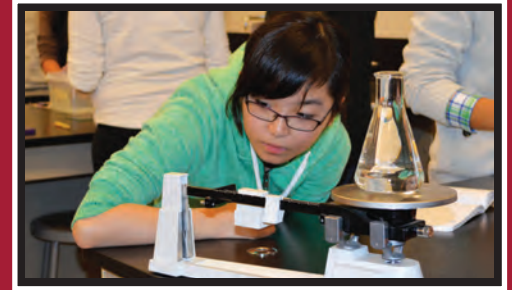


Proposed Budget 2014-2015



WE INNOVATE



WE EXPECT EXCELLENCE

WE
are the
**Beaverton
School
District**

WE EMBRACE EQUITY



WE COLLABORATE



District Goal: All students will show continuous progress toward their personal learning goals, developed in collaboration with teachers and parents, and will be prepared for post-secondary education and career success.



Beaverton School District

16550 SW Merlo Road • Beaverton, Oregon 97006 • Telephone: 503-591-8000

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

The Beaverton School District recognizes the diversity and worth of all individuals and groups. It is the policy of the Beaverton School District that there will be no discrimination or harassment of individuals or groups based on race, color, religion, gender, sexual orientation, gender identity, gender expression, national origin, marital status, age, veterans' status, genetic information or disability in any educational programs, activities or employment.

BEAVERTON SCHOOL DISTRICT
Beaverton, Oregon

PROPOSED BUDGET
2014-15

Prepared by:
Business Services

Jeff Rose, Ed.D.
Superintendent

Claire Hertz
Chief Financial Officer



**BEAVERTON SCHOOL DISTRICT
2014-15 PROPOSED BUDGET DOCUMENT
TABLE OF CONTENTS**

INTRODUCTORY SECTION

| | |
|--|----|
| <i>Executive Budget Summary</i> | 3 |
| The Budget at a Glance | 5 |
| Budget Document Format | 6 |
| Budget Calendar | 7 |
| WE are the Beaverton School District | 8 |
| Beaverton School District Full Option Graduate Profile | 10 |
| Summary of Revenues & Expenditures - All Funds | 11 |
| Summary by Fund | 12 |
| Expenditures by Object - All Funds | 13 |
| All Funds Salaries & Benefits History & Budget | 14 |
| Assessed Value & Property Tax Summaries | 15 |
| Debt Summary | 16 |
| Benchmark Data | 17 |
| Student Enrollment Historical & Projected | 20 |
| Budget Committee 2014-15 | 21 |
| Meritorious Budget Award | 22 |
| Distinguished Budget Presentation Award..... | 23 |

ORGANIZATIONAL SECTION

| | |
|---|----|
| The District and the Community | 27 |
| Oregon Green Schools | 29 |
| District Overview & Budget Process | 30 |
| The Budget Process: Requirements of Oregon Budget Law | 33 |
| Measures and Levies | 34 |
| Key Factors in Budget Development for 2014-15 | 36 |
| Vision, Mission and Goals | 37 |
| Full Option Graduate Profile | 38 |
| Organizational Chart 2013-14 | 39 |
| Relationship Between Departments & Funds | 40 |
| School Board Policies | 41 |
| Beaverton School District Financial Goals for 2014-15 | 46 |
| School Board Zone Map | 47 |
| 50 Years of Educational Excellence & Achievement | 48 |

FINANCIAL SECTION

| | |
|---|------------|
| Financial Overview | 53 |
| Revenue Overview | 54 |
| Summary of Revenues & Expenditures by Object - All Funds | 57 |
| Fund Balances, Governmental Funds | 58 |
| General Fund - 100 | 59 |
| General Fund Functions | 61 |
| General Fund Functions Descriptions | 62 |
| Summary of Revenues & Expenditures by Object - 100 - General Fund | 69 |
| General Fund Budget - Revenues by Source | 70 |
| General Fund Budget - Expenditures by Major Function | 72 |
| General Fund Budget - Expenditures by Object | 74 |
| Budgeted Positions & Students Served by Minor Function (General Fund) | 76 |
| General Fund - 100 Budget Estimates - Revenues | 77 |
| General Fund - 100 Budget Estimates - Expenditures | 78 |
| Student Body Fund - 220 | 101 |
| Summary of Revenues & Expenditures by Object - 220 - Student Body Fund | 103 |
| Student Body Fund - 220 Budget Estimates - Revenues | 105 |
| Student Body Fund - 220 Budget Estimates - Expenditures | 106 |
| Special Purpose Fund - 230 | 107 |
| Summary of Revenues & Expenditures by Object - 230 - Special Purpose Fund | 109 |
| Special Purpose Fund - 230 Budget Estimates - Revenues | 111 |
| Special Purpose Fund - 230 Budget Estimates - Expenditures | 112 |

TABLE OF CONTENTS - Continued

FINANCIAL SECTION (CONTINUED)

| | |
|--|------------|
| Categorical Fund - 240 | 119 |
| Summary of Revenues & Expenditures by Object - 240 - Categorical Fund | 121 |
| Categorical Fund - 240 Budget Estimates - Revenues | 123 |
| Categorical Fund - 240 Budget Estimates - Expenditures | 124 |
| Pension Fund - 250 | 127 |
| Summary of Revenues & Expenditures by Object - 250 - Pension Fund | 129 |
| Pension Fund - 250 Budget Estimates - Revenues | 131 |
| Pension Fund - 250 Budget Estimates - Expenditures | 132 |
| Accrued Obligation for Post-Employment Benefits | 133 |
| Grant Fund - 270 | 135 |
| Summary of Revenues & Expenditures by Object - 270 - Grant Fund | 137 |
| Grant Fund - 270 Budget Estimates - Revenues | 139 |
| Grant Fund - 270 Budget Estimates - Expenditures | 140 |
| Long-Term Planning Fund - 280 | 155 |
| Summary of Revenues & Expenditures by Object - 280 - Long-Term Planning Fund | 157 |
| Long-Term Planning Fund - 280 Budget Estimates - Revenues | 159 |
| Long-Term Planning Fund - 280 Budget Estimates - Expenditures | 160 |
| Nutrition Services Fund - 290 | 163 |
| Summary of Revenues & Expenditures by Object - 290 - Nutrition Services Fund | 165 |
| Nutrition Services Fund - 290 Budget Estimates - Revenues | 167 |
| Nutrition Services Fund - 290 Budget Estimates - Expenditures | 168 |
| Debt Service Funds | 171 |
| Debt Service Overview | 173 |
| Outstanding Debt by Type | 174 |
| Legal Debt Margin Information | 175 |
| Debt Service/General Obligation Fund - 300 | 177 |
| Summary of Revenues & Expenditures by Object - 300 - Debt Service/Gen Ob Fund | 179 |
| Debt Service/Gen Ob Bond Fund - 300 Budget Estimates - Revenues | 181 |
| Debt Service/Gen Ob Bond Fund - 300 Budget Estimates - Expenditures | 182 |
| Debt Service/Lease Purchase Fund - 301 | 183 |
| Summary of Revenues & Expenditures by Object - 301 - Debt Service/Lease Purch Fund | 185 |
| Debt Service/Lease Purch Fund - 301 Budget Estimates - Revenues | 187 |
| Debt Service/Lease Purch Fund - 301 Budget Estimates - Expenditures | 188 |
| Debt Service/PERS UAL Fund - 302 | 189 |
| Summary of Revenues & Expenditures by Object - 302 - Debt Service/PERS UAL Fund | 191 |
| Debt Service/PERS UAL Fund - 302 Budget Estimates - Revenues | 193 |
| Debt Service/PERS UAL Fund - 302 Budget Estimates - Expenditures | 194 |
| Debt Service/2009 FFCO Fund - 303 | 195 |
| Summary of Revenues & Expenditures by Object - 303 - Debt Service/2009 FFCO Fund | 197 |
| Debt Service/2009 FFCO Fund - 303 Budget Estimates - Revenues | 199 |
| Debt Service/2009 FFCO Fund - 303 Budget Estimates - Expenditures | 200 |
| Capital Projects Fund - 400 | 201 |
| Capital Projects Information | 203 |
| Summary of Revenues & Expenditures by Object - 400 - Capital Projects Fund | 215 |
| Capital Projects Fund - 400 Budget Estimate - Revenues | 217 |
| Capital Projects Fund - 400 Budget Estimate - Expenditures | 218 |
| Insurance Reserve Fund - 611 | 221 |
| Summary of Revenues & Expenditures by Object - 611 - Insurance Reserve Fund | 223 |
| Insurance Reserve Fund - 611 Budget Estimates Revenues | 225 |
| Insurance Reserve Fund - 611 Budget Estimates Expenditures | 226 |
| Workers' Compensation Fund - 612 | 231 |
| Summary of Revenues & Expenditures by Object - 612 - Workers' Compensation Fund | 233 |
| Workers' Compensation Fund - 612 Budget Estimate - Revenues | 235 |
| Workers' Compensation Fund - 612 Budget Estimate - Expenditures | 236 |
| Printing Services Fund - 614 | 239 |
| Summary of Revenues & Expenditures by Object - 614 - Printing Services Fund | 241 |
| Printing Services Fund - 614 Budget Estimate - Revenues | 243 |
| Printing Services Fund - 614 Budget Estimate - Expenditures | 244 |

TABLE OF CONTENTS - Continued

FINANCIAL SECTION (CONTINUED)

Scholarship Fund - 700 245

 Summary of Revenues & Expenditures by Object - 700 - Scholarship Fund 247

 Scholarship Fund - 700 Budget Estimate - Revenues 249

 Scholarship Fund - 700 Budget Estimate - Expenditures 250

INFORMATIONAL SECTION

Summary of Revenues and Expenditures History and Budgeted - All Funds 253

2014-15 Local Option Levy Staffing by School 254

Personnel Resource Allocations History - All Funds 255

Personnel Costs 257

All Funds Expenditures for Personnel Services 258

Assessed Value and Real Market Value of Taxable Property 267

Property Tax Levies and Collections 267

Principal Property Taxpayers 268

Demographic and Economic Statistics 269

Debt Service Payments 270

Student Enrollment History and Projections 271

ODE Standardized Test Scores 273

Dropout Rates 276

Free/Reduced Lunch Statistics 277

Staff/ Student Satisfaction Surveys 278

Glossary 284

Acronyms 288



Introductory Section



WE INNOVATE



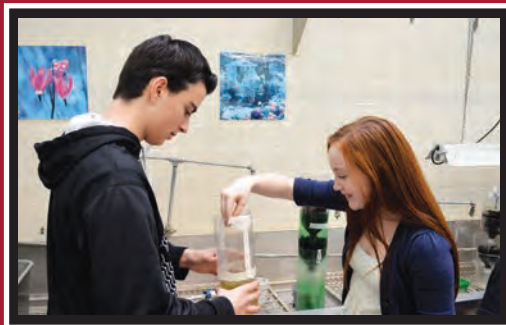
WE EXPECT EXCELLENCE

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BEAVERTON SCHOOL DISTRICT
2014-15 PROPOSED BUDGET DOCUMENT
INTRODUCTORY SECTION
TABLE OF CONTENTS

| | |
|--|----|
| <i>Executive Budget Summary</i> | 3 |
| The Budget at a Glance | 5 |
| Budget Document Format | 6 |
| Budget Calendar | 7 |
| WE are the Beaverton School District | 8 |
| Beaverton School District Full Option Graduate Profile | 10 |
| Summary of Revenues & Expenditures - All Funds | 11 |
| Summary by Fund | 12 |
| Expenditures by Object - All Funds | 13 |
| All Funds Salaries & Benefits History & Budget | 14 |
| Assessed Value & Property Tax Summaries | 15 |
| Debt Summary | 16 |
| Benchmark Data | 17 |
| Student Enrollment Historical & Projected | 20 |
| Budget Committee 2014-15 | 21 |
| Meritorious Budget Award | 22 |
| Distinguished Budget Presentation Award..... | 23 |



Executive Budget Summary

The Executive Budget Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete picture of the entity.



THE BUDGET AT A GLANCE

The Budget Process

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

The District's budget message and proposed budget is based on a \$6.65 billion State School Funding level for 2013-15. The District has increased the General Fund budget by \$39.8 million for the 2014-15 proposed budget, with \$22.3 million from State School Fund, \$11.8 million from beginning fund balance and \$4 million from local option levy.

General Fund

As proposed, the General Fund budget for 2014-15 totals \$385,851,012. This is an increase of \$39.8 million from the 2013-14 adopted budget. This increase will be used to maintain and increase teaching positions, address some extreme class sizes cover increased contractual requirements, and make strategic investments. The local option levy will provide 207 teaching positions. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2014-15 proposed budget allocates 61.4% to Instruction, 32.6% to Support Services, 0.0% to Facilities Acquisition and Construction, 1.0% to Transfers, and 5.0% to Contingency.

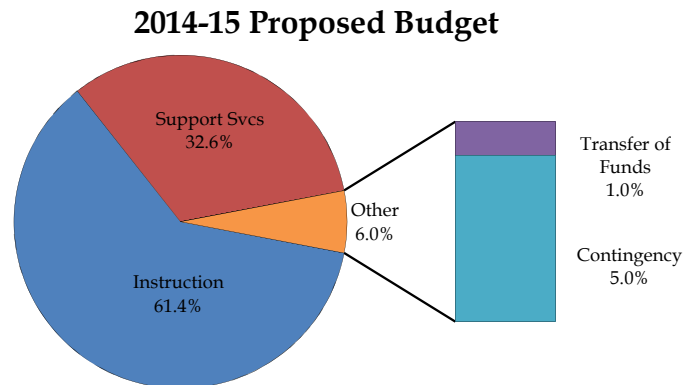
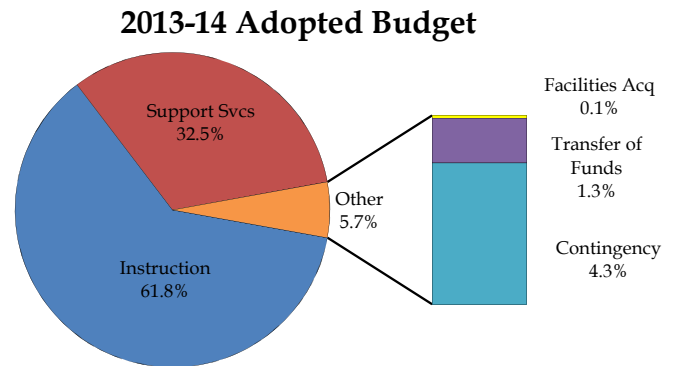
It is helpful to compare the 2014-15 proposed and 2013-14 adopted budgets. The allocation to Instruction decreased from 61.8% to 61.4% of the total General Fund budget. Support Services

increased from 32.5% to 32.6%. Facilities Acquisition and Construction decreased from 0.1% to 0.0%. Transfers decreased from 1.3% to 1.0%. Finally, the Operating Contingency increased from 4.3% to 5.0% in the 2014-15 budget.

Revenue Outlook

The General Fund revenue budget includes \$328,922,327 from the State School Fund formula. The estimate is based on ODE's February 28, 2014 projection adjusted to a projected statewide K-12 school funding level of \$6.65 billion. Of this amount, \$12.4 million is reimbursement for Transportation programs.

Beaverton School District Budget Comparison by Function



BUDGET DOCUMENT FORMAT

Welcome to the Beaverton School District. If you are a new reader of our budget document or you need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Introductory Section
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information is shown on the first few pages of the budget document.

The **Introductory Section** includes the Budget Message, a comprehensive narrative overview of the 2014-15 budget. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and performance results.

The District Vision, Mission and Goal, Core Strategies and Values, and Budget Committee 2014-15 are included in the budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget.

The **Budget at a Glance** highlights major budget changes from 2013-14 with an emphasis on the General Fund and Capital Projects Fund.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

The **Financial Section** contains required information for the District's seventeen funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, forecasts, property tax information and other performance measures used by the District.



**BEAVERTON SCHOOL DISTRICT
2014 – 2015 DISTRICT BUDGET CALENDAR**

| | |
|-------------------|--|
| November 18, 2013 | School Board Meeting 6:30 pm Budget Process Discussion <i>Location: Administration Center</i> |
| December 16, 2013 | School Board Meeting 6:30 pm Approve Budget Process and Calendar Appoint Budget Committee Members to Fill Vacancies <i>Location: Administration Center</i> |
| January 13, 2014 | School Board Meeting 6:30 pm Appoint Budget Committee Member to Fill Vacancy <i>Location: Administration Center</i> |
| January 21, 2014 | Budget Listening & Learning Session 6:30 pm <i>Location: Beaverton High School Cafeteria</i> |
| February 4, 2014 | Zone 5 Regional Budget Listening & Learning Session 7:00 pm <i>LeeAnn Larsen and Kim Overhage</i> <i>Location: Five Oaks Middle School Cafeteria</i> |
| February 11, 2014 | Zone 2 Regional Budget Listening & Learning Session 6:30 pm <i>Anne Bryan and Simer Singh</i> <i>Location: Findley Elementary School Library</i> |
| February 12, 2014 | Zone 1 Regional Budget Listening & Learning Session 6:30 pm <i>Susan Greenberg and Tim Garey</i> <i>Location: Beaverton High School Library</i> |
| February 25, 2014 | Zone 4 Regional Budget Listening & Learning Session 6:30 pm <i>Donna Tyner and Cindy Owen</i> <i>Location: Mountain View Middle School Cafeteria</i> |
| March 3, 2014 | Zone 3 Regional Budget Listening & Learning Session 6:30 pm <i>Mary VanderWeele and Carrie Anderson</i> <i>Location: Cedar Park Middle School Library</i> |
| March 6, 2014 | Zone 6 Regional Budget Listening & Learning Session 6:30 pm <i>Jeff Hicks and Gerardo Ochoa</i> <i>Location: Greenway Elementary School Library</i> |
| March 11, 2014 | Zone 7 Regional Budget Listening & Learning Session 6:30 pm <i>Linda Degman and Evelyn Brzezinski</i> <i>Location: Highland Park Middle School</i> |
| April 21, 2014 | Budget Committee Meeting 6:30 pm Elect Budget Committee Officers, Proposed Budget, Budget Message, Public Testimony and Internal Budget Team Presentation <i>Location: Sunset High School Commons</i> |
| May 5, 2014 | Budget Committee Meeting 6:30 pm District presents information in response to questions and queries, Public Testimony, and Budget Committee discussion <i>Location: Aloha High School Commons</i> |
| May 13, 2014 | Budget Committee Meeting 6:30 pm Budget Committee discussion, no Public Testimony, Approval of Budget and Tax Levies <i>Location: Administration Center</i> |
| June 2, 2014 | School Board Meeting 6:30 pm Budget Public Hearing, Board Adopts Budget and Tax Levies <i>Location: Administration Center</i> |

The Beaverton School District recognizes the diversity and worth of all individuals and groups. It is the policy of the Beaverton School District that there will be no discrimination or harassment of individuals or groups based on race, color, religion, gender, sexual orientation, gender identity, gender expression, national origin, marital status, age, veterans' status, genetic information or disability in any educational programs, activities or employment.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting. Please contact Community Involvement Office at 503-591-4360.



WE are the Beaverton School District

"Prepare me for a successful life." - BSD Student



For Beaverton students to lead full and successful lives, we need to expand and strengthen the definition of **"WE."**

Education isn't something "they" – the teacher and student in a school building – are solely responsible for doing.

There is a role for everyone to play in Beaverton public schools. Together **WE** are stronger.

WE share a vision for education – a culture of thinking that promotes high expectations for all students to thrive, contribute and excel.

Our community depends on our students' success.

WE invite your participation:

www.beaverton.k12.or.us/volunteer, or visit your local school today!

Our goal is for every student to graduate with many options and be prepared to:

THINK:
Creatively & Critically

KNOW:
Master Content

ACT:
Self Direct & Collaborate

GO:
Navigate Locally & Globally

Our Pillars of Learning

WE EXPECT EXCELLENCE

- The road to higher education begins in kindergarten.
- We have the best teachers. They are supported and accountable.
- Individual student growth is monitored and communicated.



“Our school system should be defined as the best there is. There is no reason why we can’t excel when everyone is working towards a common goal.”

– BSD Student

WE INNOVATE

- Adults adjust and adapt to the learning needs of students and the evolving economy.
- Technology and the arts are fundamental and integrated.



“Innovation requires experimentation—risk taking, knowing how to adopt what works, encouraging failure to produce successes, trying different things.” – BSD Parent

WE EMBRACE EQUITY

- Student success will not be predicted based on race, ethnicity, family economics, mobility, gender, disability or initial proficiencies.
- Diversity and bilingualism are honored as assets.



“When one person prospers, the group prospers.”

– BSD Teacher

WE COLLABORATE

- No one teaches or learns in isolation.
- Relationship and engagement with parents and community is inclusive, direct and honest.



“The passion is here. Invite everyone to the table and ask them what they’re going to offer and commit to.”

– BSD Business Leader



WE Believe in the Beaverton School District

OUR VISION

Every Beaverton student EXCELS. All students earn a high school diploma and are prepared for post high school learning.

OUR MISSION

To engage our students in rigorous and joyful learning experiences that meet their individual needs and help them reach their full potential.

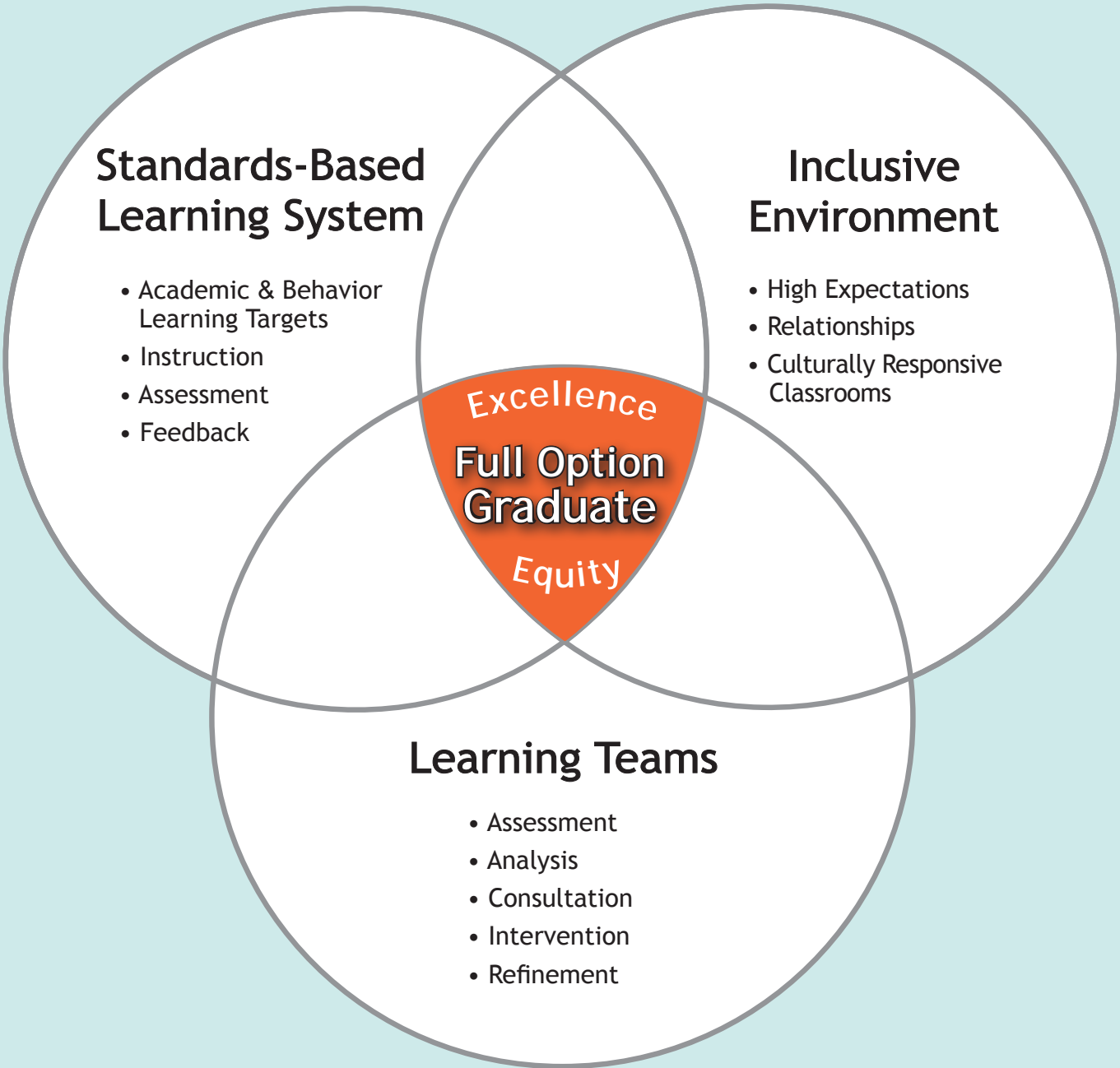
OUR VALUES

- Rigorous Scholarship
- Open & Purposeful Communication
- Diversity
- Sustainability
- Accountability

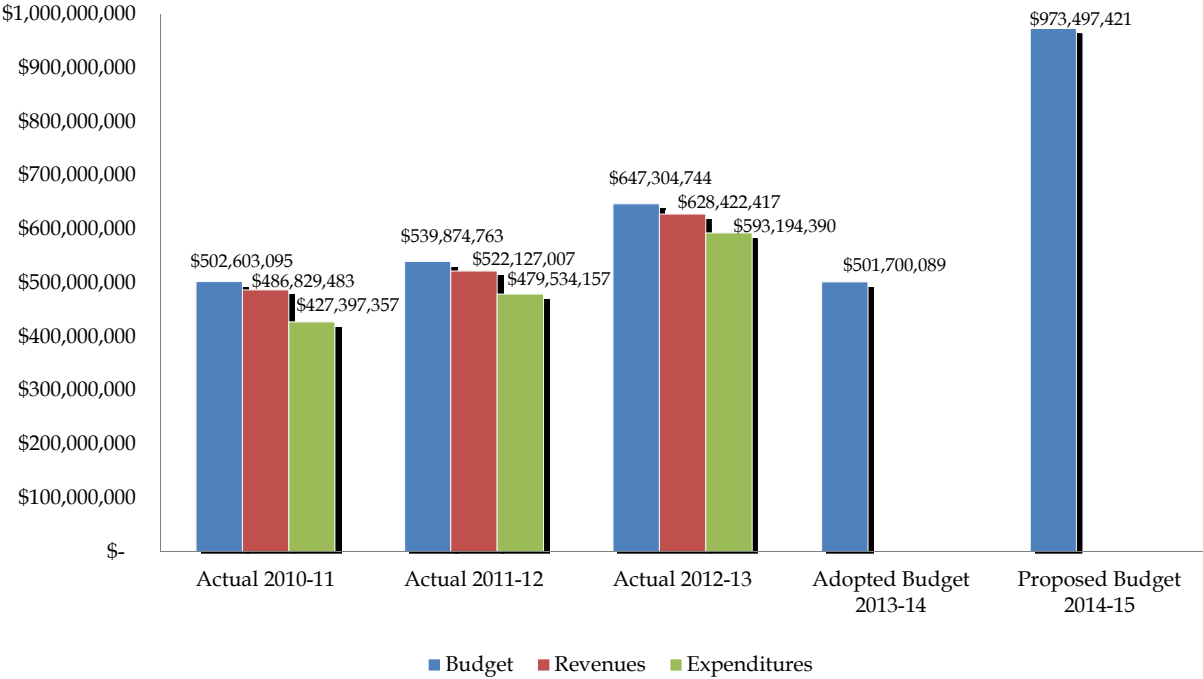
“Don’t compare locally. Define excellence nationally or internationally.” – Intel Parent

Beaverton School District Achieving Equity Through Excellence

Student achievement belongs to each student and will not be predicted by race, ethnicity, family economics, mobility, gender, disability, or initial proficiency - *BSD Vision for Equity*



Beaverton School District Summary of Revenues & Expenditures All Funds



Total revenue and expenditures for all funds have increased by \$471.8 million from 2013-14 to 2014-15. The most significant changes have been an increase in General Fund due to increased state and local funding for operations, and an increase in Capital Projects Fund for construction and equipment in anticipation of the passage of the bond measure on the May 20, 2014 ballot.

Over the past five years, all fund budgets have increased by \$470.9 million. The areas of greatest change are the General Fund and Capital Projects Fund for the above reasons.

Source: District financial records

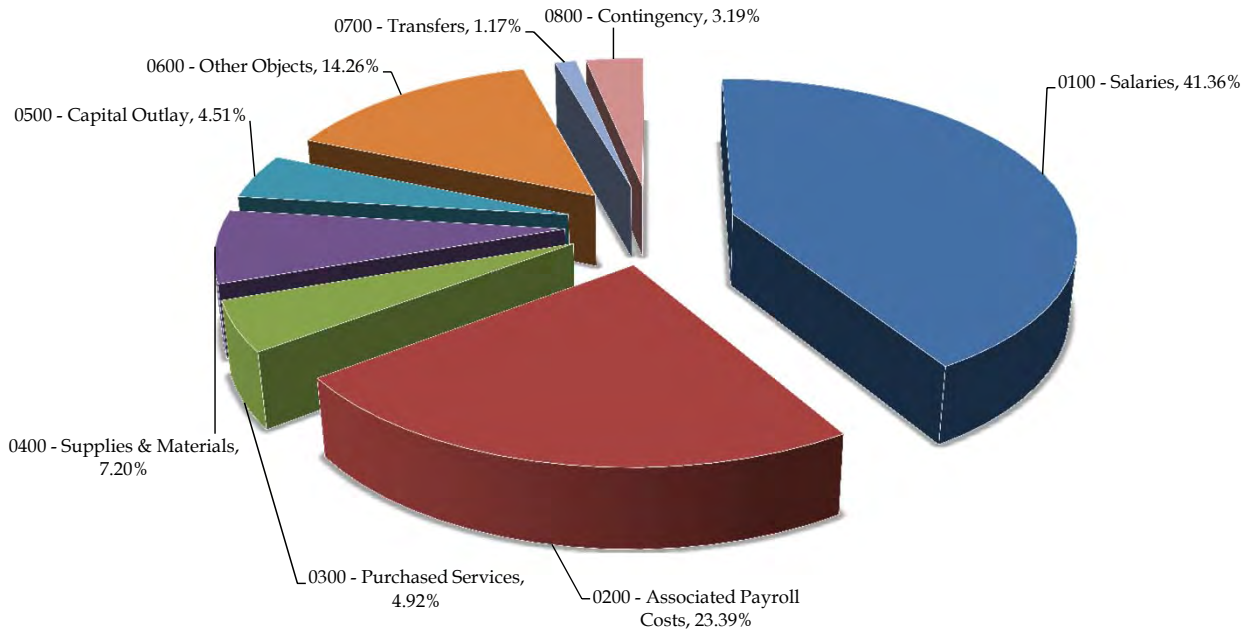
**BEAVERTON SCHOOL DISTRICT
SUMMARY BY FUND
FOUR YEARS ADOPTED BUDGETS AND CURRENT 2015 PROPOSED BUDGET**

| | Adopted Budget 2010-2011 | Adopted Budget 2011-2012 | Adopted Budget 2012-2013 | Adopted Budget 2013-2014 | Proposed Budget 2014-2015 |
|-----------------------------------|---|---|---|---|--|
| 100 General Fund | \$ 309,752,796 | \$ 326,233,842 | \$ 304,276,502 | \$ 346,039,337 | \$ 385,851,012 |
| Other Funds: | | | | | |
| 220 Student Body Fund | 10,700,000 | 10,700,000 | 10,700,000 | 10,700,000 | 10,700,000 |
| 230 Special Purpose Fund | 2,662,405 | 3,295,454 | 5,112,312 | 5,112,312 | 5,135,493 |
| 240 Categorical Fund | 7,842,024 | 5,787,000 | 3,852,000 | 2,052,000 | 875,000 |
| 250 Pension Fund | 824,224 | 1,777,925 | 2,002,500 | 1,055,500 | 779,475 |
| 270 Grant Fund | 45,721,050 | 31,726,912 | 27,585,048 | 26,406,635 | 26,089,494 |
| 280 Long-Term Planning Fund | 1,991,501 | 1,630,034 | 1,642,577 | 1,747,600 | 1,747,600 |
| 290 Nutrition Services Fund | 13,192,255 | 14,078,610 | 16,502,731 | 16,921,581 | 17,942,872 |
| 300 Debt Service/Gen Ob Bond Fund | 46,764,588 | 96,043,741 | 228,932,915 | 50,044,937 | 33,198,528 |
| 301 Debt Service/Lease Purch Fund | 2,101,700 | 1,966,646 | 1,154,834 | 552,613 | 400,778 |
| 302 Debt Service/PERS UAL Fund | 11,327,953 | 11,782,614 | 12,256,003 | 12,745,146 | 13,252,102 |
| 303 Debt Service/2009 FFCO | 1,580,863 | 2,019,213 | 1,838,963 | 1,653,313 | 1,474,013 |
| 400 Capital Projects Fund | 40,906,178 | 25,720,000 | 22,592,000 | 18,903,000 | 467,246,000 |
| 611 Insurance Reserve Fund | 3,676,793 | 4,104,389 | 6,306,389 | 5,136,209 | 5,787,797 |
| 612 Workers Compensation Fund | 2,721,996 | 2,108,176 | 1,900,000 | 2,076,140 | 2,617,257 |
| 614 Printing Services Fund | 482,466 | 555,000 | 250,000 | 153,766 | 0 |
| 700 Scholarship Fund | 354,303 | 345,207 | 400,000 | 400,000 | 400,000 |
| | <u>\$ 502,603,095</u> | <u>\$ 539,874,763</u> | <u>\$ 647,304,774</u> | <u>\$ 501,700,089</u> | <u>\$ 973,497,421</u> |

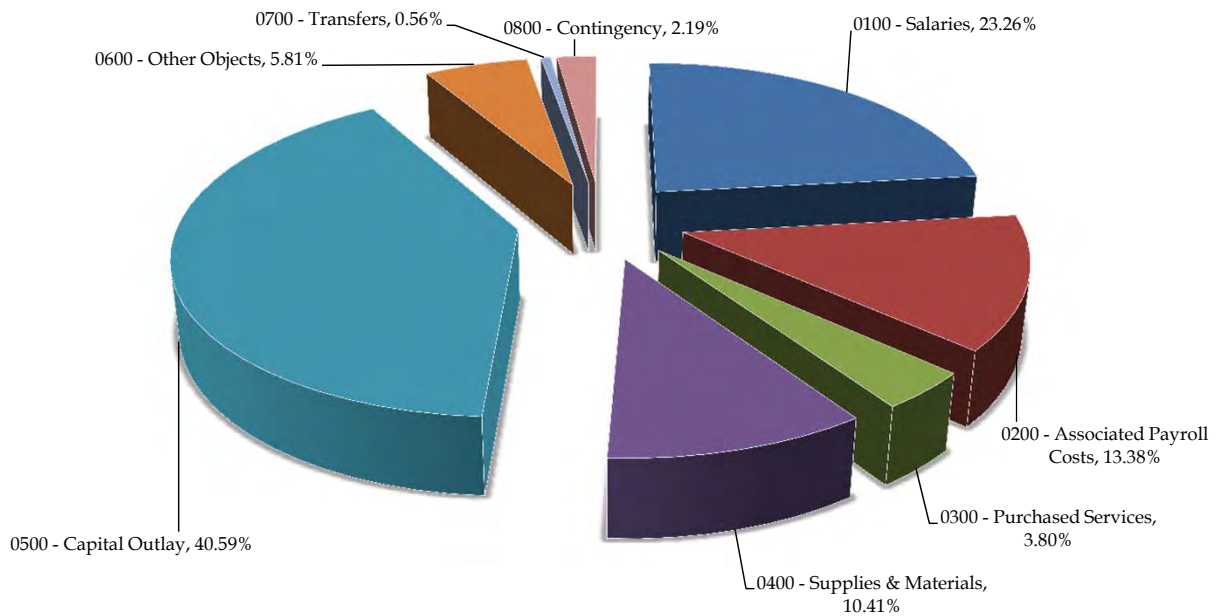
Note: Minor differences are due to rounding.

Beaverton School District Expenditures by Object All Funds

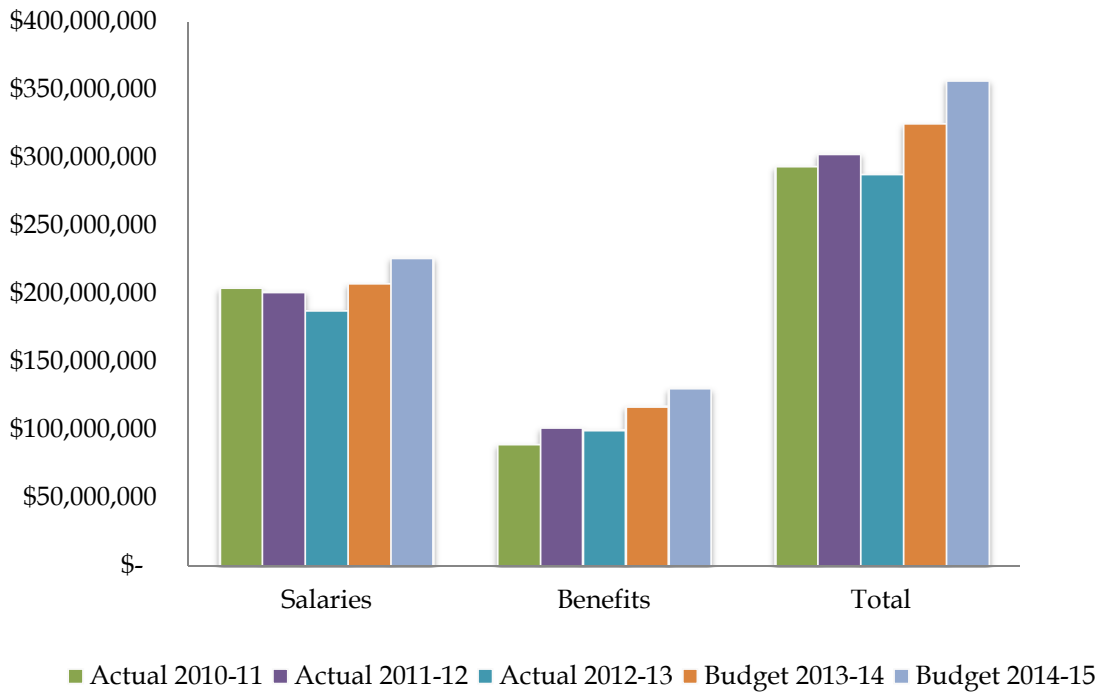
2013-14 Adopted Budget



2014-15 Proposed Budget



Beaverton School District All Funds Salaries & Benefits History and Budget

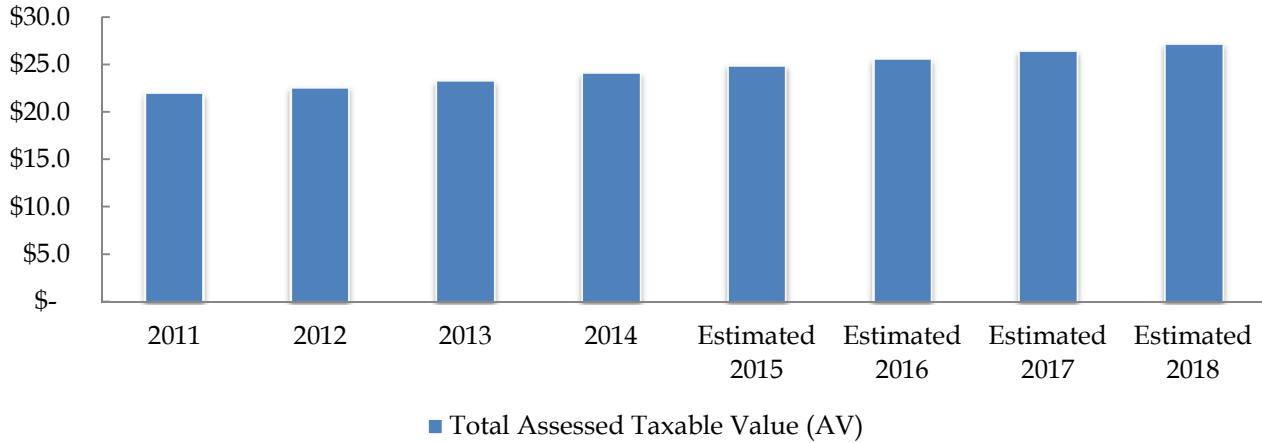


A significant increase of funding from the state level and the passage of a local option levy have increased positions and salaries in all funds by 9.1% from 2013-14 to 2014-15. In the same time period, benefit costs have increased by 11.0% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2014-15 have increased 9.8% from the prior year.

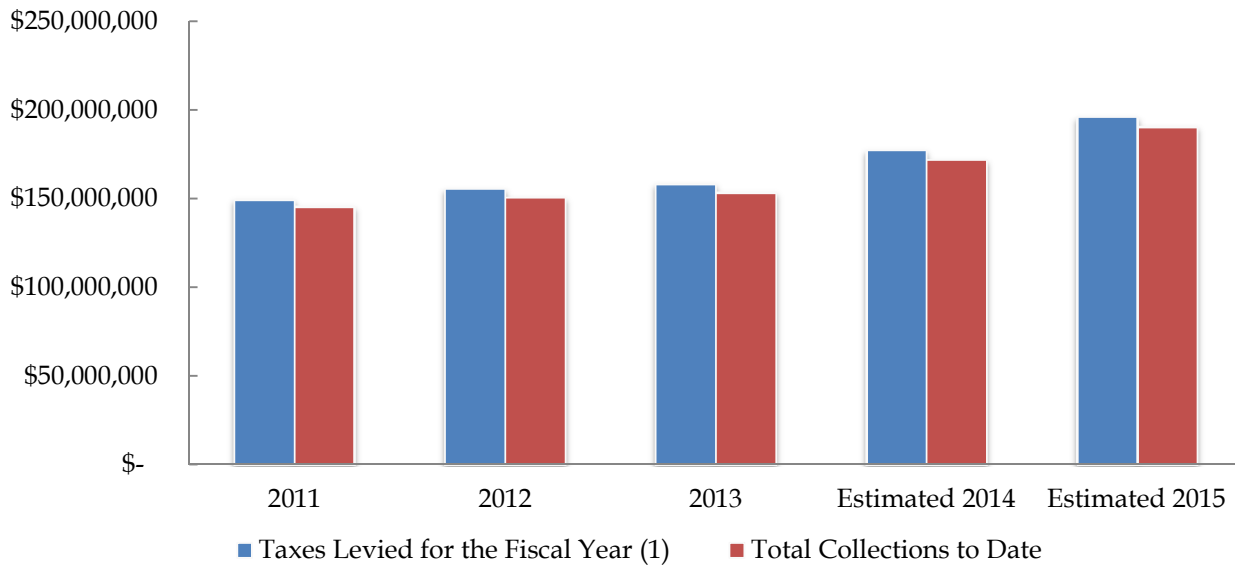
Comparing costs over the last five years, salaries have increased 10.9% while benefits have increased 45.9%. Overall, salary and benefit costs have increased by 21.5% in the last five years.

ASSESSED VALUE AND PROPERTY TAX SUMMARIES

Assessed Value of Taxable Property *(in billions)*



Property Tax Levies and Collections

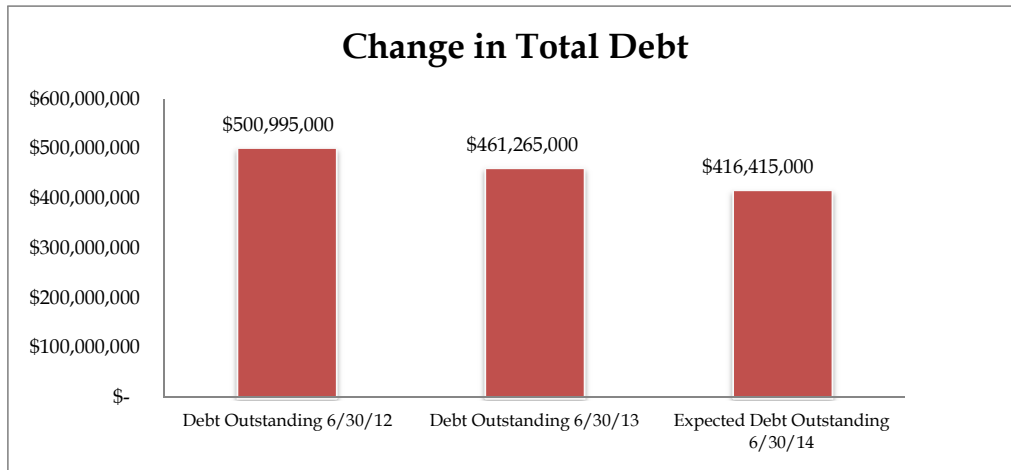


(1) Amounts are based upon the tax collection year July 1 to June 30.

The permanent and local option tax rates 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.

DEBT SUMMARY

| Issue Date | Original Issue | Principal | | | Outstanding at June 30, 2014 | Interest Rates |
|--|----------------|------------------------------|-------------|----------------------|------------------------------|----------------|
| | | Outstanding at June 30, 2013 | Additions | Reductions | | |
| General Obligation Bonds: | | | | | | |
| October 21, 2004 | \$ 104,530,000 | \$ 11,090,000 | \$ - | \$ 11,090,000 | \$ - | 4.50 - 5.00% |
| November 10, 2005 | 49,470,000 | 21,160,000 | - | 16,160,000.00 | 5,000,000 | 5.00 % |
| January 24, 2007 | 149,090,000 | 18,000,000 | - | 4,800,000.00 | 13,200,000 | 4.13 - 5.00% |
| April 2, 2009 | 42,810,000 | 28,920,000 | - | - | 28,920,000 | 3.00 - 5.00% |
| August 25, 2011 | 42,175,000 | 35,190,000 | - | 5,425,000.00 | 29,765,000 | 5.00 % |
| December 11, 2012 | 33,075,000 | 32,500,000 | - | 1,160,000.00 | 31,340,000 | 0.36 - 1.72% |
| December 11, 2012 | 126,325,000 | 126,035,000 | - | 700,000.00 | 125,335,000 | 1.75 - 4.00% |
| | | <u>272,895,000</u> | <u>-</u> | <u>39,335,000</u> | <u>233,560,000</u> | |
| Limited Tax Pension Obligation Bonds: | | | | | | |
| June 21, 2005 | 189,935,000 | 168,195,000 | - | 4,820,000 | 163,375,000 | 4.30 - 4.76% |
| Full Faith and Credit Obligation Bonds: | | | | | | |
| March 19, 2009 | 22,650,000 | 20,175,000 | - | 695,000 | 19,480,000 | 2.50 - 5.13% |
| Total G.O. and Pension Bonds | | <u>\$ 461,265,000</u> | <u>\$ -</u> | <u>\$ 44,850,000</u> | <u>\$ 416,415,000</u> | |

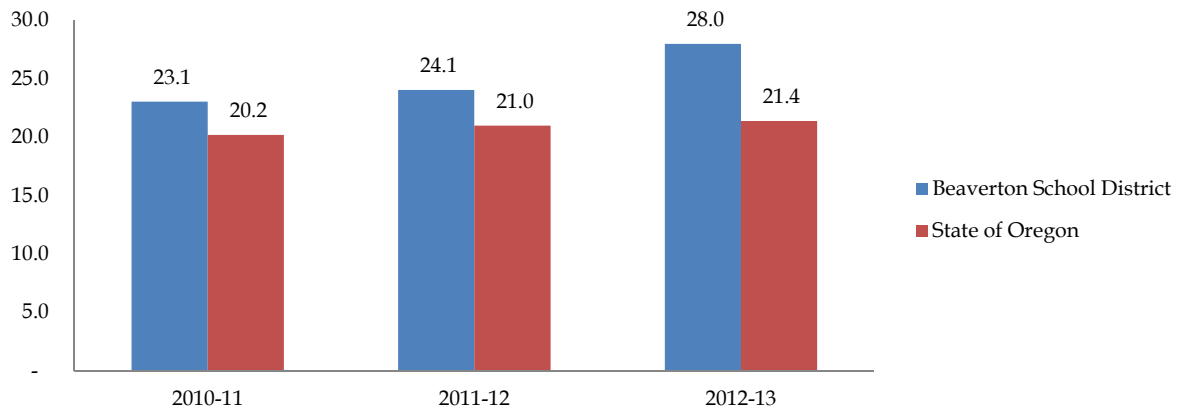


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the General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

BENCHMARK DATA

The average student-teacher ratio includes all teachers by FTE - elementary (music, art and physical education) specialists in addition to the individual classroom teachers - whereas a calculation of average class size would only include individual classroom teachers.

Kindergarten Student-Teacher Ratios



Elementary Student-Teacher Ratios

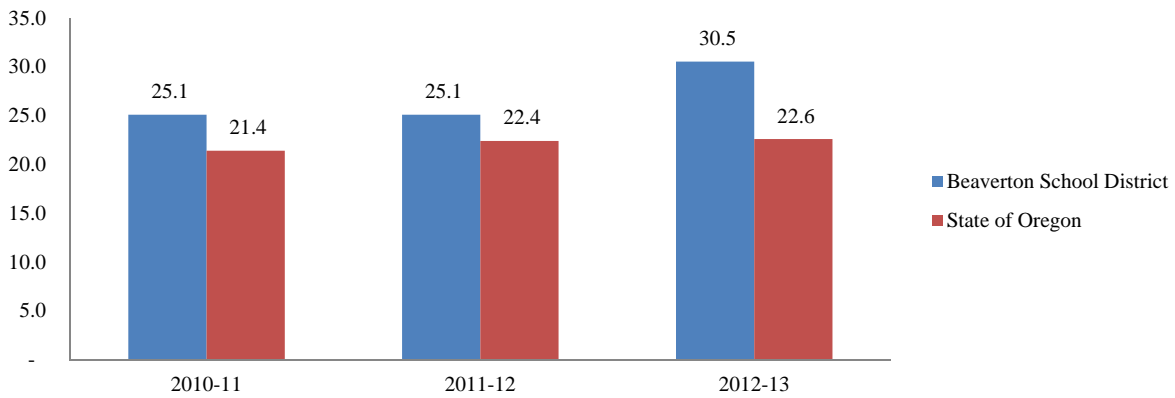


BENCHMARK DATA

Middle School Student-Teacher Ratios



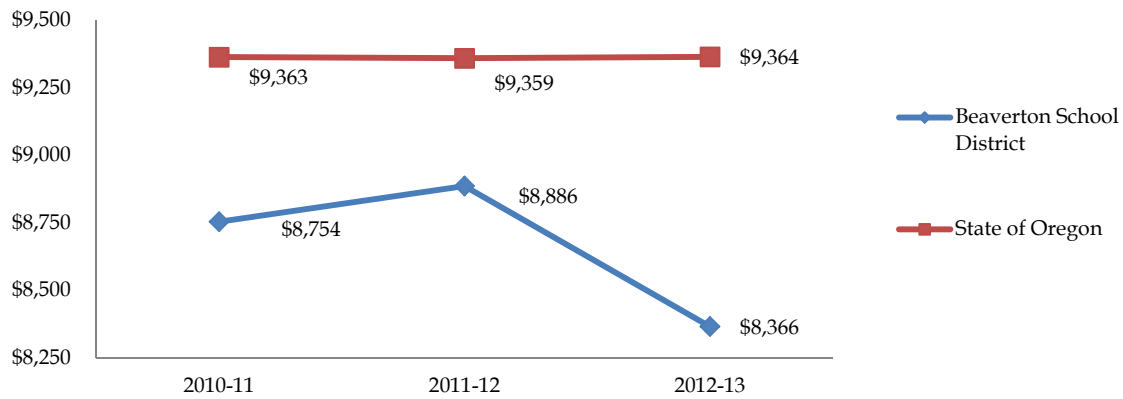
High School Student-Teacher Ratios



BENCHMARK DATA

Actual expenditures for operating funds (General, Special Revenue, Enterprise and Food Services Funds) per student based on enrollment as of October 1 of each year.

