	-	-	-	-	35,000	35,000	35,000	-
	0200	Associated Payroll Costs	-	-	-	-	-	11,622	11,622	11,622	-
	0300	Purchased Services	-	-	-	500,000	-	53,378	53,378	53,378	-
		Total 3500	**-**	**-**	**-**	**500,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
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**										
	0300	Purchased Services	-	72,811	7,368	150,000	-	300,000	300,000	300,000	-
	0400	Supplies & Materials	4,230	6,623	4,983	5,000	-	-	-	-	-
	0500	Capital Outlay	43,175	121,313	8,252,432	8,350,000	-	-	-	-	-
	0600	Other Objects	-	5,295	259	-	-	-	-	-	-
		Total 4150	**47,405**	**206,043**	**8,265,042**	**8,505,000**	**-**	**300,000**	**300,000**	**300,000**	**-**
		Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		FUND 250 TOTAL	**$ 95,228,895**	**$ 90,716,697**	**$ 106,538,645**	**$ 122,059,101**	**408.6**	**$ 99,098,985**	**$ 99,098,985**	**$ 99,098,985**	**379.1**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
250 - GRANT FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 1,882,947	$ 1,939,435	$ 1,997,618	$ 2,057,547
2000 Intermediate Revenue	200,000	202,000	204,020	206,060
3000 State Revenue	59,342,764	61,123,047	62,956,738	64,845,440
4000 Federal Revenue	37,673,274	38,803,472	39,967,576	41,166,604
Total Revenue	**$ 99,098,985**	**$ 102,067,954**	**$ 105,125,952**	**$ 108,275,651**
Expenditures				
0100 Salaries	$ 41,680,959	$ 43,455,513	$ 44,847,130	$ 46,828,646
0200 Associated Payroll Costs	22,793,529	24,426,537	24,928,002	25,640,468
0300 Purchased Services	12,953,765	12,342,378	12,712,649	12,794,029
0400 Supplies & Materials	11,736,201	11,610,960	12,098,627	12,161,587
0500 Capital Outlay	7,251,616	7,469,164	7,693,239	7,919,227
0600 Other Objects	2,682,915	2,763,402	2,846,305	2,931,694
Total Expenditures	**$ 99,098,985**	**$ 102,067,954**	**$ 105,125,952**	**$ 108,275,651**

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 2026-27 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.

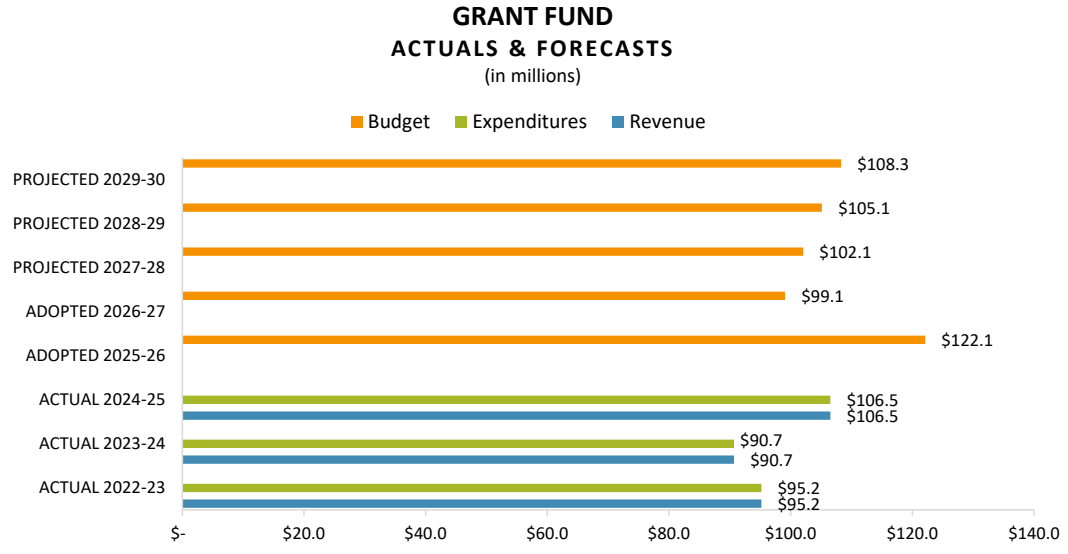
Local Sources are projected to increase by 3%, Intermediate Sources by 1%, State Sources by 3%, and Federal Sources by 3%, with the exceptions noted above.

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 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.

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.

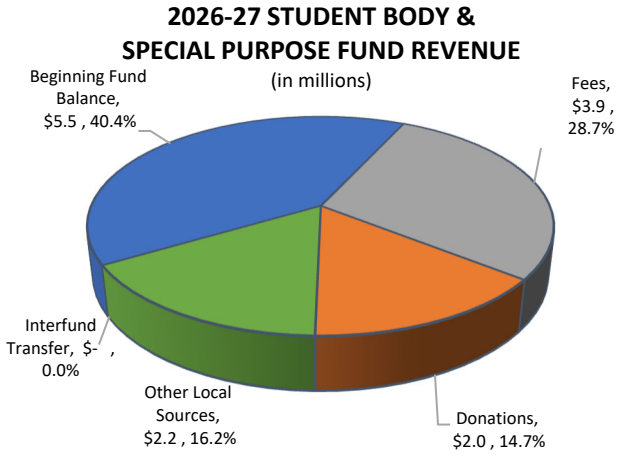
Student Body & Special Purpose Fund (260)


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 sources 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 59.6% of the total 2026-27 budgeted revenue is from local sources, including 14.7% of the local sources from donations and 28.7% from fees. The remaining 40.4% 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 73.2% of the 2024-25 actual expenditures being in this area and making up 87.7% of the 2026-27 budget.

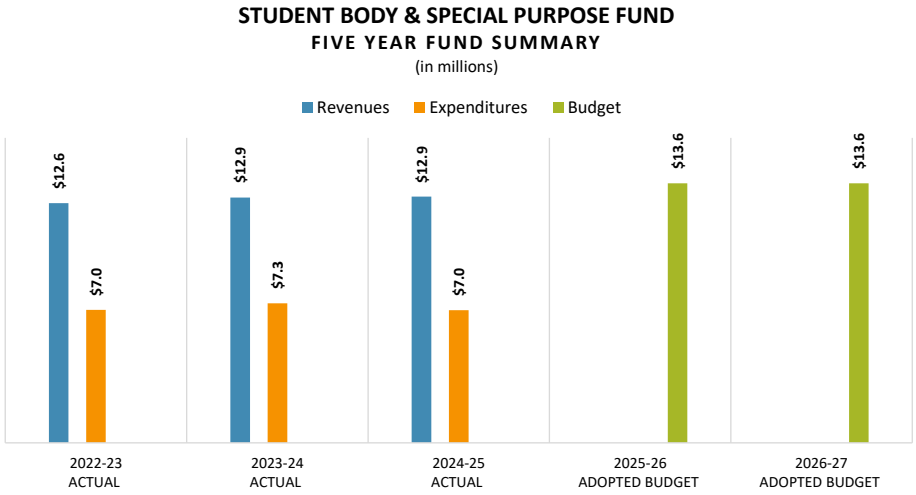
BEAVERTON SCHOOL DISTRICT
STUDENT BODY & SPECIAL PURPOSE FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

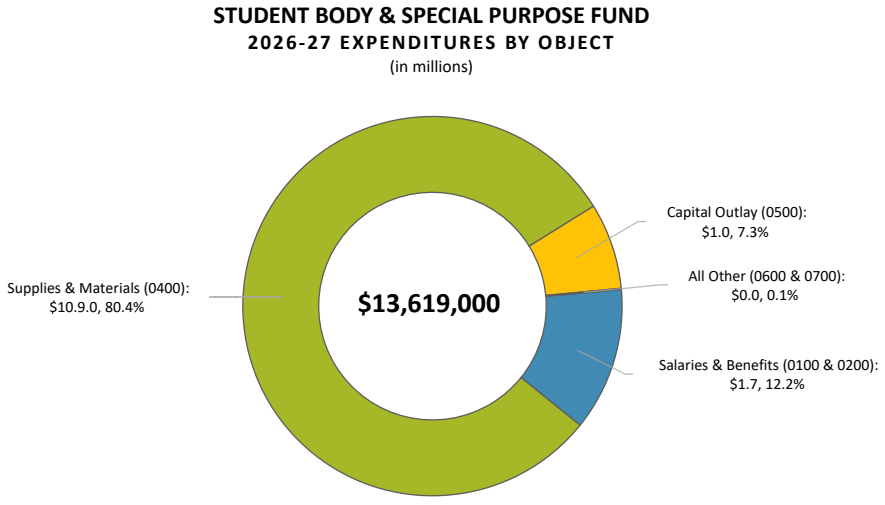
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
1110	Elementary Programs	-	-	-	-	-	-	-	-	-	-	$ 1,779,017	13.1%
1120	Middle School Programs	-	-	-	-	-	-	-	-	-	-	2,023,709	14.9%
1130	High School Programs	-	-	-	-	-	-	-	-	-	-	6,807,931	50.0%
1290	Designated Programs	-	-	-	-	-	-	-	-	-	-	125,000	0.9%
	INSTRUCTION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,735,657**	**78.8%**
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	-	-	-	-	-	-	-	-	493,343	3.6%
	SUPPORT SERVICES	**3.0**	**3.0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,518,343**	**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
260 - STUDENT BODY AND SPECIAL PURPOSE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 7,455,662	$ 7,203,211	$ 7,311,866	$ 8,000,000	$ 8,100,000	$ 8,100,000	$ 8,100,000
3000	State Revenue	68,569	66,080	64,017	-	-	-	-
5000	Other Sources	5,053,614	5,604,285	5,549,886	5,619,000	5,519,000	5,519,000	5,519,000
	Total Revenues	**$ 12,577,845**	**$ 12,873,576**	**$ 12,925,769**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**
0100	Salaries	$ 1,034,728	$ 1,097,803	$ 1,105,370	$ 1,138,038	$ 1,211,619	$ 1,211,619	$ 1,211,619
0200	Associated Payroll Costs	352,123	344,664	339,973	467,446	450,774	450,774	450,774
0300	Purchased Services	1,860,148	2,004,056	2,048,421	-	-	-	-
0400	Supplies & Materials	3,224,930	3,267,870	3,046,993	10,998,516	10,941,607	10,941,607	10,941,607
0500	Capital Outlay	148,768	111,850	14,142	1,000,000	1,000,000	1,000,000	1,000,000
0600	Other Objects	323,624	435,230	346,095	-	-	-	-
0700	Transfers	31,378	62,716	60,886	15,000	15,000	15,000	15,000
	Total Expenditures	**$ 6,975,700**	**$ 7,324,189**	**$ 6,961,881**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**
	Ending Fund Balance	**$ 5,602,145**	**$ 5,549,386**	**$ 5,963,889**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 5,052,084**	**$ 5,602,145**	**$ 5,549,386**				
	Change in Fund Balance	**550,061**	**(52,759)**	**414,502**				
	Ending Fund Balance	**$ 5,602,145**	**$ 5,549,386**	**$ 5,963,889**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 146,457	$ 167,381	$ 160,806	$ -	$ 100,000	$ 100,000	$ 100,000
	1710	Admissions	91,873	67,032	67,368	75,000	75,000	75,000	75,000
	1740	Fees	3,605,734	3,785,482	3,607,375	3,925,000	3,925,000	3,925,000	3,925,000
	1750	Concessions	7,552	7,908	5,073	-	-	-	-
	1760	Club Fund Raising	916,010	1,012,840	1,012,199	1,250,000	1,250,000	1,250,000	1,250,000
	1920	Contrib/Donat - Private Source	2,044,659	1,594,181	1,810,989	2,000,000	2,000,000	2,000,000	2,000,000
	1950	Textbook Sales & Rentals	25,385	22,345	25,673	-	-	-	-
	1960	Recovery of Prior Year Exp	1,762	5,545	8,298	-	-	-	-
	1990	Miscellaneous	616,230	540,496	614,085	750,000	750,000	750,000	750,000
		Total 1000	**7,455,662**	**7,203,211**	**7,311,866**	**8,000,000**	**8,100,000**	**8,100,000**	**8,100,000**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	68,569	66,080	64,017	-	-	-	-
		Total 3000	**68,569**	**66,080**	**64,017**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	1,530	2,140	500	19,000	19,000	19,000	19,000
	5400	Beginning Fund Balance	5,052,084	5,602,145	5,549,386	5,600,000	5,500,000	5,500,000	5,500,000
		Total 5000	**5,053,614**	**5,604,285**	**5,549,886**	**5,619,000**	**5,519,000**	**5,519,000**	**5,519,000**
		FUND 260 TOTAL	**$ 12,577,845**	**$ 12,873,576**	**$ 12,925,769**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0100	Salaries	$ 63,961	$ 96,728	$ 81,264	$ 184,438	-	$ 197,109	$ 197,109	$ 197,109	-
0200	Associated Payroll Costs	19,236	25,925	22,076	67,764	-	65,301	65,301	65,301	-
0300	Purchased Services	135,678	107,353	120,638	-	-	-	-	-	-
0400	Supplies & Materials	433,942	441,320	413,226	1,523,516	-	1,516,607	1,516,607	1,516,607	-
0500	Capital Outlay	8,112	29,035	-	-	-	-	-	-	-
0600	Other Objects	318	245	170	-	-	-	-	-	-
	Total 1110	**661,246**	**700,605**	**637,373**	**1,775,718**	**-**	**1,779,017**	**1,779,017**	**1,779,017**	**-**
1120	**Middle School Programs**									
0100	Salaries	21,670	35,605	42,289	245,093	-	261,930	261,930	261,930	-
0200	Associated Payroll Costs	5,389	8,903	8,832	90,047	-	86,779	86,779	86,779	-
0300	Purchased Services	94,701	141,267	121,773	-	-	-	-	-	-
0400	Supplies & Materials	266,838	234,429	181,741	1,725,000	-	1,675,000	1,675,000	1,675,000	-
0600	Other Objects	5,672	13,787	8,386	-	-	-	-	-	-
	Total 1120	**394,269**	**433,992**	**363,021**	**2,060,140**	**-**	**2,023,709**	**2,023,709**	**2,023,709**	**-**
1130	**High School Programs**									
0100	Salaries	565,932	651,837	681,331	392,149	-	419,088	419,088	419,088	-
0200	Associated Payroll Costs	135,902	150,630	162,319	144,075	-	138,843	138,843	138,843	-
0300	Purchased Services	1,580,101	1,695,937	1,763,262	-	-	-	-	-	-
0400	Supplies & Materials	2,266,526	2,313,569	2,200,705	6,250,000	-	6,250,000	6,250,000	6,250,000	-
0500	Capital Outlay	56,728	19,759	2,582	-	-	-	-	-	-
0600	Other Objects	317,047	420,278	337,189	-	-	-	-	-	-
0700	Transfers	31,378	48,716	54,335	-	-	-	-	-	-
	Total 1130	**4,953,615**	**5,300,727**	**5,201,725**	**6,786,224**	**-**	**6,807,931**	**6,807,931**	**6,807,931**	**-**
1220	**Restrictive Programs**									
0300	Purchased Services	-	8	108	-	-	-	-	-	-
0400	Supplies & Materials	13,689	23,401	18,031	-	-	-	-	-	-
0600	Other Objects	222	60	20	-	-	-	-	-	-
	Total 1220	**13,911**	**23,469**	**18,160**	**-**	**-**	**-**	**-**	**-**	**-**
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	-	770	-	-	-	-	-	-
	Total 1280	**8,909**	**-**	**770**	**-**	**-**	**-**	**-**	**-**	**-**
1290	**Designated Programs**									
0100	Salaries	3,243	3,018	2,416	-	-	-	-	-	-
0200	Associated Payroll Costs	910	787	511	-	-	-	-	-	-
0300	Purchased Services	369	-	34	-	-	-	-	-	-
0400	Supplies & Materials	5,394	4,384	2,062	125,000	-	125,000	125,000	125,000	-
	Total 1290	**9,915**	**8,189**	**5,023**	**125,000**	**-**	**125,000**	**125,000**	**125,000**	**-**
1490	**Summer School - Other Programs**									
0100	Salaries	-	2,332	7,300	-	-	-	-	-	-
0200	Associated Payroll Costs	-	803	2,029	-	-	-	-	-	-
0400	Supplies & Materials	-	-	2,241	-	-	-	-	-	-
	Total 1490	**-**	**3,135**	**11,570**	**-**	**-**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**									
0400	Supplies & Materials	-	2,104	2,085	-	-	-	-	-	-
	Total 2110	**-**	**2,104**	**2,085**	**-**	**-**	**-**	**-**	**-**	**-**
2120	**Guidance Services**									
0300	Purchased Services	-	2,980	8,063	-	-	-	-	-	-
0400	Supplies & Materials	8,430	4,397	3,248	-	-	-	-	-	-
0600	Other Objects	300	490	330	-	-	-	-	-	-
	Total 2120	**8,730**	**7,867**	**11,641**	**-**	**-**	**-**	**-**	**-**	**-**
2150	**Speech Path & Audiology Services**									
0400	Supplies & Materials	580	2,593	952	-	-	-	-	-	-
	Total 2150	**580**	**2,593**	**952**	**-**	**-**	**-**	**-**	**-**	**-**
2210	**Improvement Instruction Services**									
0100	Salaries	95,364	75,040	66,955	-	-	-	-	-	-
0200	Associated Payroll Costs	29,821	25,267	22,496	-	-	-	-	-	-
0400	Supplies & Materials	3,087	1,221	1,866	100,000	-	100,000	100,000	100,000	-
	Total 2210	**128,272**	**101,528**	**91,317**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2220	**Educational Media Services**									
0100	Salaries	-	-	456	-	-	-	-	-	-
0200	Associated Payroll Costs	-	-	43	-	-	-	-	-	-
0300	Purchased Services	576	-	718	-	-	-	-	-	-
0400	Supplies & Materials	40,413	32,329	19,162	100,000	-	100,000	100,000	100,000	-
0600	Other Objects	65	170	-	-	-	-	-	-	-
	Total 2220	**41,054**	**32,499**	**20,379**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
2240	**Instructional Staff Development**									
0100	Salaries	-	2,250	-	-	-	-	-	-	-
0200	Associated Payroll Costs	-	753	-	-	-	-	-	-	-
0300	Purchased Services	-	-	4,879	-	-	-	-	-	-
0400	Supplies & Materials	3,804	1,990	12,910	-	-	-	-	-	-
	Total 2240	**3,804**	**4,993**	**17,789**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**									
0100	Salaries	3,019	1,138	3,749	-	-	-	-	-	-
0200	Associated Payroll Costs	1,006	372	945	-	-	-	-	-	-
0300	Purchased Services	20,451	13,273	22,990	-	-	-	-	-	-
0400	Supplies & Materials	139,568	111,308	120,385	750,000	-	750,000	750,000	750,000	-
0500	Capital Outlay	-	6,419	-	-	-	-	-	-	-
0600	Other Objects	-	200	-	-	-	-	-	-	-
	Total 2410	**164,043**	**132,709**	**148,069**	**750,000**	**-**	**750,000**	**750,000**	**750,000**	**-**
2550	**Student Transportation Services**									
0100	Salaries	-	-	31	-	-	-	-	-	-
0200	Associated Payroll Costs	-	-	10	-	-	-	-	-	-
0400	Supplies & Materials	-	2,076	-	-	-	-	-	-	-
	Total 2550	**-**	**2,076**	**41**	**-**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**									
0300	Purchased Services	-	629	586	-	-	-	-	-	-
0400	Supplies & Materials	21,974	66,967	67,984	75,000	-	75,000	75,000	75,000	-
	Total 2630	**21,974**	**67,596**	**68,570**	**75,000**	**-**	**75,000**	**75,000**	**75,000**	**-**
2640	**Staff Services**									
0100	Salaries	280,739	229,856	219,579	316,358	3.0	333,492	333,492	333,492	3.0
0200	Associated Payroll Costs	159,582	131,225	120,712	165,560	-	159,851	159,851	159,851	-
	Total 2640	**440,321**	**361,080**	**340,291**	**481,918**	**3.0**	**493,343**	**493,343**	**493,343**	**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	-	4,000	-	-	-	-	-	-
0400	Supplies & Materials	10,635	20,472	395	350,000	-	350,000	350,000	350,000	-
	Total 3390	**18,635**	**20,472**	**4,395**	**350,000**	**-**	**350,000**	**350,000**	**350,000**	**-**
4150	**Building Acq Constr & Improv Services**									
0300	Purchased Services	12,443	42,290	600	-	-	-	-	-	-
0400	Supplies & Materials	-	5,116	-	-	-	-	-	-	-
0500	Capital Outlay	83,928	56,636	11,560	1,000,000	-	1,000,000	1,000,000	1,000,000	-
	Total 4150	**96,372**	**104,043**	**12,160**	**1,000,000**	**-**	**1,000,000**	**1,000,000**	**1,000,000**	**-**
	Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	-	14,000	6,551	15,000	-	15,000	15,000	15,000	-
	Total 5200	**-**	**14,000**	**6,551**	**15,000**	**-**	**15,000**	**15,000**	**15,000**	**-**
	FUND 260 TOTAL	**$ 6,975,700**	**$ 7,324,189**	**$ 6,961,881**	**$ 13,619,000**	**3.0**	**$ 13,619,000**	**$ 13,619,000**	**$ 13,619,000**	**3.0**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 8,100,000	$ 8,343,000	$ 8,593,290	$ 8,851,089
5000 Other Sources	5,519,000	5,620,662	5,732,852	5,860,269
Total Revenue	**$ 13,619,000**	**$ 13,963,662**	**$ 14,326,142**	**$ 14,711,358**
Expenditures				
0100 Salaries	$ 1,211,619	$ 1,278,413	$ 1,348,982	$ 1,423,545
0200 Associated Payroll Costs	450,774	509,809	578,512	661,491
0400 Supplies & Materials	10,941,607	11,160,440	11,383,648	11,611,322
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**	**$ 13,963,662**	**$ 14,326,142**	**$ 14,711,358**

Assumptions:

Revenues:

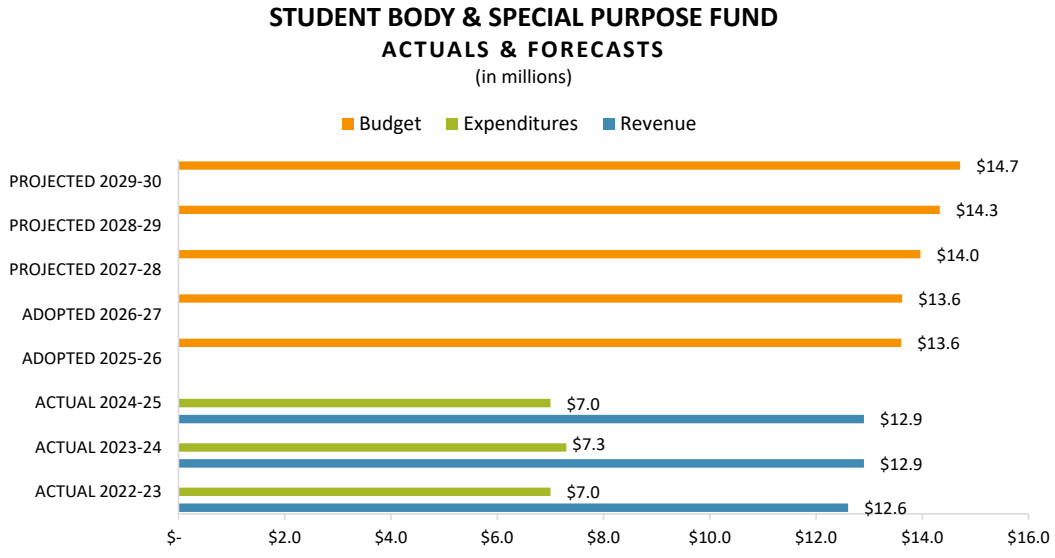
Revenue projections for the Student Body & Special Purpose Fund are based on historical trends and anticipated activity levels. Local Revenue, which includes student fees, fundraising, and community donations, is projected to increase by 3% annually. This projection reflects modest growth in community 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

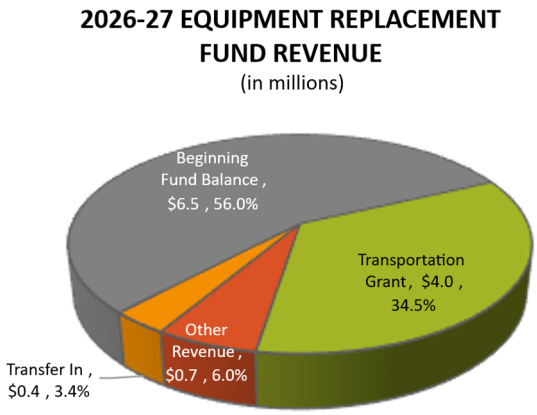
Equipment Replacement Fund (265)


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.

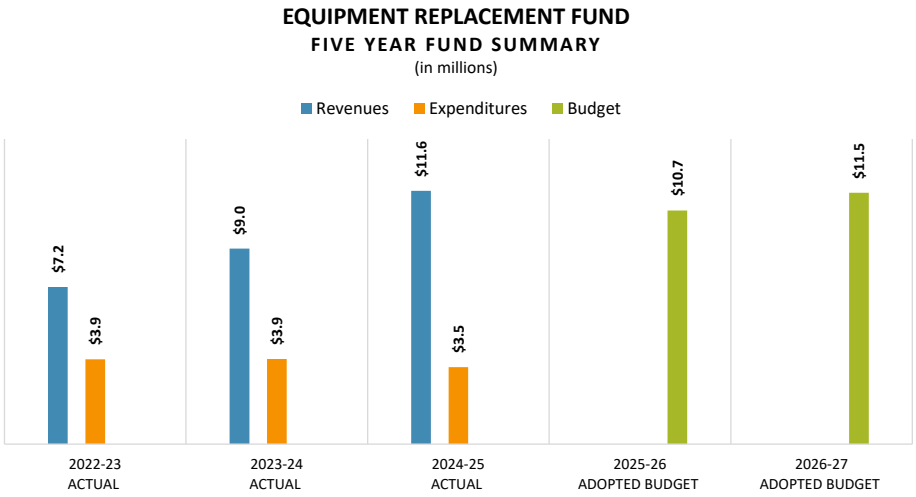
Revenue – The four main sources of revenue for the Equipment Replacement Fund are Senate Bill 1149 (SB1149) contributions, Chromebook replacement fees, State School Fund transportation grant and a transfer from the General Fund. The District is reimbursed at a rate of 70% of eligible transportation costs 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 $405,000 transfer from the General Fund for future replacements of the Maintenance and Safety Department vehicles.

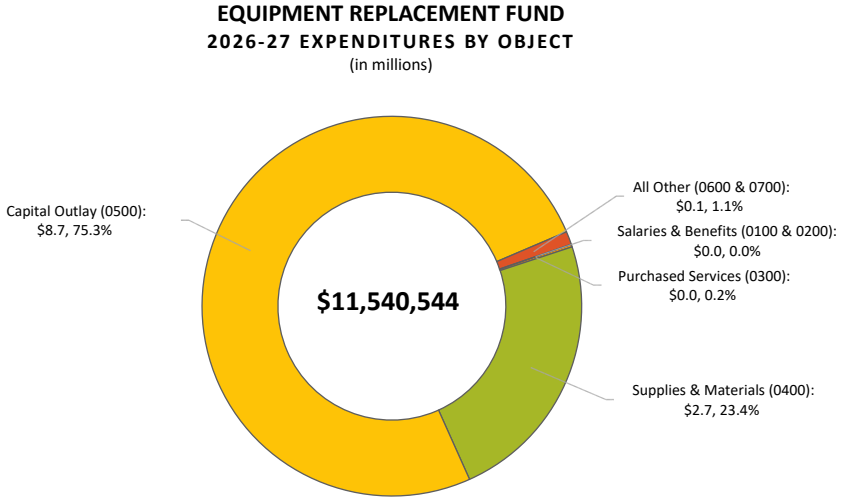


Expenditures – Overall expenditures in this fund have remained consistent over the past several years. The primary change has been increased capital outlay expenses, driven by larger SSF transportation grant allocations based on school bus depreciation.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 731,065	$ 992,852	$ 961,929	$ 925,000	$ 675,000	$ 675,000	$ 675,000
3000	State Revenue	1,911,324	2,652,622	2,702,855	3,008,012	3,996,544	3,996,544	3,996,544
4000	Federal Revenue	-	-	480,000	-	-	-	-
5000	Other Sources	4,570,663	5,332,612	7,484,060	6,794,000	6,869,000	6,869,000	6,869,000
	Total Revenues	**$ 7,213,052**	**$ 8,978,086**	**$ 11,628,844**	**$ 10,727,012**	**$ 11,540,544**	**$ 11,540,544**	**$ 11,540,544**
0100	Salaries	$ 21,477	$ 7,789	$ 20,556	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	6,802	2,556	2,775	-	-	-	-
0300	Purchased Services	5,370	-	53,135	-	25,000	25,000	25,000
0400	Supplies & Materials	330,225	740,745	1,396,192	1,287,000	2,695,443	2,695,443	2,695,443
0500	Capital Outlay	3,395,706	3,023,776	1,927,002	9,310,851	8,690,940	8,690,940	8,690,940
0700	Transfers	129,161	129,161	133,885	129,161	129,161	129,161	129,161
	Total Expenditures	**$ 3,888,740**	**$ 3,904,026**	**$ 3,533,545**	**$ 10,727,012**	**$ 11,540,544**	**$ 11,540,544**	**$ 11,540,544**
	Ending Fund Balance	**$ 3,324,312**	**$ 5,074,060**	**$ 8,095,299**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 4,564,663**	**$ 3,324,312**	**$ 5,074,060**				
	Change in Fund Balance	**(1,240,351)**	**1,749,748**	**3,021,238**				
	Ending Fund Balance	**$ 3,324,312**	**$ 5,074,060**	**$ 8,095,299**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 224,000	$ 251,687	$ 350,981	$ 100,000	$ 250,000	$ 250,000	$ 250,000
	1740	Fees	268,950	256,441	255,229	275,000	275,000	275,000	275,000
	1920	Contrib/Donat - Private Source	-	-	26,515	-	-	-	-
	1960	Recovery of Prior Year Exp	191,279	291,221	193,164	-	-	-	-
	1990	Miscellaneous	46,836	193,504	136,040	550,000	150,000	150,000	150,000
		Total 1000	**731,065**	**992,852**	**961,929**	**925,000**	**675,000**	**675,000**	**675,000**
3000	**State Revenue**								
	3190	Other Unrestr Grants-in-Aid	57,496	500,000	-	-	-	-	-
	3220	State School Fund - Transport	1,853,828	2,052,622	2,702,855	3,008,012	3,996,544	3,996,544	3,996,544
	3290	Other Restricted Grants-in-Aid	-	100,000	-	-	-	-	-
		Total 3000	**1,911,324**	**2,652,622**	**2,702,855**	**3,008,012**	**3,996,544**	**3,996,544**	**3,996,544**
4000	**Federal Revenue**								
	4100	Unrestricted-Direct from Fed	-	-	480,000	-	-	-	-
		Total 4000	**-**	**-**	**480,000**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	6,000	2,008,000	2,410,000	400,000	405,000	405,000	405,000
	5300	Sale/Comp for Loss of Fixed Assets	-	300	-	-	-	-	-
	5400	Beginning Fund Balance	4,564,663	3,324,312	5,074,060	6,394,000	6,464,000	6,464,000	6,464,000
		Total 5000	**4,570,663**	**5,332,612**	**7,484,060**	**6,794,000**	**6,869,000**	**6,869,000**	**6,869,000**
		FUND 265 TOTAL	**$ 7,213,052**	**$ 8,978,086**	**$ 11,628,844**	**$ 10,727,012**	**$ 11,540,544**	**$ 11,540,544**	**$ 11,540,544**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0400	Supplies & Materials	$ -	$ -	$ 38,776	$ 250,000	-	$ 250,000	$ 250,000	$ 250,000	-
	Total 1110	**-**	**-**	**38,776**	**250,000**	**-**	**250,000**	**250,000**	**250,000**	**-**
1120	**Middle School Programs**									
0400	Supplies & Materials	-	-	26,422	-	-	-	-	-	-
	Total 1120	**-**	**-**	**26,422**	**-**	**-**	**-**	**-**	**-**	**-**
1130	**High School Programs**									
0400	Supplies & Materials	-	-	101,300	-	-	-	-	-	-
	Total 1130	**-**	**-**	**101,300**	**-**	**-**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**									
0400	Supplies & Materials	-	5,823	59	-	-	-	-	-	-
	Total 1220	**-**	**5,823**	**59**	**-**	**-**	**-**	**-**	**-**	**-**
1280	**Alternative Education**									
0400	Supplies & Materials	-	3,882	-	-	-	-	-	-	-
	Total 1280	**-**	**3,882**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**									
0400	Supplies & Materials	-	-	46,150	-	-	-	-	-	-
	Total 2110	**-**	**-**	**46,150**	**-**	**-**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**									
0400	Supplies & Materials	-	-	128,448	-	-	-	-	-	-
	Total 2220	**-**	**-**	**128,448**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**									
0400	Supplies & Materials	-	345,210	298,578	-	-	-	-	-	-
	Total 2410	**-**	**345,210**	**298,578**	**-**	**-**	**-**	**-**	**-**	**-**
2510	**Direction of Business Services**									
0400	Supplies & Materials	-	-	-	-	-	595,443	595,443	595,443	-
	Total 2510	**-**	**-**	**-**	**-**	**-**	**595,443**	**595,443**	**595,443**	**-**
2540	**Operation & Maint of Plant Services**									
0300	Purchased Services	-	-	34,500	-	-	-	-	-	-
0400	Supplies & Materials	-	-	200,838	-	-	350,000	350,000	350,000	-
0500	Capital Outlay	19,256	-	-	800,000	-	1,351,032	1,351,032	1,351,032	-
	Total 2540	**19,256**	**-**	**235,338**	**800,000**	**-**	**1,701,032**	**1,701,032**	**1,701,032**	**-**
2550	**Student Transportation Services**									
0500	Capital Outlay	3,166,050	2,716,685	1,810,677	6,910,851	-	6,000,000	6,000,000	6,000,000	-
	Total 2550	**3,166,050**	**2,716,685**	**1,810,677**	**6,910,851**	**-**	**6,000,000**	**6,000,000**	**6,000,000**	**-**
2660	**Technology Services**									
0100	Salaries	21,477	7,789	20,556	-	-	-	-	-	-
0200	Associated Payroll Costs	6,802	2,556	2,775	-	-	-	-	-	-
0400	Supplies & Materials	328,312	374,207	544,777	1,037,000	-	1,500,000	1,500,000	1,500,000	-
	Total 2660	**356,591**	**384,552**	**568,108**	**1,037,000**	**-**	**1,500,000**	**1,500,000**	**1,500,000**	**-**
4150	**Building Acq Constr & Improv Services**									
0300	Purchased Services	5,370	-	18,635	-	-	25,000	25,000	25,000	-
0400	Supplies & Materials	1,913	11,624	10,845	-	-	-	-	-	-
0500	Capital Outlay	210,399	307,090	116,325	1,600,000	-	1,339,908	1,339,908	1,339,908	-
	Total 4150	**217,682**	**318,714**	**145,805**	**1,600,000**	**-**	**1,364,908**	**1,364,908**	**1,364,908**	**-**
	Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	129,161	129,161	133,885	129,161	-	129,161	129,161	129,161	-
	Total 5200	**129,161**	**129,161**	**133,885**	**129,161**	**-**	**129,161**	**129,161**	**129,161**	**-**
	FUND 265 TOTAL	**$ 3,888,740**	**$ 3,904,026**	**$ 3,533,545**	**$ 10,727,012**	**-**	**$ 11,540,544**	**$ 11,540,544**	**$ 11,540,544**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
265 - EQUIPMENT REPLACEMENT FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 675,000	$ 695,250	$ 716,108	$ 737,591
3000 State Revenue	3,996,544	3,700,000	3,700,000	3,700,000
5000 Other Sources	6,869,000	6,449,703	5,984,342	5,519,466
Total Revenue	**$ 11,540,544**	**$ 10,844,953**	**$ 10,400,450**	**$ 9,957,057**
Expenditures				
0300 Purchased Services	25,000	$ 25,500	$ 26,010	$ 26,530
0400 Supplies & Materials	$ 2,695,443	$ 2,749,352	$ 2,804,339	$ 2,860,426
0500 Capital Outlay	8,690,940	7,940,940	7,440,940	6,940,940
0700 Transfers	129,161	129,161	129,161	129,161
Total Expenditures	**$ 11,540,544**	**$ 10,844,953**	**$ 10,400,450**	**$ 9,957,057**

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 peak 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.

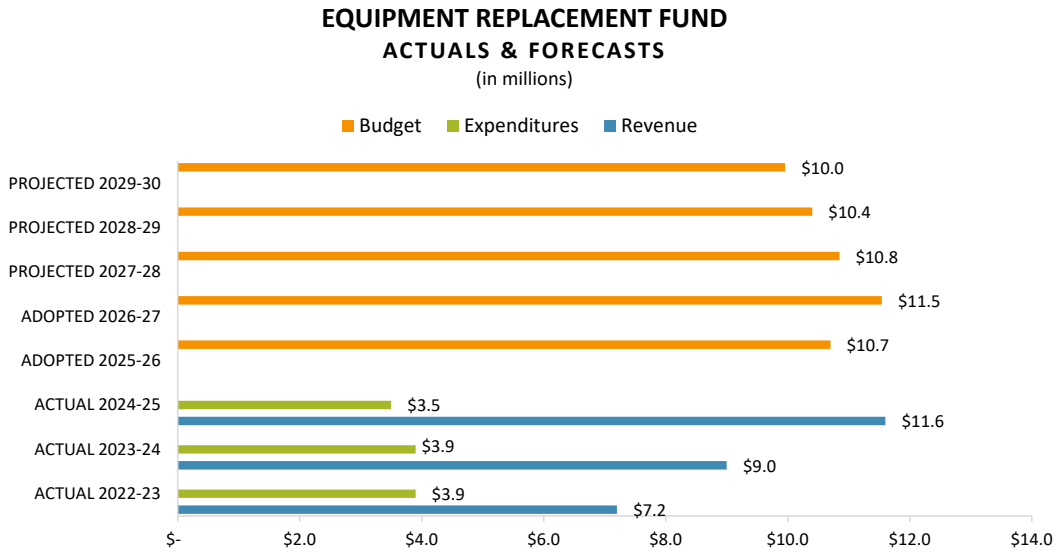
The Beginning Fund Balance is projected to decline over the forecast period. This is due to the planned spend-down of remaining funds from the Facilities Grant.

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.



Minor differences due to rounding.

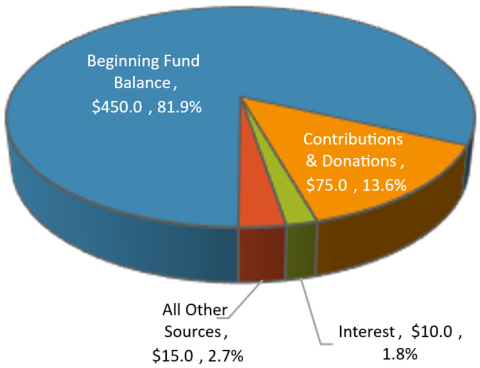

BEAVERTON
SCHOOL DISTRICT

Scholarship Fund (270)


BEAVERTON
SCHOOL DISTRICT

SCHOLARSHIP FUND OVERVIEW

2026-27 SCHOLARSHIP FUND REVENUE
(in thousands)



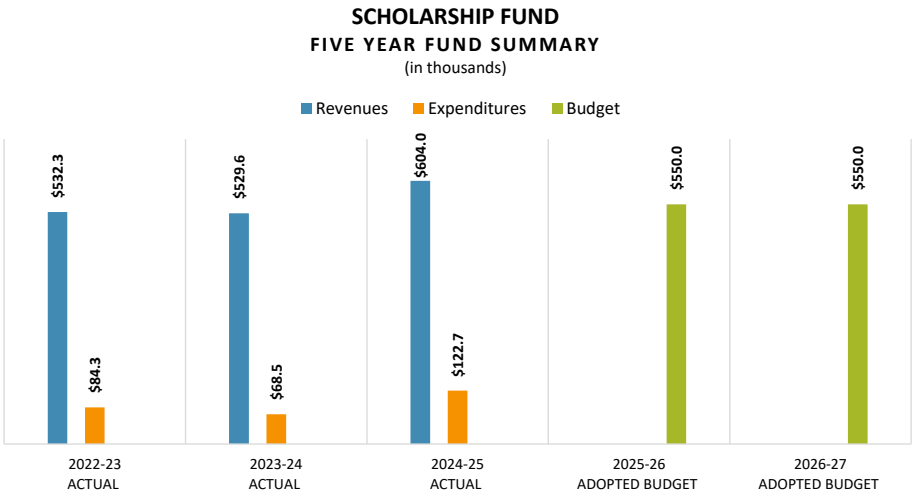
The Scholarship Fund accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

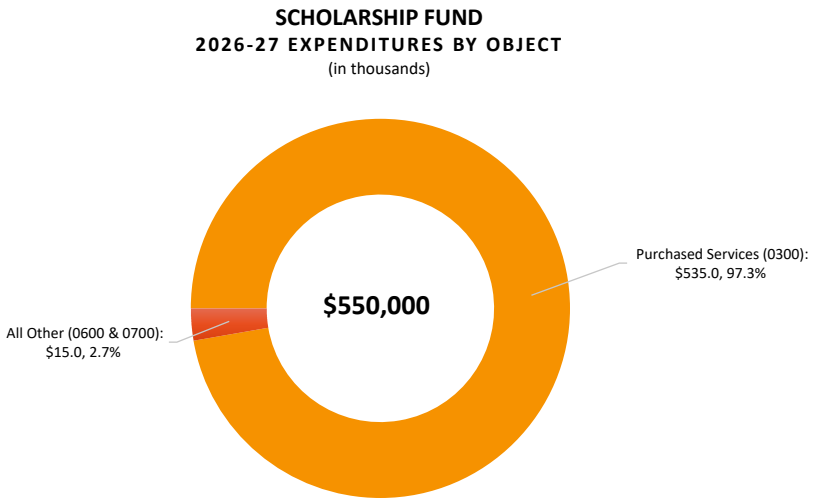
The principal revenue source for this fund is contributions and donations. Contributions and donations make up approximately 13.6% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 81.9%. Overall, the revenue within this fund is consistent from 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
270 - SCHOLARSHIP FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 78,899	$ 67,632	$ 136,251	$ 85,000	$ 85,000	$ 85,000	$ 85,000
5000	Other Sources	453,416	462,000	467,718	465,000	465,000	465,000	465,000
	Total Revenues	**$ 532,314**	**$ 529,632**	**$ 603,969**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**
0300	Purchased Services	83,314	67,865	122,452	535,000	535,000	535,000	535,000
0400	Supplies & Materials	500	-	-	-	-	-	-
0700	Transfers	500	600	200	15,000	15,000	15,000	15,000
	Total Expenditures	**$ 84,314**	**$ 68,465**	**$ 122,652**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**
	Ending Fund Balance	**$ 448,000**	**$ 461,167**	**$ 481,316**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 453,416**	**$ 448,000**	**$ 461,167**				
	Change in Fund Balance	**(5,416)**	**13,167**	**20,149**				
	Ending Fund Balance	**$ 448,000**	**$ 461,167**	**$ 481,316**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 11,968	$ 13,170	$ 12,523	$ 10,000	$ 10,000	$ 10,000	$ 10,000
1920	Contrib/Donat - Private Source	66,931	54,462	123,727	75,000	75,000	75,000	75,000
	Total 1000	**78,899**	**67,632**	**136,251**	**85,000**	**85,000**	**85,000**	**85,000**
5000	**Other Sources**							
5200	Interfund Transfers	-	14,000	6,551	15,000	15,000	15,000	15,000
5400	Beginning Fund Balance	453,416	448,000	461,167	450,000	450,000	450,000	450,000
	Total 5000	**453,416**	**462,000**	**467,718**	**465,000**	**465,000**	**465,000**	**465,000**
	FUND 270 TOTAL	**$ 532,314**	**$ 529,632**	**$ 603,969**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
3390	**Other Community Services**									
0300	Purchased Services	$ 83,314	$ 67,865	$ 122,452	$ 535,000	-	$ 535,000	$ 535,000	$ 535,000	-
0400	Supplies & Materials	500	-	-	-	-	-	-	-	-
	Total 3390	**83,814**	**67,865**	**122,452**	**535,000**	**-**	**535,000**	**535,000**	**535,000**	**-**
	Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	500	600	200	15,000	-	15,000	15,000	15,000	-
	Total 5200	**500**	**600**	**200**	**15,000**	**-**	**15,000**	**15,000**	**15,000**	**-**
	FUND 270 TOTAL	**$ 84,314**	**$ 68,465**	**$ 122,652**	**$ 550,000**	**-**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
270 - SCHOLARSHIP FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 85,000	$ 87,550	$ 90,177	$ 92,882
5000 Other Sources	465,000	473,150	481,438	489,865
Total Revenue	**$ 550,000**	**$ 560,700**	**$ 571,615**	**$ 582,747**
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**

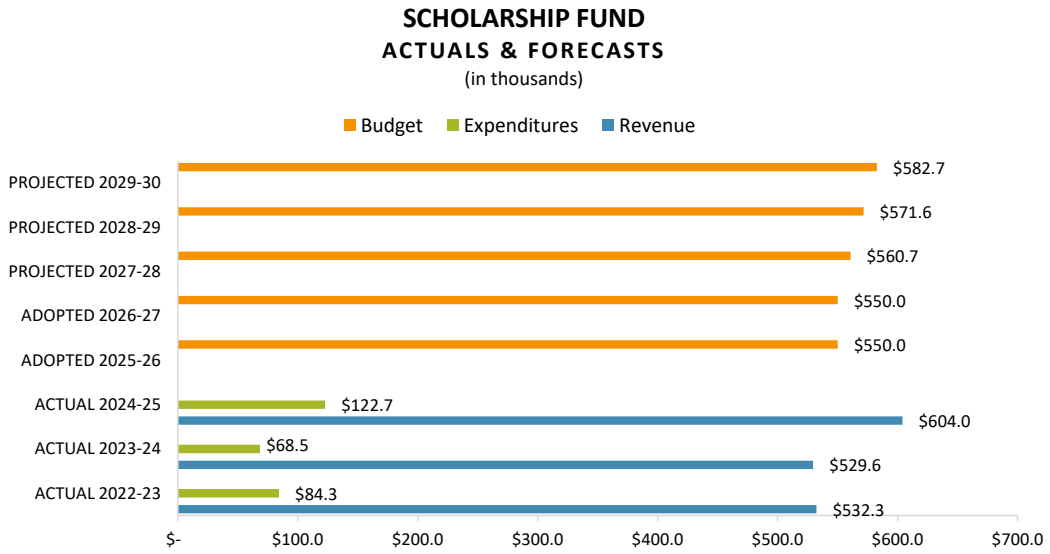
Assumptions:

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.

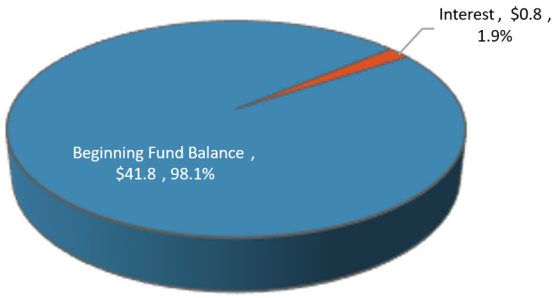

BEAVERTON
SCHOOL DISTRICT

Long-Term Planning Fund (275)


BEAVERTON
SCHOOL DISTRICT

LONG-TERM PLANNING FUND OVERVIEW

2026-27 LONG-TERM PLANNING FUND REVENUE
(in millions)



Revenue – The revenue sources for the Long-Term Planning Fund has been services provided other funds and beginning fund balance for the past several years. Services provided other funds revenue was 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.

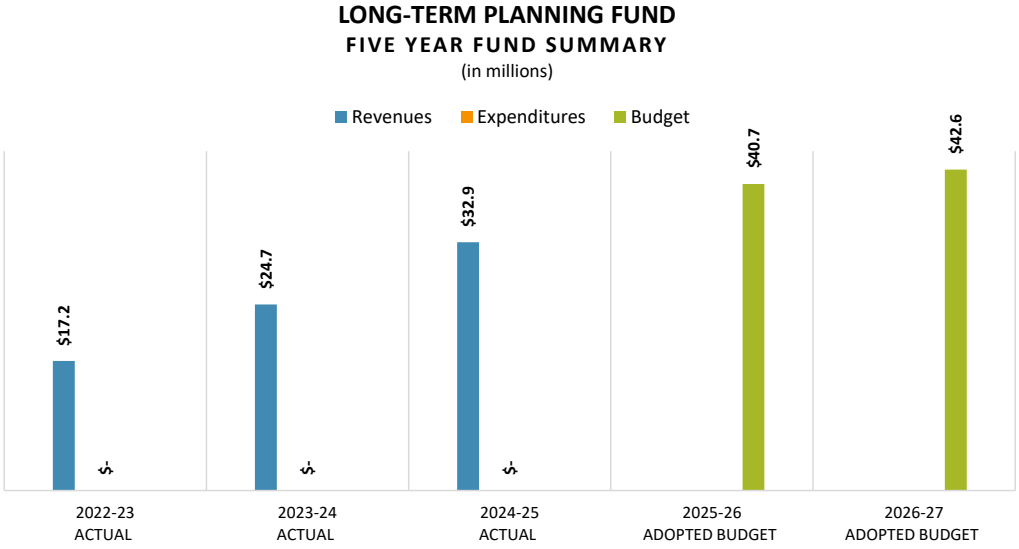
The current Board policy requires that the District maintain an ending fund balance of at least eight percent of total budgeted General Fund expenditures net of contingency in the General Fund and maintain an additional Financial Reserve of 5% of the total budgeted expenditures of the General Fund net of contingency within the Long-Term Planning Fund. The District used the services provided other funds revenue for the last several years to restore the 5% policy reserves in this fund following a large transfer to the General Fund in 2019-20. The District is anticipating reaching the 5% reserves by the end of the 2025-26 fiscal year and will not be generating more revenue via this method beginning in the 2026-27 fiscal year.

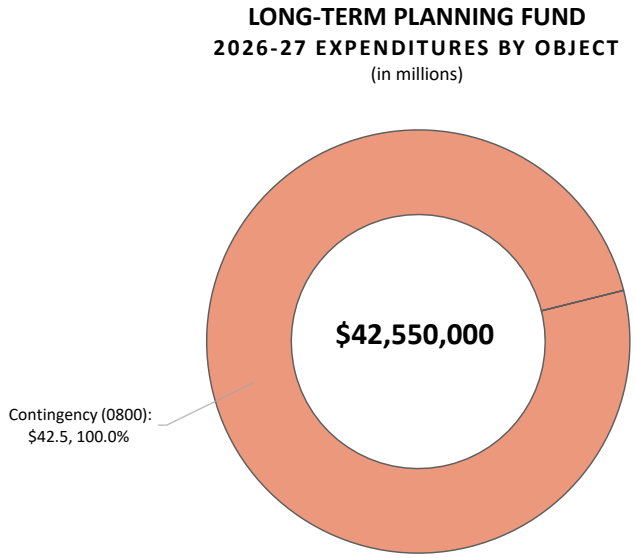
The largest portion of the Long-Term Planning Fund revenues is beginning fund balance and is representative of the District's long-term financial reserves required by Board policy. In 2026-27, the only other revenue source is expected to be interest earnings.

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 2026-27 year.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 7,034,444	$ 7,488,556	$ 8,261,860	$ 8,050,000	$ 750,000	$ 750,000	$ 750,000
5000	Other Sources	10,128,224	17,162,668	24,651,224	32,600,000	41,800,000	41,800,000	41,800,000
	Total Revenues	**$ 17,162,668**	**$ 24,651,224**	**$ 32,913,084**	**$ 40,650,000**	**$ 42,550,000**	**$ 42,550,000**	**$ 42,550,000**
0800	Other Uses of Funds	-	-	-	40,650,000	42,550,000	42,550,000	42,550,000
	Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 40,650,000**	**$ 42,550,000**	**$ 42,550,000**	**$ 42,550,000**
	Ending Fund Balance	**$ 17,162,668**	**$ 24,651,224**	**$ 32,913,084**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 10,128,224**	**$ 17,162,668**	**$ 24,651,224**				
	Change in Fund Balance	**7,034,444**	**7,488,556**	**8,261,860**				
	Ending Fund Balance	**$ 17,162,668**	**$ 24,651,224**	**$ 32,913,084**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 350,727	$ 604,189	$ 778,393	$ 450,000	$ 750,000	$ 750,000	$ 750,000
1970	Services Provided Other Funds	6,683,716	6,884,367	7,483,467	7,600,000	-	-	-
	Total 1000	**7,034,444**	**7,488,556**	**8,261,860**	**8,050,000**	**750,000**	**750,000**	**750,000**
5000	**Other Sources**							
5400	Beginning Fund Balance	10,128,224	17,162,668	24,651,224	32,600,000	41,800,000	41,800,000	41,800,000
	Total 5000	**10,128,224**	**17,162,668**	**24,651,224**	**32,600,000**	**41,800,000**	**41,800,000**	**41,800,000**
	FUND 275 TOTAL	**$ 17,162,668**	**$ 24,651,224**	**$ 32,913,084**	**$ 40,650,000**	**$ 42,550,000**	**$ 42,550,000**	**$ 42,550,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
6110	**Operating Contingency**									
0800	Other Uses of Funds	-	-	-	40,650,000	-	42,550,000	42,550,000	42,550,000	-
	Total 6110	**-**	**-**	**-**	**40,650,000**	**-**	**42,550,000**	**42,550,000**	**42,550,000**	**-**
	FUND 275 TOTAL	**$ -**	**$ -**	**$ -**	**$ 40,650,000**	**-**	**$ 42,550,000**	**$ 42,550,000**	**$ 42,550,000**	**-**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 750,000	$ 500,000	$ 500,000	$ 500,000
5000 Other Sources	41,800,000	42,550,000	43,050,000	43,550,000
Total Revenue	**$ 42,550,000**	**$ 43,050,000**	**$ 43,550,000**	**$ 44,050,000**
Expenditures				
0800 Other Uses of Funds (Contingency)	$ 42,550,000	$ 43,050,000	$ 43,550,000	$ 44,050,000
Total Expenditures	**$ 42,550,000**	**$ 43,050,000**	**$ 43,550,000**	**$ 44,050,000**

Assumptions:

Revenues:

The Long Term Planning Fund has been primarily supported by internal reserves, with the most significant source being the PERS Reserve. This reserve was 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). The District met the 5% board policy reserve target during the 2025-26 fiscal year. Beginning in 2026-27, the 2% reserve charge has been paused.