Per Pupil Operating Expenditures

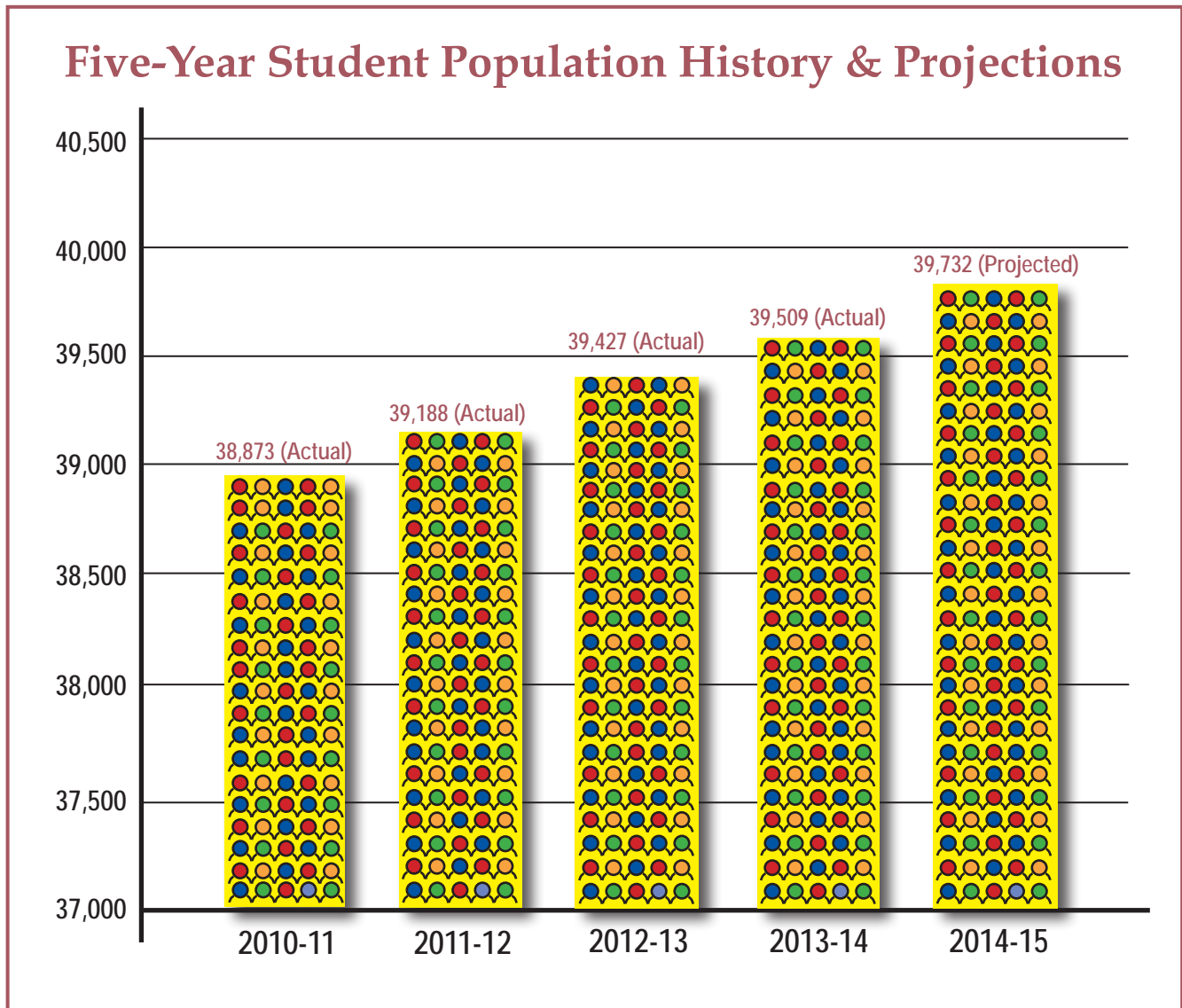


STUDENT ENROLLMENT HISTORICAL AND PROJECTED

The District's adopted budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number and type of students enrolled.

The District's 2014-15 budget projection includes an enrollment increase of 223 students from September of 2013 with increases at all levels. Student population is expected to increase as the State economy improves.

The following graph displays student population for five years based on actual enrollment as of September 30, each year, and projected enrollment for one year.



Actual enrollment figures are taken from the September 30 Enrollment Summary.

BUDGET COMMITTEE 2014-15

| Zone | Board Member | Board Term Expires | Committee Member | Committee Term Expires |
|------|--------------------------|--------------------|-------------------|------------------------|
| 1 | Susan Greenberg | 6/30/2017 | Tim Garey | 6/30/2014 |
| 2 | Anne Bryan | 6/30/2017 | Simer Singh | 6/30/2014 |
| 3 | Mary VanderWeele - Chair | 6/30/2015 | Carrie Anderson | 6/30/2015 |
| 4 | Donna Tyner | 6/30/2017 | Cindy Owen | 6/30/2016 |
| 5 | LeeAnn Larsen | 6/30/2017 | Kim Overhage | 6/30/2015 |
| 6 | Jeff Hicks - Vice Chair | 6/30/2015 | Gerardo Ochoa | 6/30/2015 |
| 7 | Linda Degman | 6/30/2015 | Evelyn Brzezinski | 6/30/2013 |

Administrative Staff

Jeff Rose - Superintendent

Carl Mead - Deputy Superintendent of Teaching & Learning

Ron Porterfield - Deputy Superintendent of Operations & Support Services

Maureen Wheeler - Public Communication Officer

Maureen Callahan - Chief Academic Officer

Claire Hertz - Chief Financial Officer

Sue Robertson - Chief Human Resources Officer

Steve Langford - Chief Information Officer



Association of School Business Officials International



This Meritorious Budget Award is presented to

BEAVERTON SCHOOL DISTRICT 48J

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

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



A handwritten signature in black ink, reading "Ron McCulley".

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Beaverton School District 48J

Oregon

For the Fiscal Year Beginning

July 1, 2013

Executive Director



Organizational Section



■ WE INNOVATE ■



WE EXPECT EXCELLENCE

WE
are the
Beaverton
School
District

WE EMBRACE EQUITY



■ WE COLLABORATE ■



Organizational Section

**BEAVERTON SCHOOL DISTRICT
2014-15 PROPOSED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
TABLE OF CONTENTS**

| | |
|---|----|
| The District and the Community | 27 |
| Oregon Green Schools | 29 |
| District Overview & Budget Process | 30 |
| The Budget Process: Requirements of Oregon Budget Law | 33 |
| Measures and Levies | 34 |
| Key Factors in Budget Development for 2014-15 | 36 |
| Vision, Mission and Goals | 37 |
| Full Option Graduate Profile | 38 |
| Organizational Chart 2013-14 | 39 |
| Relationship Between Departments & Funds | 40 |
| School Board Policies | 41 |
| Beaverton School District Financial Goals for 2014-15 | 46 |
| School Board Zone Map | 47 |
| 50 Years of Educational Excellence & Achievement | 48 |



THE DISTRICT AND THE COMMUNITY

DISTRICT PROFILE – Beaverton School District is the third largest district in the state of Oregon with just over 39,000 students enrolled. The District offers 51 schools and two charter schools to its diverse population. On average, the students of the District exceed the statewide test score averages and District schools receive positive ratings based on Oregon’s state education standards. The District’s dropout rates have continued to decline in the past decade and are lower than the state dropout rates. The success of the District’s educational program is the result of the support and involvement of parents, students, District staff and the community.

The District, which was formed in 1960 following a successful vote for unification of twelve elementary school districts and one high school district, began with 24 schools and an enrollment of 9,912 students. The Beaverton School District covers approximately 57 square miles in Washington and Multnomah Counties. The District is located predominantly in Washington County and serves the residents of the City of Beaverton and various outlying towns and municipalities. The District celebrated 50 years in 2010 and is now one of the largest districts in the state with an enrollment that has quadrupled.

Beaverton School District now has thirty elementary schools, three K-8 schools, eight middle schools, five high schools and five middle/high option schools. The percentage of minority students in the District is 49.2%. The largest minority student group is Latinos followed by Asian Americans. There are 94 different primary languages spoken in students’ homes.

The District employs nearly 4,000 people, of which 54.6% of these employees are teachers and other



certified staff. The number of teachers with a master’s degree or higher in the District is 86.0%. Beaverton teachers have an average overall teaching experience of 17.35 years and an average of 13.51 years of experience in the District.

The Beaverton School District Board, elected by a majority of the voting electorate, is the governing body responsible for the District’s public 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.

COMMUNITY – The City of Beaverton and surrounding unincorporated Washington County making up the District’s community, is full of opportunities to get out and explore the great



outdoors, is one of the most ethnically diverse regions in Oregon, and is one of the most affordable communities in the area due to its wide diversity of housing. Beaverton has also been recognized as one of the safest cities in the Pacific Northwest for the past three consecutive years and one of the best places to raise kids by BusinessWeek magazine. Most recently, the city was awarded the 2012 Mayors’ Climate Protection Award from the U.S. Conference of Mayors. It was one of just four cities of its size recently recognized as a “Smarter City” energy leader by the Natural Resources Defense Council and one of the 100 Best Places to Live in America by Money magazine. Beaverton was named an All-America City finalist, one of the top 25 Suburbs for Retirement by Forbes.com, and one of the 100 Best

Walking Cities in America by Prevention magazine, among many other recognitions.

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

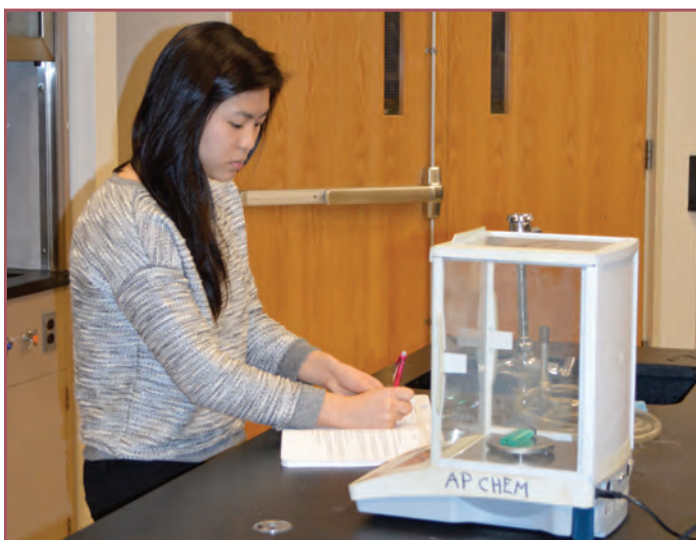
The area's current economic base includes electronics, manufacturing, construction, food processing, agriculture and timber. Of the approximately 36,900 employee high-tech industry jobs in Oregon, Washington County accounted for approximately 27,400 or 74.3% in the period ended June 30, 2013. Among the major electronics firms located in Washington County are Intel, Tektronix and Maxim Integrated Products.

Nike, an athletic footwear and apparel manufacturer, is a major manufacturing employer in the Beaverton area. Its 176-acre world headquarters campus is located in Washington County, and according to the Beaverton Chamber of Commerce, it is Washington

County's third leading employer with approximately 7,000 employees. The world headquarters for Columbia Sportswear is also located in Washington County.

The Portland-Vancouver PMSA relies heavily on manufacturing and high technology industries, businesses that have been weakened by the slowdown in their industry. According to the Oregon Employment Department, at the end of June 2013, the Portland-Vancouver PMSA unemployment rate was 8.4%, as compared to the Oregon unemployment rate of 8.4% and the nation's rate of 8.4%. As of June 30, 2012, the Portland-Vancouver PMSA rate was 8.2%, Oregon rate was 8.6% and national unemployment rate was 8.4%.

The population within the District boundaries has increased 12.1% from 2004 to 2013 which is slightly higher than the 11.1% student enrollment increase in the same time period. Personal income data for 2012 was released in fall of 2013 by the US Department of Commerce, Bureau of Economic Analysis. Total personal income for Washington County increased 37.8% from 2002 to 2012. The 2012 total personal income of \$24.3 billion ranked second in the state and accounted for 15.9% of the state total. In 2012 Washington County's per capita personal income was the third highest in the state at \$44,396, 113% of the state average of \$39,166. In 2002, the per capital personal income for Washington County was \$32,269, which ranked third in the state.



BEAVERTON SCHOOL DISTRICT OREGON GREEN SCHOOLS

The Oregon Green Schools Association (OGS) is a non-profit organization that provides assistance to Oregon schools in their quest for conserving resources. OGS offers a framework for schools to create resource conservation programs unique to their needs, while Regional Coordinators provide technical assistance and recognition of their efforts. Schools may apply for three levels of progressive certification, Entry, Merit, and Premier, each requiring greater commitment and action from the school community. The term of certification is for three years, allowing schools time to accomplish identified goals and gain program strength.

Becoming an Oregon Green School involves conducting waste and energy audits, performing outreach within the school and to surrounding communities, and actively participating in reducing the use of resources. Beaverton School District encourages schools to participate in the Oregon Green School program and currently has 24 schools OGS certified. Each of these school communities is paving the way toward a more sustainable future.

| Beaverton School District's Oregon Green Schools | | | |
|---|----------------------------|-------------------------------|------------------------|
| | Certification Level | Original Certification | Expiration Date |
| Elementary Schools | | | |
| Bonny Slope | Merit | April 2009 | June 2016 |
| Chehalem | Entry | June 2013 | June 2016 |
| Findley | Merit | January 2009 | May 2016 |
| Fir Grove | Entry | June 2006 | September 2015 |
| Hiteon | Entry | April 2011 | April 2014 |
| Jacob Wismer | Merit | February 2007 | April 2016 |
| Kinnaman | Entry | May 2006 | March 2015 |
| McKinley | Merit | April 2006 | March 2015 |
| Nancy Ryles | Merit | April 2008 | April 2014 |
| Oak Hills | Entry | April 2010 | May 2016 |
| Raleigh Hills | Entry | February 2013 | February 2016 |
| Raleigh Park | Merit | May 2006 | June 2015 |
| Ridgewood | Merit | April 2008 | February 2017 |
| Terra Linda | Entry | March 2006 | April 2015 |
| Vose | Premier | May 2006 | May 2015 |
| West Tualatin View | Entry | April 2013 | April 2016 |
| Middle Schools | | | |
| Cedar Park | Merit | March 2006 | July 2014 |
| Highland Park | Entry | February 2006 | May 2015 |
| Stoller | Entry | May 2010 | May 2016 |
| Whitford | Entry | June 2011 | June 2014 |
| High Schools | | | |
| Southridge | Premier | March 2005 | August 2015 |
| Westview | Entry | May 2011 | May 2014 |
| Option Schools | | | |
| ACMA | Entry | January 2010 | June 2016 |
| ISB | Entry | February 2007 | May 2016 |

DISTRICT OVERVIEW AND BUDGET PROCESS

Reporting Entity

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

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide service 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.

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

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and services analysis. In addition, explanations are available for significant variances which exist between the 2013-14 and 2014-15 budgets.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English as a second language, poverty, foster care and pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

Other Funds include:

Student Body Fund – Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and



fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year end.

Special Purpose Fund – Accounts for the District's individual school activity programs. The major sources of revenue are contributions, fundraising and miscellaneous revenue.

Categorical Fund – Accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. Revenue sources include funds received through various Oregon Department of Education grants and State lottery grants.

Pension Fund – Accounts for the accumulation of resources to be used for payments to retired employees who earned supplemental early retirement stipends and post-employment health care benefits. If necessary, resources are contributed by the District's General Fund at actuarially determined amounts.

Grant Fund – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

Long-Term Planning Fund – Accounts for funds accumulated for capital equipment replacement, and sustainability of District instructional programs. Revenue resources include transfers from other funds and state and local sources.

Nutrition Services Fund – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

Debt Service Funds – Accounts for the District’s payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations, Full Faith and Credit Obligations (FFCO) and school bus lease-purchases. The District maintains separate funds for each of these categories. GO bonds allow the District to finance capital projects such as the construction of new schools. 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 were issued to finance capital projects and purchase particulate filters for buses. In addition, the District has entered into lease-purchase agreements for the acquisition of buses for student transportation.

Capital Projects Fund – Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment. Principal revenue sources are proceeds from the sale of General Obligation bonds and interest earnings.

The Capital Budget has been prepared in anticipation of the passage of a \$680 million bond measure approved to be put on the May 20, 2014 ballot by the



School Board. The bond will provide funds for repairs, construction and improvements over a projected eight-year period. This bond program addresses needs that have accumulated since the completion of the prior bond program in 2010, plus forecasted requirements through 2022. Execution of this capital program will be initiated in the 2014-15 budget year. 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.

Printing Services Fund – This fund was closed as of June 30, 2013. All activity ceased June 30, 2012 and remaining assets were transferred to the General Fund on July 1, 2013.

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 trust and fund-raising agreements.

Measurement Focus and Basis of Accounting

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types and private purpose trust fund are budgeted by major function in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, and administrative expenses.

THE BUDGET PROCESS

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

Preparation of the budget involves many steps and months of work by District staff. This is completed using the Board approved budget process.

An Internal Budget Team is created comprised of Elementary, Middle, & High school principals, BEA/Teacher Representative, OSEA Representative, and District administrators. The Internal Budget Team serves as a source of information for the Budget Committee. The Internal Budget Team works to build a comprehensive budget and budget message corresponding to the Strategic Plan, student outcomes, School Board policies and priorities and input from community survey and listening sessions. This process entails starting with graduation requirements, and state and federal parameters with the team focusing on building a budget based on what is required, what we know as educators, and other considerations corresponding to the priority data received from the Board and the community.

The Superintendent holds Budget Listening Sessions in January and February with a brief presentation to inform the public about the budget process and its correlation to the priorities established by the community and School Board. The Listening Sessions are facilitated by School Board and the Internal Budget Team members. These sessions provide the public with an opportunity for dialogue and to learn about the District's challenges.

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



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

Once a document is given to the Budget Committee, citizens may obtain a copy by calling (503)591-4262.

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 at the June business meeting.

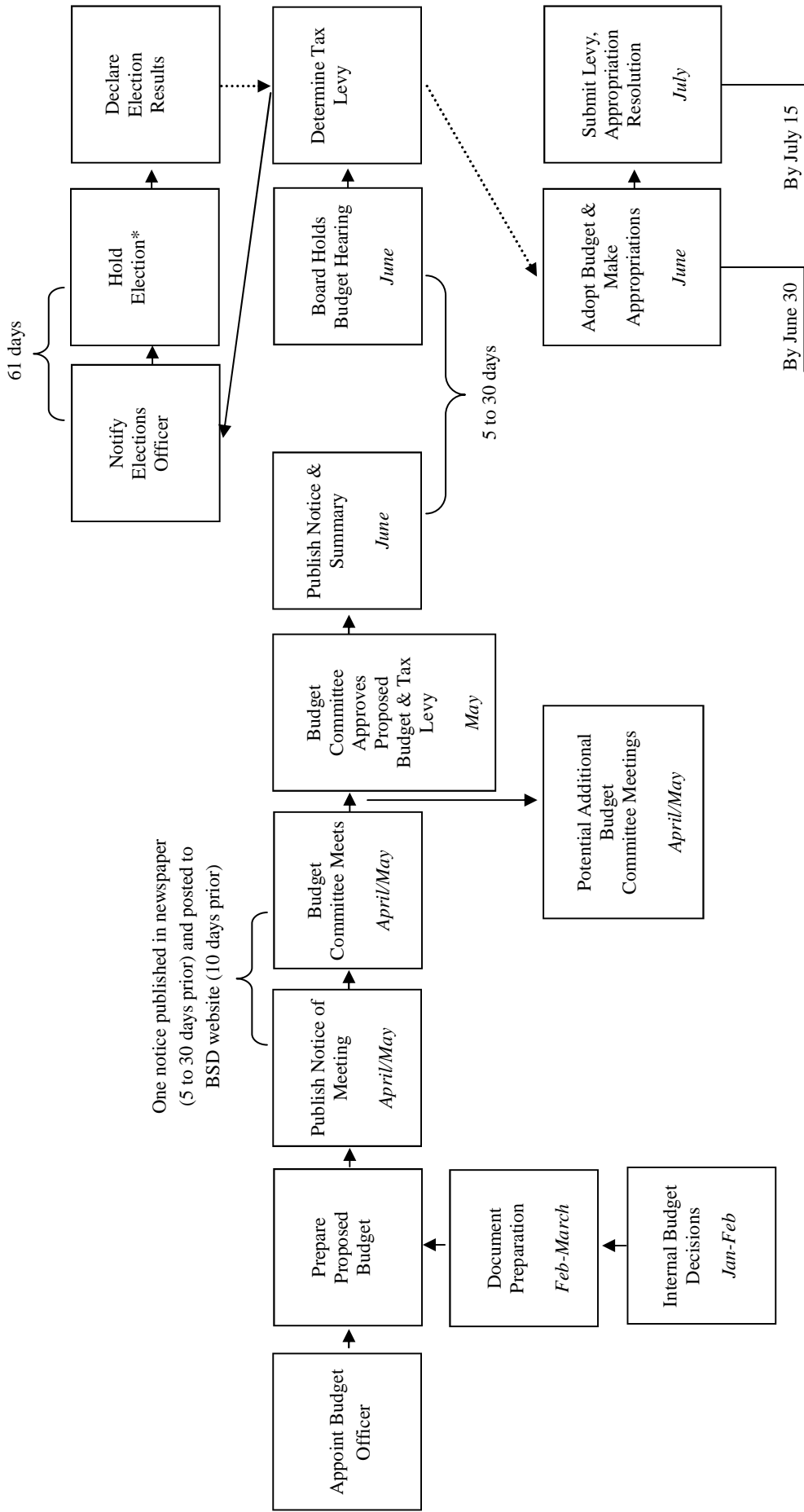
SUPPLEMENTAL BUDGETS

If the school 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 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

The Budget Process: Requirements of Oregon Budget Law

Beaverton School District Activity or Dates in Italics



* Elections may be held earlier

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 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original 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 valued 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.

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 either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

Voters passed a five year local option levy May 21, 2013 election for a \$1.25/\$1,000 of assessed value

of property.

GENERAL OBLIGATION BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies or bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining "capital costs" as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

The School Board has authorized a \$680 million bond measure to be placed on the May 20, 2014 ballot that would provide funds for repairs, construction and improvements over a projected eight-year period.

Key Factors in Budget Development for 2014-15

The overarching factors affecting development of the 2014-15 budget were the Oregon economic outlook, SSF funding increase, Washington County Gain Share and Local Option Levy increase. These revenue increases allowed the Internal Budget Committee to differentiate resource allocation to schools based on the District's goal and pillars of learning while maintaining expected contractual salary and benefit expense increases.

Other key factors:

- All employee group contracts were negotiated during the budget process and were not complete at the time of the Proposed Budget. Assumptions were made for increases to salary schedules, health insurance, length of contract year and step increases.
- The School Board has authorized a \$680 million bond measure to be placed on the May 20, 2014 ballot that would provide funds for repairs, construction and improvements over a projected eight-year period.

VISION, MISSION AND GOALS

WE are the Beaverton School District.

For Beaverton students to lead full and successful lives, we need to expand and strengthen the definition of “WE.” Education isn’t something “they” – the teacher and student in a school building – are solely responsible for doing. There is a role for everyone to play in Beaverton public schools. Together **WE** are stronger. **WE** share a vision for education – a culture of thinking that promotes high expectations for all students to thrive, contribute and excel. Our community depends on our students’ success.

WE Believe in the Beaverton School District

Our Vision

Every Beaverton student EXCELS. All students earn a high school diploma and are prepared for post high school learning.

Our Mission

To engage our students in rigorous and joyful learning experiences that meet their individual needs and help them reach their full potential.

Our Values

- Rigorous Scholarship
- Open & Purposeful Communication
- Diversity
- Sustainability
- Accountability

Our Goal

Our goal is for every student to graduate with many options and be prepared to:

THINK:

Creatively & Critically

KNOW:

Master Content

ACT:

Self Direct & Collaborate

GO:

Navigate Locally & Globally

Our Pillars of Learning

WE EXPECT EXCELLENCE

- The road to higher education begins in kindergarten.
- We have the best teachers. They are supported and accountable.
- Individual student growth is monitored and communicated.



WE INNOVATE

- Adults adjust and adapt to the learning needs of students and the evolving economy.
- Technology and the arts are fundamental and integrated.



WE EMBRACE EQUITY

- Student success will not be predicted based on race, language, gender or sexual orientation.
- Diversity and bilingualism are honored as assets.



WE COLLABORATE

- No one teaches or learns in isolation.
- Relationship and engagement with parents and community is inclusive, direct and honest.



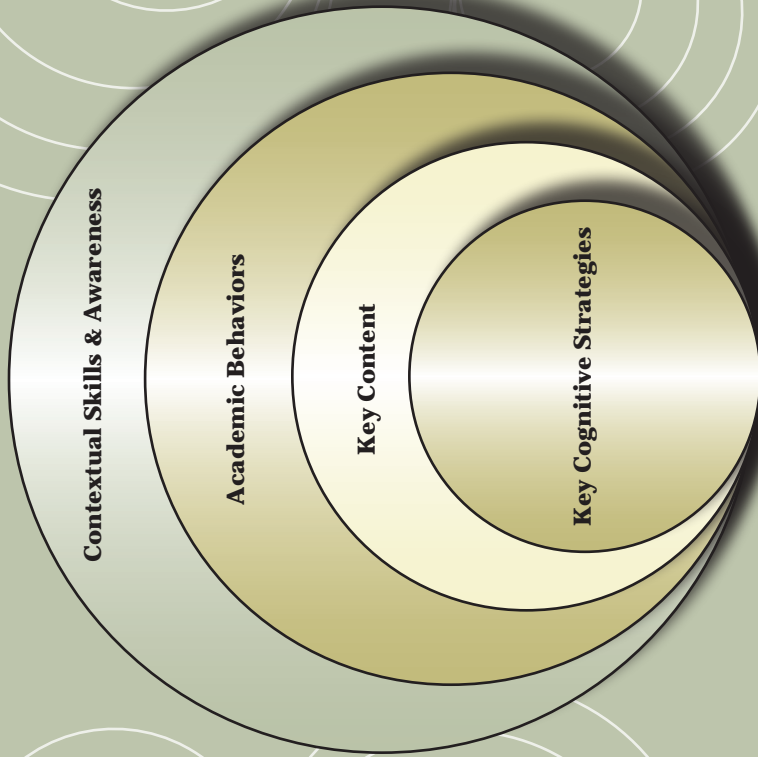
College & Career Readiness: The acquisition of the knowledge, skills and behaviors a student needs to enroll and succeed in credit-bearing, first-year courses at a postsecondary institution (such as a two- or four-year college, trade school, or technical school) without the need for remediation.

CONTEXTUAL SKILLS & AWARENESS

- Students possess the required knowledge to understand how college and the workplace operate as systems and cultures.
- Students have the knowledge necessary to make sound financial decisions.
- Students know how to successfully transition to independent and healthy living.
- Students possess the civic and social skills to successfully navigate within, and contribute to, our society and culture both locally and globally.
- Students are able to use technology to learn, live and work.

ACADEMIC BEHAVIORS

- Students are able to actively monitor, regulate, evaluate, and direct their own thinking.
- Students possess the necessary study, personal management, and teamwork skills to be successful in a college and work environment.



KEY CONTENT

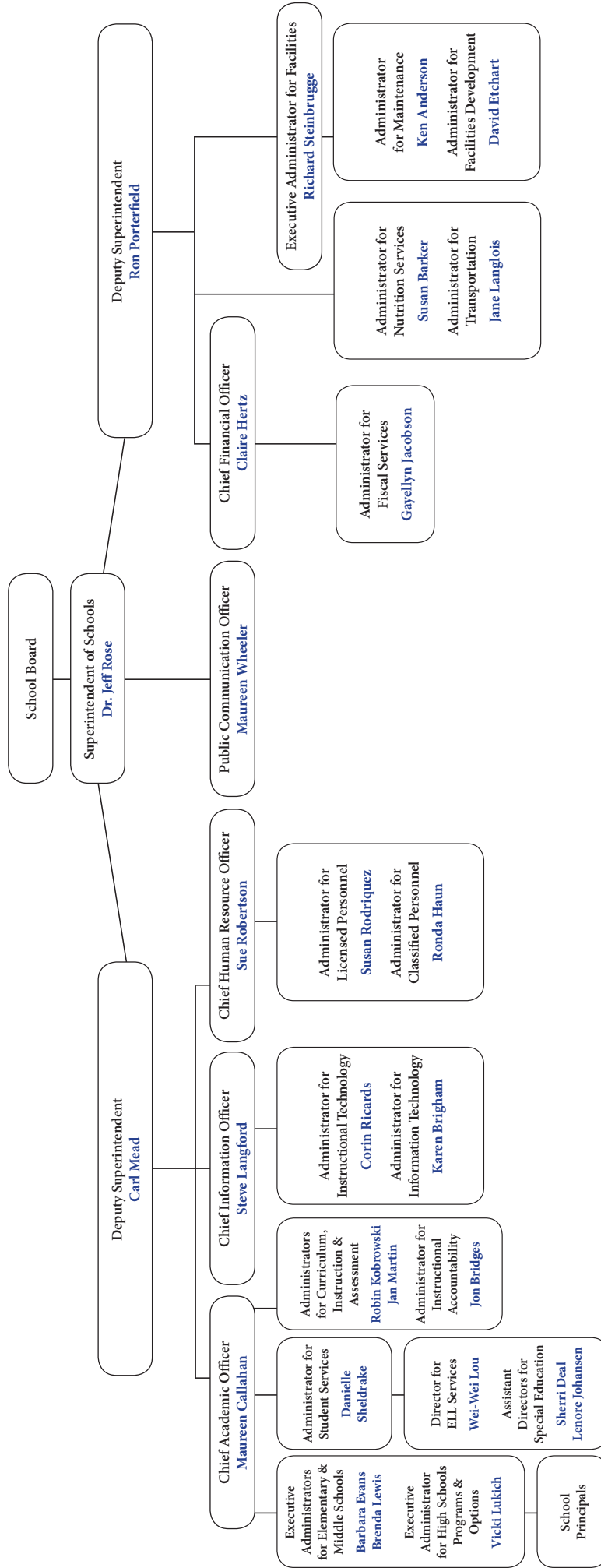
- Writing: Students are able to present arguments clearly, substantiate each point, and utilize the basics of a style manual when constructing a paper. Students demonstrate proficiency in variety of writing modes.
- Research: Students are able to evaluate the appropriateness of a variety of source material and synthesize and incorporate the material into a paper or report.
- Students will demonstrate proficiency in learning targets in the following courses: English, Math, Science, Social Studies, Health and Wellness, and the Arts.
- Students will demonstrate global literacy and proficiency in a World Language as defined by the OUS freshmen admissions requirements.

KEY COGNITIVE STRATEGIES

- Students will demonstrate proficiency in course-embedded learning targets in the following strategies:*
- *Analysis:* Students are able to identify and evaluate data, material, and sources for quality of content, validity, credibility, and relevance.
 - *Reasoning:* Students are able to construct a well reasoned argument and defend a point of view utilizing recognized forms of reasoning.
 - *Interpretation:* Students are able to analyze competing and conflicting descriptions of events and present orally or in writing a summary or evaluation of varied perspectives.
 - *Precision and Accuracy:* Students are able to recognize what type of precision is appropriate to specific tasks and subject areas.
 - *Problem solving:* Students are able to develop and apply multiple strategies to solve routine and complex problems.



Organizational Chart 2013-2014



(effective July 1, 2013)

BEAVERTON SCHOOL DISTRICT

RELATIONSHIP BETWEEN DEPARTMENTS & FUNDS

| | | <u>All Funds</u> |
|--------------------------|-----------|--|
| Superintendent | All Funds | Fund 100 - General Fund |
| Business Services | All Funds | Fund 220 - Student Body Fund Fund 230 - Special Purpose Fund |
| Public Safety & Security | Fund 100 | Fund 240 - Categorical Fund Fund 250 - Pension Fund Fund 270 - Grant Fund |
| Transportation | Fund 100 | Fund 280 - Long-Term Planning Fund Fund 290 - Nutrition Services Fund |
| Nutrition Services | Fund 230 | Fund 300 - Debt Service/General Obligation Bond Fund Fund 301 - Debt Service/Lease Purchase Fund |
| Community Involvement | Fund 100 | Fund 302 - Debt Service/PERS UAL Fund Fund 303 - Debt Service/2009 FFCO Fund |
| Teaching & Learning | Fund 100 | Fund 400 - Capital Projects Fund Fund 611 - Insurance Reserve Fund Fund 612 - Workers' Compensation Fund |
| Information & Technology | Fund 100 | Fund 614 - Printing Services Fund Fund 700 - Scholarship Fund |
| Facilities & Maintenance | Fund 100 | Fund 280 |
| Human Resources | Fund 100 | Fund 280 |
| Schools | Fund 100 | Fund 280 |

SCHOOL BOARD POLICIES

BEAVERTON SCHOOL DISTRICT

Code: DA
Adopted: 3/10/97

Code: DBA
Adopted: 12/13/93
Readopted: 3/10/97, 2/10/03, 8/27/12
Orig. Code: 3171

FISCAL MANAGEMENT GOALS

The Board will review the needs of the district annually, considering instruction, capital outlay, building improvements and adjustments to accommodate any growth or decline of student enrollment or district area. The Board encourages the input of staff, parents and members of the community as a part of the review and recommendation process. After due consideration of recommendations, the Board will adopt fiscal goals for the school year.

Legal Reference:
ORS 332.107

Code: DB
Adopted: 9/10/79
Readopted: 3/10/97, 5/9/05
Orig. Code: 3110

DISTRICT BUDGET

The budget shall serve as the financial plan of operation and the management guide for accomplishing the goals and objectives of the district.

In establishing the budget process the Board shall establish budget development guidelines, approve the budget calendar, appoint the budget committee membership and adopt the budget. The district may provide that the budget and budget documents be prepared on an annual or biennial basis.

The administration shall provide for the involvement of the community and staff in submitting the recommended budget document to the budget committee.

The district budget shall be prepared and authorized in full compliance with the Local Budget Law. The Chief Financial Officer for business shall be the budget officer.

Legal References:
ORS 294.305 - 294.565
ORS 328.542 - 328.565

GENERAL FUND CONTINGENCY AND RESERVES

The Board will require a minimum 5% appropriation¹ for contingency during the budget development process, and the Board directs the Superintendent to manage the adopted budget in such a way as to ensure an ending fund cash balance of at least five (5) percent of total actual revenues. By establishing an appropriation for contingency, the Board is directing the minimum ending fund balance will be at least equal to the amount of the appropriation for contingency.

The contingency appropriation is 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;
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.

During times of emergency or catastrophic events, the Board may approve action to reduce the contingency appropriation. The Board's authority will be limited to the currently adopted budget or a budget for the following fiscal year. Any proposal to

reduce the appropriation must include a “recovery plan” that demonstrates the Board and Superintendent’s commitment to restore the contingency appropriation.

Prior to the ending fund balance becoming less than projected, staff will notify the Board of the possibility the ending fund balance may fall below the minimum targeted level. The Board will approve any transfers from the appropriation for contingency.

¹ The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one or two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of the fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

Legal References:

- ORS 294.331 (18)
- ORS 294.371
- ORS 332.107
- ORS 294.305 - 294.565
- OAR 150 - 294.352(8)

Code: DBEA

Adopted: 3/8/93

Readopted: 3/10/97, 2/9/98

Orig. Code: 3110.1

BUDGET COMMITTEE

The budget committee shall consist of the seven members of the Board and seven community members. The Board shall appoint one community member from each Board zone, if possible. Ex-officio members of the community may be appointed as non-voting members.

The budget committee shall select, at its first meeting, a presiding officer from its membership.

The budget committee shall approve the budget document to provide for the efficient and effective financial operation of the district.

The Board shall establish budget development guidelines, adopt the budget, make appropriations and determine the tax levy.

Legal References:

- ORS 174.130
- ORS 192.610 - 192.710
- ORS 294.305 - 294.565 [Local Budget Law]

Code: DBK

Adopted: 1/11/11

BUDGET TRANSFER AUTHORITY

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be 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.

Inter-fund transfers from the general fund to any other fund are authorized when completed by official resolution of the Board stating the need, purpose and the amount.

Appropriation transfers from any special revenue fund will comply with applicable statutes.

Legal References:

- ORS 294.450

Code: DBL
Adopted: 4/25/77
Revised/Readopted: 10/12/98
Orig. Code: 3326.2

USE OF BOND PROCEEDS TO IMPROVE AND EQUIP FACILITIES

Capital improvements and capital equipment (including furnishings as allowed by statute) for new facilities additions or renovations to existing facilities may be purchased from a capital project fund if the capital improvements/capital equipment are intrinsically related to the function of the structure. The following guidelines are to be used in making the specific determination of the capital improvements/capital equipment that may be purchased from a capital project fund that is funded by bond proceeds:

1. The amount of money estimated for the purchase of capital improvements/capital equipment should be based on the educational requirements and specifications and capital improvements/capital equipment in other comparable district facilities;
2. An item(s) to be classified as capital improvements/capital equipment should meet the unit characteristics and cost criteria in use at the time for preparing the operating budget;
3. Capital improvements/ capital equipment purchased from a capital project fund should be purchased or ordered by the end of the first full year of operating the facility, if practicable;
4. In the event sufficient funds are unavailable for meeting the estimated cost of constructing and equipping the project, the priority for expenditures should be to first construct and next to provide the essential fixed pieces of capital equipment;
5. If the capital project fund will not provide for the complete cost of construction and capital equipment of all designated projects, then the cost of completing the purchase of capital

equipment may be appropriated in the general fund.

Legal Reference:
ORS 294.305 - 294.565 [Local Budget Law]
Corrected 12/2/94, 1/20/98

Code: DC
Adopted: 5/21/84
Readopted: 3/10/97
Orig. Code: 3290

BORROWING FUNDS

The superintendent or designee is authorized to contract for short-term loans for the purpose of meeting current expenses.

The Board will approve, by resolution, the maximum amount to be borrowed. The adopted budget shall include an appropriation for the payment of interest.

Legal References:
ORS 294.443
ORS 328.565

Code: DE/DEB/DEC
Adopted: 3/10/97

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.

Funding Proposals and Grants

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.

Legal References:

ORS 294.305 - 294.565 [Local Budget Law]
ORS 332.107

Code: DI
Adopted: 3/10/97

FISCAL ACCOUNTING AND REPORTING

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, assistant superintendent and cash management specialist 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.

Source: District School Board Policies

Legal References:

ORS 294.305 - 294.565 [Local Budget Law]
OAR 581-23-035
"Program Budgeting and Accounting Manual," Oregon Department of Education

Code: DIC
Adopted: 9/8/97

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 Comprehensive Annual Financial Report (CAFR) with the annual audit report presented by the district's authorized auditor.

Legal References:

ORS 294.155
ORS 294.311
ORS Chapter 297
ORS 328.465
ORS 332.105
"Program Budgeting and Accounting Manual," Oregon Department of Education

Code: DID
Adopted: 3/8/93
Readopted: 3/10/97, 12/13/04
Orig. Codes: 3440, 3532.1

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.

Legal Reference:
ORS 332.155

Code: DIE
Adopted: 8/15/77
Readopted: 3/10/97,
12/13/04, 5/9/05
Original Code: 3435

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, in cooperation with the Oregon Board of Accountancy.

The duties of the independent auditor shall be as follows:

1. To conduct an examination of the funds of the district after the close of the fiscal year;
2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances;
3. To render an opinion on the financial statements prepared at the close of the fiscal year;
4. To prepare such financial statements for publication as may be required by law;

5. To make such recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable;
6. To perform such other related services as may be requested by the Board.

Legal References:
ORS 294.155
ORS Chapter 297
ORS 327.137
ORS 328.465
OAR 581-023-0037

Beaverton School District Financial Goals for 2014-15

The District will develop a budget to:

1. Align with statutory and policy requirements, District priorities and Strategic Plan:

All students will show continuous progress toward their personal learning goals, developed in collaboration with teachers and parents, and will be prepared for post secondary education and career success.

Think – Creatively & Critically
Know – Master Content
Act – Self Direct & Collaborate
Go – Navigate Locally & Globally

2. Produce a document that clearly articulates a District financial plan, which includes opportunity for a successful Local School Bond election in Spring 2014 as well as successful negotiation of employee contracts.
2. Maintain a fund balance in General Fund of 5% to support future bond issues and ensure good financial health of the District.

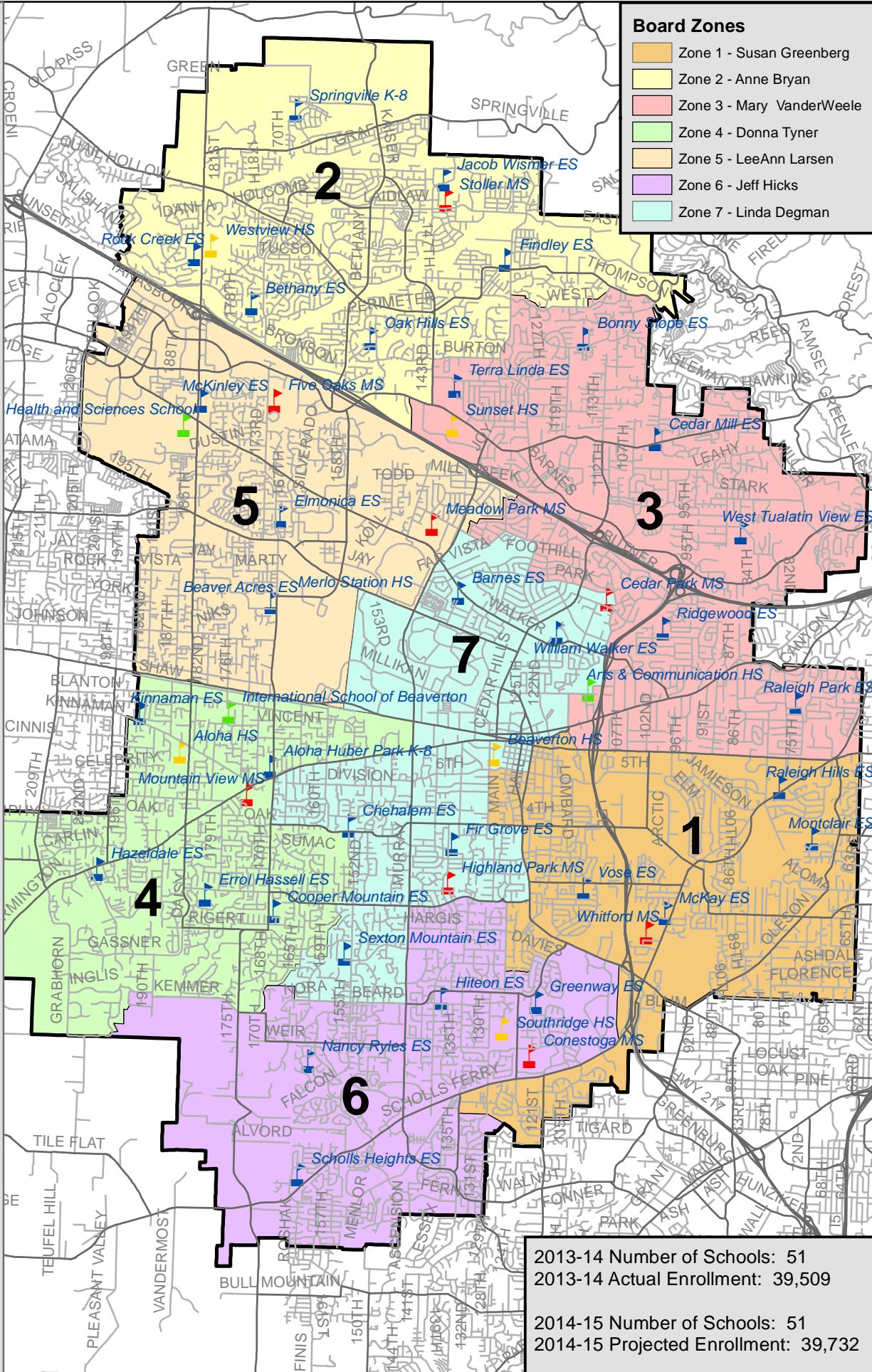
Approved by the School Board on December 16, 2013.

Beaverton School District School Board Zones



Board Zones

- Zone 1 - Susan Greenberg
- Zone 2 - Anne Bryan
- Zone 3 - Mary VanderWeele
- Zone 4 - Donna Tyner
- Zone 5 - LeeAnn Larsen
- Zone 6 - Jeff Hicks
- Zone 7 - Linda Degman



Zone 1
Susan Greenberg



Zone 2
Anne Bryan



Zone 3
Mary VanderWeele



Zone 4
Donna Tyner



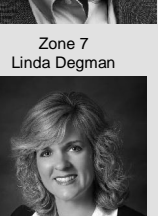
Zone 5
LeeAnn Larsen



Zone 6
Jeff Hicks



Zone 7
Linda Degman



2013-14 Number of Schools: 51
2013-14 Actual Enrollment: 39,509

2014-15 Number of Schools: 51
2014-15 Projected Enrollment: 39,732

Beaverton School District 1960 - 2010

50 Years of Educational Excellence & Achievement

Our Beginning



1960-1969 The early years

- Unified school district is created, July 1, 1960; D. Herbert Armstrong named first superintendent, 1960 - 62
- Enrollment in 1960: 9,912 students
Elementary Schools: Aloha Park, Barnes, Beaver Acres, Bonny Slope, Cedar Mill, Cedar Hills, C.E. Mason, Cooper Mountain, Fir Grove, Garden Home, Hazeldale, McKinley, McKay, Merle Davies, Raleigh Hills, Raleigh Park, Ridgewood, Sunset Valley, Tualatin View, Vose, West Tualatin View, William Walker.
High Schools: Beaverton, Sunset



1967

- Errol Hassell named acting superintendent, September - December 1967
- Oak Hills Elementary School opens, 1967



Oak Hills Elementary 1967

1970-1979

Establishing an enduring legacy of educational excellence

- Enrollment in 1970: 18,824 students
- Dr. Boyd Applegarth named superintendent in 1970; begins nineteen years of service (1970 - 1989)
- Bethany, Montclair and Terra Linda Elementary Schools open, 1970
- Chehalam Elementary School and District Maintenance Center open, 1971
- Administration Center on Merlo Road opens, 1973
- Hiteon and Kinnaman Elementary Schools open, 1974

1960-67

- Local School Committees are formed, 1960
- Dr. Thomas E. Woods named superintendent, 1962 - 67
- School Board changes grade configuration from grades 1 - 8 and 9 - 12 high school to 1 - 6 elementary, 7 - 9 intermediate, 10 - 12 high school, 1962
- \$2.7 million capital bond measure passes to build the first two intermediate schools, March 1962
- Meadow Park and Whitford Intermediate Schools open, 1963
- \$3.87 million capital bond measure passes in Oct. 1963 to build two additional intermediate schools.
- Double shifting at Beaverton and Sunset High Schools, 1964 - 65
- Highland Park Intermediate School opens, 1965
- Cedar Park Intermediate School opens, 1966



Beaverton school buses provide kinder, longer care

1968-69

- Dr. Robert E. Gourley named superintendent, January 1968
- Aloha High School opens, 1969
- Mountain View Intermediate School opens, 1969
- Transportation Center on Allen Blvd. opens, 1969



Computers just click with Beaverton students



Mt. View Intermediate School... Home of the Braves

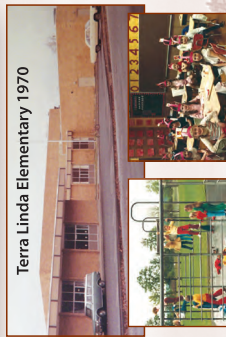


Beaverton says "thanks" to school volunteers



Beaverton School District 1960 - 2010 50 Years of Educational Excellence & Achievement

Serving Beaverton



Terra Linda Elementary 1970



1980-84

- Enrollment in 1980: 20,103 students
- Elmonica Elementary School opens, 1980
- Garden Home Elementary School closes, 1982
- Cedar Hills Elementary School closes, 1983
- Half-day Kindergarten Program begins, 1984



1990-1999

A decade of rapid enrollment growth and building new schools

- Enrollment in 1990: 24,926 students
- Measure 5 Property Tax Limitation passes, 1990
- \$54.9 million capital bond measure passes by 55%, June 1991
- Oregon Education Act for the 21st Century passes the Oregon legislature, 1991
- Nancy Ryles Elementary School opens, 1992
- Dell Squire named acting superintendent, July - December 1992
- Arts & Communication Magnet Academy opens (former C.E. Mason school), 1992
- Dr. Yvonne Katz named superintendent, January 1993
- \$2.5 million capital bond passes by 55%, May 1993
- Open Enrollment Policy is approved, 1993
- Merlo Station High School opens and provides several learning options, 1993
- \$28.5 million capital bond passes by 55%, May 1994
- Energy Management Program begins, 1993
- Intermediate schools (grades 7 - 9) move to middle school model grades 6 - 8, 1994
- Conestoga Middle School and Westview High School open, 1994
- Year round school considered by School Board, 1994
- Closed campus policy initiated, 1994

1975-79

- Rock Creek Elementary School opens, 1975
- Five Oaks Intermediate School opens, 1976
- Sunset Valley Elementary School closes, 1979
- Errol Hassell and Greenway Elementary Schools open, 1979



1988-89

- \$13.8 million capital bond passes by 53%, March 1988
- Beaverton Education Foundation is established, 1988
- Sexton Mountain Elementary School opens, 1989
- Dr. James Hager named superintendent, 1989
- Tobacco Free Environment Policy is implemented, 1989
- 20 languages are spoken in the district; 12% student diversity, 1989



1995-97

- Site Councils are mandated statewide, 1995
- \$146.9 million capital bond passes by 54%, March 1996
- Student enrollment: 29,053 in 1996
- Measure 47 Voter Turnout Requirement passes, 1996
- Findley Elementary School opens, 1997

1990-94

Beaverton School District 1960 - 2010 50 Years of Educational Excellence & Achievement

Excellence & Achievement

2000-2009

A decade of continued growth, program innovation & expansion

- Enrollment in 2000: 33,324 students
- \$149.7 million capital bond passes by 65%, Nov. 2000
- Jacob Wismer Elementary School opens, 2001
- Dr. Jim Carnes named interim superintendent, 2002 - 2003
- Transportation Support Center (167th) opens, 2003
- Three year Local Option Levy passes by 60%, May 2003
- Jerome Colonna named superintendent, July 2003
- Aloha-Huber Park K-8 School opens, 2006
- \$195 million capital bond passes by 60.5%, Nov. 2006
- International School of Beaverton opens (former Aloha Park Elementary School), 2006



- Community Forum held to develop Strategic Plan, 1998
- Scholls Heights Elementary School, Stoller Middle School, Southridge High School open, 1999
- International Baccalaureate Program is initiated, 1999
- 65 languages are spoken in the District; 26% student diversity, 1998

1998-99



2000-06



2010 - Sustaining excellence into the future

- Enrollment in Sept. 2010: 38,814 students
- ACMA (Arts & Communication Magnet Academy) Performing Arts Center opens, 2010
- Merle Davies Annex at Beaverton High School is remodeled and reopens, 2010
- 21 schools earn Energy Star designation, 2010
- 32 schools certified Oregon Green Schools, 2010

2010 -



2007-2009

- Health & Science School opens, 2007
- Bonny Slope Elementary School opens, 2008
- Springville K-8 School opens, 2009
- Terra Nova High School opens, 2009
- 2010-2015 Five Year Strategic Plan is approved by School Board, June 2009
- Over 90 languages and dialects are spoken in the District; 46% student diversity, 2009



Financial Section



WE INNOVATE



WE EXPECT EXCELLENCE

WE
are the
**Beaverton
School
District**

WE EMBRACE EQUITY



WE COLLABORATE



Financial Section

**BEAVERTON SCHOOL DISTRICT
2014-15 PROPOSED BUDGET DOCUMENT
FINANCIAL SECTION
TABLE OF CONTENTS**

| | |
|--|------------|
| Financial Overview | 53 |
| Revenue Overview | 54 |
| Summary of Revenues & Expenditures by Object - All Funds | 57 |
| Fund Balances, Governmental Funds | 58 |
| General Fund - 100 | 59 |
| General Fund Functions | 61 |
| General Fund Functions Descriptions | 62 |
| Summary of Revenues & Expenditures by Object - 100 - General Fund | 69 |
| General Fund Budget - Revenues by Source | 70 |
| General Fund Budget - Expenditures by Major Function | 72 |
| General Fund Budget - Expenditures by Object | 74 |
| Budgeted Positions & Students Served by Minor Function (General Fund) | 76 |
| General Fund - 100 Budget Estimates - Revenues | 77 |
| General Fund - 100 Budget Estimates - Expenditures | 78 |
| Student Body Fund - 220 | 101 |
| Summary of Revenues & Expenditures by Object - 220 - Student Body Fund | 103 |
| Student Body Fund - 220 Budget Estimates - Revenues | 105 |
| Student Body Fund - 220 Budget Estimates - Expenditures | 106 |
| Special Purpose Fund - 230 | 107 |
| Summary of Revenues & Expenditures by Object - 230 - Special Purpose Fund | 109 |
| Special Purpose Fund - 230 Budget Estimates - Revenues | 111 |
| Special Purpose Fund - 230 Budget Estimates - Expenditures | 112 |
| Categorical Fund - 240 | 119 |
| Summary of Revenues & Expenditures by Object - 240 - Categorical Fund | 121 |
| Categorical Fund - 240 Budget Estimates - Revenues | 123 |
| Categorical Fund - 240 Budget Estimates - Expenditures | 124 |
| Pension Fund - 250 | 127 |
| Summary of Revenues & Expenditures by Object - 250 - Pension Fund | 129 |
| Pension Fund - 250 Budget Estimates - Revenues | 131 |
| Pension Fund - 250 Budget Estimates - Expenditures | 132 |
| Accrued Obligation for Post-Employment Benefits | 133 |
| Grant Fund - 270 | 135 |
| Summary of Revenues & Expenditures by Object - 270 - Grant Fund | 137 |
| Grant Fund - 270 Budget Estimates - Revenues | 139 |
| Grant Fund - 270 Budget Estimates - Expenditures | 140 |
| Long-Term Planning Fund - 280 | 155 |
| Summary of Revenues & Expenditures by Object - 280 - Long-Term Planning Fund | 157 |
| Long-Term Planning Fund - 280 Budget Estimates - Revenues | 159 |
| Long-Term Planning Fund - 280 Budget Estimates - Expenditures | 160 |
| Nutrition Services Fund - 290 | 163 |
| Summary of Revenues & Expenditures by Object - 290 - Nutrition Services Fund | 165 |
| Nutrition Services Fund - 290 Budget Estimates - Revenues | 167 |
| Nutrition Services Fund - 290 Budget Estimates - Expenditures | 168 |

TABLE OF CONTENTS - Continued

FINANCIAL SECTION (CONTINUED)

| | |
|--|------------|
| Debt Service Funds | 171 |
| Debt Service Overview | 173 |
| Outstanding Debt by Type | 174 |
| Legal Debt Margin Information | 175 |
| Debt Service/General Obligation Fund - 300 | 177 |
| Summary of Revenues & Expenditures by Object - 300 - Debt Service/Gen Ob Fund | 179 |
| Debt Service/Gen Ob Bond Fund - 300 Budget Estimates - Revenues | 181 |
| Debt Service/Gen Ob Bond Fund - 300 Budget Estimates - Expenditures | 182 |
| Debt Service/Lease Purchase Fund - 301 | 183 |
| Summary of Revenues & Expenditures by Object - 301 - Debt Service/Lease Purch Fund | 185 |
| Debt Service/Lease Purch Fund - 301 Budget Estimates - Revenues | 187 |
| Debt Service/Lease Purch Fund - 301 Budget Estimates - Expenditures | 188 |
| Debt Service/PERS UAL Fund - 302 | 189 |
| Summary of Revenues & Expenditures by Object - 302 - Debt Service/PERS UAL Fund | 191 |
| Debt Service/PERS UAL Fund - 302 Budget Estimates - Revenues | 193 |
| Debt Service/PERS UAL Fund - 302 Budget Estimates - Expenditures | 194 |
| Debt Service/2009 FFCO Fund - 303 | 195 |
| Summary of Revenues & Expenditures by Object - 303 - Debt Service/2009 FFCO Fund | 197 |
| Debt Service/2009 FFCO Fund - 303 Budget Estimates - Revenues | 199 |
| Debt Service/2009 FFCO Fund - 303 Budget Estimates - Expenditures | 200 |
| Capital Projects Fund - 400 | 201 |
| Capital Projects Information | 203 |
| Summary of Revenues & Expenditures by Object - 400 - Capital Projects Fund | 215 |
| Capital Projects Fund - 400 Budget Estimate - Revenues | 217 |
| Capital Projects Fund - 400 Budget Estimate - Expenditures | 218 |
| Insurance Reserve Fund - 611 | 221 |
| Summary of Revenues & Expenditures by Object - 611 - Insurance Reserve Fund | 223 |
| Insurance Reserve Fund - 611 Budget Estimates Revenues | 225 |
| Insurance Reserve Fund - 611 Budget Estimates Expenditures | 226 |
| Workers' Compensation Fund - 612 | 231 |
| Summary of Revenues & Expenditures by Object - 612 - Workers' Compensation Fund | 233 |
| Workers' Compensation Fund - 612 Budget Estimate - Revenues | 235 |
| Workers' Compensation Fund - 612 Budget Estimate - Expenditures | 236 |
| Printing Services Fund - 614 | 239 |
| Summary of Revenues & Expenditures by Object - 614 - Printing Services Fund | 241 |
| Printing Services Fund - 614 Budget Estimate - Revenues | 243 |
| Printing Services Fund - 614 Budget Estimate - Expenditures | 244 |
| Scholarship Fund - 700 | 245 |
| Summary of Revenues & Expenditures by Object - 700 - Scholarship Fund | 247 |
| Scholarship Fund - 700 Budget Estimate - Revenues | 249 |
| Scholarship Fund - 700 Budget Estimate - Expenditures | 250 |

FINANCIAL OVERVIEW

The Financial section contains detailed information on Beaverton School District revenues and expenditures in the 2014-15 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.

Revenue

In 2014-15, the proposed revenue for all funds totals \$973.5 million, an increase of \$471.8 million, or 48.5%, compared to the 2013-14 adopted budget.

The 2014-15 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary source of revenue for all funds is other sources totaling \$491.1 million or 50.4% of all sources. This includes \$450.0 million in bond proceeds for a bond measure approved by the School Board for the May 20, 2014 ballot. Local sources (property taxes) totaling \$221.2 million or 22.8% and state revenue (income tax and lottery proceeds) totaling \$215.2 million or 22.1% are other major funding sources. Together, state, local and other sources comprise \$927.5 million or 95.3% of all sources.

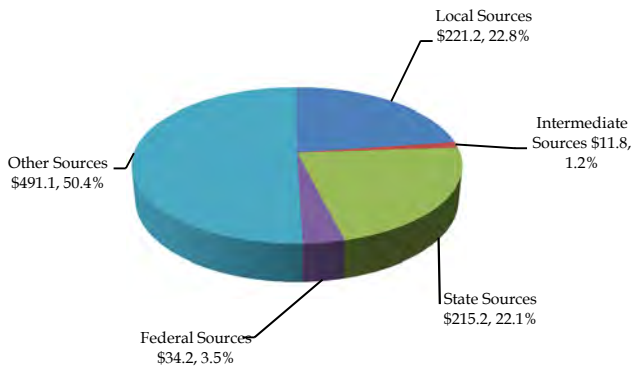
Expenditure

The 2014-15 proposed budget expenditures for all funds have increased by \$471.8 million or 48.5% when compared to the 2013-14 adopted budget.

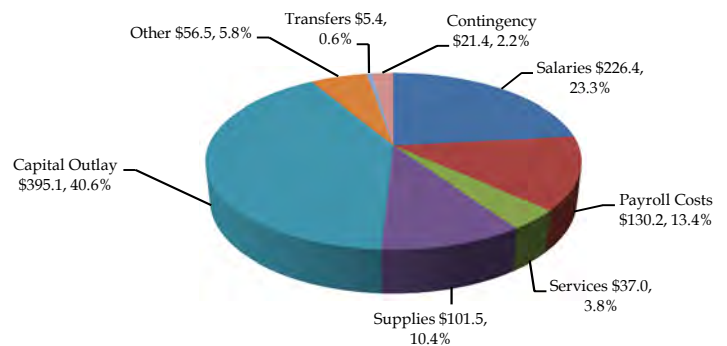
Expenditures in the adjoining graph are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfer and reserves. Capital Outlay is the largest component of the expenditure budget at \$395.1 million or 40.6% of all funds. Salaries are the second largest budget category at \$226.4 million or 23.3% of all funds.

Capital Outlay has increased by \$372.5 million or 38.2% when compared to the adopted 2013-14 budget due to the bond measure on the May 20, 2014 ballot.

**Summary of Revenue
All Funds 2014-15**
(\$ in millions)



**Summary of Expenditures
All Funds 2014-15**
(\$ in millions)



BEAVERTON SCHOOL DISTRICT

REVENUE OVERVIEW

Revenues come from two main sources for the District: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 90% of all General Fund revenue.

LOCAL REVENUE - 1000

1110 Ad Valorem Taxes Levied by District

Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 Local Option Ad Valorem Taxes Levied by District

Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of

(1) Actual Local Option Taxes Received,

(2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or

(3) 2003-05 10%, of the sum of the General Purpose Grant, Transportation Grant, Facility Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%.

The excess is recorded in Source 1110.

1130 Construction Excise Tax

Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session to

fund capital improvements to school facilities.

1310 Regular Day School Tuition

Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to State School Fund support. For the District, this revenue is from Full-Day Kindergarten.

1410 Regular Day School Transportation

Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to State School Fund support.

1510 Interest on Investments

Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1610 Daily Sales - Reimbursable Programs

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture. Federal reimbursements are not entered here, but are recorded in 4500.

1620 Daily Sales - Non-reimbursable Programs

Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second Type A lunch to students, and a la carte sales.

1630 Special Functions

Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA sponsored functions and athletic banquets.

1710 Admissions

Revenue from patrons of a school-sponsored activity such as a concert or football game.

BEAVERTON SCHOOL DISTRICT

REVENUE OVERVIEW

| | | |
|------------------------------------|---|---|
| 1740 | Fees Revenue from students for fees such as locker fees, towel fees, and equipment fees. | Revenue from local sources not provided for elsewhere. Record Medicaid, E-rate and SB1149 Energy revenues received here. |
| INTERMEDIATE REVENUE - 2000 | | |
| 1750 | Concessions | 2100 |
| 1760 | Club Fund Raising | Unrestricted Revenue Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds, and the General Education Service District Funds. |
| 1790 | Other Extracurricular Other revenue from extracurricular activities. | 2190 |
| 1800 | Community Services Activities Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here. For the District this is Preschool Services. | Other Intermediate Sources All other intermediate revenue sources not listed in 2100. For the District, this includes the Gain Share revenues. |
| 1910 | Rentals Revenue from the rental of either real or personal property owned by the school. | 2200 |
| 1920 | Contributions and Donations From Private Sources Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses. | Restricted Revenue Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. |
| 1960 | Recovery of Prior Years' Expenditure Refund of expenditure made in a prior fiscal year. | STATE REVENUE - 3000 |
| 1970 | Services Provided Other Funds Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds. | 3100 |
| 1980 | Fees Charged to Grants Indirect administrative charges assessed to grants. | Unrestricted Grants-In-Aid Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds, and the Common School Funds. |
| 1990 | Miscellaneous | 3190 |
| | | Other Unrestricted Grants-in-aid All other unrestricted grants-in-aid revenue sources not listed in 3100, such as High Cost Disability revenues. |

BEAVERTON SCHOOL DISTRICT

REVENUE OVERVIEW

3290 Other Restricted Grants-in-aid
Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

FEDERAL REVENUE - 4000

4300 Restricted Revenue Direct From the Federal Government

Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes.

4500 Restricted Revenue From the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Handicapped Programs, Child Nutrition Programs, Title 1, Bilingual ESL, School Nutrition, Vocational Education, JTPA, IDEA(PL 94-142), Adult Education, Handicapped (PL 89-313).

4900 Revenue for/on Behalf of the District

Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district. Separate accounts should be maintained to identify the specific nature of the revenue item. For the District this is Food Commodities.

OTHER REVENUE - 5000

5110 Bond Proceeds
Receipts of proceeds from the sale of bonds.

5160 Lease Purchase Receipts

5200 Interfund Transfers
Revenue earned or received from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets
Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance.

**BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT
ALL FUNDS**

| | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Adopted Budget 2013-14 | Proposed Budget 2014-15 |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|--|
| 1000 Revenue From Local Sources | \$ 182,335,897 | \$ 188,764,648 | \$ 191,112,926 | \$ 221,719,310 | \$ 221,235,759 |
| 2000 Revenue From Intermediate Sources | 8,148,792 | 6,644,011 | 6,687,868 | 9,471,853 | 11,754,159 |
| 3000 Revenue From State Sources | 165,128,816 | 182,188,683 | 177,953,309 | 196,875,501 | 215,208,764 |
| 4000 Revenue From Federal Sources | 43,945,882 | 26,463,475 | 23,887,026 | 33,034,073 | 34,215,697 |
| 5000 Other Sources | 87,270,097 | 118,066,191 | 228,781,288 | 40,599,352 | 491,083,042 |
| Total Revenues | <u>486,829,483</u> | <u>522,127,007</u> | <u>628,422,417</u> | <u>501,700,089</u> | <u>973,497,421</u> |
| 0100 Salaries | 204,240,671 | 201,453,675 | 187,686,710 | 207,502,542 | 226,436,293 |
| 0200 Associated Payroll Costs | 89,227,638 | 101,410,444 | 99,957,527 | 117,367,991 | 130,219,743 |
| 0300 Purchased Services | 21,516,953 | 20,780,054 | 21,318,202 | 24,685,569 | 36,986,310 |
| 0400 Supplies and Materials | 25,398,945 | 24,657,322 | 24,130,588 | 36,111,990 | 101,463,222 |
| 0500 Capital Outlay | 15,149,049 | 5,742,857 | 6,414,932 | 22,639,570 | 395,106,017 |
| 0600 Other Objects | 65,731,656 | 115,081,236 | 247,866,058 | 71,519,015 | 56,511,916 |
| 0700 Transfers | 6,132,445 | 10,408,569 | 5,820,373 | 5,882,292 | 5,407,391 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 15,991,120 | 21,366,529 |
| Total Expenditures | <u>427,397,357</u> | <u>479,534,157</u> | <u>593,194,390</u> | <u>501,700,089</u> | <u>973,497,421</u> |
| Ending Fund Balance | <u>\$ 59,432,126</u> | <u>\$ 42,592,851</u> | <u>\$ 35,228,027</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 79,293,541 | \$ 59,432,126 | \$ 42,592,851 | | |
| Change in Fund Balance | <u>(19,861,415)</u> | <u>(16,839,275)</u> | <u>(7,364,824)</u> | | |
| Ending Fund Balance | <u>\$ 59,432,126</u> | <u>\$ 42,592,851</u> | <u>\$ 35,228,027</u> | | |

BEAVERTON SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

| | Fiscal Year | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 |
| General Fund | | | | | |
| Unreserved | \$ - | \$ - | \$ - | \$ - | \$ 17,182,975 |
| Committed | 969,517 | 1,612,745 | 1,362,113 | 1,688,104 | - |
| Unassigned | 7,550,548 | 7,969,481 | 20,156,857 | 26,486,138 | - |
| Total general fund | <u>\$ 8,520,065</u> | <u>\$ 9,582,226</u> | <u>\$ 21,518,970</u> | <u>\$ 26,486,138</u> | <u>\$ 17,182,975</u> |
| All Other Governmental Funds | | | | | |
| Reserved for inventories | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved, reported in: | | | | | |
| Debt service fund | - | - | - | - | 2,403,428 |
| Capital projects funds | - | - | - | - | 72,864,172 |
| Special revenue funds | - | - | - | - | 13,812,287 |
| Non-spendable | 346,922 | 363,240 | 395,505 | 383,175 | - |
| Restricted | 15,246,617 | 21,458,042 | 23,776,761 | 36,964,939 | - |
| Committed | 8,485,568 | 8,130,111 | 11,417,612 | 10,165,139 | - |
| Total all other governmental funds | <u>\$ 24,079,107</u> | <u>\$ 29,951,393</u> | <u>\$ 35,589,878</u> | <u>\$ 49,201,357</u> | <u>\$ 89,079,887</u> |

Note: GASB Statement No. 54 was implemented in fiscal year 2011. Fiscal year 2010 balances were restated.

* Governmental funds includes all funds except 611, 612, 614, and 700.

General Fund (100)

Accounts for most operating activities except those activities required to be accounted for in another fund.



GENERAL FUND FUNCTIONS

Function describes the type of activity program that is carried out. The five major functional areas are: 1000-Instruction, 2000-Support Services, 3000-Enterprise and Community Services, 4000-Facilities Acquisition and Construction, and 5000-Other Uses. Functions in the 6000 are for budget purposes only. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the corresponding fund financial pages. The Beaverton School District does not use 3000 functions in General Fund.

INSTRUCTION - 1000

- 1110 Elementary Programs
- 1120 Middle School Programs
- 1130 High School Programs
- 1210 Programs for the Talented & Gifted
- 1220 Restrictive Programs
- 1250 Less Restrictive Programs
- 1280 Alternative Education
- 1290 Designated Programs
- 1420 Summer School - Middle School
- 1430 Summer School - High School
- 1460 Summer School - Special Programs

SUPPORT SERVICES - 2000

- 2110 Attendance & Social Work Services
- 2120 Guidance Services
- 2130 Health Services
- 2140 Psychological Services
- 2150 Speech Pathology & Audiology Services
- 2190 Service Direction, Student Support Services
- 2210 Improvement of Instruction Services
- 2220 Educational Media Services
- 2230 Assessment & Testing
- 2240 Instructional Staff Development
- 2310 Board of Education Services
- 2320 Executive Administration Services
- 2410 Office of the Principal Services
- 2490 Other Support Services - School Administration
- 2510 Direction of Business Support Services
- 2520 Fiscal Services
- 2540 Operation & Maintenance of Plant Services
- 2550 Student Transportation Services
- 2570 Internal Services
- 2620 Planning, Research, Development, Evaluation Services, Grant Writing & Statistical Services
- 2630 Information Services
- 2640 Staff Services
- 2660 Technology Services

FACILITIES ACQUISITION & CONSTRUCTION - 4000

- 4110 Direction of Facilities Acquisition & Construction

OTHER USES - 5000

- 5110 Long-Term Debt Service
- 5200 Transfer of Funds

CONTINGENCIES - 6000

- 6110 Operating Contingency

GENERAL FUND FUNCTION DESCRIPTIONS

INSTRUCTION - 1000. Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1110 Elementary Program

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the primary school years.

are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out-of-District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1120 Middle School Programs

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1250 Less Restrictive Programs

This program provides special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1130 High School Programs

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as full option graduates.

1280 Alternative Education

These programs provide learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students in an alternative setting, such as university coursework. Also included are public alternative programs which include learning experiences provided by other public agencies, including community colleges, other school districts and/or education service districts; private alternative programs which include learning experiences provided by private

1210 Programs for the Talented & Gifted

The Talented and Gifted program (TAG) is designed to ensure special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs

This program provides special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences included but

GENERAL FUND FUNCTION DESCRIPTIONS

contractors; District alternative programs which include learning experiences provided by the School District; and charter schools.

1290 Designated Programs

These programs provide special learning experiences for other students with special needs; such as, English second language students, teen parents and migrant education.

1420 Summer School - Middle School

Instructional activities as defined under the Function 1120 regular programs carried on during the period between the end of the regular school term and

the beginning of the next regular school term.

1430 Summer School - High Programs

Instructional activities as defined under the Function 1130 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Summer School - Special Programs

Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SUPPORT SERVICES - 2000. Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2110 Attendance & Social Work Services

This program provides activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is used for administrative services for Home Schooling as well as Drug and Alcohol Programs.

services, e.g., job placement, referral, and career counseling.

2130 Health Services

This program provides physical and mental health services which are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services. Medical services include activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.

2120 Guidance Services

This program provides for activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. This function is used for School-to-Work

2140 Psychological Services

This program provides for activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with

GENERAL FUND FUNCTION DESCRIPTIONS

- other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.
- 2150 Speech Pathology & Audiology Services**
This program provides activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
- 2190 Student Direction, Student Support Services**
This program provides activities which are concerned with direction and management of student support services; e.g., special education, ESL, and at-risk programs.
- 2210 Improvement of Instruction Services**
This program provides activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students, and includes the overall direction, management, and improvement of instruction services. Emphasis is on curriculum development, instructional strategies, child development, and professional growth of staff.
- 2220 Educational Media Services**
This program provides activities which are concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.
- 2230 Assessment & Testing**
This program provides activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.
- 2240 Instructional Staff Development**
This program provides activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2310 Board of Education Services**
This program includes the activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 Executive Administration Services**
This program includes the activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.
- 2410 Office of the Principal Services**
This program provides for activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instruction activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

GENERAL FUND FUNCTION DESCRIPTIONS

2490 Other Support Services - School Administration

This program provides for other school administration services which cannot be recorded under the preceding functions.

2510 Direction of Business Support Services

This program provides for the activities and professional services concerned with directing and managing the business support services as a group.

2520 Fiscal Services

This program provides for the activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2540 Operation & Maintenance of Plant Services

This program provides for the activities which create and maintain a healthy, safe environment in which effective teaching and learning can take place. Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security. This program supports the District's priority to assure a safe learning environment for students.

2550 Student Transportation Services

This program provides for the safe transportation of students to and from school, as provided by state law; and trips to school activities. The major activities of this program include the purchasing and maintaining buses, and driver training. Transportation is provided for Special Education, athletic teams, field trips, and other school

activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment are provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2570 Internal Services

This program provides for the activities involved with managing the District purchasing function. This includes activities concerned with buying, storing, and distributing supplies, furniture, and equipment. Other responsibilities involve managing District surplus properties and mail distribution center.

2620 Planning, Research, Development, Evaluation Services, Grant Writing & Statistical Services

This program includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.

2630 Information Services

This program provides for the activities concerned with the two-way process of communication including writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

2640 Staff Services

This program includes activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting. In addition, this program provides the administrative support for the Insurance Reserve Fund (611).

GENERAL FUND FUNCTION DESCRIPTIONS

2660 Technology Services

This program provides for activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs. This

function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

FACILITIES ACQUISITION AND CONSTRUCTION - 4000. Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to Function 2540 - Operation & Maintenance of Plant Services.

4110 Direction of Facilities Acquisition & Construction

This program provides for activities concerned with directing and managing facilities acquisition and construction services.

OTHER USES - 5000. Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long-Term Debt Service

These are for expenditures for debt retirement exceeding 12 months.

5200 Transfers of Funds

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues are allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

GENERAL FUND FUNCTION DESCRIPTIONS

CONTINGENCIES - 6000. (For Budget Only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

The Board adopted a policy establishing a 5% operating contingency in December 1993. The General Fund contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event, and can only be transferred by School Board resolution. Current contingency level is 3.5% with the goal of rebuilding to the 5% level by the end of the 2013-15 biennium.



**100 - GENERAL FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|---|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 106,903,358 | \$ 109,555,124 | \$ 112,495,437 | \$ 133,107,216 | \$ 140,406,082 |
| 2000 Revenue From Intermediate Sources | 7,027,173 | 6,347,440 | 6,365,472 | 8,911,853 | 11,408,924 |
| 3000 Revenue From State Sources | 163,292,905 | 181,398,408 | 177,583,228 | 196,366,502 | 214,736,006 |
| 4000 Revenue From Federal Sources | 11,632,432 | 110,813 | 0 | 0 | 0 |
| 5000 Other Sources | 28,453,843 | 23,156,857 | 8,193,042 | 7,653,766 | 19,300,000 |
| Total Revenues | <u>317,309,711</u> | <u>320,568,641</u> | <u>304,637,179</u> | <u>346,039,337</u> | <u>385,851,012</u> |
| 0100 Salaries | 183,831,318 | 185,368,032 | 172,936,950 | 189,584,193 | 206,574,862 |
| 0200 Associated Payroll Costs | 80,717,054 | 93,703,864 | 92,648,234 | 107,142,145 | 119,437,241 |
| 0300 Purchased Services | 15,447,073 | 15,731,443 | 16,139,699 | 18,204,567 | 20,975,574 |
| 0400 Supplies and Materials | 10,027,453 | 10,285,458 | 9,641,279 | 11,334,173 | 15,005,678 |
| 0500 Capital Outlay | 1,880,901 | 1,275,619 | 591,088 | 202,210 | 214,488 |
| 0600 Other Objects | 453,432 | 353,409 | 383,866 | 400,507 | 467,240 |
| 0700 Transfers | 4,795,621 | 5,861,774 | 4,745,517 | 4,566,813 | 3,883,378 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 14,604,729 | 19,292,551 |
| Total Expenditures | <u>297,152,854</u> | <u>312,579,599</u> | <u>297,086,632</u> | <u>346,039,337</u> | <u>385,851,012</u> |
| Ending Fund Balance | <u>\$ 20,156,857</u> | <u>\$ 7,989,042</u> | <u>\$ 7,550,547</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 26,486,138 | \$ 20,156,857 | \$ 7,989,042 | | |
| Change in Fund Balance | (6,329,281) | (12,167,815) | (438,495) | | |
| Ending Fund Balance | <u>\$ 20,156,857</u> | <u>\$ 7,989,042</u> | <u>\$ 7,550,547</u> | | |

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT
GENERAL FUND BUDGET - REVENUES BY SOURCE**

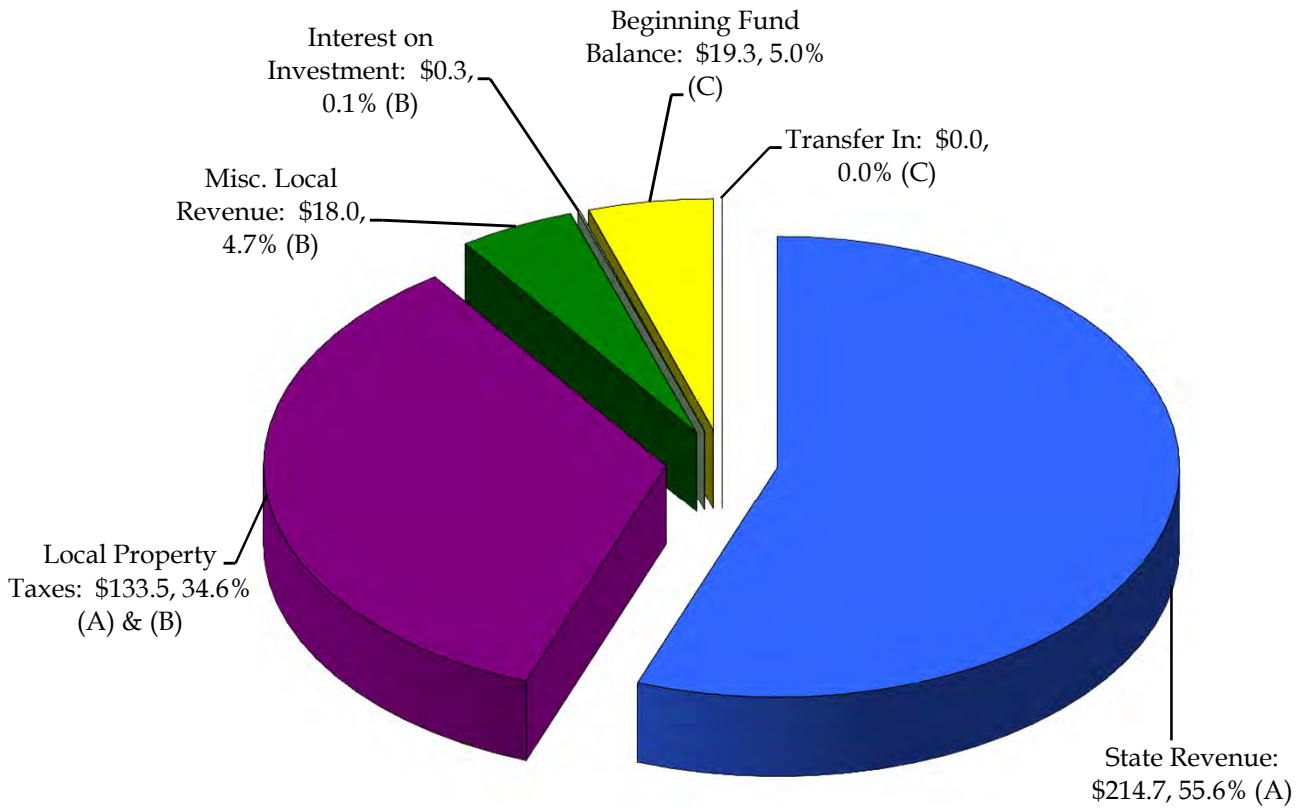
| | Adopted Budget 2013-14 | Proposed Budget 2014-15 |
|---|-----------------------------------|------------------------------------|
| 1110 Ad Valorem Taxes Levied by District | \$ 112,081,664 | \$ 114,504,930 |
| 1120 Local Option Ad Valorem Taxes Levied by District | 15,000,000 | 19,000,000 |
| 1310 Regular Day School Tuition | 2,160,000 | 2,335,600 |
| 1410 Regular Day School Transportation | 200,000 | 200,000 |
| 1510 Interest on Investments | 300,000 | 300,000 |
| 1710 Admissions | 196,000 | 196,000 |
| 1740 Fees | 1,117,052 | 1,117,052 |
| 1910 Rentals | 455,000 | 455,000 |
| 1920 Contributions and Donations from Private Sources | 6,000 | 6,000 |
| 1960 Recovery of Prior Years' Expenditures | 100,000 | 100,000 |
| 1980 Fees Charged to Grants | 500,000 | 500,000 |
| 1990 Miscellaneous | 991,500 | 1,691,500 |
| 1000 Revenue From Local Sources | 133,107,216 | 140,406,082 |
| 2100 Unrestricted Revenue | 6,600,000 | 9,097,071 |
| 2190 Other Intermediate Sources | 2,311,853 | 2,311,853 |
| 2000 Revenue From Intermediate Sources | 8,911,853 | 11,408,924 |
| 3100 Unrestricted Grants-In-Aid | 194,425,275 | 212,507,947 |
| 3190 Other Unrestricted Grants-In-Aid | 1,941,227 | 2,228,059 |
| 3000 Revenue From State Sources | 196,366,502 | 214,736,006 |
| 5200 Interfund Transfers | 153,766 | 0 |
| 5400 Resources - Beginning Fund Balance | 7,500,000 | 19,300,000 |
| 5000 Other Sources | 7,653,766 | 19,300,000 |
| Total Revenues, All Sources: | \$ 346,039,337 | \$ 385,851,012 |

Note: Minor differences are due to rounding

GENERAL FUND REVENUE BY SOURCE

\$385,851,012

(\$ in millions)



(A) Component of State School Fund (SSF) Revenue
 (B) Local Revenue Source
 (C) Non-Re-Occurring Revenue Source

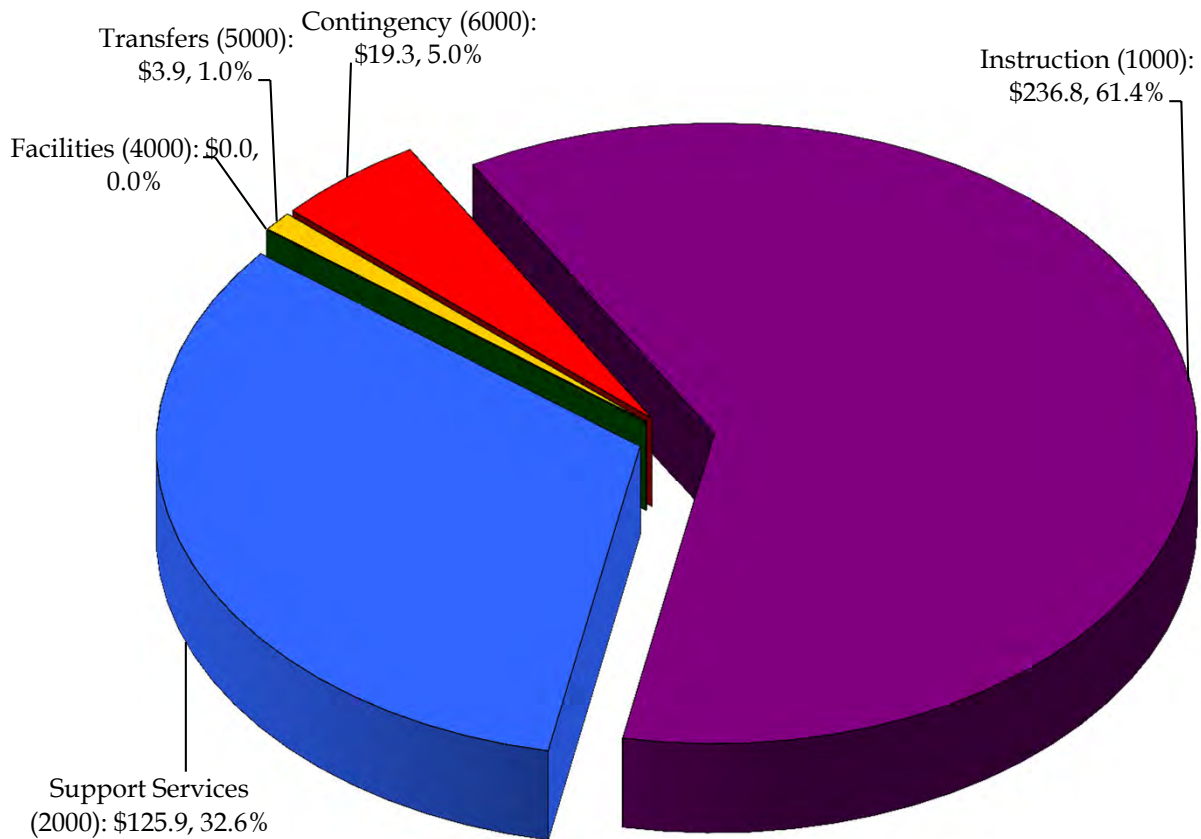
**BEAVETON SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES BY MAJOR FUNCTION**

| | <u>Adopted Budget 2013-2014</u> | <u>APU</u> | <u>Proposed Budget 2014-2015</u> | <u>APU</u> |
|--|-------------------------------------|----------------|--------------------------------------|----------------|
| 1110 Elementary Programs | \$ 77,682,063 | 762.1 | \$ 85,774,127 | 813.8 |
| 1120 Middle School Programs | 36,733,421 | 347.0 | 40,819,213 | 368.5 |
| 1130 High School Programs | 47,890,654 | 431.1 | 52,487,606 | 461.9 |
| 1210 Programs for the Talented and Gifted | 476,883 | 1.5 | 395,303 | 0.8 |
| 1220 Restrictive Programs for Students with Disabilities | 18,700,343 | 243.7 | 20,052,432 | 246.1 |
| 1250 Less Restrictive Programs for Students with Disabilities | 9,873,076 | 102.4 | 10,403,881 | 104.1 |
| 1280 Alternative Education | 5,070,393 | 18.2 | 6,498,879 | 27.1 |
| 1290 Designated Programs | 17,361,374 | 176.8 | 19,306,782 | 184.3 |
| 1420 Summer School - Middle School | 0 | 0.0 | 318,754 | 0.0 |
| 1430 Summer School - High School | 0 | 0.0 | 496,552 | 0.0 |
| 1460 Summer School - Special Programs | 250,970 | 0.0 | 257,050 | 0.0 |
| 1000 Instruction | 214,039,177 | 2,082.8 | 236,810,579 | 2,206.6 |
| 2110 Attendance and Social Work Services | 2,052,684 | 31.5 | 2,210,534 | 31.5 |
| 2120 Guidance Services | 9,297,211 | 98.8 | 10,950,267 | 110.8 |
| 2130 Health Services | 1,705,295 | 16.4 | 1,919,278 | 17.4 |
| 2140 Psychological Services | 3,073,458 | 28.8 | 3,351,207 | 30.8 |
| 2150 Speech Pathology and Audiology Services | 3,659,108 | 35.9 | 3,680,621 | 35.1 |
| 2190 Service Direction, Student Support Services | 3,135,321 | 22.2 | 3,421,945 | 23.4 |
| 2210 Improvement of Instruction Services | 1,963,580 | 7.9 | 2,407,485 | 13.7 |
| 2220 Educational Media Services | 3,419,627 | 42.0 | 4,156,604 | 47.6 |
| 2230 Assessment and Testing | 589,438 | 5.5 | 660,072 | 5.5 |
| 2240 Instructional Staff Development | 1,160,834 | 1.0 | 2,719,470 | 3.1 |
| 2310 Board of Education Services | 128,890 | 0.0 | 128,890 | 0.0 |
| 2320 Executive Administration Services | 1,509,754 | 7.7 | 1,675,764 | 8.2 |
| 2410 Office of the Principal Services | 21,798,720 | 193.3 | 23,692,357 | 194.9 |
| 2490 Other Support Services - School Administration | 1,987,429 | 12.9 | 2,056,260 | 13.4 |
| 2510 Direction of Business Support Services | 288,438 | 1.0 | 335,750 | 1.5 |
| 2520 Fiscal Services | 1,678,297 | 16.3 | 2,166,571 | 17.3 |
| 2540 Operation and Maintenance of Plant Services | 25,537,169 | 210.0 | 27,649,676 | 216.9 |
| 2550 Student Transportation Services | 16,307,748 | 201.6 | 17,088,108 | 201.7 |
| 2570 Internal Services | 1,465,547 | 9.0 | 1,548,938 | 9.0 |
| 2620 Planning, Research, Development, Evaluation, Grant Writing & Statistical Services | 467,926 | 3.0 | 502,146 | 3.0 |
| 2630 Information Services | 557,134 | 4.4 | 705,877 | 5.3 |
| 2640 Staff Services | 2,145,012 | 18.4 | 2,234,404 | 18.4 |
| 2660 Technology Services | 8,572,968 | 46.2 | 10,602,280 | 52.7 |
| 2000 Support Services | 112,501,588 | 1,013.8 | 125,864,504 | 1,061.2 |
| 4110 Service Area Direction, Facilities Acquisition and Construction | 327,030 | 2.0 | 0 | 0.0 |
| 4000 Facilities Acquisition and Construction | 327,030 | 2.0 | 0 | 0.0 |
| 5200 Transfers of Funds | 4,566,813 | 0.0 | 3,883,378 | 0.0 |
| 5000 Other Uses | 4,566,813 | 0.0 | 3,883,378 | 0.0 |
| 6110 Operating Contingency | 14,604,729 | 0.0 | 19,292,551 | 0.0 |
| 6000 Contingencies | 14,604,729 | 0.0 | 19,292,551 | 0.0 |
| Total Expenditures, All Functions: | \$ 346,039,337 | 3,098.7 | \$ 385,851,012 | 3,267.7 |

Note: Minor differences are due to rounding

GENERAL FUND EXPENDITURES BY MAJOR FUNCTION \$385,851,012

(\$ in millions)



**BEAVETON SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES BY OBJECT**

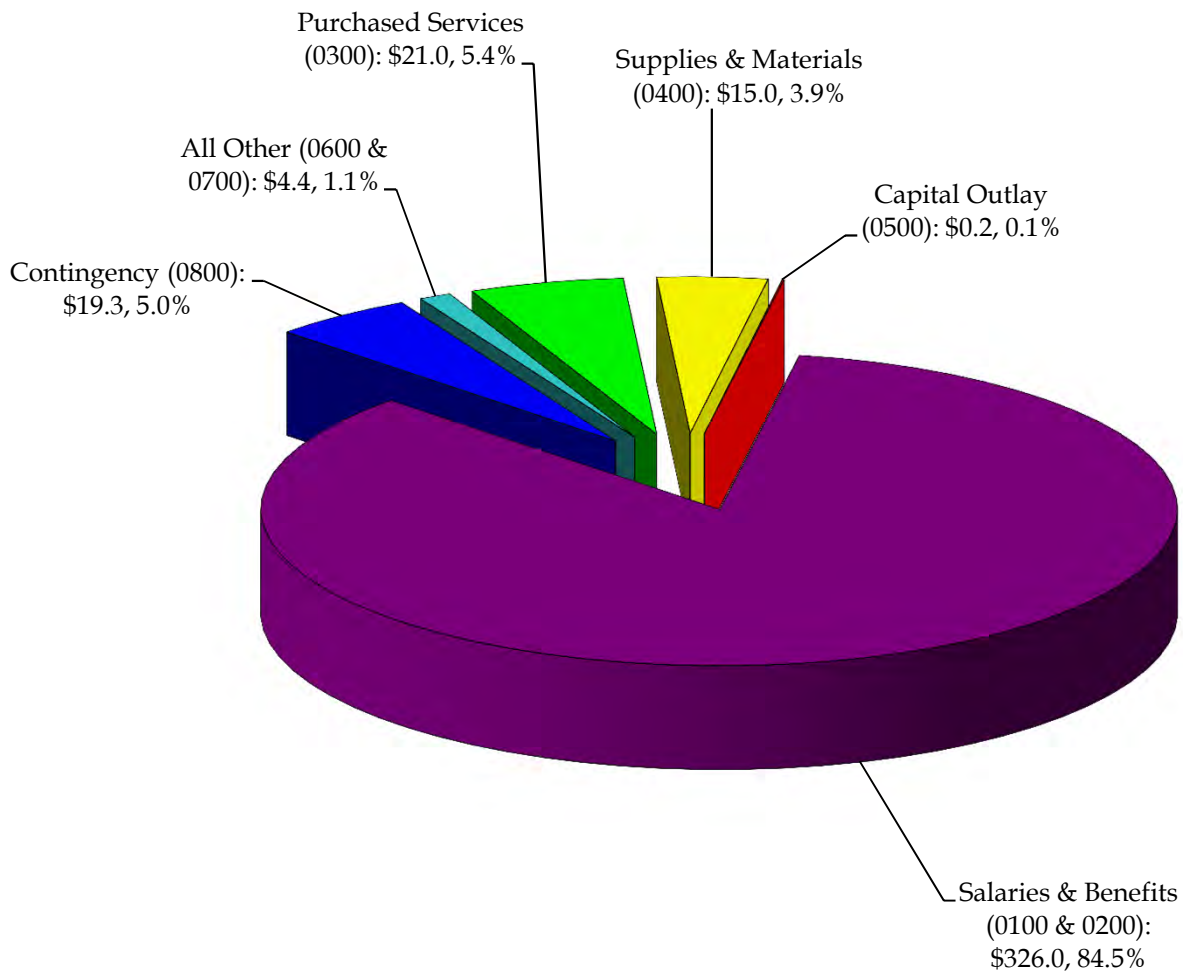
| | <u>Adopted Budget 2013-2014</u> | <u>Proposed Budget 2014-2015</u> |
|--|-------------------------------------|--------------------------------------|
| 0110 Regular Salaries | \$ 181,006,068 | \$ 196,745,717 |
| 0120 Nonpermanent Salaries | 4,570,174 | 4,858,318 |
| 0130 Additional Salary | 4,007,951 | 4,970,827 |
| 0100 Salaries | 189,584,193 | 206,574,862 |
| 0210 Public Employees Retirement System (PERS) | 40,870,975 | 45,405,170 |
| 0220 Social Security Administration | 14,503,241 | 15,802,971 |
| 0230 Other Required Payroll Costs | 2,164,667 | 2,685,429 |
| 0240 Contractual Employee Benefits | 49,603,262 | 55,543,671 |
| 0200 Associated Payroll Costs | 107,142,145 | 119,437,241 |
| 0310 Instructional, Professional and Technical Services | 1,803,299 | 1,688,933 |
| 0320 Property Services | 9,554,183 | 10,042,418 |
| 0330 Student Transportation Services | 363,791 | 406,355 |
| 0340 Travel | 335,712 | 901,878 |
| 0350 Communication | 1,603,171 | 2,991,536 |
| 0360 Charter School Payments | 1,714,923 | 2,069,963 |
| 0370 Tuition | 1,292,980 | 1,303,769 |
| 0380 Non-instructional Professional and Technical Services | 1,536,508 | 1,570,722 |
| 0300 Purchased Services | 18,204,567 | 20,975,574 |
| 0410 Consumable Supplies and Materials | 6,154,325 | 9,069,098 |
| 0420 Textbooks | 946,677 | 1,390,676 |
| 0430 Library Books | 94,444 | 92,820 |
| 0440 Periodicals | 49,457 | 45,231 |
| 0460 Non-consumable Items | 1,204,096 | 1,266,866 |
| 0470 Computer Software | 693,702 | 839,763 |
| 0480 Computer Hardware | 2,191,472 | 2,301,224 |
| 0400 Supplies and Materials | 11,334,173 | 15,005,678 |
| 0540 Depreciable Equipment | 191,277 | 210,805 |
| 0550 Depreciable Technology | 10,933 | 3,683 |
| 0500 Capital Outlay | 202,210 | 214,488 |
| 0640 Dues and Fees | 323,157 | 362,240 |
| 0650 Insurance and Judgments | 75,350 | 100,000 |
| 0670 Taxes and Licenses | 2,000 | 5,000 |
| 0600 Other Objects | 400,507 | 467,240 |
| 0710 Fund Modifications | 4,566,813 | 3,883,378 |
| 0700 Transfers | 4,566,813 | 3,883,378 |
| 0810 Planned Reserve | 14,604,729 | 19,292,551 |
| 0800 Other Uses of Funds | 14,604,729 | 19,292,551 |
| Total Expenditures, All Objects: | \$ 346,039,337 | \$ 385,851,012 |

Note: Minor differences are due to rounding

GENERAL FUND EXPENDITURES BY OBJECT

\$385,851,012

(\$ in millions)



**BEAVERTON SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)
FOR THE 2014-15 BUDGET DOCUMENT**

| FUNCTION | DESCRIPTION | CERTIFIED | | CLASSIFIED | | SUPPORT SERVICES NON-REPRESENTED | | ADMINISTRATIVE | NUMBER OF STUDENTS | PROPOSED BUDGET | % OF BUDGET | COST PER STUDENT |
|----------|---|----------------|----------------|----------------|----------------|-------------------------------------|-------------|----------------|-----------------------|-----------------------|----------------|---------------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | | | | | |
| 1110 | Elementary Programs | 670.8 | 735.1 | 91.3 | 78.7 | - | - | - | 17,849 | \$ 85,774,127 | 22.24% | \$ 4,806 |
| 1120 | Middle School Programs | 340.4 | 361.9 | 6.6 | 6.6 | - | - | - | 9,010 | 40,819,213 | 10.58% | 4,530 |
| 1130 | High School Programs | 418.1 | 449.0 | 13.0 | 13.0 | - | - | - | 11,324 | 52,487,606 | 13.60% | 4,635 |
| 1210 | Programs for the Talented & Gifted | 1.5 | 0.8 | - | - | - | - | - | 5,722 | 395,303 | 0.10% | 69 |
| 1220 | Restrictive Programs for Students with Disabilities | 68.0 | 68.5 | 175.7 | 177.6 | - | - | - | 1,443 | 20,052,432 | 5.20% | 17,544 |
| 1250 | Less Restrictive Programs for Students with Disabilities | 90.5 | 93.6 | 11.9 | 10.5 | - | - | - | 4,199 | 10,403,881 | 2.70% | 2,478 |
| 1280 | Alternative Education | 14.3 | 21.8 | 3.9 | 5.3 | - | - | - | 1,120 | 6,498,879 | 1.68% | 5,803 |
| 1290 | Designated Programs | 149.6 | 156.5 | 27.3 | 27.8 | - | - | - | 4,620 | 19,306,782 | 5.00% | 4,179 |
| 1420 | Summer School - Middle School | - | - | - | - | - | - | - | 480 | 318,754 | 0.08% | 664 |
| 1430 | Summer School - High School | - | - | - | - | - | - | - | 750 | 496,552 | 0.13% | 662 |
| 1460 | Summer School - Special Programs | - | - | - | - | - | - | - | 130 | 257,050 | 0.07% | 1,977 |
| | INSTRUCTION - 1000 | 1,753.2 | 1,887.2 | 329.7 | 319.5 | - | - | - | | 236,810,579 | 61.38% | |
| 2110 | Attendance & Social Work Services | - | - | 30.5 | 30.5 | 1.0 | 1.0 | - | 39,367 | 2,210,534 | 0.57% | 56 |
| 2120 | Guidance Services | 79.5 | 91.5 | 19.3 | 19.3 | - | - | - | 39,367 | 10,950,267 | 2.84% | 278 |
| 2130 | Health Services | 11.3 | 12.3 | 5.2 | 5.2 | - | - | - | 39,367 | 1,919,278 | 0.50% | 49 |
| 2140 | Psychological Services | 28.8 | 30.8 | - | - | - | - | - | 455 | 3,351,207 | 0.87% | 7,365 |
| 2150 | Speech Pathology and Audiology Services | 34.5 | 33.7 | 1.4 | 1.4 | - | - | - | 1,573 | 3,680,621 | 0.95% | 2,340 |
| 2190 | Service Direction, Student Support Services | 8.5 | 9.0 | 10.7 | 11.4 | 1.0 | 1.0 | 2.0 | 5,265 | 3,421,945 | 0.89% | 650 |
| 2210 | Improvement of Instruction Services | 4.9 | 9.7 | 1.0 | 1.0 | - | - | 2.0 | 39,367 | 2,407,485 | 0.62% | 61 |
| 2220 | Educational Media Services | 4.0 | 8.0 | 37.0 | 38.6 | - | - | 1.0 | 39,367 | 4,156,604 | 1.08% | 106 |
| 2230 | Assessment and Testing | - | - | 5.5 | 5.5 | - | - | - | 39,367 | 660,072 | 0.17% | 17 |
| 2240 | Instructional Staff Development | 1.0 | 3.1 | - | - | - | - | - | 39,367 | 2,719,470 | 0.70% | 69 |
| 2310 | Board of Education Services | - | - | - | - | - | - | - | 39,732 | 128,890 | 0.03% | 3 |
| 2320 | Executive Administration Services | - | - | 1.8 | 2.3 | 3.1 | 3.1 | 2.8 | 39,732 | 1,675,764 | 0.43% | 42 |
| 2410 | Office of the Principal Services | 15.5 | 7.0 | 98.8 | 97.9 | - | - | 90.0 | 39,367 | 23,692,357 | 6.14% | 602 |
| 2490 | Other Support Services - School Administration | 0.2 | 0.2 | 6.7 | 7.2 | - | - | 6.0 | 39,732 | 2,056,260 | 0.53% | 52 |
| 2510 | Direction of Business Support Services | - | - | - | - | - | 0.5 | 1.0 | 39,732 | 335,750 | 0.09% | 8 |
| 2520 | Fiscal Services | - | - | 13.0 | 14.5 | 2.3 | 1.8 | 1.0 | 39,732 | 2,166,571 | 0.56% | 55 |
| 2540 | Operation & Maintenance of Plant Services | - | - | 202.0 | 207.9 | 7.0 | 7.0 | 2.0 | 39,367 | 27,649,676 | 7.17% | 702 |
| 2550 | Student Transportation Services | - | - | 197.2 | 197.3 | 3.1 | 3.1 | 1.2 | 34,504 | 17,088,108 | 4.43% | 495 |
| 2570 | Internal Services | - | - | 8.0 | 8.0 | 1.0 | 1.0 | - | 39,367 | 1,548,938 | 0.40% | 39 |
| 2620 | Planning, Research, Development, Evaluation, Grant | - | - | 2.0 | 2.0 | - | - | 1.0 | 39,732 | 502,146 | 0.13% | 13 |
| 2630 | Writing and Statistical Services | - | - | 3.4 | 4.3 | - | - | 1.0 | 39,732 | 705,877 | 0.18% | 18 |
| 2640 | Information Services | 1.9 | 1.9 | 9.5 | 9.5 | 4.0 | 4.0 | 3.0 | 39,732 | 2,234,404 | 0.58% | 56 |
| 2660 | Technology Services | 1.0 | 1.0 | 42.2 | 46.7 | 1.0 | 3.0 | 2.0 | 39,732 | 10,602,280 | 2.75% | 267 |
| 2700 | Supplemental Retirement Program | - | - | - | - | - | - | - | 39,367 | - | 0.00% | - |
| | SUPPORT SERVICES | 191.1 | 208.2 | 695.2 | 710.5 | 23.5 | 25.5 | 104.0 | | 125,864,504 | 32.61% | |
| 4110 | Service Area Direction, Facilities Acquisition and Construction | - | - | 1.0 | 1.0 | - | - | 1.0 | 39,367 | - | 0.00% | - |
| | FACILITIES ACQUISITION & CON | - | - | 1.0 | 1.0 | - | - | 1.0 | | - | 0.00% | |
| 5200 | Transfers of Funds | - | - | - | - | - | - | - | 39,732 | 3,883,378 | 1.01% | 98 |
| 6110 | Operating Contingency | - | - | - | - | - | - | - | 39,732 | 19,292,551 | 5.00% | 486 |
| | FUND TOTAL: | 1,944.3 | 2,095.4 | 1,025.9 | 1,030.0 | 23.5 | 25.5 | 105.0 | | \$ 385,851,012 | 100.00% | |