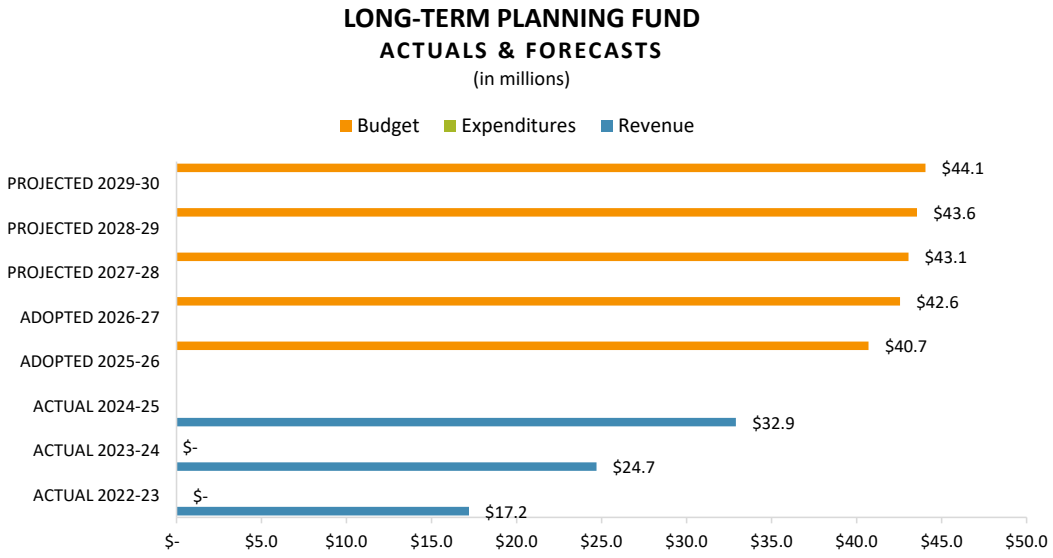
The fund earns interest on its balance. Interest earnings are projected to continue at a modest rate, contributing to the overall growth of the fund. These earnings are dependent on market conditions and the District's investment strategy, and while they are not a major revenue source, they provide incremental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



Minor differences due to rounding.


BEAVERTON
SCHOOL DISTRICT

Nutrition Services Fund (299)

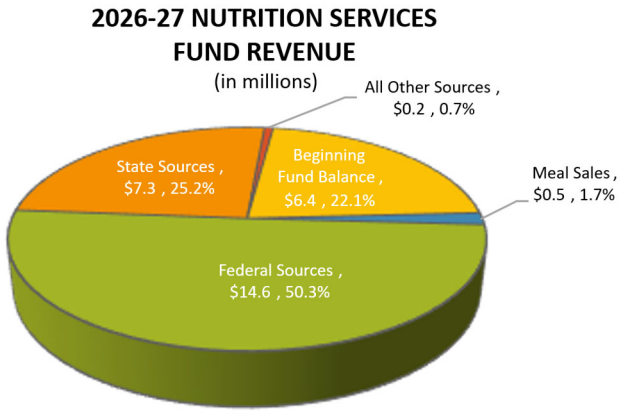

BEAVERTON
SCHOOL DISTRICT

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 50.3% of all revenue in the Nutrition Services Fund is from federal sources, followed by 25.2% in state sources and 22.1% of all resources being from beginning fund balance. Revenue from the sale of meals has decreased significantly over the last few years due to the transition of all schools to the Community Eligibility Provision (CEP), which provides free meals to all students in those schools.

While the revenue in the Nutrition Services Fund had been stable pre-pandemic, post-pandemic there have been several adjustments. Revenue in post-pandemic 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 have again declined in 2024-25 and future years. 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 49.4%, which accounts for all food purchases. The next largest expenditure category is in salaries & benefits at 46.8%. 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.

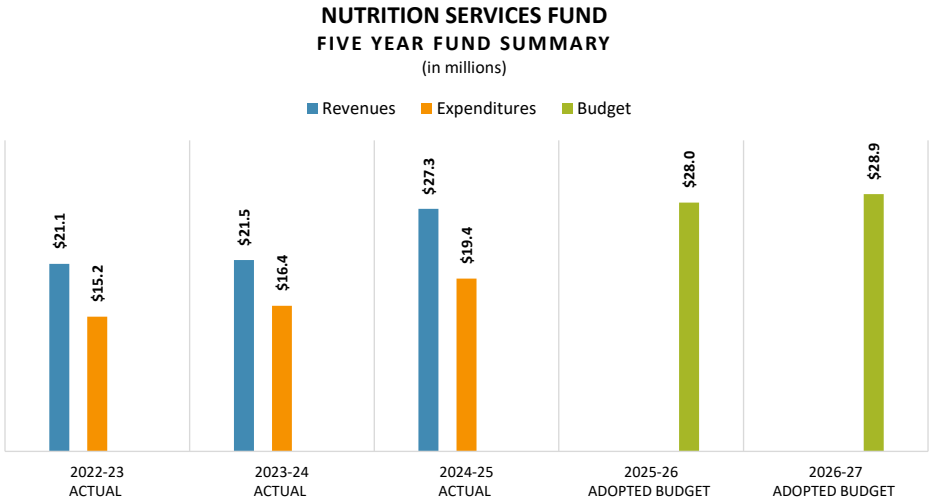
BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

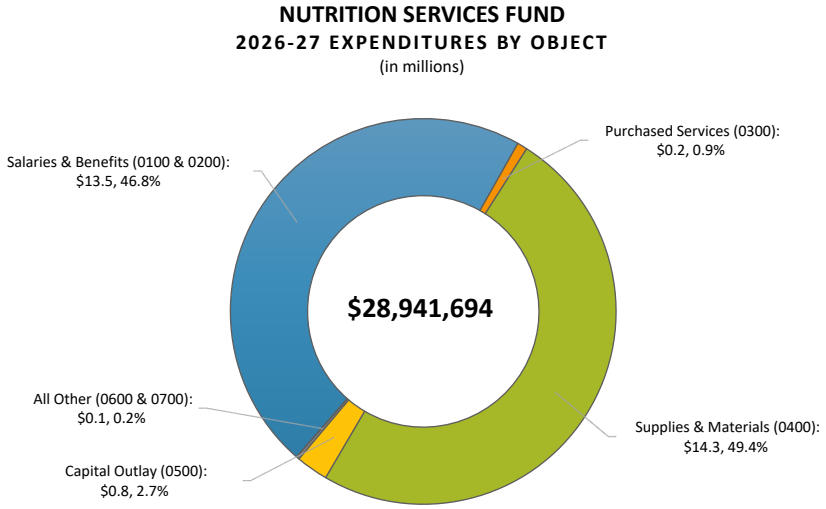
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
2520	Fiscal Services	-	-	-	-	-	-	0.1	0.1	-	-	43,430	0.2%
	SUPPORT SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**0.1**	**0.1**	**-**	**-**	**43,830**	**0.2%**
3110	Direction of Food Services	-	-	8.4	8.3	-	-	5.0	5.0	1.0	1.0	3,972,003	13.7%
3120	Food Prep/Dispensing Services	-	-	160.3	165.9	-	-	-	-	-	-	24,617,402	85.1%
3140	Food Services - Summer School	-	-	-	-	-	-	-	-	-	-	304,459	1.1%
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**168.7**	**174.2**	**-**	**-**	**5.0**	**5.0**	**1.0**	**1.0**	**28,893,864**	**99.8%**
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	4,000	0.0%
	FUND TOTAL:	**-**	**-**	**168.7**	**174.2**	**-**	**-**	**5.1**	**5.1**	**1.0**	**1.0**	**$ 28,941,694**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 4,199,335	$ 3,729,883	$ 500,160	$ 804,200	$ 656,700	$ 656,700	$ 656,700
3000	State Revenue	1,601,234	1,513,577	7,868,757	6,822,707	7,273,355	7,273,355	7,273,355
4000	Federal Revenue	9,818,706	10,365,100	13,756,285	14,083,372	14,588,839	14,588,839	14,588,839
5000	Other Sources	5,480,470	5,930,480	5,157,964	6,286,128	6,422,800	6,422,800	6,422,800
	Total Revenues	**$ 21,099,745**	**$ 21,539,040**	**$ 27,283,166**	**$ 27,996,407**	**$ 28,941,694**	**$ 28,941,694**	**$ 28,941,694**
0100	Salaries	$ 5,275,045	$ 5,686,924	$ 6,481,303	$ 7,611,282	$ 8,175,046	$ 8,175,046	$ 8,175,046
0200	Associated Payroll Costs	3,757,090	4,081,468	4,446,780	5,552,041	5,363,048	5,363,048	5,363,048
0300	Purchased Services	135,021	156,459	173,730	264,850	248,750	248,750	248,750
0400	Supplies & Materials	5,991,001	6,161,559	8,136,784	13,917,734	14,305,350	14,305,350	14,305,350
0500	Capital Outlay	8,113	290,755	197,084	600,000	780,000	780,000	780,000
0600	Other Objects	1,964	2,371	2,609	46,500	65,500	65,500	65,500
0700	Transfers	1,030	1,540	300	4,000	4,000	4,000	4,000
	Total Expenditures	**$ 15,169,265**	**$ 16,381,076**	**$ 19,438,589**	**$ 27,996,407**	**$ 28,941,694**	**$ 28,941,694**	**$ 28,941,694**
	Ending Fund Balance	**$ 5,930,480**	**$ 5,157,964**	**$ 7,844,577**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 5,479,319**	**$ 5,930,480**	**$ 5,157,964**				
	Change in Fund Balance	**451,161**	**(772,516)**	**2,686,613**				
	Ending Fund Balance	**$ 5,930,480**	**$ 5,157,964**	**$ 7,844,577**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 100,831	$ 124,579	$ 107,644	$ 125,000	$ 170,000	$ 170,000	$ 170,000
	1610	Daily Sales - Reimbursable	3,173,776	2,546,659	-	-	-	-	-
	1620	Daily Sales - Non-reimbursable	917,287	1,055,357	384,802	660,500	470,500	470,500	470,500
	1920	Contrib/Donat - Private Source	-	-	-	8,000	8,000	8,000	8,000
	1960	Recovery of Prior Year Exp	878	-	1,361	1,200	1,200	1,200	1,200
	1990	Miscellaneous	6,562	3,288	6,353	9,500	7,000	7,000	7,000
		Total 1000	**4,199,335**	**3,729,883**	**500,160**	**804,200**	**656,700**	**656,700**	**656,700**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	155,566	130,024	133,646	121,000	121,000	121,000	121,000
	3290	Other Restricted Grants-in-Aid	1,445,669	1,383,553	7,735,111	6,701,707	7,152,355	7,152,355	7,152,355
		Total 3000	**1,601,234**	**1,513,577**	**7,868,757**	**6,822,707**	**7,273,355**	**7,273,355**	**7,273,355**
4000	**Federal Revenue**								
	4500	Restr Rev from Fed Thru State	8,540,578	9,403,481	12,522,568	12,533,781	13,020,839	13,020,839	13,020,839
	4910	Commodities	1,278,128	961,619	1,233,717	1,549,591	1,568,000	1,568,000	1,568,000
		Total 4000	**9,818,706**	**10,365,100**	**13,756,285**	**14,083,372**	**14,588,839**	**14,588,839**	**14,588,839**
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	5,479,319	5,930,480	5,157,964	6,283,128	6,419,800	6,419,800	6,419,800
		Total 5000	**5,480,470**	**5,930,480**	**5,157,964**	**6,286,128**	**6,422,800**	**6,422,800**	**6,422,800**
		FUND 299 TOTAL	**$ 21,099,745**	**$ 21,539,040**	**$ 27,283,166**	**$ 27,996,407**	**$ 28,941,694**	**$ 28,941,694**	**$ 28,941,694**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2520	**Fiscal Services**									
0100	Salaries	$ 10,850	$ 11,415	$ 13,426	$ 14,062	0.1	$ 14,767	$ 14,767	$ 14,767	0.1
0200	Associated Payroll Costs	5,653	5,972	6,859	8,656	-	8,663	8,663	8,663	-
0300	Purchased Services	72	72	-	-	-	-	-	-	-
0400	Supplies & Materials	-	-	-	20,000	-	20,000	20,000	20,000	-
	Total 2520	**16,575**	**17,459**	**20,284**	**42,718**	**0.1**	**43,430**	**43,430**	**43,430**	**0.1**
2540	**Operation & Maint of Plant Services**									
0300	Purchased Services	-	51	-	-	-	400	400	400	-
	Total 2540	**-**	**51**	**-**	**-**	**-**	**400**	**400**	**400**	**-**
3110	**Direction of Food Services**									
0100	Salaries	1,025,130	1,074,395	1,216,540	1,452,475	14.4	1,530,024	1,530,024	1,530,024	14.3
0200	Associated Payroll Costs	600,167	635,420	695,133	927,590	-	908,979	908,979	908,979	-
0300	Purchased Services	63,739	66,092	73,475	110,000	-	96,500	96,500	96,500	-
0400	Supplies & Materials	1,289,375	976,854	1,248,890	1,230,500	-	1,429,000	1,429,000	1,429,000	-
0500	Capital Outlay	-	115,229	-	-	-	-	-	-	-
0600	Other Objects	1,426	1,641	2,321	3,500	-	7,500	7,500	7,500	-
	Total 3110	**2,979,837**	**2,869,631**	**3,236,359**	**3,724,065**	**14.4**	**3,972,003**	**3,972,003**	**3,972,003**	**14.3**
3120	**Food Prep/Dispensing Services**									
0100	Salaries	4,140,094	4,529,589	5,156,516	6,035,965	160.3	6,516,036	6,516,036	6,516,036	165.9
0200	Associated Payroll Costs	3,118,668	3,416,918	3,714,953	4,575,829	-	4,407,566	4,407,566	4,407,566	-
0300	Purchased Services	68,666	89,099	95,697	143,850	-	143,350	143,350	143,350	-
0400	Supplies & Materials	4,649,200	5,123,311	6,804,718	12,535,734	-	12,712,450	12,712,450	12,712,450	-
0500	Capital Outlay	8,113	175,526	197,084	600,000	-	780,000	780,000	780,000	-
0600	Other Objects	538	730	288	43,000	-	58,000	58,000	58,000	-
	Total 3120	**11,985,279**	**13,335,172**	**15,969,256**	**23,934,378**	**160.3**	**24,617,402**	**24,617,402**	**24,617,402**	**165.9**
3140	**Food Services - Summer School**									
0100	Salaries	98,972	71,525	94,821	108,780	-	114,219	114,219	114,219	-
0200	Associated Payroll Costs	32,602	23,158	29,836	39,966	-	37,840	37,840	37,840	-
0300	Purchased Services	2,545	1,144	4,557	11,000	-	8,500	8,500	8,500	-
0400	Supplies & Materials	52,426	61,394	83,176	131,500	-	143,900	143,900	143,900	-
	Total 3140	**186,544**	**157,222**	**212,390**	**291,246**	**-**	**304,459**	**304,459**	**304,459**	**-**
	Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	1,030	1,540	300	4,000	-	4,000	4,000	4,000	-
	Total 5200	**1,030**	**1,540**	**300**	**4,000**	**-**	**4,000**	**4,000**	**4,000**	**-**
	FUND 299 TOTAL	**$ 15,169,265**	**$ 16,381,076**	**$ 19,438,589**	**$ 27,996,407**	**174.8**	**$ 28,941,694**	**$ 28,941,694**	**$ 28,941,694**	**180.3**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
299 - NUTRITION SERVICES FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 656,700	$ 676,401	$ 696,693	$ 717,594
3000 State Revenue	7,273,355	7,709,756	8,172,342	8,662,682
4000 Federal Revenue	14,588,839	15,026,504	15,477,299	15,941,618
5000 Other Sources	6,422,800	6,257,528	5,874,862	5,468,090
Total Revenue	**$ 28,941,694**	**$ 29,670,189**	**$ 30,221,196**	**$ 30,789,984**
Expenditures				
0100 Salaries	$ 8,175,046	$ 8,218,794	$ 8,264,179	$ 8,311,245
0200 Associated Payroll Costs	5,363,048	5,576,493	5,595,955	5,616,177
0300 Purchased Services	248,750	251,238	253,750	256,287
0400 Supplies & Materials	14,305,350	14,734,509	15,176,545	15,631,842
0500 Capital Outlay	780,000	819,000	859,950	902,948
0600 Other Objects	65,500	66,155	66,817	67,485
0700 Transfers	4,000	4,000	4,000	4,000
Total Expenditures	**$ 28,941,694**	**$ 29,670,189**	**$ 30,221,196**	**$ 30,789,984**

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.

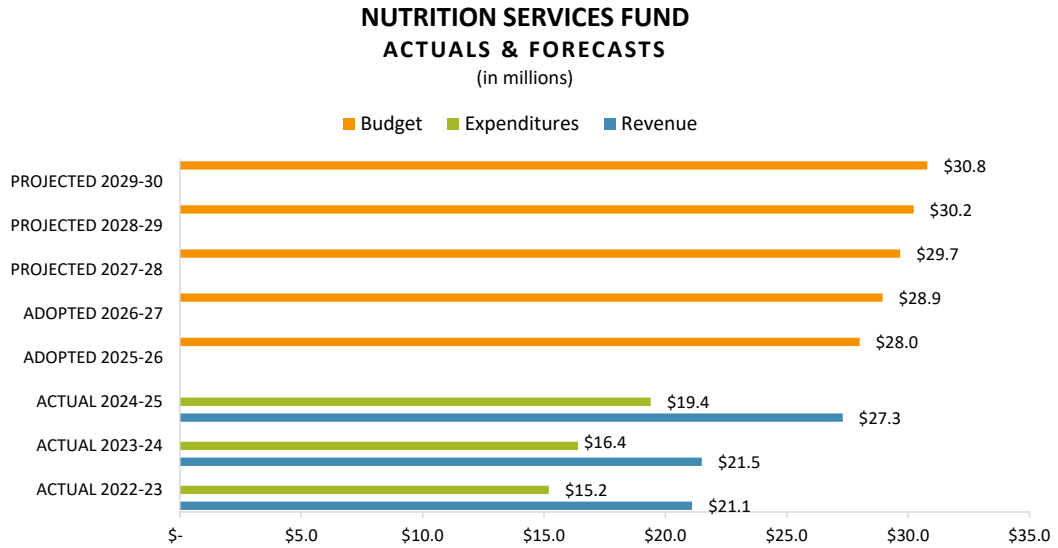
Federal Sources are projected to increase by 3% which is smaller than previous years, reflecting uncertainty in future federal funding levels. This conservative estimate accounts for potential changes in federal meal reimbursement rates and program eligibility guidelines.

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 1-3% 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.

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 2025 is:

Real Market Value	$74,786,536,979
Debt Limit (7.95% of RMV)	$5,945,529,690
Debt Applicable to Limit	$1,261,339,000
Legal Debt Margin	$4,684,190,690
Debt as Percentage of Debt Limit	21.21%

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.

In May 2025 the District issued $403.5 million additional GO bonds for capital costs of repairs, construction and improvements. The debt service requirement is paid from the Debt Service Fund with final maturity in 2047 for Series 2025A and 2053 for Series 2025B.

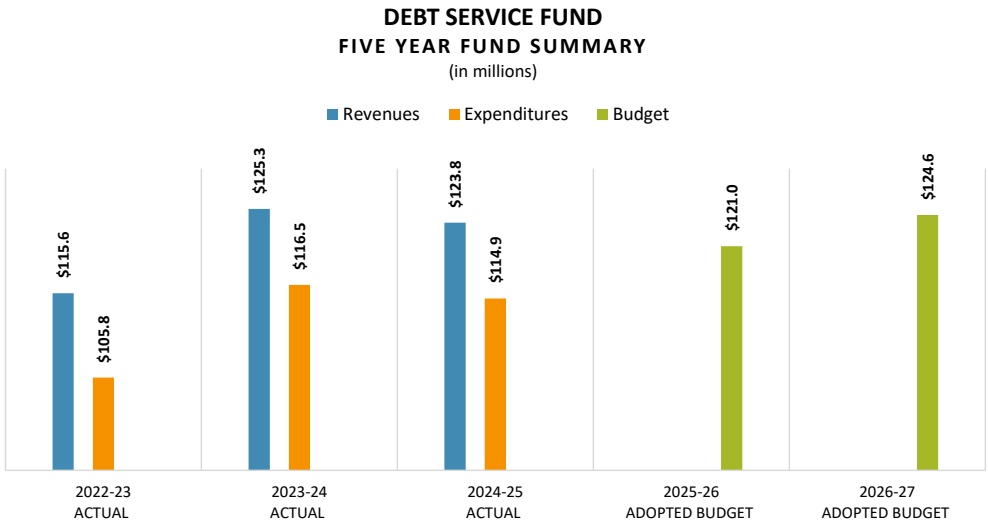
Bond Effects on Budget - Current and Future

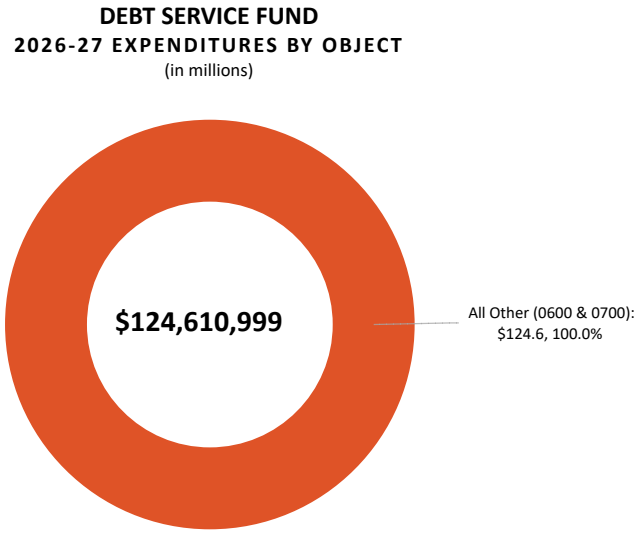
Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Equipment Financing Requirements	Total
2027	$ 95,480,071	$ 2,067,703	$ 27,063,217	$ 1,141,433	$ 125,752,424
2028	98,343,209	2,064,903	16,770,886	1,141,433	118,320,431
2029	101,294,630	2,060,702	5,841,416	1,141,433	110,338,181
2030	81,509,936	2,065,103	5,846,002	0	89,421,041
2031	83,951,565	2,062,702	5,842,671	0	91,856,938
2032-2036	459,094,126	10,207,262	14,721,624	0	484,023,012
2037-2041	410,774,751	0	0	0	410,774,751
2042-2046	404,153,282	0	0	0	404,153,282
2047-2051	298,692,709	0	0	0	298,692,709
2052-2056	131,663,250	0	0	0	131,663,250
	$ 2,164,957,529	$ 20,528,376	$ 76,085,816	$ 3,424,299	$ 2,264,996,019

Source: Business Services

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 106,321,542	$ 106,339,558	$ 112,809,326	$ 111,948,940	$ 115,043,295	$ 115,043,295	$ 115,043,295
2000	Intermediate Revenue	65,006	70,193	68,836	-	-	-	-
5000	Other Sources	9,166,674	18,915,330	10,872,307	9,063,903	9,567,704	9,567,704	9,567,704
	Total Revenues	**$ 115,553,222**	**$ 125,325,081**	**$ 123,750,469**	**$ 121,012,843**	**$ 124,610,999**	**$ 124,610,999**	**$ 124,610,999**
0600	Other Objects	105,755,296	116,516,478	114,938,144	121,012,843	124,610,999	124,610,999	124,610,999
	Total Expenditures	**$ 105,755,296**	**$ 116,516,478**	**$ 114,938,144**	**$ 121,012,843**	**$ 124,610,999**	**$ 124,610,999**	**$ 124,610,999**
	Ending Fund Balance	**$ 9,797,926**	**$ 8,808,603**	**$ 8,812,325**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 7,047,071**	**$ 9,797,926**	**$ 8,808,603**				
	Change in Fund Balance	**2,750,854**	**(989,323)**	**3,722**				
	Ending Fund Balance	**$ 9,797,926**	**$ 8,808,603**	**$ 8,812,325**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**							
1110	Property Taxes	$ 78,285,431	$ 79,750,496	$ 85,398,159	$ 90,000,000	$ 92,480,075	$ 92,480,075	$ 92,480,075
1510	Interest on Investments	1,851,293	2,495,543	2,244,690	1,700,000	950,000	950,000	950,000
1970	Services Provided Other Funds	26,184,818	24,093,520	25,166,477	20,248,940	21,613,220	21,613,220	21,613,220
	Total 1000	**106,321,542**	**106,339,558**	**112,809,326**	**111,948,940**	**115,043,295**	**115,043,295**	**115,043,295**
2000	**Intermediate Revenue**							
2190	Other Unrestr Intermed Sources	65,006	70,193	68,836	-	-	-	-
	Total 2000	**65,006**	**70,193**	**68,836**	**-**	**-**	**-**	**-**
5000	**Other Sources**							
5200	Interfund Transfers	2,119,603	9,117,404	2,063,704	2,063,903	2,067,704	2,067,704	2,067,704
5400	Beginning Fund Balance	7,047,071	9,797,926	8,808,603	7,000,000	7,500,000	7,500,000	7,500,000
	Total 5000	**9,166,674**	**18,915,330**	**10,872,307**	**9,063,903**	**9,567,704**	**9,567,704**	**9,567,704**
	FUND 300 TOTAL	**$115,553,222**	**$ 125,325,081**	**$ 123,750,469**	**$ 121,012,843**	**$ 124,610,999**	**$124,610,999**	**$124,610,999**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
	Total 4190	-	-	-	-	-	-	-	-	-
5110	**Long-Term Debt Service**									
0600	Other Objects	$ 105,755,296	$ 116,516,478	$ 114,938,144	$ 121,012,843	-	$ 124,610,999	$ 124,610,999	$ 124,610,999	-
	Total 5110	**105,755,296**	**116,516,478**	**114,938,144**	**121,012,843**	**-**	**124,610,999**	**124,610,999**	**124,610,999**	**-**
	FUND 300 TOTAL	**$ 105,755,296**	**$ 116,516,478**	**$ 114,938,144**	**$ 121,012,843**	**-**	**$ 124,610,999**	**$ 124,610,999**	**$ 124,610,999**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 115,043,295	$ 112,650,164	$ 105,447,451	$ 86,903,418
5000 Other Sources	9,567,704	4,528,833	3,749,297	2,517,623
Total Revenue	**$ 124,610,999**	**$ 117,178,997**	**$ 109,196,748**	**$ 89,421,041**
Expenditures				
0600 Other Objects	$ 124,610,999	$ 117,178,997	$ 109,196,748	$ 89,421,041
Total Expenditures	**$ 124,610,999**	**$ 117,178,997**	**$ 109,196,748**	**$ 89,421,041**

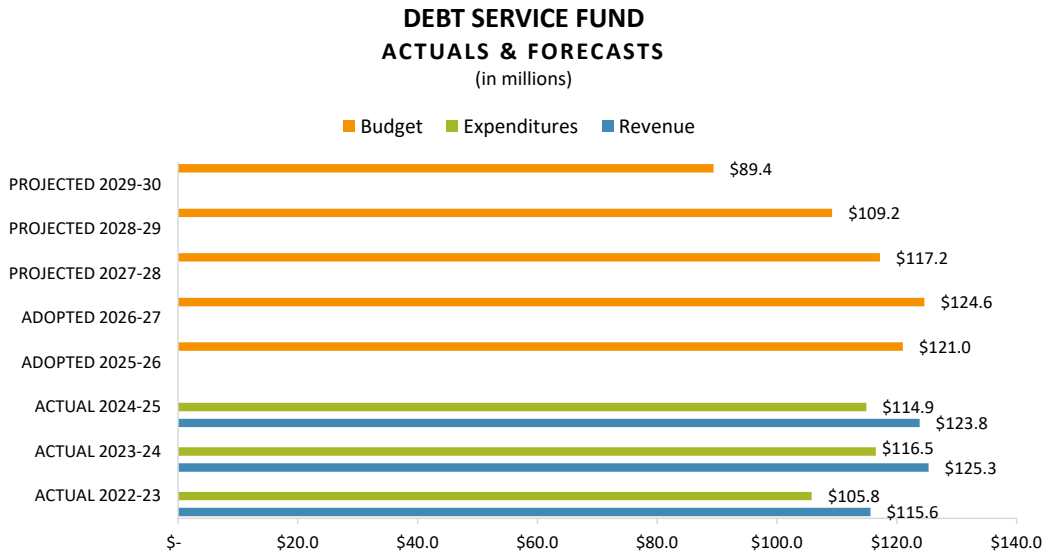
Assumptions:

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)

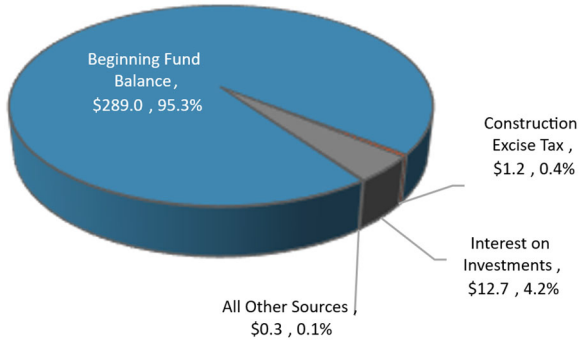

BEAVERTON
SCHOOL DISTRICT

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 increased significantly with the sale of new bonds in summer 2022 and was spent down over the next year.

2026-27 CAPITAL PROJECTS FUND REVENUE
(in millions)



In the 2024-25, the second and final bond sale related to the 2022 bond program occurred in May. This bond sale came into the 2025-26 fiscal year as beginning fund balance and is being spent down as the 2022 bond program progresses. The two major projects in this bond program, the rebuilds of Raleigh Hills Elementary and Beaverton High School, are nearly complete and are scheduled to open in the fall of 2026.

Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 86.5%, supplies and materials at 6.1% and salaries and benefits at 2.0% of the total budget. Expenditure increases and decreases in this fund follow the revenue sources.

District Construction in Progress (CIP)

At June 30, 2025, the Beaverton School District had $235,041,028 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, 2024	$ 82,980,919
Additions	178,047,048
Reductions	(25,986,939)
Balance at June 30, 2025	$ 235,041,028

The June 30, 2025 CIP balance is made up of:	
Project - Beaverton HS Replacement	$ 128,177,249
Project - Raleigh Hills Replacement	39,144,962
Project - Mountain View MS Seismic Upgrade	13,179,230
Project - Aloha HS HVAC Upgrade	6,939,255
Other Various Projects	47,600,332
	$ 235,041,028

The four projects listed to the left make up 80% of the total June 30, 2025 CIP balance. The Beaverton High School and Raleigh Hills school replacements are scheduled to reopen in the fall of 2026.

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

The 2021 Beaverton School District Long Range Facilities Plan was used as the guiding document in preparing the 2022 Capital Construction Bond. All district facilities were evaluated and subjected to a needs-based screening process to develop the final list of projects that was approved by the Beaverton School District Board of Directors.

The 2022 Capital Construction Bond is a 6-year program funded by a $723 million general obligation bond authorized by the voters in May of 2022. Investments were grouped into 6 major categories: Seismic Upgrades, Deferred Maintenance, Modernization, Additional Capacity, Technology, and Security/Other Equipment. This bond program addresses needs that were projected past the completion of the 2014 bond. Execution of the 2022 Bond program began in the 2022-23 budget year.

Modernization and repair work constitutes 55% of the Capital Plan funding and includes the replacement of Beaverton High School, Raleigh Hills Elementary School, and the Allen Street Transportation Facility. The Modernization category also includes investments in all schools constructed prior to 2014. This will help establish a new baseline for standards across the district.

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

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



Impact of Capital Investments on Operating Budget

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 planned:

- 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 will add 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 will add 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 will replace 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 will add 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:

- Beaverton High School Replacement Project
    - Budget: $253,630,000
    - Scope: Construct new Beaverton HS, 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: Construction complete, project is in close-out.

    - 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: Project Complete
    - 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: Project Complete
    - 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: Project 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: Project 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: Project 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: Project 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:

- 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: Project 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.
- Aloha High School Athletic Facility
    - Budget: $2,000,000
    - Scope: Construct a new softball batting cage and improve existing concessions/bathrooms.
    - Status: Design/Procurement, construction summer 2026
    - 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: Under Construction, will be complete summer 2026.
    - Operational Budget Impact
- Cooper Mountain Elementary Office Relocation
    - Budget: $1,790,930
    - Scope: Create new secure front entrance and offices.
    - Status: Project 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.
- Meadow Park Middle School Seismic Upgrades
    - Budget: $25,700,000
    - Scope: Seismic upgrades, roof replacement, ceiling/lighting/electrical upgrades.
    - Status: Under Construction, will be complete summer 2026.
    - 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: Project Complete



    - 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: Pre-construction, construction starts summer 2026.
    - Operational Budget Impact: There will not be any significant operational cost impacts.

Fourth Year (2025-26) Capital Budget

The following projects were planned:

- Allen Transportation Replacement
    - Budget: $13,900,000
    - Scope: Tear down and rebuild the Allen Transportation bus maintenance facility.
    - Status: Pre-construction, construction starts April 2026.
    - Operational Budget Impact: This project will reduce operational expenditure. The new building will be the same size as the existing building and be new and efficient.
- Aloha Huber Outdoor Learning
    - Budget: $2,000,000
    - Scope: Add playground and covered play.
    - Status: Pre-construction, construction starts summer 2026.
    - Operational Budget Impact: There will be minor added costs to maintain the new playground area.
- Cedar Park Seismic Upgrades
    - Budget: $25,041,629
    - Scope: Seismic upgrades and roof replacement.
    - Status: Pre-construction, construction starts summer 2026
    - Operational Budget Impact: Similar to the other seismic projects.
- SRHS Athletic Facility
    - Budget: $2,000,000
    - Scope: New ticket booth and storage building adjacent to stadium field.
    - Status: Design, construction starts summer 2026
    - 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: Design, construction starts summer 2026
    - Operational Budget Impact: Similar to the other turf projects.
- Sunset High School HVAC Upgrades
    - Budget: $14,500,000
    - Scope: Replace end-of-life HVAC systems, distribution, and controls.
    - Status: Pre-construction, construction starts summer 2026.
    - Operational Budget Impact: Similar to the other HVAC projects.
- Security Upgrades
    - Budget: $16,000,000
    - Scope: Additional cameras, card readers, and intrusion devices district wide.
    - Status: Under construction, about 50% complete.

- Operational Budget Impact: This project ultimately adds quite a bit of security infrastructure that will need to be maintained.

Fifth Year (2026-27) Capital Budget

The following projects are planned:

- Beaver Acres Cafeteria/Kitchen
  - Budget: $12,500,000
  - Scope: Construct new cafeteria and kitchen.
  - Status: Pre-construction, construction starts summer 2026.
  - Operational Budget Impact: This project will add square footage to the building, so in that sense it impacts the operational budget. However, it will also be replacing a very old kitchen that is maintenance heavy with a new one. So, overall, it is relatively neutral.
- Barnes Elementary Gym/Cafeteria
  - Budget: $14,000,000
  - Scope: Construct new gym and cafeteria.
  - Status: Currently in procurement.
  - Operational Budget Impact: This project will help the operational budget. We will be replacing old failing building sections which will reduce the maintenance expenditures.
- Whitford Middle School Seismic Upgrades
  - Budget: TBD
  - Scope: Seismic upgrades
  - Status: Design
  - Operational Budget Impact: Similar to the other seismic projects.
- Highland Park Middle School Seismic Upgrades
  - Budget: TBD
  - Scope: Seismic upgrades
  - Status: Design
  - Operational Budget Impact: Similar to the other seismic projects.

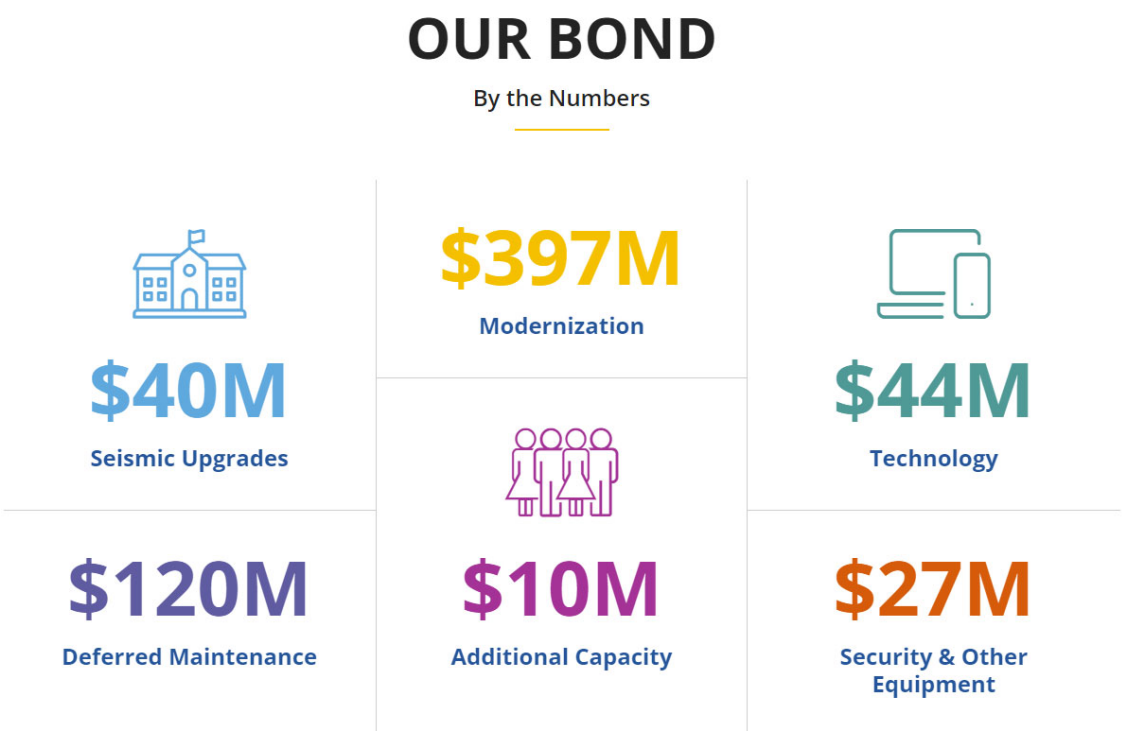
Sixth Year (2027-28) Capital Budget

The following projects are planned:

- Deferred Maintenance: the District will continue to have deferred maintenance projects for the rest of the bond. This summer, the specific projects will be identified for 2027-28.
- Security Upgrades: The security upgrade projects in the bond are about halfway complete. These projects will likely be continuing over the next couple of years.
- Modernization: Modernization projects are planned to be completed over the last couple of years of the bond. The projects were scheduled based on overall condition, so the schools at the end of the bond will be the newer schools.
- Bond Planning: the District will be working on planning projects and doing a needs assessment for a future potential bond.
- Additional Projects: As the end of the bond nears, the remaining contingency funds that will be used to fund other projects. These process of identifying these projects is underway.

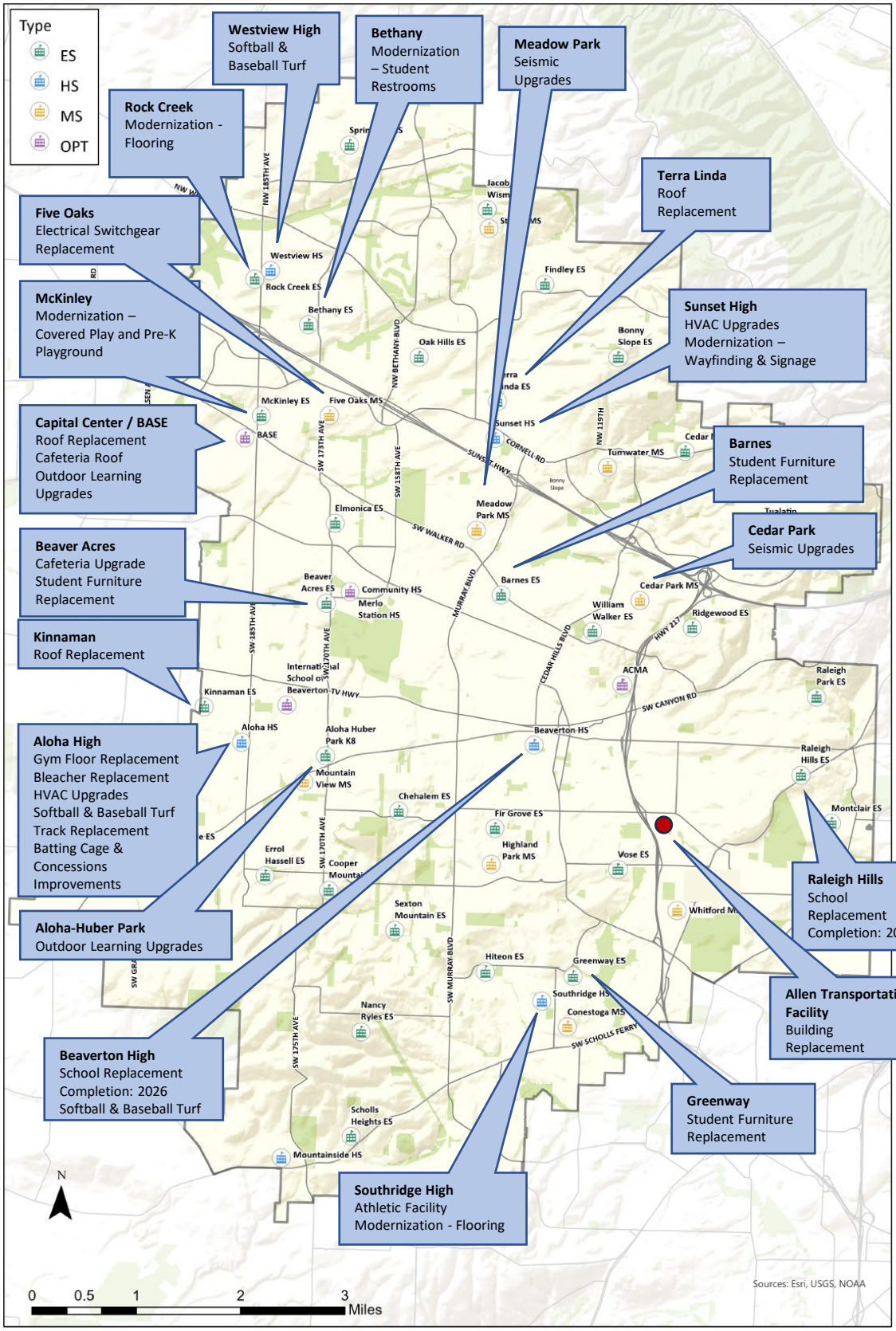
Long Range Planning

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. The results of this process were shared with the school board at their February 2026 business meeting. The next step for us will be a decision regarding a potential future bond in 2028.



April 15, 2026

2022 Bond Programs Activity Map: 2026



Other Projects

Districtwide Rekey:
Barnes ES
Beaver Acres ES
Bethany ES
Cedar Mill ES
Cedar Park MS
Chehalem ES
Cooper Mountain ES
Elmonica ES
Errol Hassell ES
Fir Grove ES
Greenway ES
Highland Park MS
Hiteon ES
Kinnaman ES
McKay ES
McKinley ES
Meadow Park MS
Montclair ES
Mountain View MS
Nancy Ryles ES
Oak Hills ES
Raleigh Park ES
Ridgewood ES
Rock Creek ES

Security Trio & Distributed Antenna System (DAS) Project:
Aloha-Huber Park ES
ACMA
BASE
Chehalem ES
Greenway ES
ISB
Community School
Oak Hills ES
Southridge HS
Sunset HS
Terra Nova

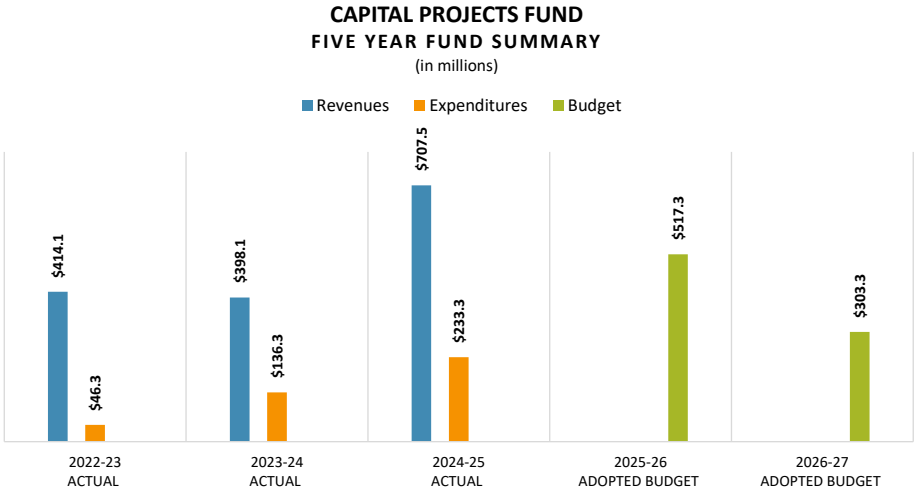
BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

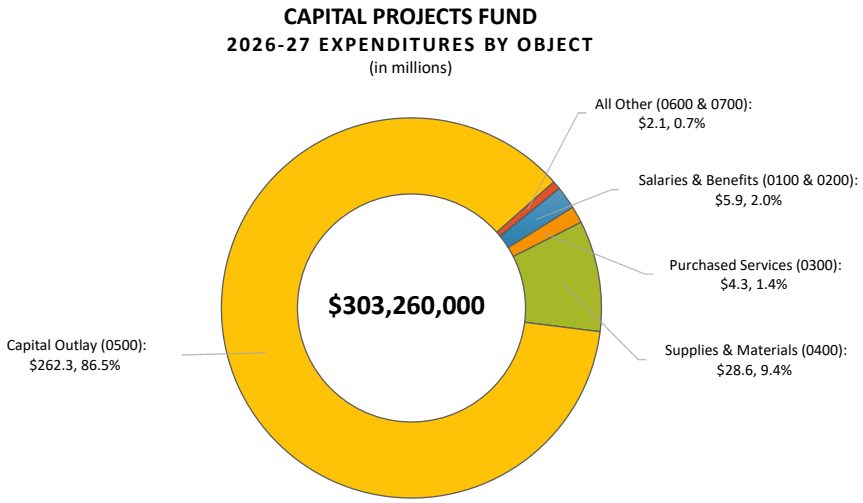
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
1110	Elementary Programs	-	-	-	-	-	-	-	-	-	-	$ 1,500,000	0.5%
1120	Middle School Programs	-	-	-	-	-	-	-	-	-	-	3,900,000	1.3%
	INSTRUCTION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,400,000**	**1.8%**
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-	-	-	3,000,000	1.0%
2540	Operation & Maintenance of Plant Services	-	-	-	-	-	-	-	0.5	-	-	3,407,650	1.1%
2550	Student Transportation Services	-	-	-	-	-	-	-	-	-	-	3,000,000	1.0%
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-	1.0	1.0	315,420	0.1%
	SUPPORT SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.5**	**1.0**	**1.0**	**9,723,070**	**3.2%**
4110	Service Area Direction, Facilites Acquisition and Construction	-	-	30.5	24.9	-	-	3.0	3.0	1.0	1.0	5,740,365	1.9%
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	258,184,538	85.1%
4180	Other Capital Items	-	-	-	-	-	-	-	-	-	-	22,273,484	7.3%
	FACILITIES ACQUISITION & CON	**-**	**-**	**30.5**	**24.9**	**-**	**-**	**3.0**	**3.0**	**1.0**	**1.0**	**286,198,387**	**94.4%**
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	1,938,543	0.6%
	FUND TOTAL:	**-**	**-**	**30.5**	**24.9**	**-**	**-**	**3.0**	**3.5**	**2.0**	**2.0**	**$ 303,260,000**	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	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 10,431,237	$ 20,187,333	$ 13,304,951	$ 15,340,000	$ 14,130,000	$ 14,130,000	$ 14,130,000
5000	Other Sources	403,705,659	377,937,323	694,234,380	502,000,000	289,130,000	289,130,000	289,130,000
	Total Revenues	**$ 414,136,897**	**$ 398,124,656**	**$ 707,539,331**	**$ 517,340,000**	**$ 303,260,000**	**$ 303,260,000**	**$ 303,260,000**
0100	Salaries	$ 3,180,151	$ 3,775,772	$ 3,969,317	$ 4,108,778	$ 3,898,518	$ 3,898,518	$ 3,898,518
0200	Associated Payroll Costs	1,677,147	2,019,140	2,141,061	2,367,359	2,049,417	2,049,417	2,049,417
0300	Purchased Services	13,549,687	16,209,817	17,372,734	65,318,290	4,332,500	4,332,500	4,332,500
0400	Supplies & Materials	4,338,080	15,738,918	9,640,788	31,715,792	28,626,484	28,626,484	28,626,484
0500	Capital Outlay	21,692,707	61,000,748	195,938,457	411,756,039	262,224,538	262,224,538	262,224,538
0600	Other Objects	644,174	29,256,389	3,000,021	139,000	190,000	190,000	190,000
0700	Transfers	1,208,289	8,261,389	1,202,965	1,934,742	1,938,543	1,938,543	1,938,543
	Total Expenditures	**$ 46,290,236**	**$ 136,262,173**	**$ 233,265,343**	**$ 517,340,000**	**$ 303,260,000**	**$ 303,260,000**	**$ 303,260,000**
	Ending Fund Balance	**$ 367,846,661**	**$ 261,862,484**	**$ 474,273,988**	$ -	$ -	$ -	$ -
	Beginning Fund Balance	**$ 67,799,420**	**$ 367,846,661**	**$ 281,766,611**				
	Change in Fund Balance	**300,047,241**	**(105,984,177)**	**192,507,377**				
	Ending Fund Balance	**$ 367,846,661**	**$ 261,862,484**	**$ 474,273,988**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2026-27 Budget		
			2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1130	Construction Excise Tax	$ 2,653,813	$ 2,095,531	$ 2,036,781	$ 2,310,000	$ 1,150,000	$ 1,150,000	$ 1,150,000
	1510	Interest on Investments	5,983,346	16,664,555	10,580,142	12,600,000	12,740,000	12,740,000	12,740,000
	1910	Rentals	229,371	211,932	210,757	230,000	240,000	240,000	240,000
	1920	Contrib/Donat - Private Source	15,727	200,674	-	-	-	-	-
	1960	Recovery of Prior Year Exp	1,091,774	733,069	158,851	200,000	-	-	-
	1990	Miscellaneous	457,206	281,572	318,420	-	-	-	-
		Total 1000	**10,431,237**	**20,187,333**	**13,304,951**	**15,340,000**	**14,130,000**	**14,130,000**	**14,130,000**
5000	**Other Sources**								
	5110	Bond Proceeds	336,049,828	-	403,584,067	-	-	-	-
	5120	Bond Premium	-	-	8,756,126	-	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	(143,588)	10,090,663	127,576	100,000	100,000	100,000	100,000
	5400	Beginning Fund Balance	67,799,420	367,846,661	281,766,611	501,900,000	289,030,000	289,030,000	289,030,000
		Total 5000	**403,705,659**	**377,937,323**	**694,234,380**	**502,000,000**	**289,130,000**	**289,130,000**	**289,130,000**
		FUND 400 TOTAL	**$ 414,136,897**	**$ 398,124,656**	**$ 707,539,331**	**$ 517,340,000**	**$ 303,260,000**	**$ 303,260,000**	**$ 303,260,000**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
1110	**Elementary Programs**									
0400	Supplies & Materials	$ -	$ -	$ -	$ 1,500,000	$ -	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -
	Total 1110	**-**	**-**	**-**	**1,500,000**	**-**	**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	3,900,000	-
	Total 1120	**-**	**-**	**-**	**3,900,000**	**-**	**3,900,000**	**3,900,000**	**3,900,000**	**-**
2510	**Direction of Business Services**									
0300	Purchased Services	1,920,447	4,250	2,308,030	3,000,000	-	3,000,000	3,000,000	3,000,000	-
0600	Other Objects	-	29,020	-	-	-	-	-	-	-
	Total 2510	**1,920,447**	**33,270**	**2,308,030**	**3,000,000**	**-**	**3,000,000**	**3,000,000**	**3,000,000**	**-**
2540	**Operation & Maint of Plant Services**									
0100	Salaries	-	32,753	-	-	-	81,227	81,227	81,227	0.5
0200	Associated Payroll Costs	-	14,432	-	-	-	46,423	46,423	46,423	-
0300	Purchased Services	35,958	30,040	-	200,000	-	5,000	5,000	5,000	-
0400	Supplies & Materials	148	-	789	1,250,000	-	1,255,000	1,255,000	1,255,000	-
0500	Capital Outlay	5,014	8,611	1,910,340	4,946,000	-	1,980,000	1,980,000	1,980,000	-
0600	Other Objects	25,520	39,103	32,777	59,000	-	40,000	40,000	40,000	-
	Total 2540	**66,641**	**124,939**	**1,943,906**	**6,455,000**	**-**	**3,407,650**	**3,407,650**	**3,407,650**	**0.5**
2550	**Student Transportation Services**									
0500	Capital Outlay	441,240	4,265,309	652,312	4,641,139	-	3,000,000	3,000,000	3,000,000	-
	Total 2550	**441,240**	**4,265,309**	**652,312**	**4,641,139**	**-**	**3,000,000**	**3,000,000**	**3,000,000**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**									
0100	Salaries	171,594	178,458	187,381	196,258	1.0	206,095	206,095	206,095	1.0
0200	Associated Payroll Costs	96,417	100,786	105,784	112,132	-	109,325	109,325	109,325	-
	Total 2620	**268,011**	**279,244**	**293,165**	**308,390**	**1.0**	**315,420**	**315,420**	**315,420**	**1.0**
4110	**Direction of Facilities Acq & Constr**									
0100	Salaries	2,999,145	3,564,438	3,770,257	3,912,520	34.5	3,611,196	3,611,196	3,611,196	28.9
0200	Associated Payroll Costs	1,578,686	1,903,878	2,031,436	2,255,227	-	1,893,669	1,893,669	1,893,669	-
0300	Purchased Services	23,105	61,777	53,168	-	-	27,500	27,500	27,500	-
0400	Supplies & Materials	220,471	194,661	266,083	-	-	208,000	208,000	208,000	-
0600	Other Objects	25	19,576,760	3,950	-	-	-	-	-	-
	Total 4110	**4,821,432**	**25,301,513**	**6,124,895**	**6,167,747**	**34.5**	**5,740,365**	**5,740,365**	**5,740,365**	**28.9**
4120	**Site Acq & Development Service**									
0100	Salaries	220	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	72	-	-	-	-	-	-	-	-
0300	Purchased Services	77,255	-	-	-	-	-	-	-	-
0400	Supplies & Materials	711,087	-	-	-	-	-	-	-	-
0500	Capital Outlay	1,464,814	-	-	-	-	-	-	-	-
0600	Other Objects	300	-	-	-	-	-	-	-	-
	Total 4120	**2,253,748**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**									
0100	Salaries	-	123	-	-	-	-	-	-	-
0200	Associated Payroll Costs	30	44	-	-	-	-	-	-	-
0300	Purchased Services	11,350,028	16,067,574	14,813,193	62,118,290	-	1,300,000	1,300,000	1,300,000	-
0400	Supplies & Materials	847,440	3,041,822	1,300,183	16,000	-	90,000	90,000	90,000	-
0500	Capital Outlay	18,389,071	54,074,219	192,208,943	401,263,900	-	256,644,538	256,644,538	256,644,538	-
0600	Other Objects	618,329	9,611,507	2,963,294	80,000	-	150,000	150,000	150,000	-
	Total 4150	**31,204,899**	**82,795,289**	**211,285,614**	**463,478,190**	**-**	**258,184,538**	**258,184,538**	**258,184,538**	**-**
4180	**Other Capital Items**									
0100	Salaries	9,192	-	11,680	-	-	-	-	-	-
0200	Associated Payroll Costs	1,942	-	3,841	-	-	-	-	-	-
0300	Purchased Services	142,894	46,177	198,343	-	-	-	-	-	-
0400	Supplies & Materials	2,558,933	12,502,436	8,073,732	25,049,792	-	21,673,484	21,673,484	21,673,484	-
0500	Capital Outlay	1,392,568	2,652,608	1,166,862	905,000	-	600,000	600,000	600,000	-
	Total 4180	**4,105,529**	**15,201,221**	**9,454,457**	**25,954,792**	**-**	**22,273,484**	**22,273,484**	**22,273,484**	**-**
	Total 4190	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**									
0700	Transfers	1,208,289	8,261,389	1,202,965	1,934,742	-	1,938,543	1,938,543	1,938,543	-
	Total 5200	**1,208,289**	**8,261,389**	**1,202,965**	**1,934,742**	**-**	**1,938,543**	**1,938,543**	**1,938,543**	**-**
	FUND 400 TOTAL	**$ 46,290,236**	**$136,262,173**	**$ 233,265,343**	**$ 517,340,000**	**35.5**	**$ 303,260,000**	**$303,260,000**	**$303,260,000**	**30.4**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 14,130,000	$ 12,143,900	$ 11,157,939	$ 10,172,118
5000 Other Sources	289,130,000	191,605,742	118,254,680	67,677,924
Total Revenue	**$ 303,260,000**	**$ 203,749,642**	**$ 129,412,619**	**$ 77,850,042**
Expenditures				
0100 Salaries	$ 3,898,518	$ 4,093,444	$ 4,298,116	$ 4,513,022
0200 Associated Payroll Costs	2,049,417	2,251,928	2,366,261	2,484,487
0300 Purchased Services	4,332,500	3,712,475	3,323,849	2,923,565
0400 Supplies & Materials	28,626,484	21,485,279	17,129,837	12,643,732
0500 Capital Outlay	262,224,538	170,091,273	100,194,012	53,199,832
0600 Other Objects	190,000	176,700	162,001	146,861
0700 Transfers	1,938,543	1,938,543	1,938,543	1,938,543
Total Expenditures	**$ 303,260,000**	**$ 203,749,642**	**$ 129,412,619**	**$ 77,850,042**

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 second bond sale, in alignment with the District's Capital Improvement Plan and Facilities Development cash flow plan as of May 2026.

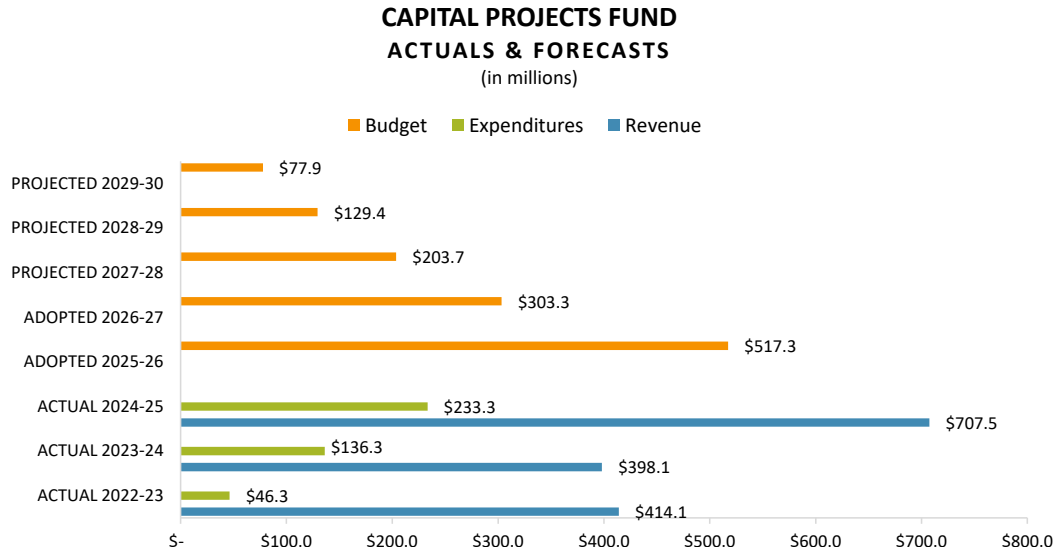
No new bond measures are included in this forecast. Future capital funding will depend on voter approval of additional bond measures beyond the current program.

Expenditures:

Expenditures in the Capital Projects Fund reflect the planned implementation of the 2022 capital bond measure. The two largest projects, the rebuilds of Beaverton High School and Raleigh Hills Elementary School, will both be substantially complete in 2025-26. The forecast represents the significant decrease in expenditures for the remainder of the bond period due to the completion of these two projects. There are numerous other projects continuing in the final stages of the bond program, which are outlined in the District's Capital Improvement Plan.

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.

Insurance Reserve Fund (610)


BEAVERTON
SCHOOL DISTRICT

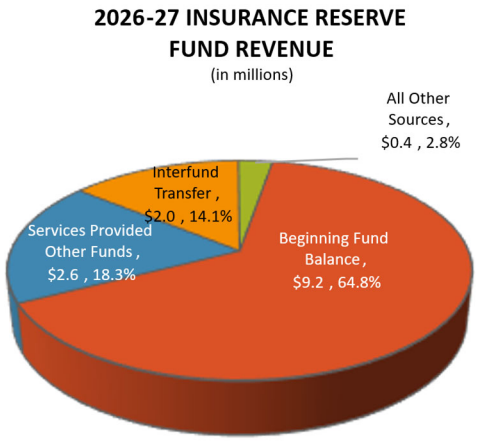
INSURANCE RESERVE FUND OVERVIEW

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 services provided other funds makes up 18.3% of total budgeted revenue, followed by the transfer from the General Fund at 14.1%. 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 2026-27 year are 0.32% 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 0.02% for the 2026-27 year as a result of SB 489 costs and unemployment costs for classified staff over school breaks, including summer.



The beginning fund balance has increased due to additional interest income, lower claim expenses than anticipated and less unemployment impacts in the first year of SB 489. 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 41.7% of the total Insurance Reserve Fund budget.

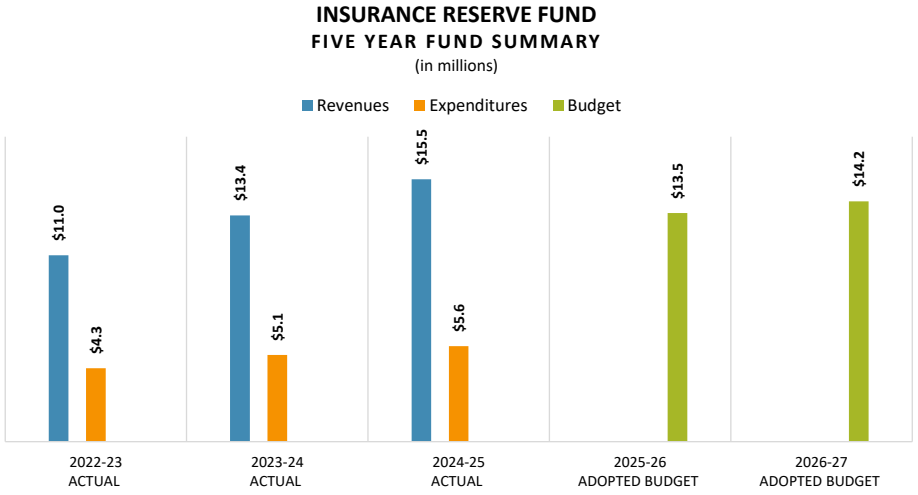
BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

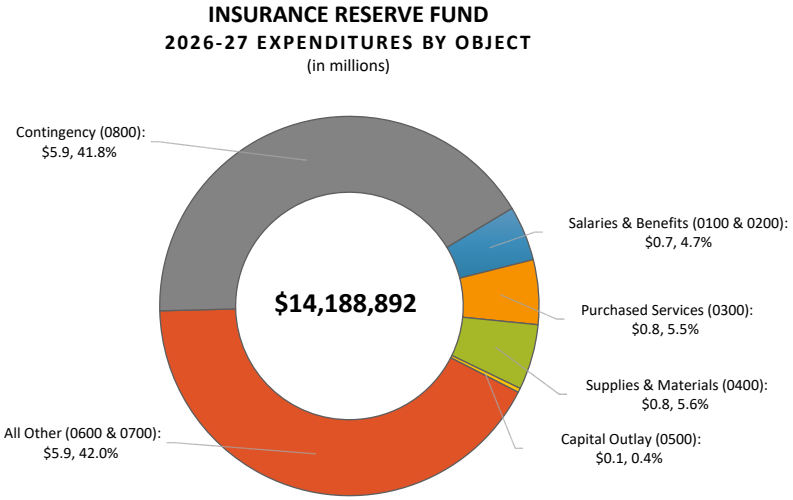
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED	% OF
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	BUDGET	BUDGET
2320	Executive Administration Services	-	-	-	-	-	-	0.1	-	-	-	90	0.0%
2520	Fiscal Services	-	-	0.5	0.5	-	-	-	-	-	-	92,858	0.7%
2640	Staff Services	-	-	-	-	-	-	-	-	-	-	75,000	0.5%
2690	Other Support Services - Central	-	-	2.5	3.3	-	-	-	-	0.5	0.5	8,023,887	56.6%
	SUPPORT SERVICES	**-**	**-**	**3.0**	**3.8**	**-**	**-**	**0.1**	**-**	**0.5**	**0.5**	**8,191,835**	**57.7%**
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	100,000	0.7%
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,000**	**0.7%**
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	5,897,057	41.6%
	FUND TOTAL:	**-**	**-**	**3.0**	**3.8**	**-**	**-**	**0.1**	**-**	**0.5**	**0.5**	**$ 14,188,892**	100.0%

Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,890,388	$ 2,691,521	$ 4,266,035	$ 2,702,493	$ 2,988,892	$ 2,988,892	$ 2,988,892
5000	Other Sources	8,111,926	10,663,057	11,229,461	10,800,000	11,200,000	11,200,000	11,200,000
	Total Revenues	**$ 11,002,314**	**$ 13,354,577**	**$ 15,495,496**	**$ 13,502,493**	**$ 14,188,892**	**$ 14,188,892**	**$ 14,188,892**
0100	Salaries	$ 390,676	$ 378,247	$ 354,417	$ 435,642	$ 487,833	$ 487,833	$ 487,833
0200	Associated Payroll Costs	209,014	191,910	196,054	258,229	271,976	271,976	271,976
0300	Purchased Services	309,928	381,265	444,376	748,560	773,860	773,860	773,860
0400	Supplies & Materials	65,556	132,199	112,066	772,675	786,075	786,075	786,075
0500	Capital Outlay	15,386	46,720	12,726	50,000	50,000	50,000	50,000
0600	Other Objects	3,348,698	3,994,775	4,520,579	6,206,000	5,922,091	5,922,091	5,922,091
0800	Other Uses of Funds	-	-	-	5,031,387	5,897,057	5,897,057	5,897,057
	Total Expenditures	**$ 4,339,257**	**$ 5,125,116**	**$ 5,640,218**	**$ 13,502,493**	**$ 14,188,892**	**$ 14,188,892**	**$ 14,188,892**
	Ending Fund Balance	**$ 6,663,057**	**$ 8,229,461**	**$ 9,855,279**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,717,127**	**$ 6,663,057**	**$ 8,229,461**				
	Change in Fund Balance	**2,945,930**	**1,566,404**	**1,625,818**				
	Ending Fund Balance	**$ 6,663,057**	**$ 8,229,461**	**$ 9,855,279**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 233,761	$ 331,387	$ 321,581	$ 200,000	$ 300,000	$ 300,000	$ 300,000
1960	Recovery of Prior Year Exp	23,996	22,100	68,402	-	-	-	-
1970	Services Provided Other Funds	2,358,796	2,249,753	3,538,180	2,437,493	2,623,892	2,623,892	2,623,892
1990	Miscellaneous	273,835	88,280	337,873	65,000	65,000	65,000	65,000
	Total 1000	**2,890,388**	**2,691,521**	**4,266,035**	**2,702,493**	**2,988,892**	**2,988,892**	**2,988,892**
5000	**Other Sources**							
5200	Interfund Transfers	4,394,799	4,000,000	3,000,000	2,500,000	2,000,000	2,000,000	2,000,000
5400	Beginning Fund Balance	3,717,127	6,663,057	8,229,461	8,300,000	9,200,000	9,200,000	9,200,000
	Total 5000	**8,111,926**	**10,663,057**	**11,229,461**	**10,800,000**	**11,200,000**	**11,200,000**	**11,200,000**
	FUND 610 TOTAL	**$ 11,002,314**	**$ 13,354,577**	**$ 15,495,496**	**$ 13,502,493**	**$ 14,188,892**	**$ 14,188,892**	**$ 14,188,892**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2320	**Executive Administration Services**									
0100	Salaries	$ 23,475	$ 24,414	$ 27,137	$ 26,849	0.1	$ -	$ -	$ -	-
0200	Associated Payroll Costs	11,998	12,551	13,779	14,922	-	-	-	-	-
0300	Purchased Services	90	90	-	90	-	90	90	90	-
	Total 2320	**35,562**	**37,054**	**40,916**	**41,861**	**0.1**	**90**	**90**	**90**	**-**
2520	**Fiscal Services**									
0100	Salaries	50,140	52,058	54,622	57,210	0.5	60,078	60,078	60,078	0.5
0200	Associated Payroll Costs	26,982	28,159	29,624	33,520	-	32,420	32,420	32,420	-
0300	Purchased Services	360	360	360	360	-	360	360	360	-
0400	Supplies & Materials	-	5	130	-	-	-	-	-	-
	Total 2520	**77,482**	**80,581**	**84,737**	**91,090**	**0.5**	**92,858**	**92,858**	**92,858**	**0.5**
2640	**Staff Services**									
0100	Salaries	64,451	-	-	-	-	-	-	-	-
0200	Associated Payroll Costs	25,012	-	-	-	-	-	-	-	-
0300	Purchased Services	65,600	55,000	65,183	75,000	-	75,000	75,000	75,000	-
0400	Supplies & Materials	-	-	47	-	-	-	-	-	-
	Total 2640	**155,064**	**55,000**	**65,230**	**75,000**	**-**	**75,000**	**75,000**	**75,000**	**-**
2690	**Other Support Services-Central**									
0100	Salaries	252,610	301,776	272,658	351,583	3.0	427,755	427,755	427,755	3.8
0200	Associated Payroll Costs	145,022	151,200	152,651	209,787	-	239,556	239,556	239,556	-
0300	Purchased Services	243,878	325,815	378,833	573,110	-	598,410	598,410	598,410	-
0400	Supplies & Materials	65,556	132,194	111,888	772,675	-	786,075	786,075	786,075	-
0500	Capital Outlay	15,386	46,720	12,726	50,000	-	50,000	50,000	50,000	-
0600	Other Objects	3,348,698	3,994,775	4,520,579	6,206,000	-	5,922,091	5,922,091	5,922,091	-
	Total 2690	**4,071,150**	**4,952,481**	**5,449,334**	**8,163,155**	**3.0**	**8,023,887**	**8,023,887**	**8,023,887**	**3.8**
4150	**Building Acq Constr & Improv Services**									
0300	Purchased Services	-	-	-	100,000	-	100,000	100,000	100,000	-
	Total 4150	**-**	**-**	**-**	**100,000**	**-**	**100,000**	**100,000**	**100,000**	**-**
6110	**Operating Contingency**									
0800	Other Uses of Funds	-	-	-	5,031,387	-	5,897,057	5,897,057	5,897,057	-
	Total 6110	**-**	**-**	**-**	**5,031,387**	**-**	**5,897,057**	**5,897,057**	**5,897,057**	**-**
	FUND 610 TOTAL	**$ 4,339,257**	**$ 5,125,116**	**$ 5,640,218**	**$ 13,502,493**	**3.6**	**$ 14,188,892**	**$ 14,188,892**	**$ 14,188,892**	**4.3**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
610 - INSURANCE RESERVE FUND
THREE YEAR FORECAST

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 2,988,892	$ 3,187,164	$ 3,886,398	$ 4,134,497
5000 Other Sources	11,200,000	7,897,057	5,368,610	3,958,665
Total Revenue	**$ 14,188,892**	**$ 11,084,221**	**$ 9,255,008**	**$ 8,093,162**
Expenditures				
0100 Salaries	$ 487,833	$ 512,225	$ 537,836	$ 564,728
0200 Associated Payroll Costs	271,976	296,900	296,326	309,421
0300 Purchased Services	773,860	697,076	617,988	536,528
0400 Supplies & Materials	786,075	559,657	526,447	520,240
0500 Capital Outlay	50,000	50,000	50,000	50,000
0600 Other Objects	5,922,091	5,599,754	5,267,746	4,925,779
0800 Other Uses of Funds (Contingency)	5,897,057	3,368,609	1,958,665	1,186,466
Total Expenditures	**$ 14,188,892**	**$ 11,084,221**	**$ 9,255,008**	**$ 8,093,162**

Assumptions:

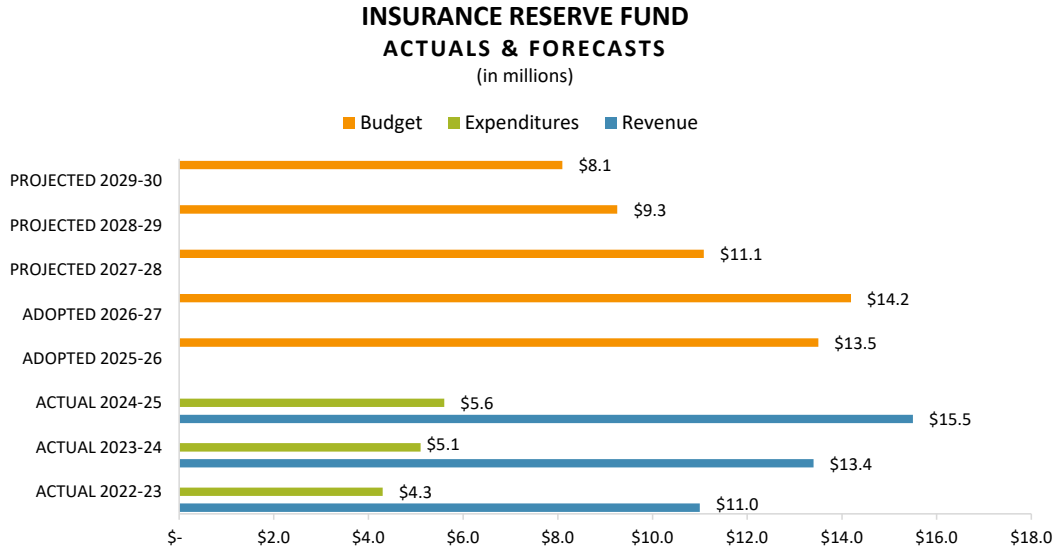
Revenues:
Projected revenue includes aN annual increase in Services Provided Other Funds in Local Revenue in accordance with contractual agreements. This increase also accounts for anticipated growth in insurance premium costs.

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 2026-27 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.

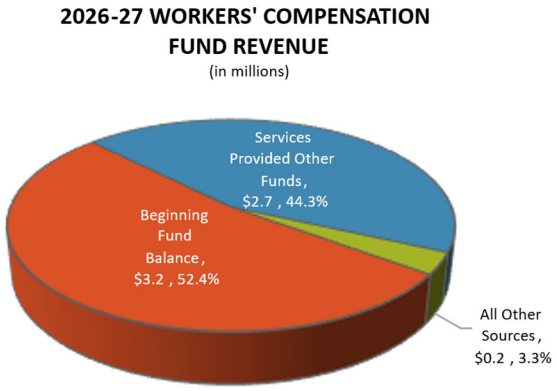


Minor differences due to rounding.

Workers' Compensation Fund (620)


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 44.3% of the total revenue. The services provided to other funds are made up of workers' compensation insurance charges against salaries paid. The rate for the 2026-27 year is 0.65% which the same as 2025-26 and 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. This small change has led to a slow spend down of the fund balance.

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 42.5% of the total Workers' Compensation Fund budget.

BEAVERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND BUDGETED POSITIONS
FOR THE 2026-27 ADOPTED BUDGET DOCUMENT

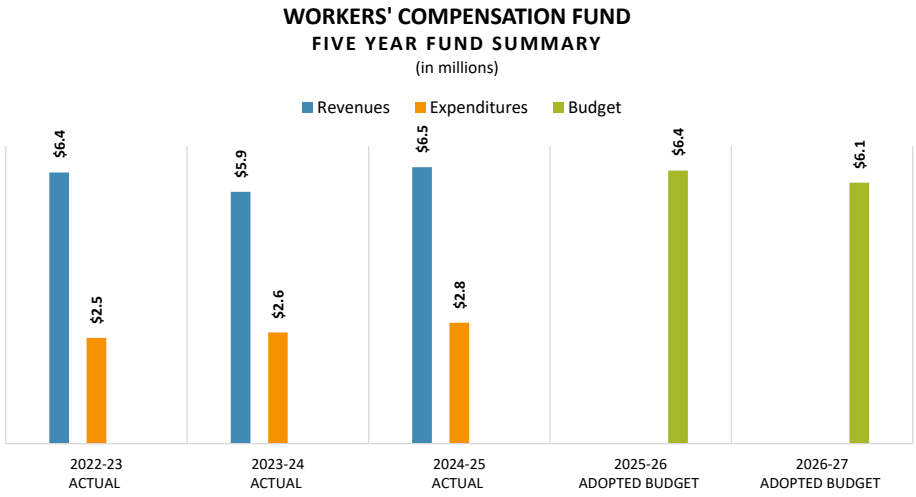
FUNCTION	DESCRIPTION	LICENSED		CLASSIFIED		CONFIDENTIAL SUPPORT		CONFIDENTIAL MANAGERS		ADMINISTRATORS		ADOPTED BUDGET	% OF BUDGET
		2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27		
2520	Fiscal Services	-	-	0.5	0.5	-	-	-	-	-	-	92,858	1.5%
2690	Other Support Services - Central	-	-	2.5	3.3	-	-	-	-	0.5	0.5	3,806,179	62.0%
	SUPPORT SERVICES	**-**	**-**	**3.0**	**3.8**	**-**	**-**	**-**	**-**	**0.5**	**0.5**	**3,899,037**	**63.5%**
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	2,242,132	36.5%
	FUND TOTAL:	**-**	**-**	**3.0**	**3.8**	**-**	**-**	**-**	**-**	**0.5**	**0.5**	**$ 6,141,169**	100.0%

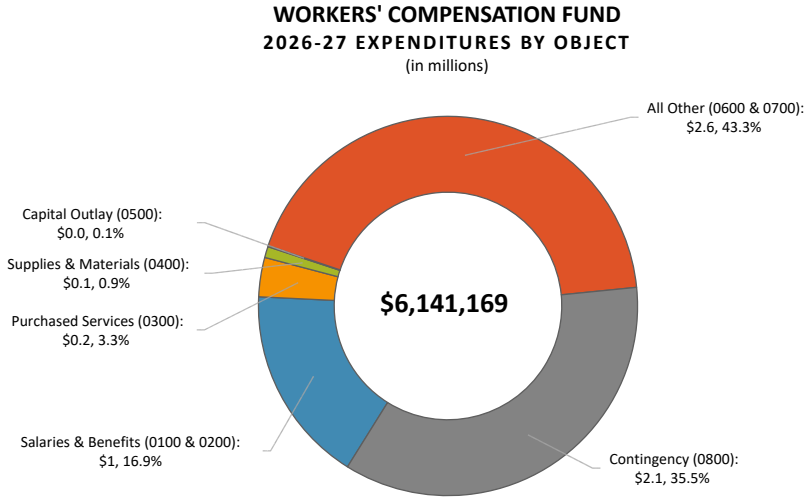
Note: Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,569,171	$ 2,031,774	$ 3,197,235	$ 2,827,860	$ 2,941,169	$ 2,941,169	$ 2,941,169
5000	Other Sources	3,811,955	3,893,026	3,308,853	3,600,000	3,200,000	3,200,000	3,200,000
	Total Revenues	**$ 6,381,125**	**$ 5,924,800**	**$ 6,506,088**	**$ 6,427,860**	**$ 6,141,169**	**$ 6,141,169**	**$ 6,141,169**
0100	Salaries	$ 398,886	$ 439,637	$ 498,500	$ 562,060	$ 675,698	$ 675,698	$ 675,698
0200	Associated Payroll Costs	201,867	206,561	219,822	307,645	344,759	344,759	344,759
0300	Purchased Services	105,921	110,752	116,633	202,180	202,180	202,180	202,180
0400	Supplies & Materials	19,766	59,809	42,947	56,300	56,300	56,300	56,300
0500	Capital Outlay	15,391	15,000	-	5,000	5,000	5,000	5,000
0600	Other Objects	1,746,268	1,784,187	1,967,628	2,615,100	2,615,100	2,615,100	2,615,100
0800	Other Uses of Funds	-	-	-	2,679,575	2,242,132	2,242,132	2,242,132
	Total Expenditures	**$ 2,488,099**	**$ 2,615,947**	**$ 2,845,530**	**$ 6,427,860**	**$ 6,141,169**	**$ 6,141,169**	**$ 6,141,169**
	Ending Fund Balance	**$ 3,893,026**	**$ 3,308,853**	**$ 3,660,558**	**$ -**	**$ -**	**$ -**	**$ -**

Beginning Fund Balance	**$ 3,811,955**	**$ 3,893,026**	**$ 3,308,853**
Change in Fund Balance	**81,071**	**(584,173)**	**351,704**
Ending Fund Balance	**$ 3,893,026**	**$ 3,308,853**	**$ 3,660,558**





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2026-27 Budget		
		2022-23	2023-24	2024-25	2025-26	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 151,896	$ 161,205	$ 146,176	$ 150,000	$ 150,000	$ 150,000	$ 150,000
1960	Recovery of Prior Year Exp	60,788	47,092	11,247	50,000	50,000	50,000	50,000
1970	Services Provided Other Funds	2,356,486	1,785,944	3,007,768	2,627,860	2,741,169	2,741,169	2,741,169
1990	Miscellaneous	-	37,533	32,044	-	-	-	-
	Total 1000	**2,569,171**	**2,031,774**	**3,197,235**	**2,827,860**	**2,941,169**	**2,941,169**	**2,941,169**
5000	**Other Sources**							
5400	Beginning Fund Balance	3,811,955	3,893,026	3,308,853	3,600,000	3,200,000	3,200,000	3,200,000
	Total 5000	**3,811,955**	**3,893,026**	**3,308,853**	**3,600,000**	**3,200,000**	**3,200,000**	**3,200,000**
	FUND 620 TOTAL	**$ 6,381,125**	**$ 5,924,800**	**$ 6,506,088**	**$ 6,427,860**	**$ 6,141,169**	**$ 6,141,169**	**$ 6,141,169**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget		2026-27 Budget			
		2022-23 Amount	2023-24 Amount	2024-25 Amount	2025-26 Amount	FTE	Proposed	Approved	Adopted	FTE
2520	**Fiscal Services**									
0100	Salaries	$ 50,140	$ 52,158	$ 54,622	$ 57,210	0.5	$ 60,078	$ 60,078	$ 60,078	0.5
0200	Associated Payroll Costs	26,982	28,213	29,625	33,520	-	32,420	32,420	32,420	-
0300	Purchased Services	360	360	360	360	-	360	360	360	-
	Total 2520	**77,482**	**80,731**	**84,607**	**91,090**	**0.5**	**92,858**	**92,858**	**92,858**	**0.5**
2690	**Other Support Services-Central**									
0100	Salaries	348,746	387,479	443,878	504,850	3.0	615,620	615,620	615,620	3.8
0200	Associated Payroll Costs	174,885	178,348	190,197	274,125	-	312,339	312,339	312,339	-
0300	Purchased Services	105,561	110,392	116,273	201,820	-	201,820	201,820	201,820	-
0400	Supplies & Materials	19,766	59,809	42,947	56,300	-	56,300	56,300	56,300	-
0500	Capital Outlay	15,391	15,000	-	5,000	-	5,000	5,000	5,000	-
0600	Other Objects	1,746,268	1,784,187	1,967,628	2,615,100	-	2,615,100	2,615,100	2,615,100	-
	Total 2690	**2,410,618**	**2,535,215**	**2,760,923**	**3,657,195**	**3.0**	**3,806,179**	**3,806,179**	**3,806,179**	**3.8**
6110	**Operating Contingency**									
0800	Other Uses of Funds	-	-	-	2,679,575	-	2,242,132	2,242,132	2,242,132	-
	Total 6110	**-**	**-**	**-**	**2,679,575**	**-**	**2,242,132**	**2,242,132**	**2,242,132**	**-**
	FUND 620 TOTAL	**$ 2,488,099**	**$ 2,615,947**	**$ 2,845,530**	**$ 6,427,860**	**3.5**	**$ 6,141,169**	**$ 6,141,169**	**$ 6,141,169**	**4.3**

Minor differences due to rounding.

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

	Adopted	Forecasted		
	2026-27	2027-28	2028-29	2029-30
Revenue				
1000 Local Revenue	$ 2,941,169	$ 3,141,051	$ 3,346,364	$ 3,566,050
5000 Other Sources	3,200,000	2,242,132	1,830,971	1,496,487
Total Revenue	**$ 6,141,169**	**$ 5,383,183**	**$ 5,177,335**	**$ 5,062,537**
Expenditures				
0100 Salaries	$ 675,698	$ 709,483	$ 744,957	$ 782,205
0200 Associated Payroll Costs	344,759	377,942	375,374	391,733
0300 Purchased Services	202,180	208,245	214,493	220,928
0400 Supplies & Materials	56,300	57,989	59,729	61,521
0500 Capital Outlay	5,000	5,000	5,000	5,000
0600 Other Objects	2,615,100	2,193,553	2,281,295	2,372,547
0800 Other Uses of Funds (Contingency)	2,242,132	1,830,971	1,496,487	1,228,603
Total Expenditures	**$ 6,141,169**	**$ 5,383,183**	**$ 5,177,335**	**$ 5,062,537**

Assumptions:

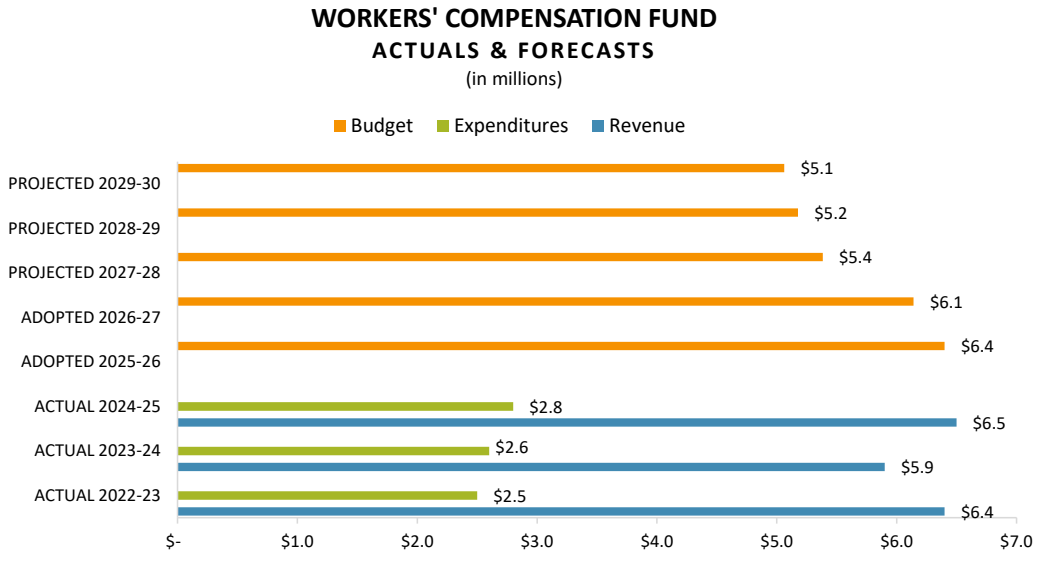
Revenues:
Projected revenue includes aN annual increase in Services Provided Other Funds, in accordance with contractual salary agreements. These internal service charges are intended to cover the cost of workers' compensation claims and program administration.

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
2026-27 ADOPTED BUDGET DOCUMENT
INFORMATIONAL SECTION
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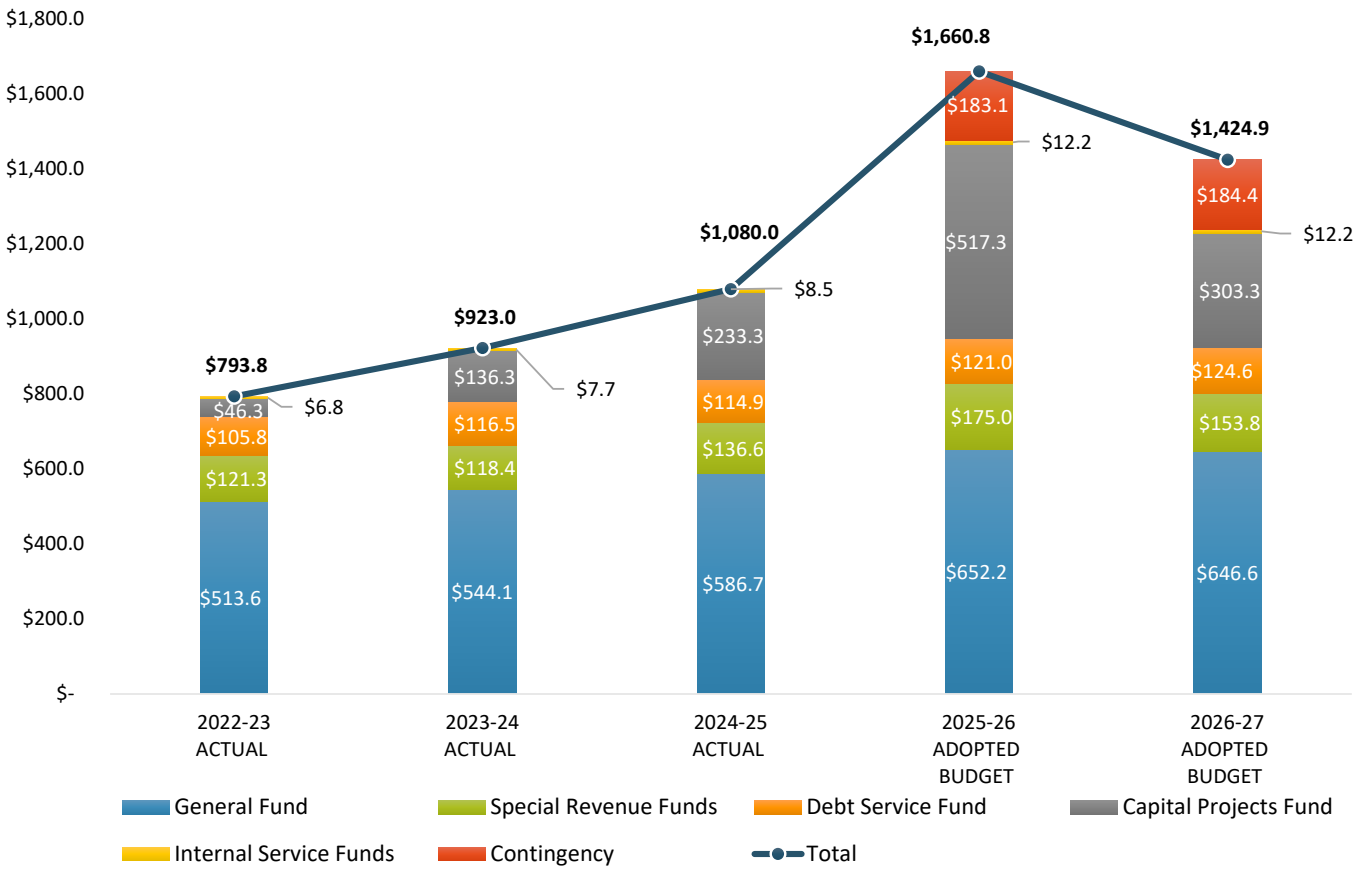

BEAVERTON
SCHOOL DISTRICT

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

	Actual (Audited)			Adopted Budget	Adopted Budget
	2022-23	2023-24	2024-25	2025-26	2026-27
Revenue	$ 1,128,945,198	$ 836,049,410	$ 1,280,346,667	$ 925,673,834	$ 900,506,439
Transfers In	6,521,932	15,141,544	7,480,755	4,997,903	4,506,704
Beginning Balance	217,698,500	559,320,393	507,443,358	730,127,128	519,863,800
Total Revenues	**$ 1,353,165,630**	**$ 1,410,511,347**	**$ 1,795,270,780**	**$ 1,660,798,865**	**$ 1,424,876,943**
Expenditures	$ 786,370,424	$ 907,491,762	$ 1,072,479,679	$ 1,472,746,312	$ 1,235,963,914
Transfers Out	7,474,814	15,480,355	7,535,090	4,982,903	4,491,704
Contingency	-	-	-	183,069,650	184,421,325
Total Expenditures	**793,845,237**	**922,972,117**	**1,080,014,769**	**1,660,798,865**	**1,424,876,943**
Ending Fund Balance	**$ 559,320,393**	**$ 487,539,230**	**$ 715,256,011**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES
(in millions)



BEAVERTON SCHOOL DISTRICT

2026-27 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom Teachers	Average Staffing Ratio
Funded by General Fund (GF)	1,123.4	30.9
Funded by Local Option Levy	273.0	24.9
Funded by Integrated Programs Grants (SIA/HSS)	88.8	23.4
TOTAL	**1,485.2**	

		Classroom Teachers			
ELEMENTARY	**Budgeted Enrollment**	**GF**	**Levy**	**SIA/HSS**	**TOTAL**
Aloha Huber (K-8)	874	27.0	7.0	2.0	36.0
Barnes	382	12.0	3.0	2.0	17.0
Beaver Acres	644	20.0	6.0	2.0	28.0
Bethany	383	11.0	3.0	2.0	16.0
Bonny Slope	586	16.0	5.0	2.0	23.0
Cedar Mill	348	9.0	3.0	3.0	15.0
Chehalem	339	9.0	3.0	3.0	15.0
Cooper Mountain	358	10.0	3.0	2.0	15.0
Elmonica	420	13.0	4.0	2.0	19.0
Errol Hassell	266	6.0	2.0	2.0	10.0
Findley	477	13.0	4.0	2.0	19.0
Fir Grove	323	10.0	3.0	1.0	14.0
Greenway	351	10.0	3.0	3.0	16.0
Hazeldale	537	16.0	5.0	2.0	23.0
Hiteon	459	14.0	4.0	2.0	20.0
Jacob Wismer	516	15.0	4.0	2.0	21.0
Kinnaman	403	13.0	3.0	2.0	18.0
McKay*	-	-	-	-	-
McKinley	633	19.0	5.0	2.0	26.0
Montclair	262	7.0	2.0	1.0	10.0
Nancy Ryles	439	13.0	4.0	2.0	19.0
Oak Hills	405	12.0	3.0	2.0	17.0
Raleigh Hills	385	12.0	3.0	2.0	17.0
Raleigh Park	263	6.0	2.0	1.0	9.0
Ridgewood	339	10.0	3.0	1.0	14.0
Rock Creek	372	11.0	3.0	2.0	16.0
Sato	846	23.0	7.0	2.0	32.0
Scholls Heights	594	16.0	5.0	2.0	23.0
Sexton Mountain	391	11.0	3.0	2.0	16.0
Springville	687	19.0	5.0	2.0	26.0
Terra Linda	302	8.0	2.0	1.0	11.0
Vose	551	17.0	5.0	2.0	24.0
West TV	266	7.0	2.0	1.0	10.0
William Walker	470	14.0	4.0	2.0	20.0
Elementary Total	**14,871**	**429.0**	**123.0**	**63.0**	**615.0**
Average Elementary Staffing Ratio		**34.7**	**26.9**	**24.2**	

		Classroom Teachers			
MIDDLE SCHOOLS	**Budgeted Enrollment**	**GF**	**Levy**	**SIA/HSS**	**TOTAL**
Cedar Park	626	21.2	5.3	0.5	27.1
Conestoga	775	26.4	6.7	0.7	33.7
Five Oaks	738	25.4	6.5	0.7	32.6
Highland Park	643	21.5	5.3	0.5	27.4
Meadow Park	648	24.2	6.0	0.7	30.9
Mountain View	724	26.2	6.7	0.7	33.6
Stoller	1,096	34.4	8.9	0.8	44.1
Tumwater	959	29.6	7.5	0.8	37.9
Whitford	739	25.4	6.3	0.7	32.4
Middle School Total	**6,948**	**234.3**	**59.3**	**6.0**	**299.6**
Average Middle School Staffing Ratio		**29.7**	**23.7**	**23.2**	

HIGH SCHOOLS					**TOTAL**
Aloha	1,488	55.2	11.4	2.2	68.8
Beaverton	1,353	52.4	10.2	4.2	66.8
Mountainside	1,875	55.4	12.2	1.6	69.2
Southridge	1,238	42.0	9.0	3.0	54.0
Sunset	1,688	51.2	11.0	2.6	64.8
Westview	2,370	75.6	16.4	2.7	94.7
High School Total	**10,012**	**331.8**	**70.2**	**16.3**	**418.3**
Average High School Staffing Ratio		**30.2**	**24.9**	**23.9**	

OPTIONS SCHOOLS					**TOTAL**
Arts & Communication Magnet Academy - ACMA (6-12)	687	24.2	5.0	0.5	29.7
Beaverton Academy of Science & Engineering - BASE (6-12)	852	30.4	6.3	0.5	37.2
FLEX Online School (K-5)	68	3.0	-	-	3.0
FLEX Online School (6-12)	317	18.8	1.8	0.8	21.4
International School of Beaverton - ISB (6-12)	860	30.4	6.2	0.5	37.1
Merlo Community School (9-12)	133	6.8	1.2	1.2	9.2
Options Schools Total	**2,917**	**113.6**	**20.5**	**3.5**	**137.6**
Average Options Staffing Ratio		**25.7**	**21.8**	**21.2**	

DISTRICT WIDE					**TOTAL**
Add'l Teachers for Extreme Class Size K-12		**14.7**	**-**	**-**	**14.7**
DISTRICT TOTAL	**34,748**	**1,123.4**	**273.0**	**88.8**	**1,485.2**

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.

*McKay Elementary School will close at the end of the 2025-26 school year. Students that attended McKay Elementary School in the 2025-26 school year have been reassigned to Greenway Elementary School and Raleigh Hills Elementary School.

Note: Minor differences due to rounding.

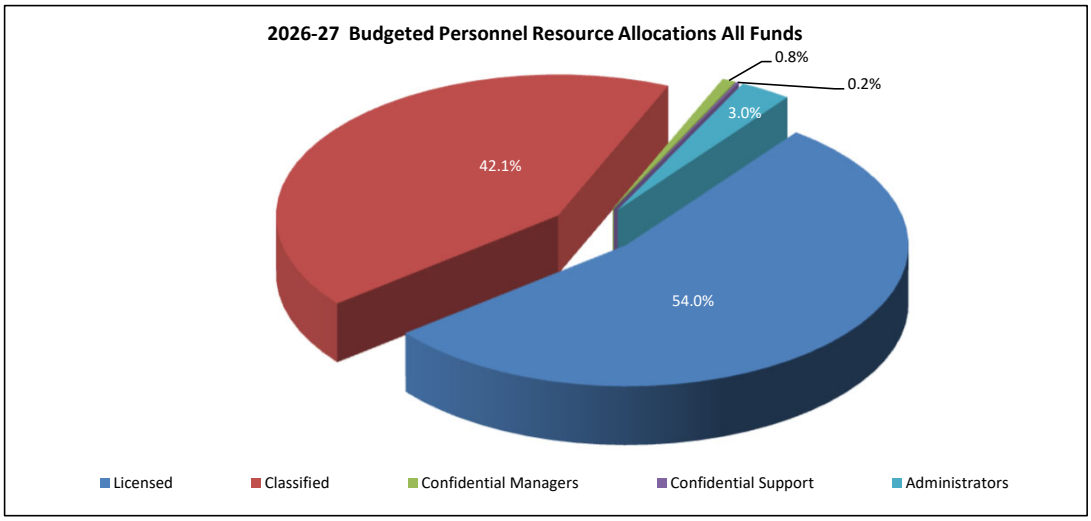
BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Adopted Budget 2026-27
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	1.0	1.0	-
Associate Superintendent	1.0	1.0	2.0	2.0	2.6
Chief Officer	3.0	4.0	3.0	3.0	4.0
Executive Administrator	13.0	12.0	14.0	14.0	13.0
Administrator	11.0	11.9	11.0	11.0	12.0
Assistant Administrators	7.0	8.0	8.0	8.0	6.0
Elementary School Principal	31.0	33.0	32.0	33.0	32.0
Middle School Principal	9.0	9.0	9.0	9.0	9.0
High School Principal	6.5	6.0	6.0	6.0	6.0
Options Principal K-8	3.3	1.3	1.3	1.3	1.0
Options Principal Secondary	4.7	4.7	4.7	4.7	5.0
Assistant Principal	51.0	48.0	47.0	47.0	43.0
Administrator Total	143.5	141.9	140.0	141.0	134.6
CONFIDENTIAL					
Confidential Managers	31.0	34.0	37.0	38.0	35.0
Confidential Support	11.0	9.8	8.8	9.0	7.0
Confidential Total	42.0	43.8	45.8	47.0	42.0
LICENSED					
Pre-K School Teacher	13.0	15.0	15.0	16.0	16.0
Elementary School Teacher	687.4	684.5	682.9	671.5	619.0
Middle School Teacher	379.9	373.4	375.6	396.3	371.8
High School Teacher	558.8	556.0	561.1	565.1	541.1
Athletic Director	5.8	6.0	5.0	6.0	6.0
Autism Consultant	6.6	6.6	5.8	6.6	6.6
BEA President (Reimbursement)	3.0	3.0	2.0	3.0	3.0
ELL Teacher	108.4	111.7	120.5	128.6	119.6
Guidance Counselor	135.4	130.5	129.5	131.0	119.5
Intern	5.5	5.6	14.5	-	-
Instructional Coach	44.5	47.1	60.2	47.5	42.5
Library Instructional Technology Teacher (LITT)	10.5	10.5	10.0	9.5	1.0
Ninth Grade Success Lead	6.0	6.4	5.9	5.9	5.8
Other Professional	78.4	52.3	55.4	54.6	49.7
Psychologist	42.3	44.8	44.1	47.1	47.1
Resource Room Teacher	103.6	100.8	107.1	113.8	116.3
School Nurse	20.5	20.0	19.8	21.3	21.3
Social Worker	51.2	49.5	45.7	48.5	37.5
Special Education Facilitators	9.0	8.0	9.0	9.0	9.0
Special Education Teacher	90.8	94.0	90.0	103.0	103.0
Specialist	96.7	100.6	95.1	98.2	90.2
Speech Language Pathologist	46.6	50.4	53.1	55.2	56.2
Student Manager	10.1	12.9	14.7	10.0	12.0
Student Behavioral Specialist	54.5	55.5	55.8	54.5	51.5
Substance Use Specialist	4.5	7.5	7.0	7.5	7.5
Licensed Total	2,572.9	2,552.3	2,584.5	2,609.5	2,453.0

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

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Adopted Budget 2026-27
CLASSIFIED					
Account Assistant	21.2	26.1	22.6	22.6	22.5
Bilingual Facilitators	49.2	48.2	43.7	44.4	43.9
Bus Driver	186.0	209.1	209.6	215.4	214.0
Bus Routing Assistant	7.0	7.0	7.0	7.0	7.0
Campus Supervisor	28.6	27.8	30.7	32.0	31.0
Construction Project Manager	7.0	8.0	8.0	8.0	7.0
Courier	6.0	6.0	6.0	6.0	6.0
Crossing Guard	11.7	11.6	11.7	17.5	17.2
Custodian	124.5	131.0	126.0	135.5	131.5
Custodial Foreman	59.0	61.0	64.0	61.0	59.0
Dispatcher/Field Assistant	11.0	11.0	11.0	10.7	11.0
Library Media Assistant	57.8	55.9	57.7	59.3	56.5
Mechanic	15.0	16.0	17.0	20.0	21.0
Maintenance Crew	37.0	36.0	32.0	38.0	38.0
Maintenance Foreman	5.0	3.0	3.0	3.0	3.0
Maintenance Leader	8.0	8.0	6.0	8.0	8.0
Network Engineer	4.0	4.0	4.0	4.0	4.0
Nutrition Services Leads	45.6	46.3	45.1	47.8	47.2
Nutrition Services Assistants	74.1	86.5	98.3	112.4	118.6
Paraeducators	443.5	524.6	587.7	582.5	610.6
Pre-K Paraeducator	21.9	24.5	28.0	28.0	28.0
Office Assistants	196.3	195.8	195.0	197.3	193.5
Systems Analyst	13.0	13.0	13.0	13.0	13.0
Technology Support Specialists (Schools)	38.0	38.0	38.0	38.0	36.5
Technology Instructional Assistant (TIA)	27.3	27.4	26.4	28.9	28.0
Professional/Technical	139.0	136.4	148.6	162.2	155.5
Classified Total	1,636.4	1,762.2	1,840.1	1,902.4	1,911.4
District Totals	4,394.8	4,500.2	4,610.4	4,699.9	4,541.0



The District is budgeting a 3.4% decrease in personnel allocations for 2026–27 compared to the prior year. This decrease is driven by continued enrollment decline, slowing local option levy revenues that support classroom teachers, and district-wide budget reductions. Enrollment is projected to continue declining in coming years, which will have ongoing implications for staffing levels.

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.

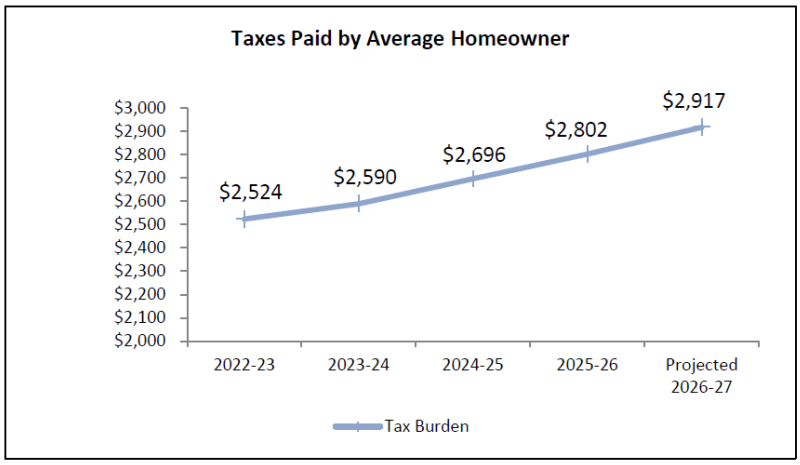
New construction affects MAV if it increases the value of the property by more than $18,200 in any one year or $45,000 within any consecutive five years.

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.