**100 - GENERAL FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1110 Ad Valorem Taxes Levied by District | \$ 103,058,904 | \$ 106,375,026 | \$ 112,081,664 | \$ 114,504,930 | \$ 0 | \$ 0 |
| 1120 Local Option Ad Valorem Taxes Levied by District | 1,233 | 989 | 15,000,000 | 19,000,000 | 0 | 0 |
| 1310 Regular Day School Tuition | 1,936,043 | 1,947,365 | 2,160,000 | 2,335,600 | 0 | 0 |
| 1410 Regular Day School Transportation | 219,675 | 193,910 | 200,000 | 200,000 | 0 | 0 |
| 1510 Interest on Investments | 414,462 | 244,854 | 300,000 | 300,000 | 0 | 0 |
| 1710 Admissions | 269,652 | 265,280 | 196,000 | 196,000 | 0 | 0 |
| 1740 Fees | 1,047,216 | 1,190,196 | 1,117,052 | 1,117,052 | 0 | 0 |
| 1750 Concessions | 26,939 | 1,520 | 0 | 0 | 0 | 0 |
| 1760 Club Fund Raising | 3 | 0 | 0 | 0 | 0 | 0 |
| 1910 Rentals | 552,237 | 650,337 | 455,000 | 455,000 | 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 7,876 | 2,867 | 6,000 | 6,000 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 21,951 | 39,200 | 100,000 | 100,000 | 0 | 0 |
| 1980 Fees Charged to Grants | 642,413 | 466,194 | 500,000 | 500,000 | 0 | 0 |
| 1990 Miscellaneous | 1,356,519 | 1,117,699 | 991,500 | 1,691,500 | 0 | 0 |
| 1000 Revenue From Local Sources | 109,555,124 | 112,495,437 | 133,107,216 | 140,406,082 | 0 | 0 |
| 2100 Unrestricted Revenue | 6,347,440 | 6,365,472 | 6,600,000 | 9,097,071 | 0 | 0 |
| 2190 Other Intermediate Sources | 0 | 0 | 2,311,853 | 2,311,853 | 0 | 0 |
| 2000 Revenue From Intermediate Sources | 6,347,440 | 6,365,472 | 8,911,853 | 11,408,924 | 0 | 0 |
| 3100 Unrestricted Grants-In-Aid | 170,999,364 | 176,130,804 | 194,425,275 | 212,507,947 | 0 | 0 |
| 3190 Other Unrestricted Grants-In-Aid | 1,830,674 | 1,452,424 | 1,941,227 | 2,228,059 | 0 | 0 |
| 3290 Other Restricted Grants-In-Aid | 8,568,370 | 0 | 0 | 0 | 0 | 0 |
| 3000 Revenue From State Sources | 181,398,408 | 177,583,228 | 196,366,502 | 214,736,006 | 0 | 0 |
| 4500 Restricted Revenue from the Federal Government through the State | 110,813 | 0 | 0 | 0 | 0 | 0 |
| 4000 Revenue From Federal Sources | 110,813 | 0 | 0 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 3,000,000 | 200,000 | 153,766 | 0 | 0 | 0 |
| 5300 Sale of or Compensation for Loss of Fixed Assets | 0 | 4,000 | 0 | 0 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 20,156,857 | 7,989,042 | 7,500,000 | 19,300,000 | 0 | 0 |
| 5000 Other Sources | 23,156,857 | 8,193,042 | 7,653,766 | 19,300,000 | 0 | 0 |
| Fund Total: | \$ 320,568,641 | \$ 304,637,179 | \$ 346,039,337 | \$ 385,851,012 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0110 Regular Salaries | \$ 44,734,144 | \$ 40,550,583 | \$ 47,255,917 | \$ 51,224,589 | \$ 0 | \$ 0 |
| 0120 Nonpermanent Salaries | 2,611,366 | 2,771,147 | 2,108,450 | 2,253,615 | 0 | 0 |
| 0130 Additional Salary | 161,296 | 177,310 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 47,506,806 | 43,499,039 | 49,364,367 | 53,478,204 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 8,683,949 | 8,052,324 | 10,637,152 | 11,754,501 | 0 | 0 |
| 0220 Social Security Administration | 3,582,295 | 3,272,512 | 3,776,372 | 4,091,083 | 0 | 0 |
| 0230 Other Required Payroll Costs | 460,599 | 428,521 | 562,984 | 695,210 | 0 | 0 |
| 0240 Contractual Employee Benefits | 9,728,080 | 10,206,073 | 11,426,354 | 12,700,704 | 0 | 0 |
| 0200 Associated Payroll Costs | 22,454,923 | 21,959,431 | 26,402,862 | 29,241,498 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 52,191 | 17,026 | 6,500 | 7,700 | 0 | 0 |
| 0320 Property Services | 47,752 | 16,404 | 45,209 | 32,250 | 0 | 0 |
| 0330 Student Transportation Services | 1,821 | 953 | 11,350 | 14,900 | 0 | 0 |
| 0340 Travel | 12,493 | 1,368 | 1,000 | 4,500 | 0 | 0 |
| 0350 Communication | 78,511 | 36,819 | 57,600 | 52,800 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 339 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 193,108 | 72,570 | 121,659 | 112,150 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 777,955 | 689,144 | 924,219 | 1,952,301 | 0 | 0 |
| 0420 Textbooks | 456,420 | 442,708 | 415,302 | 452,600 | 0 | 0 |
| 0430 Library Books | 986 | 98 | 3,000 | 3,000 | 0 | 0 |
| 0440 Periodicals | 12,664 | 10,716 | 14,367 | 13,580 | 0 | 0 |
| 0460 Non-consumable Items | 39,757 | 39,796 | 38,800 | 50,200 | 0 | 0 |
| 0470 Computer Software | 9,687 | 26,092 | 5,554 | 13,450 | 0 | 0 |
| 0480 Computer Hardware | 91,390 | 360,939 | 374,133 | 443,844 | 0 | 0 |
| 0400 Supplies and Materials | 1,388,859 | 1,569,494 | 1,775,375 | 2,928,975 | 0 | 0 |
| 0550 Depreciable Technology | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 0640 Dues and Fees | 761 | 564 | 12,800 | 13,300 | 0 | 0 |
| 0600 Other Objects | 761 | 564 | 12,800 | 13,300 | 0 | 0 |
| Function Totals: | 71,544,457 | 67,101,098 | 77,682,063 | 85,774,127 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0110 Regular Salaries | 22,724,630 | 19,301,573 | 22,497,865 | 23,964,979 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,021,384 | 1,108,141 | 663,058 | 712,816 | 0 | 0 |
| 0130 Additional Salary | 103,993 | 99,256 | 303,508 | 304,180 | 0 | 0 |
| 0100 Salaries | 23,850,006 | 20,508,970 | 23,464,431 | 24,981,975 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 4,307,947 | 3,835,416 | 5,053,363 | 5,491,038 | 0 | 0 |
| 0220 Social Security Administration | 1,801,811 | 1,544,001 | 1,795,026 | 1,911,114 | 0 | 0 |
| 0230 Other Required Payroll Costs | 231,227 | 201,733 | 267,234 | 324,755 | 0 | 0 |
| 0240 Contractual Employee Benefits | 4,898,782 | 4,551,839 | 5,157,631 | 5,693,017 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0200 Associated Payroll Costs | 11,239,768 | 10,132,990 | 12,273,254 | 13,419,924 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 3,923 | 24,229 | 15,205 | 2,865 | 0 | 0 |
| 0320 Property Services | 29,675 | 21,677 | 48,537 | 47,962 | 0 | 0 |
| 0330 Student Transportation Services | 4,413 | 1,434 | 26,500 | 27,500 | 0 | 0 |
| 0340 Travel | 5,651 | 2,453 | 0 | 0 | 0 | 0 |
| 0350 Communication | 14,259 | 9,009 | 19,000 | 14,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 2,979 | 7,384 | 600 | 850 | 0 | 0 |
| 0300 Purchased Services | 60,900 | 66,186 | 109,842 | 93,177 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 282,165 | 285,486 | 285,061 | 1,313,809 | 0 | 0 |
| 0420 Textbooks | 151,807 | 51,696 | 205,750 | 608,500 | 0 | 0 |
| 0430 Library Books | 440 | 5,361 | 1,000 | 250 | 0 | 0 |
| 0440 Periodicals | 2,817 | 2,752 | 800 | 750 | 0 | 0 |
| 0460 Non-consumable Items | 50,546 | 27,287 | 35,400 | 37,295 | 0 | 0 |
| 0470 Computer Software | 18,005 | 6,951 | 3,050 | 4,200 | 0 | 0 |
| 0480 Computer Hardware | 76,462 | 211,059 | 354,833 | 359,333 | 0 | 0 |
| 0400 Supplies and Materials | 582,242 | 590,593 | 885,894 | 2,324,137 | 0 | 0 |
| 0640 Dues and Fees | 505 | 89 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 505 | 89 | 0 | 0 | 0 | 0 |
| Function Totals: | 35,733,422 | 31,298,828 | 36,733,421 | 40,819,213 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0110 Regular Salaries | 27,534,201 | 24,353,173 | 27,975,702 | 30,027,954 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,332,316 | 1,425,954 | 737,367 | 787,976 | 0 | 0 |
| 0130 Additional Salary | 1,905,888 | 1,615,382 | 1,545,425 | 1,593,536 | 0 | 0 |
| 0100 Salaries | 30,772,405 | 27,394,508 | 30,258,494 | 32,409,466 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 5,526,012 | 4,989,205 | 6,513,723 | 7,123,601 | 0 | 0 |
| 0220 Social Security Administration | 2,329,272 | 2,072,197 | 2,314,780 | 2,479,330 | 0 | 0 |
| 0230 Other Required Payroll Costs | 299,037 | 269,276 | 344,244 | 421,325 | 0 | 0 |
| 0240 Contractual Employee Benefits | 5,847,417 | 5,717,168 | 6,440,260 | 7,176,600 | 0 | 0 |
| 0200 Associated Payroll Costs | 14,001,739 | 13,047,845 | 15,613,007 | 17,200,856 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 31,194 | 9,696 | 1,275 | 7,958 | 0 | 0 |
| 0320 Property Services | 163,710 | 145,418 | 112,464 | 133,021 | 0 | 0 |
| 0330 Student Transportation Services | 158,577 | 142,683 | 166,802 | 163,644 | 0 | 0 |
| 0340 Travel | 40,689 | 22,046 | 17,000 | 82,827 | 0 | 0 |
| 0350 Communication | 21,277 | 11,803 | 20,400 | 165,230 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 183,694 | 168,900 | 150,000 | 65,440 | 0 | 0 |
| 0300 Purchased Services | 599,141 | 500,546 | 467,941 | 618,120 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 576,335 | 509,156 | 799,175 | 1,439,124 | 0 | 0 |
| 0420 Textbooks | 426,080 | 510,343 | 209,074 | 209,433 | 0 | 0 |
| 0430 Library Books | 470 | 1,096 | 0 | 500 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0440 Periodicals | 1,738 | 3,404 | 550 | 3,531 | 0 | 0 |
| 0460 Non-consumable Items | 252,117 | 164,144 | 59,200 | 83,658 | 0 | 0 |
| 0470 Computer Software | 25,602 | 34,189 | 10,000 | 21,890 | 0 | 0 |
| 0480 Computer Hardware | 209,783 | 253,668 | 441,093 | 488,187 | 0 | 0 |
| 0400 Supplies and Materials | 1,492,124 | 1,476,000 | 1,519,092 | 2,246,323 | 0 | 0 |
| 0540 Depreciable Equipment | 31,060 | 0 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 31,060 | 0 | 0 | 0 | 0 | 0 |
| 0640 Dues and Fees | 38,726 | 35,629 | 32,120 | 12,841 | 0 | 0 |
| 0600 Other Objects | 38,726 | 35,629 | 32,120 | 12,841 | 0 | 0 |
| Function Totals: | 46,935,195 | 42,454,529 | 47,890,654 | 52,487,606 | 0 | 0 |
| Function: 1210 Programs for the Talented and Gifted | | | | | | |
| 0110 Regular Salaries | 146,832 | 112,986 | 105,057 | 55,051 | 0 | 0 |
| 0120 Nonpermanent Salaries | 15,766 | 29,371 | 39,873 | 43,115 | 0 | 0 |
| 0130 Additional Salary | 118,155 | 99,269 | 137,874 | 129,503 | 0 | 0 |
| 0100 Salaries | 280,753 | 241,626 | 282,804 | 227,669 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 46,431 | 38,940 | 61,143 | 50,042 | 0 | 0 |
| 0220 Social Security Administration | 20,977 | 18,114 | 21,635 | 17,417 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,718 | 2,357 | 3,253 | 2,960 | 0 | 0 |
| 0240 Contractual Employee Benefits | 26,341 | 23,483 | 26,598 | 15,765 | 0 | 0 |
| 0200 Associated Payroll Costs | 96,466 | 82,894 | 112,629 | 86,184 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 29,684 | 17,095 | 0 | 20,000 | 0 | 0 |
| 0320 Property Services | 0 | 2,193 | 0 | 0 | 0 | 0 |
| 0340 Travel | 14,034 | 16,792 | 16,000 | 22,000 | 0 | 0 |
| 0350 Communication | 4,878 | 118 | 5,000 | 0 | 0 | 0 |
| 0300 Purchased Services | 48,596 | 36,197 | 21,000 | 42,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 136,308 | 97,508 | 60,450 | 39,450 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 1,695 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 540 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 136,848 | 99,203 | 60,450 | 39,450 | 0 | 0 |
| Function Totals: | 562,664 | 459,920 | 476,883 | 395,303 | 0 | 0 |
| Function: 1220 Restrictive Programs for Students with Disabilities | | | | | | |
| 0110 Regular Salaries | 9,401,689 | 9,304,597 | 10,377,599 | 11,072,496 | 0 | 0 |
| 0120 Nonpermanent Salaries | 865,887 | 757,727 | 388,644 | 384,826 | 0 | 0 |
| 0130 Additional Salary | 30,748 | 17,637 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 10,298,324 | 10,079,961 | 10,766,243 | 11,457,322 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,766,703 | 1,776,915 | 2,327,662 | 2,518,320 | 0 | 0 |
| 0220 Social Security Administration | 779,187 | 761,489 | 823,619 | 876,485 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0230 Other Required Payroll Costs | 99,917 | 99,016 | 123,811 | 148,945 | 0 | 0 |
| 0240 Contractual Employee Benefits | 3,899,810 | 4,277,806 | 3,587,855 | 3,966,407 | 0 | 0 |
| 0200 Associated Payroll Costs | 6,545,617 | 6,915,226 | 6,862,947 | 7,510,157 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 1,071,920 | 1,092,072 | 997,453 | 997,453 | 0 | 0 |
| 0320 Property Services | 227 | 13 | 0 | 0 | 0 | 0 |
| 0340 Travel | 27,293 | 16,849 | 18,200 | 18,200 | 0 | 0 |
| 0350 Communication | 178 | 32 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 1,099,618 | 1,108,965 | 1,015,653 | 1,015,653 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 50,553 | 32,169 | 55,500 | 69,300 | 0 | 0 |
| 0440 Periodicals | 255 | 249 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 5,841 | 6,132 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 237 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 190 | 496 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 56,839 | 39,283 | 55,500 | 69,300 | 0 | 0 |
| 0640 Dues and Fees | 0 | 77 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 0 | 77 | 0 | 0 | 0 | 0 |
| Function Totals: | 18,000,398 | 18,143,511 | 18,700,343 | 20,052,432 | 0 | 0 |
| Function: 1250 Less Restrictive Programs for Students with Disabilities | | | | | | |
| 0110 Regular Salaries | 6,088,892 | 6,066,305 | 6,388,812 | 6,692,893 | 0 | 0 |
| 0120 Nonpermanent Salaries | 33,419 | 53,047 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 1,471 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 6,123,782 | 6,119,353 | 6,388,812 | 6,692,893 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,141,243 | 1,158,453 | 1,381,261 | 1,471,097 | 0 | 0 |
| 0220 Social Security Administration | 460,212 | 460,035 | 488,744 | 512,006 | 0 | 0 |
| 0230 Other Required Payroll Costs | 59,390 | 60,187 | 73,471 | 87,007 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,486,155 | 1,599,035 | 1,540,788 | 1,640,878 | 0 | 0 |
| 0200 Associated Payroll Costs | 3,147,001 | 3,277,710 | 3,484,264 | 3,710,988 | 0 | 0 |
| Function Totals: | 9,270,782 | 9,397,063 | 9,873,076 | 10,403,881 | 0 | 0 |
| Function: 1280 Alternative Education | | | | | | |
| 0110 Regular Salaries | 866,142 | 830,367 | 1,076,038 | 1,627,817 | 0 | 0 |
| 0120 Nonpermanent Salaries | 68,673 | 104,818 | 142,613 | 149,651 | 0 | 0 |
| 0130 Additional Salary | 20,271 | 31,600 | 22,518 | 78,085 | 0 | 0 |
| 0100 Salaries | 955,086 | 966,785 | 1,241,169 | 1,855,553 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 168,814 | 176,580 | 268,341 | 407,854 | 0 | 0 |
| 0220 Social Security Administration | 73,362 | 74,274 | 94,949 | 141,952 | 0 | 0 |
| 0230 Other Required Payroll Costs | 9,262 | 9,536 | 14,272 | 24,120 | 0 | 0 |
| 0240 Contractual Employee Benefits | 201,341 | 211,581 | 282,108 | 430,302 | 0 | 0 |
| 0200 Associated Payroll Costs | 452,778 | 471,971 | 659,670 | 1,004,228 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0310 Instructional, Professional and Technical Services | 0 | 530 | 0 | 4,000 | 0 | 0 |
| 0330 Student Transportation Services | 2,630 | 0 | 0 | 2,000 | 0 | 0 |
| 0340 Travel | 4,586 | 16,843 | 9,225 | 9,500 | 0 | 0 |
| 0350 Communication | 5,182 | 3,832 | 4,275 | 3,275 | 0 | 0 |
| 0360 Charter School Payments | 653,703 | 1,060,084 | 1,714,923 | 2,069,963 | 0 | 0 |
| 0370 Tuition | 1,118,165 | 1,078,372 | 1,292,980 | 1,303,769 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 500 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 1,784,766 | 2,159,662 | 3,021,403 | 3,392,507 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 11,358 | 9,605 | 39,000 | 40,225 | 0 | 0 |
| 0420 Textbooks | 43,043 | 41,301 | 109,151 | 110,366 | 0 | 0 |
| 0440 Periodicals | 0 | 55 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 1,211 | 1,059 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 0 | 0 | 91,000 | 0 | 0 |
| 0480 Computer Hardware | 3,424 | 372 | 0 | 5,000 | 0 | 0 |
| 0400 Supplies and Materials | 59,036 | 52,392 | 148,151 | 246,591 | 0 | 0 |
| Function Totals: | 3,251,666 | 3,650,810 | 5,070,393 | 6,498,879 | 0 | 0 |
| Function: 1290 Designated Programs | | | | | | |
| 0110 Regular Salaries | 9,609,788 | 10,704,703 | 10,746,950 | 11,757,946 | 0 | 0 |
| 0120 Nonpermanent Salaries | 33,628 | 53,414 | 95,481 | 70,788 | 0 | 0 |
| 0130 Additional Salary | 40,158 | 38,843 | 37,117 | 54,828 | 0 | 0 |
| 0100 Salaries | 9,683,574 | 10,796,960 | 10,879,548 | 11,883,562 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,797,142 | 2,045,428 | 2,352,172 | 2,612,016 | 0 | 0 |
| 0220 Social Security Administration | 730,313 | 814,530 | 832,306 | 909,088 | 0 | 0 |
| 0230 Other Required Payroll Costs | 93,902 | 106,228 | 125,109 | 154,516 | 0 | 0 |
| 0240 Contractual Employee Benefits | 2,292,015 | 2,577,914 | 2,697,592 | 3,015,835 | 0 | 0 |
| 0200 Associated Payroll Costs | 4,913,371 | 5,544,100 | 6,007,179 | 6,691,455 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 121,058 | 312,934 | 111,000 | 116,000 | 0 | 0 |
| 0320 Property Services | 5,075 | 520 | 7,100 | 7,100 | 0 | 0 |
| 0330 Student Transportation Services | 1,520 | 5,364 | 2,950 | 2,700 | 0 | 0 |
| 0340 Travel | 76,032 | 79,904 | 73,500 | 113,650 | 0 | 0 |
| 0350 Communication | 3,585 | 5,554 | 4,450 | 3,750 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 49,510 | 45,988 | 77,200 | 212,641 | 0 | 0 |
| 0300 Purchased Services | 256,779 | 450,265 | 276,200 | 455,841 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 26,126 | 19,819 | 69,947 | 98,698 | 0 | 0 |
| 0420 Textbooks | 3,627 | 7,191 | 6,700 | 8,808 | 0 | 0 |
| 0430 Library Books | 159 | 898 | 1,000 | 2,000 | 0 | 0 |
| 0440 Periodicals | 884 | 1,599 | 1,050 | 1,250 | 0 | 0 |
| 0460 Non-consumable Items | 16,187 | 5,308 | 15,000 | 21,050 | 0 | 0 |
| 0470 Computer Software | 3,243 | 7,980 | 3,200 | 4,100 | 0 | 0 |
| 0480 Computer Hardware | 19,198 | 26,551 | 5,000 | 5,000 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0400 Supplies and Materials | 69,424 | 69,347 | 101,897 | 140,906 | 0 | 0 |
| 0640 Dues and Fees | 93,241 | 92,355 | 96,550 | 135,018 | 0 | 0 |
| 0600 Other Objects | 93,241 | 92,355 | 96,550 | 135,018 | 0 | 0 |
| Function Totals: | 15,016,390 | 16,953,026 | 17,361,374 | 19,306,782 | 0 | 0 |
| Function: 1420 Summer School - Middle School | | | | | | |
| 0130 Additional Salary | 0 | 0 | 0 | 243,454 | 0 | 0 |
| 0100 Salaries | 0 | 0 | 0 | 243,454 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 0 | 0 | 53,511 | 0 | 0 |
| 0220 Social Security Administration | 0 | 0 | 0 | 18,624 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 0 | 0 | 3,165 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 0 | 0 | 75,300 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 318,754 | 0 | 0 |
| Function: 1430 Summer School - High School | | | | | | |
| 0120 Nonpermanent Salaries | 0 | 81 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 25,950 | 0 | 379,249 | 0 | 0 |
| 0100 Salaries | 0 | 26,031 | 0 | 379,249 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 5,573 | 0 | 83,359 | 0 | 0 |
| 0220 Social Security Administration | 0 | 1,991 | 0 | 29,013 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 299 | 0 | 4,931 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 7,863 | 0 | 117,303 | 0 | 0 |
| Function Totals: | 0 | 33,894 | 0 | 496,552 | 0 | 0 |
| Function: 1460 Summer School - Special Programs | | | | | | |
| 0120 Nonpermanent Salaries | 7,658 | 13,134 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 71,479 | 76,691 | 175,410 | 179,370 | 0 | 0 |
| 0100 Salaries | 79,136 | 89,825 | 175,410 | 179,370 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 13,959 | 15,441 | 37,924 | 39,426 | 0 | 0 |
| 0220 Social Security Administration | 6,040 | 6,854 | 13,419 | 13,722 | 0 | 0 |
| 0230 Other Required Payroll Costs | 768 | 872 | 2,017 | 2,332 | 0 | 0 |
| 0200 Associated Payroll Costs | 20,767 | 23,167 | 53,360 | 55,480 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 15,215 | 7,360 | 19,200 | 19,200 | 0 | 0 |
| 0340 Travel | 69 | 105 | 200 | 200 | 0 | 0 |
| 0300 Purchased Services | 15,284 | 7,465 | 19,400 | 19,400 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 501 | 101 | 2,800 | 2,800 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0460 Non-consumable Items | 255 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 756 | 101 | 2,800 | 2,800 | 0 | 0 |
| 0640 Dues and Fees | 50 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 50 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 115,993 | 120,558 | 250,970 | 257,050 | 0 | 0 |
| Function: 1490 Summer School - Other Programs | | | | | | |
| 0130 Additional Salary | 0 | 743 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 0 | 743 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 154 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 0 | 57 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 9 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 219 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 59 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 59 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 1,020 | 0 | 0 | 0 | 0 |
| Function: 2110 Attendance and Social Work Services | | | | | | |
| 0110 Regular Salaries | 1,295,310 | 912,755 | 1,126,993 | 1,210,476 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,592 | 5,653 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 4,391 | 1,969 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 1,301,293 | 920,377 | 1,126,993 | 1,210,476 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 240,969 | 171,765 | 243,654 | 266,062 | 0 | 0 |
| 0220 Social Security Administration | 98,337 | 69,031 | 86,216 | 92,600 | 0 | 0 |
| 0230 Other Required Payroll Costs | 12,625 | 9,006 | 12,959 | 15,737 | 0 | 0 |
| 0240 Contractual Employee Benefits | 635,944 | 520,125 | 470,930 | 518,727 | 0 | 0 |
| 0200 Associated Payroll Costs | 987,875 | 769,927 | 813,759 | 893,126 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 250 | 500 | 0 | 0 |
| 0320 Property Services | 1,273 | 4,851 | 12,000 | 6,000 | 0 | 0 |
| 0330 Student Transportation Services | 25,453 | 0 | 0 | 0 | 0 | 0 |
| 0340 Travel | 2,042 | 4,262 | 375 | 3,875 | 0 | 0 |
| 0350 Communication | 19,514 | 28,097 | 24,130 | 37,875 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 21,025 | 20,950 | 24,000 | 22,000 | 0 | 0 |
| 0300 Purchased Services | 69,307 | 58,161 | 60,755 | 70,250 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 55,311 | 76,938 | 13,900 | 10,600 | 0 | 0 |
| 0460 Non-consumable Items | 1,897 | 2,067 | 16,777 | 8,777 | 0 | 0 |
| 0470 Computer Software | 13,506 | 198 | 10,000 | 5,000 | 0 | 0 |
| 0480 Computer Hardware | 0 | 1,259 | 10,000 | 5,805 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0400 Supplies and Materials | 70,714 | 80,462 | 50,677 | 30,182 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 31,534 | 0 | 6,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 31,534 | 0 | 6,000 | 0 | 0 |
| 0640 Dues and Fees | 270 | 258 | 500 | 500 | 0 | 0 |
| 0600 Other Objects | 270 | 258 | 500 | 500 | 0 | 0 |
| Function Totals: | 2,429,458 | 1,860,719 | 2,052,684 | 2,210,534 | 0 | 0 |
| Function: 2120 Guidance Services | | | | | | |
| 0110 Regular Salaries | 5,415,601 | 4,960,466 | 5,806,278 | 6,844,018 | 0 | 0 |
| 0120 Nonpermanent Salaries | 3,884 | 6,112 | 3,689 | 0 | 0 | 0 |
| 0130 Additional Salary | 94,414 | 94,468 | 122,590 | 111,775 | 0 | 0 |
| 0100 Salaries | 5,513,899 | 5,061,046 | 5,932,557 | 6,955,793 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,013,719 | 964,781 | 1,282,620 | 1,528,884 | 0 | 0 |
| 0220 Social Security Administration | 417,184 | 384,302 | 453,848 | 532,114 | 0 | 0 |
| 0230 Other Required Payroll Costs | 53,443 | 49,777 | 68,219 | 90,404 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,229,475 | 1,260,466 | 1,469,653 | 1,754,969 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,713,821 | 2,659,325 | 3,274,340 | 3,906,371 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 3,000 | 600 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 1,862 | 897 | 1,000 | 938 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 0 | 800 | 4,800 | 0 | 0 |
| 0340 Travel | 13,577 | 8,292 | 3,600 | 8,915 | 0 | 0 |
| 0350 Communication | 6,690 | 2,546 | 5,100 | 3,969 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 100 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 25,129 | 12,434 | 10,500 | 18,622 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 16,541 | 20,149 | 54,564 | 44,362 | 0 | 0 |
| 0420 Textbooks | 827 | 145 | 500 | 469 | 0 | 0 |
| 0430 Library Books | 0 | 231 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 1,704 | 1,333 | 450 | 650 | 0 | 0 |
| 0470 Computer Software | 23,579 | 22,813 | 24,000 | 24,000 | 0 | 0 |
| 0480 Computer Hardware | 1,387 | 978 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 44,038 | 45,650 | 79,514 | 69,481 | 0 | 0 |
| 0640 Dues and Fees | 190 | 375 | 300 | 0 | 0 | 0 |
| 0600 Other Objects | 190 | 375 | 300 | 0 | 0 | 0 |
| Function Totals: | 8,297,078 | 7,778,830 | 9,297,211 | 10,950,267 | 0 | 0 |
| Function: 2130 Health Services | | | | | | |
| 0110 Regular Salaries | 1,054,752 | 1,020,067 | 1,058,617 | 1,186,632 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,747 | 0 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 198 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 1,056,499 | 1,020,264 | 1,058,617 | 1,186,632 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0210 Public Employees Retirement System (PERS) | 194,949 | 186,071 | 228,873 | 260,821 | 0 | 0 |
| 0220 Social Security Administration | 79,186 | 76,448 | 80,984 | 90,777 | 0 | 0 |
| 0230 Other Required Payroll Costs | 10,248 | 10,044 | 12,174 | 15,427 | 0 | 0 |
| 0240 Contractual Employee Benefits | 238,173 | 272,090 | 296,747 | 337,321 | 0 | 0 |
| 0200 Associated Payroll Costs | 522,555 | 544,654 | 618,778 | 704,346 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 11,100 | 0 | 0 | 0 | 0 |
| 0340 Travel | 11,926 | 11,021 | 10,200 | 10,200 | 0 | 0 |
| 0350 Communication | 31 | 0 | 500 | 0 | 0 | 0 |
| 0300 Purchased Services | 11,957 | 22,121 | 10,700 | 10,200 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 15,274 | 4,439 | 17,200 | 18,100 | 0 | 0 |
| 0440 Periodicals | 88 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 2,090 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 17,452 | 4,439 | 17,200 | 18,100 | 0 | 0 |
| Function Totals: | 1,608,464 | 1,591,479 | 1,705,295 | 1,919,278 | 0 | 0 |
| Function: 2140 Psychological Services | | | | | | |
| 0110 Regular Salaries | 1,873,348 | 1,884,360 | 1,986,598 | 2,153,621 | 0 | 0 |
| 0120 Nonpermanent Salaries | 65,548 | 1,704 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 1,692 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 1,938,895 | 1,887,756 | 1,986,598 | 2,153,621 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 352,414 | 358,456 | 429,502 | 473,366 | 0 | 0 |
| 0220 Social Security Administration | 144,222 | 139,228 | 151,975 | 164,752 | 0 | 0 |
| 0230 Other Required Payroll Costs | 18,812 | 18,583 | 22,845 | 27,997 | 0 | 0 |
| 0240 Contractual Employee Benefits | 326,343 | 360,222 | 453,938 | 502,871 | 0 | 0 |
| 0200 Associated Payroll Costs | 841,790 | 876,489 | 1,058,260 | 1,168,986 | 0 | 0 |
| 0340 Travel | 6,680 | 4,807 | 4,600 | 4,600 | 0 | 0 |
| 0350 Communication | 42 | 37 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 6,722 | 4,843 | 4,600 | 4,600 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 26,344 | 23,788 | 24,000 | 24,000 | 0 | 0 |
| 0440 Periodicals | 222 | 232 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 26,566 | 24,020 | 24,000 | 24,000 | 0 | 0 |
| Function Totals: | 2,813,973 | 2,793,109 | 3,073,458 | 3,351,207 | 0 | 0 |
| Function: 2150 Speech Pathology and Audiology Services | | | | | | |
| 0110 Regular Salaries | 2,226,141 | 2,385,006 | 2,345,383 | 2,342,711 | 0 | 0 |
| 0120 Nonpermanent Salaries | 6,802 | 0 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 1,513 | 1,202 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 2,234,456 | 2,386,208 | 2,345,383 | 2,342,711 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 400,756 | 458,504 | 507,072 | 514,928 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0220 Social Security Administration | 167,386 | 178,385 | 179,422 | 179,217 | 0 | 0 |
| 0230 Other Required Payroll Costs | 21,675 | 23,491 | 26,972 | 30,455 | 0 | 0 |
| 0240 Contractual Employee Benefits | 400,438 | 475,569 | 549,179 | 561,760 | 0 | 0 |
| 0200 Associated Payroll Costs | 990,255 | 1,135,950 | 1,262,645 | 1,286,360 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 25,000 | 25,000 | 0 | 0 |
| 0340 Travel | 1,798 | 2,644 | 1,550 | 1,550 | 0 | 0 |
| 0350 Communication | 42 | 21 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 1,839 | 2,665 | 26,550 | 26,550 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 11,316 | 16,690 | 24,530 | 25,000 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 29 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 242 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 28,740 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 40,056 | 16,961 | 24,530 | 25,000 | 0 | 0 |
| 0640 Dues and Fees | 1,125 | 1,800 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 1,125 | 1,800 | 0 | 0 | 0 | 0 |
| Function Totals: | 3,267,732 | 3,543,584 | 3,659,108 | 3,680,621 | 0 | 0 |
| Function: 2190 Service Direction, Student Support Services | | | | | | |
| 0110 Regular Salaries | 1,195,151 | 1,289,803 | 1,393,891 | 1,495,928 | 0 | 0 |
| 0120 Nonpermanent Salaries | 141,207 | 131,250 | 125,910 | 132,769 | 0 | 0 |
| 0130 Additional Salary | 283,762 | 240,790 | 216,325 | 215,541 | 0 | 0 |
| 0100 Salaries | 1,620,120 | 1,661,843 | 1,736,126 | 1,844,238 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 293,345 | 303,481 | 375,351 | 405,364 | 0 | 0 |
| 0220 Social Security Administration | 120,650 | 124,883 | 132,814 | 141,084 | 0 | 0 |
| 0230 Other Required Payroll Costs | 15,613 | 16,239 | 19,966 | 23,976 | 0 | 0 |
| 0240 Contractual Employee Benefits | 264,178 | 321,532 | 404,455 | 448,683 | 0 | 0 |
| 0200 Associated Payroll Costs | 693,786 | 766,135 | 932,586 | 1,019,107 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 151,506 | 352,900 | 258,009 | 300,000 | 0 | 0 |
| 0320 Property Services | 19,905 | 15,767 | 17,500 | 17,500 | 0 | 0 |
| 0330 Student Transportation Services | 38,640 | 36,631 | 41,000 | 61,000 | 0 | 0 |
| 0340 Travel | 26,085 | 20,313 | 24,000 | 24,000 | 0 | 0 |
| 0350 Communication | 453 | 445 | 100 | 100 | 0 | 0 |
| 0300 Purchased Services | 236,589 | 426,055 | 340,609 | 402,600 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 37,437 | 32,232 | 47,500 | 52,500 | 0 | 0 |
| 0440 Periodicals | 3,198 | 3,185 | 3,000 | 3,000 | 0 | 0 |
| 0460 Non-consumable Items | 7,894 | 8,445 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 12,845 | 1,803 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 48,066 | 40,498 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 109,440 | 86,164 | 50,500 | 55,500 | 0 | 0 |
| 0640 Dues and Fees | 284 | 577 | 500 | 500 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0650 Insurance and Judgments | 61,000 | 74,716 | 75,000 | 100,000 | 0 | 0 |
| 0600 Other Objects | 61,284 | 75,292 | 75,500 | 100,500 | 0 | 0 |
| Function Totals: | 2,721,219 | 3,015,489 | 3,135,321 | 3,421,945 | 0 | 0 |
| Function: 2210 Improvement of Instruction Services | | | | | | |
| 0110 Regular Salaries | 465,037 | 486,660 | 616,105 | 1,126,255 | 0 | 0 |
| 0120 Nonpermanent Salaries | 27,624 | 131,449 | 0 | 28,432 | 0 | 0 |
| 0130 Additional Salary | 62,687 | 165,466 | 694,237 | 401,244 | 0 | 0 |
| 0100 Salaries | 555,348 | 783,575 | 1,310,342 | 1,555,931 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 102,169 | 140,162 | 283,296 | 341,993 | 0 | 0 |
| 0220 Social Security Administration | 41,625 | 58,690 | 100,241 | 119,029 | 0 | 0 |
| 0230 Other Required Payroll Costs | 5,380 | 7,705 | 15,068 | 20,227 | 0 | 0 |
| 0240 Contractual Employee Benefits | 90,281 | 106,565 | 142,633 | 264,305 | 0 | 0 |
| 0200 Associated Payroll Costs | 239,455 | 313,123 | 541,238 | 745,554 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 19,412 | 46,674 | 10,000 | 10,000 | 0 | 0 |
| 0320 Property Services | 1,512 | 0 | 2,000 | 2,000 | 0 | 0 |
| 0330 Student Transportation Services | 8,189 | 66 | 0 | 0 | 0 | 0 |
| 0340 Travel | 167 | 1,206 | 500 | 500 | 0 | 0 |
| 0350 Communication | 3,674 | 298 | 2,500 | 2,500 | 0 | 0 |
| 0300 Purchased Services | 32,953 | 48,245 | 15,000 | 15,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 6,047 | 7,001 | 16,800 | 10,800 | 0 | 0 |
| 0420 Textbooks | 0 | 557 | 0 | 0 | 0 | 0 |
| 0440 Periodicals | 99 | 106 | 200 | 200 | 0 | 0 |
| 0460 Non-consumable Items | 194 | 112 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 6,340 | 7,775 | 17,000 | 11,000 | 0 | 0 |
| 0640 Dues and Fees | 69,752 | 67,918 | 80,000 | 80,000 | 0 | 0 |
| 0600 Other Objects | 69,752 | 67,918 | 80,000 | 80,000 | 0 | 0 |
| Function Totals: | 903,849 | 1,220,635 | 1,963,580 | 2,407,485 | 0 | 0 |
| Function: 2220 Educational Media Services | | | | | | |
| 0110 Regular Salaries | 3,833,405 | 1,594,569 | 1,660,175 | 2,104,324 | 0 | 0 |
| 0120 Nonpermanent Salaries | 4,224 | 1,105 | 8,961 | 9,322 | 0 | 0 |
| 0130 Additional Salary | 10,947 | 26,818 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 3,848,576 | 1,622,491 | 1,669,136 | 2,113,646 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 724,465 | 289,275 | 360,868 | 464,601 | 0 | 0 |
| 0220 Social Security Administration | 290,638 | 122,119 | 127,704 | 161,693 | 0 | 0 |
| 0230 Other Required Payroll Costs | 37,331 | 15,762 | 19,174 | 27,449 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,029,046 | 681,434 | 635,989 | 786,505 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,081,480 | 1,108,591 | 1,143,735 | 1,440,248 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0310 Instructional, Professional and Technical Services | 100 | 454 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 59,756 | 48,429 | 41,382 | 34,782 | 0 | 0 |
| 0340 Travel | 2,115 | 2,886 | 4,969 | 4,969 | 0 | 0 |
| 0350 Communication | 2,040 | 3,116 | 3,448 | 2,648 | 0 | 0 |
| 0300 Purchased Services | 64,011 | 54,885 | 49,799 | 42,399 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 90,501 | 65,531 | 91,820 | 81,658 | 0 | 0 |
| 0420 Textbooks | 2,705 | 0 | 0 | 0 | 0 | 0 |
| 0430 Library Books | 105,458 | 70,789 | 89,350 | 86,976 | 0 | 0 |
| 0440 Periodicals | 16,958 | 13,799 | 19,625 | 19,605 | 0 | 0 |
| 0460 Non-consumable Items | 19,169 | 33,175 | 34,441 | 39,091 | 0 | 0 |
| 0470 Computer Software | 99,717 | 86,100 | 101,141 | 101,091 | 0 | 0 |
| 0480 Computer Hardware | 143,075 | 173,827 | 220,375 | 231,685 | 0 | 0 |
| 0400 Supplies and Materials | 477,584 | 443,221 | 556,752 | 560,106 | 0 | 0 |
| 0640 Dues and Fees | 324 | 200 | 205 | 205 | 0 | 0 |
| 0600 Other Objects | 324 | 200 | 205 | 205 | 0 | 0 |
| Function Totals: | 6,471,975 | 3,229,388 | 3,419,627 | 4,156,604 | 0 | 0 |
| Function: 2230 Assessment and Testing | | | | | | |
| 0110 Regular Salaries | 111,834 | 234,341 | 197,496 | 209,697 | 0 | 0 |
| 0120 Nonpermanent Salaries | 19,456 | 6,944 | 21,768 | 36,743 | 0 | 0 |
| 0130 Additional Salary | 10,644 | 7,074 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 141,934 | 248,359 | 219,264 | 246,440 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 24,647 | 46,574 | 47,406 | 54,163 | 0 | 0 |
| 0220 Social Security Administration | 10,645 | 18,864 | 16,771 | 18,853 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,375 | 2,428 | 2,521 | 3,202 | 0 | 0 |
| 0240 Contractual Employee Benefits | 37,944 | 112,179 | 86,576 | 95,514 | 0 | 0 |
| 0200 Associated Payroll Costs | 74,612 | 180,044 | 153,274 | 171,732 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 5,841 | 6,108 | 8,000 | 8,000 | 0 | 0 |
| 0340 Travel | 156 | 15 | 1,500 | 1,500 | 0 | 0 |
| 0350 Communication | 3,896 | 1,236 | 2,000 | 2,000 | 0 | 0 |
| 0300 Purchased Services | 9,894 | 7,359 | 11,500 | 11,500 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 191,091 | 199,044 | 203,400 | 228,400 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 3,089 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 2,206 | 0 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 2,000 | 2,000 | 0 | 0 |
| 0400 Supplies and Materials | 193,296 | 202,133 | 205,400 | 230,400 | 0 | 0 |
| Function Totals: | 419,736 | 637,896 | 589,438 | 660,072 | 0 | 0 |
| Function: 2240 Instructional Staff Development | | | | | | |
| 0110 Regular Salaries | 105,004 | 63,941 | 70,038 | 229,379 | 0 | 0 |
| 0120 Nonpermanent Salaries | 25,575 | 21,576 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0130 Additional Salary | 33,779 | 129,941 | 153,193 | 795,361 | 0 | 0 |
| 0100 Salaries | 164,358 | 215,458 | 223,231 | 1,024,740 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 30,462 | 38,326 | 48,263 | 225,235 | 0 | 0 |
| 0220 Social Security Administration | 12,945 | 16,309 | 17,077 | 78,392 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,775 | 2,103 | 2,567 | 13,321 | 0 | 0 |
| 0240 Contractual Employee Benefits | 797,476 | 764,539 | 781,754 | 819,310 | 0 | 0 |
| 0200 Associated Payroll Costs | 842,657 | 821,277 | 849,661 | 1,136,258 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 600 | 2,948 | 3,000 | 3,000 | 0 | 0 |
| 0340 Travel | 8,707 | 2,246 | 900 | 447,017 | 0 | 0 |
| 0350 Communication | 319 | 103 | 6,000 | 16,000 | 0 | 0 |
| 0300 Purchased Services | 9,626 | 5,297 | 9,900 | 466,017 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 11,212 | 13,137 | 31,289 | 22,662 | 0 | 0 |
| 0420 Textbooks | 57 | 1,133 | 0 | 300 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 9,260 | 12,000 | 0 | 0 |
| 0470 Computer Software | 0 | 0 | 0 | 20,000 | 0 | 0 |
| 0480 Computer Hardware | 6,679 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 17,947 | 14,271 | 40,549 | 54,962 | 0 | 0 |
| 0640 Dues and Fees | 0 | 37,528 | 37,493 | 37,493 | 0 | 0 |
| 0600 Other Objects | 0 | 37,528 | 37,493 | 37,493 | 0 | 0 |
| Function Totals: | 1,034,589 | 1,093,830 | 1,160,834 | 2,719,470 | 0 | 0 |
| Function: 2310 Board of Education Services | | | | | | |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 9,927 | 9,927 | 0 | 0 |
| 0340 Travel | 0 | 0 | 9,405 | 9,405 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 103,341 | 137,026 | 79,144 | 79,144 | 0 | 0 |
| 0300 Purchased Services | 103,341 | 137,026 | 98,476 | 98,476 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 5,825 | 7,111 | 9,404 | 9,404 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 655 | 655 | 0 | 0 |
| 0470 Computer Software | 2,500 | 2,500 | 1,800 | 1,800 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 7,200 | 7,200 | 0 | 0 |
| 0400 Supplies and Materials | 8,325 | 9,611 | 19,059 | 19,059 | 0 | 0 |
| 0640 Dues and Fees | 19,810 | 19,810 | 11,355 | 11,355 | 0 | 0 |
| 0600 Other Objects | 19,810 | 19,810 | 11,355 | 11,355 | 0 | 0 |
| Function Totals: | 131,477 | 166,448 | 128,890 | 128,890 | 0 | 0 |
| Function: 2320 Executive Administration Services | | | | | | |
| 0110 Regular Salaries | 728,609 | 691,502 | 732,143 | 776,722 | 0 | 0 |
| 0120 Nonpermanent Salaries | 9,923 | 1,553 | 9,652 | 24,878 | 0 | 0 |
| 0130 Additional Salary | 17,944 | 4,385 | 12,361 | 27,797 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0100 Salaries | 756,477 | 697,440 | 754,156 | 829,397 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 139,544 | 131,329 | 163,049 | 182,301 | 0 | 0 |
| 0220 Social Security Administration | 51,901 | 43,571 | 57,693 | 63,449 | 0 | 0 |
| 0230 Other Required Payroll Costs | 7,330 | 6,768 | 8,672 | 10,780 | 0 | 0 |
| 0240 Contractual Employee Benefits | 130,451 | 141,515 | 173,257 | 192,592 | 0 | 0 |
| 0200 Associated Payroll Costs | 329,225 | 323,183 | 402,671 | 449,122 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 30,540 | 27,409 | 37,950 | 55,450 | 0 | 0 |
| 0320 Property Services | 15,345 | 3,760 | 9,500 | 5,000 | 0 | 0 |
| 0340 Travel | 35,052 | 36,449 | 46,373 | 35,873 | 0 | 0 |
| 0350 Communication | 2,369 | 2,104 | 5,517 | 2,017 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 47,614 | 37,271 | 113,002 | 108,002 | 0 | 0 |
| 0300 Purchased Services | 130,920 | 106,994 | 212,342 | 206,342 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 34,241 | 37,127 | 101,500 | 140,818 | 0 | 0 |
| 0440 Periodicals | 2,799 | 328 | 7,155 | 1,655 | 0 | 0 |
| 0460 Non-consumable Items | 8,454 | 5,530 | 7,030 | 7,030 | 0 | 0 |
| 0470 Computer Software | 4,351 | 15,082 | 4,000 | 6,500 | 0 | 0 |
| 0480 Computer Hardware | 11,754 | 29,617 | 12,500 | 16,500 | 0 | 0 |
| 0400 Supplies and Materials | 61,598 | 87,683 | 132,185 | 172,503 | 0 | 0 |
| 0640 Dues and Fees | 5,818 | 3,691 | 8,400 | 18,400 | 0 | 0 |
| 0600 Other Objects | 5,818 | 3,691 | 8,400 | 18,400 | 0 | 0 |
| Function Totals: | 1,284,039 | 1,218,991 | 1,509,754 | 1,675,764 | 0 | 0 |
| Function: 2410 Office of the Principal Services | | | | | | |
| 0110 Regular Salaries | 13,430,821 | 13,171,470 | 13,561,485 | 14,723,149 | 0 | 0 |
| 0120 Nonpermanent Salaries | 15,589 | 10,025 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 35,593 | 45,844 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 13,482,004 | 13,227,339 | 13,561,485 | 14,723,149 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 2,539,948 | 2,523,277 | 2,928,866 | 3,236,147 | 0 | 0 |
| 0220 Social Security Administration | 1,006,236 | 994,185 | 1,037,464 | 1,126,319 | 0 | 0 |
| 0230 Other Required Payroll Costs | 130,440 | 128,224 | 155,561 | 191,400 | 0 | 0 |
| 0240 Contractual Employee Benefits | 3,026,471 | 3,342,416 | 3,613,900 | 3,992,316 | 0 | 0 |
| 0200 Associated Payroll Costs | 6,703,095 | 6,988,102 | 7,735,791 | 8,546,182 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 2,571 | 0 | 700 | 2,050 | 0 | 0 |
| 0320 Property Services | 60,700 | 43,987 | 43,110 | 27,059 | 0 | 0 |
| 0330 Student Transportation Services | 593 | 652 | 1,980 | 1,080 | 0 | 0 |
| 0340 Travel | 22,324 | 38,391 | 23,152 | 28,552 | 0 | 0 |
| 0350 Communication | 18,286 | 17,547 | 35,270 | 22,051 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 14,343 | 7,068 | 200 | 3,200 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0300 Purchased Services | 118,816 | 107,644 | 104,412 | 83,992 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 209,966 | 154,783 | 283,986 | 236,172 | 0 | 0 |
| 0420 Textbooks | 820 | 0 | 200 | 200 | 0 | 0 |
| 0430 Library Books | 278 | 0 | 0 | 0 | 0 | 0 |
| 0440 Periodicals | 2,351 | 1,249 | 1,250 | 300 | 0 | 0 |
| 0460 Non-consumable Items | 23,354 | 47,931 | 38,890 | 34,668 | 0 | 0 |
| 0470 Computer Software | 6,239 | 6,982 | 4,025 | 6,400 | 0 | 0 |
| 0480 Computer Hardware | 51,274 | 26,100 | 44,000 | 31,902 | 0 | 0 |
| 0400 Supplies and Materials | 294,282 | 237,045 | 372,351 | 309,642 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 0 | 16,277 | 16,277 | 0 | 0 |
| 0550 Depreciable Technology | 0 | 0 | 500 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 16,777 | 16,277 | 0 | 0 |
| 0640 Dues and Fees | 15,964 | 12,914 | 7,904 | 13,115 | 0 | 0 |
| 0600 Other Objects | 15,964 | 12,914 | 7,904 | 13,115 | 0 | 0 |
| Function Totals: | 20,614,161 | 20,573,044 | 21,798,720 | 23,692,357 | 0 | 0 |
| Function: 2490 Other Support Services - School Administration | | | | | | |
| 0110 Regular Salaries | 998,791 | 1,060,583 | 1,021,520 | 1,090,855 | 0 | 0 |
| 0120 Nonpermanent Salaries | 20,750 | 77,987 | 65,900 | 64,474 | 0 | 0 |
| 0130 Additional Salary | 18,624 | 61,643 | 69,250 | 2,375 | 0 | 0 |
| 0100 Salaries | 1,038,165 | 1,200,213 | 1,156,670 | 1,157,704 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 193,866 | 212,315 | 250,073 | 254,464 | 0 | 0 |
| 0220 Social Security Administration | 72,926 | 85,524 | 88,485 | 88,564 | 0 | 0 |
| 0230 Other Required Payroll Costs | 10,066 | 11,378 | 13,301 | 15,051 | 0 | 0 |
| 0240 Contractual Employee Benefits | 180,625 | 205,765 | 272,913 | 302,089 | 0 | 0 |
| 0200 Associated Payroll Costs | 457,483 | 514,982 | 624,772 | 660,168 | 0 | 0 |
| 0320 Property Services | 58,513 | 0 | 42,750 | 22,000 | 0 | 0 |
| 0330 Student Transportation Services | 5,059 | 5,095 | 20,000 | 20,000 | 0 | 0 |
| 0340 Travel | 2,633 | 14,027 | 18,124 | 16,100 | 0 | 0 |
| 0350 Communication | 731 | 143 | 700 | 700 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 10,472 | 11,676 | 18,000 | 15,000 | 0 | 0 |
| 0300 Purchased Services | 77,408 | 30,941 | 99,574 | 73,800 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 8,205 | 9,974 | 81,413 | 105,879 | 0 | 0 |
| 0420 Textbooks | 280 | 7 | 0 | 0 | 0 | 0 |
| 0440 Periodicals | 157 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 175 | 2,671 | 25,000 | 58,709 | 0 | 0 |
| 0480 Computer Hardware | 158 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 8,975 | 12,653 | 106,413 | 164,588 | 0 | 0 |
| 0640 Dues and Fees | 360 | 200 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 360 | 200 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 1,582,391 | 1,758,989 | 1,987,429 | 2,056,260 | 0 | 0 |
| Function: 2510 Direction of Business Support Services | | | | | | |
| 0110 Regular Salaries | 136,285 | 136,293 | 138,562 | 168,236 | 0 | 0 |
| 0130 Additional Salary | 0 | 320 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 136,285 | 136,613 | 138,562 | 168,236 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 26,385 | 26,446 | 29,957 | 36,978 | 0 | 0 |
| 0220 Social Security Administration | 8,582 | 8,771 | 10,600 | 12,870 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,322 | 1,325 | 1,594 | 2,188 | 0 | 0 |
| 0240 Contractual Employee Benefits | 18,768 | 21,513 | 28,447 | 36,200 | 0 | 0 |
| 0200 Associated Payroll Costs | 55,057 | 58,056 | 70,598 | 88,236 | 0 | 0 |
| 0320 Property Services | 1,148 | 680 | 0 | 5,278 | 0 | 0 |
| 0340 Travel | 3,753 | 2,792 | 4,275 | 5,000 | 0 | 0 |
| 0350 Communication | 3,286 | 22 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 16,331 | 950 | 66,350 | 47,000 | 0 | 0 |
| 0300 Purchased Services | 24,518 | 4,444 | 70,625 | 57,278 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 696 | 1,040 | 3,315 | 820 | 0 | 0 |
| 0440 Periodicals | 0 | 89 | 100 | 100 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 158 | 1,395 | 250 | 0 | 0 |
| 0470 Computer Software | 3,643 | 13,468 | 0 | 14,400 | 0 | 0 |
| 0480 Computer Hardware | 3,198 | 0 | 1,080 | 2,000 | 0 | 0 |
| 0400 Supplies and Materials | 7,538 | 14,755 | 5,890 | 17,570 | 0 | 0 |
| 0640 Dues and Fees | 819 | 855 | 2,763 | 1,430 | 0 | 0 |
| 0670 Taxes and Licenses | 2,588 | 2,619 | 0 | 3,000 | 0 | 0 |
| 0600 Other Objects | 3,407 | 3,475 | 2,763 | 4,430 | 0 | 0 |
| Function Totals: | 226,806 | 217,342 | 288,438 | 335,750 | 0 | 0 |
| Function: 2520 Fiscal Services | | | | | | |
| 0110 Regular Salaries | 849,133 | 823,993 | 908,196 | 1,033,641 | 0 | 0 |
| 0120 Nonpermanent Salaries | 373 | 2,088 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 3,894 | 4,643 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 853,400 | 830,724 | 908,196 | 1,033,641 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 155,377 | 139,436 | 196,351 | 227,195 | 0 | 0 |
| 0220 Social Security Administration | 63,664 | 63,060 | 69,477 | 79,074 | 0 | 0 |
| 0230 Other Required Payroll Costs | 8,198 | 7,957 | 10,446 | 13,437 | 0 | 0 |
| 0240 Contractual Employee Benefits | 202,708 | 214,140 | 332,742 | 397,884 | 0 | 0 |
| 0200 Associated Payroll Costs | 429,947 | 424,593 | 609,016 | 717,590 | 0 | 0 |
| 0320 Property Services | 1,396 | 0 | 270 | 1,775 | 0 | 0 |
| 0340 Travel | 12,306 | 7,954 | 9,080 | 9,250 | 0 | 0 |
| 0350 Communication | 2,488 | 5,860 | 2,700 | 6,300 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0380 Non-instructional Professional and Technical Services | 70,402 | 68,904 | 110,515 | 106,515 | 0 | 0 |
| 0300 Purchased Services | 86,591 | 82,719 | 122,565 | 123,840 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 8,369 | 7,153 | 13,480 | 264,290 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 100 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 2,631 | 136 | 1,415 | 1,000 | 0 | 0 |
| 0470 Computer Software | 6,357 | 91 | 7,000 | 6,500 | 0 | 0 |
| 0480 Computer Hardware | 1,098 | 11,797 | 8,740 | 11,000 | 0 | 0 |
| 0400 Supplies and Materials | 18,455 | 19,177 | 30,735 | 282,790 | 0 | 0 |
| 0640 Dues and Fees | 10,844 | 9,794 | 7,435 | 8,710 | 0 | 0 |
| 0650 Insurance and Judgments | 0 | 0 | 350 | 0 | 0 | 0 |
| 0600 Other Objects | 10,844 | 9,794 | 7,785 | 8,710 | 0 | 0 |
| Function Totals: | 1,399,236 | 1,367,006 | 1,678,297 | 2,166,571 | 0 | 0 |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0110 Regular Salaries | 8,585,491 | 8,478,579 | 9,161,757 | 9,928,297 | 0 | 0 |
| 0120 Nonpermanent Salaries | 111,165 | 231,818 | 116,658 | 115,239 | 0 | 0 |
| 0130 Additional Salary | 98,886 | 167,590 | 135,849 | 140,179 | 0 | 0 |
| 0100 Salaries | 8,795,542 | 8,877,986 | 9,414,264 | 10,183,715 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,574,915 | 1,589,023 | 2,016,781 | 2,238,380 | 0 | 0 |
| 0220 Social Security Administration | 668,203 | 674,639 | 720,191 | 779,054 | 0 | 0 |
| 0230 Other Required Payroll Costs | 84,795 | 85,763 | 105,802 | 132,391 | 0 | 0 |
| 0240 Contractual Employee Benefits | 2,681,736 | 2,944,743 | 3,702,139 | 4,250,378 | 0 | 0 |
| 0200 Associated Payroll Costs | 5,009,648 | 5,294,169 | 6,544,913 | 7,400,203 | 0 | 0 |
| 0320 Property Services | 7,575,280 | 7,314,849 | 7,747,998 | 8,212,708 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 394 | 0 | 0 | 0 | 0 |
| 0340 Travel | 13,026 | 8,998 | 6,165 | 7,680 | 0 | 0 |
| 0350 Communication | 38,830 | 58,068 | 55,700 | 67,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 53,163 | 19,467 | 64,134 | 89,100 | 0 | 0 |
| 0300 Purchased Services | 7,680,299 | 7,401,776 | 7,873,997 | 8,376,488 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 850,169 | 767,323 | 825,902 | 789,177 | 0 | 0 |
| 0460 Non-consumable Items | 699,825 | 733,858 | 623,950 | 643,950 | 0 | 0 |
| 0470 Computer Software | 22,654 | 32,550 | 54,643 | 54,643 | 0 | 0 |
| 0480 Computer Hardware | 17,948 | 9,883 | 10,000 | 10,000 | 0 | 0 |
| 0400 Supplies and Materials | 1,590,596 | 1,543,614 | 1,514,495 | 1,497,770 | 0 | 0 |
| 0520 Buildings Acquisition | 91,034 | 0 | 0 | 0 | 0 | 0 |
| 0540 Depreciable Equipment | 277,444 | 182,460 | 175,000 | 175,000 | 0 | 0 |
| 0550 Depreciable Technology | 0 | 5,927 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 368,478 | 188,387 | 175,000 | 175,000 | 0 | 0 |
| 0640 Dues and Fees | 17,982 | 7,041 | 14,500 | 16,500 | 0 | 0 |
| 0650 Insurance and Judgments | 453 | 457 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0670 Taxes and Licenses | 0 | 2,247 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 18,435 | 9,745 | 14,500 | 16,500 | 0 | 0 |
| Function Totals: | 23,462,998 | 23,315,677 | 25,537,169 | 27,649,676 | 0 | 0 |
| Function: 2550 Student Transportation Services | | | | | | |
| 0110 Regular Salaries | 6,621,014 | 6,545,119 | 7,826,397 | 8,130,539 | 0 | 0 |
| 0120 Nonpermanent Salaries | 81,211 | 72,937 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 837,039 | 958,874 | 294,907 | 304,306 | 0 | 0 |
| 0100 Salaries | 7,539,264 | 7,576,930 | 8,121,304 | 8,434,845 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,383,571 | 1,392,632 | 1,743,625 | 1,853,979 | 0 | 0 |
| 0220 Social Security Administration | 586,403 | 586,801 | 621,279 | 645,266 | 0 | 0 |
| 0230 Other Required Payroll Costs | 74,915 | 75,577 | 91,778 | 109,653 | 0 | 0 |
| 0240 Contractual Employee Benefits | 3,491,123 | 3,869,777 | 3,211,857 | 3,522,187 | 0 | 0 |
| 0200 Associated Payroll Costs | 5,536,011 | 5,924,787 | 5,668,539 | 6,131,085 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 3,920 | 3,720 | 3,800 | 3,800 | 0 | 0 |
| 0320 Property Services | 114,664 | 157,270 | 147,254 | 176,754 | 0 | 0 |
| 0330 Student Transportation Services | 24,520 | 70,526 | 92,409 | 108,731 | 0 | 0 |
| 0340 Travel | 1,790 | 5,323 | 2,400 | 4,891 | 0 | 0 |
| 0350 Communication | 37,854 | 38,127 | 39,634 | 36,834 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 27,293 | 29,364 | 14,000 | 34,000 | 0 | 0 |
| 0300 Purchased Services | 210,041 | 304,331 | 299,497 | 365,010 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,683,714 | 1,587,926 | 1,908,959 | 1,878,619 | 0 | 0 |
| 0440 Periodicals | 237 | 0 | 100 | 100 | 0 | 0 |
| 0460 Non-consumable Items | 558,780 | 405,491 | 280,799 | 251,149 | 0 | 0 |
| 0470 Computer Software | 8,351 | 6,913 | 13,000 | 13,000 | 0 | 0 |
| 0480 Computer Hardware | 8,885 | 9,113 | 13,000 | 13,000 | 0 | 0 |
| 0400 Supplies and Materials | 2,259,966 | 2,009,442 | 2,215,858 | 2,155,868 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 14,000 | 0 | 0 | 0 | 0 |
| 0550 Depreciable Technology | 91,717 | 0 | 1,750 | 0 | 0 | 0 |
| 0500 Capital Outlay | 91,717 | 14,000 | 1,750 | 0 | 0 | 0 |
| 0640 Dues and Fees | 843 | 1,260 | 800 | 1,300 | 0 | 0 |
| 0670 Taxes and Licenses | 108 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 952 | 1,260 | 800 | 1,300 | 0 | 0 |
| Function Totals: | 15,637,949 | 15,830,749 | 16,307,748 | 17,088,108 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0110 Regular Salaries | 379,081 | 387,459 | 398,699 | 409,869 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,148 | 351 | 1,571 | 1,602 | 0 | 0 |
| 0100 Salaries | 380,229 | 387,810 | 400,270 | 411,471 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0210 Public Employees Retirement System (PERS) | 64,421 | 73,631 | 86,539 | 90,441 | 0 | 0 |
| 0220 Social Security Administration | 29,303 | 29,995 | 30,620 | 31,477 | 0 | 0 |
| 0230 Other Required Payroll Costs | 3,682 | 3,757 | 4,604 | 5,348 | 0 | 0 |
| 0240 Contractual Employee Benefits | 108,995 | 126,593 | 158,675 | 167,947 | 0 | 0 |
| 0200 Associated Payroll Costs | 206,400 | 233,976 | 280,438 | 295,213 | 0 | 0 |
| 0320 Property Services | 281,388 | 306,748 | 383,710 | 419,892 | 0 | 0 |
| 0340 Travel | 827 | 3,813 | 2,195 | 4,000 | 0 | 0 |
| 0350 Communication | 278,028 | 290,170 | 327,539 | 321,379 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 128 | 0 | 3,150 | 0 | 0 | 0 |
| 0300 Purchased Services | 560,372 | 600,730 | 716,594 | 745,271 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 109,855 | 71,480 | 56,320 | 66,239 | 0 | 0 |
| 0420 Textbooks | 376 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 1,051 | 5,268 | 500 | 2,000 | 0 | 0 |
| 0470 Computer Software | 1,683 | 2,220 | 500 | 1,000 | 0 | 0 |
| 0480 Computer Hardware | 8,240 | 3,986 | 5,000 | 6,250 | 0 | 0 |
| 0400 Supplies and Materials | 121,205 | 82,954 | 62,320 | 75,489 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 12,912 | 0 | 13,528 | 0 | 0 |
| 0500 Capital Outlay | 0 | 12,912 | 0 | 13,528 | 0 | 0 |
| 0640 Dues and Fees | 7,572 | 6,100 | 5,925 | 7,966 | 0 | 0 |
| 0600 Other Objects | 7,572 | 6,100 | 5,925 | 7,966 | 0 | 0 |
| Function Totals: | 1,275,778 | 1,324,482 | 1,465,547 | 1,548,938 | 0 | 0 |
| Function: 2620 Planning, Research, Development, Evaluation, Grant Writing & Statistical Services | | | | | | |
| 0110 Regular Salaries | 224,742 | 240,460 | 261,579 | 279,022 | 0 | 0 |
| 0120 Nonpermanent Salaries | 7,525 | 0 | 11,067 | 11,967 | 0 | 0 |
| 0130 Additional Salary | 0 | 1,742 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 232,267 | 242,202 | 272,646 | 290,989 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 42,416 | 39,342 | 58,947 | 63,959 | 0 | 0 |
| 0220 Social Security Administration | 17,278 | 18,460 | 20,857 | 22,261 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,238 | 2,358 | 3,136 | 3,781 | 0 | 0 |
| 0240 Contractual Employee Benefits | 36,525 | 47,844 | 86,540 | 95,356 | 0 | 0 |
| 0200 Associated Payroll Costs | 98,457 | 108,003 | 169,480 | 185,357 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 7,862 | 1,618 | 12,804 | 12,804 | 0 | 0 |
| 0320 Property Services | 0 | 0 | 2,996 | 2,996 | 0 | 0 |
| 0340 Travel | 23,536 | 109 | 0 | 0 | 0 | 0 |
| 0350 Communication | 1,903 | 301 | 500 | 500 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 8,200 | 0 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0300 Purchased Services | 41,500 | 2,029 | 16,300 | 16,300 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 1,500 | 1,500 | 0 | 0 |
| 0430 Library Books | 22 | 0 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 5,230 | 5,230 | 6,000 | 6,000 | 0 | 0 |
| 0480 Computer Hardware | 4,920 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 10,172 | 5,230 | 7,500 | 7,500 | 0 | 0 |
| 0670 Taxes and Licenses | 0 | 0 | 2,000 | 2,000 | 0 | 0 |
| 0600 Other Objects | 0 | 0 | 2,000 | 2,000 | 0 | 0 |
| Function Totals: | 382,396 | 357,465 | 467,926 | 502,146 | 0 | 0 |
| Function: 2630 Information Services | | | | | | |
| 0110 Regular Salaries | 279,337 | 281,137 | 272,272 | 355,691 | 0 | 0 |
| 0120 Nonpermanent Salaries | 774 | 1,343 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 2,703 | 3,833 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 282,814 | 286,313 | 272,272 | 355,691 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 54,104 | 54,857 | 58,866 | 78,181 | 0 | 0 |
| 0220 Social Security Administration | 20,229 | 20,724 | 20,829 | 27,210 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,743 | 2,784 | 3,131 | 4,624 | 0 | 0 |
| 0240 Contractual Employee Benefits | 51,867 | 58,906 | 90,432 | 128,567 | 0 | 0 |
| 0200 Associated Payroll Costs | 128,943 | 137,270 | 173,258 | 238,582 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 547 | 17,629 | 42,981 | 42,981 | 0 | 0 |
| 0320 Property Services | 772 | 1,028 | 1,405 | 1,405 | 0 | 0 |
| 0340 Travel | 3,231 | 2,609 | 5,207 | 5,207 | 0 | 0 |
| 0350 Communication | 19,060 | 15,791 | 37,203 | 37,203 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 16,609 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 40,220 | 37,057 | 86,796 | 86,796 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 5,950 | 6,508 | 19,238 | 19,238 | 0 | 0 |
| 0440 Periodicals | 538 | 307 | 766 | 766 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 1,194 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 788 | 1,251 | 540 | 540 | 0 | 0 |
| 0480 Computer Hardware | 2,694 | 2,298 | 3,000 | 3,000 | 0 | 0 |
| 0400 Supplies and Materials | 9,971 | 11,559 | 23,544 | 23,544 | 0 | 0 |
| 0640 Dues and Fees | 714 | 865 | 1,264 | 1,264 | 0 | 0 |
| 0600 Other Objects | 714 | 865 | 1,264 | 1,264 | 0 | 0 |
| Function Totals: | 462,660 | 473,065 | 557,134 | 705,877 | 0 | 0 |
| Function: 2640 Staff Services | | | | | | |
| 0110 Regular Salaries | 1,130,108 | 1,068,115 | 1,151,771 | 1,196,835 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,640 | 1,937 | 29,512 | 30,105 | 0 | 0 |
| 0130 Additional Salary | 79,839 | 167,934 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0100 Salaries | 1,211,588 | 1,237,986 | 1,181,283 | 1,226,940 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 225,917 | 231,156 | 255,392 | 269,681 | 0 | 0 |
| 0220 Social Security Administration | 90,182 | 92,110 | 90,367 | 93,861 | 0 | 0 |
| 0230 Other Required Payroll Costs | 11,737 | 11,869 | 13,585 | 15,951 | 0 | 0 |
| 0240 Contractual Employee Benefits | 247,659 | 254,568 | 342,442 | 366,028 | 0 | 0 |
| 0200 Associated Payroll Costs | 575,495 | 589,702 | 701,786 | 745,521 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 12,160 | 6,006 | 0 | 0 | 0 | 0 |
| 0340 Travel | 9,479 | 7,655 | 12,299 | 12,299 | 0 | 0 |
| 0350 Communication | 655 | 1,521 | 500 | 500 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 133,632 | 128,826 | 187,830 | 187,830 | 0 | 0 |
| 0300 Purchased Services | 155,926 | 144,009 | 200,629 | 200,629 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 9,071 | 12,315 | 6,500 | 6,500 | 0 | 0 |
| 0440 Periodicals | 297 | 297 | 300 | 300 | 0 | 0 |
| 0460 Non-consumable Items | 323 | 26 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 44,042 | 41,174 | 45,314 | 45,314 | 0 | 0 |
| 0480 Computer Hardware | 3,874 | 8,982 | 7,700 | 7,700 | 0 | 0 |
| 0400 Supplies and Materials | 57,607 | 62,793 | 59,814 | 59,814 | 0 | 0 |
| 0640 Dues and Fees | 200 | 1,179 | 1,500 | 1,500 | 0 | 0 |
| 0600 Other Objects | 200 | 1,179 | 1,500 | 1,500 | 0 | 0 |
| Function Totals: | 2,000,816 | 2,035,669 | 2,145,012 | 2,234,404 | 0 | 0 |
| Function: 2660 Technology Services | | | | | | |
| 0110 Regular Salaries | 2,494,687 | 2,660,361 | 2,702,055 | 3,326,095 | 0 | 0 |
| 0120 Nonpermanent Salaries | 3,679 | 4,571 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 31,584 | 39,284 | 87,387 | 10,044 | 0 | 0 |
| 0100 Salaries | 2,529,951 | 2,704,216 | 2,789,442 | 3,336,139 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 461,935 | 507,402 | 603,077 | 733,282 | 0 | 0 |
| 0220 Social Security Administration | 190,817 | 205,066 | 213,392 | 255,221 | 0 | 0 |
| 0230 Other Required Payroll Costs | 24,410 | 26,135 | 32,079 | 43,364 | 0 | 0 |
| 0240 Contractual Employee Benefits | 549,935 | 673,877 | 1,086,458 | 1,362,654 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,227,097 | 1,412,481 | 1,935,006 | 2,394,521 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 261,582 | 17,118 | 240,245 | 40,245 | 0 | 0 |
| 0320 Property Services | 856,448 | 945,992 | 885,998 | 885,998 | 0 | 0 |
| 0340 Travel | 20,306 | 19,338 | 7,618 | 5,618 | 0 | 0 |
| 0350 Communication | 783,676 | 799,595 | 942,905 | 2,192,905 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 38,466 | 326,643 | 600,000 | 600,000 | 0 | 0 |
| 0300 Purchased Services | 1,960,479 | 2,108,686 | 2,676,766 | 3,724,766 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 37,184 | 32,599 | 80,153 | 76,653 | 0 | 0 |
| 0430 Library Books | 361 | 194 | 94 | 94 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0440 Periodicals | 60 | 39 | 94 | 94 | 0 | 0 |
| 0460 Non-consumable Items | 10,497 | 49,931 | 15,134 | 14,734 | 0 | 0 |
| 0470 Computer Software | 316,518 | 395,351 | 399,935 | 398,935 | 0 | 0 |
| 0480 Computer Hardware | 677,512 | 241,446 | 671,818 | 651,818 | 0 | 0 |
| 0400 Supplies and Materials | 1,042,132 | 719,559 | 1,167,228 | 1,142,328 | 0 | 0 |
| 0550 Depreciable Technology | 784,365 | 259,501 | 3,683 | 3,683 | 0 | 0 |
| 0500 Capital Outlay | 784,365 | 259,501 | 3,683 | 3,683 | 0 | 0 |
| 0640 Dues and Fees | 1,761 | 2,749 | 843 | 843 | 0 | 0 |
| 0600 Other Objects | 1,761 | 2,749 | 843 | 843 | 0 | 0 |
| Function Totals: | 7,545,784 | 7,207,193 | 8,572,968 | 10,602,280 | 0 | 0 |
| Function: 4110 Service Area Direction, Facilities Acquisition and Construction | | | | | | |
| 0110 Regular Salaries | 204,704 | 0 | 184,118 | 0 | 0 | 0 |
| 0130 Additional Salary | 93 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 204,797 | 0 | 184,118 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 38,541 | 0 | 39,806 | 0 | 0 | 0 |
| 0220 Social Security Administration | 14,084 | 0 | 14,085 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,987 | 0 | 2,118 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 31,677 | 0 | 52,420 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 86,289 | 0 | 108,429 | 0 | 0 | 0 |
| 0320 Property Services | 5,892 | 19,112 | 2,000 | 0 | 0 | 0 |
| 0340 Travel | 2,267 | 3,893 | 2,100 | 0 | 0 | 0 |
| 0350 Communication | 386 | 25 | 500 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 6,249 | 4,302 | 28,383 | 0 | 0 | 0 |
| 0300 Purchased Services | 14,792 | 27,332 | 32,983 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 3,429 | 1,579 | 1,500 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 1,023 | 2,115 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 476 | 0 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 147 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 5,074 | 3,694 | 1,500 | 0 | 0 | 0 |
| 0640 Dues and Fees | 271 | 0 | 0 | 0 | 0 | 0 |
| 0670 Taxes and Licenses | 1,072 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 1,343 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 312,295 | 31,026 | 327,030 | 0 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0520 Buildings Acquisition | 0 | 74,173 | 0 | 0 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 0 | 10,580 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0500 Capital Outlay | 0 | 84,753 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 84,753 | 0 | 0 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0710 Fund Modifications | 5,861,774 | 4,745,517 | 4,566,813 | 3,883,378 | 0 | 0 |
| 0700 Transfers | 5,861,774 | 4,745,517 | 4,566,813 | 3,883,378 | 0 | 0 |
| Function Totals: | 5,861,774 | 4,745,517 | 4,566,813 | 3,883,378 | 0 | 0 |
| Function: 6110 Operating Contingency | | | | | | |
| 0810 Planned Reserve | 0 | 0 | 14,604,729 | 19,292,551 | 0 | 0 |
| 0800 Other Uses of Funds | 0 | 0 | 14,604,729 | 19,292,551 | 0 | 0 |
| Function Totals: | 0 | 0 | 14,604,729 | 19,292,551 | 0 | 0 |
| Fund Total: | \$ 312,579,599 | \$ 297,086,632 | \$ 346,039,337 | \$ 385,851,012 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Student Body Fund (220)

Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year end.



**220 - STUDENT BODY FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 6,382,403 | \$ 6,318,739 | \$ 6,601,098 | \$ 8,700,000 | \$ 8,700,000 |
| 5000 Other Sources | 2,122,421 | 2,403,075 | 2,496,967 | 2,000,000 | 2,000,000 |
| Total Revenues | <u>8,504,824</u> | <u>8,721,814</u> | <u>9,098,065</u> | <u>10,700,000</u> | <u>10,700,000</u> |
| | | | | | |
| 0400 Supplies and Materials | 6,101,749 | 6,224,847 | 6,365,882 | 10,700,000 | 10,700,000 |
| Total Expenditures | <u>6,101,749</u> | <u>6,224,847</u> | <u>6,365,882</u> | <u>10,700,000</u> | <u>10,700,000</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 2,403,075</u> | <u>\$ 2,496,967</u> | <u>\$ 2,732,183</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 2,122,421 | \$ 2,403,075 | \$ 2,496,967 | | |
| Change in Fund Balance | 280,654 | 93,892 | 235,216 | | |
| Ending Fund Balance | <u>\$ 2,403,075</u> | <u>\$ 2,496,967</u> | <u>\$ 2,732,183</u> | | |

Note: Minor differences are due to rounding



**220 - STUDENT BODY FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1790 Other Extracurricular Activities | \$ 6,318,739 | \$ 6,601,098 | \$ 8,700,000 | \$ 8,700,000 | \$ 0 | \$ 0 |
| 1000 Revenue From Local Sources | 6,318,739 | 6,601,098 | 8,700,000 | 8,700,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 2,403,075 | 2,496,967 | 2,000,000 | 2,000,000 | 0 | 0 |
| 5000 Other Sources | 2,403,075 | 2,496,967 | 2,000,000 | 2,000,000 | 0 | 0 |
| Fund Total: | \$ 8,721,814 | \$ 9,098,065 | \$ 10,700,000 | \$ 10,700,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**220 - STUDENT BODY FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|----------------------|----------------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0410 Consumable Supplies and Materials | \$ 745,228 | \$ 686,257 | \$ 1,900,000 | \$ 1,900,000 | \$ 0 | 0 |
| 0400 Supplies and Materials | 745,228 | 686,257 | 1,900,000 | 1,900,000 | 0 | 0 |
| Function Totals: | 745,228 | 686,257 | 1,900,000 | 1,900,000 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0410 Consumable Supplies and Materials | 989,785 | 903,292 | 2,500,000 | 2,500,000 | 0 | 0 |
| 0400 Supplies and Materials | 989,785 | 903,292 | 2,500,000 | 2,500,000 | 0 | 0 |
| Function Totals: | 989,785 | 903,292 | 2,500,000 | 2,500,000 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0410 Consumable Supplies and Materials | 4,489,834 | 4,776,333 | 6,300,000 | 6,300,000 | 0 | 0 |
| 0400 Supplies and Materials | 4,489,834 | 4,776,333 | 6,300,000 | 6,300,000 | 0 | 0 |
| Function Totals: | 4,489,834 | 4,776,333 | 6,300,000 | 6,300,000 | 0 | 0 |
| Fund Total: | \$ 6,224,847 | \$ 6,365,882 | \$ 10,700,000 | \$ 10,700,000 | \$ 0 | 0 |

Note: Minor differences are due to rounding

Special Purpose Fund (230)

Accounts for the District's individual school activity programs. The major sources of revenue are contributions and fund-raising revenue.



**230 - SPECIAL PURPOSE FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|---|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 1,089,735 | \$ 1,155,286 | \$ 1,734,583 | \$ 4,622,312 | \$ 4,645,493 |
| 2000 Revenue From Intermediate Sources | 0 | 0 | 20,000 | 0 | 0 |
| 3000 Revenue From State Sources | 172 | 0 | 0 | 0 | 0 |
| 5000 Other Sources | 379,694 | 377,058 | 486,347 | 490,000 | 490,000 |
| Total Revenues | <u>1,469,602</u> | <u>1,532,343</u> | <u>2,240,931</u> | <u>5,112,312</u> | <u>5,135,493</u> |
| | | | | | |
| 0100 Salaries | 431,653 | 389,802 | 480,648 | 645,323 | 659,150 |
| 0200 Associated Payroll Costs | 108,147 | 125,869 | 164,746 | 231,133 | 240,487 |
| 0300 Purchased Services | 166,824 | 129,427 | 181,146 | 0 | 0 |
| 0400 Supplies and Materials | 354,494 | 323,497 | 625,650 | 2,735,856 | 2,735,856 |
| 0500 Capital Outlay | 24,412 | 72,676 | 57,666 | 1,500,000 | 1,500,000 |
| 0600 Other Objects | 7,013 | 4,725 | 15,805 | 0 | 0 |
| Total Expenditures | <u>1,092,544</u> | <u>1,045,996</u> | <u>1,525,662</u> | <u>5,112,312</u> | <u>5,135,493</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 377,058</u> | <u>\$ 486,347</u> | <u>\$ 715,269</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 379,694 | \$ 377,058 | \$ 486,347 | | |
| Change in Fund Balance | (2,636) | 109,289 | 228,922 | | |
| Ending Fund Balance | <u>\$ 377,058</u> | <u>\$ 486,347</u> | <u>\$ 715,269</u> | | |

Note: Minor differences are due to rounding



**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 2,889 | \$ 0 | \$ 2,000 | \$ 2,000 | \$ 0 | \$ 0 |
| 1740 Fees | 96 | 0 | 0 | 0 | 0 | 0 |
| 1750 Concessions | 82 | 0 | 0 | 0 | 0 | 0 |
| 1760 Club Fund Raising | 134,242 | 347,019 | 2,200,000 | 2,200,000 | 0 | 0 |
| 1810 Preschool Services | 48,084 | 0 | 0 | 0 | 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 945,155 | 1,385,912 | 2,420,312 | 2,443,493 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 24,617 | 300 | 0 | 0 | 0 | 0 |
| 1990 Miscellaneous | 120 | 1,352 | 0 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 1,155,286 | 1,734,583 | 4,622,312 | 4,645,493 | 0 | 0 |
| 2100 Unrestricted Revenue | 0 | 20,000 | 0 | 0 | 0 | 0 |
| 2000 Revenue From Intermediate Sources | 0 | 20,000 | 0 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 0 | 0 | 60,000 | 60,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 377,058 | 486,347 | 430,000 | 430,000 | 0 | 0 |
| 5000 Other Sources | 377,058 | 486,347 | 490,000 | 490,000 | 0 | 0 |
| Fund Total: | \$ 1,532,343 | \$ 2,240,931 | \$ 5,112,312 | \$ 5,135,493 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0120 Nonpermanent Salaries | \$ 32,843 | \$ 18,082 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0130 Additional Salary | 14,565 | 20,312 | 471,910 | 481,348 | 0 | 0 |
| 0100 Salaries | 47,408 | 38,395 | 471,910 | 481,348 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 5,267 | 4,628 | 102,027 | 105,800 | 0 | 0 |
| 0220 Social Security Administration | 3,535 | 2,802 | 36,101 | 36,823 | 0 | 0 |
| 0230 Other Required Payroll Costs | 456 | 359 | 5,427 | 6,257 | 0 | 0 |
| 0240 Contractual Employee Benefits | 760 | 1,197 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 10,017 | 8,986 | 143,555 | 148,880 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 13,112 | 25,155 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 22,002 | 5,963 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 9,062 | 11,041 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 170 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 4,446 | 18,181 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 48,622 | 60,510 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 15,805 | 44,845 | 239,356 | 250,000 | 0 | 0 |
| 0420 Textbooks | 0 | 943 | 0 | 0 | 0 | 0 |
| 0430 Library Books | 0 | 1,681 | 0 | 0 | 0 | 0 |
| 0440 Periodicals | 10 | 4,323 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 13,309 | 16,299 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 6,613 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 130,725 | 255,343 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 159,850 | 330,048 | 239,356 | 250,000 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 13,478 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 13,478 | 0 | 0 | 0 | 0 |
| Function Totals: | 265,897 | 451,417 | 854,821 | 880,228 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0120 Nonpermanent Salaries | 52,830 | 23,618 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 28,436 | 13,966 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 81,266 | 37,584 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 8,864 | 3,933 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 6,092 | 2,829 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 785 | 371 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,185 | 537 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 16,926 | 7,670 | 0 | 0 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 8,895 | 4,541 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 50 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 5,615 | 0 | 0 | 0 | 0 | 0 |
| 0340 Travel | 486 | 0 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 2,133 | 6,209 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 17,129 | 10,800 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0410 Consumable Supplies and Materials | 6,529 | 5,038 | 250,000 | 250,000 | 0 | 0 |
| 0430 Library Books | 0 | 693 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 13,315 | 1,000 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 550 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 69 | 10,059 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 19,913 | 17,341 | 250,000 | 250,000 | 0 | 0 |
| Function Totals: | 135,234 | 73,394 | 250,000 | 250,000 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0110 Regular Salaries | 9,626 | 0 | 0 | 0 | 0 | 0 |
| 0120 Nonpermanent Salaries | 59,436 | 65,344 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 26,315 | 50,921 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 95,377 | 116,265 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 8,205 | 10,143 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 7,123 | 8,837 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 907 | 1,142 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,383 | 460 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 17,618 | 20,582 | 0 | 0 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 15,285 | 5,278 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 13,009 | 7,853 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 2,743 | 14,650 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 10,519 | 0 | 0 | 0 | 0 |
| 0350 Communication | 0 | 63 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 5,474 | 42,292 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 36,511 | 80,654 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 26,616 | 28,066 | 1,501,500 | 1,468,808 | 0 | 0 |
| 0420 Textbooks | 45 | 16,873 | 0 | 0 | 0 | 0 |
| 0430 Library Books | 1,062 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 13,317 | 9,335 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 10,196 | 3,697 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 21,881 | 102,572 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 73,117 | 160,542 | 1,501,500 | 1,468,808 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 5,825 | 0 | 0 | 0 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 10,500 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 5,825 | 10,500 | 0 | 0 | 0 | 0 |
| 0640 Dues and Fees | 2,725 | 15,805 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 2,725 | 15,805 | 0 | 0 | 0 | 0 |
| Function Totals: | 231,172 | 404,348 | 1,501,500 | 1,468,808 | 0 | 0 |
| Function: 1210 Programs for the Talented and Gifted | | | | | | |
| 0410 Consumable Supplies and Materials | 323 | 4,501 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 323 | 4,501 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 323 | 4,501 | 0 | 0 | 0 | 0 |
| Function: 1220 Restrictive Programs for Students with Disabilities | | | | | | |
| 0320 Property Services | 0 | 701 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 25 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 726 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 7,677 | 13,676 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 403 | 2,534 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 8,080 | 16,210 | 0 | 0 | 0 | 0 |
| Function Totals: | 8,080 | 16,937 | 0 | 0 | 0 | 0 |
| Function: 1280 Alternative Education | | | | | | |
| 0410 Consumable Supplies and Materials | 1,009 | 2,194 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 1,009 | 2,194 | 0 | 0 | 0 | 0 |
| Function Totals: | 1,009 | 2,194 | 0 | 0 | 0 | 0 |
| Function: 1290 Designated Programs | | | | | | |
| 0120 Nonpermanent Salaries | 720 | 90 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 266 | 365 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 986 | 455 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 47 | 81 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 75 | 35 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 10 | 4 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 132 | 120 | 0 | 0 | 0 | 0 |
| 0340 Travel | 675 | 470 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 675 | 470 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,646 | 2,545 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 0 | 600 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 1,646 | 3,145 | 0 | 0 | 0 | 0 |
| Function Totals: | 3,439 | 4,191 | 0 | 0 | 0 | 0 |
| Function: 2120 Guidance Services | | | | | | |
| 0340 Travel | 441 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 441 | 0 | 0 | 0 | 0 | 0 |
| 0640 Dues and Fees | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 2,000 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 2,441 | 0 | 0 | 0 | 0 | 0 |
| Function: 2190 Service Direction, Student Support Services | | | | | | |
| 0410 Consumable Supplies and Materials | 1,057 | 492 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 1,446 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 1,057 | 1,938 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 1,057 | 1,938 | 0 | 0 | 0 | 0 |
| Function: 2210 Improvement of Instruction Services | | | | | | |
| 0120 Nonpermanent Salaries | 0 | 59 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 32,954 | 26,825 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 32,954 | 26,884 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 6,237 | 4,995 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 2,516 | 2,041 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 322 | 261 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 84 | 18 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 9,160 | 7,315 | 0 | 0 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 225 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 225 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 625 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 625 | 0 | 0 | 0 | 0 |
| Function Totals: | 42,114 | 35,049 | 0 | 0 | 0 | 0 |
| Function: 2220 Educational Media Services | | | | | | |
| 0130 Additional Salary | 0 | 217 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 0 | 217 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 44 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 0 | 17 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 2 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 63 | 0 | 0 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 3,500 | 1,818 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 408 | 0 | 0 | 0 | 0 | 0 |
| 0350 Communication | 1,076 | 13 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 4,984 | 1,831 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,300 | 880 | 150,000 | 172,048 | 0 | 0 |
| 0430 Library Books | 6,823 | 1,625 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 6,629 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 1,023 | 1,250 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 30,028 | 61,416 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 39,174 | 71,800 | 150,000 | 172,048 | 0 | 0 |
| Function Totals: | 44,158 | 73,911 | 150,000 | 172,048 | 0 | 0 |
| Function: 2240 Instructional Staff Development | | | | | | |
| 0110 Regular Salaries | 110,627 | 82,772 | 0 | 0 | 0 | 0 |
| 0120 Nonpermanent Salaries | 1,472 | 1,375 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 9,000 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 112,100 | 93,147 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0210 Public Employees Retirement System (PERS) | 20,911 | 17,946 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 8,506 | 7,106 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,087 | 915 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 23,618 | 17,812 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 54,122 | 43,779 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 603 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 603 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 1,132 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 1,132 | 0 | 0 | 0 | 0 |
| Function Totals: | 166,222 | 138,660 | 0 | 0 | 0 | 0 |

Function: 2320 Executive Administration Services

| | | | | | | |
|--|----------|---------------|----------|----------|----------|----------|
| 0130 Additional Salary | 0 | 399 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 0 | 399 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 84 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 0 | 31 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 4 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 118 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 17,013 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 17,013 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 17,531 | 0 | 0 | 0 | 0 |

Function: 2410 Office of the Principal Services

| | | | | | | |
|--|---------------|--------------|----------|----------|----------|----------|
| 0130 Additional Salary | 108 | 1,583 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 108 | 1,583 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 19 | 329 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 8 | 121 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1 | 18 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 29 | 468 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 5,134 | 2,128 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 858 | 0 | 0 | 0 | 0 |
| 0350 Communication | 406 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 5,541 | 2,986 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,596 | 82 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 185 | 290 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 1,781 | 372 | 0 | 0 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 6,995 | 0 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 6,995 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 14,454 | 5,409 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0120 Nonpermanent Salaries | 192 | 0 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 614 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 805 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 153 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 61 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 8 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 222 | 0 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 8,656 | 2,615 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 662 | 0 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 2,982 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 12,300 | 2,615 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 239 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 239 | 0 | 0 | 0 | 0 |
| Function Totals: | 13,327 | 2,853 | 0 | 0 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0320 Property Services | 725 | 1,469 | 0 | 0 | 0 | 0 |
| 0350 Communication | 0 | 1,150 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 725 | 2,619 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 200,000 | 200,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 200,000 | 200,000 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 12,763 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 12,763 | 0 | 0 | 0 | 0 |
| Function Totals: | 725 | 15,382 | 200,000 | 200,000 | 0 | 0 |
| Function: 2630 Information Services | | | | | | |
| 0350 Communication | 0 | 94 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 94 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 9,475 | 11,203 | 200,000 | 200,000 | 0 | 0 |
| 0400 Supplies and Materials | 9,475 | 11,203 | 200,000 | 200,000 | 0 | 0 |
| Function Totals: | 9,475 | 11,298 | 200,000 | 200,000 | 0 | 0 |
| Function: 2640 Staff Services | | | | | | |
| 0110 Regular Salaries | 0 | 144,721 | 152,413 | 156,802 | 0 | 0 |
| 0130 Additional Salary | 0 | 21,000 | 21,000 | 21,000 | 0 | 0 |
| 0100 Salaries | 0 | 165,721 | 173,413 | 177,802 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 32,436 | 37,491 | 39,081 | 0 | 0 |
| 0220 Social Security Administration | 0 | 12,559 | 13,266 | 13,602 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 1,629 | 1,995 | 2,311 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 29,021 | 34,826 | 36,613 | 0 | 0 |

Note: Minor differences are due to rounding

**230 - SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0200 Associated Payroll Costs | 0 | 75,645 | 87,578 | 91,607 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 300 | 148 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 300 | 148 | 0 | 0 | 0 | 0 |
| Function Totals: | 300 | 241,514 | 260,991 | 269,409 | 0 | 0 |
| Function: 3360 Welfare Activities Services | | | | | | |
| 0410 Consumable Supplies and Materials | 3,620 | 1,583 | 75,000 | 75,000 | 0 | 0 |
| 0460 Non-consumable Items | 379 | 1,648 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 3,998 | 3,231 | 75,000 | 75,000 | 0 | 0 |
| Function Totals: | 3,998 | 3,231 | 75,000 | 75,000 | 0 | 0 |
| Function: 3390 Other Community Services | | | | | | |
| 0370 Tuition | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 974 | 982 | 80,000 | 80,000 | 0 | 0 |
| 0400 Supplies and Materials | 974 | 982 | 80,000 | 80,000 | 0 | 0 |
| Function Totals: | 3,474 | 982 | 80,000 | 80,000 | 0 | 0 |
| Function: 3500 Custody and Care of Children Services | | | | | | |
| 0110 Regular Salaries | 18,798 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 18,798 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 3,639 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 1,299 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 182 | 0 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 12,523 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 17,643 | 0 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 40,000 | 40,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 40,000 | 40,000 | 0 | 0 |
| Function Totals: | 36,441 | 0 | 40,000 | 40,000 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0460 Non-consumable Items | 2,800 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 2,800 | 0 | 0 | 0 | 0 | 0 |
| 0520 Buildings Acquisition | 0 | 7,666 | 0 | 0 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 59,856 | 13,258 | 1,500,000 | 1,500,000 | 0 | 0 |
| 0500 Capital Outlay | 59,856 | 20,925 | 1,500,000 | 1,500,000 | 0 | 0 |
| Function Totals: | 62,656 | 20,925 | 1,500,000 | 1,500,000 | 0 | 0 |
| Fund Total: | \$ 1,045,996 | \$ 1,525,662 | \$ 5,112,312 | \$ 5,135,493 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Categorical Fund (240)

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.



**240 - CATEGORICAL FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 597,199 | \$ 273,606 | \$ 756,510 | \$ 852,000 | \$ 225,000 |
| 3000 Revenue From State Sources | 560,751 | 0 | 0 | 0 | 0 |
| 5000 Other Sources | 5,020,164 | 4,725,675 | 829,743 | 1,200,000 | 650,000 |
| Total Revenues | <u>6,178,114</u> | <u>4,999,280</u> | <u>1,586,253</u> | <u>2,052,000</u> | <u>875,000</u> |
| | | | | | |
| 0100 Salaries | 17,334 | 90,060 | 99,074 | 223,508 | 0 |
| 0200 Associated Payroll Costs | 6,925 | 33,629 | 45,422 | 164,366 | 0 |
| 0300 Purchased Services | 306,606 | 287,145 | 61,625 | 50,000 | 0 |
| 0400 Supplies and Materials | 733,317 | 34,817 | 22,851 | 0 | 0 |
| 0500 Capital Outlay | 387,053 | 811,915 | 306,777 | 1,614,126 | 875,000 |
| 0600 Other Objects | 1,204 | 11,972 | 1,212 | 0 | 0 |
| 0700 Transfers | 0 | 2,900,000 | 0 | 0 | 0 |
| Total Expenditures | <u>1,452,439</u> | <u>4,169,537</u> | <u>536,961</u> | <u>2,052,000</u> | <u>875,000</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 4,725,675</u> | <u>\$ 829,743</u> | <u>\$ 1,049,292</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 5,020,164 | \$ 4,725,675 | \$ 829,743 | | |
| Change in Fund Balance | (294,489) | (3,895,932) | 219,549 | | |
| Ending Fund Balance | <u>\$ 4,725,675</u> | <u>\$ 829,743</u> | <u>\$ 1,049,292</u> | | |

Note: Minor differences are due to rounding



**240 - CATEGORICAL FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 11,953 | \$ 9,950 | \$ 52,000 | \$ 25,000 | \$ 0 | \$ 0 |
| 1920 Contributions and Donations from Private Sources | 158,649 | 746,560 | 400,000 | 200,000 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 0 | 0 | 400,000 | 0 | 0 | 0 |
| 1990 Miscellaneous | 103,004 | 0 | 0 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 273,606 | 756,510 | 852,000 | 225,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 4,725,675 | 829,743 | 1,200,000 | 650,000 | 0 | 0 |
| 5000 Other Sources | 4,725,675 | 829,743 | 1,200,000 | 650,000 | 0 | 0 |
| Fund Total: | \$ 4,999,280 | \$ 1,586,253 | \$ 2,052,000 | \$ 875,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**240 - CATEGORICAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0110 Regular Salaries | \$ 2,527 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0100 Salaries | 2,527 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 473 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 193 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 25 | 0 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 559 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,250 | 0 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 0 | 50,000 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 21,838 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 21,838 | 0 | 50,000 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 17,638 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 17,638 | 0 | 0 | 0 | 0 |
| 0520 Buildings Acquisition | 0 | 0 | 50,000 | 50,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 50,000 | 50,000 | 0 | 0 |
| Function Totals: | 25,615 | 17,638 | 100,000 | 50,000 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0380 Non-instructional Professional and Technical Services | 1,601 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 1,601 | 0 | 0 | 0 | 0 | 0 |
| 0420 Textbooks | 1,323 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 33,134 | 1,007 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 34,457 | 1,007 | 0 | 0 | 0 | 0 |
| Function Totals: | 36,058 | 1,007 | 0 | 0 | 0 | 0 |
| Function: 2660 Technology Services | | | | | | |
| 0350 Communication | 465 | 2,152 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 73,554 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 74,020 | 2,152 | 0 | 0 | 0 | 0 |
| Function Totals: | 74,020 | 2,152 | 0 | 0 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0110 Regular Salaries | 87,533 | 99,074 | 223,508 | 0 | 0 | 0 |
| 0100 Salaries | 87,533 | 99,074 | 223,508 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 16,094 | 18,322 | 48,322 | 0 | 0 | 0 |
| 0220 Social Security Administration | 6,678 | 7,576 | 17,098 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 843 | 960 | 2,570 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 8,765 | 18,564 | 96,376 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**240 - CATEGORICAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|---------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0200 Associated Payroll Costs | 32,379 | 45,422 | 164,366 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 25,690 | 0 | 0 | 0 | 0 |
| 0350 Communication | 607 | 0 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 189,080 | 33,783 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 189,687 | 59,473 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 360 | 4,205 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 360 | 4,205 | 0 | 0 | 0 | 0 |
| 0520 Buildings Acquisition | 811,915 | 306,777 | 1,564,126 | 825,000 | 0 | 0 |
| 0500 Capital Outlay | 811,915 | 306,777 | 1,564,126 | 825,000 | 0 | 0 |
| 0640 Dues and Fees | 0 | 250 | 0 | 0 | 0 | 0 |
| 0670 Taxes and Licenses | 11,972 | 962 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 11,972 | 1,212 | 0 | 0 | 0 | 0 |
| Function Totals: | 1,133,845 | 516,163 | 1,952,000 | 825,000 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0710 Fund Modifications | 2,900,000 | 0 | 0 | 0 | 0 | 0 |
| 0700 Transfers | 2,900,000 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 2,900,000 | 0 | 0 | 0 | 0 | 0 |
| Fund Total: | \$ 4,169,537 | \$ 536,961 | \$ 2,052,000 | \$ 875,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding



Pension Fund (250)

Accounts for the accumulation of resources to be used for payments to retired employees who earned supplemental early retirement stipends and post-employment health care benefits. If necessary, resources are contributed by the District's General Fund.



250 - PENSION FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 4,155 | \$ 9,514 | \$ 4,245 | \$ 500 | \$ 0 |
| 5000 Other Sources | 815,284 | 1,784,421 | 1,839,340 | 1,055,000 | 779,475 |
| Total Revenues | <u>819,440</u> | <u>1,793,935</u> | <u>1,843,585</u> | <u>1,055,500</u> | <u>779,475</u> |
| | | | | | |
| 0100 Salaries | 7,100 | 606,015 | 1,171,255 | 738,192 | 570,970 |
| 0200 Associated Payroll Costs | 77,919 | 98,580 | 119,916 | 63,632 | 49,217 |
| 0300 Purchased Services | 0 | 0 | 0 | 28,676 | 39,288 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 225,000 | 120,000 |
| Total Expenditures | <u>85,019</u> | <u>704,595</u> | <u>1,291,171</u> | <u>1,055,500</u> | <u>779,475</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 734,421</u> | <u>\$ 1,089,340</u> | <u>\$ 552,414</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 815,284 | \$ 734,421 | \$ 1,089,340 | | |
| Change in Fund Balance | (80,863) | 354,919 | (536,926) | | |
| Ending Fund Balance | <u>\$ 734,421</u> | <u>\$ 1,089,340</u> | <u>\$ 552,414</u> | | |

Note: Minor differences are due to rounding



**250 - PENSION FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 9,514 | \$ 4,245 | \$ 500 | \$ 0 | \$ 0 | \$ 0 |
| 1000 Revenue From Local Sources | 9,514 | 4,245 | 500 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 1,050,000 | 750,000 | 500,000 | 500,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 734,421 | 1,089,340 | 555,000 | 279,475 | 0 | 0 |
| 5000 Other Sources | 1,784,421 | 1,839,340 | 1,055,000 | 779,475 | 0 | 0 |
| Fund Total: | \$ 1,793,935 | \$ 1,843,585 | \$ 1,055,500 | \$ 779,475 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**250 - PENSION FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2700 Supplemental Retirement Program | | | | | | |
| 0110 Regular Salaries | \$ 606,015 | \$ 1,171,255 | \$ 738,192 | \$ 570,970 | \$ 0 | 0 |
| 0100 Salaries | 606,015 | 1,171,255 | 738,192 | 570,970 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 248 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 29,358 | 57,928 | 56,472 | 43,679 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 501 | 7,160 | 5,538 | 0 | 0 |
| 0240 Contractual Employee Benefits | 69,223 | 61,239 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 98,580 | 119,916 | 63,632 | 49,217 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 28,676 | 39,288 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 28,676 | 39,288 | 0 | 0 |
| Function Totals: | 704,595 | 1,291,171 | 830,500 | 659,475 | 0 | 0 |
| Function: 6110 Operating Contingency | | | | | | |
| 0810 Planned Reserve | 0 | 0 | 225,000 | 120,000 | 0 | 0 |
| 0800 Other Uses of Funds | 0 | 0 | 225,000 | 120,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 225,000 | 120,000 | 0 | 0 |
| Fund Total: | \$ 704,595 | \$ 1,291,171 | \$ 1,055,500 | \$ 779,475 | \$ 0 | 0 |

Note: Minor differences are due to rounding

ACCRUED OBLIGATION FOR POST-EMPLOYMENT BENEFITS

EARLY RETIREMENT

Plan description - The District maintains three single-employer early retirement supplement programs for its employees.

Plan description 2004 - The District maintains a single-employer early retirement supplement program for its employees. This program covers all full-time certified, classified and eligible administrative personnel of the District who qualified prior to June 30, 2004, when the program was closed. The District does not issue a standalone report for this plan.