	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
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	2.2479	2.1854	2.2697	2.3217	2.3807
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 308,138	$ 318,581	$ 328,283	$ 339,000	$ 350,429
Tax Burden	$ 2,524	$ 2,590	$ 2,696	$ 2,802	$ 2,917



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
2030[b]	$ 45,381.9	1,505.8	46,887.8	8.380	108,332.9	43.28 %
2029[b]	43,520.1	1,438.6	44,958.6	8.346	100,922.4	44.55
2028[b]	41,734.6	1,374.4	43,108.9	8.313	94,019.3	45.85
2027[b]	40,022.3	1,313.0	41,335.3	8.279	87,589.0	47.19
2026[b]	38,380.3	1,254.4	39,634.7	8.246	81,599.1	48.57
2025	36,805.7	1,198.4	38,004.1	8.213	76,019.3	49.99
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

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
2027	$ 341.8 *	$ 329.0 *	96.26 %			
2026	326.6 *	314.2 *	96.21			
2025	312.1	300.2	96.19	$ -	300.2	96.19 %
2024	296.0	287.2	97.01	1.5	288.7	97.52
2023	288.6	276.7	95.86	1.7	278.3	96.43
2022	269.9	259.7	96.19	2.2	261.8	96.99

* 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 2025			June 2016		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	$ 1,509,153,536	1	3.9%	$ 508,961,335	1	1.9%
Maxim Intergrated Products Inc.	360,970,550	2	0.9	114,027,620	6	0.4
Peterkort Centre LLC	148,843,060	6	0.4			
PPR Washington Square LLC	139,399,995	7	0.4	122,445,555	5	0.5
Beaverton LLC	123,258,210	8	0.3	92,143,920	7	0.4
Harsch Investment Properties LLC	91,843,470	10	0.2			
WRPV XI LaSalle Beaverton LLC				56,873,970	10	0.2
Bernard Properties Partnership				67,040,330	9	0.3
Public Utilities						
Portland General Electric Co.	299,786,000	3	0.8	162,845,000	3	0.6
Northwest Natural Gas	201,481,000	4	0.5	135,652,100	4	0.5
Comcast Corporation	163,058,080	5	0.4	170,816,800	2	0.6
Northwest Fiber LLC	115,931,600	9	0.3			
Frontier Communications				90,914,000	8	0.3
Subtotal of Ten Largest Taxpayers	3,153,725,501		8.1	1,521,720,630		5.8
All Other Taxpayers	35,833,495,039		91.9	24,779,937,586		94.2
Total Assessed Value of Tax District	$ 38,987,220,540		100.0%	$ 26,301,658,216		100.0%

	Washington County					
	June 2025			June 2016		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	$ 1,894,825,619	1	2.2%	$ 2,218,043,675	1	3.9%
Nike, Inc.	1,545,143,322	2	1.8	661,926,149	2	1.2
Pacific Realty Associates	461,565,262	6	0.5	339,535,573	4	0.6
Genentech Inc.	347,907,090	8	0.4	165,225,810	9	0.3
Maxim Intergrated Products Inc.	360,970,550	7	0.4			
Li Cortez LLC	306,800,420	9	0.4			
PPR Washington Square LLC				142,625,935	10	0.3
Public Utilities						
Portland General Electric Co.	1,425,868,030	3	1.7	478,753,431	3	0.8
Northwest Natural Gas	501,531,550	4	0.6	319,249,270	5	0.6
Verizon Communications	282,941,000	10	0.3	177,142,000	8	0.3
Comcast Corporation	463,267,050	5	0.5	314,888,200	6	0.6
Northwest Fiber LLC	-	11	0.0			
Frontier Communications				242,410,000	7	0.4
Subtotal of Ten Largest Taxpayers	7,590,819,893		8.8	5,059,800,043		8.9
All Other Taxpayers	78,714,977,108		91.2	51,851,092,197		91.1
Total Assessed Value of Tax District	$ 86,305,797,001		100.0%	$ 56,910,892,240		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)*
2025	297,092	n/a	n/a	4.7 %
2024	296,537	n/a	n/a	4.1
2023	296,038	$ 47,393,333	$ 74,992	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

n/a - Information not available as of printing.

Source: District Annual Comprehensive Financial Report for 2024-25

DEBT SERVICE SCHEDULES

General Obligation Bonds

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

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

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

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

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

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

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

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

The Series 2022A are deferred interest bonds with interest rates from 4.37% to 4.93%. Interest on the Series 2022A Bonds is payable only at maturity. The Series 2022A Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2032.

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

On May 28, 2025, the District issued $152,359,587.80 in General Obligation Bonds, Series 2025A and $251,225,000 in General Obligation Bonds, Series 2025B to finance the second phase of capital construction and improvements related to the $723 million bond measure passed by voters in May 2022. Principal is paid in June, with a final maturity in June 2047 for the Series 2025A Bonds, and June 2053 for the Series 2025B Bonds.

Source: Business Services

The Series 2025A are deferred interest bonds with interest rates from 3.88% to 5.32%. Interest on the Series 2025A Bonds is payable only at maturity. The Series 2025A Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2037.

The Series 2025B are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2025B Series Bonds. The Series 2025B Bonds maturing on June 15, 2036 and on any date thereafter in whole or in part, in any order of maturity with maturities selected by the District, are subject to redemption prior to maturity at a price of par plus accrued interest.

The bulk of the District's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. Debt service payments for GO bonds are budgeted at $92,695,407.29 in fiscal year 2025-26. Debt Service payments will increase to $95,480,072 in fiscal year 2026-27.

Full Faith and Credit Obligation Bonds

On March 19, 2009 the District issued full faith and credit obligation bonds to provide funds for the construction of the Transportation Service Center, an option school auditorium, bus particulate traps and an option school remodel. The District issued $16,260,000 full faith and credit obligation bonds on April 27, 2016, placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old obligations. Interest rates on the 2016 bonds range from 2.00% to 4.00% with a final maturity date of June 1, 2036.

On November 30, 2021 the District issued Full Faith and Credit Obligation Bonds for the purchase of a building. The $9,200,000 Full Faith and Credit Obligation Bonds, Series 2021A, has an interest rate of 1.810% with final maturity in 2036. The $7,000,000 Full Faith and Credit Obligation Bonds, Series 2021B, has an interest rate of 0.79% with final maturity in 2024. Debt service requirement is paid from the General Fund, with semiannual interest paid in December and June, and principal payments annually in June.

Limited Tax Pension Obligation Bonds

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

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

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

Source: Business Services

Debt Service Payments

Issue Date	Original Issue	Outstanding at June 30, 2026	2026-27 Principal Payments	2026-27 Interest Payments
General Obligation Bonds:				
May 11, 2017	$ 38,990,000	$ 23,235,000	$ -	$ 749,793
May 11, 2017	76,483,176	76,483,176	-	-
May 11, 2017	32,980,000	32,980,000	21,290,000	1,649,000
May 11, 2017	149,397,089	128,805,785	-	6,798,000
June 30, 2020	432,745,000	276,460,000	29,610,000	5,005,778
July 12, 2022	142,742,153	142,742,153	-	-
July 12, 2022	176,670,000	123,390,000	6,650,000	6,169,500
May 28, 2025	161,364,067	161,364,067	-	-
May 28, 2025	242,220,000	237,860,000	5,665,000	11,893,000
		1,203,320,181	63,215,000	32,265,071
Limited Tax Pension Obligation Bonds:				
June 21, 2005	189,935,000	30,210,000	19,780,000	1,437,694
February 26, 2015	79,220,000	37,205,000	4,335,000	1,510,523
		67,415,000	24,115,000	2,948,217
Full Faith and Credit Obligation Bonds:				
April 27, 2016	16,260,000	11,115,000	945,000	395,850
November 30, 2021	9,200,000	6,594,399	607,494	119,359
		17,709,399	1,552,494	515,209
Total Bonds		$ 1,288,444,580	$ 88,882,494	$ 35,728,497

Source: Business Services

BEAVERTON SCHOOL DISTRICT
DEBT SERVICE SCHEDULE TO MATURITY

General Obligation Bonds:

Year	Principal	Interest	Total Payment
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	49,447,840	34,503,724	83,951,565
2032-2036	305,764,308	153,329,818	459,094,126
2037-2041	171,083,877	239,690,873	410,774,750
2042-2046	121,629,039	282,524,245	404,153,284
2047-2051	192,610,403	106,082,305	298,692,708
2052-2053	122,380,000	9,283,250	131,663,250
Total	$ 1,203,320,181	$ 961,637,349	$ 2,164,957,530

Full Faith & Credit Obligations:

Year	Principal	Interest	Total Payment
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	1,752,685	310,017	2,062,703
2032-2036	9,459,965	747,298	10,207,263
Total	$ 17,709,400	$ 2,818,977	$ 20,528,376

Limited Tax Pension Obligation Bonds:

Year	Principal	Interest	Total Payment
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	5,080,000	762,671	5,842,671
2032-2034	13,705,000	1,016,624	14,721,624
Total	$ 67,415,000	$ 8,670,816	$ 76,085,816

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*	*Projected 2029-30*
ELEMENTARY SCHOOLS								
Aloha-Huber Park	725	763	761	*737*	*709*	*690*	*684*	*667*
Barnes	478	435	452	*400*	*382*	*382*	*323*	*307*
Beaver Acres	727	729	744	*672*	*608*	*598*	*577*	*584*
Bethany	429	418	414	*388*	*383*	*381*	*373*	*369*
Bonny Slope	683	632	603	*587*	*586*	*542*	*497*	*491*
Cedar Mill	356	329	350	*357*	*348*	*332*	*329*	*340*
Chehalem	372	378	384	*347*	*321*	*317*	*312*	*321*
Cooper Mountain	392	382	360	*326*	*325*	*315*	*305*	*307*
Elmonica	418	407	438	*428*	*420*	*427*	*441*	*440*
Errol Hassell	355	337	326	*289*	*258*	*239*	*228*	*216*
Findley	527	559	551	*504*	*477*	*448*	*409*	*399*
Fir Grove	362	343	338	*340*	*323*	*324*	*324*	*337*
Greenway (new boundary in 2026-27)	273	267	273	*249*	*326*	*314*	*318*	*328*
Hazeldale	412	414	453	*484*	*511*	*529*	*536*	*533*
Hiteon	477	463	473	*458*	*441*	*425*	*411*	*402*
Jacob Wismer	592	566	577	*541*	*516*	*542*	*563*	*586*
Kinnaman	460	455	438	*394*	*369*	*348*	*342*	*330*
McKay (closed end 2025-26)	249	233	225	*212*	*0*	*0*	*0*	*0*
McKinley	628	636	646	*642*	*605*	*575*	*568*	*557*
Montclair	283	282	282	*264*	*262*	*252*	*240*	*237*
Nancy Ryles	507	464	447	*409*	*411*	*398*	*393*	*392*
Oak Hills	485	486	471	*424*	*381*	*360*	*349*	*345*
Raleigh Hills (new boundary in 2026-27)	280	271	259	*262*	*385*	*367*	*356*	*349*
Raleigh Park	299	291	289	*256*	*235*	*222*	*228*	*224*
Ridgewood	371	358	314	*310*	*320*	*297*	*286*	*291*
Rock Creek	431	398	374	*356*	*334*	*318*	*297*	*291*
Sato	762	848	862	*858*	*846*	*845*	*828*	*823*
Scholls Heights	619	614	596	*596*	*568*	*562*	*556*	*542*
Sexton Mountain	440	412	393	*389*	*363*	*344*	*332*	*322*
Springville	727	728	742	*711*	*687*	*670*	*661*	*653*
Terra Linda	258	265	246	*259*	*274*	*280*	*283*	*280*
Vose	694	696	653	*584*	*533*	*505*	*485*	*482*
West TV	305	294	304	*276*	*266*	*246*	*244*	*246*
William Walker	503	479	492	*468*	*436*	*425*	*411*	*406*
FLEX Online K-5	128	80	67	*66*	*68*	*65*	*65*	*65*
Elementary Total	**16,007**	**15,712**	**15,597**	***14,843***	***14,277***	***13,884***	***13,554***	***13,462***

STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30

	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Actual 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*	*Projected 2029-30*
MIDDLE SCHOOLS								
Cedar Park	633	622	625	*631*	*607*	*620*	*611*	*593*
Conestoga	769	804	791	*788*	*749*	*773*	*739*	*726*
Five Oaks	749	749	777	*738*	*704*	*666*	*656*	*643*
Highland Park	635	626	574	*612*	*622*	*631*	*615*	*594*
Meadow Park	681	669	658	*665*	*627*	*624*	*579*	*550*
Mountain View	867	804	774	*754*	*702*	*735*	*708*	*713*
Stoller	902	1,014	1,040	*1,106*	*1,068*	*1,036*	*1,014*	*1,013*
Tumwater	979	962	981	*954*	*935*	*910*	*959*	*972*
Whitford	789	749	748	*751*	*716*	*730*	*692*	*682*
Aloha Huber 6-8	167	145	142	*156*	*167*	*170*	*170*	*170*
Raleigh Hills 6-8	27	0	0	*0*	*0*	*0*	*0*	*0*
Springville 6-8	40	0	0	*0*	*0*	*0*	*0*	*0*
ACMA 6-8	323	328	339	*346*	*350*	*350*	*350*	*350*
ISB 6-8	455	447	461	*446*	*412*	*410*	*410*	*410*
BASE 6-8	382	398	402	*403*	*457*	*460*	*460*	*460*
FLEX Online 6-8	161	123	93	*96*	*91*	*90*	*90*	*90*
Middle School Total	**8,559**	**8,440**	**8,405**	***8,446***	***8,207***	***8,205***	***8,053***	***7,966***

	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Actual 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*	*Projected 2029-30*
HIGH SCHOOLS								
Aloha	1,609	1,563	1,576	*1,506*	*1,460*	*1,339*	*1,386*	*1,370*
Beaverton	1,430	1,427	1,381	*1,333*	*1,338*	*1,228*	*1,223*	*1,213*
Mountainside	1,715	1,679	1,696	*1,734*	*1,794*	*1,722*	*1,691*	*1,641*
Southridge	1,460	1,420	1,403	*1,314*	*1,228*	*1,236*	*1,253*	*1,226*
Sunset	1,903	1,811	1,761	*1,717*	*1,658*	*1,652*	*1,635*	*1,586*
Westview	2,353	2,349	2,372	*2,305*	*2,363*	*2,376*	*2,346*	*2,345*
Community School	130	121	150	*147*	*133*	*135*	*135*	*135*
ACMA 9-12	370	340	352	*351*	*350*	*350*	*350*	*350*
ISB 9-12	432	423	412	*429*	*408*	*410*	*410*	*410*
BASE 9-12	441	453	450	*448*	*450*	*450*	*450*	*450*
Early College	281	255	265	*297*	*290*	*290*	*290*	*290*
FLEX Online 9-12	267	277	242	*247*	*226*	*225*	*225*	*225*
High School Total	**12,391**	**12,118**	**12,060**	***11,828***	***11,698***	***11,413***	***11,394***	***11,241***

	Actual 2022-23	Actual 2023-24	Actual 2024-25	*Actual 2025-26*	*Projected 2026-27*	*Projected 2027-28*	*Projected 2028-29*	*Projected 2029-30*
Total Elementary	16,007	15,712	15,597	*14,843*	*14,277*	*13,884*	*13,554*	*13,462*
Total Middle	8,559	8,440	8,405	*8,446*	*8,207*	*8,205*	*8,053*	*7,966*
Total High	12,391	12,118	12,060	*11,828*	*11,698*	*11,413*	*11,394*	*11,241*
Special Education	907	877	933	*984*	*1,087*	*1,090*	*1,090*	*1,090*
Total All Levels	**37,864**	**37,147**	**36,995**	***36,101***	***35,269***	***34,592***	***34,091***	***33,759***
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	906	929	975	*979*	*1,004*	*1,000*	*1,000*	*1,000*
DISTRICT GRAND TOTAL	**38,770**	**38,076**	**37,970**	***37,080***	***36,273***	***35,592***	***35,091***	***34,759***

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 25.84 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 27.15. The staffing ratio was weighted at 0.25 for students of poverty for each school. The overall classroom teacher staffing of each elementary school was determined by their weighted enrollment. Counseling is also calculated on weighted enrollment. All other staffing that is dependent on enrollment used unweighted projected enrollment.

FLEX Online Elementary teachers are allocated based on the number of students projected for grades K-5, using the ratio provided in the Option Schools Staffing Allocation Methodology. All other allocations are calculated based on the number of students projected for FLEX Online Elementary combined with projected students for West TV Elementary, using the Elementary Schools Staffing Allocation Methodology. These allocations include: specialists, counselors, instructional coaches, general paraeducators, and special education and ELD staffing.

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	300-449 Students, Poverty >40%, ELC or EGC Specialized Program Classroom
1.000	0.000	1.000	2.000	400-449 Students, Poverty >40%, >1 Specialized Program Classroom
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 25.84	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 27.15	Grades 3-5 and 3-8*, Rounded to nearest 1.0
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs. ****Grades 3-8 for Aloha Huber Park K-8 only***	

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

Specialists

	Criteria
1.000	0-12 Classrooms
2.000	13-18 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	0-649 Students
1.500	650-749 Students
2.000	750+ Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Instructional Coaches

	Criteria
0.500	1-14 Classrooms
1.000	15-29 Classrooms
1.500	30+ Classrooms

Student Behavioral Specialists

	Criteria
0.500	0-349 Students
1.000	350+ Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

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.			
Kindergarten Paraeducators			
FTE	**Hours**	**Days**	**Criteria**
0.438	3.50	182	Per 27.5 Weighted Kindergarten Students

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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, McKinley, Raleigh Hills, 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.

Health Room Coverage

FTE	Hours	Days	Criteria
0.375	3.00	182	Oak Hills

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
$1,582	Aloha Huber Park

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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 26.73 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.											

Classroom Teachers

	Criteria
# of Students Divided by 26.73	All Schools, rounded to nearest 0.167
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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.	

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

Instructional Coach

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

Student Behavioral Specialist

	Criteria
1.000	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

AVID Teacher

Middle School Base is allocated at one section (0.167 FTE) per grade level (1,627 students per FTE). 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
0.501	All Schools
Additional Allocation	Poverty students >299 then ((12%*Poverty Enrollment)/30)*0.167 (rounded to nearest 0.167)

Special Education Specialized Program Electives

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

Upgrade Teacher

Teacher	Criteria
1.000	Meadow Park, Mountain View, Whitford

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.
Paraeducator			
FTE	**Hours**	**Days**	
0.875	1.00	182	

Non-Salary

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

Activities Stipends

	Criteria
$37,202	Per School (Band, Choir, Drama, Yearbook only)

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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 Student 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 Student Enrollment in Special Education Specialized Programs.											

Classroom Teachers

	Criteria
# of Students Divided by 28.5	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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

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

Student Behavioral Specialist

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

Credit Recovery Support

	Criteria
1.000	Per School

Literacy Intervention Teacher

	Criteria
0.600	Aloha, Southridge, Beaverton

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

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	All Schools
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**
3.750	30.00	182	Aloha, Beaverton
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
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.			

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AVID Teacher

High School Base is allocated at one section (0.2 FTE) per grade level (2,242 students per FTE). 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

Teacher	Paraeducator			Secretary			Program	Criteria
	FTE	Hours	Days	FTE	Hours	Days		
2.000	0.437	3.50	182	0.500	4.00	182	Auto Tech	Aloha
6.600	0.000	0.00	182	0.875	7.00	187	Health Careers	Beaverton
0.800	0.000	0.00	182	0.000	0.00	182	Electrical	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

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
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.		

CTE Classroom Teacher Adjustments

High Schools receive an adjustment to their overall ratio classroom teacher allocations based on CTE Option Projections for enrollment in Anatomy/Physiology addition to Health Careers 1, Behavioral Health and Electrical. These projections are based upon historical enrollment patterns and course selection numbers and adjusted by the number of periods a student participates. The projections in these courses are reduced from the school's overall weighted enrollment and the ratio is reapplied. The difference between the teachers before and after the projection adjustment is a negative adjustment to each school.

Teacher	Criteria
-0.200	Aloha
-0.200	Beaverton
-0.400	Mountainside
-0.200	Southridge
-0.600	Sunset
-0.400	Westview

Newcomers Program

	Paraeducator				
Teacher	FTE	Hours	Days	Non-Salary	Criteria
2.000	1.750	14.00	182	$91.36*20 = $1,827	Beaverton
1.000	1.750	14.00	182	$91.36*20 = $1,827	Southridge
1.000	0.875	7.00	182	$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
$26,515	All Schools

Special Education Specialized Program Electives

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

Beaverton School District
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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			

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)			**For Each School**
1 Head Coach			Football Boys Volleyball Girls 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

Beaverton School District
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Coaches (# of positions)	For Each School
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**
$34,040	All Schools
Athletic Director Extended Contract	**Criteria**
$7,967	All Schools
Athletic Stipend	**Criteria**
$36,068	All Schools
Athletic Substitutes	**Criteria**
$6,863	All Schools
Athletic Temporary Classified	**Criteria**
$14,459	All Schools
Athletic Extended Contract	**Criteria**
$30,111	All Schools
Athletic Extended Contract (Classified)	**Criteria**
$2,244	All Schools
Athletic Overtime	**Criteria**
$9,401	All Schools

Activities

Activities Coordinator	Criteria
0.200	All Schools
Activities Responsibility	**Criteria**
$134,613	All Schools

Beaverton School District
Staffing Allocation Methodology (SAM)
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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.

FLEX Online Elementary teachers are allocated based on the number of students projected for grades K-5. All other allocations are calculated based on the number of students projected for FLEX Online Elementary combined with projected students for West TV Elementary, using the Elementary Schools Staffing Allocation Methodology. These allocations include: specialists, counselors, instructional coaches, general paraeducators, and special education and ELD staffing.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	0.000	1.000	0-599 Students, except Community School, FLEX
1.000	1.000	2.000	600-999 Students, except Community School, FLEX
1.000	2.000	3.000	1,000+ Students, except Community School, FLEX
1.000	0.000	1.000	Community School & FLEX Only
Calculated on Weighted Enrollment Includes Students Enrollment in Special Education Specialized Programs.			

Management Support

	Criteria
1.000	Poverty > 40%, except Community School, FLEX

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, FLEX
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, FLEX
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, FLEX
1.000	8.00	260	0.000	0.00	212	0.000	0.00	182	1.000	8.00	Community School and FLEX only
Includes Students Enrollment in Special Education Specialized Programs.											

Beaverton School District
Staffing Allocation Methodology (SAM)
2026-27

Classroom Teachers

	Criteria
# of Students Divided by 28.49	All Schools except Community School and FLEX, rounded to nearest 0.167
# of Students Divided by 28.49	Community School, rounded to nearest 0.2
# of Grades K-5 Students Divided by 32.25	FLEX only, rounded to nearest 1.0
# of Grades 6-12 Students Divided by 37.94	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 – Elementary (FLEX Only)

For Specialist calculations for FLEX Online Elementary, the number of classrooms at FLEX Online is combined with the number of classrooms at West TV Elementary and calculated following the elementary formula.

Counselors – Elementary (FLEX only)

For Counselor calculations for FLEX Online Elementary, the number of weighted students at FLEX Online is combined with the weighted enrollment at West TV Elementary and calculated following the elementary formula.

Counselors - Secondary

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

Additional Counselors

College & Career	Criteria
0.500	All Schools

Substance Use Specialist

	Criteria
0.500	ACMA, BASE
1.000	Community School

Student Behavioral Specialist

	Criteria
0.500	ACMA, ISB, BASE
1.000	Community School

Credit Recovery Support

	Criteria
0.250	ACMA, ISB, BASE
1.000	Community School

Literacy Intervention Teacher

	Criteria
0.200	Community School

AVID Teacher

Option School Base is allocated at less than one section (0.167 FTE for ACMA, ISB and BASE and 0.2 FTE for Community School and FLEX) per grade level (800 students per FTE). No additional poverty allocation is made at Option Schools due to low student to FTE ratio.

	Criteria
0.835	ACMA, ISB, BASE
0.800	FLEX
0.400	Community School

Evening Academy Teacher

	Criteria
1.000	Community School

9th Grade Success Lead

	Criteria
0.167	ACMA, BASE
0.200	Community School, FLEX
0.334	ISB

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

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, FLEX
1.000	8.00	212	Community School and FLEX
Graduation Mentor			
FTE	**Hours**	**Days**	**Criteria**
0.937	7.50	182	ACMA, BASE, ISB, FLEX
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

Advanced Programs

Coordinators	Criteria
0.501	ISB Middle (MYP)
0.334	ACMA (AP), ISB (IB), BASE (EL)
0.400	FLEX (AP), Community School
Non-Salary	**Criteria**
$82,450	BASE (Expeditionary Learning)

Additional Options Teachers (Secondary)

	Criteria
2.505	ACMA
3.006	ISB
3.173	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 receive a base of 1.0.	

Additional Options Teachers (Elementary)

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

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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.	

Activities Stipends

Extended Responsibility	Criteria
$3,757	Per Middle School, except ACMA
$30,690	Per High School, except ACMA, Community School
$4,847	Community School
$41,777	ACMA Middle School
$54,709	ACMA High School
Stipend	**Criteria**
$5,991	ACMA High School

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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**
- **Secondary Schools:** Average licensed staffing ratio is **1:32** (minimum allocation: 0.25 FTE for caseloads under 11 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 (including K-8 school) Resource Room Licensed Staffing		**Elementary (including K-8 school) 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		
Caseload averages of 0-27 require 8 hours per week (0.2 FTE) to be set aside for district-assigned duties.			

Beaverton School District
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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		
Caseload averages of 0-32 require 8 hours per week (0.2 FTE) to be set aside for district-assigned duties. ***Note: FLEX Online caseloads follow above model for licensed staffing but do not receive a paraeducator.***			

Specialized Program Staffing
Projections and Adjustments

Specialized program classified staffing allocations are based on 2026-27 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.

Beaverton School District
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Elementary ALC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-11	1.000	1.750	14.0 hours
12-14	1.000	2.625	21.0 hours
15+	1.000	3.375	27.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of two paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

Secondary ALC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-12	1.000	1.750	14.0 hours
13-16	1.000	2.625	21.0 hours
17+	1.000	3.500	28.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of two paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

Elementary EGC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-9	1.000	1.750	14.0 hours
10-12	1.000	2.625	21.0 hours
13+	1.000	3.500	28.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of two paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

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Secondary EGC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-10	1.000	0.875	7.0 hours
11+	1.000	1.750	14.0hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of one paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

Elementary ELC Staffing Ratio*				
Students	**Licensed (Teacher) FTE**	**Social Worker FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-6	1.000	0.500	1.750	14.0 hours
7-10	1.000	0.500	2.625	21.0 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 equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of two paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

All Levels ISC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-5	1.000	1.750	14.0 hours
6-8	1.000	2.625	21.0 hours
9-11	1.000	3.500	28.0 hours
12-14	1.000	4.375	35.0 hours
15+	1.000	5.250	42.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed to reflect the intensity of needs in ISC classrooms, including assistance with medical care, adaptive equipment, mobility, feeding, toileting, and functional communication. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

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Elementary SCC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-8	1.000	1.750	14.0 hours
9-15	1.000	2.625	21.0 hours
15+	1.000	3.500	28.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model is designed for a minimum of two paraeducators per classroom and stable staffing across enrollment shifts. It is not intended to scale linearly with each additional or reduced student. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

Secondary SCC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-8	1.000	0.875	7.0 hours
9-13	1.000	1.750	14.0 hours
14-17	1.000	2.625	21.0 hours
18+	1.000	3.500	28.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This secondary model accounts for classroom-based and inclusion paraeducator support for students accessing general education settings. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

Elementary SRC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-9	1.000	2.625	21.0 hours
10-12	1.000	3.500	28.0 hours
13+	1.000	4.375	35.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

This model reflects the intensive support needs of SRC students, including high levels of structure, visual supports, AAC devices, regulation routines, and individualized supervision. Staffing increases in predictable tiers to ensure consistency and safety, and enrollment fluctuations do not automatically trigger changes.

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Secondary SRC Staffing Ratio*			
Students	**Licensed FTE**	**Classified FTE**	**Hours/Day (182 Day Calendar)**
0-8	1.000	1.750	14.0 hours
9-12	1.000	2.625	21.0 hours
13+	1.000	3.500	28.0 hours

*** Allocations are per classroom. If multiple classrooms in one school, student projection is divided equally by number of classrooms and then above ratios are applied to *each* classroom. Internal classroom distribution does not impact staffing.**

Secondary SRC classrooms serve students with significant support needs in communication, regulation, adaptive functioning, and academic access. Staffing levels reflect consistent needs for structure and safety. Some students participate in general education settings; paraeducator allocations include time for push-in support as appropriate. Enrollment fluctuations do not trigger automatic staffing changes.

Work Experience Teacher	
Allocation	**Criteria**
1.000	Per Comprehensive High School

School Psychologist
Allocations are per building based on total enrollment, number/type of specialized programs, poverty weighting and mobility.

Speech Language Pathologist
Allocations are based on the SLP weighted model and the number of ISC and SRC programs.

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English Language Learners (ELL)

The 2026-27 allocations were determined using the EL projections for the 2026-27 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	45:1	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 0.167 for Middle Schools and Options, except FLEX and Community School. High Schools, FLEX and Community School round to the nearest 0.2.			

A total of 32.5 Bilingual Resource Facilitator I (BRFI) positions (7.5 hours/day) will be funded for the 2026-27 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, WVHS 2.0).

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

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
892	908	903	893	876	860	854	854

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	62.75	66.85	67.45	66.15	59.10
Classified	25.75	31.44	28.59	33.19	25.50

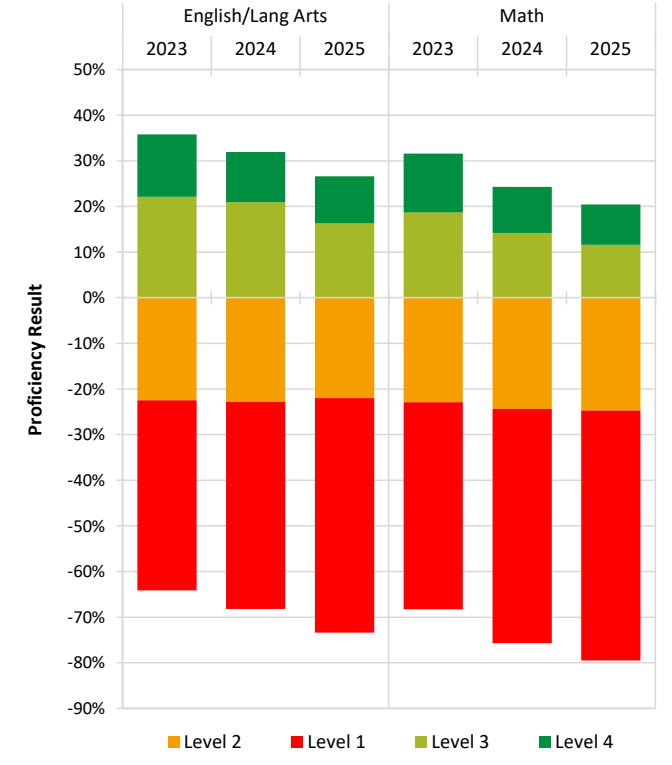
2025-26 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	7.1
Beaverton School District	10.6

(average years experience in District)

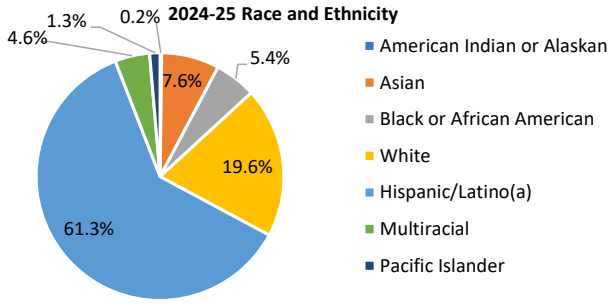
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 10,774,651	$ 11,723,475	$ 12,334,768	$ 13,439,684	$ 12,192,719
Purchased Services	124,984	432,943	466,392	313,991	286,151
Supplies and Materials	449,795	449,885	470,433	459,052	378,028
Capital Outlay	-	-	-	-	-
Other Objects	2,277	2,195	2,286	1,025	500
Total	$ 11,351,708	$ 12,608,498	$ 13,273,880	$ 14,213,752	$ 12,857,398
Cost Per Student	$ 12,726	$ 13,886	$ 14,700	$ 15,917	$ 14,677

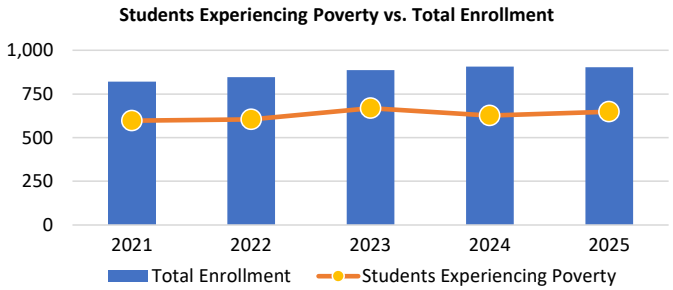
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	12%	13%	13%
English Language Learners	39%	41%	43%
Talented and Gifted	4%	5%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
478	435	452	400	382	382	323	323

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	35.15	37.15	36.10	31.75	30.00
Classified	15.69	16.75	16.44	17.81	16.12

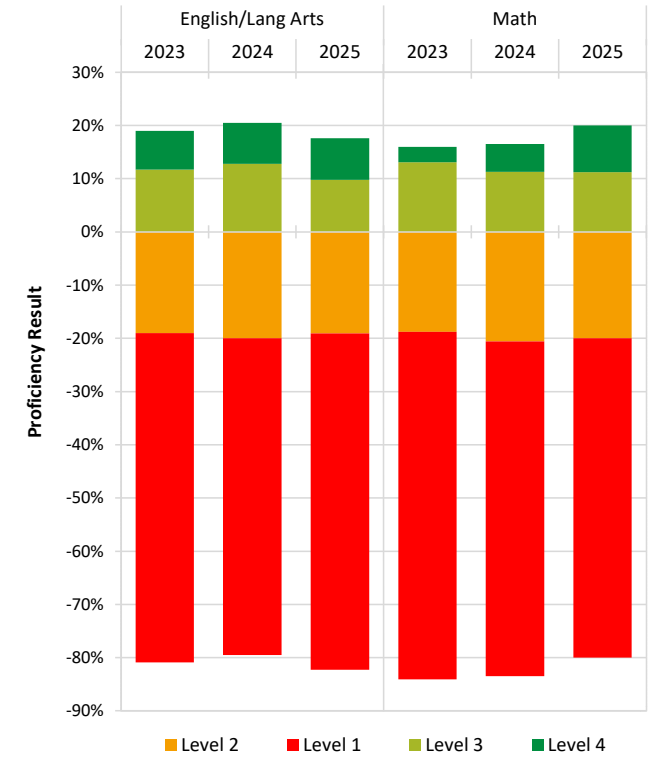
2025-26 Average Classroom Teacher Years of Experience	
Barnes Elementary	6.4
Beaverton School District	10.6

(average years experience in District)

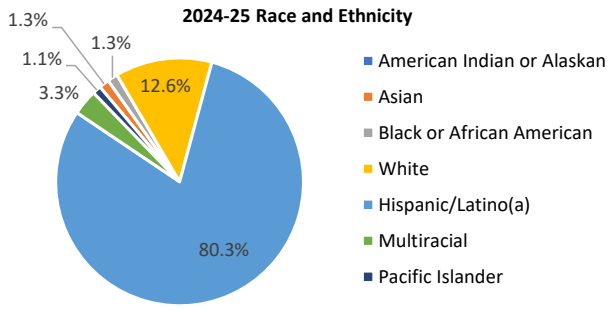
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 6,036,044	$ 6,343,158	$ 6,906,483	$ 6,697,736	$ 6,502,230
Purchased Services	56,749	182,362	220,308	193,239	162,947
Supplies and Materials	222,997	231,043	274,969	238,353	163,015
Capital Outlay	-	-	-	-	-
Other Objects	964	1,050	2,000	1,674	2,000
Total	$ 6,316,753	$ 6,757,613	$ 7,403,759	$ 7,131,002	$ 6,830,192
Cost Per Student	$ 13,215	$ 15,535	$ 16,380	$ 17,828	$ 17,880

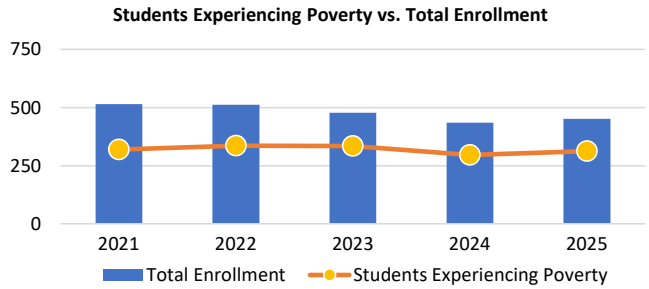
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	15%	15%	15%
English Language Learners	50%	57%	62%
Talented and Gifted	3%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
727	729	744	672	608	598	577	577

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	57.10	58.50	56.63	58.95	51.20
Classified	20.03	24.47	24.16	23.22	35.00

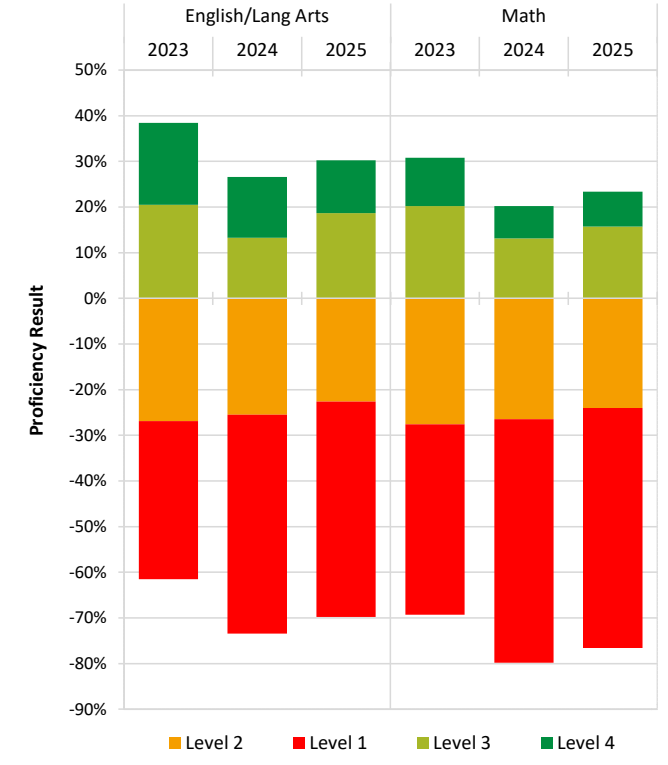
2025-26 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	8.3
Beaverton School District	10.6

(average years experience in District)

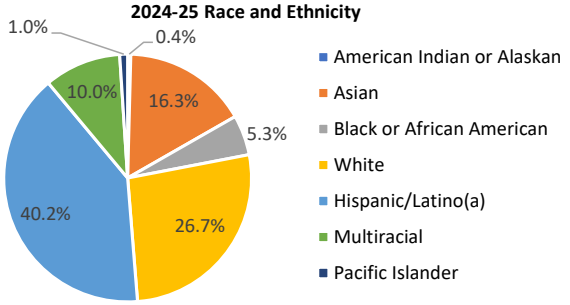
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 9,232,089	$ 10,772,303	$ 11,650,439	$ 11,659,777	$ 11,607,233
Purchased Services	53,430	298,375	318,770	211,725	235,836
Supplies and Materials	340,256	393,920	369,598	381,177	311,090
Capital Outlay	-	-	-	-	-
Other Objects	14	-	-	100	-
Total	$ 9,625,789	$ 11,464,598	$ 12,338,806	$ 12,252,779	$ 12,154,159
Cost Per Student	$ 13,240	$ 15,726	$ 16,584	$ 18,233	$ 19,990

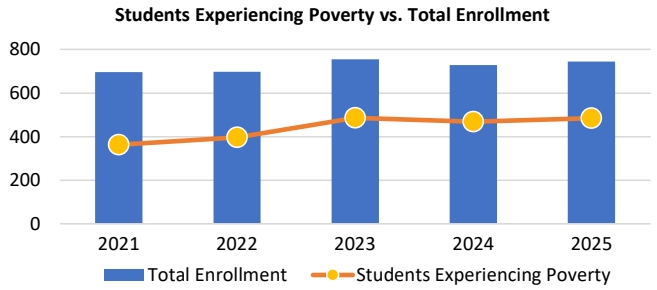
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	17%	17%	17%
English Language Learners	26%	33%	36%
Talented and Gifted	3%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
429	418	414	388	383	381	373	373

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	25.60	25.35	25.00	26.05	24.50
Classified	9.91	11.25	12.63	12.69	12.75

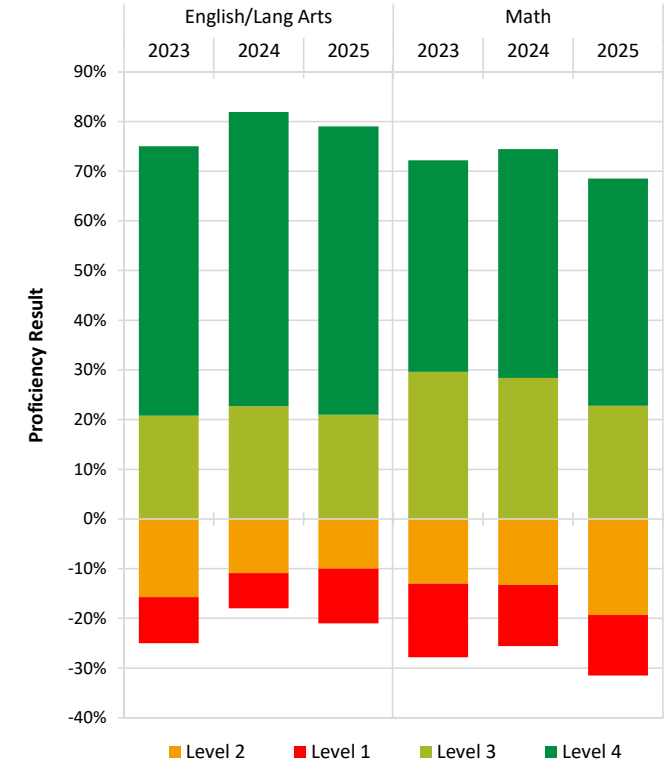
2025-26 Average Classroom Teacher Years of Experience	
Bethany Elementary	14.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,712,345	$ 5,035,706	$ 5,325,902	$ 5,222,149	$ 5,340,849
Purchased Services	35,225	147,591	148,279	128,054	124,611
Supplies and Materials	144,452	157,851	185,037	212,279	119,366
Capital Outlay	27,222	19,999	-	-	-
Other Objects	65	85	85	120	100
Total	$ 4,919,309	$ 5,361,232	$ 5,659,303	$ 5,562,602	$ 5,584,926
Cost Per Student	$ 11,467	$ 12,826	$ 13,670	$ 14,337	$ 14,582

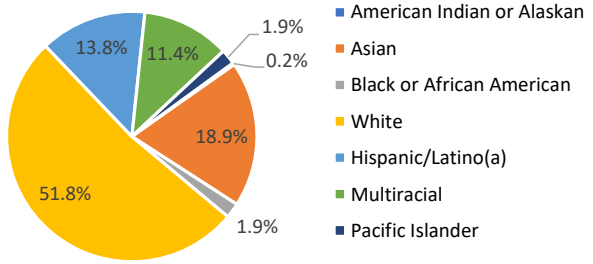
School Performance Measures



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.

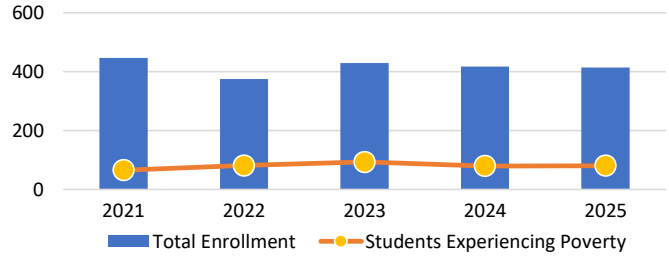
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	13%	12%	12%
English Language Learners	13%	13%	15%
Talented and Gifted	15%	14%	12%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
683	632	603	587	586	542	497	497

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	1.00	1.00
Licensed	38.50	35.50	35.20	34.20	32.70
Classified	13.56	14.94	15.25	14.38	15.31

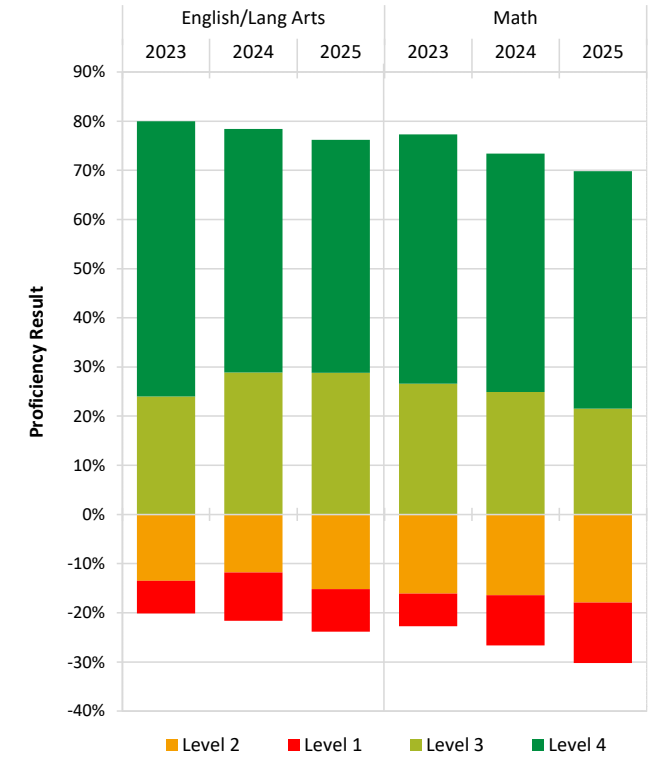
2025-26 Average Classroom Teacher Years of Experience	
Bonny Slope Elementary	13.0
Beaverton School District	10.6

(average years experience in District)

Financial Data:

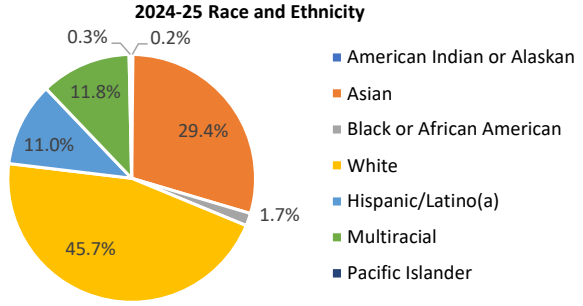
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 6,757,930	$ 7,004,054	$ 7,265,296	$ 6,791,164	$ 6,852,089
Purchased Services	55,581	275,696	233,509	217,649	217,848
Supplies and Materials	183,432	172,523	202,105	229,752	136,028
Capital Outlay	-	-	-	-	-
Other Objects	14	118	158	120	120
Total	$ 6,996,956	$ 7,452,391	$ 7,701,067	$ 7,238,684	$ 7,206,085
Cost Per Student	$ 10,244	$ 11,792	$ 12,771	$ 12,332	$ 12,297

School Performance Measures



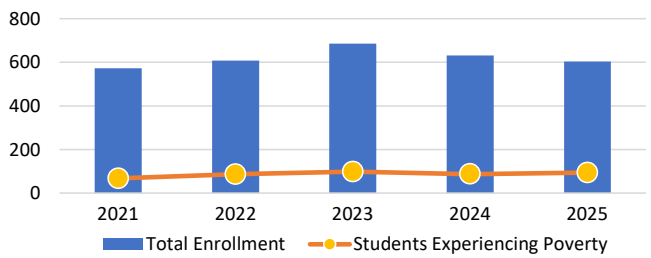
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	8%	6%	6%
English Language Learners	13%	12%	12%
Talented and Gifted	19%	20%	18%

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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Carissa Marrs

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
356	329	350	357	348	332	329	329

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	23.70	22.35	24.30	22.30	22.90
Classified	9.88	11.13	11.56	12.50	12.62

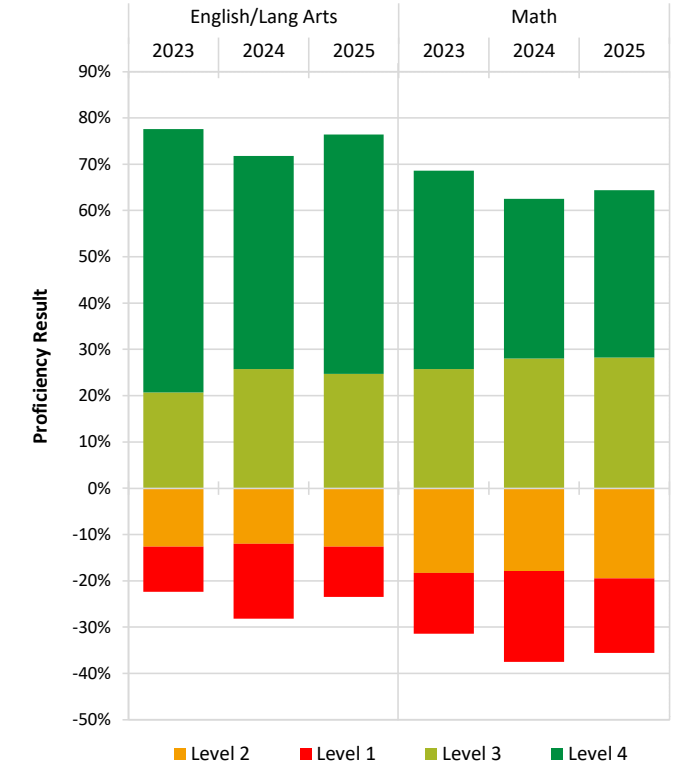
2025-26 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	10.9
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,269,209	$ 4,437,074	$ 4,856,384	$ 4,771,159	$ 5,079,780
Purchased Services	30,586	201,120	139,203	124,843	115,792
Supplies and Materials	105,161	105,451	128,905	157,910	113,883
Capital Outlay	-	19,905	-	-	-
Other Objects	60	59	60	-	-
Total	$ 4,405,016	$ 4,763,610	$ 5,124,552	$ 5,053,912	$ 5,309,455
Cost Per Student	$ 12,374	$ 14,479	$ 14,642	$ 14,157	$ 15,257

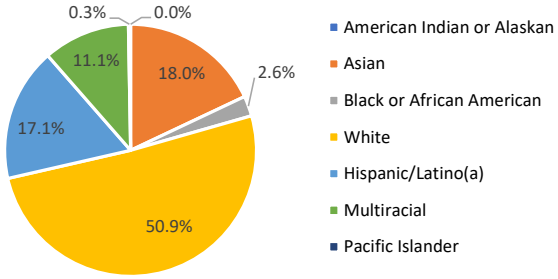
School Performance Measures



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.

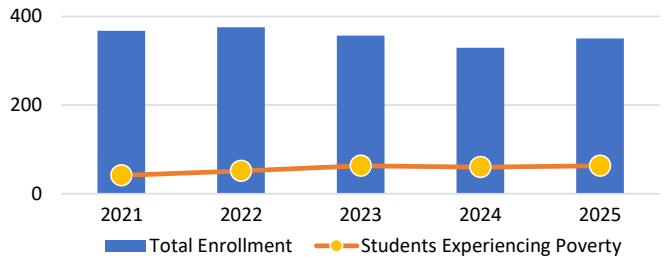
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	11%	12%	12%
English Language Learners	11%	11%	14%
Talented and Gifted	13%	11%	12%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
372	378	384	347	321	317	312	312

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	30.95	31.95	33.60	29.38	29.20
Classified	14.13	15.84	17.09	16.97	18.47

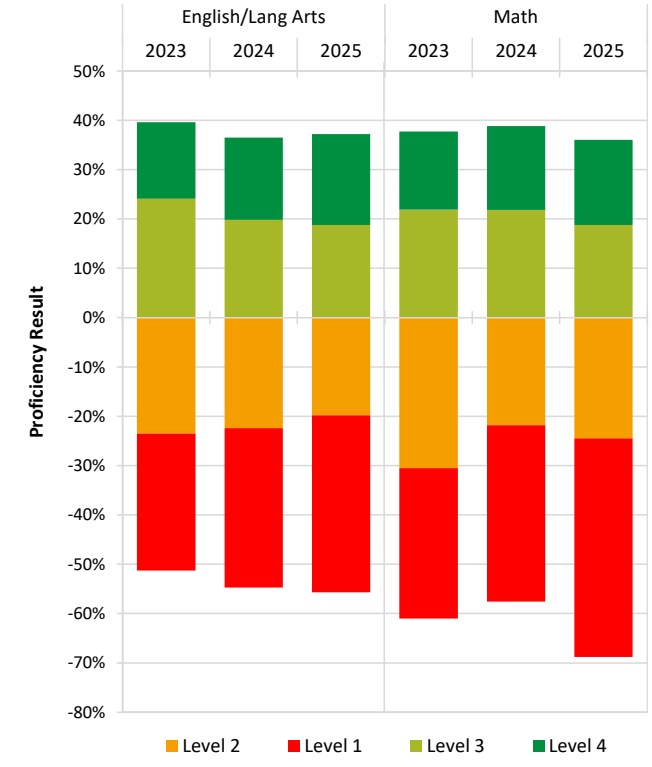
2025-26 Average Classroom Teacher Years of Experience	
Chehalem Elementary	12.3
Beaverton School District	10.6

(average years experience in District)

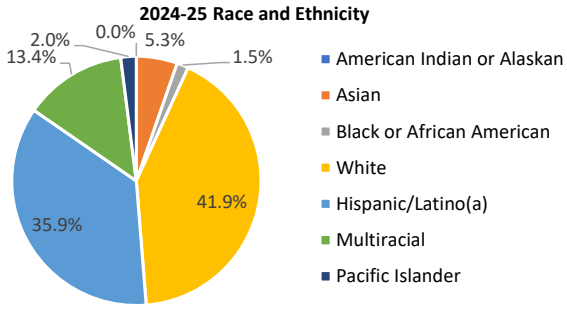
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,512,494	$ 6,256,696	$ 7,083,998	$ 6,436,757	$ 6,524,747
Purchased Services	47,368	198,095	175,672	152,307	158,125
Supplies and Materials	177,087	171,430	212,628	183,204	123,218
Capital Outlay	-	-	-	-	-
Other Objects	14	-	238	-	-
Total	$ 5,736,963	$ 6,626,221	$ 7,472,536	$ 6,772,267	$ 6,806,090
Cost Per Student	$ 15,422	$ 17,530	$ 19,460	$ 19,517	$ 21,203

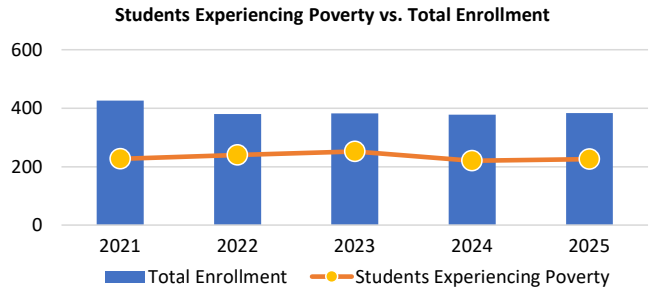
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	18%	18%	18%
English Language Learners	25%	25%	29%
Talented and Gifted	3%	4%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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

Cooper Mountain Elementary

7670 SW 170th Avenue
Beaverton, OR 97007
Interim Principal: Jenny Read-Emslie
School Programs: SCC

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
392	382	360	326	325	315	305	305

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	27.80	28.00	25.45	22.53	26.00
Classified	10.41	12.19	11.88	12.09	18.31

2025-26 Average Classroom Teacher Years of Experience	
Cooper Mountain Elem	14.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,775,048	$ 5,335,852	$ 5,563,233	$ 4,981,753	$ 5,983,718
Purchased Services	33,429	236,216	180,235	169,588	159,334
Supplies and Materials	135,430	121,016	136,813	159,655	114,079
Capital Outlay	-	-	-	-	-
Other Objects	11	-	650	-	-
Total	$ 4,943,918	$ 5,693,083	$ 5,880,930	$ 5,310,996	$ 6,257,131
Cost Per Student	$ 12,612	$ 14,903	$ 16,336	$ 16,291	$ 19,253

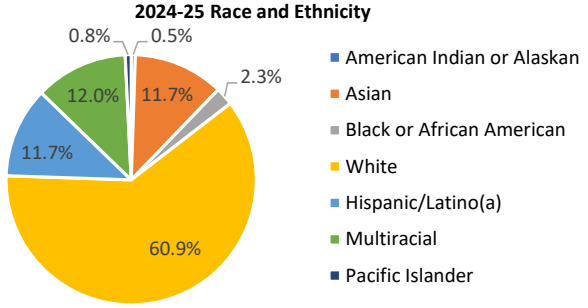
School Performance Measures



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.

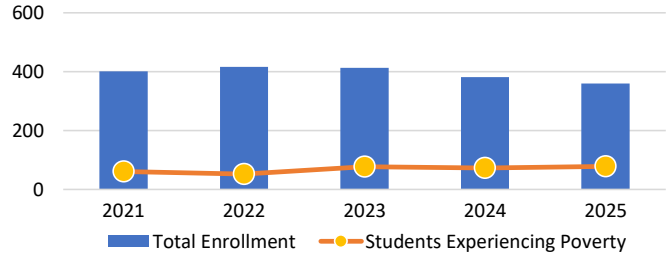
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	14%	17%	17%
English Language Learners	6%	7%	7%
Talented and Gifted	6%	4%	5%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
418	407	438	428	420	427	441	441

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	28.90	33.20	32.40	35.35	33.80
Classified	9.69	16.66	17.72	18.16	19.16

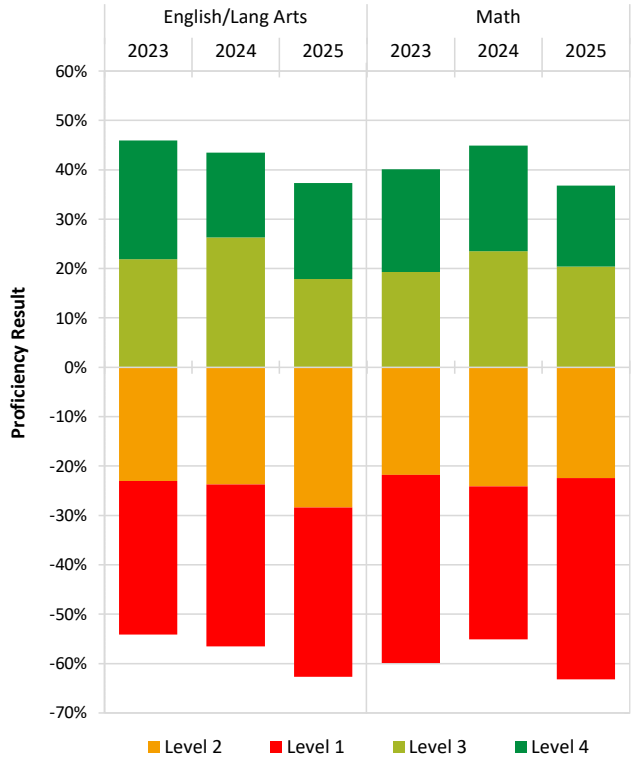
2025-26 Average Classroom Teacher Years of Experience	
Elmonica Elementary	6.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,675,189	$ 5,671,857	$ 6,472,091	$ 7,101,634	$ 7,344,183
Purchased Services	35,190	205,521	261,574	165,036	162,922
Supplies and Materials	171,444	167,614	216,415	195,029	149,547
Capital Outlay	-	-	5,521	9,625	-
Other Objects	-	164	963	280	180
Total	$ 4,881,823	$ 6,045,157	$ 6,956,565	$ 7,471,604	$ 7,656,832
Cost Per Student	$ 11,679	$ 14,853	$ 15,883	$ 17,457	$ 18,231

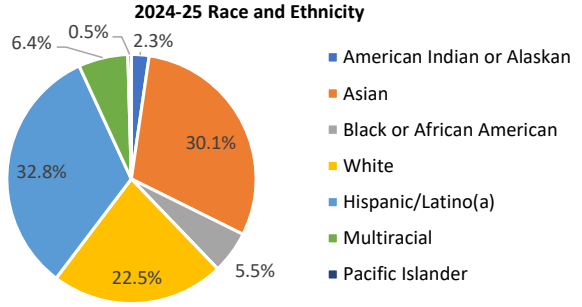
School Performance Measures



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.

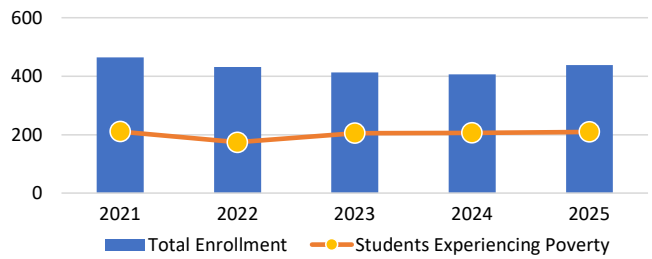
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	12%	11%	11%
English Language Learners	33%	38%	33%
Talented and Gifted	6%	4%	2%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
355	337	326	289	258	239	228	228

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.75	22.80	24.00	22.60	17.10
Classified	10.28	12.06	12.19	15.63	15.25

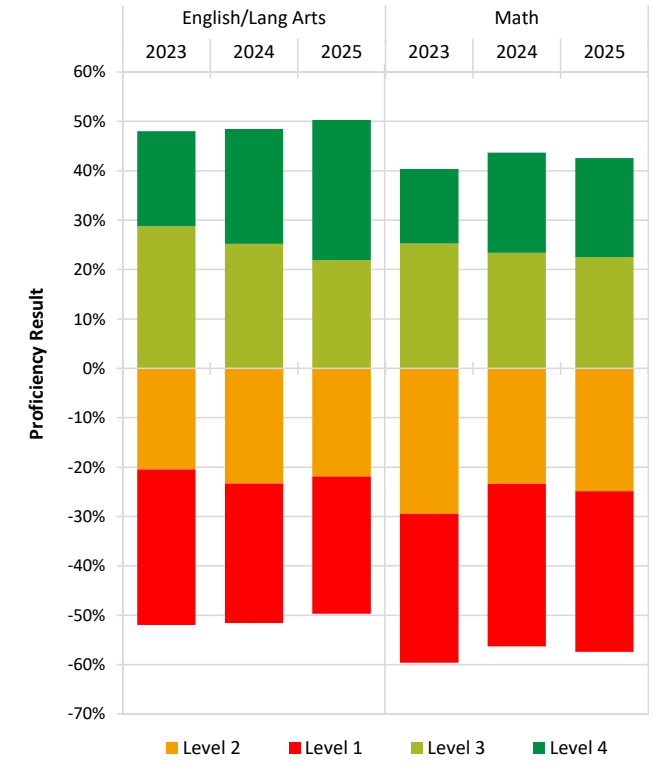
2025-26 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	11.9
Beaverton School District	10.6

(average years experience in District)

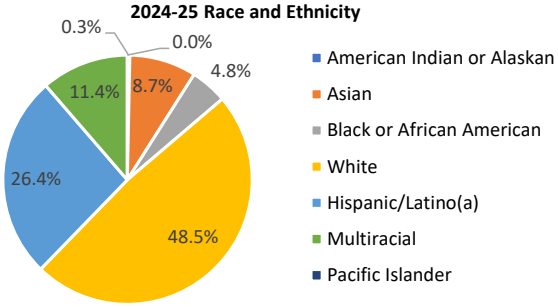
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,082,512	$ 4,413,502	$ 5,019,585	$ 5,158,541	$ 4,294,934
Purchased Services	27,890	145,569	149,295	136,335	135,971
Supplies and Materials	113,621	119,724	131,426	137,092	109,003
Capital Outlay	-	-	-	-	-
Other Objects	-	85	337	85	200
Total	$ 4,224,022	$ 4,678,880	$ 5,300,642	$ 5,432,053	$ 4,540,108
Cost Per Student	$ 11,899	$ 13,884	$ 16,260	$ 18,796	$ 17,597

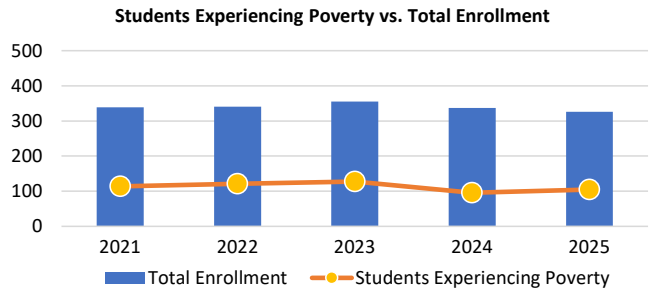
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	12%	14%	14%
English Language Learners	17%	16%	14%
Talented and Gifted	5%	3%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
527	559	551	504	477	448	409	409

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	27.70	30.10	32.00	30.60	29.10
Classified	10.81	13.88	14.88	13.81	14.56

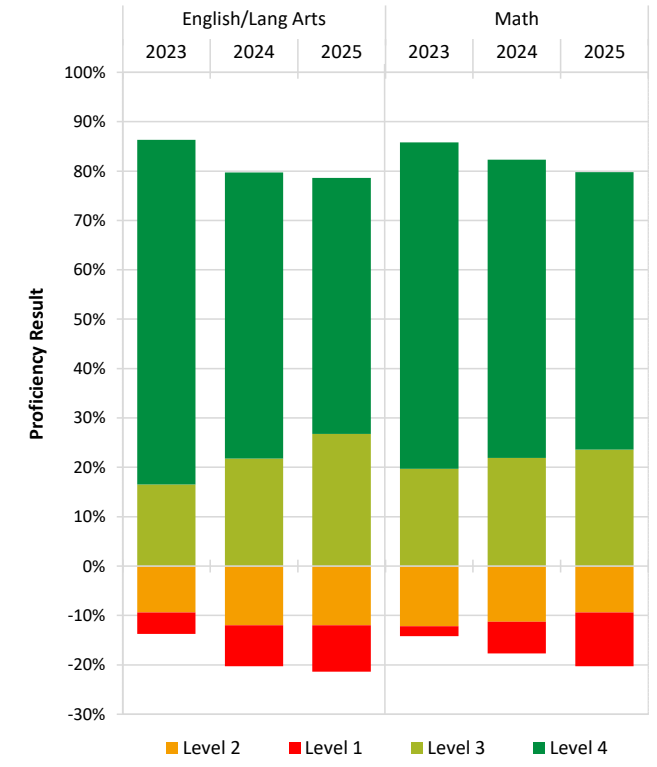
2025-26 Average Classroom Teacher Years of Experience	
Findley Elementary	10.4
Beaverton School District	10.6

(average years experience in District)

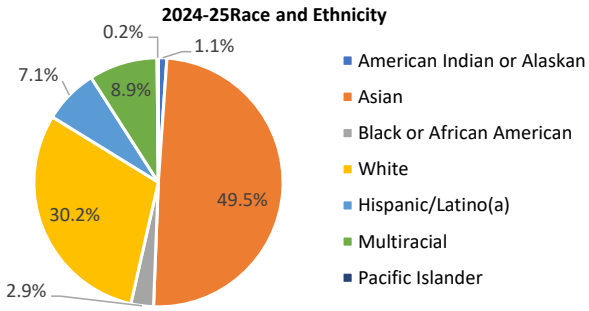
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,124,437	$ 5,828,593	$ 6,173,402	$ 6,059,336	$ 6,208,837
Purchased Services	31,103	206,232	210,007	202,631	196,415
Supplies and Materials	133,310	155,102	215,530	234,852	166,539
Capital Outlay	46,742	-	-	-	-
Other Objects	85	593	374	623	-
Total	$ 5,335,677	$ 6,190,520	$ 6,599,313	$ 6,497,442	$ 6,571,791
Cost Per Student	$ 10,125	$ 11,074	$ 11,977	$ 12,892	$ 13,777

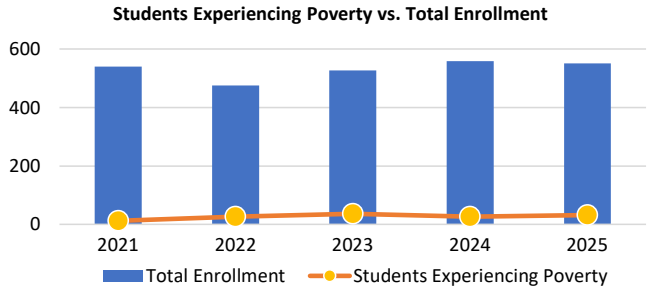
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	5%	8%	8%
English Language Learners	14%	16%	15%
Talented and Gifted	30%	25%	23%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
362	343	338	340	323	324	324	324

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	27.03	27.33	28.13	27.00	23.70
Classified	13.03	13.97	14.47	14.34	14.34

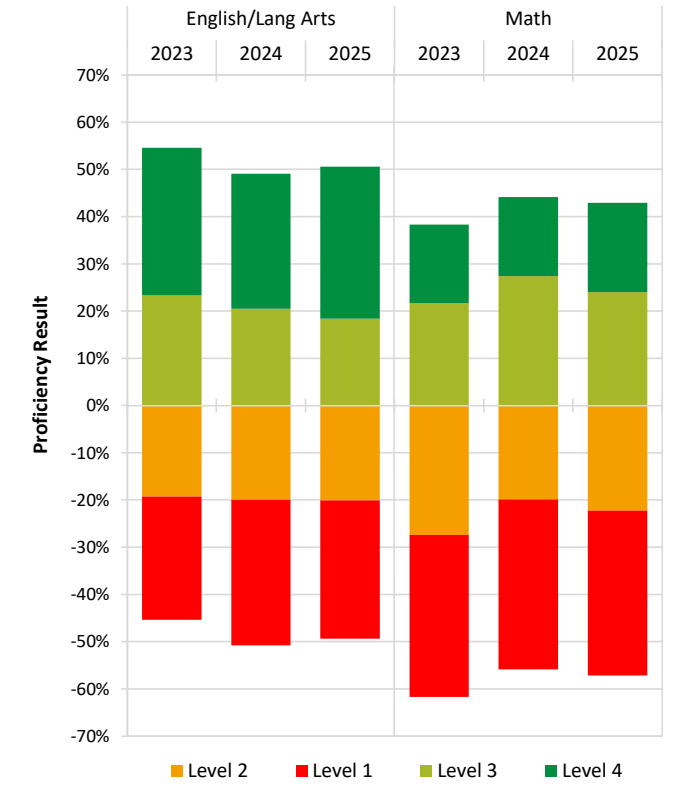
2025-26 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	14.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,973,680	$ 5,401,463	$ 5,788,630	$ 5,569,882	$ 5,338,039
Purchased Services	28,773	170,002	177,400	146,250	134,047
Supplies and Materials	138,720	131,043	150,288	159,438	119,859
Capital Outlay	8,112	-	-	-	-
Other Objects	14	-	-	-	-
Total	$ 5,149,300	$ 5,702,507	$ 6,116,318	$ 5,875,570	$ 5,591,945
Cost Per Student	$ 14,225	$ 16,625	$ 18,096	$ 17,281	$ 17,313

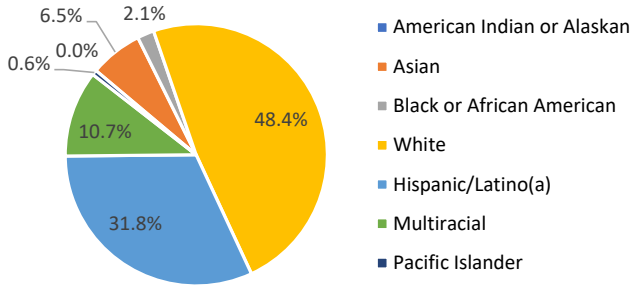
School Performance Measures



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.

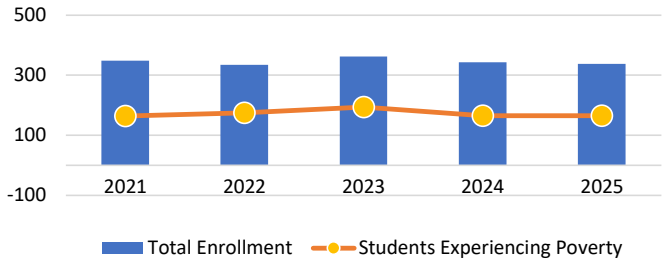
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	17%	21%	21%
English Language Learners	19%	23%	22%
Talented and Gifted	6%	6%	5%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
273	267	273	249	326	314	318	318

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	24.40	24.90	22.63	23.70	30.00
Classified	14.41	15.78	19.06	15.31	20.25

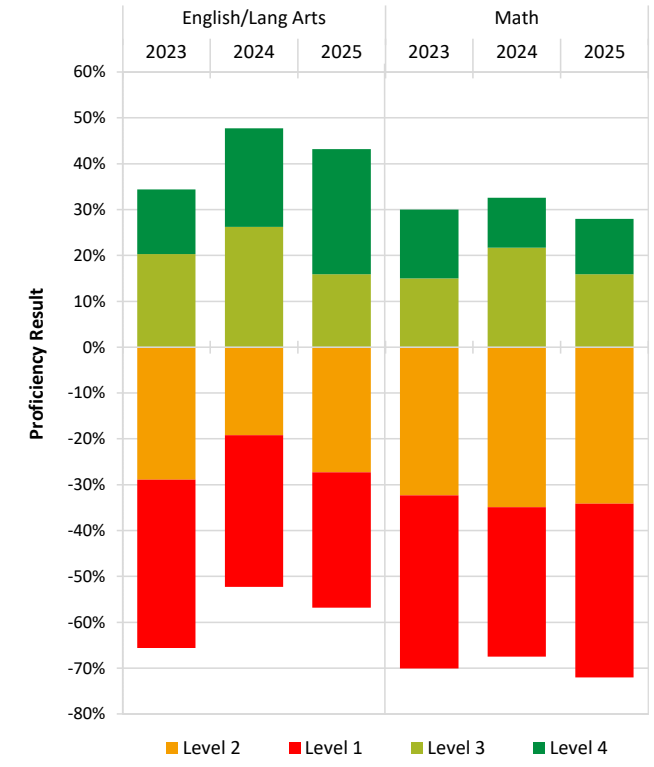
2025-26 Average Classroom Teacher Years of Experience	
Greenway Elementary	15.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

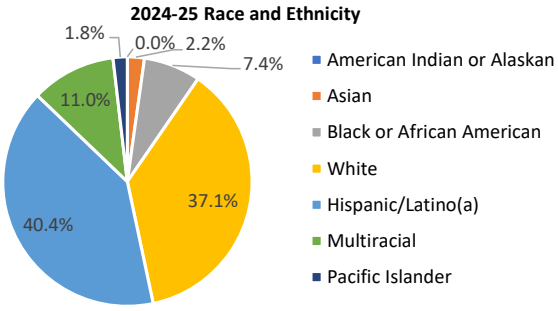
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,639,526	$ 5,057,243	$ 5,047,232	$ 5,062,861	$ 6,771,349
Purchased Services	223,174	399,533	463,376	434,388	166,593
Supplies and Materials	141,703	149,673	190,332	230,212	110,222
Capital Outlay	-	-	-	-	-
Other Objects	49	1,749	-	-	-
Total	$ 5,004,452	$ 5,608,198	$ 5,700,940	$ 5,727,461	$ 7,048,164
Cost Per Student	$ 18,331	$ 21,004	$ 20,883	$ 23,002	$ 21,620

School Performance Measures

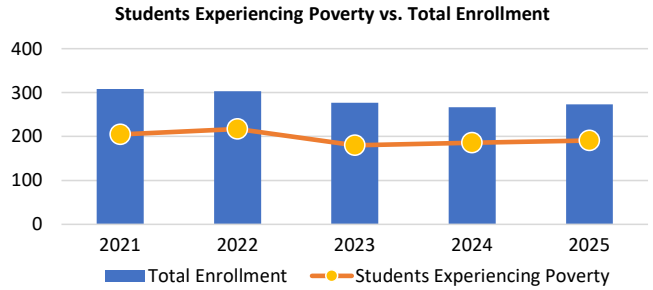


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	18%	22%	22%
English Language Learners	25%	28%	32%
Talented and Gifted	3%	5%	4%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
412	414	453	484	511	529	536	536

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	2.00	2.00
Licensed	33.40	35.80	36.75	37.50	39.60
Classified	14.84	17.66	19.06	19.81	27.19

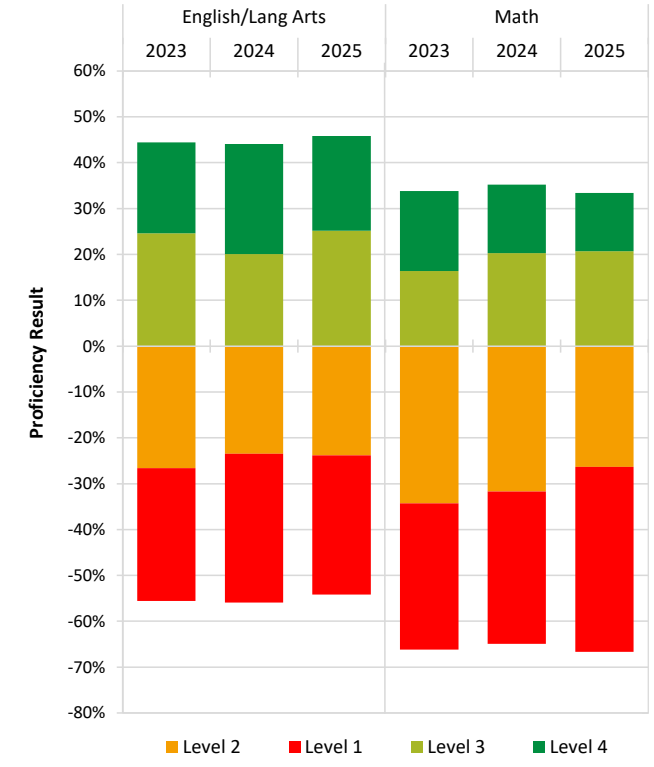
2025-26 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	10.7
Beaverton School District	10.6

(average years experience in District)

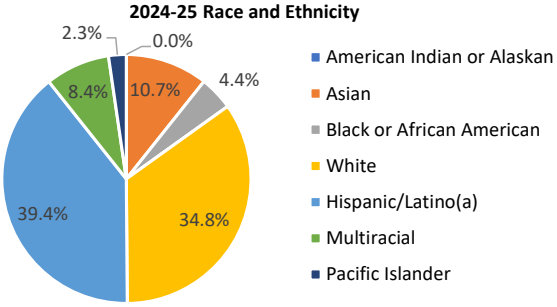
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,958,787	$ 7,358,127	$ 8,324,284	$ 8,159,950	$ 9,164,949
Purchased Services	29,719	231,814	188,990	161,108	176,582
Supplies and Materials	142,378	155,750	224,060	259,971	172,029
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 6,130,884	$ 7,745,691	$ 8,737,333	$ 8,581,029	$ 9,513,560
Cost Per Student	$ 14,881	$ 18,709	$ 19,288	$ 17,729	$ 18,618

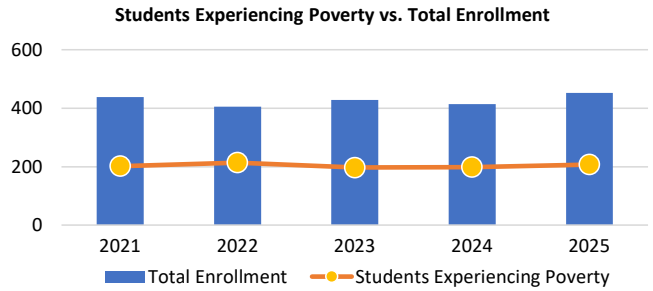
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	25%	26%	26%
English Language Learners	21%	22%	27%
Talented and Gifted	4%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
477	463	473	458	441	425	411	411

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	32.30	29.85	30.20	31.90	33.00
Classified	11.41	14.49	14.97	14.59	18.44

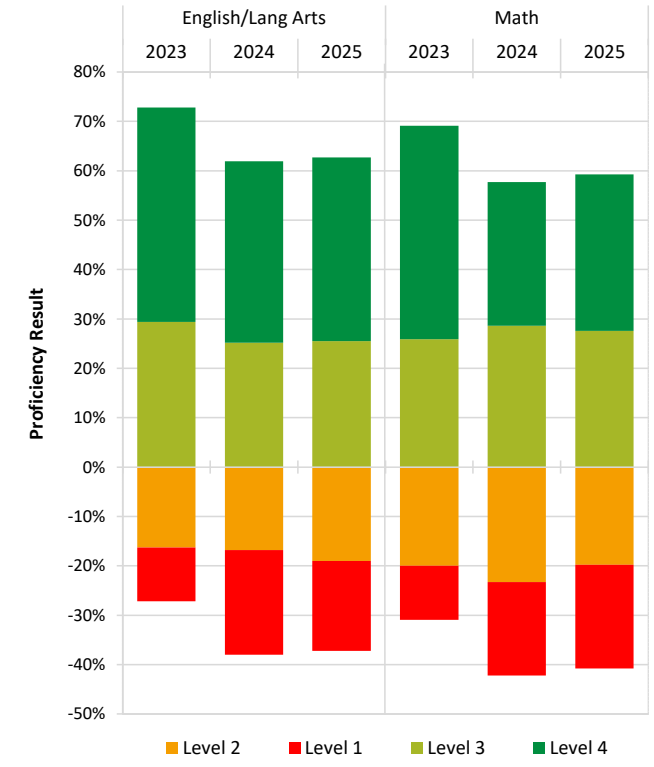
2025-26 Average Classroom Teacher Years of Experience	
Hiteon Elementary	10.8
Beaverton School District	10.6

(average years experience in District)

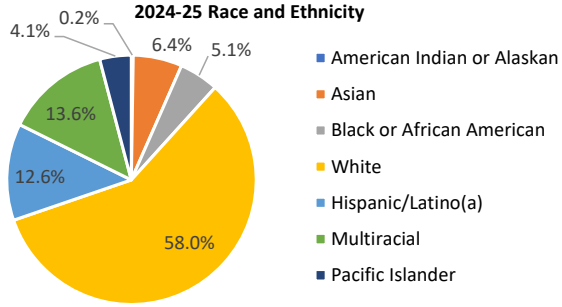
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,819,853	$ 6,161,863	$ 6,886,634	$ 6,908,535	$ 7,358,305
Purchased Services	29,336	241,199	202,006	247,285	196,167
Supplies and Materials	125,554	140,004	182,280	184,079	150,247
Capital Outlay	-	-	-	-	-
Other Objects	-	-	255	-	-
Total	$ 5,974,743	$ 6,543,067	$ 7,271,175	$ 7,339,900	$ 7,704,719
Cost Per Student	$ 12,526	$ 14,132	$ 15,372	$ 16,026	$ 17,471

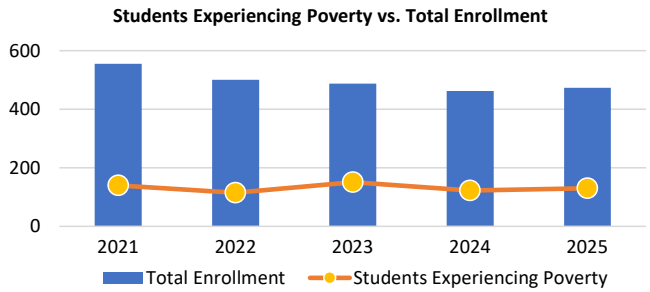
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	18%	19%	19%
English Language Learners	8%	8%	8%
Talented and Gifted	9%	5%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Dual Language

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
592	566	577	541	516	542	563	563

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	1.00
Licensed	32.80	34.10	37.20	37.90	31.00
Classified	11.97	12.34	14.50	15.00	14.62

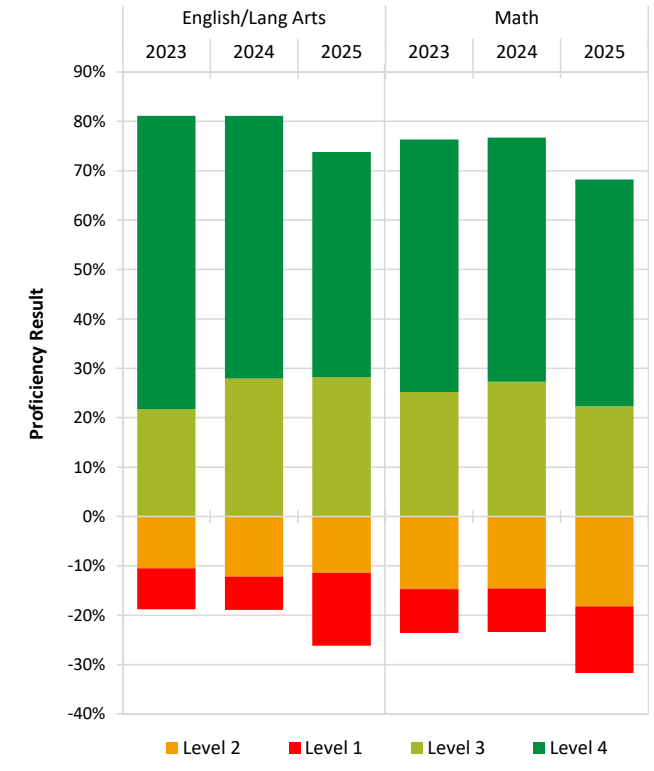
2025-26 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	14.0
Beaverton School District	10.6

(average years experience in District)

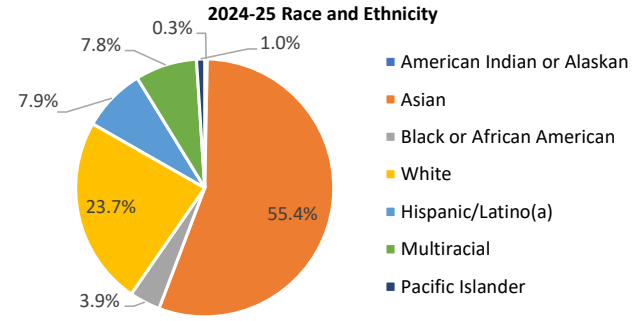
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,921,689	$ 6,826,272	$ 7,834,795	$ 7,671,009	$ 6,534,241
Purchased Services	30,513	208,983	216,670	188,107	206,291
Supplies and Materials	108,705	145,415	233,213	278,485	147,794
Capital Outlay	-	-	-	-	-
Other Objects	-	-	1,017	-	-
Total	$ 6,060,907	$ 7,180,670	$ 8,285,695	$ 8,137,601	$ 6,888,326
Cost Per Student	$ 10,238	$ 12,687	$ 14,360	$ 15,042	$ 13,349

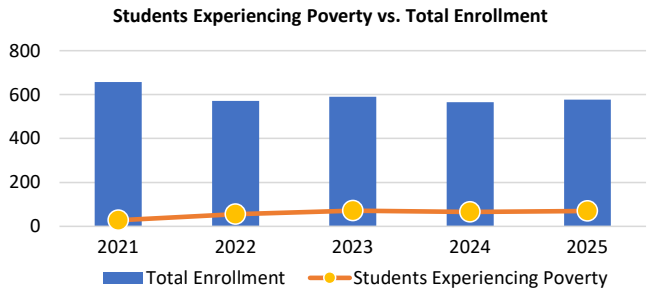
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	6%	8%	8%
English Language Learners	20%	20%	24%
Talented and Gifted	21%	21%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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

Kinnaman Elementary

4205 SW 193rd Avenue
Beaverton, OR 97078
Principal: Erika Heslin
School Programs: Title I, ISC, Early Learning

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
460	455	438	394	369	348	342	342

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	1.00
Licensed	44.40	42.05	40.65	37.05	35.70
Classified	15.34	20.47	18.56	18.22	29.59

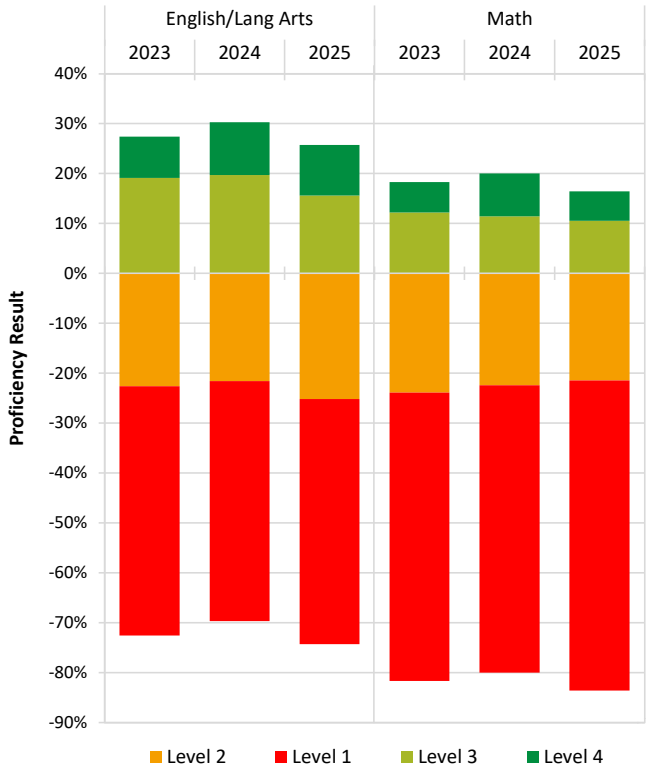
2025-26 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	13.1
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,986,312	$ 8,673,269	$ 9,207,798	$ 7,759,351	$ 8,429,330
Purchased Services	31,118	276,635	247,565	237,318	200,577
Supplies and Materials	178,222	211,628	248,407	228,351	166,330
Capital Outlay	-	-	-	-	-
Other Objects	-	1,998	-	-	-
Total	$ 8,195,652	$ 9,163,530	$ 9,703,771	$ 8,225,020	$ 8,796,237
Cost Per Student	$ 17,817	$ 20,140	$ 22,155	$ 20,876	$ 23,838

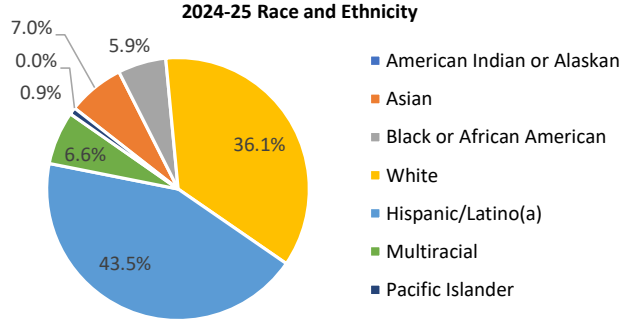
School Performance Measures



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.

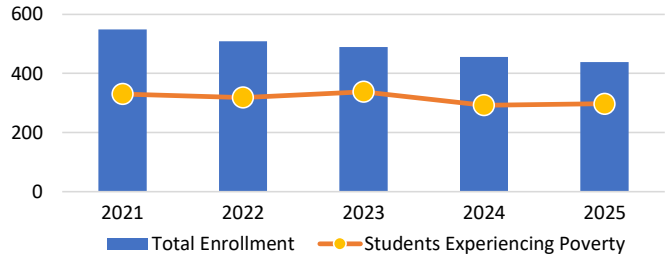
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	21%	22%	22%
English Language Learners	28%	30%	29%
Talented and Gifted	3%	4%	3%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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

***** McKay Elementary will close at the end of the 2025-26 school year as approved by the Board on March 10, 2026. Students in the current McKay attendance area will attend Greenway or Raleigh Hills Elementary beginning in 2026-27.***

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27 **	Projected 2027-28 **	Projected 2028-29 **	Projected 2029-30 **
249	233	225	212				

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget **
Administration	1.00	1.00	1.00	1.00	
Licensed	24.70	25.20	24.90	23.90	
Classified	12.00	13.97	14.38	14.06	

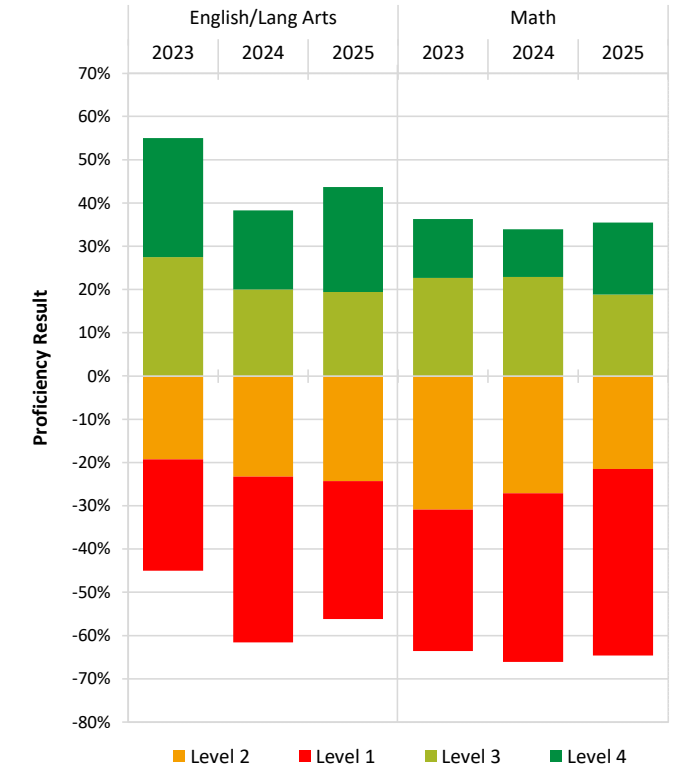
2025-26 Average Classroom Teacher Years of Experience	
McKay Elementary	13.1
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget **
Salaries & Benefits	$ 4,524,926	$ 5,098,114	$ 5,432,570	$ 5,129,546	
Purchased Services	300,472	340,584	380,696	379,251	
Supplies and Materials	135,821	172,897	177,583	224,258	
Capital Outlay	-	-	-	-	
Other Objects	14	-	289	-	
Total	$ 4,961,234	$ 5,611,595	$ 5,991,138	$ 5,733,055	
Cost Per Student	$ 19,925	$ 24,084	$ 26,627	$ 27,043	

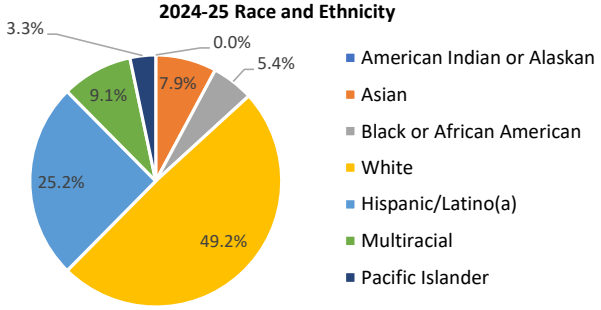
School Performance Measures



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.

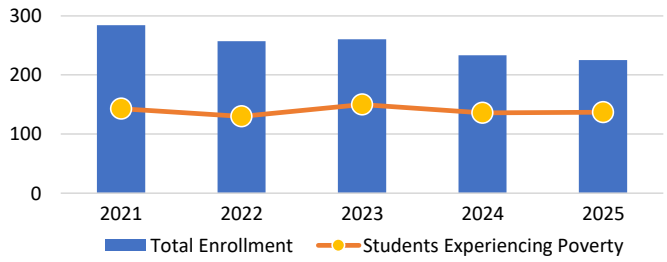
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	18%	24%	31%
English Language Learners	24%	26%	27%
Talented and Gifted	4%	3%	4%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
628	636	646	642	605	575	568	568

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	48.40	49.10	53.75	52.00	45.50
Classified	17.78	16.66	17.75	19.94	29.78

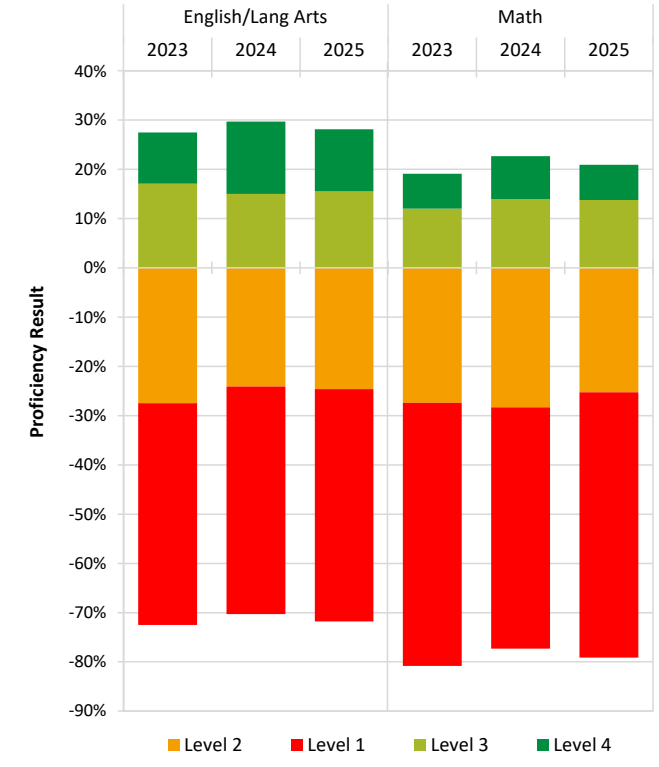
2025-26 Average Classroom Teacher Years of Experience	
McKinley Elementary	10.7
Beaverton School District	10.6

(average years experience in District)

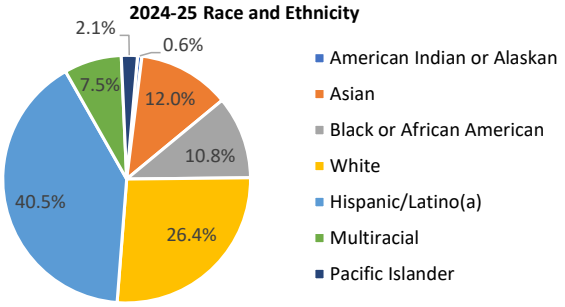
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,183,146	$ 9,146,434	$ 10,025,767	$ 10,441,785	$ 10,291,936
Purchased Services	33,090	283,092	234,189	191,705	190,440
Supplies and Materials	287,264	255,741	321,884	336,968	242,156
Capital Outlay	-	5,781	-	-	-
Other Objects	14	-	357	585	500
Total	$ 8,503,514	$ 9,691,048	$ 10,582,197	$ 10,971,042	$ 10,725,032
Cost Per Student	$ 13,541	$ 15,237	$ 16,381	$ 17,089	$ 17,727

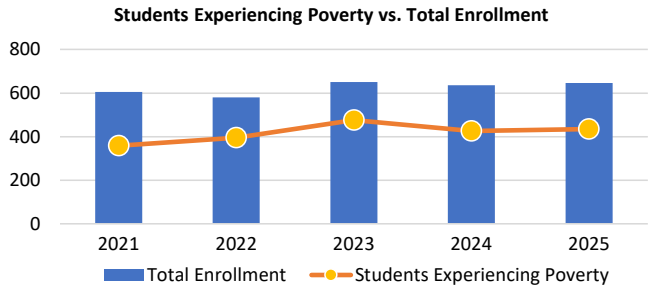
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	14%	15%	15%
English Language Learners	28%	31%	36%
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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
283	282	282	264	262	252	240	240

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	18.20	19.75	20.10	19.70	15.30
Classified	10.06	11.91	12.69	12.72	12.75

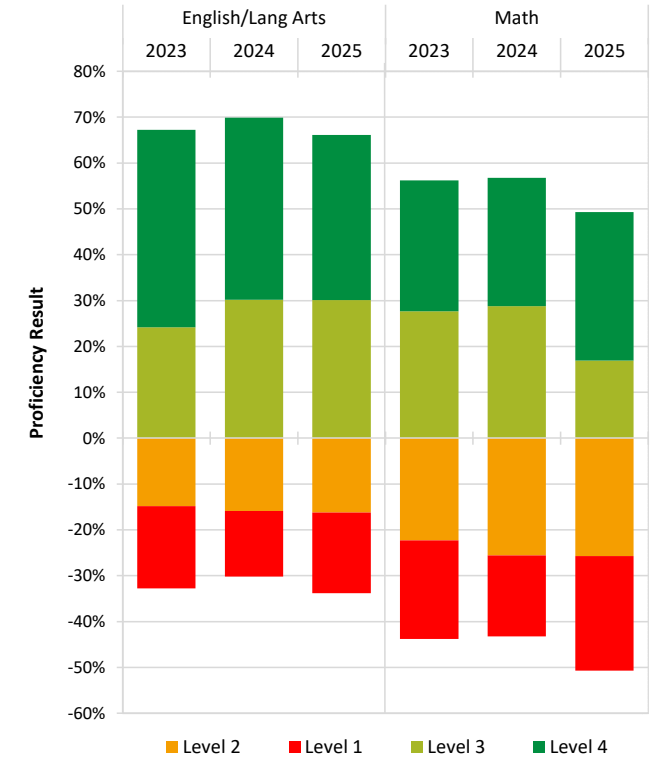
2025-26 Average Classroom Teacher Years of Experience	
Montclair Elementary	14.5
Beaverton School District	10.6

(average years experience in District)

Financial Data:

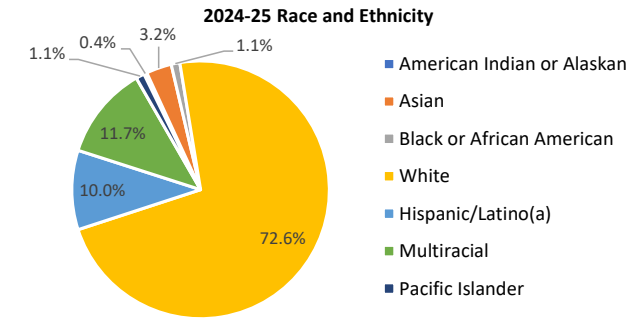
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 3,611,687	$ 3,934,101	$ 4,305,565	$ 4,430,789	$ 3,838,197
Purchased Services	28,046	138,557	148,716	142,370	133,446
Supplies and Materials	100,911	111,517	122,533	185,319	88,944
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 3,740,644	$ 4,184,175	$ 4,576,813	$ 4,758,479	$ 4,060,587
Cost Per Student	$ 13,218	$ 14,837	$ 16,230	$ 18,025	$ 15,498

School Performance Measures

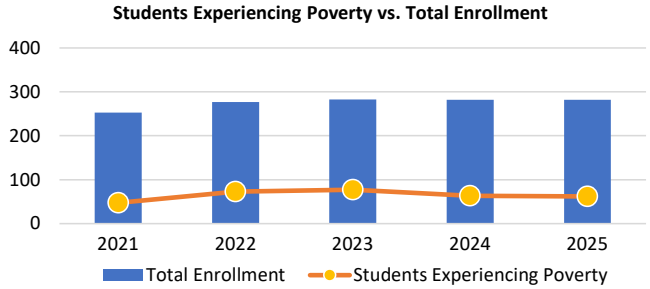


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	12%	14%	14%
English Language Learners	8%	11%	9%
Talented and Gifted	12%	9%	8%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
507	464	447	409	411	398	393	393

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	30.95	28.80	26.80	30.70	31.70
Classified	11.69	14.72	14.13	14.38	22.44

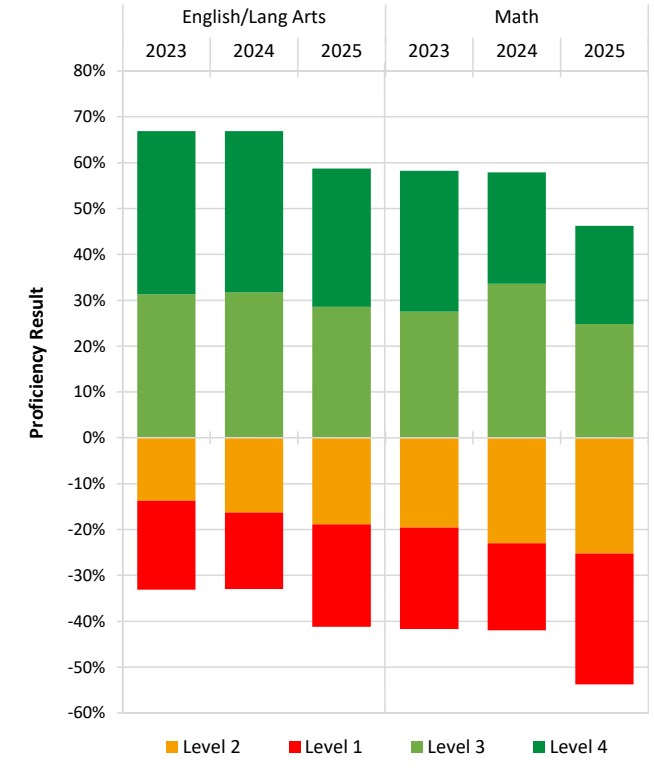
2025-26 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	13.5
Beaverton School District	10.6

(average years experience in District)

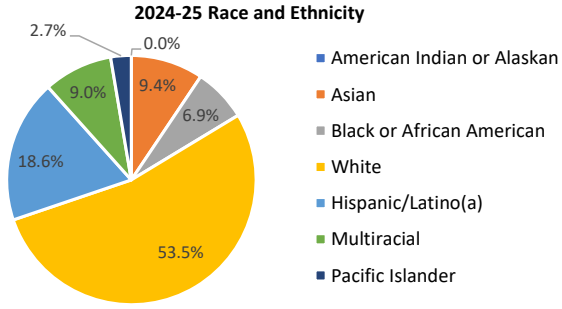
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,339,159	$ 5,530,882	$ 5,487,064	$ 6,290,112	$ 7,242,900
Purchased Services	37,727	245,878	203,717	240,425	192,273
Supplies and Materials	154,954	140,363	181,332	243,854	140,095
Capital Outlay	-	-	-	-	-
Other Objects	65	85	-	-	-
Total	$ 5,531,904	$ 5,917,209	$ 5,872,113	$ 6,774,390	$ 7,575,268
Cost Per Student	$ 10,911	$ 12,753	$ 13,137	$ 16,563	$ 18,431

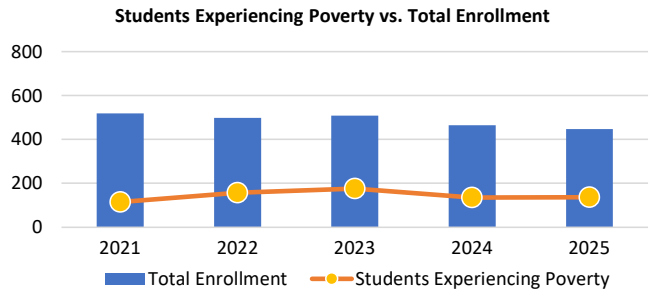
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	11%	11%	11%
English Language Learners	11%	12%	16%
Talented and Gifted	10%	7%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
485	486	471	424	381	360	349	349

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	1.00
Licensed	32.20	31.70	31.30	30.30	28.80
Classified	12.03	14.19	14.81	15.38	19.75

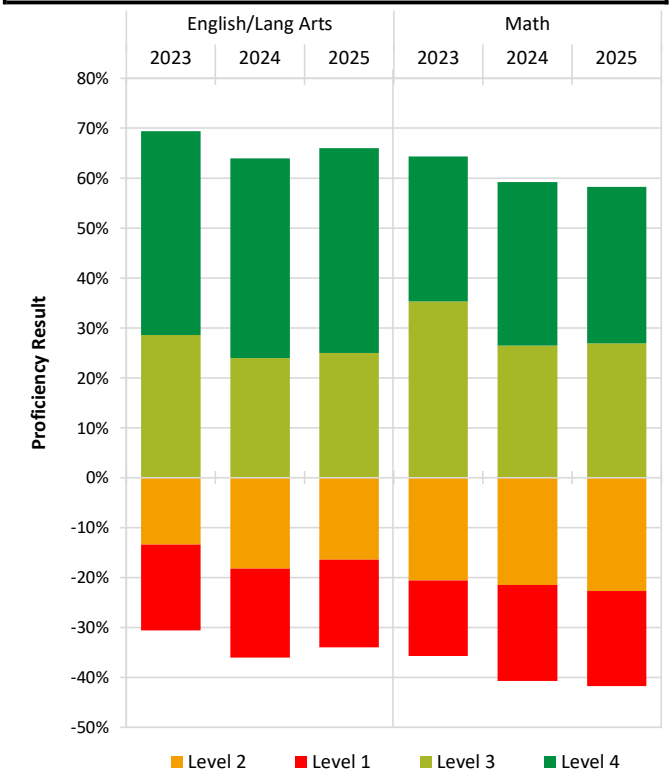
2025-26 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	14.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,826,290	$ 6,405,329	$ 6,870,508	$ 6,512,698	$ 6,534,535
Purchased Services	31,519	190,351	172,581	154,019	148,164
Supplies and Materials	136,159	153,905	173,136	171,303	145,250
Capital Outlay	-	-	-	-	-
Other Objects	-	-	653	-	50
Total	$ 5,993,967	$ 6,749,585	$ 7,216,878	$ 6,838,020	$ 6,827,999
Cost Per Student	$ 12,359	$ 13,888	$ 15,322	$ 16,127	$ 17,921

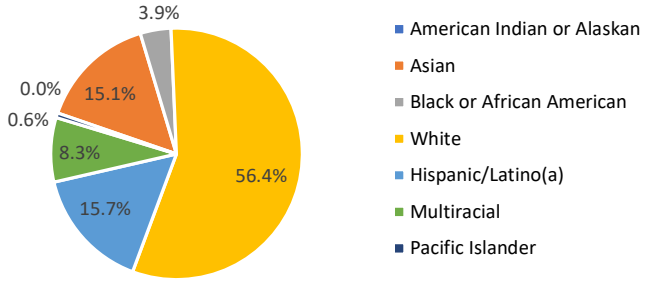
School Performance Measures



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.