These programs were established under separate collective bargaining agreements and provide provisions for early retirement after 30 years of service or age 58 with at least 10 years of continuous District service immediately preceding retirement. This optional early retirement program provides the employee with the following:

- For eligible administrators, a monthly stipend of \$475 is provided until age 62. In addition, medical benefits are provided for eligible administrators.

Plan description 2011 - An early retirement benefits program was established during the fiscal year 2010-11. The plan is, in substance, a single employer defined benefit plan established under collective bargaining agreements. The incentive is available to all employee groups - licensed, classified and administrators, with the exception of the current Superintendent who qualified prior to June 30, 2011, when the program was closed. The District does not issue a standalone report for this plan.

Employees must have five plus years of Beaverton School District experience and be PERS eligible. There is no

survivor option. The early retirement benefit is determined by base salary for fiscal year 2010-11 only.

- Employees whose base salary is \$20,000 - \$30,000 will receive \$200 monthly for two years.
- Employees whose base salary is \$30,001 - \$40,000 will receive \$300 monthly for two years.
- Employees whose base salary is \$40,001 - \$68,000 will receive \$550 monthly for two years.
- Employees whose base salary is \$68,001 & above will receive \$700 monthly for two years.

Plan description 2012 - A new early retirement benefits program was established during the fiscal year 2011-12. The plan is, in substance, a single employer defined benefit plan established under collective bargaining agreements. The incentive is available to licensed employees only who qualified prior to June 30, 2012, when the program was closed. The District does not issue a standalone report for this plan.

Employees must have five plus years of Beaverton School District experience and be PERS eligible. There is no survivor option. Employees will receive \$900 monthly for 24 months from September 2012 through August 2014 and will be prorated based on the employee's assigned FTE for 2011-12.

Program membership for Plan 2004 consisted of 183 retirees receiving benefits at July 1, 2006, the date of the last actuarial valuation. Retirees receiving early retirement supplement benefits totaled 5, 7, and 7 for fiscal years 2013, 2012, and 2011 respectively. Program membership for Plan 2011 receiving benefits totaled 94 and 94 in fiscal year 2013 and 2012 respectively. Plan 2012 membership receiving benefits totaled 57 in fiscal year 2013.



Grant Fund (270)

Accounts for revenues and expenditures of grants restricted for specific educational projects. Principal revenue sources are federal and state grants.



**270 - GRANT FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|---|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 834,109 | \$ 1,240,202 | \$ 408,822 | \$ 952,922 | \$ 1,163,536 |
| 2000 Revenue From Intermediate Sources | 1,015,208 | 190,161 | 302,396 | 560,000 | 345,235 |
| 3000 Revenue From State Sources | 1,124,485 | 633,372 | 206,713 | 353,000 | 252,891 |
| 4000 Revenue From Federal Sources | 24,423,087 | 18,098,919 | 15,786,503 | 24,540,713 | 24,327,832 |
| Total Revenues | <u>27,396,889</u> | <u>20,162,654</u> | <u>16,704,435</u> | <u>26,406,635</u> | <u>26,089,494</u> |
| | | | | | |
| 0100 Salaries | 14,990,209 | 10,721,820 | 8,624,437 | 11,052,871 | 11,806,688 |
| 0200 Associated Payroll Costs | 5,798,895 | 4,867,765 | 4,172,746 | 6,377,675 | 5,855,915 |
| 0300 Purchased Services | 3,157,640 | 2,770,001 | 2,294,571 | 2,991,346 | 2,779,968 |
| 0400 Supplies and Materials | 1,543,255 | 1,110,081 | 1,062,431 | 2,865,720 | 2,756,992 |
| 0500 Capital Outlay | 1,045,354 | 0 | 78,157 | 1,905,972 | 1,787,000 |
| 0600 Other Objects | 861,536 | 692,987 | 472,095 | 1,213,051 | 1,102,931 |
| Total Expenditures | <u>27,396,889</u> | <u>20,162,654</u> | <u>16,704,435</u> | <u>26,406,635</u> | <u>26,089,494</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 0 | \$ 0 | \$ 0 | | |
| Change in Fund Balance | 0 | 0 | 0 | | |
| Ending Fund Balance | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | | |

Note: Minor differences are due to rounding



270 - GRANT FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1200 Revenue from Local Governmental Units other than Districts | \$ 0 | \$ 277 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 1,240,202 | 408,546 | 952,922 | 1,163,536 | 0 | 0 |
| 1000 Revenue From Local Sources | 1,240,202 | 408,822 | 952,922 | 1,163,536 | 0 | 0 |
| 2200 Restricted Revenue | 190,161 | 302,396 | 560,000 | 343,980 | 0 | 0 |
| 2910 Strategic Investment Program (SIP) | 0 | 0 | 0 | 1,255 | 0 | 0 |
| 2000 Revenue From Intermediate Sources | 190,161 | 302,396 | 560,000 | 345,235 | 0 | 0 |
| 3290 Other Restricted Grants-In-Aid | 633,372 | 206,713 | 353,000 | 252,891 | 0 | 0 |
| 3000 Revenue From State Sources | 633,372 | 206,713 | 353,000 | 252,891 | 0 | 0 |
| 4300 Restricted Revenue Direct from the Federal Government | 1,501,612 | 1,018,753 | 2,331,799 | 1,495,867 | 0 | 0 |
| 4500 Restricted Revenue from the Federal Government through the State | 16,597,307 | 14,767,750 | 22,208,914 | 22,831,965 | 0 | 0 |
| 4000 Revenue From Federal Sources | 18,098,919 | 15,786,503 | 24,540,713 | 24,327,832 | 0 | 0 |
| Fund Total: | \$ 20,162,654 | \$ 16,704,435 | \$ 26,406,635 | \$ 26,089,494 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0110 Regular Salaries | \$ 0 | \$ 0 | \$ 74,200 | \$ 70,000 | \$ 0 | 0 |
| 0120 Nonpermanent Salaries | 223 | 0 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 15,611 | 6,670 | 21,000 | 18,333 | 0 | 0 |
| 0100 Salaries | 15,834 | 6,670 | 95,200 | 88,333 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 2,945 | 1,255 | 20,582 | 19,097 | 0 | 0 |
| 0220 Social Security Administration | 1,319 | 510 | 7,283 | 6,757 | 0 | 0 |
| 0230 Other Required Payroll Costs | 177 | 65 | 1,344 | 1,148 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 19,841 | 17,935 | 0 | 0 |
| 0200 Associated Payroll Costs | 4,440 | 1,830 | 49,050 | 44,937 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 15,000 | 15,000 | 0 | 0 |
| 0330 Student Transportation Services | 2,319 | 0 | 0 | 0 | 0 | 0 |
| 0340 Travel | 0 | 0 | 14,000 | 14,000 | 0 | 0 |
| 0350 Communication | 0 | 0 | 10,000 | 10,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 10,000 | 10,000 | 0 | 0 |
| 0300 Purchased Services | 2,319 | 0 | 49,000 | 49,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 323 | 0 | 19,482 | 23,000 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 15,000 | 15,000 | 0 | 0 |
| 0430 Library Books | 0 | 0 | 5,000 | 5,000 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 2,268 | 9,730 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 0 | 3,761 | 0 | 0 |
| 0400 Supplies and Materials | 323 | 0 | 41,750 | 56,491 | 0 | 0 |
| Function Totals: | 22,916 | 8,500 | 235,000 | 238,761 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0110 Regular Salaries | 0 | 0 | 74,200 | 70,000 | 0 | 0 |
| 0120 Nonpermanent Salaries | 125 | 2,757 | 13,497 | 0 | 0 | 0 |
| 0130 Additional Salary | 32,192 | 38,891 | 59,373 | 26,733 | 0 | 0 |
| 0100 Salaries | 32,317 | 41,648 | 147,070 | 96,733 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 5,812 | 7,808 | 31,798 | 20,914 | 0 | 0 |
| 0220 Social Security Administration | 2,440 | 3,169 | 11,249 | 7,400 | 0 | 0 |
| 0230 Other Required Payroll Costs | 314 | 419 | 2,074 | 1,258 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 21,371 | 17,965 | 0 | 0 |
| 0200 Associated Payroll Costs | 8,565 | 11,396 | 66,492 | 47,537 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 0 | 3,000 | 0 | 0 |
| 0320 Property Services | 0 | 0 | 5,001 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 10,101 | 10,275 | 20,165 | 13,500 | 0 | 0 |
| 0300 Purchased Services | 10,101 | 10,275 | 25,166 | 16,500 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 2,594 | 2,922 | 22,272 | 30,730 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 15,000 | 15,000 | 0 | 0 |
| 0430 Library Books | 0 | 0 | 5,000 | 6,000 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 5,000 | 5,000 | 0 | 0 |
| 0460 Non-consumable Items | 1,550 | 1,748 | 20,000 | 41,062 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0470 Computer Software | 0 | 0 | 5,000 | 5,000 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 25,000 | 25,000 | 0 | 0 |
| 0400 Supplies and Materials | 4,144 | 4,670 | 97,272 | 127,792 | 0 | 0 |
| Function Totals: | 55,127 | 67,990 | 336,000 | 288,562 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0110 Regular Salaries | 0 | 0 | 0 | 28,400 | 0 | 0 |
| 0120 Nonpermanent Salaries | 877 | 16,977 | 2,446 | 2,107 | 0 | 0 |
| 0130 Additional Salary | 4,778 | 13,459 | 11,447 | 83,829 | 0 | 0 |
| 0100 Salaries | 5,656 | 30,436 | 13,893 | 114,336 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 995 | 2,244 | 3,004 | 24,720 | 0 | 0 |
| 0220 Social Security Administration | 433 | 2,326 | 1,063 | 8,747 | 0 | 0 |
| 0230 Other Required Payroll Costs | 55 | 302 | 196 | 1,487 | 0 | 0 |
| 0240 Contractual Employee Benefits | 37 | 0 | 294 | 14,211 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,519 | 4,872 | 4,557 | 49,165 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 0 | 2,000 | 0 | 0 |
| 0330 Student Transportation Services | 578 | 829 | 0 | 8,500 | 0 | 0 |
| 0340 Travel | 2,811 | 2,281 | 1,000 | 6,800 | 0 | 0 |
| 0350 Communication | 0 | 0 | 1,500 | 1,750 | 0 | 0 |
| 0370 Tuition | 0 | 919 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 500 | 0 | 21,200 | 0 | 0 |
| 0300 Purchased Services | 3,389 | 4,528 | 2,500 | 40,250 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 2,007 | 3,139 | 16,650 | 33,708 | 0 | 0 |
| 0420 Textbooks | 450 | 326 | 500 | 2,000 | 0 | 0 |
| 0430 Library Books | 0 | 0 | 550 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 2,960 | 3,353 | 1,300 | 7,137 | 0 | 0 |
| 0470 Computer Software | 39 | 39 | 0 | 100 | 0 | 0 |
| 0480 Computer Hardware | 1,197 | 0 | 0 | 47,471 | 0 | 0 |
| 0400 Supplies and Materials | 6,654 | 6,857 | 19,000 | 90,416 | 0 | 0 |
| 0520 Buildings Acquisition | 0 | 0 | 5,972 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 5,972 | 0 | 0 | 0 |
| 0640 Dues and Fees | 0 | 80 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 0 | 80 | 0 | 0 | 0 | 0 |
| Function Totals: | 17,218 | 46,774 | 45,922 | 294,167 | 0 | 0 |
| Function: 1220 Restrictive Programs for Students with Disabilities | | | | | | |
| 0110 Regular Salaries | 1,635,765 | 1,553,373 | 1,559,052 | 1,875,771 | 0 | 0 |
| 0120 Nonpermanent Salaries | 0 | 0 | 0 | 2,715 | 0 | 0 |
| 0130 Additional Salary | 16 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 1,635,781 | 1,553,373 | 1,559,052 | 1,878,486 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 293,916 | 291,609 | 493,693 | 406,130 | 0 | 0 |
| 0220 Social Security Administration | 124,705 | 118,377 | 174,687 | 143,706 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0230 Other Required Payroll Costs | 15,875 | 15,281 | 32,198 | 24,423 | 0 | 0 |
| 0240 Contractual Employee Benefits | 442,047 | 428,621 | 691,621 | 504,663 | 0 | 0 |
| 0200 Associated Payroll Costs | 876,542 | 853,889 | 1,392,199 | 1,078,922 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 534,351 | 915,204 | 980,445 | 569,932 | 0 | 0 |
| 0300 Purchased Services | 534,351 | 915,204 | 980,445 | 569,932 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 107 | 9,015 | 3 | 0 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 1,638 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 450 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 259 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 107 | 9,465 | 1,900 | 0 | 0 | 0 |
| Function Totals: | 3,046,780 | 3,331,931 | 3,933,596 | 3,527,340 | 0 | 0 |

**Function: 1250 Less Restrictive Programs
for Students with Disabilities**

| | | | | | | |
|---|------------------|----------------|------------------|----------------|----------|----------|
| 0110 Regular Salaries | 812,686 | 619,390 | 929,845 | 548,857 | 0 | 0 |
| 0120 Nonpermanent Salaries | 0 | 0 | 35,000 | 35,000 | 0 | 0 |
| 0130 Additional Salary | 0 | 0 | 25,000 | 25,000 | 0 | 0 |
| 0100 Salaries | 812,686 | 619,390 | 989,845 | 608,857 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 149,015 | 115,521 | 214,005 | 131,635 | 0 | 0 |
| 0220 Social Security Administration | 61,730 | 47,119 | 75,723 | 46,578 | 0 | 0 |
| 0230 Other Required Payroll Costs | 7,883 | 6,101 | 13,957 | 7,915 | 0 | 0 |
| 0240 Contractual Employee Benefits | 204,953 | 166,671 | 251,420 | 141,306 | 0 | 0 |
| 0200 Associated Payroll Costs | 423,581 | 335,411 | 555,105 | 327,434 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 17,264 | 20,475 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 17,264 | 20,475 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 618 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 618 | 0 | 0 | 0 |
| Function Totals: | 1,236,266 | 954,801 | 1,562,832 | 956,766 | 0 | 0 |

Function: 1260 Treatment and Habilitation

| | | | | | | |
|--|---------------|----------|----------|----------|----------|----------|
| 0120 Nonpermanent Salaries | 7,291 | 0 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 85,287 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 92,578 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 16,256 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 7,015 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 898 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 24,168 | 0 | 0 | 0 | 0 | 0 |
| 0340 Travel | 228 | 0 | 0 | 0 | 0 | 0 |
| 0350 Communication | 686 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 914 | 0 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 817 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 817 | 0 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 118,477 | 0 | 0 | 0 | 0 | 0 |
| Function: 1270 Educationally Underserved | | | | | | |
| 0110 Regular Salaries | 2,960,207 | 2,215,148 | 1,667,232 | 2,474,961 | 0 | 0 |
| 0120 Nonpermanent Salaries | 298,024 | 197,281 | 565,091 | 515,978 | 0 | 0 |
| 0130 Additional Salary | 346,859 | 326,861 | 519,917 | 537,834 | 0 | 0 |
| 0100 Salaries | 3,605,090 | 2,739,290 | 2,752,240 | 3,528,773 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 617,754 | 486,454 | 590,920 | 755,270 | 0 | 0 |
| 0220 Social Security Administration | 269,962 | 205,349 | 210,545 | 269,957 | 0 | 0 |
| 0230 Other Required Payroll Costs | 34,930 | 26,861 | 38,812 | 45,880 | 0 | 0 |
| 0240 Contractual Employee Benefits | 805,322 | 699,240 | 578,216 | 833,471 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,727,967 | 1,417,904 | 1,418,493 | 1,904,578 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 39,413 | 27,820 | 87,873 | 115,922 | 0 | 0 |
| 0320 Property Services | 2,829 | 0 | 20,000 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 57,039 | 38,805 | 249,603 | 139,791 | 0 | 0 |
| 0340 Travel | 43,286 | 79,858 | 46,636 | 130,441 | 0 | 0 |
| 0350 Communication | 14,168 | 3,942 | 7,800 | 3,359 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 350 | 3,200 | 0 | 10,530 | 0 | 0 |
| 0300 Purchased Services | 157,085 | 153,626 | 411,912 | 400,043 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 159,655 | 151,259 | 1,016,123 | 333,301 | 0 | 0 |
| 0420 Textbooks | 8,237 | 34,060 | 109,500 | 86,204 | 0 | 0 |
| 0430 Library Books | 4,898 | 18,611 | 3,900 | 6,608 | 0 | 0 |
| 0440 Periodicals | 7,060 | 9,219 | 4,000 | 14,252 | 0 | 0 |
| 0460 Non-consumable Items | 37,597 | 39,485 | 15,800 | 21,411 | 0 | 0 |
| 0470 Computer Software | 27,320 | 39,791 | 10,050 | 34,293 | 0 | 0 |
| 0480 Computer Hardware | 229,947 | 220,838 | 135,691 | 122,275 | 0 | 0 |
| 0400 Supplies and Materials | 474,714 | 513,262 | 1,295,064 | 618,344 | 0 | 0 |
| 0640 Dues and Fees | 569 | 2,000 | 5,000 | 0 | 0 | 0 |
| 0600 Other Objects | 569 | 2,000 | 5,000 | 0 | 0 | 0 |
| Function Totals: | 5,965,426 | 4,826,081 | 5,882,709 | 6,451,738 | 0 | 0 |
| Function: 1280 Alternative Education | | | | | | |
| 0120 Nonpermanent Salaries | 2,325 | 2,474 | 2,446 | 25,733 | 0 | 0 |
| 0130 Additional Salary | 7,269 | 4,201 | 0 | 22,030 | 0 | 0 |
| 0100 Salaries | 9,594 | 6,675 | 2,446 | 47,763 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,557 | 971 | 529 | 10,325 | 0 | 0 |
| 0220 Social Security Administration | 729 | 497 | 187 | 3,654 | 0 | 0 |
| 0230 Other Required Payroll Costs | 93 | 63 | 34 | 621 | 0 | 0 |
| 0240 Contractual Employee Benefits | 109 | 145 | 254 | 882 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,488 | 1,676 | 1,004 | 15,482 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 1,000 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 222 | 0 | 0 | 0 | 0 |
| 0340 Travel | 5,361 | 3,141 | 3,550 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0350 Communication | 369 | 144 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 5,731 | 3,507 | 4,550 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 3,394 | 2,557 | 7,000 | 9,624 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 32 | 0 | 154 | 0 | 0 |
| 0400 Supplies and Materials | 3,394 | 2,589 | 7,000 | 9,778 | 0 | 0 |
| Function Totals: | 21,206 | 14,447 | 15,000 | 73,023 | 0 | 0 |
| Function: 1290 Designated Programs | | | | | | |
| 0110 Regular Salaries | 185,980 | 296,095 | 241,631 | 267,773 | 0 | 0 |
| 0120 Nonpermanent Salaries | 8,264 | 37,814 | 39,140 | 98,963 | 0 | 0 |
| 0130 Additional Salary | 51,859 | 56,567 | 107,829 | 180,270 | 0 | 0 |
| 0100 Salaries | 246,102 | 390,476 | 388,600 | 547,006 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 46,251 | 70,601 | 81,701 | 118,265 | 0 | 0 |
| 0220 Social Security Administration | 18,649 | 29,298 | 29,729 | 41,846 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,386 | 3,812 | 5,479 | 7,113 | 0 | 0 |
| 0240 Contractual Employee Benefits | 38,939 | 89,874 | 105,046 | 113,400 | 0 | 0 |
| 0200 Associated Payroll Costs | 106,225 | 193,585 | 221,955 | 280,624 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 21,974 | 59,799 | 34,001 | 50,300 | 0 | 0 |
| 0320 Property Services | 0 | 0 | 0 | 1,650 | 0 | 0 |
| 0330 Student Transportation Services | 803 | 902 | 10,917 | 1,000 | 0 | 0 |
| 0340 Travel | 39,793 | 65,524 | 43,841 | 56,072 | 0 | 0 |
| 0350 Communication | 0 | 0 | 0 | 300 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 3,736 | 2,668 | 2,000 | 33,750 | 0 | 0 |
| 0300 Purchased Services | 66,307 | 128,893 | 90,759 | 143,072 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 26,060 | 18,463 | 52,571 | 80,879 | 0 | 0 |
| 0420 Textbooks | 10,253 | 0 | 48,350 | 0 | 0 | 0 |
| 0430 Library Books | 0 | 0 | 12,432 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 31,533 | 13,979 | 13,079 | 38,598 | 0 | 0 |
| 0470 Computer Software | 15,113 | 14,818 | 19,500 | 12,500 | 0 | 0 |
| 0480 Computer Hardware | 73,017 | 49,616 | 54,500 | 70,140 | 0 | 0 |
| 0400 Supplies and Materials | 155,976 | 96,876 | 200,432 | 202,117 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 22,311 | 0 | 9,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 22,311 | 0 | 9,000 | 0 | 0 |
| 0640 Dues and Fees | 0 | 551 | 0 | 700 | 0 | 0 |
| 0600 Other Objects | 0 | 551 | 0 | 700 | 0 | 0 |
| Function Totals: | 574,610 | 832,693 | 901,746 | 1,182,519 | 0 | 0 |
| Function: 1430 Summer School - High School | | | | | | |
| 0130 Additional Salary | 52,836 | 0 | 0 | 16,804 | 0 | 0 |
| 0100 Salaries | 52,836 | 0 | 0 | 16,804 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 9,072 | 0 | 0 | 3,633 | 0 | 0 |
| 0220 Social Security Administration | 4,049 | 0 | 0 | 1,286 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--------------------------------------|---------------------|----------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0230 Other Required Payroll Costs | 513 | 0 | 0 | 218 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 0 | 59 | 0 | 0 |
| 0200 Associated Payroll Costs | 13,634 | 0 | 0 | 5,196 | 0 | 0 |
| 0330 Student Transportation Services | 225 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 225 | 0 | 0 | 0 | 0 | 0 |
| 0640 Dues and Fees | 240 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 240 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 66,935 | 0 | 0 | 22,000 | 0 | 0 |

**Function: 1440 Summer School - Primary
K-3 Programs**

| | | | | | | |
|--|--------------|----------|----------|----------|----------|----------|
| 0130 Additional Salary | 4,649 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 4,649 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 840 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 355 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 33 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,227 | 0 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 1,200 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 1,200 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 7,076 | 0 | 0 | 0 | 0 | 0 |

**Function: 1490 Summer School - Other
Programs**

| | | | | | | |
|---|----------------|----------------|---------------|----------------|----------|----------|
| 0120 Nonpermanent Salaries | 3,470 | 10,572 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 143,965 | 112,564 | 13,897 | 347,373 | 0 | 0 |
| 0100 Salaries | 147,435 | 123,136 | 13,897 | 347,373 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 26,866 | 23,085 | 3,004 | 75,102 | 0 | 0 |
| 0220 Social Security Administration | 11,164 | 9,440 | 1,063 | 26,575 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,427 | 1,265 | 195 | 4,516 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 1 | 48 | 1,215 | 0 | 0 |
| 0200 Associated Payroll Costs | 39,458 | 33,791 | 4,310 | 107,408 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 75 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 25,344 | 14,570 | 0 | 3,400 | 0 | 0 |
| 0340 Travel | 10 | 45 | 0 | 50 | 0 | 0 |
| 0300 Purchased Services | 25,355 | 14,690 | 0 | 3,450 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 5,963 | 10,209 | 3,041 | 19,000 | 0 | 0 |
| 0460 Non-consumable Items | 987 | 0 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 0 | 5,675 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 6,950 | 15,884 | 3,041 | 19,000 | 0 | 0 |
| Function Totals: | 219,197 | 187,501 | 21,248 | 477,231 | 0 | 0 |

**Function: 2110 Attendance and Social
Work Services**

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0110 Regular Salaries | 160,020 | 99,274 | 195,074 | 140,544 | 0 | 0 |
| 0120 Nonpermanent Salaries | 10,395 | 11,025 | 19,500 | 1,700 | 0 | 0 |
| 0130 Additional Salary | 12,456 | 5,174 | 17,261 | 55,700 | 0 | 0 |
| 0100 Salaries | 182,871 | 115,473 | 231,835 | 197,944 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 32,079 | 21,361 | 50,121 | 42,797 | 0 | 0 |
| 0220 Social Security Administration | 13,937 | 8,772 | 17,733 | 15,145 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,766 | 1,134 | 3,269 | 2,575 | 0 | 0 |
| 0240 Contractual Employee Benefits | 55,272 | 34,398 | 96,471 | 52,613 | 0 | 0 |
| 0200 Associated Payroll Costs | 103,054 | 65,664 | 167,594 | 113,130 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 1,600 | 1,000 | 16,000 | 385 | 0 | 0 |
| 0320 Property Services | 243 | 0 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 0 | 0 | 100 | 0 | 0 |
| 0340 Travel | 3,536 | 3,059 | 11,018 | 11,730 | 0 | 0 |
| 0350 Communication | 1,290 | 21 | 4,750 | 960 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 18,046 | 8,188 | 27,538 | 70 | 0 | 0 |
| 0300 Purchased Services | 24,714 | 12,268 | 59,306 | 13,245 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 15,785 | 13,403 | 21,887 | 15,717 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 0 | 3,582 | 0 | 0 |
| 0460 Non-consumable Items | 1,322 | 0 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 2,781 | 869 | 1,724 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 19,888 | 14,272 | 23,611 | 19,299 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 9,950 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 9,950 | 0 | 0 | 0 | 0 |
| Function Totals: | 330,526 | 217,627 | 482,346 | 343,618 | 0 | 0 |
| Function: 2120 Guidance Services | | | | | | |
| 0110 Regular Salaries | 398,521 | 396,272 | 134,108 | 93,350 | 0 | 0 |
| 0130 Additional Salary | 12,252 | 14,722 | 0 | 15,000 | 0 | 0 |
| 0100 Salaries | 410,774 | 410,995 | 134,108 | 108,350 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 75,937 | 77,863 | 28,993 | 20,182 | 0 | 0 |
| 0220 Social Security Administration | 30,907 | 31,354 | 10,259 | 8,289 | 0 | 0 |
| 0230 Other Required Payroll Costs | 3,985 | 4,045 | 1,891 | 1,409 | 0 | 0 |
| 0240 Contractual Employee Benefits | 74,692 | 84,269 | 35,726 | 26,328 | 0 | 0 |
| 0200 Associated Payroll Costs | 185,521 | 197,530 | 76,869 | 56,208 | 0 | 0 |
| 0330 Student Transportation Services | 866 | 165 | 2,000 | 0 | 0 | 0 |
| 0340 Travel | 1,713 | 391 | 0 | 0 | 0 | 0 |
| 0350 Communication | 63 | 0 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 14,000 | 0 | 0 | 0 |
| 0300 Purchased Services | 2,642 | 557 | 16,000 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 4,108 | 2,535 | 10,062 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 261 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 4,108 | 2,796 | 10,062 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 603,044 | 611,877 | 237,039 | 164,558 | 0 | 0 |
| Function: 2130 Health Services | | | | | | |
| 0110 Regular Salaries | 3,367 | 3,828 | 6,842 | 5,904 | 0 | 0 |
| 0120 Nonpermanent Salaries | 0 | 0 | 1,000 | 1,000 | 0 | 0 |
| 0100 Salaries | 3,367 | 3,828 | 7,842 | 6,904 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 601 | 634 | 1,695 | 1,493 | 0 | 0 |
| 0220 Social Security Administration | 258 | 293 | 600 | 528 | 0 | 0 |
| 0230 Other Required Payroll Costs | 32 | 38 | 111 | 89 | 0 | 0 |
| 0240 Contractual Employee Benefits | 2,069 | 2,637 | 4,251 | 2,911 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,961 | 3,601 | 6,657 | 5,021 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 119,989 | 120,000 | 150,000 | 0 | 0 | 0 |
| 0350 Communication | 0 | 0 | 0 | 500 | 0 | 0 |
| 0300 Purchased Services | 119,989 | 120,000 | 150,000 | 500 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 2,501 | 1,525 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 2,501 | 1,525 | 0 | 0 |
| Function Totals: | 126,317 | 127,429 | 167,000 | 13,950 | 0 | 0 |
| Function: 2140 Psychological Services | | | | | | |
| 0110 Regular Salaries | 142,874 | 136,761 | 109,641 | 64,631 | 0 | 0 |
| 0100 Salaries | 142,874 | 136,761 | 109,641 | 64,631 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 27,661 | 26,626 | 23,704 | 13,974 | 0 | 0 |
| 0220 Social Security Administration | 10,848 | 10,957 | 8,388 | 4,944 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,386 | 1,336 | 1,547 | 840 | 0 | 0 |
| 0240 Contractual Employee Benefits | 24,682 | 28,563 | 29,208 | 16,500 | 0 | 0 |
| 0200 Associated Payroll Costs | 64,577 | 67,482 | 62,847 | 36,258 | 0 | 0 |
| Function Totals: | 207,451 | 204,243 | 172,488 | 100,889 | 0 | 0 |
| Function: 2150 Speech Pathology and Audiology Services | | | | | | |
| 0110 Regular Salaries | 686,007 | 641,629 | 707,292 | 590,639 | 0 | 0 |
| 0120 Nonpermanent Salaries | 2,054 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 688,060 | 641,629 | 707,292 | 590,639 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 124,677 | 119,119 | 152,916 | 127,697 | 0 | 0 |
| 0220 Social Security Administration | 51,701 | 47,722 | 54,108 | 45,184 | 0 | 0 |
| 0230 Other Required Payroll Costs | 6,674 | 6,322 | 9,973 | 7,678 | 0 | 0 |
| 0240 Contractual Employee Benefits | 157,947 | 171,341 | 198,481 | 150,790 | 0 | 0 |
| 0200 Associated Payroll Costs | 340,998 | 344,505 | 415,478 | 331,349 | 0 | 0 |
| Function Totals: | 1,029,059 | 986,134 | 1,122,770 | 921,988 | 0 | 0 |
| Function: 2190 Service Direction, Student Support Services | | | | | | |
| 0110 Regular Salaries | 206,447 | 207,522 | 209,531 | 216,528 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0120 Nonpermanent Salaries | 50,435 | 74,112 | 10,496 | 11,510 | 0 | 0 |
| 0130 Additional Salary | 1,973 | 10,221 | 23,599 | 46,751 | 0 | 0 |
| 0100 Salaries | 258,855 | 291,854 | 243,626 | 274,789 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 44,715 | 46,806 | 63,828 | 59,411 | 0 | 0 |
| 0220 Social Security Administration | 19,663 | 21,758 | 22,586 | 21,022 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,509 | 2,821 | 4,164 | 3,573 | 0 | 0 |
| 0240 Contractual Employee Benefits | 35,195 | 39,235 | 66,103 | 31,292 | 0 | 0 |
| 0200 Associated Payroll Costs | 102,081 | 110,620 | 156,681 | 115,298 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 683,519 | 176,274 | 98,924 | 799,803 | 0 | 0 |
| 0300 Purchased Services | 683,519 | 176,274 | 98,924 | 799,803 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 9,404 | 14,187 | 7,020 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 5,836 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 1,366 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 101,826 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 111,230 | 21,389 | 7,020 | 0 | 0 | 0 |
| Function Totals: | 1,155,686 | 600,138 | 506,251 | 1,189,890 | 0 | 0 |
| Function: 2210 Improvement of Instruction Services | | | | | | |
| 0110 Regular Salaries | 345,715 | 222,668 | 853,721 | 888,582 | 0 | 0 |
| 0120 Nonpermanent Salaries | 73,218 | 70,636 | 178,790 | 174,312 | 0 | 0 |
| 0130 Additional Salary | 109,652 | 134,775 | 255,302 | 306,997 | 0 | 0 |
| 0100 Salaries | 528,585 | 428,079 | 1,287,813 | 1,369,891 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 87,202 | 73,950 | 266,642 | 267,193 | 0 | 0 |
| 0220 Social Security Administration | 39,503 | 32,048 | 98,517 | 104,798 | 0 | 0 |
| 0230 Other Required Payroll Costs | 5,107 | 4,270 | 18,159 | 17,808 | 0 | 0 |
| 0240 Contractual Employee Benefits | 71,210 | 52,324 | 246,829 | 273,495 | 0 | 0 |
| 0200 Associated Payroll Costs | 203,023 | 162,592 | 630,147 | 663,294 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 913,788 | 655,266 | 926,876 | 175,000 | 0 | 0 |
| 0320 Property Services | 0 | 124 | 0 | 0 | 0 | 0 |
| 0330 Student Transportation Services | 4,778 | 112 | 0 | 0 | 0 | 0 |
| 0340 Travel | 6,239 | 12,723 | 27,208 | 66,293 | 0 | 0 |
| 0350 Communication | 5,000 | 5,155 | 0 | 5,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 450 | 0 | 211,000 | 0 | 0 |
| 0300 Purchased Services | 929,804 | 673,831 | 954,084 | 457,293 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 7,726 | 30,443 | 55,924 | 40,619 | 0 | 0 |
| 0430 Library Books | 500 | 0 | 0 | 0 | 0 | 0 |
| 0440 Periodicals | 0 | 4,975 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 4,765 | 0 | 15,000 | 0 | 0 |
| 0470 Computer Software | 4,350 | 13,500 | 4,625 | 0 | 0 | 0 |
| 0480 Computer Hardware | 20,881 | 68,219 | 19,880 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 33,458 | 121,902 | 80,429 | 55,619 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 1,694,870 | 1,386,404 | 2,952,473 | 2,546,097 | 0 | 0 |
| Function: 2220 Educational Media Services | | | | | | |
| 0110 Regular Salaries | 0 | 0 | 100,000 | 0 | 0 | 0 |
| 0120 Nonpermanent Salaries | 5,899 | 500 | 20,000 | 25,000 | 0 | 0 |
| 0130 Additional Salary | 23,187 | 4,293 | 4,581 | 0 | 0 | 0 |
| 0100 Salaries | 29,086 | 4,793 | 124,581 | 25,000 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 4,888 | 832 | 26,934 | 5,405 | 0 | 0 |
| 0220 Social Security Administration | 2,200 | 363 | 9,530 | 1,913 | 0 | 0 |
| 0230 Other Required Payroll Costs | 282 | 43 | 1,756 | 326 | 0 | 0 |
| 0240 Contractual Employee Benefits | 215 | 0 | 62,716 | 783 | 0 | 0 |
| 0200 Associated Payroll Costs | 7,585 | 1,239 | 100,936 | 8,427 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 600 | 0 | 12,000 | 0 | 0 | 0 |
| 0340 Travel | 19,422 | 207 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 10,000 | 60,000 | 0 | 0 |
| 0300 Purchased Services | 20,022 | 207 | 22,000 | 60,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,464 | 0 | 2,483 | 6,573 | 0 | 0 |
| 0460 Non-consumable Items | 27,411 | 3,006 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 1,484 | 0 | 115,500 | 0 | 0 | 0 |
| 0480 Computer Hardware | 134,688 | 90,787 | 99,993 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 165,047 | 93,793 | 217,976 | 6,573 | 0 | 0 |
| Function Totals: | 221,740 | 100,031 | 465,493 | 100,000 | 0 | 0 |
| Function: 2230 Assessment and Testing | | | | | | |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 0 | 15,000 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 0 | 15,000 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 1,001 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 1,001 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 1,001 | 0 | 15,000 | 0 | 0 |
| Function: 2240 Instructional Staff Development | | | | | | |
| 0110 Regular Salaries | 812,397 | 264,851 | 764,778 | 410,000 | 0 | 0 |
| 0120 Nonpermanent Salaries | 487,077 | 230,109 | 693,137 | 437,326 | 0 | 0 |
| 0130 Additional Salary | 457,853 | 370,430 | 598,738 | 982,577 | 0 | 0 |
| 0100 Salaries | 1,757,327 | 865,391 | 2,056,653 | 1,829,903 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 278,232 | 145,128 | 413,413 | 321,470 | 0 | 0 |
| 0220 Social Security Administration | 130,917 | 64,481 | 157,338 | 139,987 | 0 | 0 |
| 0230 Other Required Payroll Costs | 16,790 | 8,472 | 29,001 | 23,788 | 0 | 0 |
| 0240 Contractual Employee Benefits | 178,733 | 63,403 | 316,934 | 138,067 | 0 | 0 |
| 0200 Associated Payroll Costs | 604,673 | 281,484 | 916,686 | 623,312 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0310 Instructional, Professional and Technical Services | 119,359 | 25,835 | 19,775 | 34,413 | 0 | 0 |
| 0340 Travel | 21,932 | 46,898 | 20,720 | 35,019 | 0 | 0 |
| 0350 Communication | 0 | 0 | 10,000 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 10,000 | 20,000 | 0 | 0 |
| 0300 Purchased Services | 141,291 | 72,733 | 60,495 | 89,432 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 40,616 | 22,917 | 85,334 | 95,606 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 21,000 | 11,000 | 0 | 0 |
| 0430 Library Books | 0 | 0 | 19,000 | 9,000 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 16,200 | 6,000 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 480 | 30,000 | 26,401 | 0 | 0 |
| 0470 Computer Software | 0 | 0 | 7,500 | 10,000 | 0 | 0 |
| 0480 Computer Hardware | 0 | 0 | 36,005 | 40,000 | 0 | 0 |
| 0400 Supplies and Materials | 40,616 | 23,397 | 215,039 | 198,007 | 0 | 0 |
| 0640 Dues and Fees | 43,130 | 0 | 1,000 | 0 | 0 | 0 |
| 0600 Other Objects | 43,130 | 0 | 1,000 | 0 | 0 | 0 |
| Function Totals: | 2,587,037 | 1,243,004 | 3,249,873 | 2,740,654 | 0 | 0 |

Function: 2410 Office of the Principal Services

| | | | | | | |
|--|---------------|---------------|---------------|----------|----------|----------|
| 0120 Nonpermanent Salaries | 499 | 292 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 33,872 | 35,151 | 0 | 0 | 0 |
| 0100 Salaries | 499 | 34,164 | 35,151 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 60 | 6,280 | 7,600 | 0 | 0 | 0 |
| 0220 Social Security Administration | 28 | 2,622 | 2,689 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 5 | 336 | 496 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 136 | 32 | 123 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 229 | 9,269 | 10,908 | 0 | 0 | 0 |
| 0340 Travel | 3,521 | 1,555 | 2,605 | 0 | 0 | 0 |
| 0350 Communication | 0 | 301 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 3,521 | 1,856 | 2,605 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,966 | 1,201 | 4,500 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 9,201 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 8,363 | 1,031 | 6,800 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 10,329 | 11,434 | 11,300 | 0 | 0 | 0 |
| Function Totals: | 14,577 | 56,723 | 59,964 | 0 | 0 | 0 |

Function: 2520 Fiscal Services

| | | | | | | |
|-----------------------------|----------------|----------------|------------------|------------------|----------|----------|
| 0690 Grant Indirect Charges | 641,901 | 466,194 | 1,181,851 | 1,077,869 | 0 | 0 |
| 0600 Other Objects | 641,901 | 466,194 | 1,181,851 | 1,077,869 | 0 | 0 |
| Function Totals: | 641,901 | 466,194 | 1,181,851 | 1,077,869 | 0 | 0 |

Function: 2570 Internal Services

| | | | | | | |
|------------------------|---|-----|---|---|---|---|
| 0320 Property Services | 0 | 126 | 0 | 0 | 0 | 0 |
|------------------------|---|-----|---|---|---|---|

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0300 Purchased Services | 0 | 126 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 126 | 0 | 0 | 0 | 0 |
| Function: 2620 Planning, Research, Development, Evaluation, Grant Writing & Statistical Services | | | | | | |
| 0120 Nonpermanent Salaries | 2,265 | 2,034 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 2,625 | 6,858 | 1,820 | 0 | 0 | 0 |
| 0100 Salaries | 4,889 | 8,892 | 1,820 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 303 | 752 | 9 | 0 | 0 | 0 |
| 0220 Social Security Administration | 373 | 676 | 139 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 47 | 87 | 26 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 6 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 723 | 1,515 | 180 | 0 | 0 | 0 |
| Function Totals: | 5,613 | 10,407 | 2,000 | 0 | 0 | 0 |
| Function: 2630 Information Services | | | | | | |
| 0410 Consumable Supplies and Materials | 6,000 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 6,000 | 0 | 0 | 0 | 0 | 0 |
| 0640 Dues and Fees | 3,500 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 3,500 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 9,500 | 0 | 0 | 0 | 0 | 0 |
| Function: 2640 Staff Services | | | | | | |
| 0130 Additional Salary | 0 | 0 | 13,004 | 0 | 0 | 0 |
| 0100 Salaries | 0 | 0 | 13,004 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 0 | 2,811 | 0 | 0 | 0 |
| 0220 Social Security Administration | 0 | 0 | 995 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 0 | 184 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 46 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 0 | 4,036 | 0 | 0 | 0 |
| 0340 Travel | 0 | 474 | 5,651 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 474 | 5,651 | 0 | 0 | 0 |
| 0640 Dues and Fees | 3,647 | 3,270 | 21,700 | 8,662 | 0 | 0 |
| 0600 Other Objects | 3,647 | 3,270 | 21,700 | 8,662 | 0 | 0 |
| Function Totals: | 3,647 | 3,744 | 44,391 | 8,662 | 0 | 0 |
| Function: 2660 Technology Services | | | | | | |
| 0110 Regular Salaries | 0 | 0 | 52,771 | 0 | 0 | 0 |
| 0120 Nonpermanent Salaries | 8,920 | 1,173 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 0 | 86,509 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 8,920 | 87,682 | 52,771 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0210 Public Employees Retirement System (PERS) | 837 | 16,247 | 11,409 | 0 | 0 | 0 |
| 0220 Social Security Administration | 636 | 6,616 | 4,037 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 86 | 842 | 744 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 563 | 125 | 31,825 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,121 | 23,830 | 48,015 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 5,225 | 5,714 | 0 | 0 | 0 |
| 0340 Travel | 0 | 0 | 0 | 9,850 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 33,685 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 33,685 | 5,225 | 5,714 | 9,850 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 6,500 | 10,000 | 0 | 0 |
| 0460 Non-consumable Items | 5,675 | 1,619 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 0 | 0 | 151,000 | 50,000 | 0 | 0 |
| 0480 Computer Hardware | 13,549 | 68,846 | 424,100 | 1,154,245 | 0 | 0 |
| 0400 Supplies and Materials | 19,224 | 70,465 | 581,600 | 1,214,245 | 0 | 0 |
| 0550 Depreciable Technology | 0 | 31,996 | 400,000 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 31,996 | 400,000 | 0 | 0 | 0 |
| 0640 Dues and Fees | 0 | 0 | 3,500 | 0 | 0 | 0 |
| 0600 Other Objects | 0 | 0 | 3,500 | 0 | 0 | 0 |
| Function Totals: | 63,951 | 219,198 | 1,091,600 | 1,224,095 | 0 | 0 |
| Function: 3120 Food Preparation and Dispensing Services | | | | | | |
| 0110 Regular Salaries | 7,252 | 10,015 | 0 | 8,850 | 0 | 0 |
| 0120 Nonpermanent Salaries | 3,279 | 782 | 0 | 527 | 0 | 0 |
| 0130 Additional Salary | 0 | 540 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 10,531 | 11,336 | 0 | 9,377 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,062 | 588 | 0 | 2,027 | 0 | 0 |
| 0220 Social Security Administration | 696 | 857 | 0 | 718 | 0 | 0 |
| 0230 Other Required Payroll Costs | 88 | 109 | 0 | 122 | 0 | 0 |
| 0240 Contractual Employee Benefits | 2,166 | 1,236 | 0 | 4,333 | 0 | 0 |
| 0200 Associated Payroll Costs | 4,012 | 2,789 | 0 | 7,200 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 2,160 | 2,524 | 0 | 107,076 | 0 | 0 |
| 0450 Nutrition Services Food Purchases | 40,426 | 46,969 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 42,586 | 49,493 | 0 | 107,076 | 0 | 0 |
| Function Totals: | 57,129 | 63,619 | 0 | 123,653 | 0 | 0 |
| Function: 3360 Welfare Activities Services | | | | | | |
| 0120 Nonpermanent Salaries | 0 | 0 | 0 | 6,337 | 0 | 0 |
| 0100 Salaries | 0 | 0 | 0 | 6,337 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 0 | 0 | 1,370 | 0 | 0 |
| 0220 Social Security Administration | 0 | 0 | 0 | 485 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 0 | 0 | 83 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 0 | 0 | 198 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0200 Associated Payroll Costs | 0 | 0 | 0 | 2,136 | 0 | 0 |
| 0330 Student Transportation Services | 0 | 0 | 0 | 4,000 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 0 | 4,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 12,473 | 0 | 0 |
| Function: 3370 Nonpublic School Students Services | | | | | | |
| 0110 Regular Salaries | 31,634 | 32,933 | 29,661 | 23,459 | 0 | 0 |
| 0100 Salaries | 31,634 | 32,933 | 29,661 | 23,459 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 6,124 | 6,456 | 6,414 | 5,072 | 0 | 0 |
| 0220 Social Security Administration | 2,421 | 2,494 | 2,269 | 1,795 | 0 | 0 |
| 0230 Other Required Payroll Costs | 307 | 324 | 418 | 305 | 0 | 0 |
| 0240 Contractual Employee Benefits | 6,724 | 7,576 | 8,310 | 5,989 | 0 | 0 |
| 0200 Associated Payroll Costs | 15,576 | 16,850 | 17,411 | 13,161 | 0 | 0 |
| Function Totals: | 47,210 | 49,783 | 47,072 | 36,620 | 0 | 0 |
| Function: 3390 Other Community Services | | | | | | |
| 0110 Regular Salaries | 0 | 31,898 | 54,830 | 25,000 | 0 | 0 |
| 0120 Nonpermanent Salaries | 0 | 2,358 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 2,989 | 5,277 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 2,989 | 39,533 | 54,830 | 25,000 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 562 | 6,656 | 11,854 | 5,405 | 0 | 0 |
| 0220 Social Security Administration | 228 | 3,041 | 4,195 | 1,913 | 0 | 0 |
| 0230 Other Required Payroll Costs | 28 | 386 | 773 | 326 | 0 | 0 |
| 0240 Contractual Employee Benefits | 0 | 19,337 | 33,243 | 12,194 | 0 | 0 |
| 0200 Associated Payroll Costs | 818 | 29,420 | 50,065 | 19,838 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 10,000 | 10,000 | 0 | 0 |
| 0340 Travel | 3,836 | 298 | 24,971 | 28,323 | 0 | 0 |
| 0300 Purchased Services | 3,836 | 298 | 34,971 | 38,323 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 1,390 | 1,051 | 50,105 | 26,910 | 0 | 0 |
| 0400 Supplies and Materials | 1,390 | 1,051 | 50,105 | 26,910 | 0 | 0 |
| Function Totals: | 9,033 | 70,302 | 189,971 | 110,071 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 0 | 49,800 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 0 | 49,800 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 0 | 3,800 | 0 | 0 |
| 0460 Non-consumable Items | 3,127 | 1,833 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 3,127 | 1,833 | 0 | 3,800 | 0 | 0 |
| 0520 Buildings Acquisition | 0 | 13,900 | 1,500,000 | 1,778,000 | 0 | 0 |

Note: Minor differences are due to rounding

**270 - GRANT FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|----------------------------|---------------------|---------------|-------------------|-----------------|----------|---------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0500 Capital Outlay | 0 | 13,900 | 1,500,000 | 1,778,000 | 0 | 0 |
| 0640 Dues and Fees | 0 | 0 | 0 | 15,700 | 0 | 0 |
| 0600 Other Objects | 0 | 0 | 0 | 15,700 | 0 | 0 |
| Function Totals: | 3,127 | 15,733 | 1,500,000 | 1,847,300 | 0 | 0 |
| Fund Total: | \$ 20,162,654 | \$ 16,704,435 | \$ 26,406,635 | \$ 26,089,494 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Long-Term Planning Fund (280)

Accounts for funds for capital equipment replacement. Principal revenue sources are transfers from other funds and state and local sources.



**280 - LONG-TERM PLANNING FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|---|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 4,601 | \$ 5,838 | \$ 4,005 | \$ 250,000 | \$ 270,000 |
| 2000 Revenue From Intermediate Sources | 106,410 | 106,410 | 0 | 0 | 0 |
| 5000 Other Sources | 1,464,108 | 1,321,726 | 1,215,982 | 1,497,600 | 1,477,600 |
| Total Revenues | <u>1,575,119</u> | <u>1,433,974</u> | <u>1,219,987</u> | <u>1,747,600</u> | <u>1,747,600</u> |
| | | | | | |
| 0300 Purchased Services | 326,893 | 412,119 | 215,940 | 897,600 | 897,600 |
| 0400 Supplies and Materials | 135,813 | 329,407 | 62,102 | 0 | 0 |
| 0500 Capital Outlay | 361,127 | 83,367 | 524,842 | 850,000 | 850,000 |
| 0700 Transfers | 123,594 | 85,676 | 0 | 0 | 0 |
| Total Expenditures | <u>947,427</u> | <u>910,569</u> | <u>802,884</u> | <u>1,747,600</u> | <u>1,747,600</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 627,692</u> | <u>\$ 523,405</u> | <u>\$ 417,103</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 872,820 | \$ 627,692 | \$ 523,405 | | |
| Change in Fund Balance | (245,128) | (104,287) | (106,302) | | |
| Ending Fund Balance | <u>\$ 627,692</u> | <u>\$ 523,405</u> | <u>\$ 417,103</u> | | |

Note: Minor differences are due to rounding



**280 - LONG-TERM PLANNING FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 5,803 | \$ 4,005 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 1920 Contributions and Donations from Private Sources | 0 | 0 | 250,000 | 270,000 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 35 | 0 | 0 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 5,838 | 4,005 | 250,000 | 270,000 | 0 | 0 |
| 2100 Unrestricted Revenue | 106,410 | 0 | 0 | 0 | 0 | 0 |
| 2000 Revenue From Intermediate Sources | 106,410 | 0 | 0 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 694,034 | 692,577 | 747,600 | 747,600 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 627,692 | 523,405 | 750,000 | 730,000 | 0 | 0 |
| 5000 Other Sources | 1,321,726 | 1,215,982 | 1,497,600 | 1,477,600 | 0 | 0 |
| Fund Total: | \$ 1,433,974 | \$ 1,219,987 | \$ 1,747,600 | \$ 1,747,600 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

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

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1130 High School Programs | | | | | | |
| 0320 Property Services | \$ 0 | \$ 0 | \$ 50,000 | \$ 50,000 | \$ 0 | \$ 0 |
| 0300 Purchased Services | 0 | 0 | 50,000 | 50,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 50,000 | 50,000 | 0 | 0 |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0460 Non-consumable Items | 0 | 12,242 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 12,242 | 0 | 0 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 51,138 | 100,000 | 100,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 51,138 | 100,000 | 100,000 | 0 | 0 |
| Function Totals: | 0 | 63,380 | 100,000 | 100,000 | 0 | 0 |
| Function: 2550 Student Transportation Services | | | | | | |
| 0540 Depreciable Equipment | 10,700 | 0 | 75,000 | 75,000 | 0 | 0 |
| 0500 Capital Outlay | 10,700 | 0 | 75,000 | 75,000 | 0 | 0 |
| Function Totals: | 10,700 | 0 | 75,000 | 75,000 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0320 Property Services | 193,517 | 207,647 | 697,600 | 697,600 | 0 | 0 |
| 0300 Purchased Services | 193,517 | 207,647 | 697,600 | 697,600 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 245 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 22,228 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 22,472 | 0 | 0 | 0 | 0 |
| 0540 Depreciable Equipment | 7,495 | 39,675 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 7,495 | 39,675 | 0 | 0 | 0 | 0 |
| Function Totals: | 201,012 | 269,794 | 697,600 | 697,600 | 0 | 0 |
| Function: 2660 Technology Services | | | | | | |
| 0320 Property Services | 1,400 | 5,508 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 217,202 | 2,785 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 218,602 | 8,293 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 7,360 | 9,604 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 322,047 | 17,784 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 329,407 | 27,388 | 0 | 0 | 0 | 0 |
| 0550 Depreciable Technology | 65,172 | 434,030 | 675,000 | 675,000 | 0 | 0 |
| 0500 Capital Outlay | 65,172 | 434,030 | 675,000 | 675,000 | 0 | 0 |
| Function Totals: | 613,180 | 469,711 | 675,000 | 675,000 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |

Note: Minor differences are due to rounding

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

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 150,000 | 150,000 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 150,000 | 150,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 150,000 | 150,000 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0710 Fund Modifications | 85,676 | 0 | 0 | 0 | 0 | 0 |
| 0700 Transfers | 85,676 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 85,676 | 0 | 0 | 0 | 0 | 0 |
| Fund Total: | \$ 910,569 | \$ 802,884 | \$ 1,747,600 | \$ 1,747,600 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding



Nutrition Services Fund (290)

Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast programs received through the State of Oregon.