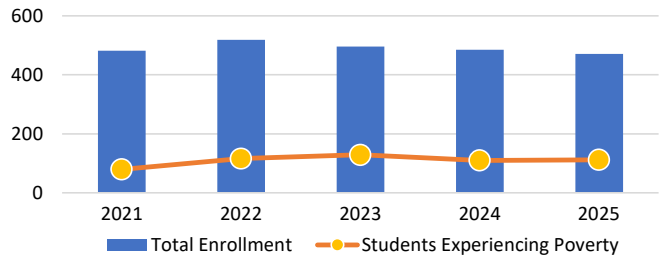
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	11%	13%	13%
English Language Learners	12%	11%	13%
Talented and Gifted	10%	12%	12%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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, Early Learning

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
307	271	259	262	385	367	356	356

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	23.30	21.20	20.50	19.93	28.90
Classified	10.96	13.50	12.06	11.38	14.44

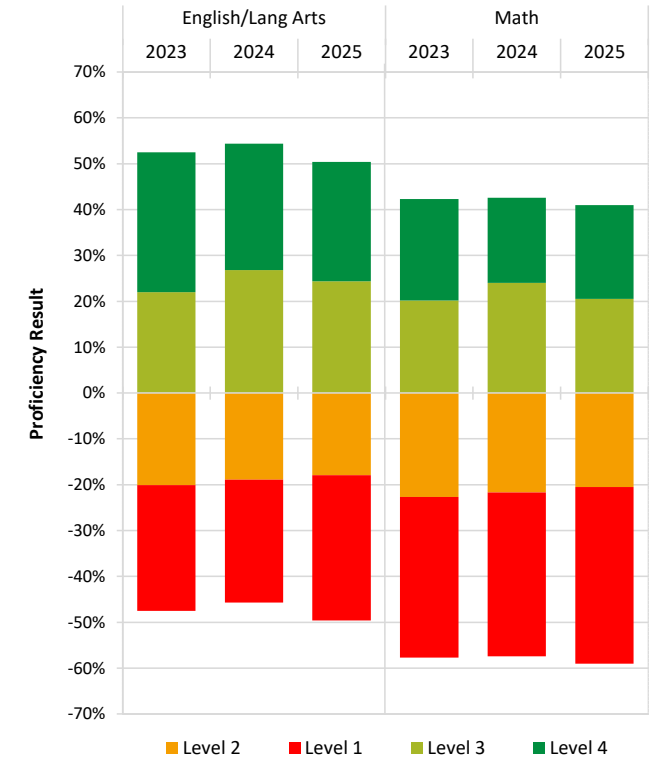
2025-26 Average Classroom Teacher Years of Experience	
Raleigh Hills Elementary	7.6
Beaverton School District	10.6

(average years experience in District)

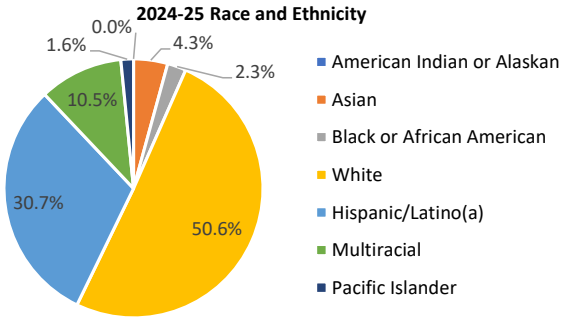
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,165,881	$ 4,143,265	$ 4,223,055	$ 4,572,760	$ 6,169,759
Purchased Services	30,083	150,278	74,716	138,735	54,314
Supplies and Materials	133,069	105,631	66,747	51,180	116,082
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 4,329,033	$ 4,399,175	$ 4,364,517	$ 4,762,676	$ 6,340,155
Cost Per Student	$ 14,101	$ 16,233	$ 16,851	$ 18,178	$ 16,468

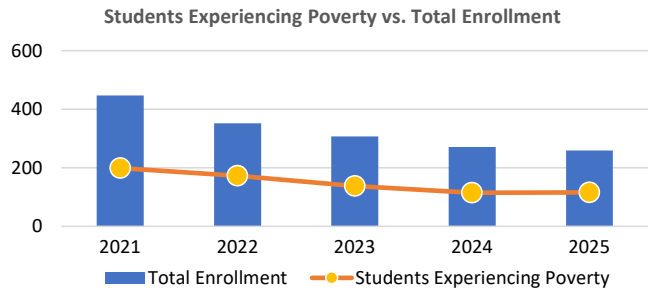
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	14%	13%	13%
English Language Learners	21%	20%	20%
Talented and Gifted	6%	8%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Christine Downing
School Programs: Title I, SRC, Early Learning

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
299	291	289	256	235	222	228	228

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	24.65	25.45	24.20	26.50	18.95
Classified	11.84	13.25	15.31	15.00	23.19

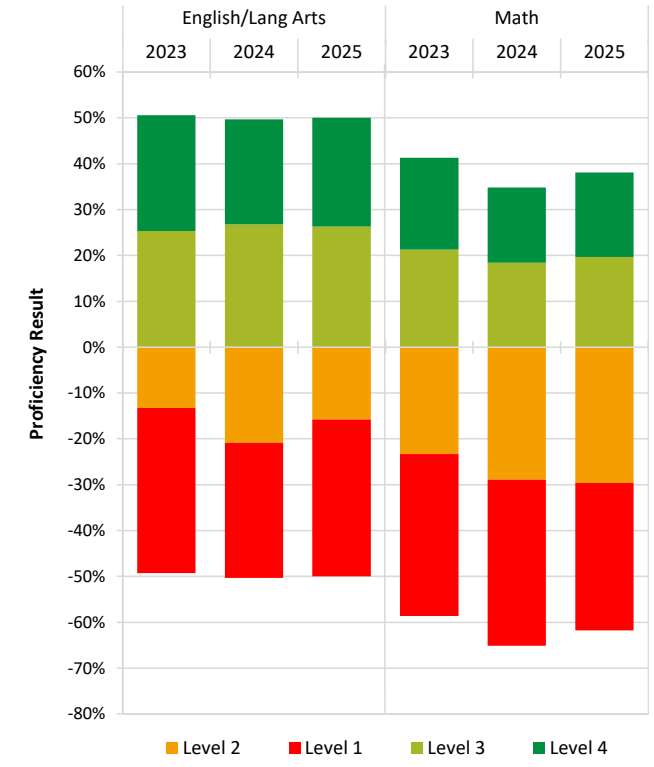
2025-26 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	15.7
Beaverton School District	10.6

(average years experience in District)

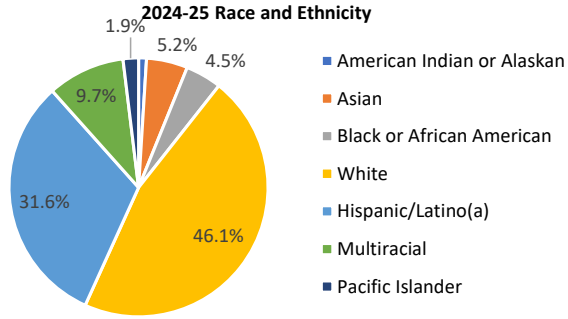
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,594,199	$ 5,217,123	$ 5,860,180	$ 5,661,943	$ 5,224,325
Purchased Services	37,657	174,674	171,633	136,762	117,174
Supplies and Materials	118,288	121,617	123,844	176,510	111,902
Capital Outlay	-	-	-	-	-
Other Objects	-	750	357	-	-
Total	$ 4,750,144	$ 5,514,164	$ 6,156,015	$ 5,975,215	$ 5,453,401
Cost Per Student	$ 15,887	$ 18,949	$ 21,301	$ 23,341	$ 23,206

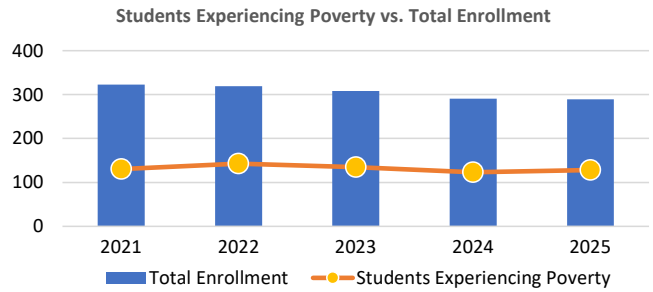
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	23%	24%	24%
English Language Learners	24%	24%	23%
Talented and Gifted	4%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
371	358	314	310	320	297	286	286

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	28.50	26.50	25.20	22.30	24.40
Classified	9.69	11.44	10.69	12.44	15.94

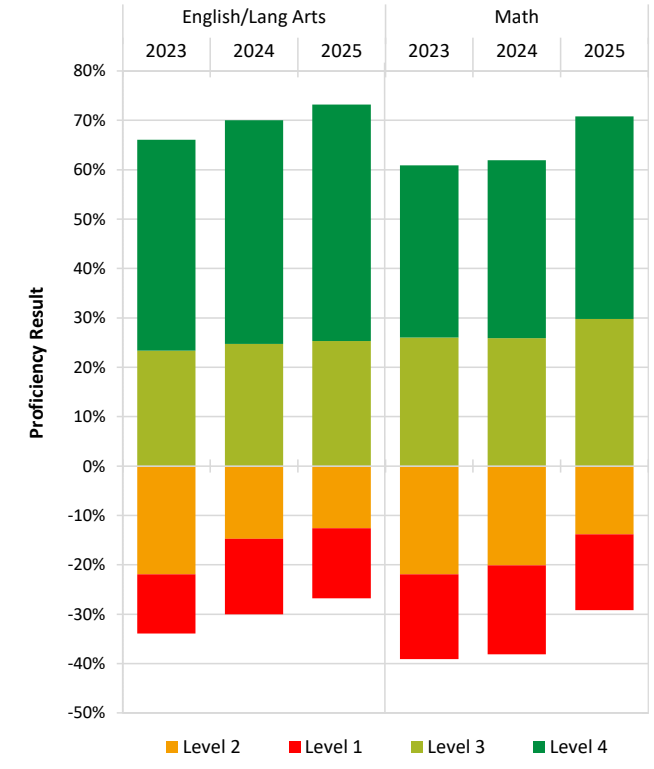
2025-26 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	15.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

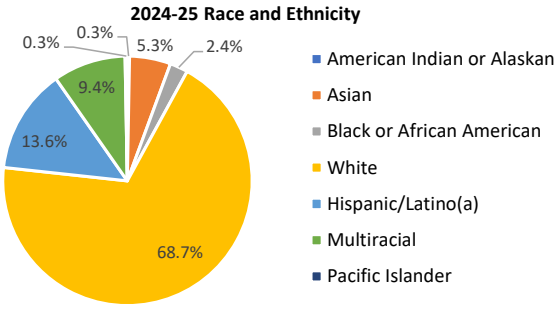
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,055,896	$ 5,320,419	$ 5,933,268	$ 4,959,108	$ 5,564,358
Purchased Services	42,662	226,976	154,012	170,913	137,273
Supplies and Materials	142,878	157,286	156,025	155,379	100,123
Capital Outlay	-	-	-	-	-
Other Objects	105	-	425	-	-
Total	$ 5,241,540	$ 5,704,681	$ 6,243,731	$ 5,285,401	$ 5,801,754
Cost Per Student	$ 14,128	$ 15,935	$ 19,884	$ 17,050	$ 18,130

School Performance Measures

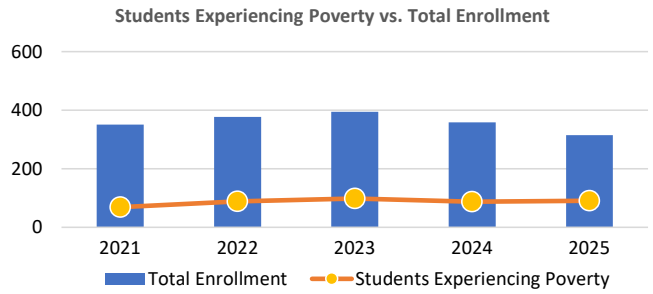


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	16%	17%	17%
English Language Learners	6%	9%	10%
Talented and Gifted	9%	12%	13%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Amy Chamberlain
School Programs: ISC

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
431	398	374	356	334	318	297	297

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	25.20	28.30	27.50	29.90	28.90
Classified	7.94	11.44	13.00	12.63	25.81

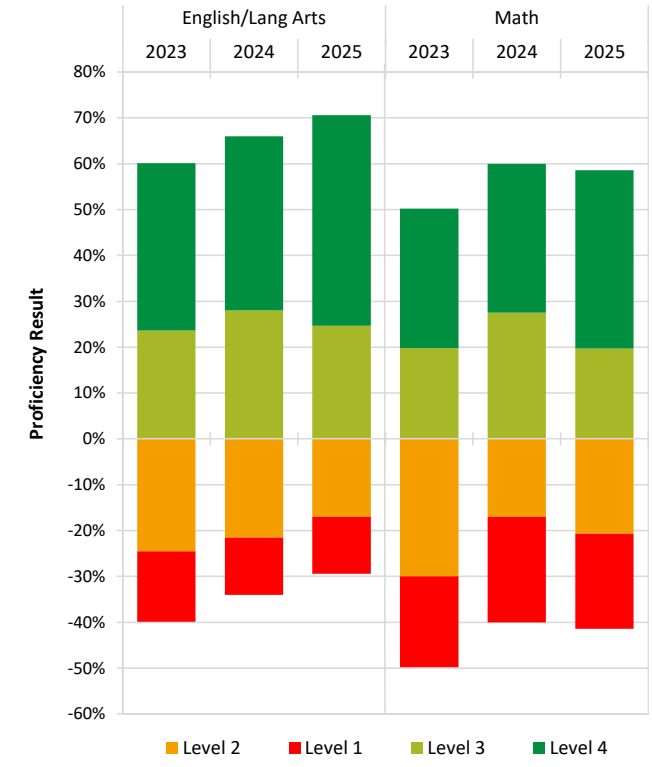
2025-26 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	10.8
Beaverton School District	10.6

(average years experience in District)

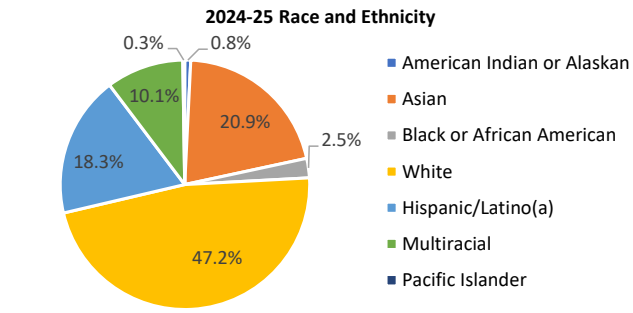
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,334,136	$ 5,724,971	$ 6,230,494	$ 5,954,631	$ 7,104,862
Purchased Services	29,112	209,514	167,120	158,896	154,312
Supplies and Materials	103,114	118,526	150,825	182,700	123,361
Capital Outlay	-	15,339	-	-	-
Other Objects	-	-	-	-	-
Total	$ 4,466,363	$ 6,068,350	$ 6,548,439	$ 6,296,227	$ 7,382,535
Cost Per Student	$ 10,363	$ 15,247	$ 17,509	$ 17,686	$ 22,103

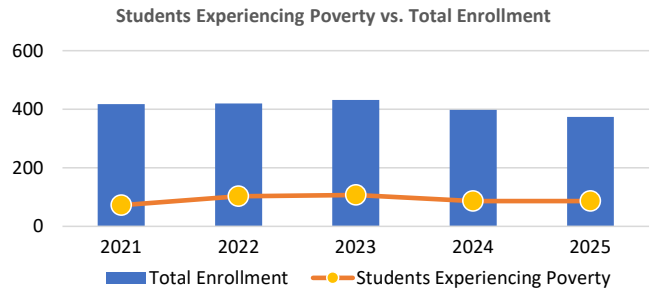
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	12%	18%	18%
English Language Learners	13%	11%	11%
Talented and Gifted	9%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
762	848	862	858	846	845	828	828

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	43.60	47.20	51.80	47.80	47.10
Classified	15.00	17.59	19.03	18.41	18.53

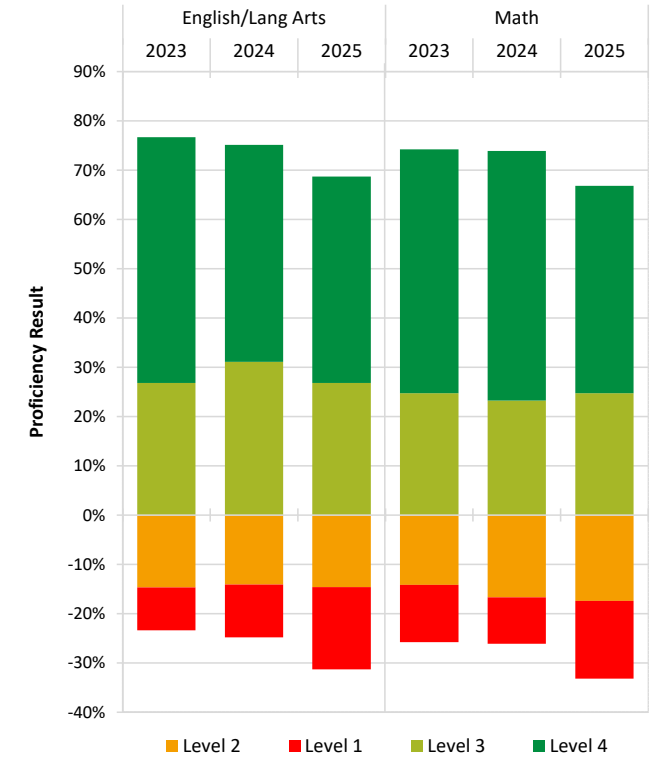
2025-26 Average Classroom Teacher Years of Experience	
Sato Elementary	10.0
Beaverton School District	10.6

(average years experience in District)

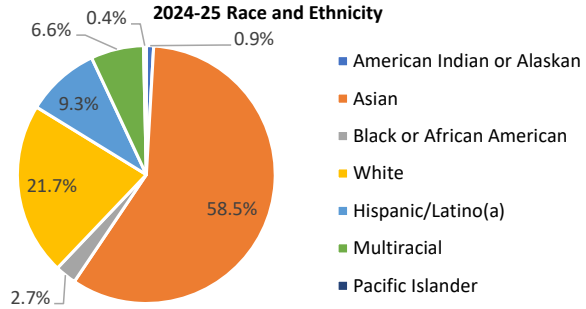
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,229,647	$ 7,957,813	$ 9,289,791	$ 9,565,320	$ 9,677,144
Purchased Services	45,258	234,353	241,407	203,134	213,667
Supplies and Materials	168,114	183,515	283,145	279,112	237,545
Capital Outlay	-	22,795	392	-	-
Other Objects	65	1,400	-	-	-
Total	$ 7,443,084	$ 8,399,877	$ 9,814,734	$ 10,047,567	$ 10,128,356
Cost Per Student	$ 9,768	$ 9,906	$ 11,386	$ 11,710	$ 11,972

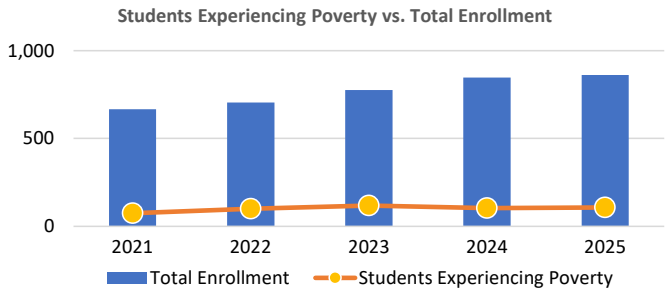
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	9%	8%	8%
English Language Learners	17%	22%	23%
Talented and Gifted	13%	12%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
619	614	596	596	568	562	556	556

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	36.30	34.60	35.40	38.60	36.60
Classified	13.50	14.34	17.38	15.81	24.75

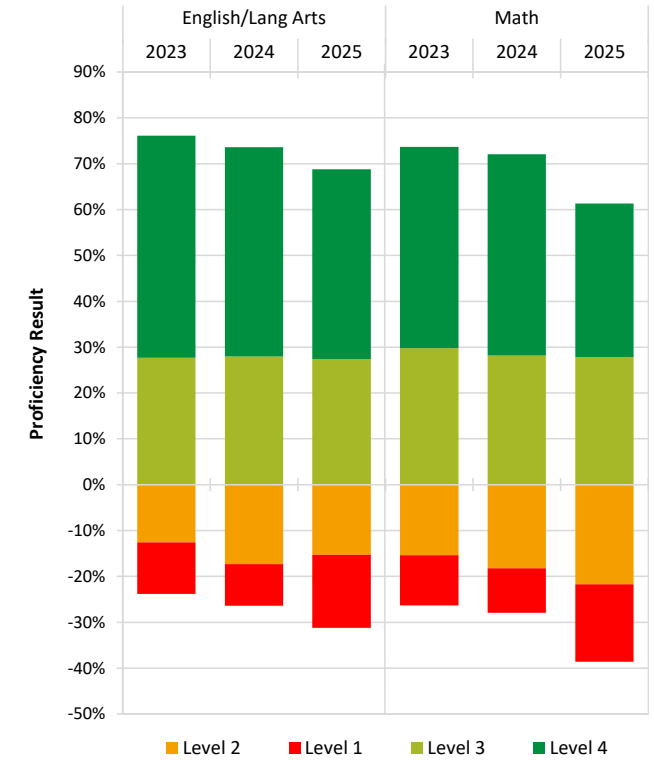
2025-26 Average Classroom Teacher Years of Experience	
Scholls Heights Elementary	12.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,028,413	$ 6,883,713	$ 7,578,926	$ 7,841,189	$ 8,441,817
Purchased Services	35,502	239,341	212,471	228,492	192,550
Supplies and Materials	149,605	157,394	193,175	197,195	144,330
Capital Outlay	-	8,382	2,762	-	-
Other Objects	65	-	-	-	-
Total	$ 7,213,585	$ 7,288,830	$ 7,987,334	$ 8,266,876	$ 8,778,697
Cost Per Student	$ 11,654	$ 11,871	$ 13,402	$ 13,871	$ 15,455

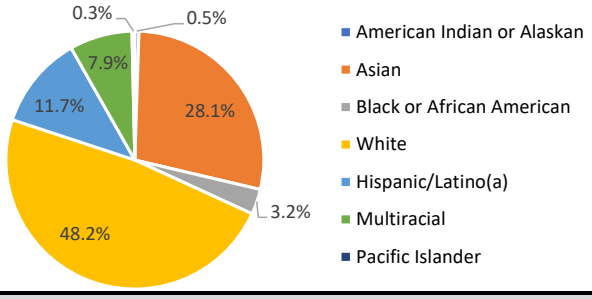
School Performance Measures



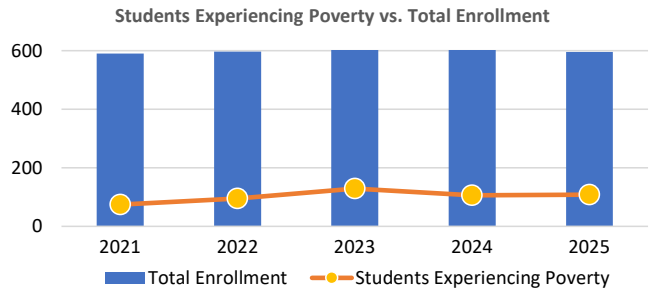
Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	12%	11%	11%
English Language Learners	9%	11%	11%
Talented and Gifted	13%	13%	13%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
440	412	393	389	363	344	332	332

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	1.00	1.00	1.00	1.00
Licensed	30.70	30.35	29.70	26.70	26.80
Classified	11.44	12.69	13.53	13.25	22.87

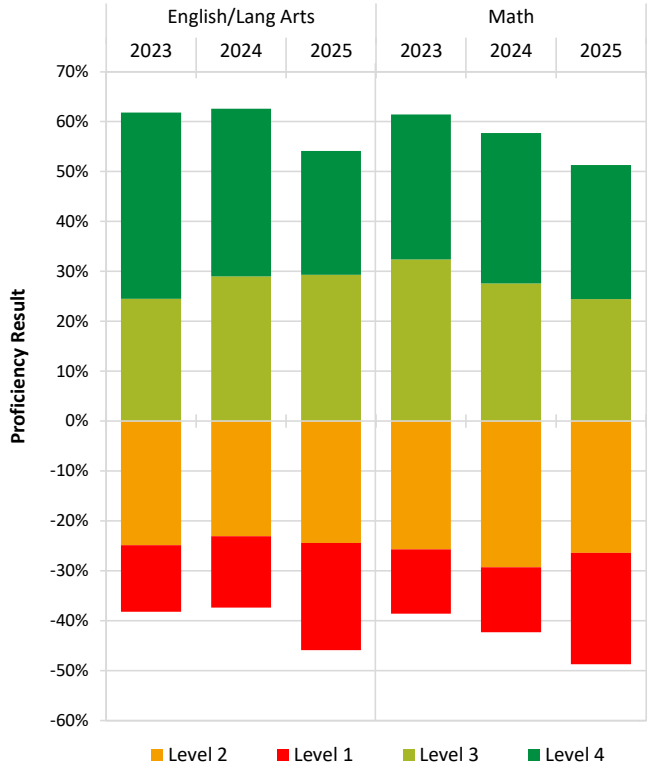
2025-26 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	13.3
Beaverton School District	10.6

(average years experience in District)

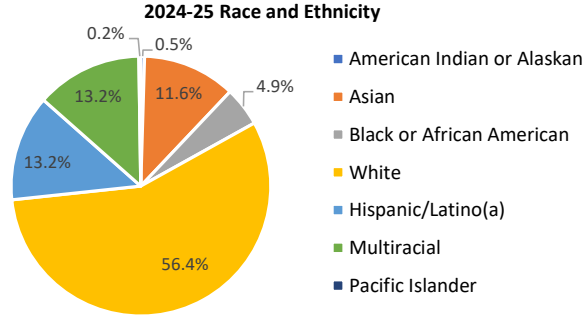
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 5,656,987	$ 6,060,420	$ 6,670,622	$ 5,699,377	$ 6,472,148
Purchased Services	30,422	219,079	214,397	197,612	201,616
Supplies and Materials	142,372	135,873	158,805	171,983	118,494
Capital Outlay	-	-	-	-	-
Other Objects	-	-	731	165	-
Total	$ 5,829,781	$ 6,415,372	$ 7,044,555	$ 6,069,136	$ 6,792,258
Cost Per Student	$ 13,250	$ 15,571	$ 17,925	$ 15,602	$ 18,711

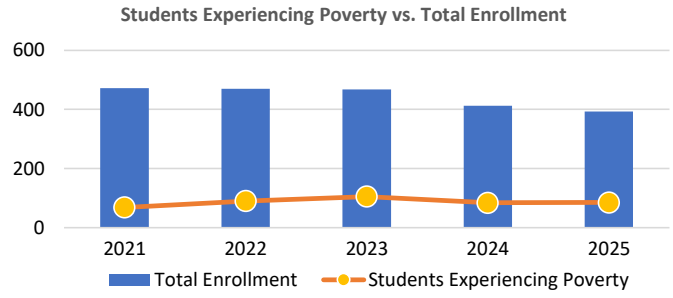
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	16%	17%	17%
English Language Learners	7%	6%	7%
Talented and Gifted	12%	13%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
767	728	742	711	687	670	661	661

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	1.00	2.00
Licensed	44.40	41.30	45.70	42.20	39.60
Classified	12.69	15.31	17.63	16.58	18.16

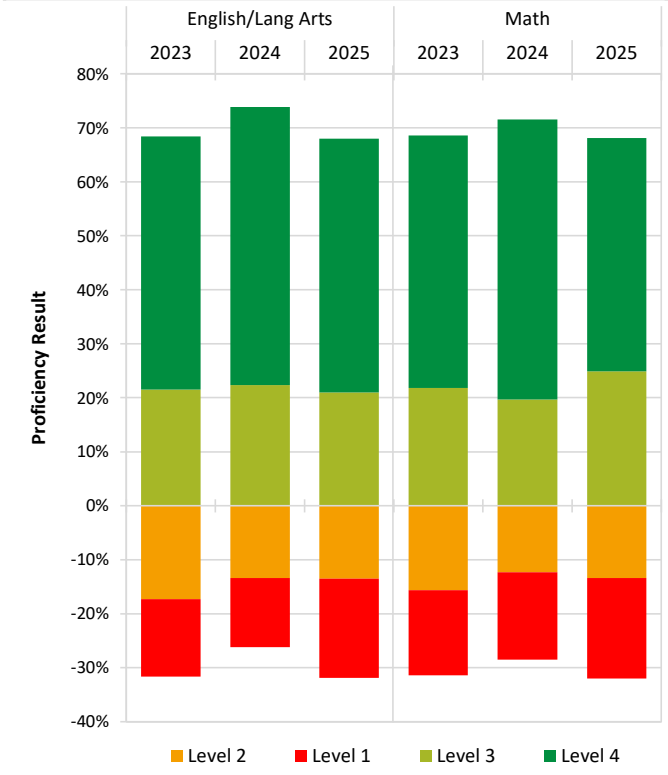
2025-26 Average Classroom Teacher Years of Experience	
Springville Elementary	8.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

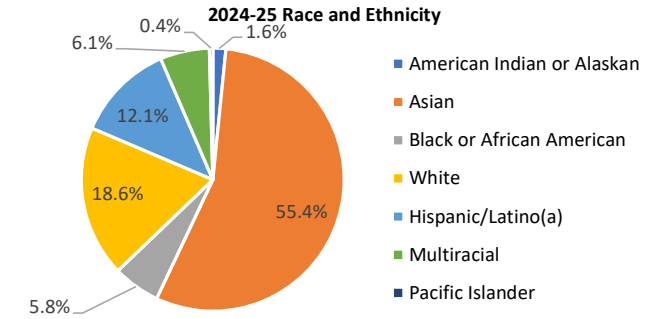
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,170,126	$ 7,657,786	$ 8,407,435	$ 8,396,752	$ 8,436,965
Purchased Services	52,934	271,873	241,602	225,777	225,782
Supplies and Materials	177,829	195,908	226,908	257,659	189,993
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 7,400,889	$ 8,125,566	$ 8,875,944	$ 8,880,188	$ 8,852,740
Cost Per Student	$ 9,649	$ 11,161	$ 11,962	$ 12,490	$ 12,886

School Performance Measures

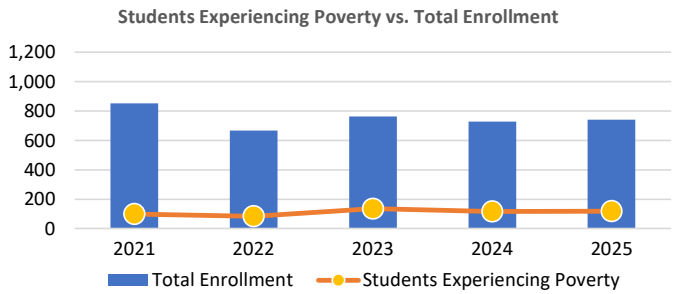


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	7%	8%	8%
English Language Learners	18%	21%	24%
Talented and Gifted	12%	15%	15%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
258	265	246	259	274	280	283	283

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.85	22.60	22.50	21.58	20.40
Classified	9.81	10.69	12.44	12.44	21.25

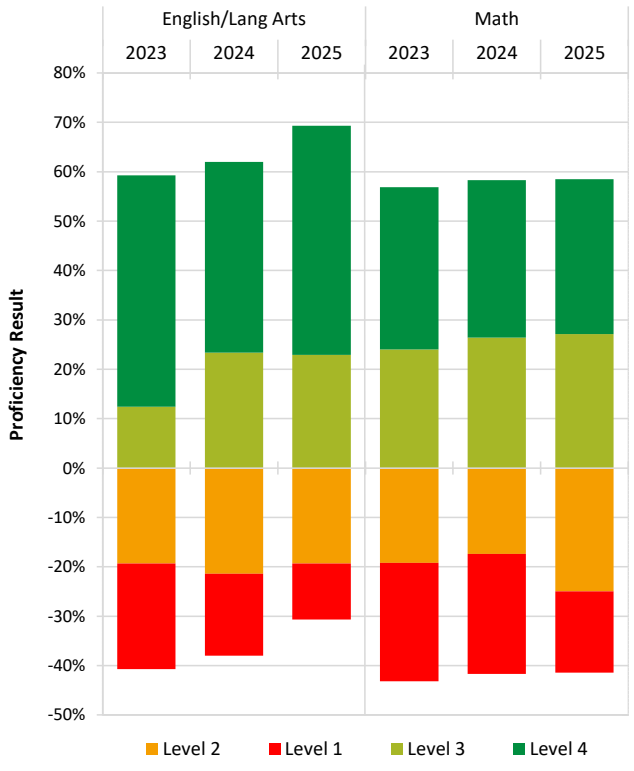
2025-26 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	8.6
Beaverton School District	10.6

(average years experience in District)

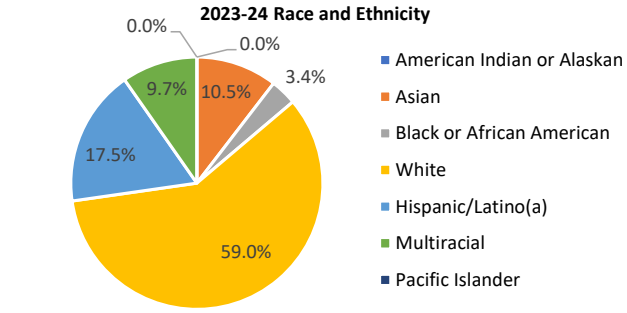
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,116,761	$ 4,668,715	$ 4,806,966	$ 4,954,132	$ 5,314,069
Purchased Services	30,221	181,680	152,212	130,986	140,214
Supplies and Materials	93,941	105,678	119,898	147,128	107,584
Capital Outlay	-	-	-	-	-
Other Objects	-	-	374	-	-
Total	$ 4,240,922	$ 4,956,073	$ 5,079,450	$ 5,232,246	$ 5,561,867
Cost Per Student	$ 16,438	$ 18,702	$ 20,648	$ 20,202	$ 20,299

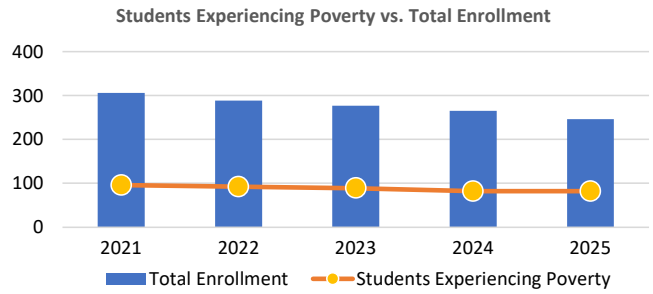
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	24%	27%	27%
English Language Learners	11%	11%	14%
Talented and Gifted	9%	13%	14%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
694	696	653	584	533	505	485	485

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	51.15	51.45	53.10	49.45	43.30
Classified	19.94	22.38	22.75	21.28	22.94

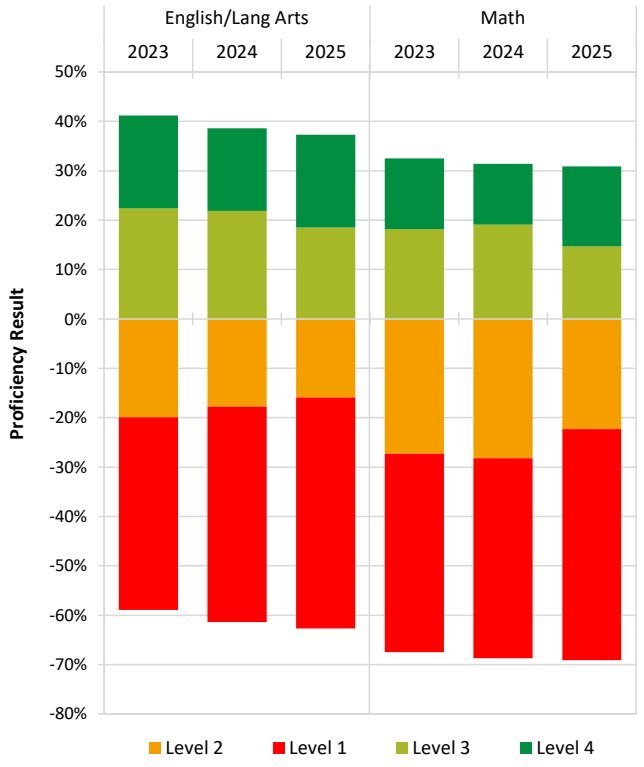
2025-26 Average Classroom Teacher Years of Experience	
Vose Elementary	9.7
Beaverton School District	10.6

(average years experience in District)

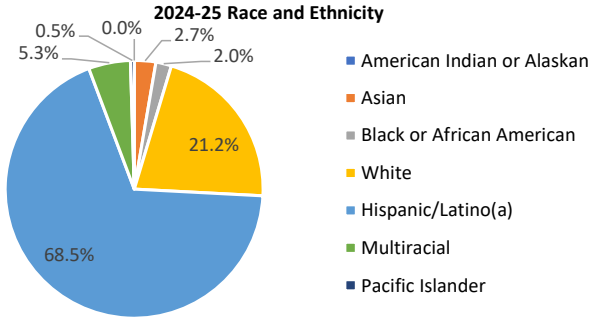
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,438,157	$ 9,368,680	$ 10,318,340	$ 10,199,400	$ 9,417,836
Purchased Services	57,914	257,783	328,296	197,247	191,802
Supplies and Materials	320,973	412,011	375,341	321,579	242,347
Capital Outlay	-	-	-	-	-
Other Objects	134	156	204	-	-
Total	$ 8,817,178	$ 10,038,629	$ 11,022,182	$ 10,718,226	$ 9,851,985
Cost Per Student	$ 12,705	$ 14,423	$ 16,879	$ 18,353	$ 18,484

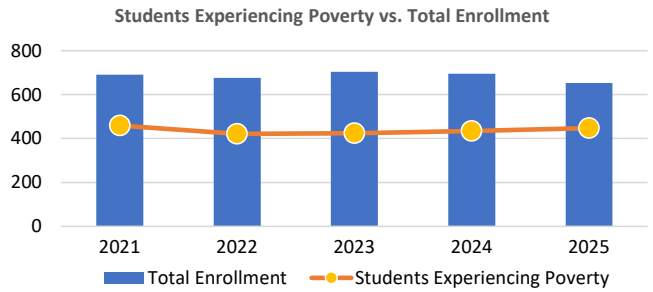
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	14%	12%	12%
English Language Learners	41%	44%	47%
Talented and Gifted	3%	2%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
305	294	304	276	266	246	244	244

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	20.20	21.20	20.70	20.20	15.23
Classified	10.06	10.59	10.31	12.91	12.30

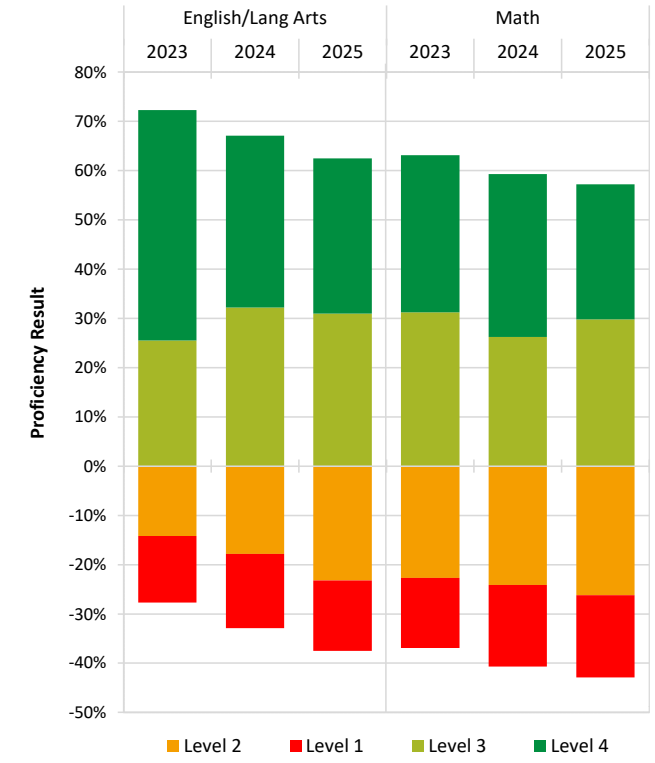
2025-26 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	10.6
Beaverton School District	10.6

(average years experience in District)

Financial Data:

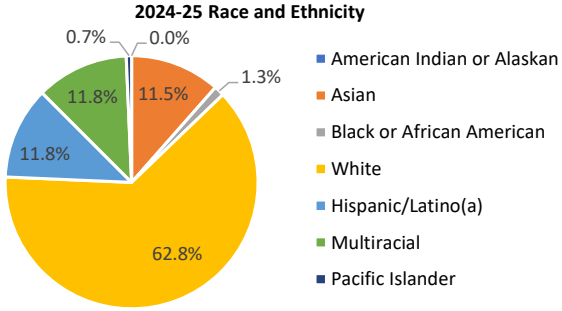
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 3,836,790	$ 4,119,183	$ 4,405,570	$ 4,611,068	$ 3,788,977
Purchased Services	39,352	159,174	137,633	138,930	118,714
Supplies and Materials	104,017	107,246	122,963	147,185	109,564
Capital Outlay	-	-	-	-	-
Other Objects	-	75	-	53	-
Total	$ 3,980,159	$ 4,385,677	$ 4,666,166	$ 4,897,236	$ 4,017,255
Cost Per Student	$ 13,050	$ 14,917	$ 15,349	$ 17,744	$ 15,102

School Performance Measures

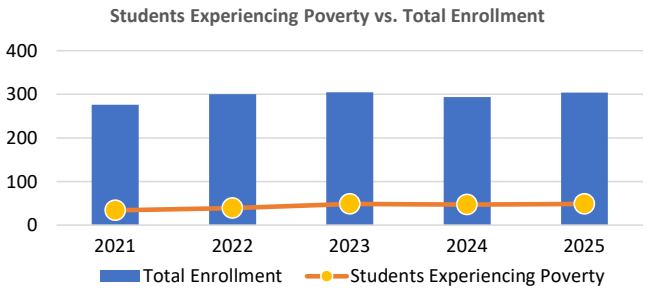


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	18%	15%	15%
English Language Learners	5%	6%	6%
Talented and Gifted	11%	9%	13%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Oscar Belanger Palza
School Programs: Title I, Dual Language, Early Learning, ISC

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
503	479	492	468	436	425	411	411

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	1.00	2.00	2.00
Licensed	43.80	43.10	46.05	38.80	39.80
Classified	22.38	25.44	21.88	22.56	31.25

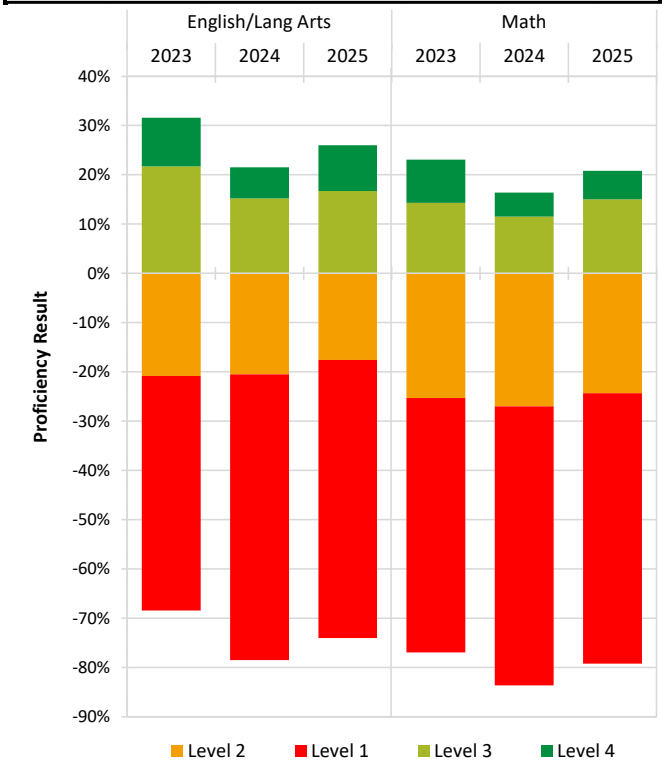
2025-26 Average Classroom Teacher Years of Experience	
William Walker Elementary	9.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,516,669	$ 9,085,462	$ 9,452,805	$ 8,912,597	$ 9,520,329
Purchased Services	33,192	317,789	273,575	253,668	166,590
Supplies and Materials	231,736	247,086	284,077	291,495	190,791
Capital Outlay	-	-	-	-	-
Other Objects	14	-	60	-	-
Total	$ 8,781,611	$ 9,650,338	$ 10,010,516	$ 9,457,760	$ 9,877,710
Cost Per Student	$ 17,458	$ 20,147	$ 20,347	$ 20,209	$ 22,655

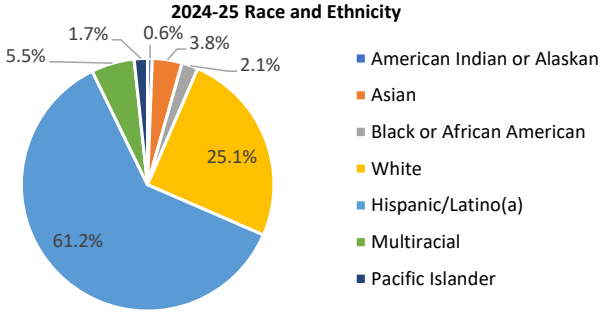
School Performance Measures



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.

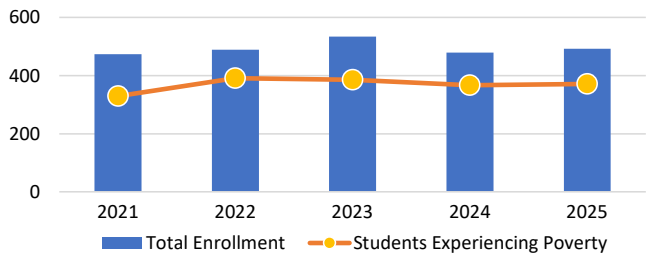
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	18%	20%	20%
English Language Learners	49%	52%	52%
Talented and Gifted	3%	4%	3%

Students Experiencing Poverty vs. Total Enrollment



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Paul Hanson
School Programs: AVID, EGC, Rachel Carson, SRC

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
633	622	625	631	607	620	611	611

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	42.95	44.85	40.90	43.00	40.49
Classified	14.03	14.25	15.63	14.75	19.44

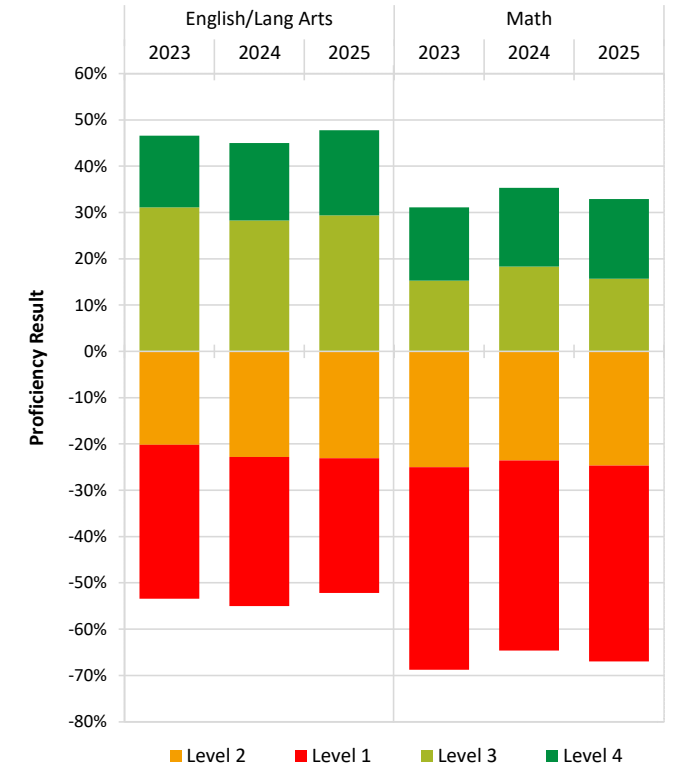
2025-26 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	9.3
Beaverton School District	10.6

(average years experience in District)

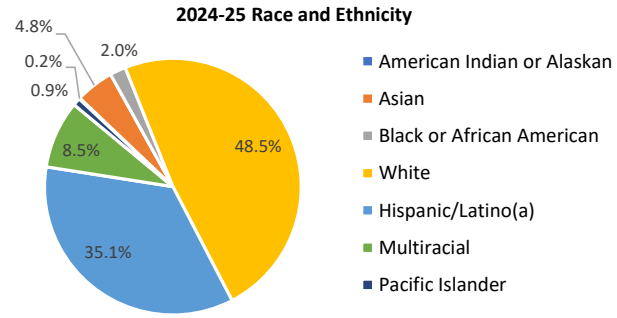
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,787,528	$ 8,445,854	$ 8,706,470	$ 8,545,534	$ 8,700,679
Purchased Services	227,901	506,525	497,659	499,793	239,854
Supplies and Materials	216,895	218,238	187,973	288,126	186,516
Capital Outlay	-	-	11,560	-	-
Other Objects	10,653	10,824	788	843	2,000
Total	$ 8,242,977	$ 9,181,440	$ 9,404,450	$ 9,334,295	$ 9,129,049
Cost Per Student	$ 13,022	$ 14,761	$ 15,047	$ 14,793	$ 15,040

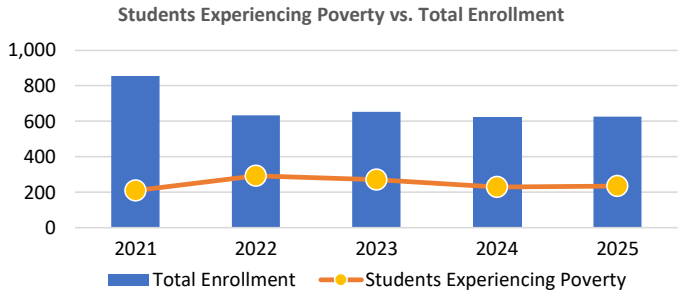
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	13%	15%	15%
English Language Learners	16%	18%	17%
Talented and Gifted	12%	11%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
769	804	791	788	749	773	739	739

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	2.00	2.00	2.00	2.00
Licensed	48.30	48.05	49.10	52.20	48.10
Classified	11.09	11.34	17.94	15.59	20.41

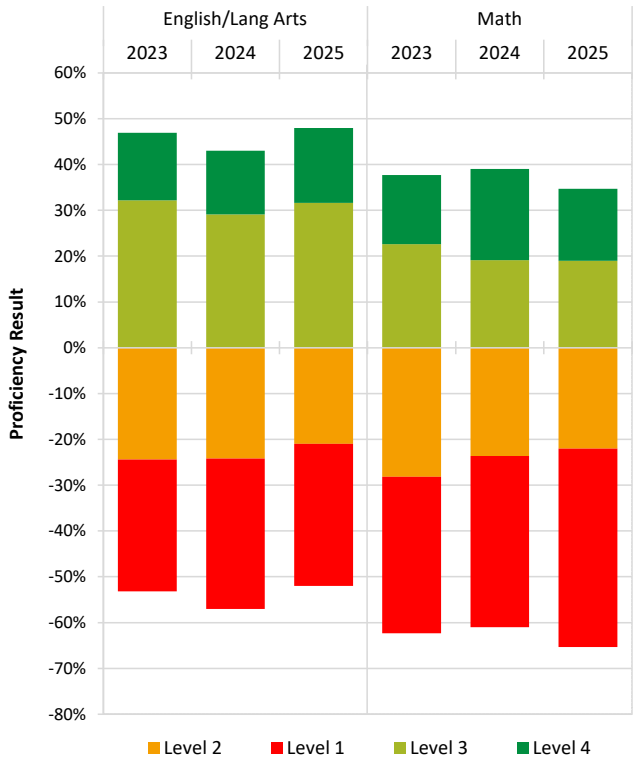
2025-26 Average Classroom Teacher Years of Experience	
Conestoga Middle School	11.5
Beaverton School District	10.6

(average years experience in District)

Financial Data:

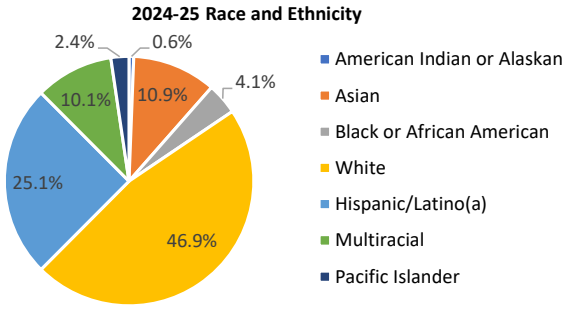
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,584,254	$ 9,020,696	$ 10,185,307	$ 10,187,926	$ 9,936,733
Purchased Services	239,442	706,959	552,691	558,673	338,255
Supplies and Materials	213,755	223,514	215,341	369,139	223,398
Capital Outlay	-	-	-	-	-
Other Objects	554	5,279	2,366	1,613	-
Total	$ 9,038,005	$ 9,956,449	$ 10,955,705	$ 11,117,351	$ 10,498,386
Cost Per Student	$ 11,753	$ 12,384	$ 13,850	$ 14,108	$ 14,017

School Performance Measures

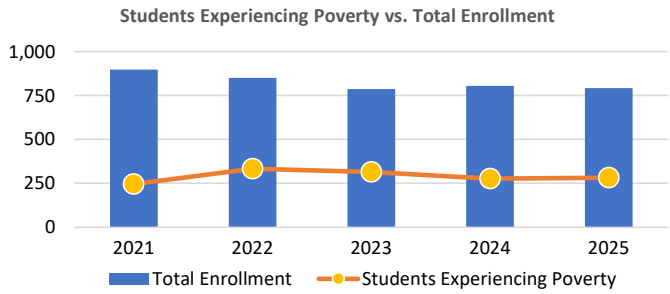


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	13%	15%	15%
English Language Learners	8%	9%	13%
Talented and Gifted	10%	12%	11%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
	749	749	777	738	704	666	656	656

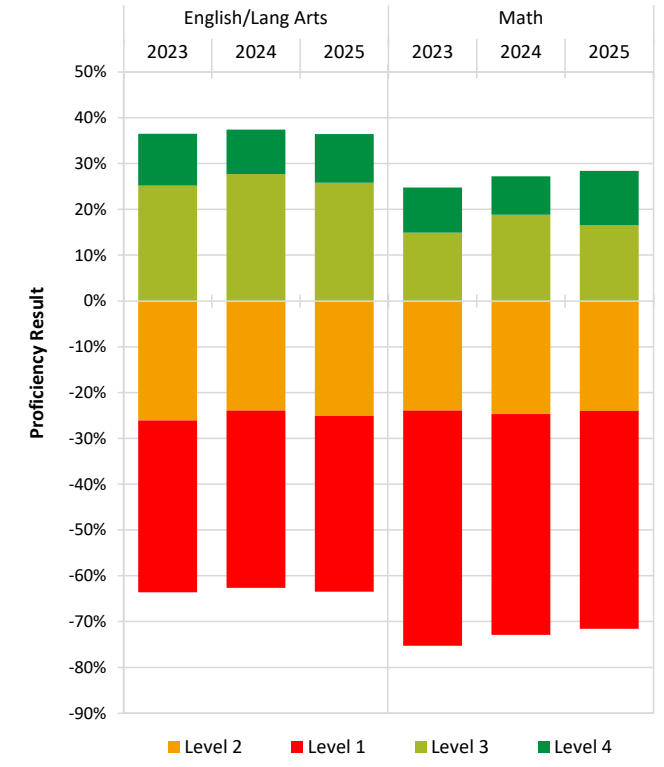
Staffing Information:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	2.00	2.00	2.00	2.00
Licensed	52.10	54.55	52.80	55.53	48.87
Classified	12.97	16.25	16.31	15.31	24.19

2025-26 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	10.3
Beaverton School District	10.6

(average years experience in District)

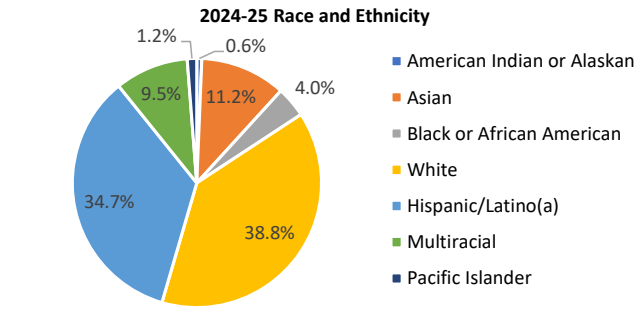
Financial Data:	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 9,187,315	$ 9,816,309	$ 10,196,648	$ 10,349,331	$ 10,367,299
Purchased Services	246,699	566,040	539,340	490,324	333,325
Supplies and Materials	205,131	223,341	217,504	326,010	212,823
Capital Outlay	-	-	-	-	-
Other Objects	158	930	1,762	-	-
Total	$ 9,639,303	$ 10,606,620	$ 10,955,253	$ 11,165,664	$ 10,913,447
Cost Per Student	$ 12,870	$ 14,161	$ 14,099	$ 15,130	$ 15,502

School Performance Measures

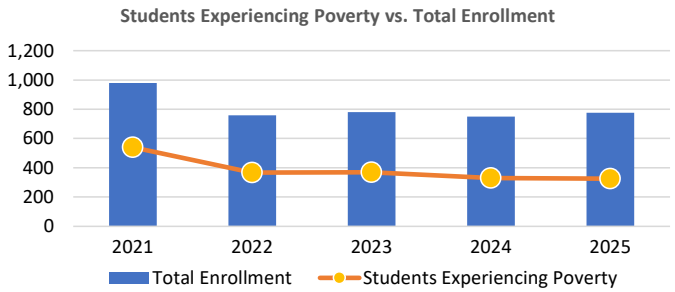


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	16%	16%	16%
English Language Learners	18%	20%	19%
Talented and Gifted	10%	11%	11%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
635	626	574	612	622	631	615	615

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	42.72	40.76	39.94	39.52	38.86
Classified	12.47	13.84	16.28	16.28	17.84

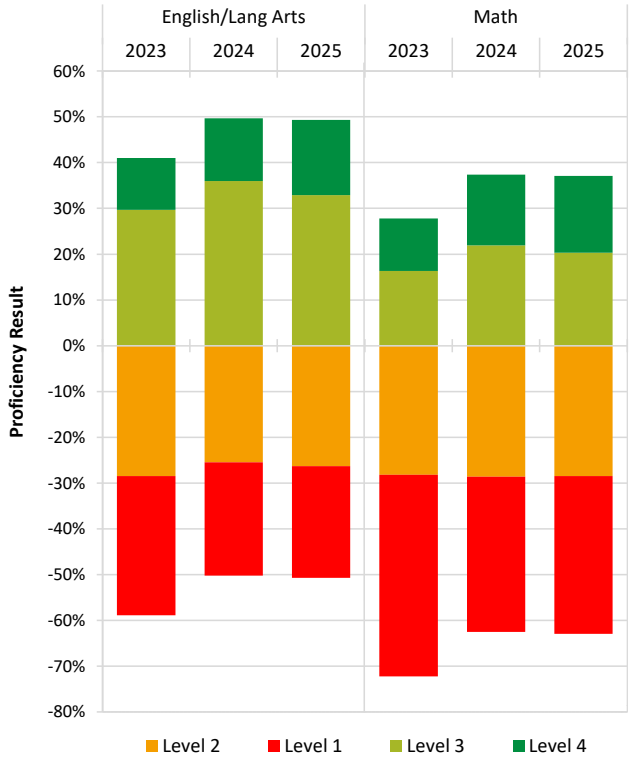
2025-26 Average Classroom Teacher Years of Experience	
Highland Park MS	12.0
Beaverton School District	10.6

(average years experience in District)

Financial Data:

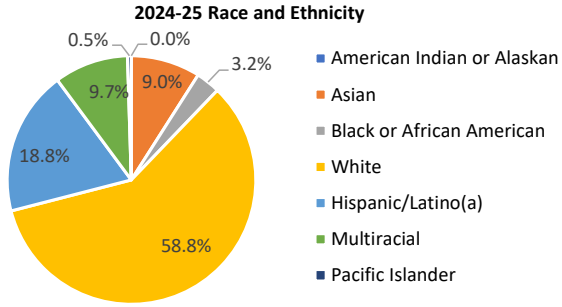
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,624,266	$ 8,228,061	$ 8,778,445	$ 8,073,912	$ 8,277,785
Purchased Services	195,108	490,768	431,488	472,022	266,884
Supplies and Materials	152,889	151,778	165,789	305,005	173,862
Capital Outlay	-	-	-	-	-
Other Objects	-	40	678	-	-
Total	$ 7,972,264	$ 8,870,647	$ 9,376,399	$ 8,850,938	$ 8,718,531
Cost Per Student	$ 12,555	$ 14,170	$ 16,335	$ 14,462	$ 14,017

School Performance Measures

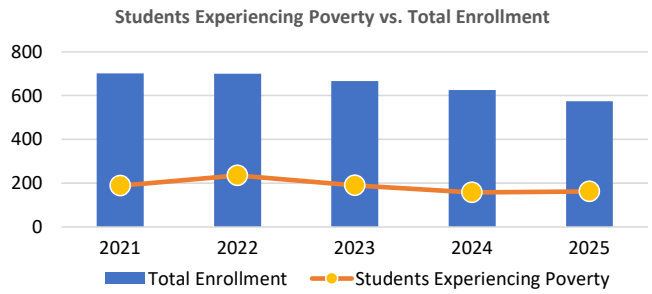


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	17%	15%	15%
English Language Learners	9%	8%	10%
Talented and Gifted	10%	11%	10%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 Program

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
681	669	658	665	627	624	579	579

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	55.55	49.60	51.60	53.07	49.40
Classified	12.63	16.72	15.63	16.78	22.03

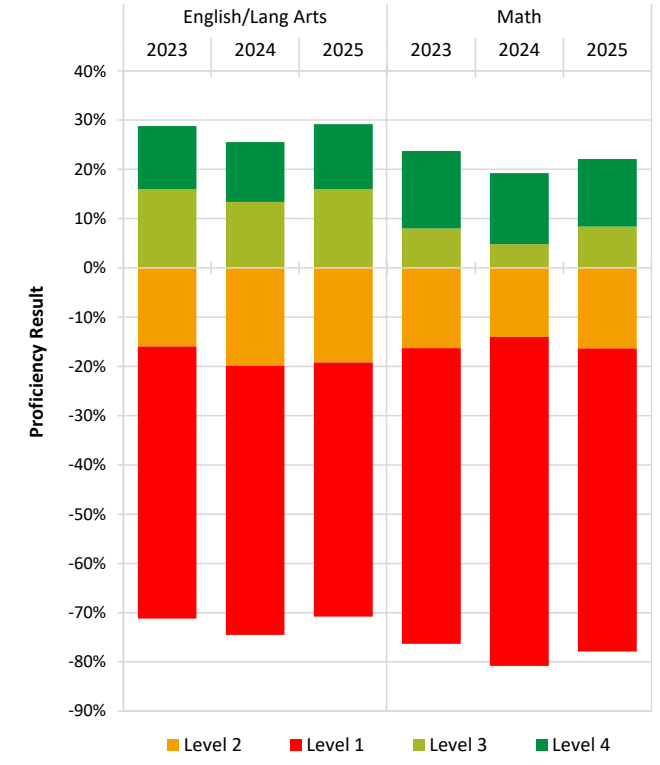
2025-26 Average Classroom Teacher Years of Experience	
Meadow Park Middle School	6.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

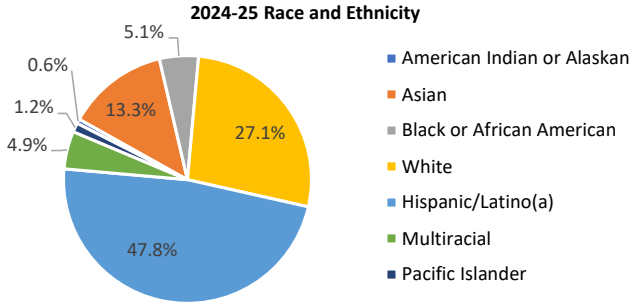
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,295,524	$ 9,363,312	$ 9,525,563	$ 10,325,257	$ 10,350,242
Purchased Services	179,626	496,929	445,270	405,695	239,119
Supplies and Materials	210,532	246,378	211,523	329,322	224,208
Capital Outlay	-	-	-	-	-
Other Objects	10,545	13,086	2,166	3,134	500
Total	$ 8,696,227	$ 10,119,704	$ 10,184,521	$ 11,063,408	$ 10,814,069
Cost Per Student	$ 12,770	$ 15,127	$ 15,478	$ 16,637	$ 17,247

School Performance Measures

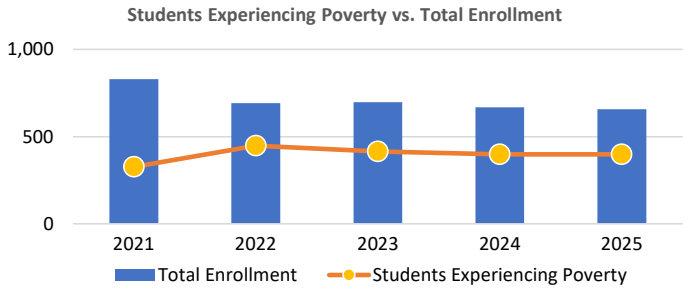


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	15%	14%	14%
English Language Learners	22%	28%	30%
Talented and Gifted	16%	15%	14%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
867	804	774	754	702	735	708	708

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	3.00	3.00	3.00	2.00
Licensed	58.45	59.95	54.20	56.17	52.07
Classified	15.50	17.88	15.38	18.50	21.12

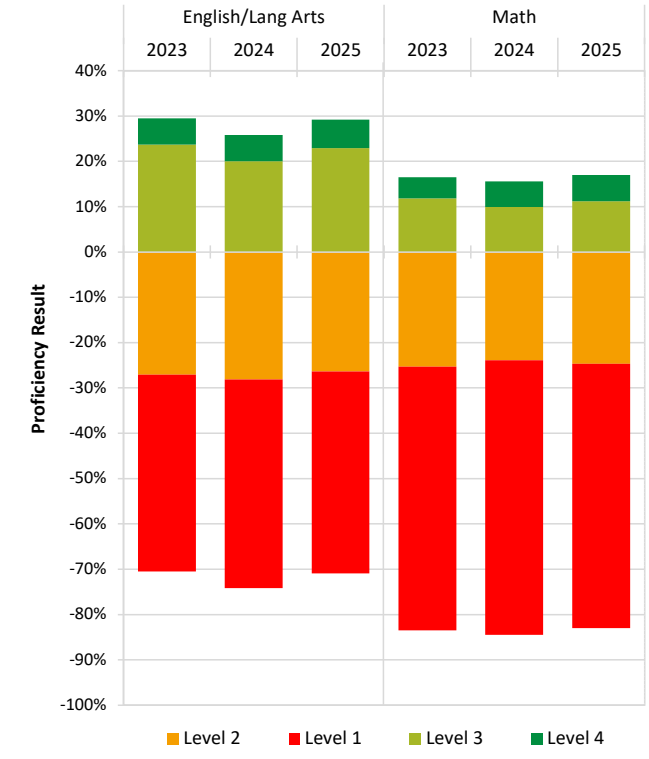
2025-26 Average Classroom Teacher Years of Experience	
Mountain View Middle School	7.4
Beaverton School District	10.6

(average years experience in District)

Financial Data:

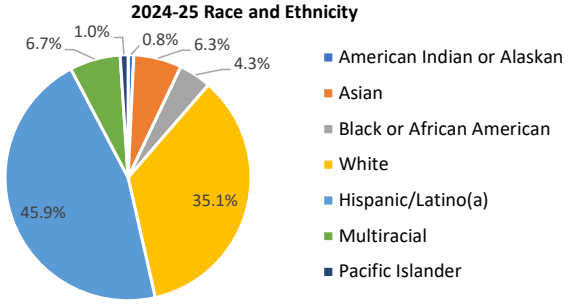
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 9,630,814	$ 10,356,256	$ 10,193,139	$ 11,230,662	$ 10,663,043
Purchased Services	258,102	678,698	601,435	616,768	401,911
Supplies and Materials	210,131	219,116	224,398	365,079	237,627
Capital Outlay	-	-	-	-	-
Other Objects	2	50	730	950	-
Total	$ 10,099,050	$ 11,254,120	$ 11,019,702	$ 12,213,459	$ 11,302,581
Cost Per Student	$ 11,648	$ 13,998	$ 14,237	$ 16,198	$ 16,101

School Performance Measures

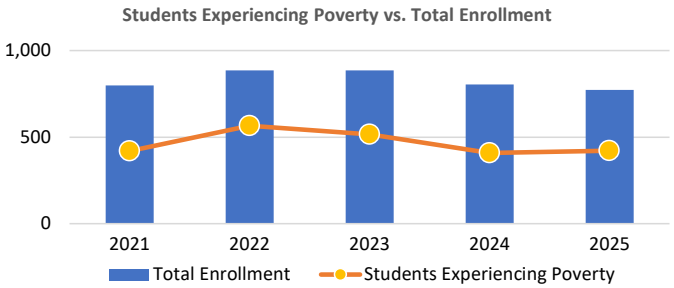


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	17%	18%	18%
English Language Learners	18%	21%	27%
Talented and Gifted	7%	5%	3%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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: Grant Piros
School Programs: AVID, Summa, ALC, SCC

Enrollment History and Projections:

Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
902	1,014	1,040	1,106	1,068	1,036	1,014	1,014

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	3.00	3.00	3.00	3.00
Licensed	48.43	51.38	58.20	60.10	57.19
Classified	15.63	17.63	17.63	19.56	23.37

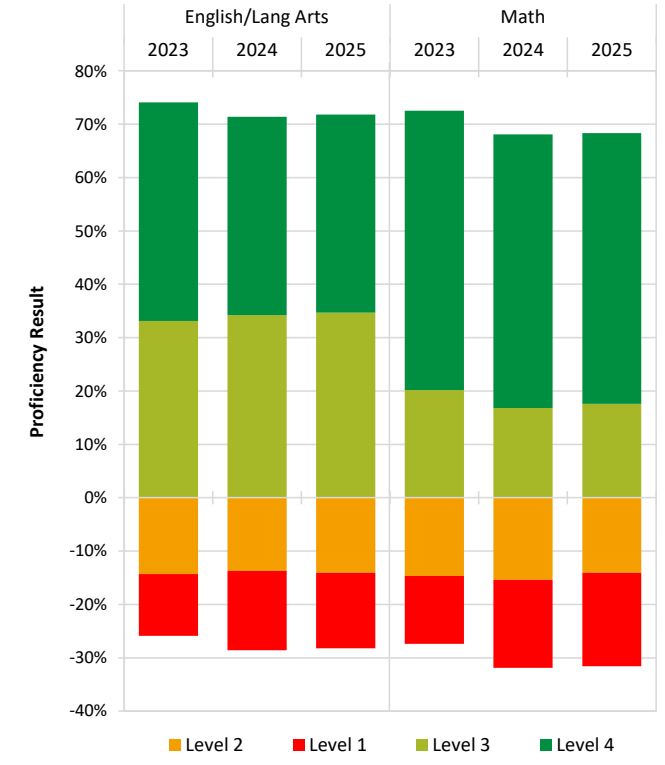
2025-26 Average Classroom Teacher Years of Experience	
Stoller Middle School	9.3
Beaverton School District	10.6

(average years experience in District)

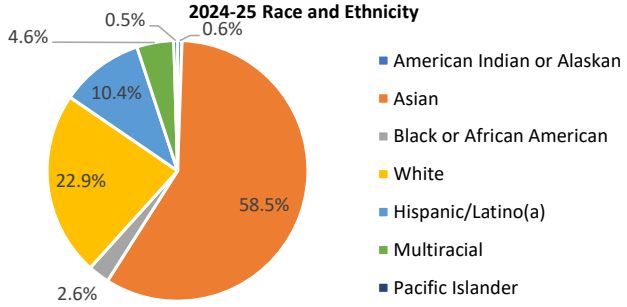
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,465,078	$ 9,801,389	$ 11,077,771	$ 11,722,502	$ 11,829,094
Purchased Services	287,201	632,039	652,747	595,277	351,698
Supplies and Materials	200,361	227,766	275,551	429,364	280,403
Capital Outlay	-	-	-	-	-
Other Objects	3,336	4,013	3,600	6,413	-
Total	$ 8,955,975	$ 10,665,207	$ 12,009,669	$ 12,753,555	$ 12,461,195
Cost Per Student	$ 9,929	$ 10,518	$ 11,548	$ 11,531	$ 11,668

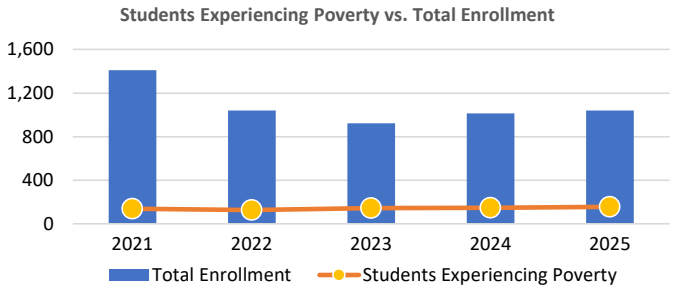
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	8%	7%	7%
English Language Learners	8%	11%	13%
Talented and Gifted	39%	36%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
979	962	981	954	935	910	959	959

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	3.00	3.00	3.00	3.00
Licensed	51.72	50.35	51.92	52.23	49.68
Classified	17.50	15.78	16.78	17.53	25.59

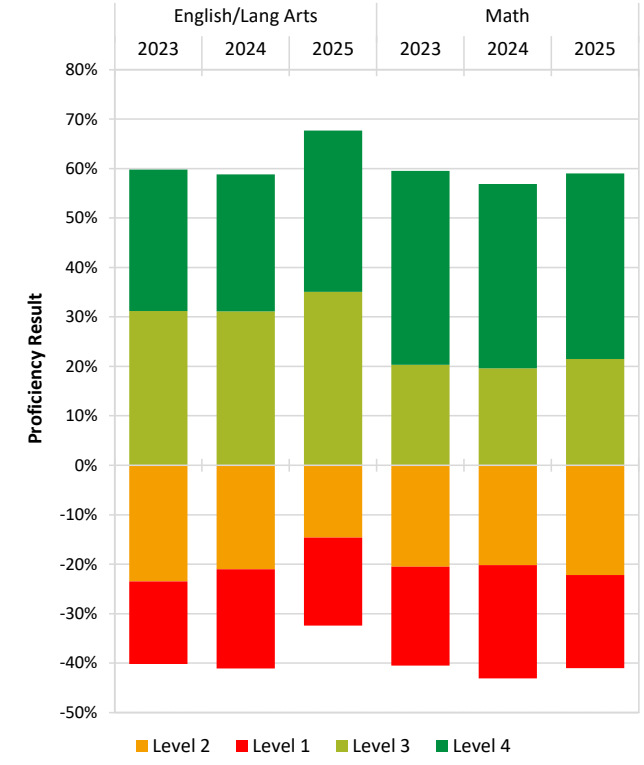
2025-26 Average Classroom Teacher Years of Experience	
Tumwater Middle School	8.1
Beaverton School District	10.6

(average years experience in District)

Financial Data:

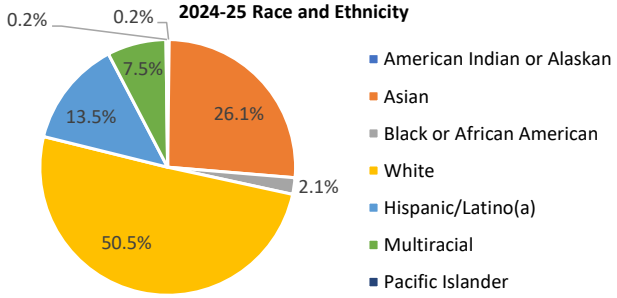
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,513,474	$ 9,329,900	$ 10,436,301	$ 10,363,937	$ 10,833,137
Purchased Services	296,558	617,866	628,245	576,426	339,927
Supplies and Materials	345,612	187,712	207,553	313,007	223,837
Capital Outlay	-	3,670	-	-	-
Other Objects	30,435	1,192	12,617	13,942	-
Total	$ 9,186,079	$ 10,140,341	$ 11,284,715	$ 11,267,311	$ 11,396,901
Cost Per Student	$ 9,383	$ 10,541	$ 11,503	$ 11,811	$ 12,189

School Performance Measures

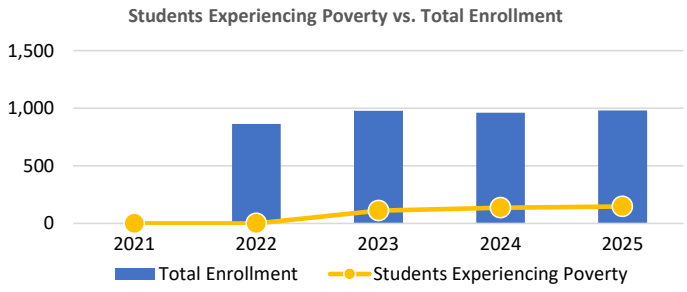


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	10%	9%	9%
English Language Learners	5%	6%	8%
Talented and Gifted	30%	29%	31%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
789	749	748	751	716	730	692	692

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	3.00	2.00	2.00	2.00
Licensed	55.00	53.20	53.10	54.90	49.54
Classified	13.56	15.06	16.56	15.56	22.56

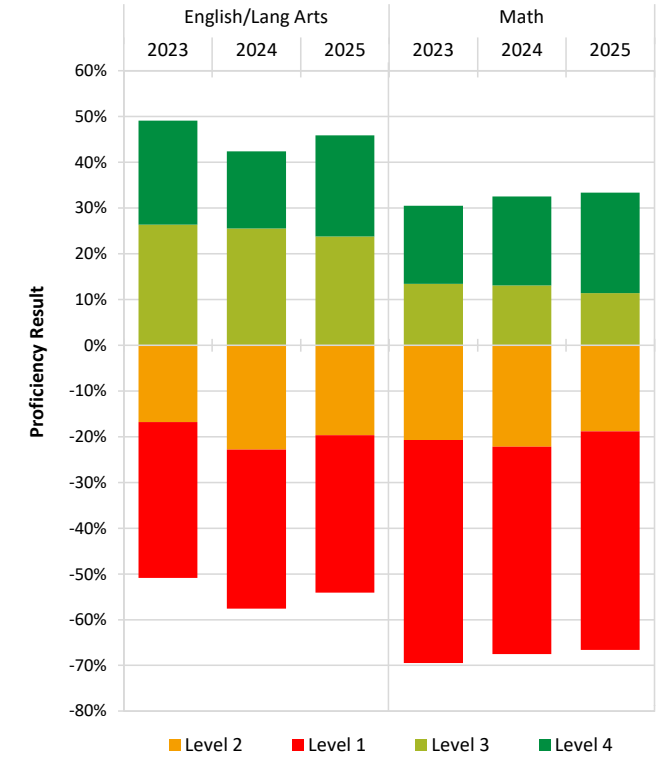
2025-26 Average Classroom Teacher Years of Experience	
Whitford Middle School	10.2
Beaverton School District	10.6

(average years experience in District)

Financial Data:

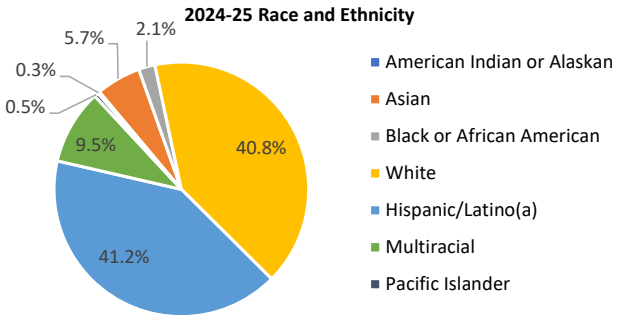
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 9,167,380	$ 10,164,820	$ 10,224,708	$ 10,161,651	$ 10,363,189
Purchased Services	206,255	451,945	513,883	508,211	282,955
Supplies and Materials	227,028	272,858	225,267	350,485	205,000
Capital Outlay	-	-	-	-	-
Other Objects	1,569	2,935	1,700	3,478	100
Total	$ 9,602,232	$ 10,892,557	$ 10,965,558	$ 11,023,825	$ 10,851,244
Cost Per Student	$ 12,170	$ 14,543	$ 14,660	$ 14,679	$ 15,155

School Performance Measures

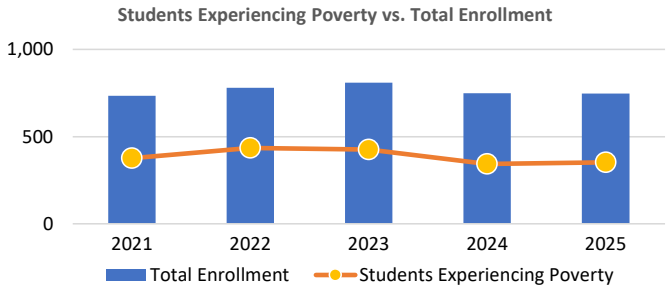


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Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	12%	14%	14%
English Language Learners	20%	25%	23%
Talented and Gifted	22%	19%	20%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,609	1,563	1,576	1,506	1,460	1,339	1,386	1,386

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	117.80	113.60	112.23	111.70	104.40
Classified	35.25	37.25	36.44	39.50	47.94

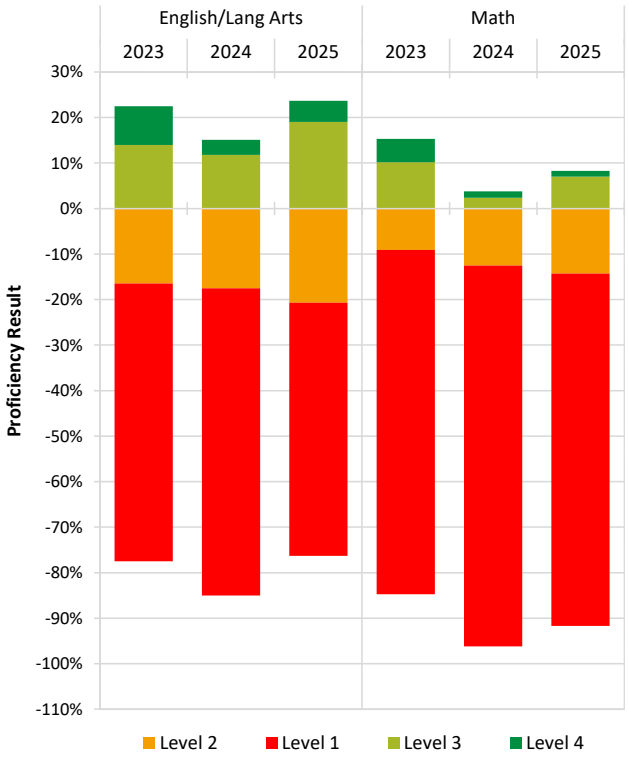
2025-26 Average Classroom Teacher Years of Experience	
Aloha High School	10.2
Beaverton School District	10.6

(average years experience in District)

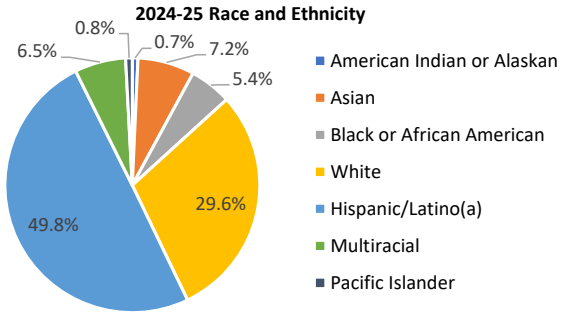
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 20,584,799	$ 21,526,984	$ 23,127,245	$ 23,343,118	$ 23,550,156
Purchased Services	424,490	932,220	966,481	901,250	788,360
Supplies and Materials	956,735	926,648	1,067,606	1,821,084	530,055
Capital Outlay	34,672	34,316	30,134	147,768	-
Other Objects	32,835	47,453	48,773	54,449	22,683
Total	$ 22,033,530	$ 23,467,621	$ 25,240,238	$ 26,267,670	$ 24,891,254
Cost Per Student	$ 13,694	$ 15,014	$ 16,015	$ 17,442	$ 17,049

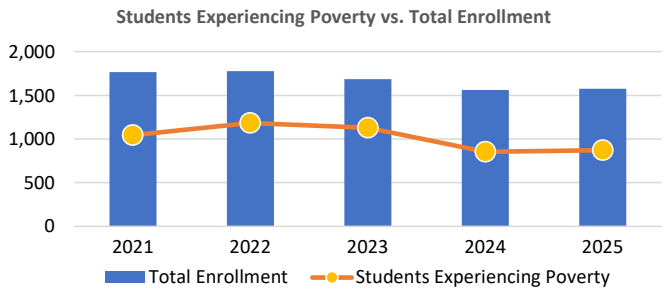
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	17%	16%	16%
English Language Learners	15%	19%	23%
Talented and Gifted	6%	7%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,430	1,427	1,381	1,333	1,338	1,228	1,223	1,223

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	3.00	4.00	4.00	4.00	4.00
Licensed	104.00	106.10	103.40	102.40	100.30
Classified	39.97	41.31	38.69	38.81	47.00

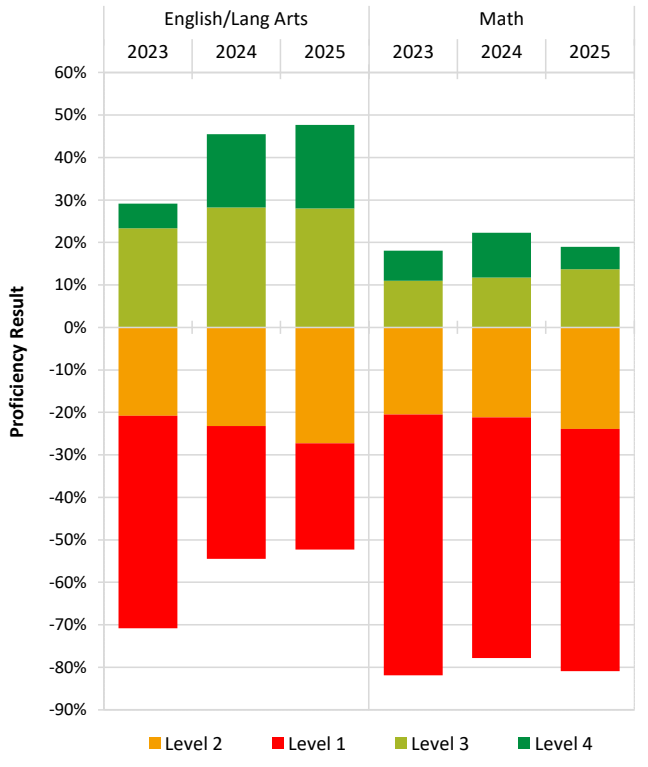
2025-26 Average Classroom Teacher Years of Experience	
Beaverton High School	13.7
Beaverton School District	10.6

(average years experience in District)

Financial Data:

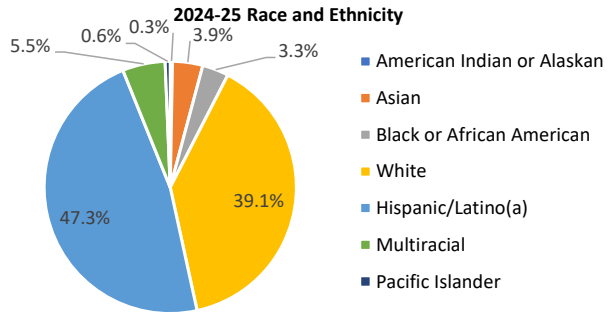
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 19,294,568	$ 21,322,585	$ 21,732,519	$ 21,817,239	$ 22,800,925
Purchased Services	392,578	1,048,161	853,772	908,681	687,437
Supplies and Materials	756,190	803,097	744,979	1,308,316	437,331
Capital Outlay	52,478	-	-	-	-
Other Objects	87,675	101,465	83,582	108,562	8,187
Total	$ 20,583,489	$ 23,275,309	$ 23,414,853	$ 24,142,798	$ 23,933,880
Cost Per Student	$ 14,394	$ 16,311	$ 16,955	$ 18,112	$ 17,888

School Performance Measures

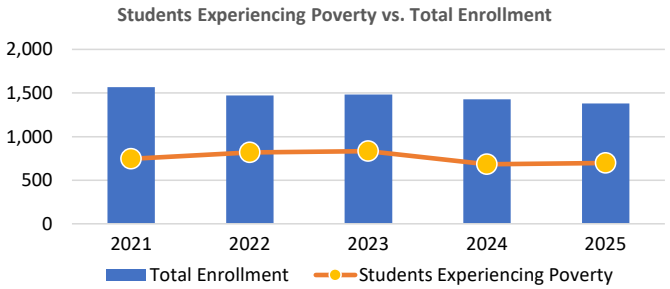


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	15%	14%	14%
English Language Learners	19%	23%	25%
Talented and Gifted	12%	12%	10%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,715	1,679	1,696	1,734	1,794	1,722	1,691	1,691

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	91.25	94.25	94.40	89.80	93.30
Classified	29.25	31.88	33.75	34.50	39.75

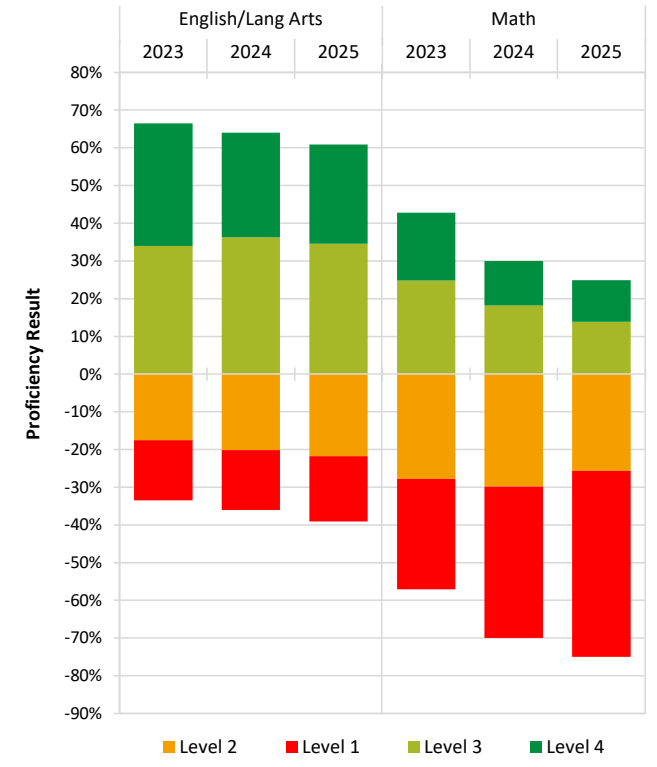
2025-26 Average Classroom Teacher Years of Experience	
Mountainside High School	11.0
Beaverton School District	10.6

(average years experience in District)

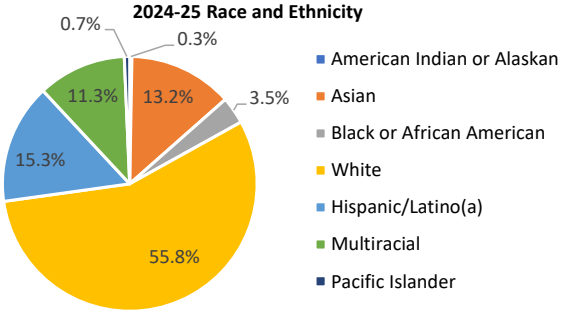
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 17,159,692	$ 18,207,090	$ 19,909,936	$ 19,962,943	$ 20,995,469
Purchased Services	484,020	1,070,305	1,028,343	915,155	807,742
Supplies and Materials	740,902	658,385	807,703	1,573,100	537,318
Capital Outlay	-	-	5,582	-	-
Other Objects	135,883	83,526	90,705	122,757	20,910
Total	$ 18,520,497	$ 20,019,305	$ 21,842,269	$ 22,573,956	$ 22,361,439
Cost Per Student	$ 10,799	$ 11,923	$ 12,879	$ 13,018	$ 12,465

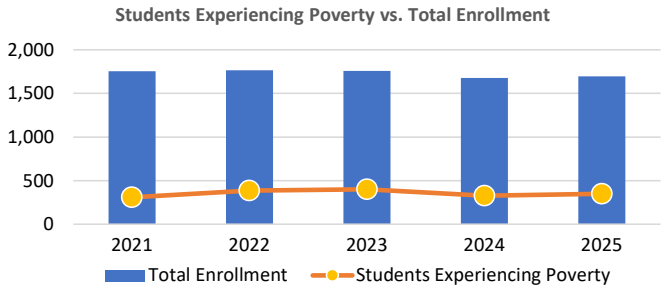
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	11%	10%	10%
English Language Learners	5%	5%	5%
Talented and Gifted	16%	17%	16%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,460	1,420	1,403	1,314	1,228	1,236	1,253	1,253

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	94.55	94.05	95.51	89.68	81.40
Classified	32.69	32.38	34.63	35.63	42.50

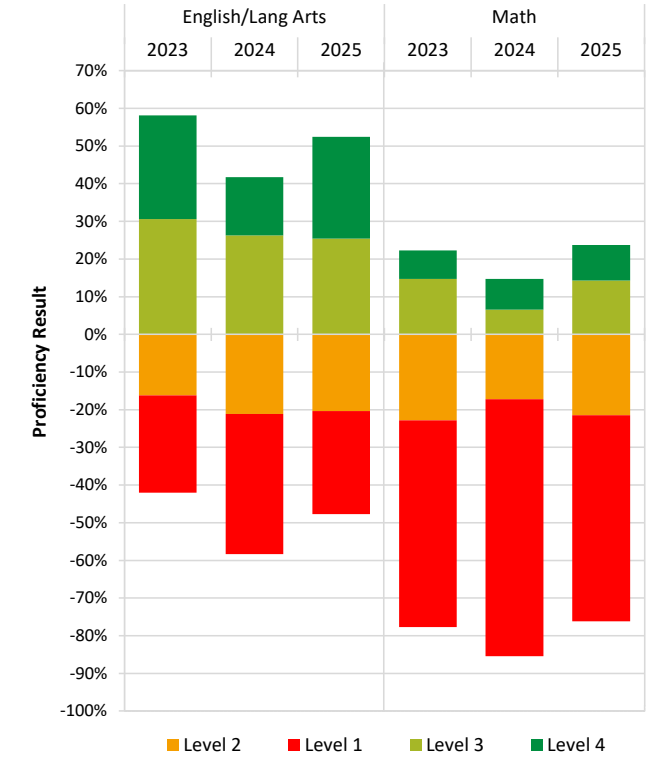
2025-26 Average Classroom Teacher Years of Experience	
Southridge High School	14.9
Beaverton School District	10.6

(average years experience in District)

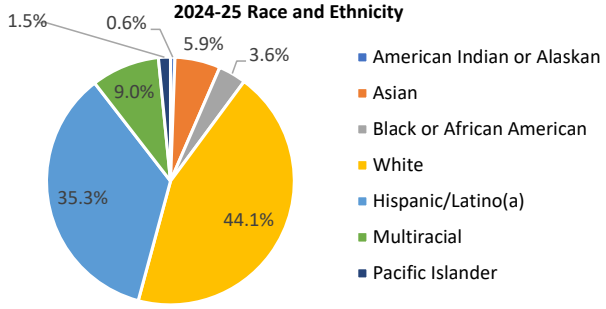
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 18,291,502	$ 19,390,765	$ 20,509,609	$ 19,940,033	$ 19,189,412
Purchased Services	405,859	988,407	992,479	987,762	749,097
Supplies and Materials	676,575	833,611	721,502	1,144,277	445,691
Capital Outlay	3,066	-	27,130	17,076	-
Other Objects	57,516	62,349	73,752	69,639	18,859
Total	$ 19,434,518	$ 21,275,133	$ 22,324,471	$ 22,158,787	$ 20,403,059
Cost Per Student	$ 13,311	$ 14,982	$ 15,912	$ 16,864	$ 16,615

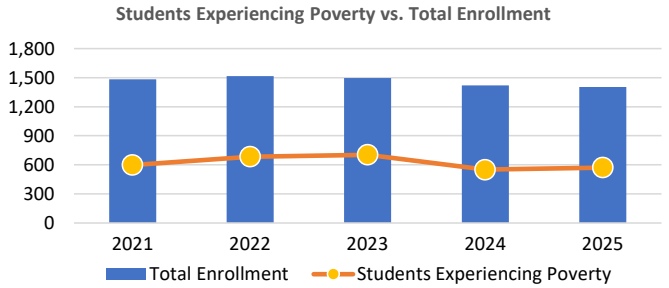
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	15%	14%	14%
English Language Learners	13%	16%	17%
Talented and Gifted	13%	13%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,903	1,811	1,761	1,717	1,658	1,652	1,635	1,635

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Licensed	99.30	99.90	98.90	99.00	89.20
Classified	28.75	28.18	29.74	28.63	38.75

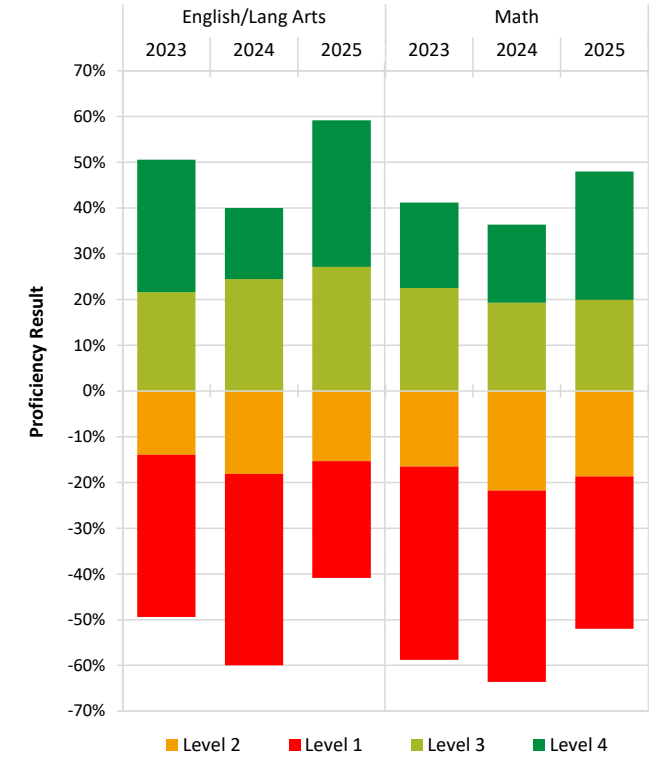
2025-26 Average Classroom Teacher Years of Experience	
Sunset High School	13.3
Beaverton School District	10.6

(average years experience in District)

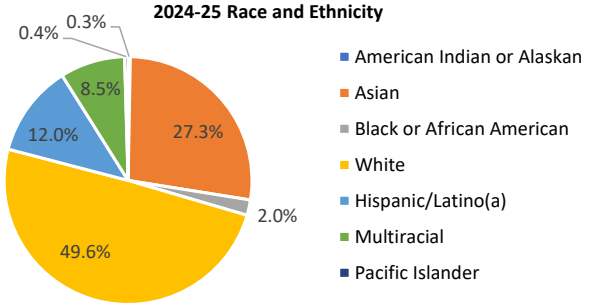
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 18,109,538	$ 19,629,340	$ 20,637,230	$ 20,636,303	$ 20,247,653
Purchased Services	709,974	1,264,998	1,250,983	1,410,471	718,054
Supplies and Materials	857,569	799,944	815,886	1,691,460	403,413
Capital Outlay	43,175	8,999	-	75,608	-
Other Objects	108,362	152,557	138,341	164,900	12,260
Total	$ 19,828,618	$ 21,855,838	$ 22,842,440	$ 23,978,742	$ 21,381,380
Cost Per Student	$ 10,420	$ 12,068	$ 12,971	$ 13,965	$ 12,896

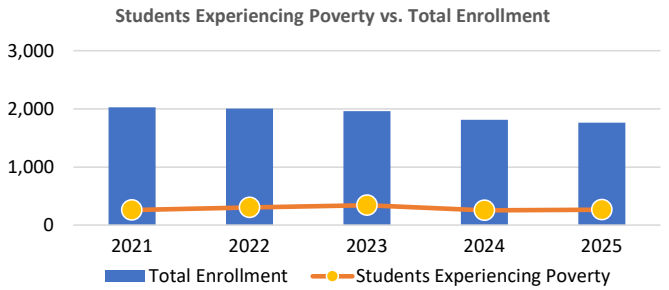
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	9%	9%	9%
English Language Learners	3%	4%	5%
Talented and Gifted	31%	30%	28%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
2,353	2,349	2,372	2,305	2,363	2,376	2,346	2,346

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	5.00	5.00	5.00	5.00	5.00
Licensed	124.60	128.75	131.70	132.58	128.20
Classified	37.34	38.94	43.41	40.85	51.44

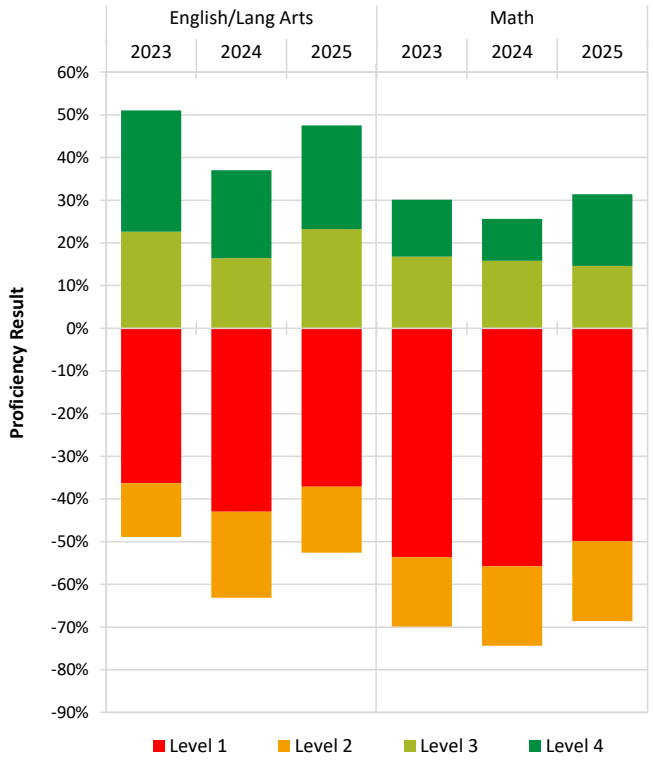
2025-26 Average Classroom Teacher Years of Experience	
Westview High School	10.8
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 22,191,067	$ 24,346,657	$ 26,785,652	$ 27,413,790	$ 28,073,668
Purchased Services	648,089	1,402,817	1,386,059	1,267,299	894,624
Supplies and Materials	1,074,128	1,147,368	1,205,397	2,127,488	566,529
Capital Outlay	77,127	13,488	8,444	8,909	-
Other Objects	47,904	128,873	103,026	134,423	37,245
Total	$ 24,038,316	$ 27,039,203	$ 29,488,577	$ 30,951,910	$ 29,572,066
Cost Per Student	$ 10,216	$ 11,511	$ 12,432	$ 13,428	$ 12,515

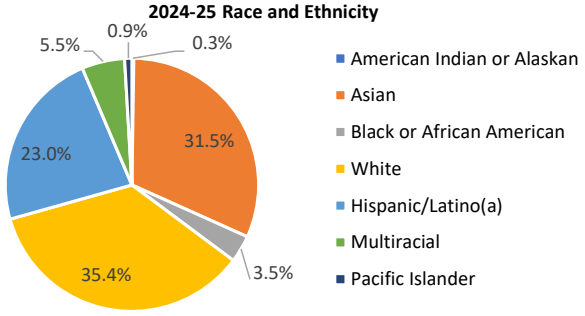
School Performance Measures



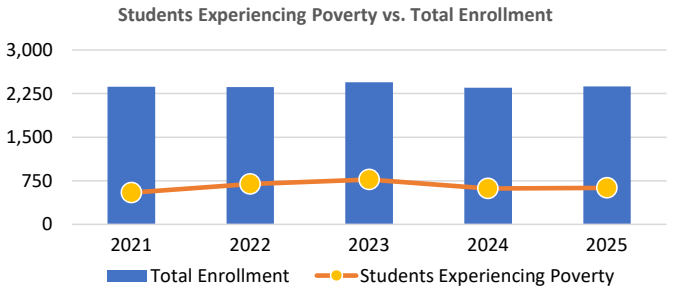
Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	11%	11%	11%
English Language Learners	10%	10%	11%
Talented and Gifted	21%	21%	22%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
694	663	680	690	696	700	700	700

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	40.84	39.89	39.90	40.26	38.41
Classified	16.72	16.97	17.81	17.81	16.94

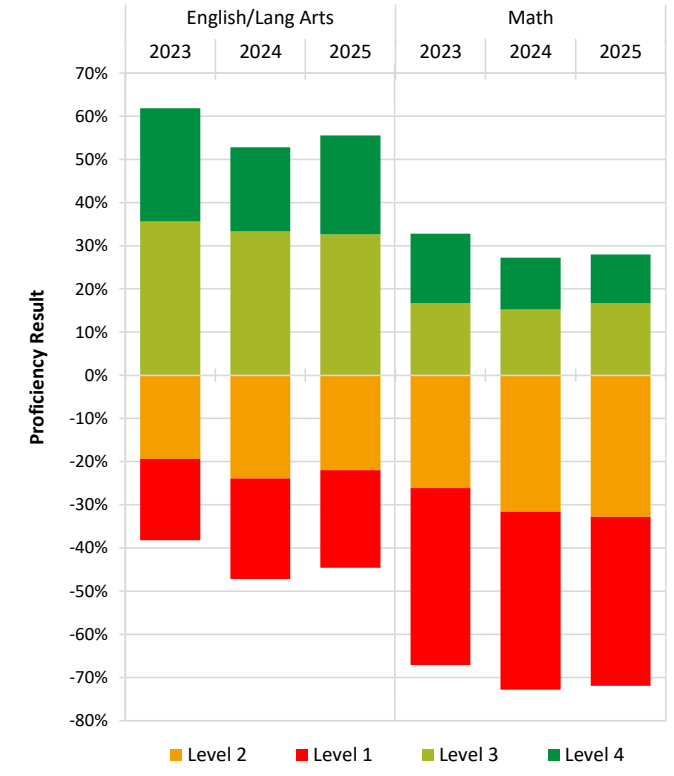
2025-26 Average Classroom Teacher Years of Experience	
ACMA	12.8
Beaverton School District	10.6

(average years experience in District)

Financial Data:

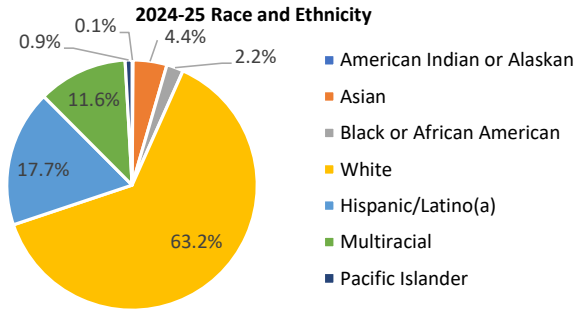
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,312,296	$ 7,638,234	$ 8,192,269	$ 8,813,367	$ 8,459,475
Purchased Services	316,361	344,753	409,006	339,658	221,390
Supplies and Materials	328,752	309,163	285,630	661,284	205,690
Capital Outlay	-	-	-	-	-
Other Objects	14,912	21,518	37,333	48,234	3,500
Total	$ 7,972,322	$ 8,313,668	$ 8,924,239	$ 9,862,543	$ 8,890,055
Cost Per Student	$ 11,487	$ 12,539	$ 13,124	$ 14,294	$ 12,773