**290 - NUTRITION SERVICES FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 4,705,349 | \$ 4,659,539 | \$ 4,354,054 | \$ 6,269,046 | \$ 5,831,964 |
| 3000 Revenue From State Sources | 150,503 | 156,903 | 163,368 | 155,999 | 219,867 |
| 4000 Revenue From Federal Sources | 7,890,363 | 8,253,743 | 8,100,522 | 8,493,360 | 9,887,865 |
| 5000 Other Sources | 2,047,404 | 2,573,278 | 3,237,898 | 2,003,176 | 2,003,176 |
| Total Revenues | <u>14,793,618</u> | <u>15,643,463</u> | <u>15,855,843</u> | <u>16,921,581</u> | <u>17,942,872</u> |
| 0100 Salaries | 3,721,506 | 3,701,150 | 3,766,054 | 4,642,948 | 4,940,539 |
| 0200 Associated Payroll Costs | 2,077,687 | 2,331,055 | 2,539,280 | 3,019,411 | 3,302,313 |
| 0300 Purchased Services | 126,839 | 116,568 | 130,108 | 209,570 | 213,310 |
| 0400 Supplies and Materials | 6,373,737 | 6,245,313 | 6,082,710 | 8,133,842 | 8,569,750 |
| 0500 Capital Outlay | 0 | 0 | 12,527 | 180,000 | 180,000 |
| 0600 Other Objects | 6,247 | 11,479 | 4,889 | 5,670 | 6,820 |
| 0700 Transfers | 0 | 0 | 0 | 60,000 | 60,000 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 670,140 | 670,140 |
| Total Expenditures | <u>12,306,016</u> | <u>12,405,565</u> | <u>12,535,569</u> | <u>16,921,581</u> | <u>17,942,872</u> |
| Ending Fund Balance | <u>\$ 2,487,602</u> | <u>\$ 3,237,898</u> | <u>\$ 3,320,274</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 2,047,404 | \$ 2,487,602 | \$ 3,237,898 | | |
| Change in Fund Balance | 440,198 | 750,296 | 82,376 | | |
| Ending Fund Balance | <u>\$ 2,487,602</u> | <u>\$ 3,237,898</u> | <u>\$ 3,320,274</u> | | |

Note: Minor differences are due to rounding



**290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 11,371 | \$ 11,221 | \$ 19,641 | \$ 27,685 | \$ 0 | \$ 0 |
| 1610 Daily Sales - Reimbursable Programs | 3,275,931 | 3,091,849 | 4,422,868 | 2,871,684 | 0 | 0 |
| 1620 Daily Sales - Non-reimbursable Program | 1,366,684 | 1,243,745 | 1,301,369 | 2,932,595 | 0 | 0 |
| 1630 Daily Sales - Special Functions | 0 | 0 | 106,318 | 0 | 0 | 0 |
| 1910 Rentals | 5,353 | 3,939 | 0 | 0 | 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 200 | 0 | 0 | 0 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 0 | 3,299 | 0 | 0 | 0 | 0 |
| 1990 Miscellaneous | 0 | 0 | 418,850 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 4,659,539 | 4,354,054 | 6,269,046 | 5,831,964 | 0 | 0 |
| 3100 Unrestricted Grants-In-Aid | 128,074 | 132,797 | 155,999 | 219,867 | 0 | 0 |
| 3290 Other Restricted Grants-In-Aid | 28,829 | 30,571 | 0 | 0 | 0 | 0 |
| 3000 Revenue From State Sources | 156,903 | 163,368 | 155,999 | 219,867 | 0 | 0 |
| 4500 Restricted Revenue from the Federal Government through the State | 7,442,117 | 7,476,672 | 7,693,360 | 9,237,865 | 0 | 0 |
| 4910 Commodities | 811,626 | 623,851 | 800,000 | 650,000 | 0 | 0 |
| 4000 Revenue From Federal Sources | 8,253,743 | 8,100,522 | 8,493,360 | 9,887,865 | 0 | 0 |
| 5200 Interfund Transfers | 85,676 | 0 | 0 | 0 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 2,487,602 | 3,237,898 | 2,003,176 | 2,003,176 | 0 | 0 |
| 5000 Other Sources | 2,573,278 | 3,237,898 | 2,003,176 | 2,003,176 | 0 | 0 |
| Fund Total: | \$ 15,643,463 | \$ 15,855,843 | \$ 16,921,581 | \$ 17,942,872 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2520 Fiscal Services | | | | | | |
| 0110 Regular Salaries | \$ 5,937 | \$ 5,292 | \$ 7,077 | \$ 8,388 | \$ 0 | \$ 0 |
| 0100 Salaries | 5,937 | 5,292 | 7,077 | 8,388 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 1,149 | 324 | 1,530 | 1,844 | 0 | 0 |
| 0220 Social Security Administration | 452 | 404 | 541 | 642 | 0 | 0 |
| 0230 Other Required Payroll Costs | 54 | 51 | 81 | 109 | 0 | 0 |
| 0240 Contractual Employee Benefits | 931 | 1,125 | 1,707 | 2,044 | 0 | 0 |
| 0200 Associated Payroll Costs | 2,586 | 1,904 | 3,859 | 4,639 | 0 | 0 |
| Function Totals: | 8,523 | 7,196 | 10,936 | 13,027 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0320 Property Services | 0 | 987 | 100 | 0 | 0 | 0 |
| 0300 Purchased Services | 0 | 987 | 100 | 0 | 0 | 0 |
| Function Totals: | 0 | 987 | 100 | 0 | 0 | 0 |
| Function: 3110 Service Area Direction - Food Services | | | | | | |
| 0110 Regular Salaries | 711,732 | 723,951 | 917,424 | 959,791 | 0 | 0 |
| 0120 Nonpermanent Salaries | 20,961 | 27,422 | 52,356 | 52,286 | 0 | 0 |
| 0130 Additional Salary | 8,466 | 11,978 | 63,816 | 65,925 | 0 | 0 |
| 0100 Salaries | 741,159 | 763,352 | 1,033,596 | 1,078,002 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 136,403 | 135,751 | 223,464 | 236,945 | 0 | 0 |
| 0220 Social Security Administration | 55,864 | 57,855 | 79,070 | 82,467 | 0 | 0 |
| 0230 Other Required Payroll Costs | 7,181 | 7,343 | 11,886 | 14,013 | 0 | 0 |
| 0240 Contractual Employee Benefits | 155,235 | 177,453 | 286,144 | 310,227 | 0 | 0 |
| 0200 Associated Payroll Costs | 354,683 | 378,402 | 600,564 | 643,652 | 0 | 0 |
| 0320 Property Services | 2,172 | 1,936 | 3,335 | 1,600 | 0 | 0 |
| 0340 Travel | 6,523 | 10,152 | 13,124 | 8,950 | 0 | 0 |
| 0350 Communication | 11,778 | 13,717 | 30,339 | 31,300 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 300 | 2,293 | 1,500 | 500 | 0 | 0 |
| 0390 Other General Professional and Technological Services | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 0300 Purchased Services | 20,772 | 28,098 | 53,298 | 42,350 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 9,921 | 7,108 | 23,664 | 25,900 | 0 | 0 |
| 0420 Textbooks | 0 | 0 | 1,000 | 0 | 0 | 0 |
| 0450 Nutrition Services Food Purchases | 811,626 | 623,936 | 800,050 | 650,000 | 0 | 0 |
| 0460 Non-consumable Items | 1,166 | 132 | 3,500 | 10,000 | 0 | 0 |
| 0470 Computer Software | 519 | 449 | 874 | 800 | 0 | 0 |
| 0480 Computer Hardware | 4,570 | 12,021 | 3,000 | 1,500 | 0 | 0 |
| 0400 Supplies and Materials | 827,802 | 643,646 | 832,088 | 688,200 | 0 | 0 |
| 0640 Dues and Fees | 986 | 576 | 2,500 | 1,810 | 0 | 0 |
| 0600 Other Objects | 986 | 576 | 2,500 | 1,810 | 0 | 0 |
| Function Totals: | 1,945,403 | 1,814,074 | 2,522,046 | 2,454,014 | 0 | 0 |

Note: Minor differences are due to rounding

**290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|-------------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 3120 Food Preparation and Dispensing Services | | | | | | |
| 0110 Regular Salaries | 2,569,020 | 2,582,414 | 3,039,593 | 3,275,065 | 0 | 0 |
| 0120 Nonpermanent Salaries | 128,501 | 130,455 | 130,888 | 130,152 | 0 | 0 |
| 0130 Additional Salary | 142,426 | 166,520 | 334,891 | 347,427 | 0 | 0 |
| 0100 Salaries | 2,839,946 | 2,879,389 | 3,505,372 | 3,752,644 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 501,106 | 507,441 | 757,861 | 824,831 | 0 | 0 |
| 0220 Social Security Administration | 202,036 | 205,171 | 268,161 | 287,076 | 0 | 0 |
| 0230 Other Required Payroll Costs | 27,519 | 28,219 | 40,311 | 48,786 | 0 | 0 |
| 0240 Contractual Employee Benefits | 1,212,253 | 1,386,109 | 1,319,177 | 1,461,933 | 0 | 0 |
| 0200 Associated Payroll Costs | 1,942,914 | 2,126,940 | 2,385,510 | 2,622,626 | 0 | 0 |
| 0320 Property Services | 48,457 | 50,140 | 61,097 | 67,990 | 0 | 0 |
| 0330 Student Transportation Services | 1,810 | 0 | 1,298 | 20 | 0 | 0 |
| 0340 Travel | 1,122 | 3,547 | 2,684 | 4,540 | 0 | 0 |
| 0350 Communication | 15,749 | 18,388 | 24,303 | 25,420 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 23,801 | 23,815 | 63,116 | 65,490 | 0 | 0 |
| 0300 Purchased Services | 90,940 | 95,889 | 152,498 | 163,460 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 518,005 | 429,424 | 685,302 | 654,530 | 0 | 0 |
| 0450 Nutrition Services Food Purchases | 4,600,714 | 4,658,680 | 5,890,129 | 6,450,490 | 0 | 0 |
| 0460 Non-consumable Items | 31,877 | 33,009 | 345,264 | 289,530 | 0 | 0 |
| 0470 Computer Software | 46,149 | 46,919 | 1,313 | 2,000 | 0 | 0 |
| 0480 Computer Hardware | 15,640 | 53,817 | 200,000 | 210,000 | 0 | 0 |
| 0400 Supplies and Materials | 5,212,386 | 5,221,849 | 7,122,008 | 7,606,550 | 0 | 0 |
| 0640 Dues and Fees | 10,493 | 4,313 | 3,170 | 5,010 | 0 | 0 |
| 0600 Other Objects | 10,493 | 4,313 | 3,170 | 5,010 | 0 | 0 |
| Function Totals: | 10,096,680 | 10,328,381 | 13,168,558 | 14,150,290 | 0 | 0 |
| Function: 3140 Food Services - Summer School | | | | | | |
| 0120 Nonpermanent Salaries | 812 | 1,840 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 113,297 | 116,008 | 96,903 | 101,505 | 0 | 0 |
| 0100 Salaries | 114,108 | 117,849 | 96,903 | 101,505 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 21,107 | 21,867 | 20,951 | 22,311 | 0 | 0 |
| 0220 Social Security Administration | 8,659 | 8,930 | 7,413 | 7,765 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,106 | 1,188 | 1,114 | 1,320 | 0 | 0 |
| 0200 Associated Payroll Costs | 30,871 | 31,985 | 29,478 | 31,396 | 0 | 0 |
| 0320 Property Services | 743 | 575 | 1,400 | 1,400 | 0 | 0 |
| 0340 Travel | 645 | 1,278 | 1,419 | 1,900 | 0 | 0 |
| 0350 Communication | 1,918 | 1,532 | 173 | 400 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 1,550 | 1,749 | 682 | 3,800 | 0 | 0 |
| 0300 Purchased Services | 4,855 | 5,134 | 3,674 | 7,500 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 20,420 | 23,770 | 21,264 | 31,500 | 0 | 0 |
| 0450 Nutrition Services Food Purchases | 111,342 | 116,210 | 155,310 | 200,000 | 0 | 0 |
| 0460 Non-consumable Items | 1,905 | 4,711 | 3,172 | 3,500 | 0 | 0 |

Note: Minor differences are due to rounding

**290 - NUTRITION SERVICES FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0400 Supplies and Materials | 133,666 | 144,691 | 179,746 | 235,000 | 0 | 0 |
| Function Totals: | 283,501 | 299,658 | 309,801 | 375,401 | 0 | 0 |
| Function: 3190 Other Food Services | | | | | | |
| 0130 Additional Salary | 0 | 174 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 0 | 174 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 34 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 0 | 13 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 0 | 2 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 0 | 49 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 71,458 | 72,523 | 0 | 40,000 | 0 | 0 |
| 0400 Supplies and Materials | 71,458 | 72,523 | 0 | 40,000 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 12,527 | 180,000 | 180,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 12,527 | 180,000 | 180,000 | 0 | 0 |
| Function Totals: | 71,458 | 85,273 | 180,000 | 220,000 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0790 Other Transfers | 0 | 0 | 60,000 | 60,000 | 0 | 0 |
| 0700 Transfers | 0 | 0 | 60,000 | 60,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 60,000 | 60,000 | 0 | 0 |
| Function: 6110 Operating Contingency | | | | | | |
| 0810 Planned Reserve | 0 | 0 | 670,140 | 670,140 | 0 | 0 |
| 0800 Other Uses of Funds | 0 | 0 | 670,140 | 670,140 | 0 | 0 |
| Function Totals: | 0 | 0 | 670,140 | 670,140 | 0 | 0 |
| Fund Total: | \$ 12,405,565 | \$ 12,535,569 | \$ 16,921,581 | \$ 17,942,872 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Debt Service Funds



DEBT SERVICE OVERVIEW

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, 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 General Obligation Bonds (GOB) paid with revenues generated through voter approved tax measures. Debt service payments for General Obligation Bonds are budgeted at \$33,198,528 in fiscal year 2014-15. This is a significant decrease from the prior year's GOB debt service obligations and is due mainly to refunding of the District's debt that occurred in December 2012. Debt service requirements will increase slightly in fiscal year 2015-16 to \$34,340,429. Final payment on the District's 2005 GOB Series is due in June 2015. This reduction in payments on the 2005 Series is mostly offset by the District's 2012 GOB Series, the proceeds of which were used to retire the District's 2004 GOB series and 2007 GOB Series. In turn, the District will experience a further slight increase in debt service requirements in fiscal year 2016-17 to \$34,725,030.

Debt Service payments from the General Fund consist of the final lease-purchase agreement for the purchase of school buses as well as Full Faith and Credit Obligations (FFCO) entered into in 2009.

The lease purchase agreement payments account for \$400,778 in fiscal year 2014-15. The final bus lease purchase agreement expires in November 2015.

FFCO extends to June 2036. FFCO debt service payments for fiscal year 2014-15 will total \$1,474,013. Debt service requirements will remain at about the \$1.47 million level through the remainder of the life of the obligations.

In 2005 the District participated in a state sponsored funding of the District's Unfunded Actuarial Liability (UAL) under

Oregon's Public Employee Retirement System (PERS). Funding to meet the debt service requirements for the UAL Bonds is deducted from State School Fund payments. 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. Debt Service requirements for the UAL Bonds in fiscal year 2014-15 is projected at \$13,252,102. Payment requirements are expected to increase gradually to \$14,910,358 by fiscal year 2017-18.

The debt overview does not contain any debt service requirements related to the issuance of bonds on the May 20, 2014 ballot.

**BEAVERTON SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**
(dollars in thousands, except per capita)

| Fiscal Year | General Obligation Bonds | Pension Obligation Bonds | FFC Obligation Bonds | Un-amortized Premium | Capital Leases | Net General Bonded Debt | | | Total Debt | | | |
|-------------|--------------------------|--------------------------|----------------------|----------------------|----------------|-------------------------|---|-------------------------|--------------------|--------------------------------|--|-------------------------|
| | | | | | | General Bonded Debt | As a Percentage of Actual Value of Property | Per Capita ^a | Primary Government | As Percentage of Taxable Value | Percentage of Personal Income ^a | Per Capita ^a |
| 2013 | \$ 272,895 | \$ 168,195 | \$ 20,175 | \$ 28,192 | \$ 1,108 | \$ 301,087 | 1.016 % | \$ 1,166 | \$ 490,565 | 2.104 % | n/a | \$ 1,900 |
| 2012 | 307,620 | 172,345 | 21,030 | 13,948 | 2,212 | 321,568 | 1.070 | 1,249 | 517,155 | 2.287 | 2.127 % | 2,008 |
| 2011 | 341,575 | 175,870 | 22,040 | 11,186 | 4,080 | 352,761 | 1.126 | 1,384 | 554,751 | 2.525 | 2.407 | 2,176 |
| 2010 | 370,250 | 178,815 | 22,595 | 13,007 | 4,056 | 383,257 | 1.158 | 1,519 | 588,722 | 2.800 | 2.727 | 2,333 |
| 2009 | 395,935 | 181,225 | 22,650 | 14,828 | 5,650 | 410,763 | 1.162 | 1,655 | 620,288 | 3.000 | 2.925 | 2,499 |
| 2008 | 377,140 | 183,135 | - | 13,137 | 4,223 | 390,277 | 1.138 | 1,565 | 577,635 | 3.000 | 3.104 | 2,316 |
| 2007 | 397,880 | 184,025 | - | 14,616 | 2,536 | 412,496 | 1.325 | 1,685 | 599,057 | 3.200 | 3.219 | 2,447 |
| 2006 | 267,395 | 187,700 | - | 13,597 | - | 280,992 | 1.119 | 1,195 | 468,692 | 2.700 | 2.703 | 1,994 |
| 2005 | 284,875 | 189,935 | - | 10,789 | - | 295,664 | 1.302 | 1,283 | 485,599 | 2.900 | 3.012 | 2,107 |
| 2004 | 308,215 | - | - | 1,425 | - | 309,640 | 1.437 | 1,365 | 309,640 | 1.900 | 2.008 | 1,365 |

^a See Demographic and Economic Statistics for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

n/a - Information not available as of printing.

**BEAVERTON SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Legal Debt Margin Calculation for Fiscal Year 2013

| | |
|---|--------------------------------|
| Real Market Value | \$ 29,630,285,735 |
| Debt limit (7.95% of real market value ¹) | 2,355,607,716 |
| Debt applicable to limit | <u>272,895,000</u> |
| Legal debt margin | <u><u>\$ 2,082,712,716</u></u> |

| <u>Fiscal Year</u> | <u>Debt limit</u> | <u>Total net debt applicable to limit</u> | <u>Legal debt margin</u> | <u>Total net debt applicable to the limit as a percentage of debt limit</u> |
|--------------------|-------------------|---|--------------------------|---|
| 2013 | \$ 2,355,607,716 | \$ 272,895,000 | \$ 2,082,712,716 | 11.58 % |
| 2012 | 2,388,350,916 | 307,620,000 | 2,080,730,916 | 12.88 |
| 2011 | 2,489,994,115 | 341,575,000 | 2,148,419,115 | 13.72 |
| 2010 | 2,631,443,095 | 370,250,000 | 2,261,193,095 | 14.07 |
| 2009 | 2,810,618,284 | 395,935,000 | 2,414,683,284 | 14.09 |
| 2008 | 2,726,227,271 | 377,140,000 | 2,349,087,271 | 13.83 |
| 2007 | 2,475,051,735 | 397,880,000 | 2,077,171,735 | 16.08 |
| 2006 | 1,996,521,674 | 267,395,000 | 1,729,126,674 | 13.39 |
| 2005 | 1,804,633,090 | 284,875,000 | 1,519,758,090 | 15.79 |
| 2004 | 1,712,659,859 | 308,215,000 | 1,404,444,859 | 18.00 |

¹ 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:

^A For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.

^B For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Allowable Percentage of Real Market Value:

| | |
|---|---------------------|
| ^A Kindergarten through eighth grade, 9 x .0055 | 4.95% |
| ^B Ninth through twelfth grade, 4 x .0075 | <u>3.00%</u> |
| Allowable Percentage | <u><u>7.95%</u></u> |



Debt Service / General Obligation Bond Fund (300)

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue sources are property taxes.



300 - DEBT SERVICE/GEN OB BOND FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 44,994,297 | \$ 47,605,995 | \$ 47,371,367 | \$ 49,344,937 | \$ 33,020,528 |
| 5000 Other Sources | 2,238,859 | 49,305,307 | 182,129,465 | 700,000 | 178,000 |
| Total Revenues | <u>47,233,156</u> | <u>96,911,302</u> | <u>229,500,832</u> | <u>50,044,937</u> | <u>33,198,528</u> |
| 0300 Purchased Services | 0 | 281,899 | 1,013,347 | 0 | 0 |
| 0600 Other Objects | 45,771,660 | 94,861,690 | 227,909,625 | 50,044,937 | 33,198,528 |
| Total Expenditures | <u>45,771,660</u> | <u>95,143,589</u> | <u>228,922,972</u> | <u>50,044,937</u> | <u>33,198,528</u> |
| Ending Fund Balance | <u>\$ 1,461,496</u> | <u>\$ 1,767,713</u> | <u>\$ 577,859</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 2,238,859 | \$ 1,461,496 | \$ 1,767,713 | | |
| Change in Fund Balance | (777,363) | 306,217 | (1,189,854) | | |
| Ending Fund Balance | <u>\$ 1,461,496</u> | <u>\$ 1,767,713</u> | <u>\$ 577,859</u> | | |

Note: Minor differences are due to rounding



**300 - DEBT SERVICE/GEN OB BOND FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|----------------------|-----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1110 Ad Valorem Taxes Levied by District | \$ 47,560,092 | \$ 47,307,790 | \$ 49,294,937 | \$ 32,970,528 | \$ 0 | \$ 0 |
| 1510 Interest on Investments | 45,903 | 63,577 | 50,000 | 50,000 | 0 | 0 |
| 1000 Revenue From Local Sources | 47,605,995 | 47,371,367 | 49,344,937 | 33,020,528 | 0 | 0 |
| 5110 Bond Proceeds | 47,843,811 | 180,361,752 | 0 | 0 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 1,461,496 | 1,767,713 | 700,000 | 178,000 | 0 | 0 |
| 5000 Other Sources | 49,305,307 | 182,129,465 | 700,000 | 178,000 | 0 | 0 |
| Fund Total: | \$ 96,911,302 | \$ 229,500,832 | \$ 50,044,937 | \$ 33,198,528 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**300 - DEBT SERVICE/GEN OB BOND FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|----------------------|-----------------------|----------------------|----------------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 5110 Long-Term Debt Service | | | | | | |
| 0380 Non-instructional Professional and Technical Services | \$ 281,899 | \$ 1,013,347 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0300 Purchased Services | 281,899 | 1,013,347 | 0 | 0 | 0 | 0 |
| 0610 Redemption of Principal | 76,130,000 | 194,125,000 | 39,335,000 | 24,380,000 | 0 | 0 |
| 0620 Interest | 18,731,690 | 33,784,625 | 10,709,937 | 8,818,528 | 0 | 0 |
| 0600 Other Objects | 94,861,690 | 227,909,625 | 50,044,937 | 33,198,528 | 0 | 0 |
| Function Totals: | 95,143,589 | 228,922,972 | 50,044,937 | 33,198,528 | 0 | 0 |
| Fund Total: | \$ 95,143,589 | \$ 228,922,972 | \$ 50,044,937 | \$ 33,198,528 | \$ 0 | 0 |

Note: Minor differences are due to rounding

Debt Service / Lease Purchase Fund (301)

Provides for the payment of principal and interest on lease purchase indebtedness. The principal source of revenue is the General Fund.



**301 - DEBT SERVICE/LEASE PURCH FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 5,759 | \$ 6,033 | \$ 2,534 | \$ 0 | \$ 0 |
| 5000 Other Sources | 2,094,903 | 1,973,220 | 1,161,441 | 552,613 | 400,778 |
| Total Revenues | <u>2,100,662</u> | <u>1,979,253</u> | <u>1,163,975</u> | <u>552,613</u> | <u>400,778</u> |
| | | | | | |
| 0600 Other Objects | 1,952,088 | 1,966,645 | 1,154,833 | 552,613 | 400,778 |
| Total Expenditures | <u>1,952,088</u> | <u>1,966,645</u> | <u>1,154,833</u> | <u>552,613</u> | <u>400,778</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 148,574</u> | <u>\$ 12,608</u> | <u>\$ 9,142</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 13,203 | \$ 148,574 | \$ 12,608 | | |
| Change in Fund Balance | <u>135,371</u> | <u>(135,966)</u> | <u>(3,466)</u> | | |
| Ending Fund Balance | <u>\$ 148,574</u> | <u>\$ 12,608</u> | <u>\$ 9,142</u> | | |

Note: Minor differences are due to rounding



**301 - DEBT SERVICE/LEASE PURCH FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|-------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 6,033 | \$ 2,534 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 1000 Revenue From Local Sources | 6,033 | 2,534 | 0 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 1,824,646 | 1,148,833 | 542,613 | 400,778 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 148,574 | 12,608 | 10,000 | 0 | 0 | 0 |
| 5000 Other Sources | 1,973,220 | 1,161,441 | 552,613 | 400,778 | 0 | 0 |
| Fund Total: | \$ 1,979,253 | \$ 1,163,975 | \$ 552,613 | \$ 400,778 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**301 - DEBT SERVICE/LEASE PURCH FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|-------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 5110 Long-Term Debt Service | | | | | | |
| 0610 Redemption of Principal | \$ 1,868,249 | \$ 1,103,283 | \$ 525,306 | \$ 385,766 | \$ 0 | \$ 0 |
| 0620 Interest | 98,396 | 51,551 | 27,307 | 15,012 | 0 | 0 |
| 0600 Other Objects | 1,966,645 | 1,154,833 | 552,613 | 400,778 | 0 | 0 |
| Function Totals: | 1,966,645 | 1,154,833 | 552,613 | 400,778 | 0 | 0 |
| Fund Total: | \$ 1,966,645 | \$ 1,154,833 | \$ 552,613 | \$ 400,778 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Debt Service / PERS UAL Fund (302)

Provides for the payment of principal and interest on Public Employees Retirement System Unfunded Actuarial Liability (PERS UAL) pension obligation bonds. Revenue sources are charges to other funds.



302 - DEBT SERVICE/PERS UAL FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 11,894,795 | \$ 12,267,900 | \$ 11,468,862 | \$ 11,445,146 | \$ 12,752,102 |
| 5000 Other Sources | 1,113,515 | 1,680,357 | 2,165,644 | 1,300,000 | 500,000 |
| Total Revenues | <u>13,008,310</u> | <u>13,948,257</u> | <u>13,634,506</u> | <u>12,745,146</u> | <u>13,252,102</u> |
| | | | | | |
| 0600 Other Objects | 11,327,952 | 11,782,613 | 12,256,003 | 12,745,146 | 13,252,102 |
| Total Expenditures | <u>11,327,952</u> | <u>11,782,613</u> | <u>12,256,003</u> | <u>12,745,146</u> | <u>13,252,102</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 1,680,357</u> | <u>\$ 2,165,644</u> | <u>\$ 1,378,503</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 1,113,515 | \$ 1,680,357 | \$ 2,165,644 | | |
| Change in Fund Balance | <u>566,842</u> | <u>485,287</u> | <u>(787,141)</u> | | |
| Ending Fund Balance | <u>\$ 1,680,357</u> | <u>\$ 2,165,644</u> | <u>\$ 1,378,503</u> | | |

Note: Minor differences are due to rounding



**302 - DEBT SERVICE/PERS UAL FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 27,257 | \$ 31,086 | \$ 15,000 | \$ 20,000 | \$ 0 | \$ 0 |
| 1970 Services Provided Other Funds | 12,240,643 | 11,437,776 | 11,430,146 | 12,732,102 | 0 | 0 |
| 1000 Revenue From Local Sources | 12,267,900 | 11,468,862 | 11,445,146 | 12,752,102 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 1,680,357 | 2,165,644 | 1,300,000 | 500,000 | 0 | 0 |
| 5000 Other Sources | 1,680,357 | 2,165,644 | 1,300,000 | 500,000 | 0 | 0 |
| Fund Total: | \$ 13,948,257 | \$ 13,634,506 | \$ 12,745,146 | \$ 13,252,102 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**302 - DEBT SERVICE/PERS UAL FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 5110 Long-Term Debt Service | | | | | | |
| 0610 Redemption of Principal | \$ 3,525,000 | \$ 4,150,000 | \$ 4,820,000 | \$ 5,540,000 | \$ 0 | \$ 0 |
| 0620 Interest | 8,257,613 | 8,106,003 | 7,925,146 | 7,712,102 | 0 | 0 |
| 0600 Other Objects | 11,782,613 | 12,256,003 | 12,745,146 | 13,252,102 | 0 | 0 |
| Function Totals: | 11,782,613 | 12,256,003 | 12,745,146 | 13,252,102 | 0 | 0 |
| Fund Total: | \$ 11,782,613 | \$ 12,256,003 | \$ 12,745,146 | \$ 13,252,102 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Debt Service / 2009 FFCO Fund (303)

Provides for the payment of principal and interest on the 2009 Full Faith and Credit Obligation bonds. Revenue sources are the General Fund and the Capital Projects Fund.



**303 - DEBT SERVICE/2009 FFCO
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 5,938 | \$ 10,269 | \$ 6,591 | \$ 0 | \$ 0 |
| 5000 Other Sources | 1,585,836 | 2,030,138 | 1,850,168 | 1,653,313 | 1,474,013 |
| Total Revenues | <u>1,591,774</u> | <u>2,040,407</u> | <u>1,856,759</u> | <u>1,653,313</u> | <u>1,474,013</u> |
| | | | | | |
| 0600 Other Objects | 1,580,849 | 2,019,202 | 1,838,955 | 1,653,313 | 1,474,013 |
| Total Expenditures | <u>1,580,849</u> | <u>2,019,202</u> | <u>1,838,955</u> | <u>1,653,313</u> | <u>1,474,013</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 10,925</u> | <u>\$ 21,205</u> | <u>\$ 17,804</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 4,973 | \$ 10,925 | \$ 21,205 | | |
| Change in Fund Balance | <u>5,952</u> | <u>10,280</u> | <u>(3,401)</u> | | |
| Ending Fund Balance | <u>\$ 10,925</u> | <u>\$ 21,205</u> | <u>\$ 17,804</u> | | |

Note: Minor differences are due to rounding



**303 - DEBT SERVICE/2009 FFCO
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 10,269 | \$ 6,591 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 1000 Revenue From Local Sources | 10,269 | 6,591 | 0 | 0 | 0 | 0 |
| 5200 Interfund Transfers | 2,019,213 | 1,828,963 | 1,643,313 | 1,464,013 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 10,925 | 21,205 | 10,000 | 10,000 | 0 | 0 |
| 5000 Other Sources | 2,030,138 | 1,850,168 | 1,653,313 | 1,474,013 | 0 | 0 |
| Fund Total: | \$ 2,040,407 | \$ 1,856,759 | \$ 1,653,313 | \$ 1,474,013 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**303 - DEBT SERVICE/2009 FFCO
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 5110 Long-Term Debt Service | | | | | | |
| 0610 Redemption of Principal | \$ 1,010,000 | \$ 855,000 | \$ 695,000 | \$ 464,507 | \$ 0 | 0 |
| 0620 Interest | 1,009,202 | 983,955 | 958,313 | 1,009,506 | 0 | 0 |
| 0600 Other Objects | 2,019,202 | 1,838,955 | 1,653,313 | 1,474,013 | 0 | 0 |
| Function Totals: | 2,019,202 | 1,838,955 | 1,653,313 | 1,474,013 | 0 | 0 |
| Fund Total: | \$ 2,019,202 | \$ 1,838,955 | \$ 1,653,313 | \$ 1,474,013 | \$ 0 | 0 |

Note: Minor differences are due to rounding

Capital Projects Fund (400)

Accounts for activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds, construction excise tax, and interest earnings.



CAPITAL PROJECTS INFORMATION

District Construction in Progress

At June 30, 2013, the Beaverton School District had \$4,272,892 in Construction in Progress (CIP). CIP is comprised of the 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.

| | July 1, 2012 | Additions | Reductions | June 30, 2013 |
|--------------------------|--------------|--------------|----------------|---------------|
| Construction in Progress | \$ 2,871,589 | \$ 3,711,391 | \$ (2,310,088) | \$ 4,272,892 |

The June 30, 2013 CIP balance is made up of:

| | |
|-------------------------------------|--------------|
| Project - District Telephone System | \$ 2,102,396 |
| Project - Bleacher Replacement | 1,715,424 |
| Other Various Projects | 455,072 |
| | \$ 4,272,892 |

The two projects listed above make up 89.3% of the total June 30, 2013 CIP balance.

It is estimated that at June 30, 2014 approximately 50.8% of the June 30, 2013 balance will be substantially complete and moved to a depreciable capital asset classification. The District Telephone System is the only project that is not expected to be completed during fiscal year 2013-14. The following District Capital Improvement Plan is contingent on the passage of the bond measure on the May 20, 2014 ballot.

CAPITAL PROJECTS INFORMATION

District Capital Improvement Plan

The 2010 Beaverton School District Facility Plan was used as the guiding document in preparing the 2014 Capital Improvement Plan. All of the potential projects considered for the Capital Plan were subjected to a needs-based screening process to develop the final list of projects that was approved by the School Board.

The District's 2014 Capital Improvement Plan is an eight-year program funded by a \$680 million capital bond program that was authorized by the School Board to be placed on the May 20, 2014 ballot. Investments are grouped into three categories:

- Modernization and repairs
- New capacity
- Technology

This bond program addresses needs that have accumulated since the completion of the prior bond program in 2010, plus forecasted requirements through 2022. Execution of this capital program will be initiated in the 2014-15 budget year.

Modernization and repair work constitutes 55.0% of the Capital Plan funding and includes replacement of four old schools, renovations of some buildings, renewing worn out building components, safety improvements for seismic and security needs, and building code compliance upgrades. To identify repair requirements, School District staff conducted inspections of all existing buildings evaluating the condition and life expectancy of facility components. Projects address items that should have been replaced already, plus forecasted requirements over the term of the Bond based upon the life expectancy estimates. Prioritization was accomplished by scoring each item with two factors: (1) likelihood of failure, and (2) severity of the impact of a failure. These were combined into a single score which was then used in the priority ranking. The graphs on the following pages depict the total repair requirements through 2022 by grade level, type of school, and support (ancillary facilities). The total budget for capital repair work is about \$98 million,

Source: Facilities Department

approximately one-third of the modernization total, and will be performed over the eight year bond cycle.

Additional capacity is needed in Beaverton School District to reduce existing school crowding and to accommodate the forecasted student enrollment growth. New capacity projects are 35% of the Capital Plan funding and include the construction of three new schools: one high school, one middle school, and one K-5 elementary school. In addition, the four replacement schools will increase District capacity by about 400 students. Together, the new schools and replacement schools will add capacity for about 4,500 students.

The technology component, 10% of the Capital Plan, will provide: resources for students to learn using digital instruction materials and personal computing devices, a centralized District-wide HVAC control system to support better energy efficiency at District facilities, and replace a 20-year-old failing telephone system and improve emergency 911-service. In addition, a new data center will double the District's network capacity and will be installed in a separate location to better protect the District from the effects of a catastrophic event at the current single location.

Impact of Capital Investments on Operating Budget

Capital investments funded by prior bonds and various grants have contributed to keeping the District facilities in good condition. The current backlog of needed capital improvements and repairs to existing buildings is being addressed in the 2014 Capital Improvement Plan. Continued investment in building systems and components will keep costly breakdown maintenance to a minimum and extend the life of existing building assets. The replacement school projects will reduce maintenance costs somewhat in those buildings and improve their energy efficiency.

As the new schools are constructed, some operating costs will rise to support the substantial amounts of new building space and school grounds. These

CAPITAL PROJECTS INFORMATION

additional requirements will result in added operation and maintenance staff and utility costs. Future General Fund budgets will address these new operational costs.

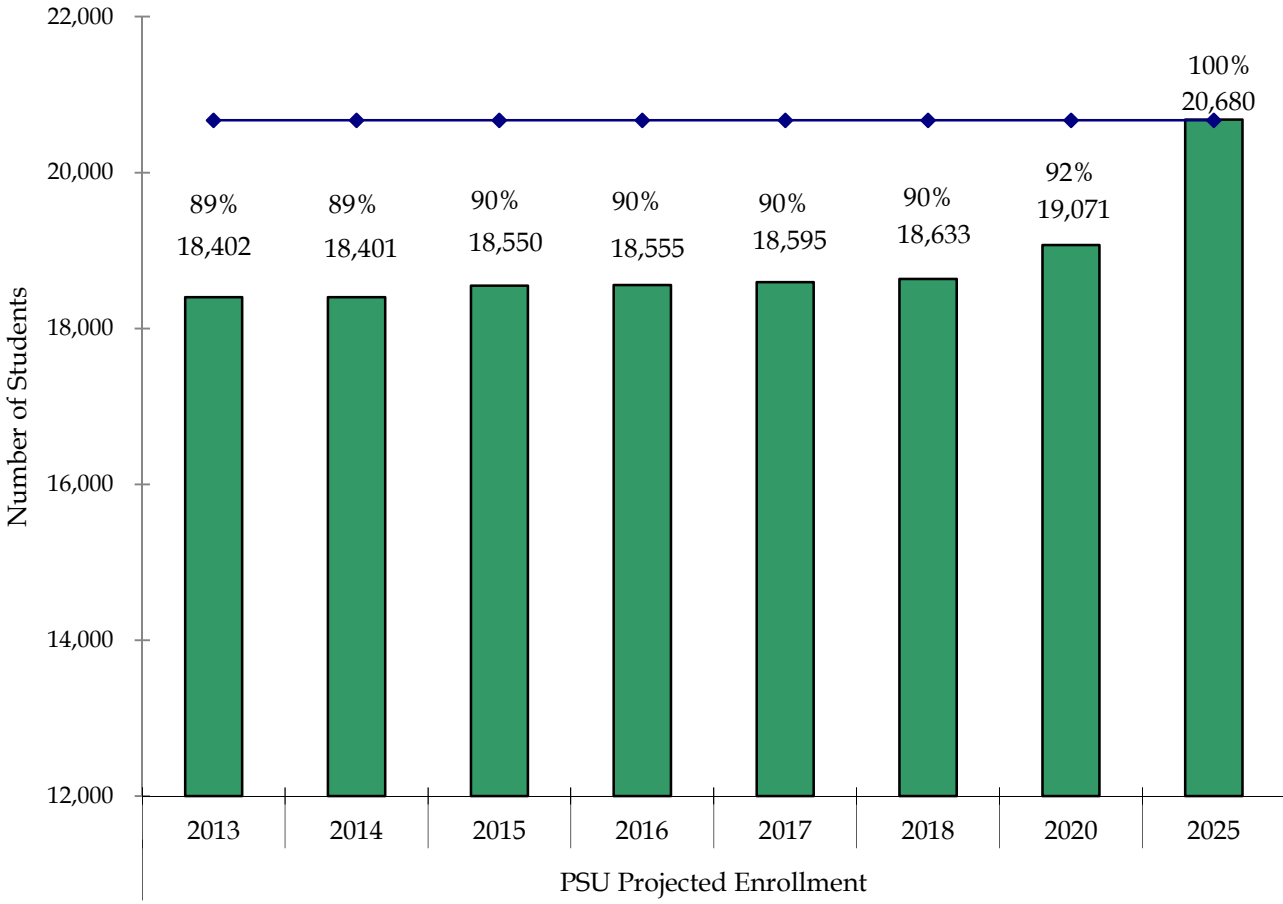
First Year Capital Budget (2014-15)

The first bond sale for the \$680 million Capital Improvement Plan will support the capital work planned in 2014-15. The following projects will be initiated during this budget year:

- New high school (design work)
- New middle school (design work)
- A portion of the capital repair work (largely focused on roof replacements)
- Portable classroom relocations
- Planning and design work for multiple projects

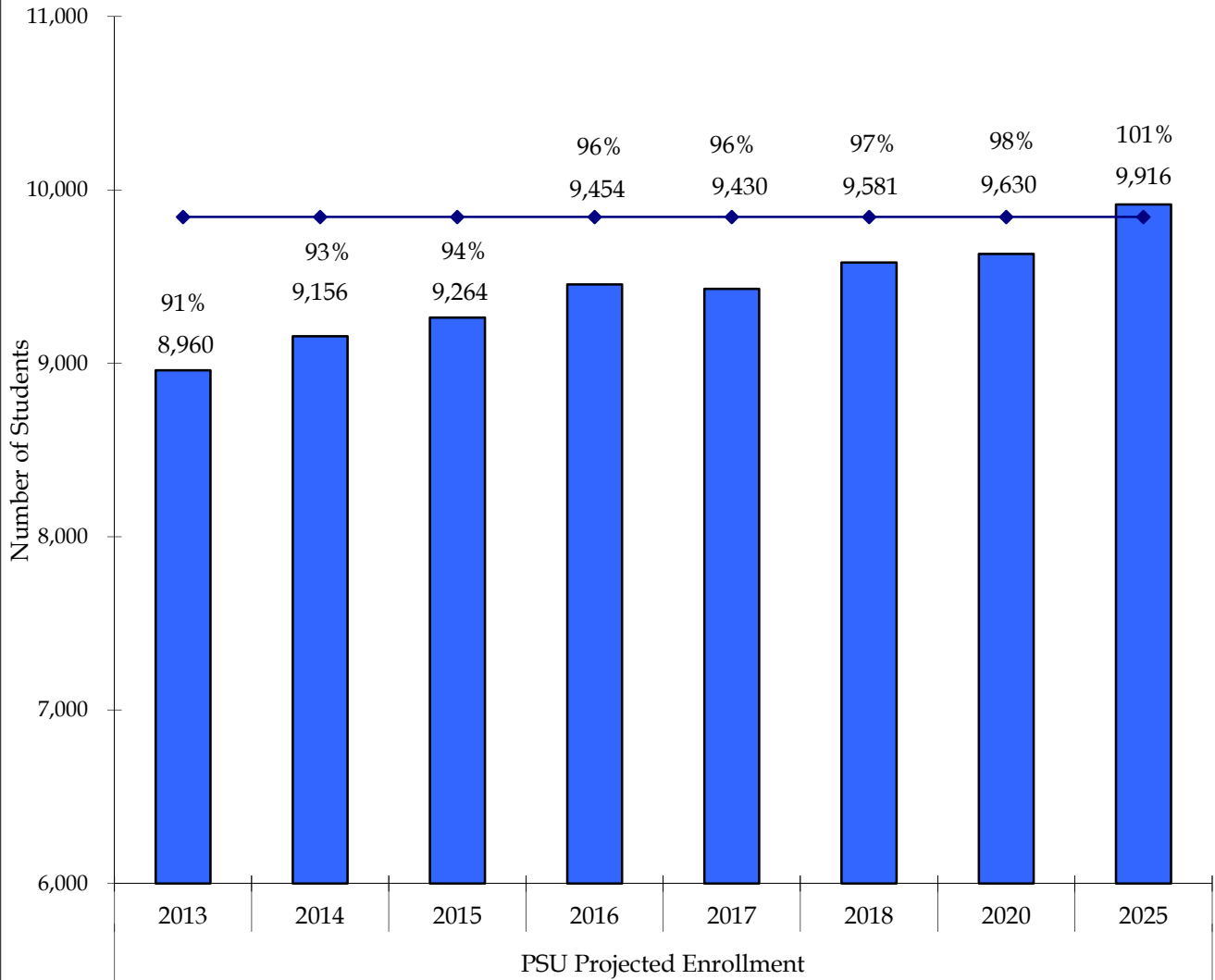
| Project | Cost Estimate (\$M) |
|---|---------------------|
| <u>Modernization: Replacement Projects</u> | |
| Arts and Communication Magnet Academy (ACMA) | \$28.3 |
| Hazeldale K-5 | \$24.6 |
| Vose K-5 | \$24.8 |
| William Walker K-5 | \$24.6 |
| Replacement Project Program Contingency | \$9.8 |
| Replacement Project Program Inflation Cost | \$11.4 |
| <u>Modernization: Renovation Projects</u> | |
| Capital Center Building Improvements | \$5.0 |
| Critical Equipment Purchases | \$24.0 |
| Five Oaks Middle School | \$21.1 |
| Maintenance Facility Improvements | \$10.0 |
| District-wide Repairs to Schools and Facilities | \$98.0 |
| Raleigh Hills K-8 | \$9.7 |
| School Kitchen Improvements | \$0.8 |
| Springville K-8 | \$2.0 |
| Renovation Project Program Contingency | \$14.0 |
| Renovation Project Program Inflation Cost | \$16.3 |
| <u>Modernization: Regulatory Compliance</u> | |
| District-wide ADA Compliance | \$2.0 |
| Domestic and Fire Protection Separation at Schools | \$0.8 |
| Green Energy Technology | \$5.0 |
| High School Title IX Compliance; Sunset & Aloha HS | \$4.0 |
| McKay K-5 ADA Upgrades | \$0.4 |
| Security Upgrades | \$10.0 |
| Seismic Upgrades | \$4.2 |
| Regulatory Compliance Program Contingency | \$2.5 |
| Regulatory Compliance Program Inflation Cost | \$2.9 |
| <u>New Capacity</u> | |
| New Elementary School Site, Land Acquisition | \$3.0 |
| New High School | \$109.0 |
| New K-5 in North Bethany | \$25.0 |
| New Middle School on Timberland Site | \$51.6 |
| New Capacity Program Contingency | \$18.1 |
| New Capacity Program Inflation Cost | \$21.0 |
| <u>Technology</u> | |
| HVAC Control System Upgrade | \$0.8 |
| IT Data Center at Capital Center | \$2.9 |
| Unified Communication System | \$7.2 |
| Learning Technology: Classroom Systems | \$56.0 |
| Technology Program Contingency | \$1.0 |
| Technology Program Inflation Cost | \$1.2 |
| <u>Program Implementation Requirements</u> | |
| Prebond planning reimbursement | \$1.0 |
| Bond Implementation/Management Costs @ \$2.5 million/year | \$20.0 |
| Bond Issuance Services @ 1% of Bond Value | \$6.0 |
| Grand Total | \$680.0 |

District-Wide Elementary (K-5) Projections vs. K-5 Existing Total Capacity, with Percentage of Occupation



Source: Facilities Department

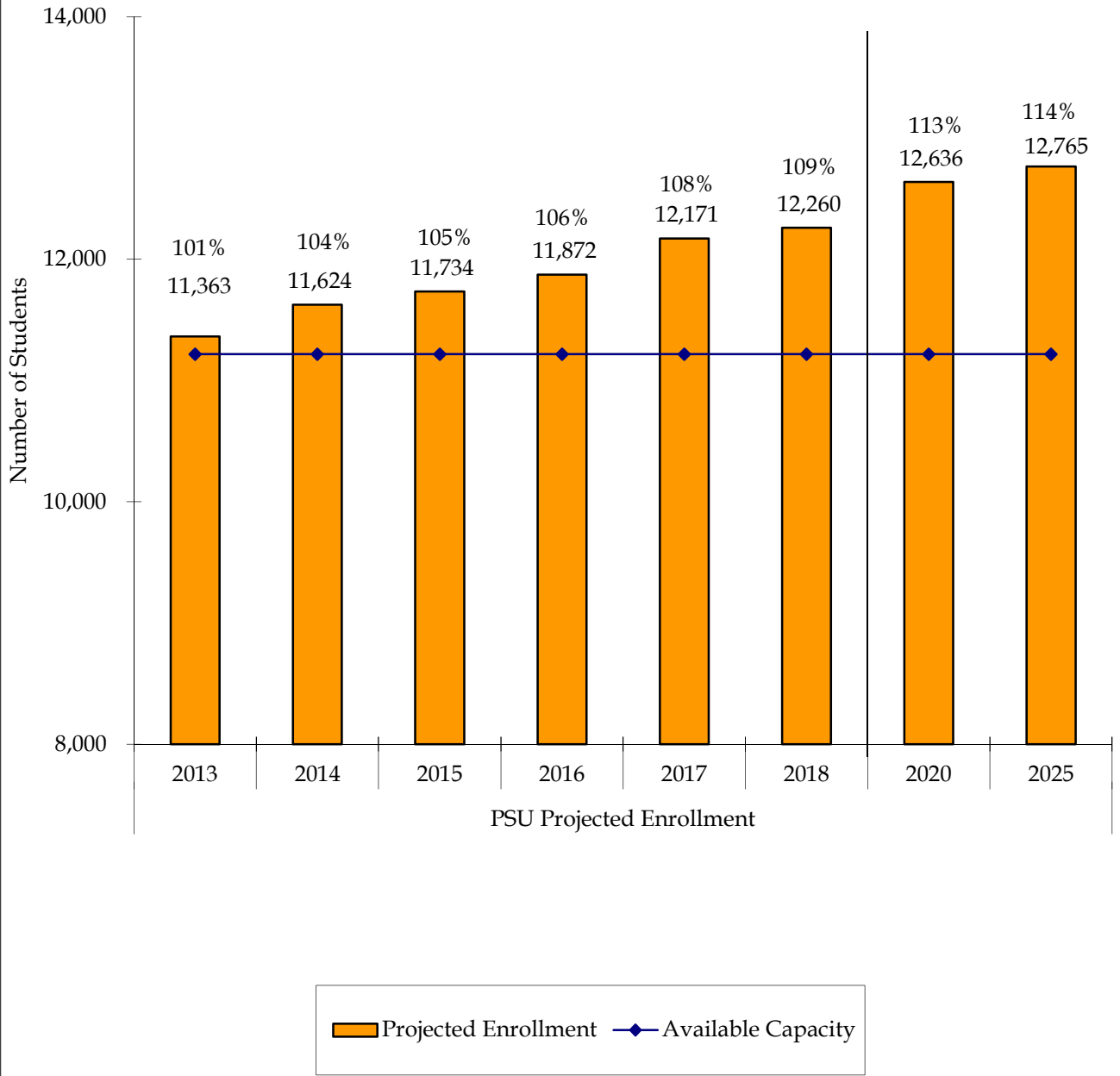
**District-Wide Middle School Projections (includes K-8 6-8 population)
vs. Existing Total MS Capacity, with Percentage of Occupation**