School Performance Measures

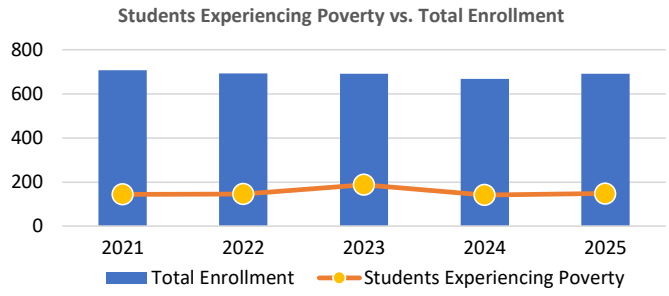


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	13%	15%	15%
English Language Learners	2%	2%	3%
Talented and Gifted	20%	19%	19%



^ Staffing is 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
905	878	859	890	854	822	820	820

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	44.52	47.30	47.43	46.99	44.19
Classified	13.38	15.41	14.91	17.56	17.69

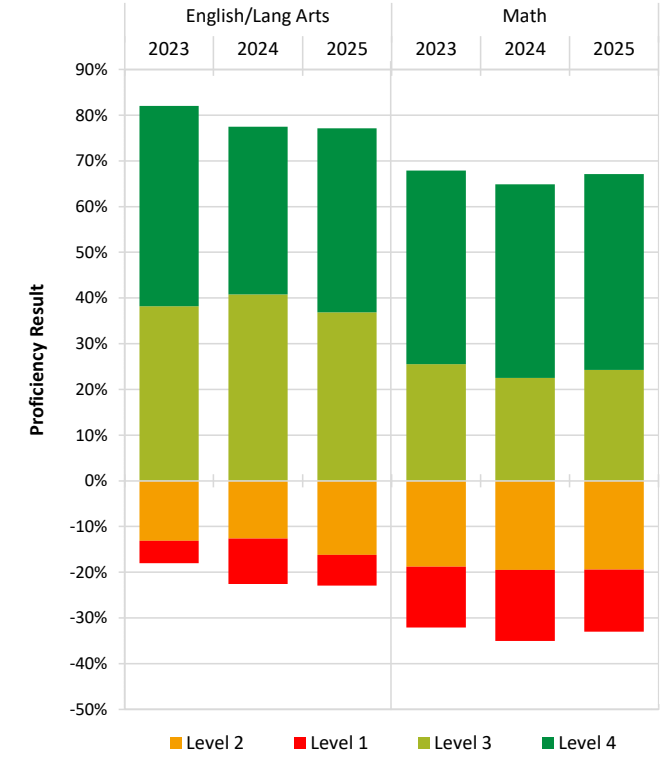
2025-26 Average Classroom Teacher Years of Experience	
ISB	11.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,710,223	$ 8,406,256	$ 9,220,925	$ 9,674,439	$ 9,365,858
Purchased Services	324,177	523,027	568,820	499,546	255,055
Supplies and Materials	336,769	317,823	269,821	539,358	246,480
Capital Outlay	17,049	-	-	-	-
Other Objects	32,097	51,448	36,476	66,783	975
Total	$ 8,420,315	$ 9,298,555	$ 10,096,042	$ 10,780,127	$ 9,868,368
Cost Per Student	$ 9,304	$ 10,591	$ 11,753	$ 12,113	$ 11,555

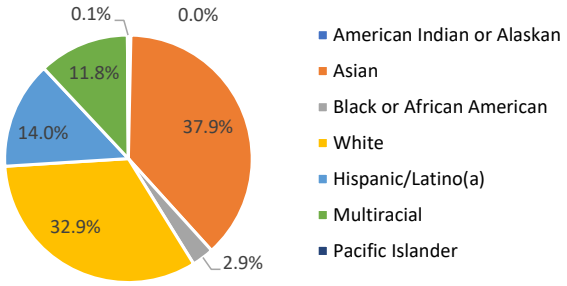
School Performance Measures



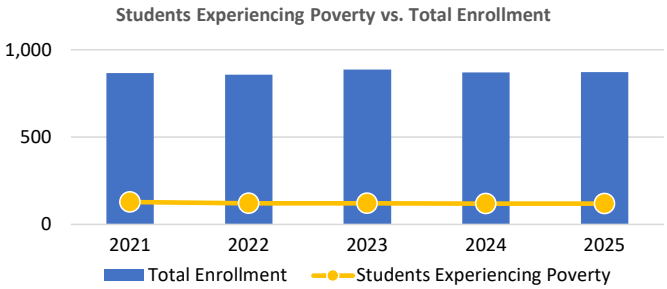
Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	2%	2%	2%
English Language Learners	2%	2%	3%
Talented and Gifted	31%	29%	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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
823	835	848	850	853	907	910	910

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Licensed	48.83	46.73	49.93	47.73	45.59
Classified	17.16	18.72	21.86	22.47	21.49

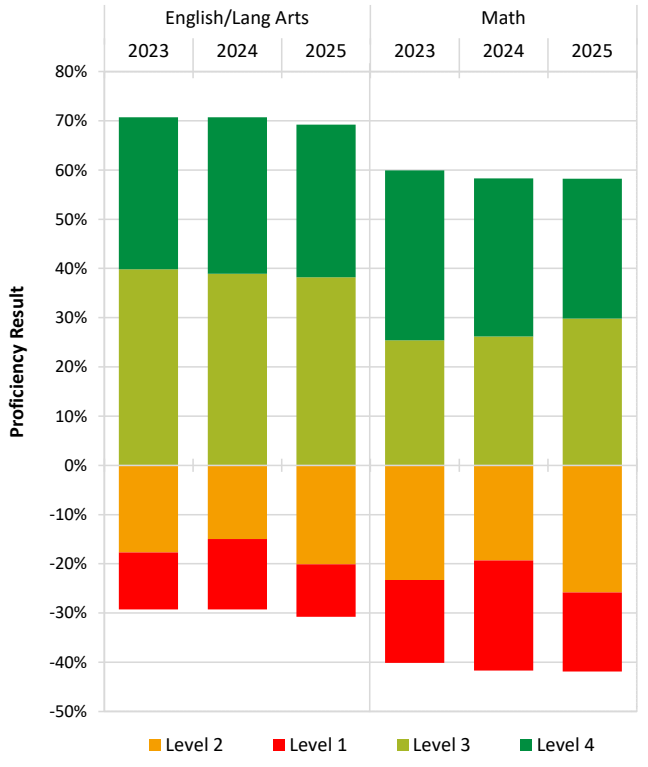
2025-26 Average Classroom Teacher Years of Experience	
BASE	11.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

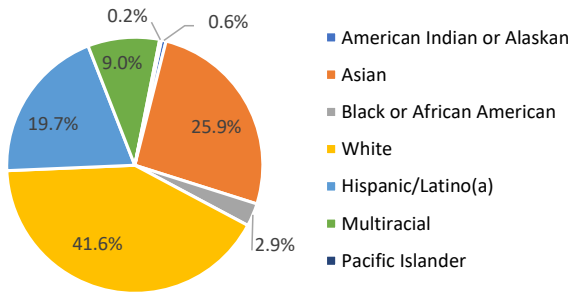
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 8,470,922	$ 8,993,367	$ 9,955,136	$ 10,161,038	$ 9,938,085
Purchased Services	235,013	640,287	812,118	681,502	721,924
Supplies and Materials	336,928	311,418	421,216	716,500	309,713
Capital Outlay	-	-	-	-	-
Other Objects	68,856	50,588	49,985	53,118	3,760
Total	$ 9,111,719	$ 9,995,660	$ 11,238,455	$ 11,612,158	$ 10,973,482
Cost Per Student	$ 11,071	$ 11,971	$ 13,253	$ 13,661	$ 12,865

School Performance Measures



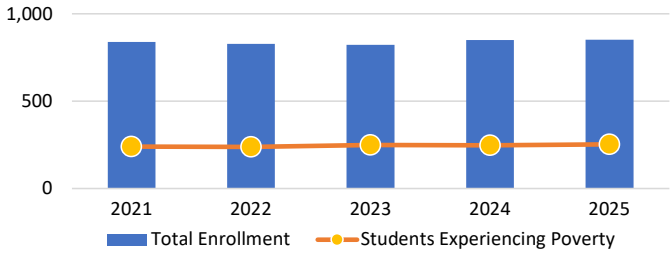
Demographic Information

2024-25 Race and Ethnicity



	2022-23	2023-24	2024-25
Students with Disabilities	7%	7%	7%
English Language Learners	3%	3%	4%
Talented and Gifted	34%	36%	37%

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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
1,542	566	445	407	388	384	380	380

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	43.80	38.60	34.10	34.80	32.08
Classified	6.34	6.34	7.02	7.69	7.29

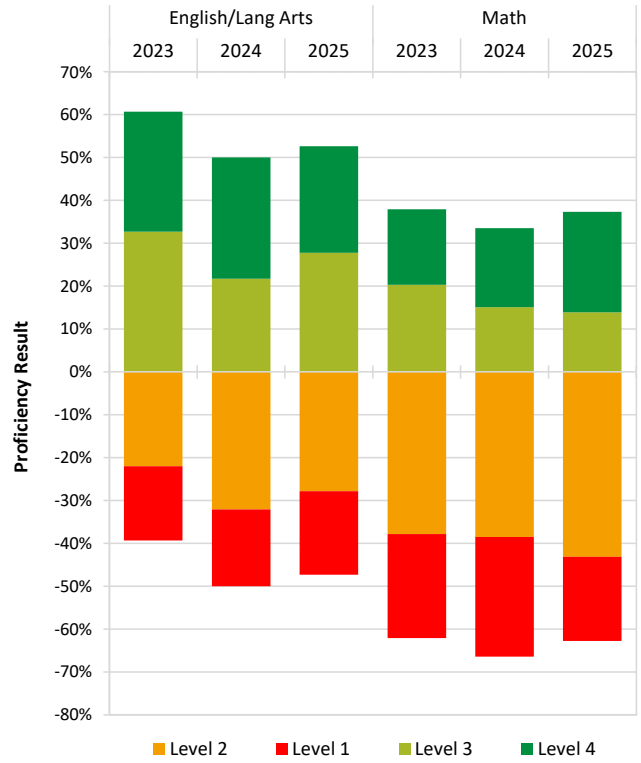
2025-26 Average Classroom Teacher Years of Experience	
FLEX Online School	11.3
Beaverton School District	10.6

(average years experience in District)

Financial Data:

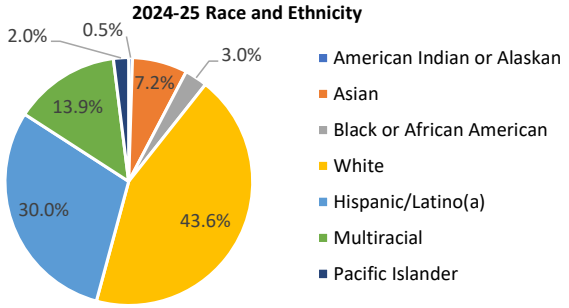
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 7,111,099	$ 6,966,309	$ 6,534,714	$ 7,034,823	$ 6,204,662
Purchased Services	383,052	175,665	150,277	101,954	14,539
Supplies and Materials	93,341	87,964	57,899	132,242	50,649
Capital Outlay	-	-	-	-	-
Other Objects	7,138	2,022	1,860	2,535	1,800
Total	$ 7,594,630	$ 7,231,960	$ 6,744,750	$ 7,271,554	$ 6,271,650
Cost Per Student	$ 4,925	$ 12,777	$ 15,157	$ 17,866	$ 16,164

School Performance Measures

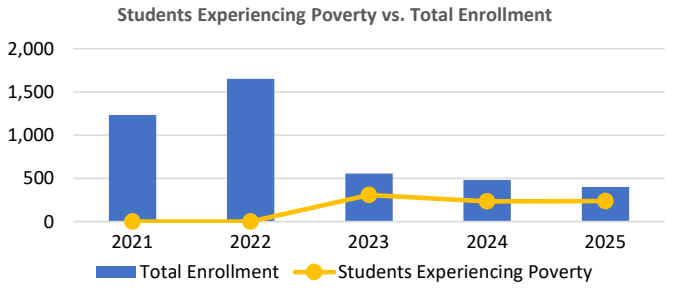


Level 1: The student has not yet met the grade-level achievement standard.
Level 2: The student has nearly met the grade-level achievement standard.
Level 3 – The student has meet the grade-level achievement standard.
Level 4 – The student has exceeded the grade-level achievement standard.

Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	19%	18%	18%
English Language Learners	6%	7%	11%
Talented and Gifted	8%	7%	5%



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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
130	121	150	147	133	135	135	135

Staffing Information:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual^	2026-27 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Licensed	22.95	23.00	22.50	22.65	21.35
Classified	15.78	11.16	11.38	12.63	13.37

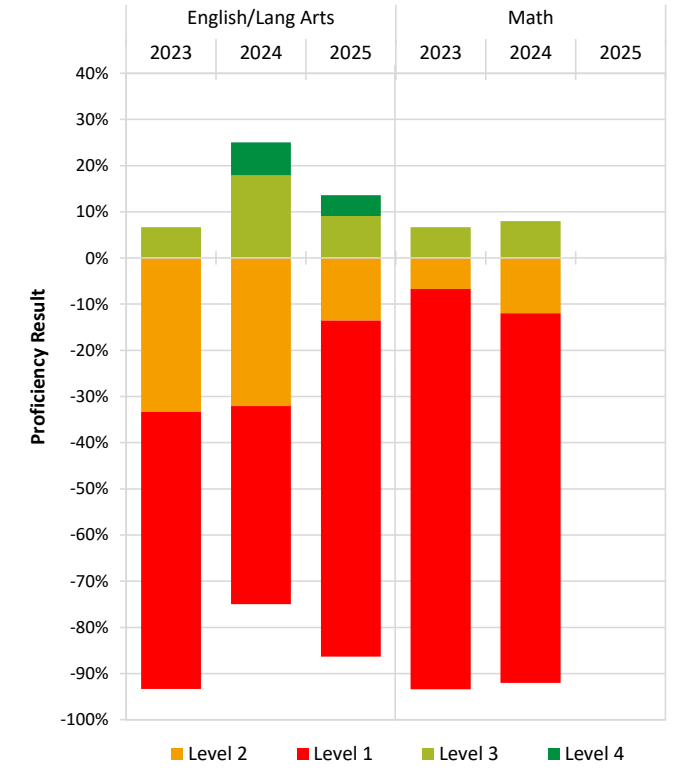
2025-26 Average Classroom Teacher Years of Experience	
Community School	14.4
Beaverton School District	10.6

(average years experience in District)

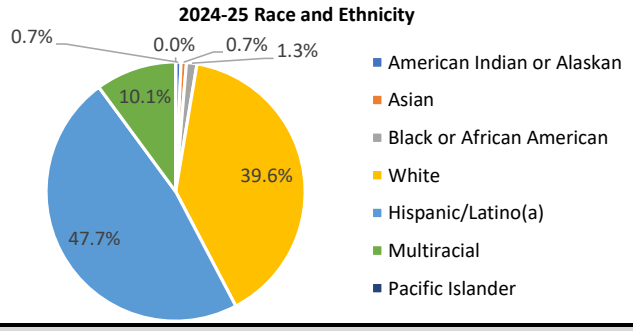
Financial Data:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget^	2026-27 Budget
Salaries & Benefits	$ 4,558,464	$ 4,558,149	$ 4,792,109	$ 5,027,097	$ 4,963,999
Purchased Services	97,250	220,933	267,977	245,224	238,947
Supplies and Materials	144,701	80,964	138,119	137,709	71,988
Capital Outlay	-	-	-	-	-
Other Objects	2,718	1,103	2,626	2,032	-
Total	$ 4,803,133	$ 4,861,149	$ 5,200,831	$ 5,412,063	$ 5,274,934
Cost Per Student	$ 36,947	$ 40,175	$ 34,672	$ 36,817	$ 39,661

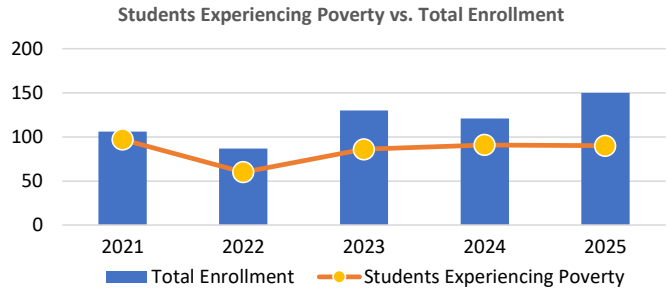
School Performance Measures



Demographic Information



	2022-23	2023-24	2024-25
Students with Disabilities	38%	39%	39%
English Language Learners	12%	13%	13%
Talented and Gifted	2%	4%	2%



No scores are presented for 2025 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 2025-26 Actual as of 5/31/2026. Financial Data is Adjusted 2025-26 Budget as of 5/31/2026.

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

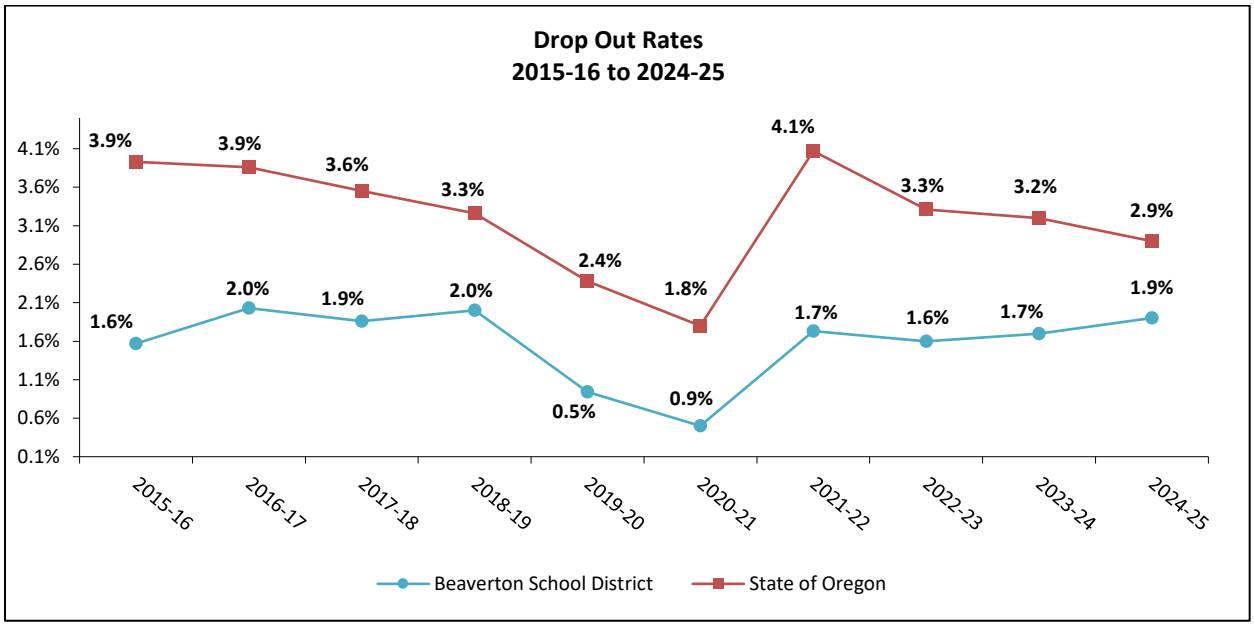
PERFORMANCE MEASURES

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.

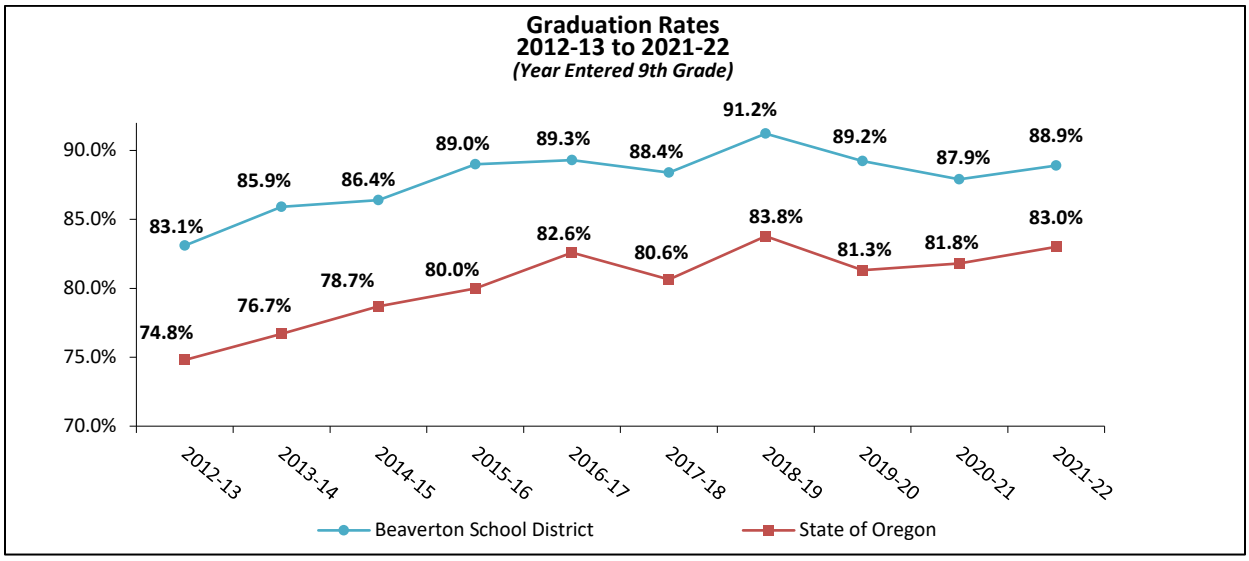
Dropout rates at the State level had been decreasing for several years since 2015-16. As students returned to schools after the pandemic, the State dropout rate had a sharp increase in 2021-22. The District's increase mirrors that of the State but is still more than 50% below the State dropout rate. For the 2024-25 school year, the District dropout rate is 1% 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 2024-25 (students who entered 9th grade in 2021-22) is 5.9% higher than the State graduation rate.

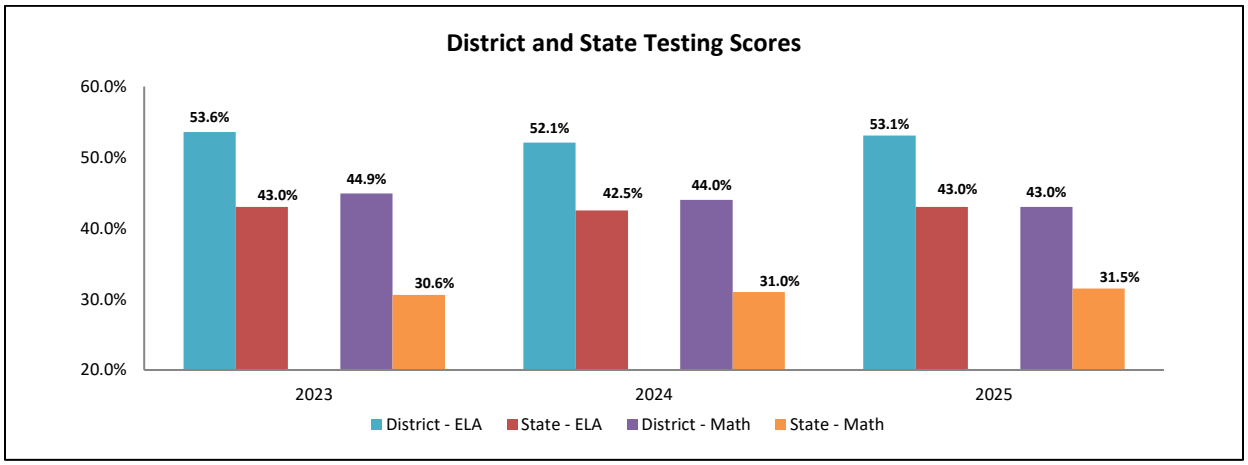
Source: Oregon Department of Education and District Records

The data to below is 4-year cohort graduation rates for 9th graders entering in 2012-13 through 2021-22.



Standardized Test Scores

The District has scored between 9.6% and 10.6% higher than the State average in ELA standardized test scores and between 13.0% and 14.3% higher than the State average for Math standardized test scores for several years in a row.

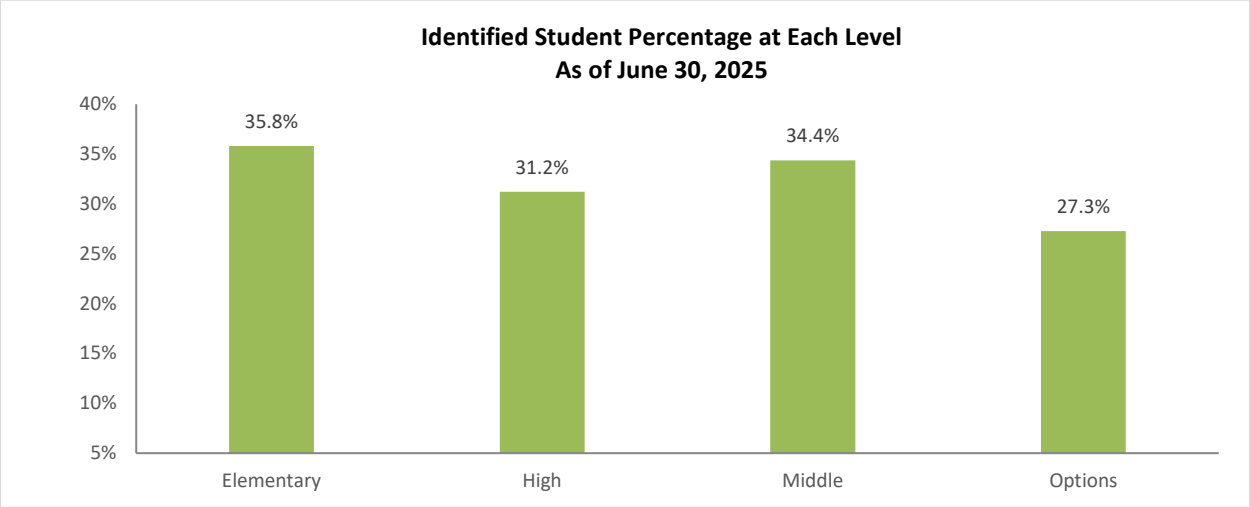


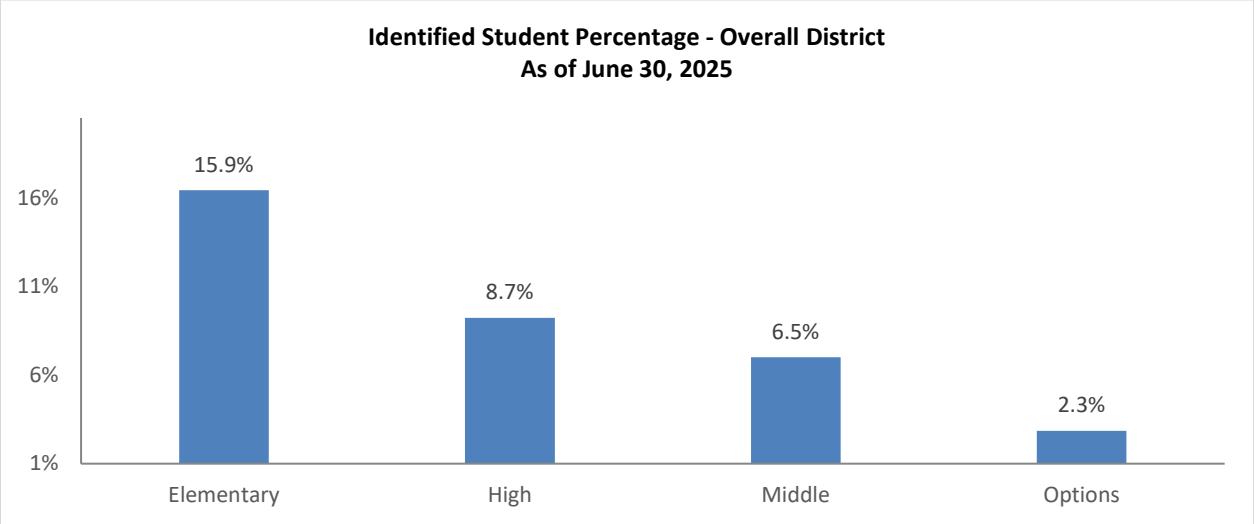
Identified Student Percentage (ISP)

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.

Source: Oregon Department of Education and District Records

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.







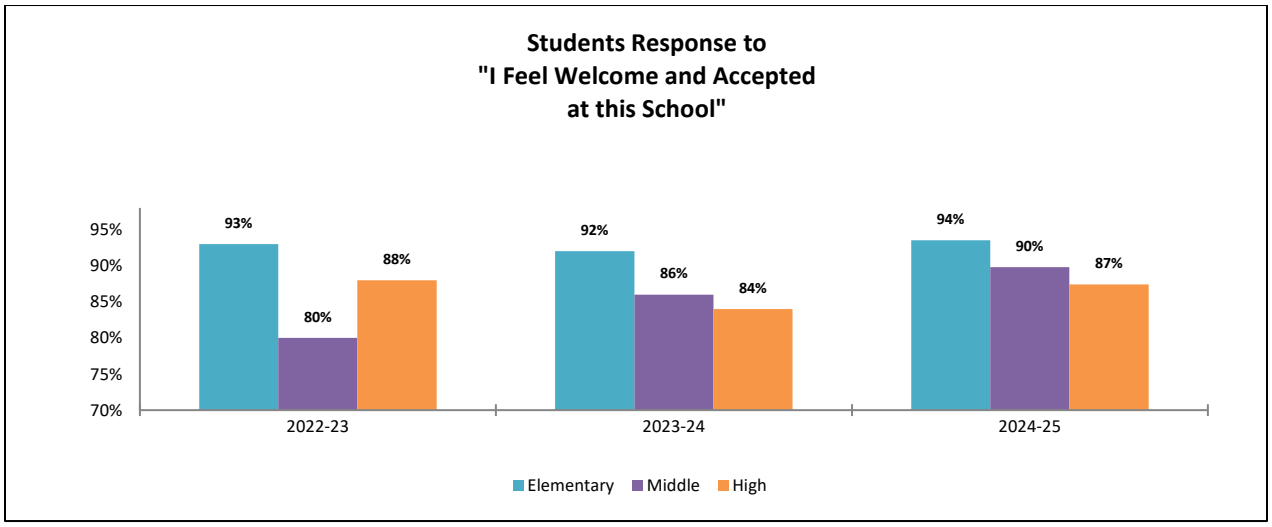


Source: Oregon Department of Education and District Records

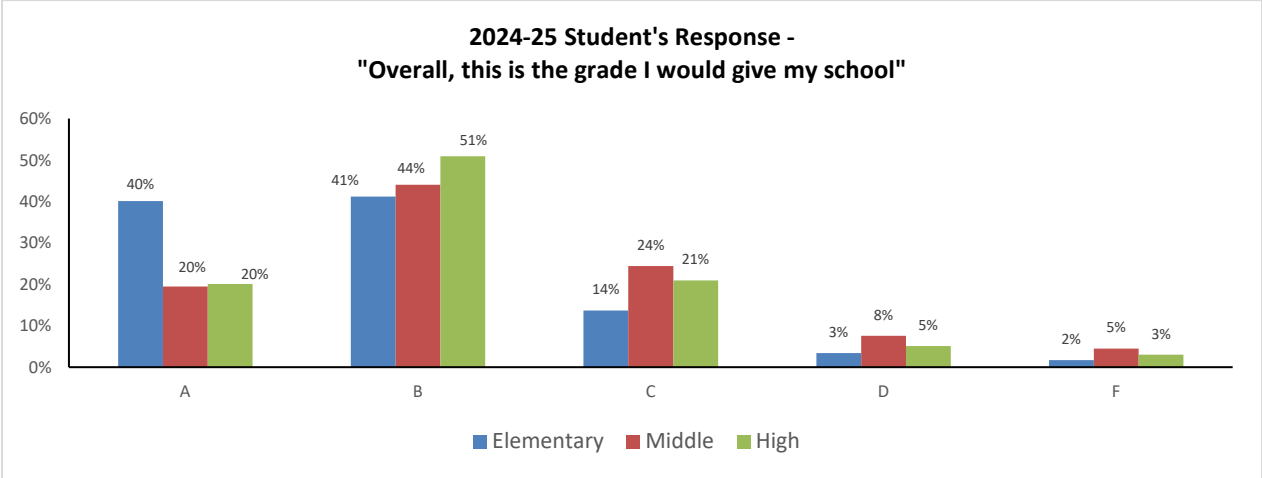
Student Surveys

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 87%—feel welcome and accepted at their school.

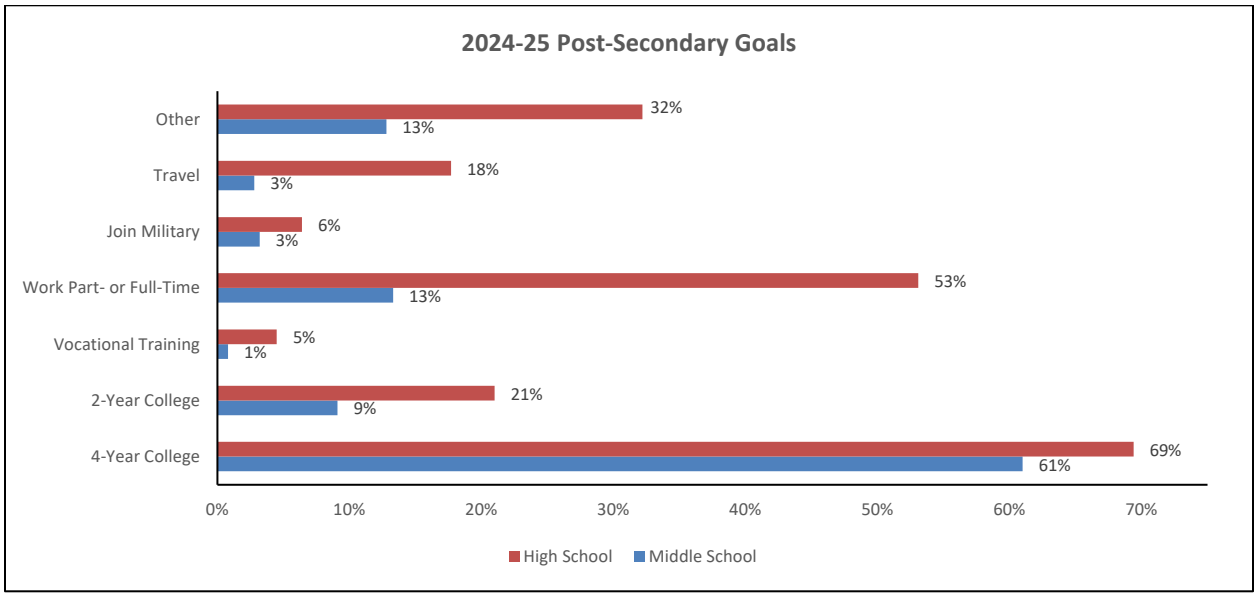


When asked to grade their school overall, 88% of middle school students, 92% of high school students, and 95% of elementary school students rated their school a C or higher.



Source: Oregon Department of Education and District Records

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.

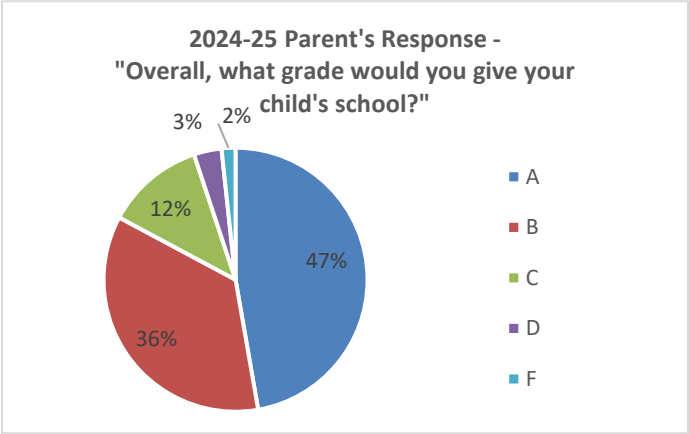


Parent Surveys

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, 83% of parents/guardians rated it an A or B, while 12% rated it a C.



Staff Surveys

Staff were surveyed during the spring of 2025 as well. Approximately 53% 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 91% responded that they receive timely communications from the District.

Source: Oregon Department of Education and District Records

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 2026-27 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 2026-27 year is $38.7 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 $11.5 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.

Source: Oregon Department of Education and District Records

Early Learning – Annual Investment $6,121,057
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 the 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. Assessment of PK students is also aligned with our K-12 measures as we have implemented the use of STAR PK to assess early literacy development of our PK students.

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 2025-26 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
2022-23	368	$ 11,365
2023-24	467	$ 11,481
2024-25	442	$ 13,457
2025-26	453	$ 13,578
2026-27*	450	$ 13,602

*projected

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salaries & Benefits	$ 3,864,228	$ 3,784,772	$ 5,162,812	$ 5,971,078	$ 5,660,817
Non-Salary	318,065	1,576,782	785,036	179,809	460,240
Total	**$ 4,182,293**	**$ 5,361,554**	**$ 5,947,848**	**$ 6,150,887**	**$ 6,121,057**

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

Source: Oregon Department of Education and District Records

collected in the winter of 2025. Renaissance defines Pre-K Level 1 as intervention, Pre-K Level 2 as on watch Pre-K Level 3 as at/above benchmark.

	District Percentiles (all students)		
	Level 1	Level 2	Level 3
2024-25 Winter	73%	20%	7%
2024-25 Spring	58%	26%	16%
2025-26 Winter	31%	34%	35%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

	Spring 2024-25 by Race/Ethnicity * (Baseline)		
	Level 1	Level 2	Level 3
Asian	51%	26%	23%
Black or African American	59%	18%	24%
Hispanic/Latino(a)	70%	21%	9%
Multiracial	48%	20%	32%
White	39%	13%	23%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

	Winter 2025-26 by Race/Ethnicity *		
	Level 1	Level 2	Level 3
Asian	30%	37%	33%
Black or African American	30%	50%	20%
Hispanic/Latino(a)	45%	28%	28%
Multiracial	14%	25%	61%
White	18%	40%	42%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

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Elementary Instructional Coaches – Annual Investment $6,021,167
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 2025-26 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 learning by 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 oversees the school's intervention system and provides intervention support to teachers and a portion of their time to students as needed. Training for Instructional Coaches has been focused on the transformational coaching model and facilitated by Elena Aguilar and Bright Morning staff.

Source: Oregon Department of Education and District Records

Year	Students Served	Cost per Student
2024-25	15,597	$ 368
2025-26	14,843	$ 395
2026-27*	14,277	$ 422

*Projected

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salaries & Benefits	$ 5,047,360	$ 5,424,949	$ 5,737,567	$ 5,861,344	$ 5,663,502
Non-Salary	-	-	-	-	357,665
Total	**$ 5,047,360**	**$ 5,424,949**	**$ 5,737,567**	**$ 5,861,344**	**$ 6,021,167**

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.

	District Percentiles (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%
2024-25 Spring	24%	16%	22%	39%
2025-26 Fall	26%	14%	20%	40%
2025-26 Winter	23%	14%	21%	42%

	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%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

Source: Oregon Department of Education and District Records

	Spring 2024-25 by Race/Ethnicity *			
	Level 1	Level 2	Level 3	Level 4
Asian	16%	13%	21%	50%
Black or African American	37%	16%	22%	26%
Hispanic/Latino(a)	49%	18%	17%	15%
Multiracial	17%	15%	25%	44%
White	17%	15%	24%	45%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

	Winter 2025-26 by Race/Ethnicity *			
	Level 1	Level 2	Level 3	Level 4
Asian	14%	10%	22%	54%
Black or African American	33%	15%	22%	29%
Hispanic/Latino(a)	46%	18%	18%	18%
Multiracial	15%	12%	22%	51%
White	14%	13%	23%	50%

*To protect student privacy, data for Native American/Alaska Native and Native Hawaiian/Other Pacific Islander demographic groups are not provided

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Graduation Mentors – Annual Investment $1,492,743
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.

Source: Oregon Department of Education and District Records

Year	Students Served	Cost per Student
2022-23	693	$ 1,865
2023-24	583	$ 1,914
2024-25	552	$ 2,267
2025-26^	681	$ 2,306
2026-27*	682	$ 2,189

^2025-26 numbers for 1st semester only.
*2026-27 numbers are projections.

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salaries & Benefits	$ 1,292,756	$ 1,115,628	$ 1,251,558	$ 1,570,654	$ 1,492,743
Non-Salary	-	-	-	-	-
Total	**$ 1,292,756**	**$ 1,115,628**	**$ 1,251,558**	**$ 1,570,654**	**$ 1,492,743**

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.

	2024-25 Year 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 Credit earned in either semester compared to Semester 2 in 2024-25		49%	63%	63%	59%
Percentage of Students with Attendance Gain Compare 2023-24 Average to 2024-25 Average	41%	30%	26%	30%	30%

	2025-26 Semester 1 Results				
	9th Grade	10th Grade	11th Grade	12th Grade	Total
Number of Students Served	136	145	153	247	681
Percentage of Students Earning More Credit Credit earned in Semester 1 25-26 compared to Semester 2 2024-25		39%	48%	37%	41%
Percentage of Students with Attendance Gain Compare 25-26 Average to 24-25 Average	54%	45%	50%	26%	41%

Source: Oregon Department of Education and District Records

FLEX Credit – Annual Investment $1,413,868
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.
- Need to access graduation-required courses that do not fit into their current grad plan schedule

In addition to student-level support, FLEX Credit introduces vital flexibility into the District's academic system. It serves as a strategic partner for school buildings that may lack the FTE to supply in-house credit recovery across all content areas. Furthermore, it provides a critical alternative when master scheduling conflicts at a home site would otherwise prevent a student from fulfilling their graduation requirements.

The program facilitates both credit recovery and access to essential graduation requirements that fall outside a student's standard course schedule. By utilizing a rolling enrollment, online, and asynchronous format, FLEX Credit ensures sites can enroll students in the exact courses they need, when they need them. To ensure high-quality outcomes, FLEX Credit teachers meet with students in person to support content comprehension and break down individual barriers to success.

Year	Students Served	Cost per Student
2022-23	970	$ 1,277
2023-24	901	$ 2,192
2024-25	1113	$ 1,274
2025-26^	496	$ 2,724
2026-27*	1000	$ 1,414

^2025-26 numbers for 1st semester only.
*2026-27 numbers are projections.

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salaries & Benefits	$ 1,225,014	$ 1,322,750	$ 1,368,183	$ 1,200,942	$ 1,263,868
Non-Salary	13,249	652,404	49,233	150,000	150,000
Total	**$ 1,238,264**	**$ 1,975,154**	**$ 1,417,416**	**$ 1,350,942**	**$ 1,413,868**

Definition of Success: The percentage of students enrolled in the FLEX Credit program who receive credit towards graduation will remain at or above 73%.

Source: Oregon Department of Education and District Records

Flex Credit	2021-22	2022-23	2023-24	2024-25	2025-26** as of 3/3/26
Students Served Program Wide	865	970	901	1113	496
Students Earning Credit	623	704	705	930	TBD
Percent Students Earning Credit	**72%**	**73%**	**78%**	**84%**	**TBD**
Credits Attempted	1131	1305	1276	1635	TBD
Credits Completed	859	963	947	1309	TBD
Percent Credits Completed	**76%**	**74%**	**74%**	**80%**	**TBD**
Number of 12th graders attempting credit	259	261	296	328	297
Number of 12th graders completing credit	142	172	228	248	104



Source: Oregon Department of Education and District Records

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the School Board will be held on June 9, 2026 at 7:00 p.m. at 1260 NW Waterhouse Ave., Beaverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$ 507,443,358	$ 730,127,128	$ 519,863,800
Current Year Property Taxes, other than Local Option Taxes	258,140,825	268,400,000	283,980,075
Current Year Local Option Property Taxes	41,489,172	44,000,000	44,500,000
Other Revenue from Local Sources	86,380,676	78,526,906	68,614,639
Revenue from Intermediate Sources	13,705,876	16,237,910	17,050,000
Revenue from State Sources	419,002,934	451,389,279	433,996,612
Revenue from Federal Sources	49,148,143	62,450,499	52,262,113
Interfund Transfers	7,480,755	4,997,903	4,506,704
All Other Budget Resources	412,479,042	4,669,240	103,000
Total Resources	**$ 1,795,270,780**	**$ 1,660,798,865**	**$ 1,424,876,943**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATIO			
Salaries	$ 389,246,610	$ 411,509,351	$ 416,457,487
Other Associated Payroll Costs	229,213,680	258,215,720	246,188,186
Purchased Services	65,484,015	122,077,226	63,399,261
Supplies & Materials	41,622,875	88,463,051	90,638,251
Capital Outlay	217,496,860	452,447,213	280,365,498
Other Objects (except debt service & interfund transfers)	13,147,717	13,364,348	12,897,672
Debt Service*	116,322,256	122,654,403	126,002,559
Interfund Transfers*	7,480,755	4,997,903	4,506,704
Operating Contingency	-	187,069,650	117,689,189
Unappropriated Ending Fund Balance & Reserves	-	-	66,732,136
Total Requirements	**$ 1,080,014,769**	**$ 1,660,798,865**	**$ 1,424,876,943**

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	$ 428,203,350	$ 474,967,611	$ 478,289,155
FTE	2,855	2,875	2,779
2000 Support Services	272,741,059	$ 333,760,815	310,127,180
FTE	1,565	1,615	1,553
3000 Enterprise & Community Service	19,979,375	$ 30,442,754	32,466,725
FTE	157	175	180
4000 Facility Acquisition & Construction	235,287,973	$ 506,905,729	289,063,295
FTE	35	34	29
5000 Other Uses			
5100 Debt Service*	116,322,257	$ 122,654,403	126,002,559
5200 Interfund Transfers*	7,480,755	$ 4,997,903	4,506,704
6000 Contingency	-	$ 187,069,650	117,689,189
7000 Unappropriated Ending Fund Balance	-	-	66,732,136
Total Requirements	**$ 1,080,014,769**	**$ 1,660,798,865**	**$ 1,424,876,943**
Total FTE	**4,612**	**4,699**	**4,541**

* 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 declining awards and the spend down of the EPA Clean Bus grant, and a reduction of 159 FTE district-wide. The General Fund revenue is based on the $11.369B SSF budget for the 2025-2027 biennium. The General Fund expenditures account for the District's declining enrollment and budget reductions. Included in the overall reductions is approximately $5M in classroom teacher positions due to slowing local option levy collections. General Fund revenue reflects the slowing of the collections for the levy.

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	$ 88,702,817	$ 95,706,806	$ 98,408,452

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$ 1,203,320,181	$ -
Other Bonds	67,415,000	
Other Borrowings	17,709,399	
TOTAL	**$ 1,288,444,580**	**$ -**

ITEM FOR ACTION

APPROVE RESOLUTIONS ADOPTING 2026-27 BUDGET, MAKING APPROPRIATIONS & IMPOSING TAXES

SUMMARY

The board must adopt the district's annual budget, make appropriations, and impose and categorize taxes prior to July 1, 2026.

BACKGROUND

To comply with the requirements of Oregon Revised Statutes (ORS), the school board must adopt the 2026-27 budget, make appropriations and impose and categorize taxes prior to July 1, 2026.

The budget committee approved the district's 2026-27 budget on May 19, 2026. After a public hearing, the school board may adopt the budget in compliance with Oregon Revised Statutes. The school board must appropriate legally adopted budget amounts for 2026-27 prior to making expenditures or transfers, in accordance with ORS 294.456.

	2026-27 Budget Approved by Budget Committee
General Fund	$ 780,375,660
Special Revenue Funds	196,300,223
Debt Service Fund	124,610,999
Capital Projects Fund	303,260,000
Internal Service Funds	20,330,061
	$ 1,424,876,943

RECOMMENDATION

It is recommended that the school board approve the attached resolutions (26-609A through 26-609C) adopting the 2026-27 budget, making appropriations and imposing taxes with three separate motions and approvals.

SUGGESTED MOTIONS

1. I move to approve Resolution 26-609A to adopt the 2026-27 budget.
2. I move to approve Resolution 26-609B to make appropriations as presented.
3. I move to approve Resolution 26-609C to impose and categorize taxes as presented.

Belong. Believe. Achieve.

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

RESOLUTION NO. 26-609A
ADOPTION OF 2026-27 BUDGET

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2026-27 fiscal year in the total of $1,424,876,943 now on file at the District Office located at 1260 NW Waterhouse Avenue, Beaverton, Oregon 97006.

RESOLUTION NO. 26-609B
MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

General Fund	
Instruction	$ 399,229,871
Support Services	243,267,093
Enterprise and Community Services	250,000
Facilities Acquisition & Construction	100,000
Long-Term Debt Service	1,391,560
Transfers of Funds	2,405,000
Contingency	67,000,000
Unappropriated Ending Fund Balance	66,732,136
Total	$ 780,375,660
Grant Fund	
Instruction	$ 62,673,627
Support Services	33,687,497
Enterprise & Community Services	2,437,861
Facilities Acquisition & Construction	300,000
Total	$ 99,098,985
Student Body & Special Purpose Fund	
Instruction	$ 10,735,657
Support Services	1,518,343
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	9,796,475
Facilities Acquisition & Construction	1,364,908
Transfers of Funds	129,161
Total	$ 11,540,544
Scholarship Fund	
Enterprise and Community Services	$ 535,000
Transfers of Funds	15,000
Total	$ 550,000
Long-Term Planning Fund	
Contingency	$ 42,550,000
Total	$ 42,550,000
Nutrition Services Fund	
Support Services	$ 43,830
Enterprise and Community Services	28,893,864
Transfers of Funds	4,000
Total	$ 28,941,694
Debt Service Fund	
Long-Term Debt Service	$ 124,610,999
Total	$ 124,610,999
Capital Projects Fund	
Instruction	$ 5,400,000
Support Services	9,723,070
Facilities Acquisition & Construction	286,198,387
Transfers of Funds	1,938,543
Total	$ 303,260,000
Insurance Reserve Fund	
Support Services	$ 8,191,835
Facilities Acquisition & Construction	100,000
Contingency	5,897,057
Total	$ 14,188,892
Workers' Compensation Fund	
Support Services	$ 3,899,037
Contingency	2,242,132
Total	$ 6,141,169
Total All Funds	**$ 1,424,876,943**

Belong. Believe. Achieve.

RESOLUTION NO. 26-609C

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-27 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 $98,408,452 for debt service for general obligation bonds;

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		$98,408,452

The above resolution statements were approved and declared adopted on this ninth day of June 2026.

Sunita Garg, School Board Chair

Michael Schofield, Interim Superintendent

Belong. Believe. Achieve.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2026-2027

To assessors 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) 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**	**6/22/2026**

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 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.		$98,408,452
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$98,408,452**

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/$1,000

150-504-060 (Rev. 12-1-25)

(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

AGS
Algebra/Geometry/Statistics

AHS
Aloha High School

AI
Artificial Intelligence

AICPA
American Institute of Certified Public Accountants

ALC
Academic Learning Center

AP
Advanced Placement

APPROPRIATION
A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET
The budget that has been approved by the budget committee.

AROI
Academic Return on Investment

ASBO
Association of School Business Officials International

ASIST
Applied Suicide Intervention Skills Training

ASHREA
American Society of Heating, Refrigerating and Air-Conditioning Engineers

ASSESSED VALUE (AV)
The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AUDIT
An official inspection of an individual's or organization's accounts, typically by an independent body.

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 (replaces HS2 and SST in the 2020-21 school year)

BASIS OF ACCOUNTING
Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BEA
Beaverton Education Association

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
Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND
Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CCI
Communications & Community Involvement

CD
Construction Documents

CDL
Comprehensive Distance Learning

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

EOPs
Emergency Operations Plans

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

GENERAL FUND
A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GFOA
Government Finance Officers Association

GMP
Guaranteed Maximum Price

GO
General Obligation Bond

GOVERNING BODY
County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT
A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HB
House Bill

HB 3427
House Bill that established the SSA and allocated funding to education purposed including the SIA.

HR
Human Resources Department

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)

INTERNAL SERVICE FUND
A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

IPM
Integrated Pest Management

ISB
International School of Beaverton

ISC
Independent Skills Center

ISP
Identified Student Percentage

IT
Information & Technology

KPI
Kindergarten Readiness Partnership & Innovation Grant

LAB
Legislatively Approved Budget

LEVY
Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

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.

ORSPED
Oregon Special Education System

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

PPE
Personal Protective Equipment

PROGRAM
A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES
Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET
Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES
Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

PV (PHOTOVOLTAIC)
A photovoltaic system, also PV system or solar power system, is a power system designed to supply usable solar power by means of photovoltaics.

PVH-PMSA
Portland-Vancouver-Hillsboro Primary Metropolitan Statistical Area

RACHEL CARSON
Rachel Carson School of Environmental Science is an options-magnet program designed for students with strong interest in science in the middle grades.

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.

RESERVE FUND
Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION
A formal order of a governing body.

RESOURCE
Estimated beginning funds on hand plus anticipated receipts.

RHES
Raleigh Hills Elementary School

RMV
Real market property value

SAM
Staffing Allocation Methodology

SB
Senate Bill

SB 1149
Senate Bill effective in 2002 requiring Portland General Electric and Pacific Power to collect a "public purpose charge" in billing to provide additional funding for energy efficiency efforts in eligible public K-12 school facilities within their service areas.

SB 489
Senate Bill effective in 2024 enabling non-professional school employees, such as bus drivers, paraeducators, and administrative assistants, to claim unemployment benefits during summer and school breaks.

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

SRO
School Resource Officer

SRP
Standard Response Protocol

SSA
Student Success Act

SSC
Student Success Coach

SSF
State School Fund

SST
School of Science and Technology (replaced by BASE in the 2020-21 school year)

SUPPLEMENTAL BUDGET
A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

SYNERGY
Student information management system.

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.

TRL
Temporary Remote Learning

TSC
Transportation Service Center

UAL
Unfunded Actuarial Liability

UNAPPROPRIATED ENDING FUND BALANCE
Amount set aside in the budget to be used as a cash

carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

USDA
United States Department of Agriculture

WVHS
Westview High School

YSO
Youth Services Officer