Projected Enrollment
 Available Capacity

Source: Facilities Department

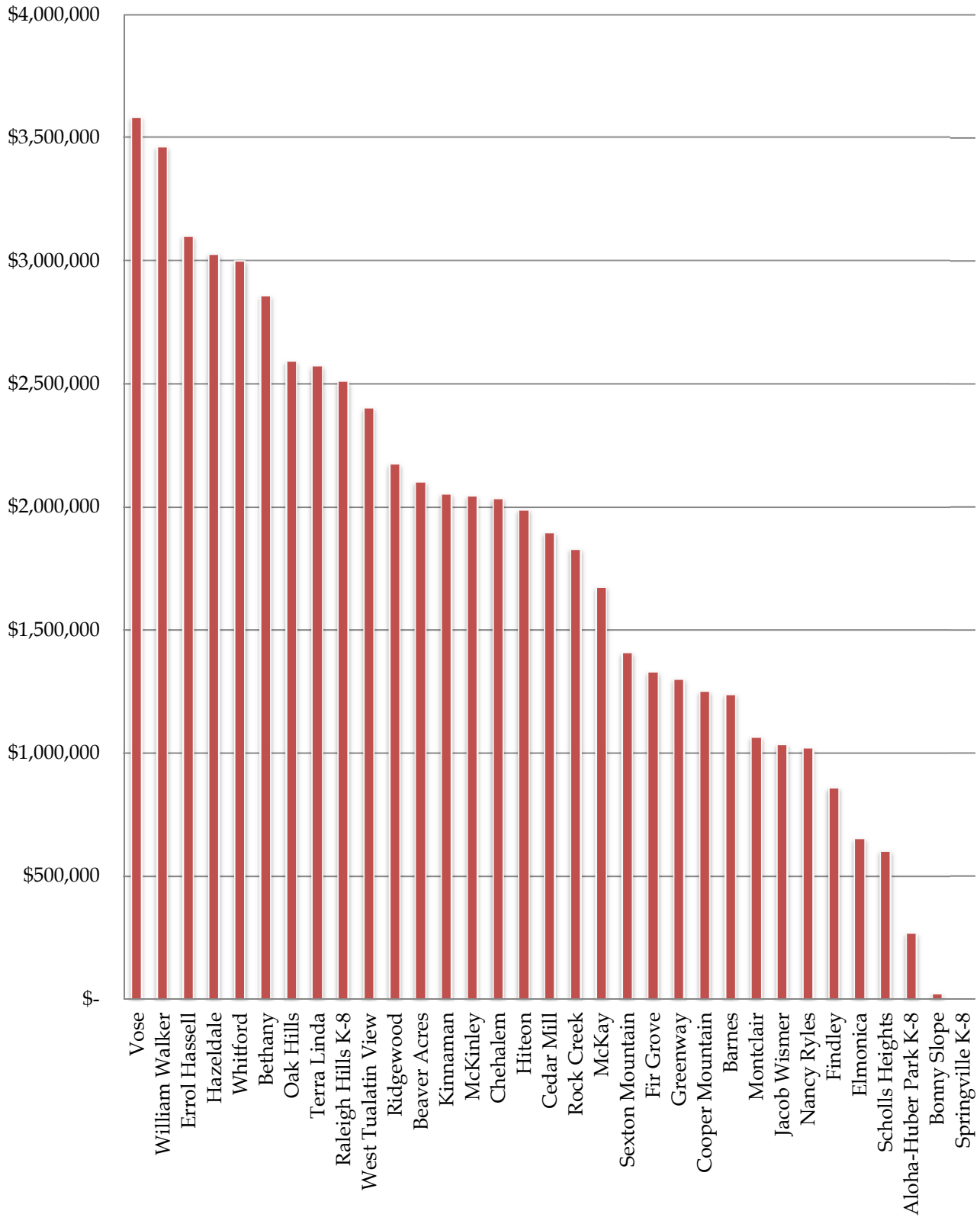
District-Wide High School Projections vs. Existing Total Capacity, with Percentage of Occupation



Source: Facilities Department

(February 2014 Data)

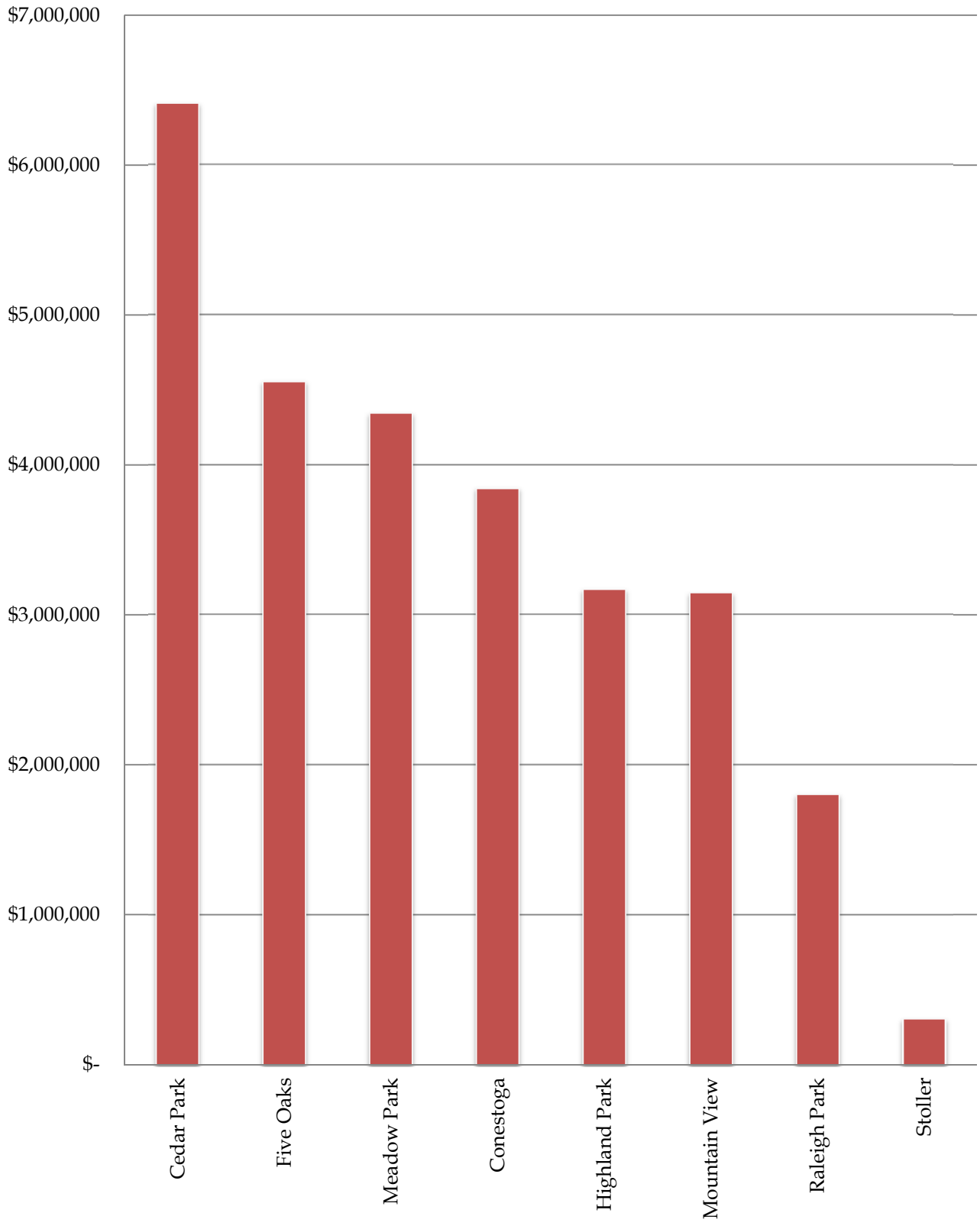
Elementary Schools Current and Projected Capital Maintenance Needs 2014 - 2022



Source: District Facilities Department

(February 2014 Data)

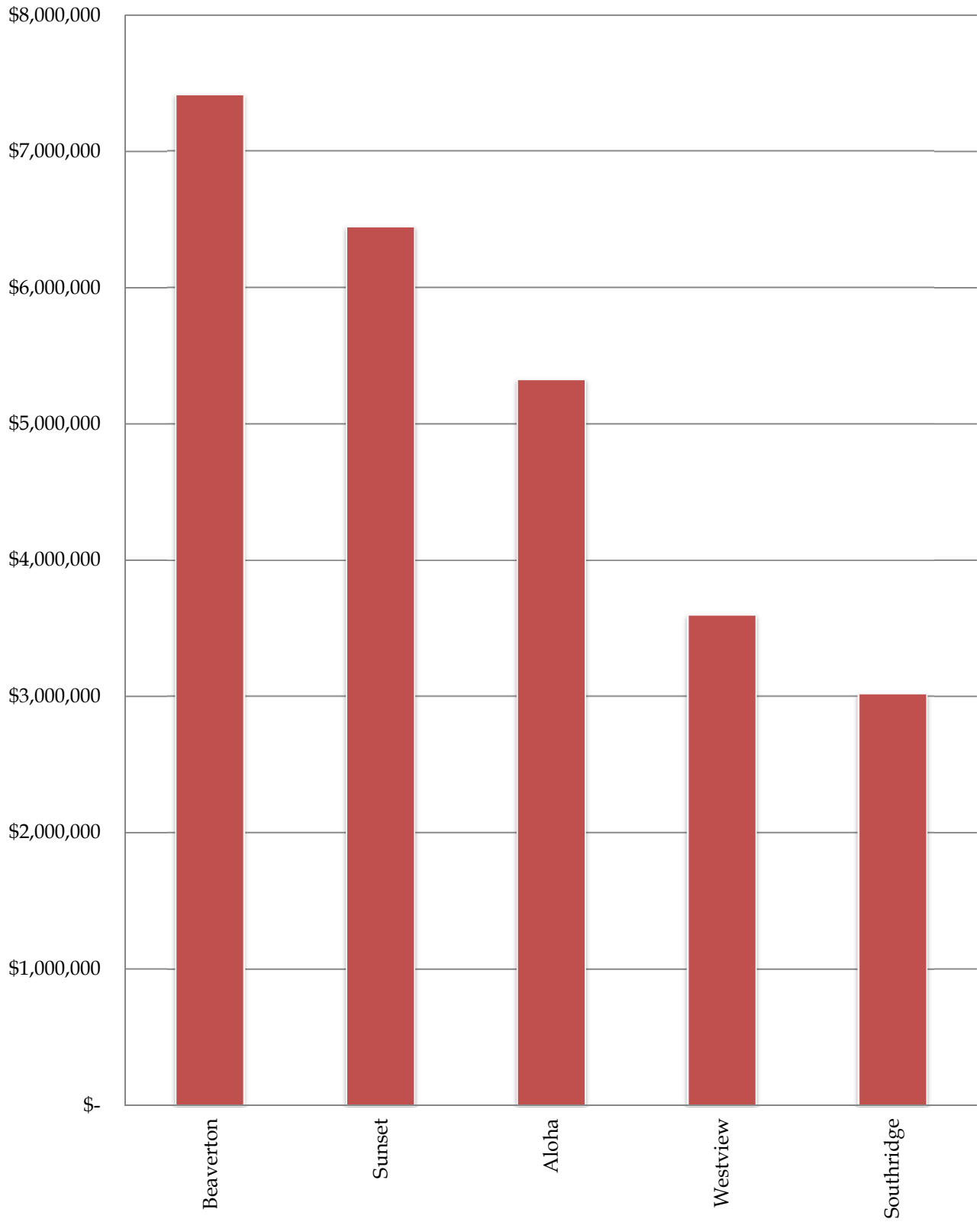
Middle Schools Current and Projected Capital Maintenance Needs 2014 - 2022



Source: District Facilities Department

(February 2014 Data)

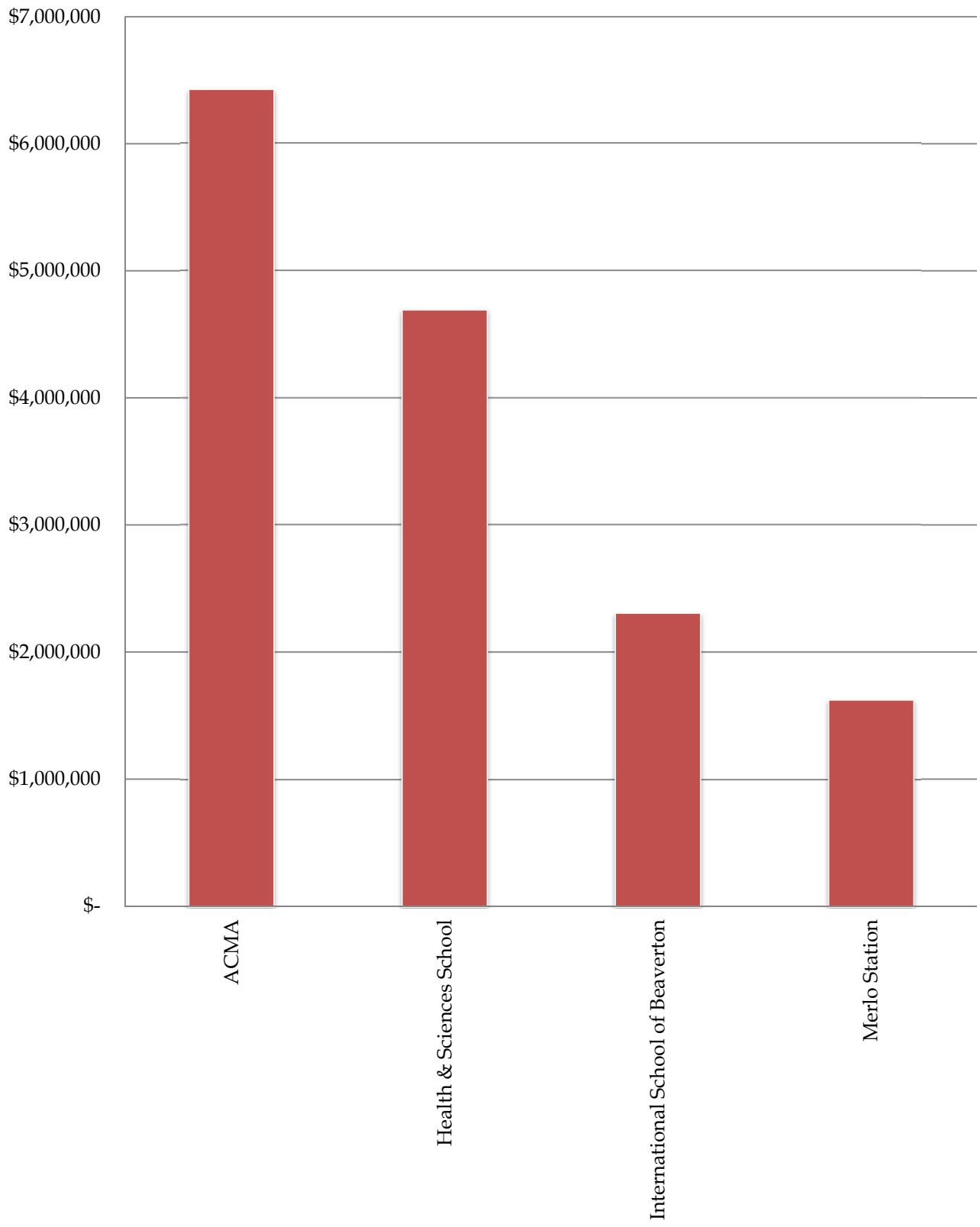
High Schools Current and Projected Capital Maintenance Needs 2014 - 2022



Source: District Facilities Department

(February 2014 Data)

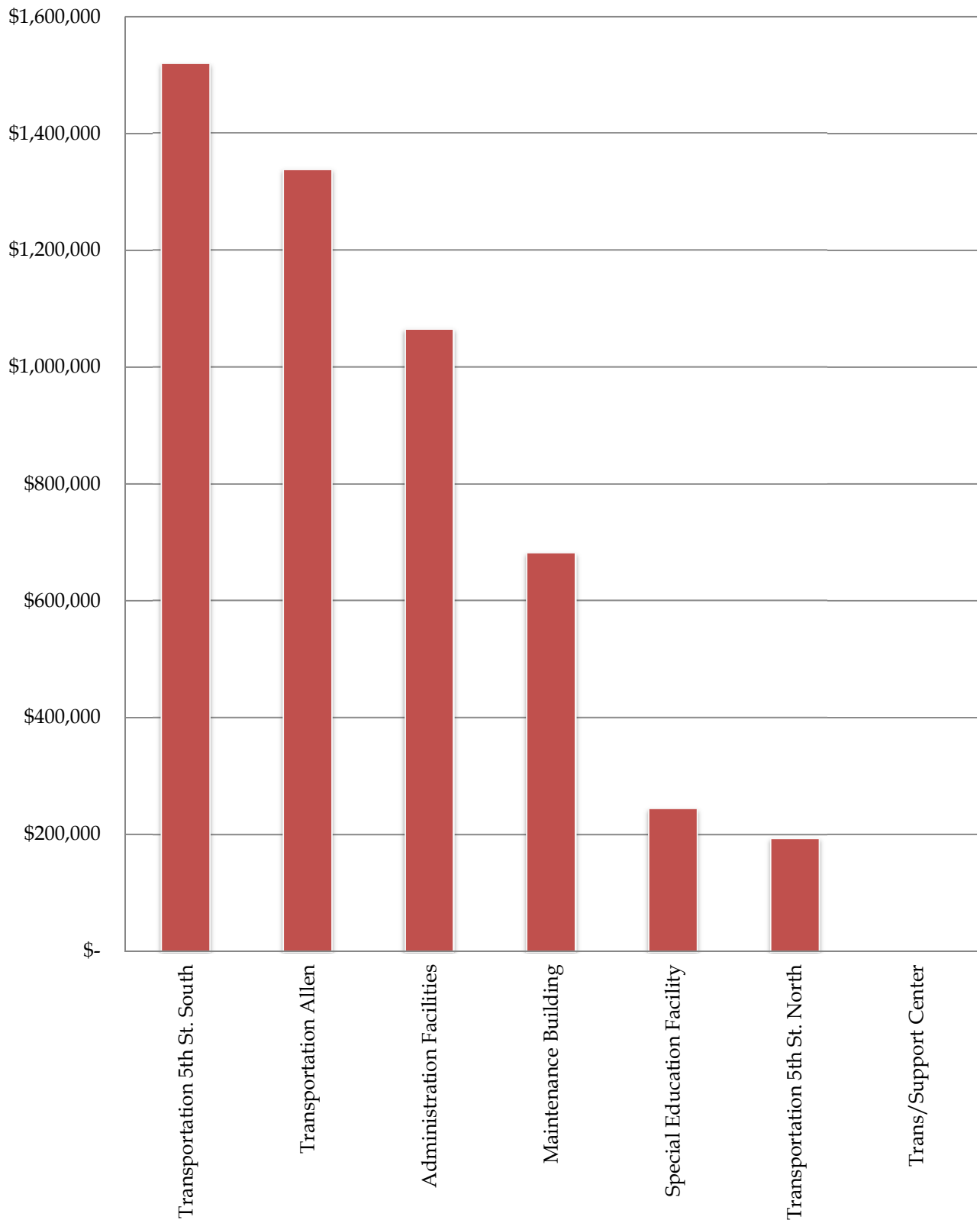
Option Schools Current and Projected Capital Maintenance Needs 2014 - 2022



Source: District Facilities Department

(February 2014 Data)

Ancillary Facilities Current and Projected Capital Maintenance Needs 2014 - 2022



Source: District Facilities Department

400 - CAPITAL PROJECTS FUNDS
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|----------------------|----------------------|----------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 2,972,440 | \$ 2,270,809 | \$ 2,439,156 | \$ 2,953,000 | \$ 10,211,000 |
| 5000 Other Sources | 34,573,019 | 22,295,115 | 18,935,579 | 15,950,000 | 457,035,000 |
| Total Revenues | <u>37,545,460</u> | <u>24,565,924</u> | <u>21,374,736</u> | <u>18,903,000</u> | <u>467,246,000</u> |
| 0100 Salaries | 705,120 | 111,542 | 149,892 | 188,326 | 1,417,828 |
| 0200 Associated Payroll Costs | 241,141 | 36,663 | 54,309 | 97,643 | 1,036,135 |
| 0300 Purchased Services | 1,476,175 | 521,688 | 935,449 | 1,136,561 | 10,887,000 |
| 0400 Supplies and Materials | 24,371 | 4,615 | 176,411 | 0 | 61,250,000 |
| 0500 Capital Outlay | 11,450,202 | 3,435,056 | 4,843,875 | 16,378,757 | 389,691,024 |
| 0600 Other Objects | 140,106 | 61,973 | 61,164 | 0 | 1,500,000 |
| 0700 Transfers | 1,213,230 | 1,461,119 | 874,856 | 1,101,713 | 1,464,013 |
| Total Expenditures | <u>15,250,344</u> | <u>5,632,657</u> | <u>7,095,956</u> | <u>18,903,000</u> | <u>467,246,000</u> |
| Ending Fund Balance | <u>\$ 22,295,115</u> | <u>\$ 18,933,267</u> | <u>\$ 14,278,780</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 34,573,019 | \$ 22,295,115 | \$ 18,933,267 | | |
| Change in Fund Balance | (12,277,904) | (3,361,848) | (4,654,487) | | |
| Ending Fund Balance | <u>\$ 22,295,115</u> | <u>\$ 18,933,267</u> | <u>\$ 14,278,780</u> | | |

Note: Minor differences are due to rounding



**400 - CAPITAL PROJECTS FUNDS
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|----------------------|----------------------|----------------------|-----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1130 Construction Excise Tax | \$ 1,157,042 | \$ 1,863,969 | \$ 1,100,000 | \$ 1,800,000 | \$ 0 | \$ 0 |
| 1510 Interest on Investments | 38,679 | 101,519 | 108,000 | 2,556,000 | 0 | 0 |
| 1910 Rentals | 43,751 | 29,890 | 35,000 | 35,000 | 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 0 | 0 | 1,500,000 | 4,000,000 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 114,454 | 443,777 | 200,000 | 1,820,000 | 0 | 0 |
| 1990 Miscellaneous | 916,883 | 0 | 10,000 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 2,270,809 | 2,439,156 | 2,953,000 | 10,211,000 | 0 | 0 |
| 5110 Bond Proceeds | 0 | 0 | 0 | 450,000,000 | 0 | 0 |
| 5300 Sale of or Compensation for Loss of Fixed Assets | 0 | 2,312 | 0 | 0 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 22,295,115 | 18,933,267 | 15,950,000 | 7,035,000 | 0 | 0 |
| 5000 Other Sources | 22,295,115 | 18,935,579 | 15,950,000 | 457,035,000 | 0 | 0 |
| Fund Total: | \$ 24,565,924 | \$ 21,374,736 | \$ 18,903,000 | \$ 467,246,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

400 - CAPITAL PROJECTS FUNDS
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-----------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0420 Textbooks | \$ 0 | \$ 0 | \$ 0 | 6,000,000 | \$ 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 0 | 83,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 0 | 6,083,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 6,083,000 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0420 Textbooks | 0 | 0 | 0 | 6,000,000 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 0 | 83,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 0 | 6,083,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 6,083,000 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0420 Textbooks | 0 | 0 | 0 | 6,000,000 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 0 | 0 | 84,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 0 | 6,084,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 6,084,000 | 0 | 0 |
| Function: 2520 Fiscal Services | | | | | | |
| 0590 Other Capital Outlay | 0 | 0 | 627,178 | 315,987 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 627,178 | 315,987 | 0 | 0 |
| Function Totals: | 0 | 0 | 627,178 | 315,987 | 0 | 0 |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0120 Nonpermanent Salaries | 3,024 | 37 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 897 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 3,921 | 37 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 172 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 300 | 3 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 38 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 510 | 3 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 0 | 10,000 | 10,000 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 10,000 | 10,000 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 0 | 0 | 200,000 | 200,000 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 0 | 0 | 12,200,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 200,000 | 12,400,000 | 0 | 0 |
| Function Totals: | 4,430 | 40 | 210,000 | 12,410,000 | 0 | 0 |
| Function: 2550 Student Transportation Services | | | | | | |

Note: Minor differences are due to rounding

400 - CAPITAL PROJECTS FUNDS
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|----------------|-------------------|-------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0540 Depreciable Equipment | 0 | 0 | 0 | 5,000,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 0 | 5,000,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 5,000,000 | 0 | 0 |
| Function: 2570 Internal Services | | | | | | |
| 0540 Depreciable Equipment | 0 | 0 | 0 | 5,050,000 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 0 | 5,050,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 5,050,000 | 0 | 0 |
| Function: 2660 Technology Services | | | | | | |
| 0480 Computer Hardware | 0 | 0 | 0 | 40,000,000 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 0 | 0 | 40,000,000 | 0 | 0 |
| Function Totals: | 0 | 0 | 0 | 40,000,000 | 0 | 0 |
| Function: 4110 Service Area Direction, Facilities Acquisition and Construction | | | | | | |
| 0110 Regular Salaries | 92,156 | 117,840 | 154,010 | 1,412,783 | 0 | 0 |
| 0120 Nonpermanent Salaries | 5,701 | 18,055 | 0 | 0 | 0 | 0 |
| 0130 Additional Salary | 9,706 | 12,719 | 34,316 | 5,045 | 0 | 0 |
| 0100 Salaries | 107,563 | 148,614 | 188,326 | 1,417,828 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 18,385 | 20,720 | 40,716 | 311,638 | 0 | 0 |
| 0220 Social Security Administration | 8,210 | 11,355 | 14,407 | 108,464 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,023 | 1,446 | 2,166 | 18,433 | 0 | 0 |
| 0240 Contractual Employee Benefits | 8,531 | 20,647 | 40,354 | 597,600 | 0 | 0 |
| 0200 Associated Payroll Costs | 36,149 | 54,168 | 97,643 | 1,036,135 | 0 | 0 |
| 0340 Travel | 828 | 0 | 3,000 | 23,000 | 0 | 0 |
| 0350 Communication | 457 | 85 | 2,000 | 14,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 7,725 | 11,900 | 0 | 100,000 | 0 | 0 |
| 0300 Purchased Services | 9,009 | 11,985 | 5,000 | 137,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 234 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 495 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 729 | 0 | 0 | 0 | 0 | 0 |
| 0670 Taxes and Licenses | 1,530 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 1,530 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 154,980 | 214,767 | 290,969 | 2,590,963 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0120 Nonpermanent Salaries | 58 | 1,241 | 0 | 0 | 0 | 0 |

Note: Minor differences are due to rounding

**400 - CAPITAL PROJECTS FUNDS
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|----------------------|-----------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0100 Salaries | 58 | 1,241 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 0 | 30 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 4 | 95 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1 | 12 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 5 | 137 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 0 | 2,330 | 0 | 0 | 0 | 0 |
| 0350 Communication | 759 | 2,869 | 0 | 100,000 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 511,920 | 918,265 | 1,121,561 | 10,640,000 | 0 | 0 |
| 0300 Purchased Services | 512,679 | 923,464 | 1,121,561 | 10,740,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 1,461 | 0 | 1,000,000 | 0 | 0 |
| 0460 Non-consumable Items | 3,886 | 54,649 | 0 | 2,000,000 | 0 | 0 |
| 0470 Computer Software | 0 | 120,301 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 3,886 | 176,411 | 0 | 3,000,000 | 0 | 0 |
| 0510 Land Acquisition | 0 | 0 | 7,961,579 | 5,500,000 | 0 | 0 |
| 0520 Buildings Acquisition | 3,435,056 | 4,747,335 | 6,590,000 | 351,725,037 | 0 | 0 |
| 0530 Improvements Other Than Buildings | 0 | 96,541 | 1,000,000 | 9,700,000 | 0 | 0 |
| 0500 Capital Outlay | 3,435,056 | 4,843,875 | 15,551,579 | 366,925,037 | 0 | 0 |
| 0640 Dues and Fees | 0 | 40,000 | 0 | 500,000 | 0 | 0 |
| 0670 Taxes and Licenses | 60,443 | 21,164 | 0 | 1,000,000 | 0 | 0 |
| 0600 Other Objects | 60,443 | 61,164 | 0 | 1,500,000 | 0 | 0 |
| Function Totals: | 4,012,127 | 6,006,293 | 16,673,140 | 382,165,037 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0710 Fund Modifications | 1,461,119 | 874,856 | 1,101,713 | 1,464,013 | 0 | 0 |
| 0700 Transfers | 1,461,119 | 874,856 | 1,101,713 | 1,464,013 | 0 | 0 |
| Function Totals: | 1,461,119 | 874,856 | 1,101,713 | 1,464,013 | 0 | 0 |
| Fund Total: | \$ 5,632,657 | \$ 7,095,956 | \$ 18,903,000 | \$ 467,246,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Insurance Reserve Fund (611)

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



**611 - INSURANCE RESERVE FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|-----------------------------|-----------------------------|-----------------------------|---|---|
| 1000 Revenue From Local Sources | \$ 1,281,852 | \$ 1,628,908 | \$ 2,053,060 | \$ 1,512,072 | \$ 1,652,797 |
| 5000 Other Sources | 3,001,453 | 2,938,038 | 2,918,770 | 3,624,137 | 4,135,000 |
| Total Revenues | <u>4,283,306</u> | <u>4,566,946</u> | <u>4,971,829</u> | <u>5,136,209</u> | <u>5,787,797</u> |
| 0100 Salaries | 239,500 | 184,903 | 187,379 | 291,722 | 302,937 |
| 0200 Associated Payroll Costs | 99,353 | 92,679 | 99,415 | 195,590 | 208,599 |
| 0300 Purchased Services | 287,550 | 309,788 | 230,884 | 648,038 | 663,038 |
| 0400 Supplies and Materials | 40,392 | 48,702 | 51,913 | 314,041 | 416,088 |
| 0500 Capital Outlay | 0 | 0 | 0 | 3,121 | 3,121 |
| 0600 Other Objects | 2,413,472 | 2,212,105 | 2,641,250 | 3,409,610 | 3,471,930 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 274,087 | 722,084 |
| Total Expenditures | <u>3,080,267</u> | <u>2,848,176</u> | <u>3,210,842</u> | <u>5,136,209</u> | <u>5,787,797</u> |
| Ending Fund Balance | <u>\$ 1,203,038</u> | <u>\$ 1,718,770</u> | <u>\$ 1,760,987</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 1,246,453 | \$ 1,203,038 | \$ 1,718,770 | | |
| Change in Fund Balance | (43,415) | 515,732 | 42,217 | | |
| Ending Fund Balance | <u>\$ 1,203,038</u> | <u>\$ 1,718,770</u> | <u>\$ 1,760,987</u> | | |

Note: Minor differences are due to rounding



**611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 18,854 | \$ 14,720 | \$ 18,000 | \$ 10,000 | \$ 0 | \$ 0 |
| 1960 Recovery of Prior Years' Expenditures | 118,353 | 578,580 | 100,000 | 100,000 | 0 | 0 |
| 1970 Services Provided Other Funds | 1,441,346 | 1,353,988 | 1,349,072 | 1,505,959 | 0 | 0 |
| 1990 Miscellaneous | 50,355 | 105,772 | 45,000 | 36,838 | 0 | 0 |
| 1000 Revenue From Local Sources | 1,628,908 | 2,053,060 | 1,512,072 | 1,652,797 | 0 | 0 |
| 5200 Interfund Transfers | 1,735,000 | 1,200,000 | 2,235,000 | 2,235,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 1,203,038 | 1,718,770 | 1,389,137 | 1,900,000 | 0 | 0 |
| 5000 Other Sources | 2,938,038 | 2,918,770 | 3,624,137 | 4,135,000 | 0 | 0 |
| Fund Total: | \$ 4,566,946 | \$ 4,971,829 | \$ 5,136,209 | \$ 5,787,797 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 1110 Elementary Programs | | | | | | |
| 0460 Non-consumable Items | \$ 0 | \$ 559 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0400 Supplies and Materials | 0 | 559 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 559 | 0 | 0 | 0 | 0 |
| Function: 1120 Middle School Programs | | | | | | |
| 0410 Consumable Supplies and Materials | 82 | 1,034 | 0 | 0 | 0 | 0 |
| 0480 Computer Hardware | 499 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 581 | 1,034 | 0 | 0 | 0 | 0 |
| Function Totals: | 581 | 1,034 | 0 | 0 | 0 | 0 |
| Function: 1130 High School Programs | | | | | | |
| 0320 Property Services | 88 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 88 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 0 | 3,308 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 3,308 | 0 | 0 | 0 | 0 |
| 0650 Insurance and Judgments | 0 | 0 | 52,020 | 52,020 | 0 | 0 |
| 0600 Other Objects | 0 | 0 | 52,020 | 52,020 | 0 | 0 |
| Function Totals: | 88 | 3,308 | 52,020 | 52,020 | 0 | 0 |
| Function: 2210 Improvement of Instruction Services | | | | | | |
| 0480 Computer Hardware | 0 | 2,219 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 0 | 2,219 | 0 | 0 | 0 | 0 |
| Function Totals: | 0 | 2,219 | 0 | 0 | 0 | 0 |
| Function: 2320 Executive Administration Services | | | | | | |
| 0110 Regular Salaries | 47,700 | 49,044 | 54,470 | 52,536 | 0 | 0 |
| 0100 Salaries | 47,700 | 49,044 | 54,470 | 52,536 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 8,514 | 8,754 | 11,776 | 11,548 | 0 | 0 |
| 0220 Social Security Administration | 3,399 | 3,587 | 4,167 | 4,019 | 0 | 0 |
| 0230 Other Required Payroll Costs | 463 | 476 | 627 | 683 | 0 | 0 |
| 0240 Contractual Employee Benefits | 5,032 | 5,869 | 13,138 | 12,803 | 0 | 0 |
| 0200 Associated Payroll Costs | 17,408 | 18,687 | 29,708 | 29,053 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 2,668 | 5,884 | 100,000 | 100,000 | 0 | 0 |
| 0300 Purchased Services | 2,668 | 5,884 | 100,000 | 100,000 | 0 | 0 |

Note: Minor differences are due to rounding

**611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|----------------|-------------------|-----------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 67,776 | 73,615 | 184,178 | 181,589 | 0 | 0 |
| Function: 2540 Operation and Maintenance of Plant Services | | | | | | |
| 0410 Consumable Supplies and Materials | 1,165 | 0 | 0 | 0 | 0 | 0 |
| 0460 Non-consumable Items | 8,862 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 10,027 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 10,027 | 0 | 0 | 0 | 0 | 0 |
| Function: 2550 Student Transportation Services | | | | | | |
| 0320 Property Services | 312 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 312 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 312 | 0 | 0 | 0 | 0 | 0 |
| Function: 2640 Staff Services | | | | | | |
| 0110 Regular Salaries | 107,913 | 107,491 | 108,675 | 114,694 | 0 | 0 |
| 0120 Nonpermanent Salaries | 0 | 0 | 1,832 | 1,869 | 0 | 0 |
| 0130 Additional Salary | 0 | 0 | 1,770 | 1,826 | 0 | 0 |
| 0100 Salaries | 107,913 | 107,491 | 112,277 | 118,389 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 20,892 | 20,810 | 24,274 | 26,022 | 0 | 0 |
| 0220 Social Security Administration | 7,959 | 7,936 | 8,589 | 9,057 | 0 | 0 |
| 0230 Other Required Payroll Costs | 1,047 | 1,043 | 1,291 | 1,539 | 0 | 0 |
| 0240 Contractual Employee Benefits | 25,229 | 28,836 | 46,979 | 51,016 | 0 | 0 |
| 0200 Associated Payroll Costs | 55,126 | 58,625 | 81,133 | 87,634 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 48,000 | 53,000 | 57,222 | 0 | 0 | 0 |
| 0340 Travel | 724 | 671 | 1,323 | 1,323 | 0 | 0 |
| 0350 Communication | 6 | 0 | 0 | 0 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 600 | 640 | 6,000 | 63,222 | 0 | 0 |
| 0300 Purchased Services | 49,330 | 54,311 | 64,545 | 64,545 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 0 | 0 | 3,079 | 3,079 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 250 | 250 | 0 | 0 |
| 0460 Non-consumable Items | 33 | 0 | 100 | 100 | 0 | 0 |
| 0400 Supplies and Materials | 33 | 0 | 3,429 | 3,429 | 0 | 0 |
| 0640 Dues and Fees | 0 | 6 | 416 | 416 | 0 | 0 |
| 0600 Other Objects | 0 | 6 | 416 | 416 | 0 | 0 |
| Function Totals: | 212,402 | 220,433 | 261,800 | 274,413 | 0 | 0 |
| Function: 2690 Other Support Services - Central | | | | | | |

Note: Minor differences are due to rounding

**611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0110 Regular Salaries | 25,982 | 30,844 | 124,975 | 132,012 | 0 | 0 |
| 0130 Additional Salary | 3,308 | 0 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 29,290 | 30,844 | 124,975 | 132,012 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 5,279 | 5,506 | 27,019 | 29,016 | 0 | 0 |
| 0220 Social Security Administration | 2,243 | 2,360 | 9,561 | 10,099 | 0 | 0 |
| 0230 Other Required Payroll Costs | 284 | 299 | 1,437 | 1,716 | 0 | 0 |
| 0240 Contractual Employee Benefits | 12,338 | 13,939 | 46,732 | 51,081 | 0 | 0 |
| 0200 Associated Payroll Costs | 20,145 | 22,103 | 84,749 | 91,912 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 5,287 | 5,287 | 0 | 0 |
| 0320 Property Services | 10,075 | 26,938 | 38,038 | 38,038 | 0 | 0 |
| 0340 Travel | 4,666 | 3,606 | 7,240 | 7,240 | 0 | 0 |
| 0350 Communication | 23 | 0 | 1,350 | 1,350 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 236,126 | 131,002 | 159,270 | 174,270 | 0 | 0 |
| 0390 Other General Professional and Technological Services | 6,500 | 9,144 | 12,000 | 12,000 | 0 | 0 |
| 0300 Purchased Services | 257,389 | 170,690 | 223,185 | 238,185 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 15,165 | 8,388 | 12,612 | 12,612 | 0 | 0 |
| 0440 Periodicals | 298 | 397 | 229 | 229 | 0 | 0 |
| 0460 Non-consumable Items | 5,684 | 20,578 | 292,771 | 394,818 | 0 | 0 |
| 0470 Computer Software | 13,263 | 14,916 | 5,000 | 5,000 | 0 | 0 |
| 0480 Computer Hardware | 3,651 | 515 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 38,061 | 44,793 | 310,612 | 412,659 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 0 | 2,081 | 2,081 | 0 | 0 |
| 0550 Depreciable Technology | 0 | 0 | 1,040 | 1,040 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 3,121 | 3,121 | 0 | 0 |
| 0640 Dues and Fees | 1,000 | 249 | 1,000 | 1,000 | 0 | 0 |
| 0650 Insurance and Judgments | 2,211,105 | 2,640,995 | 3,356,174 | 3,418,494 | 0 | 0 |
| 0600 Other Objects | 2,212,105 | 2,641,244 | 3,357,174 | 3,419,494 | 0 | 0 |
| Function Totals: | 2,556,990 | 2,909,675 | 4,103,816 | 4,297,383 | 0 | 0 |
| Function: 4150 Building Acquisition, Construction, and Improvement Services | | | | | | |
| 0320 Property Services | 0 | 0 | 160,308 | 160,308 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 0 | 0 | 100,000 | 100,000 | 0 | 0 |
| 0300 Purchased Services | 0 | 0 | 260,308 | 260,308 | 0 | 0 |
| Function Totals: | 0 | 0 | 260,308 | 260,308 | 0 | 0 |
| Function: 6110 Operating Contingency | | | | | | |
| 0810 Planned Reserve | 0 | 0 | 274,087 | 722,084 | 0 | 0 |

Note: Minor differences are due to rounding

**611 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---------------------------------|---------------------|--------------|-------------------|-----------------|----------|---------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 0800 Other Uses of Funds | 0 | 0 | 274,087 | 722,084 | 0 | 0 |
| Function Totals: | 0 | 0 | 274,087 | 722,084 | 0 | 0 |
| Fund Total: | \$ 2,848,176 | \$ 3,210,842 | \$ 5,136,209 | \$ 5,787,797 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding



Workers' Compensation Fund (612)

Accounts for workers' compensation claims relating to on-the-job injuries up to insurance policy deductible limits. Revenue sources are charges to other funds.



**612 - WORKERS COMPENSATION FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 306,952 | \$ 1,533,689 | \$ 1,373,253 | \$ 1,610,159 | \$ 2,257,257 |
| 5000 Other Sources | 1,985,723 | 681,201 | 689,863 | 465,981 | 360,000 |
| Total Revenues | <u>2,292,675</u> | <u>2,214,890</u> | <u>2,063,116</u> | <u>2,076,140</u> | <u>2,617,257</u> |
| 0100 Salaries | 257,625 | 247,778 | 271,020 | 135,459 | 163,319 |
| 0200 Associated Payroll Costs | 79,744 | 101,016 | 113,459 | 76,396 | 89,836 |
| 0300 Purchased Services | 58,820 | 76,887 | 75,260 | 119,211 | 130,532 |
| 0400 Supplies and Materials | 3,106 | 973 | 8,315 | 28,358 | 28,858 |
| 0500 Capital Outlay | 0 | 0 | 0 | 5,384 | 5,384 |
| 0600 Other Objects | 1,212,180 | 1,098,373 | 1,126,361 | 1,494,168 | 1,637,574 |
| 0800 Other Uses of Funds | 0 | 0 | 0 | 217,164 | 561,754 |
| Total Expenditures | <u>1,611,474</u> | <u>1,525,026</u> | <u>1,594,415</u> | <u>2,076,140</u> | <u>2,617,257</u> |
| Ending Fund Balance | <u>\$ 681,201</u> | <u>\$ 689,863</u> | <u>\$ 468,701</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Beginning Fund Balances | \$ 1,985,723 | \$ 681,201 | \$ 689,863 | | |
| Change in Fund Balance | (1,304,522) | 8,662 | (221,162) | | |
| Ending Fund Balance | <u>\$ 681,201</u> | <u>\$ 689,863</u> | <u>\$ 468,701</u> | | |

Note: Minor differences are due to rounding



**612 - WORKERS COMPENSATION FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 12,464 | \$ 8,842 | \$ 0 | \$ 5,000 | \$ 0 | \$ 0 |
| 1960 Recovery of Prior Years' Expenditures | 194,058 | 100,459 | 0 | 100,000 | 0 | 0 |
| 1970 Services Provided Other Funds | 1,325,352 | 1,251,949 | 1,610,159 | 2,147,257 | 0 | 0 |
| 1990 Miscellaneous | 1,815 | 12,003 | 0 | 5,000 | 0 | 0 |
| 1000 Revenue From Local Sources | 1,533,689 | 1,373,253 | 1,610,159 | 2,257,257 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 681,201 | 689,863 | 465,981 | 360,000 | 0 | 0 |
| 5000 Other Sources | 681,201 | 689,863 | 465,981 | 360,000 | 0 | 0 |
| Fund Total: | \$ 2,214,890 | \$ 2,063,116 | \$ 2,076,140 | \$ 2,617,257 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**612 - WORKERS COMPENSATION FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|------------------|----------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2550 Student Transportation Services | | | | | | |
| 0110 Regular Salaries | \$ 4,344 | \$ 4,320 | \$ 4,741 | \$ 5,027 | \$ 0 | \$ 0 |
| 0100 Salaries | 4,344 | 4,320 | 4,741 | 5,027 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 841 | 847 | 1,025 | 1,105 | 0 | 0 |
| 0220 Social Security Administration | 332 | 328 | 363 | 385 | 0 | 0 |
| 0230 Other Required Payroll Costs | 42 | 43 | 55 | 66 | 0 | 0 |
| 0240 Contractual Employee Benefits | 3,099 | 3,481 | 2,045 | 2,231 | 0 | 0 |
| 0200 Associated Payroll Costs | 4,314 | 4,699 | 3,488 | 3,787 | 0 | 0 |
| Function Totals: | 8,659 | 9,018 | 8,229 | 8,814 | 0 | 0 |
| Function: 2690 Other Support Services - Central | | | | | | |
| 0110 Regular Salaries | 181,388 | 193,759 | 86,847 | 90,103 | 0 | 0 |
| 0120 Nonpermanent Salaries | 61,219 | 70,972 | 43,871 | 68,189 | 0 | 0 |
| 0130 Additional Salary | 826 | 1,970 | 0 | 0 | 0 | 0 |
| 0100 Salaries | 243,433 | 266,700 | 130,718 | 158,292 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 36,228 | 41,601 | 28,262 | 34,793 | 0 | 0 |
| 0220 Social Security Administration | 18,300 | 20,210 | 10,000 | 12,109 | 0 | 0 |
| 0230 Other Required Payroll Costs | 2,346 | 2,584 | 1,503 | 2,058 | 0 | 0 |
| 0240 Contractual Employee Benefits | 39,827 | 44,364 | 33,143 | 37,089 | 0 | 0 |
| 0200 Associated Payroll Costs | 96,702 | 108,760 | 72,908 | 86,049 | 0 | 0 |
| 0310 Instructional, Professional and Technical Services | 0 | 0 | 3,121 | 3,121 | 0 | 0 |
| 0320 Property Services | 0 | 92 | 16,914 | 16,914 | 0 | 0 |
| 0340 Travel | 0 | 0 | 1,405 | 1,405 | 0 | 0 |
| 0350 Communication | 0 | 0 | 520 | 520 | 0 | 0 |
| 0380 Non-instructional Professional and Technical Services | 76,887 | 75,168 | 86,847 | 98,168 | 0 | 0 |
| 0390 Other General Professional and Technological Services | 0 | 0 | 10,404 | 10,404 | 0 | 0 |
| 0300 Purchased Services | 76,887 | 75,260 | 119,211 | 130,532 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 338 | 7,713 | 18,247 | 18,247 | 0 | 0 |
| 0440 Periodicals | 0 | 0 | 111 | 111 | 0 | 0 |
| 0460 Non-consumable Items | 635 | 602 | 10,000 | 10,500 | 0 | 0 |
| 0400 Supplies and Materials | 973 | 8,315 | 28,358 | 28,858 | 0 | 0 |
| 0540 Depreciable Equipment | 0 | 0 | 5,384 | 5,384 | 0 | 0 |
| 0500 Capital Outlay | 0 | 0 | 5,384 | 5,384 | 0 | 0 |
| 0640 Dues and Fees | 0 | 0 | 100 | 100 | 0 | 0 |
| 0650 Insurance and Judgments | 1,098,373 | 1,126,361 | 1,494,068 | 1,637,474 | 0 | 0 |
| 0600 Other Objects | 1,098,373 | 1,126,361 | 1,494,168 | 1,637,574 | 0 | 0 |

Note: Minor differences are due to rounding

**612 - WORKERS COMPENSATION FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function Totals: | 1,516,368 | 1,585,396 | 1,850,747 | 2,046,689 | 0 | 0 |
| Function: 6110 Operating Contingency | | | | | | |
| 0810 Planned Reserve | 0 | 0 | 217,164 | 561,754 | 0 | 0 |
| 0800 Other Uses of Funds | 0 | 0 | 217,164 | 561,754 | 0 | 0 |
| Function Totals: | 0 | 0 | 217,164 | 561,754 | 0 | 0 |
| Fund Total: | \$ 1,525,026 | \$ 1,594,415 | \$ 2,076,140 | \$ 2,617,257 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding



Printing Services Fund (614)

This fund was closed as of June 30, 2013. All activity ceased June 30, 2012 and remaining assets were transferred to the General Fund on July 1, 2013.



**614 - PRINTING SERVICES FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 279,051 | \$ 189,761 | \$ 0 | \$ 0 | \$ 0 |
| 5000 Other Sources | 74,729 | 517,441 | 350,990 | 153,766 | 0 |
| Total Revenues | <u>353,780</u> | <u>707,202</u> | <u>350,990</u> | <u>153,766</u> | <u>0</u> |
| | | | | | |
| 0100 Salaries | 39,306 | 32,574 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 20,774 | 19,322 | 0 | 0 | 0 |
| 0300 Purchased Services | 108,747 | 105,035 | 2,225 | 0 | 0 |
| 0400 Supplies and Materials | 45,281 | 30,993 | 0 | 0 | 0 |
| 0500 Capital Outlay | 0 | 64,224 | 0 | 0 | 0 |
| 0600 Other Objects | 3,917 | 4,063 | 0 | 0 | 0 |
| 0700 Transfers | 0 | 100,000 | 200,000 | 153,766 | 0 |
| Total Expenditures | <u>218,024</u> | <u>356,212</u> | <u>202,225</u> | <u>153,766</u> | <u>0</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 135,756</u> | <u>\$ 350,990</u> | <u>\$ 148,765</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 74,729 | \$ 135,756 | \$ 350,990 | | |
| Change in Fund Balance | 61,027 | 215,234 | (202,225) | | |
| Ending Fund Balance | <u>\$ 135,756</u> | <u>\$ 350,990</u> | <u>\$ 148,765</u> | | |

Note: Minor differences are due to rounding



**614 - PRINTING SERVICES FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|-------------------|-----------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 2,191 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 1970 Services Provided Other Funds | 187,570 | 0 | 0 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 189,761 | 0 | 0 | 0 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 517,441 | 350,990 | 153,766 | 0 | 0 | 0 |
| 5000 Other Sources | 517,441 | 350,990 | 153,766 | 0 | 0 | 0 |
| Fund Total: | \$ 707,202 | \$ 350,990 | \$ 153,766 | \$ 0 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

**614 - PRINTING SERVICES FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|-------------------|-----------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 2570 Internal Services | | | | | | |
| 0110 Regular Salaries | \$ 32,574 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 0100 Salaries | 32,574 | 0 | 0 | 0 | 0 | 0 |
| 0210 Public Employees Retirement System (PERS) | 6,306 | 0 | 0 | 0 | 0 | 0 |
| 0220 Social Security Administration | 2,492 | 0 | 0 | 0 | 0 | 0 |
| 0230 Other Required Payroll Costs | 316 | 0 | 0 | 0 | 0 | 0 |
| 0240 Contractual Employee Benefits | 10,208 | 0 | 0 | 0 | 0 | 0 |
| 0200 Associated Payroll Costs | 19,322 | 0 | 0 | 0 | 0 | 0 |
| 0320 Property Services | 81,830 | 2,225 | 0 | 0 | 0 | 0 |
| 0350 Communication | 23,205 | 0 | 0 | 0 | 0 | 0 |
| 0300 Purchased Services | 105,035 | 2,225 | 0 | 0 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 30,753 | 0 | 0 | 0 | 0 | 0 |
| 0470 Computer Software | 240 | 0 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 30,993 | 0 | 0 | 0 | 0 | 0 |
| 0540 Depreciable Equipment | 64,224 | 0 | 0 | 0 | 0 | 0 |
| 0500 Capital Outlay | 64,224 | 0 | 0 | 0 | 0 | 0 |
| 0660 Depreciation (Used for Enterprise and Internal Service Funds Only) | 4,063 | 0 | 0 | 0 | 0 | 0 |
| 0600 Other Objects | 4,063 | 0 | 0 | 0 | 0 | 0 |
| Function Totals: | 256,212 | 2,225 | 0 | 0 | 0 | 0 |
| Function: 5200 Transfers of Funds | | | | | | |
| 0710 Fund Modifications | 100,000 | 200,000 | 153,766 | 0 | 0 | 0 |
| 0700 Transfers | 100,000 | 200,000 | 153,766 | 0 | 0 | 0 |
| Function Totals: | 100,000 | 200,000 | 153,766 | 0 | 0 | 0 |
| Fund Total: | \$ 356,212 | \$ 202,225 | \$ 153,766 | \$ 0 | \$ 0 | 0 |

Note: Minor differences are due to rounding

Scholarship Fund (700)

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.



**700 - SCHOLARSHIP FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

| | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | Adopted Budget 2013-2014 | Adopted Budget 2014-2015 |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| 1000 Revenue From Local Sources | \$ 73,902 | \$ 33,437 | \$ 39,348 | \$ 100,000 | \$ 100,000 |
| 5000 Other Sources | 299,142 | 303,283 | 280,048 | 300,000 | 300,000 |
| Total Revenues | <u>373,044</u> | <u>336,720</u> | <u>319,395</u> | <u>400,000</u> | <u>400,000</u> |
| | | | | | |
| 0300 Purchased Services | 53,786 | 38,052 | 37,948 | 400,000 | 400,000 |
| 0400 Supplies and Materials | 15,975 | 18,620 | 31,045 | 0 | 0 |
| Total Expenditures | <u>69,761</u> | <u>56,672</u> | <u>68,993</u> | <u>400,000</u> | <u>400,000</u> |
| | | | | | |
| Ending Fund Balance | <u>\$ 303,283</u> | <u>\$ 280,048</u> | <u>\$ 250,402</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| Beginning Fund Balances | \$ 299,142 | \$ 303,283 | \$ 280,048 | | |
| Change in Fund Balance | 4,141 | (23,235) | (29,646) | | |
| Ending Fund Balance | <u>\$ 303,283</u> | <u>\$ 280,048</u> | <u>\$ 250,402</u> | | |

Note: Minor differences are due to rounding



**700 - SCHOLARSHIP FUND
BUDGET ESTIMATES - REVENUES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------|----------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| 1510 Interest on Investments | \$ 1,203 | \$ 986 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 1920 Contributions and Donations from Private Sources | 32,113 | 38,245 | 100,000 | 100,000 | 0 | 0 |
| 1960 Recovery of Prior Years' Expenditures | 121 | 117 | 0 | 0 | 0 | 0 |
| 1000 Revenue From Local Sources | 33,437 | 39,348 | 100,000 | 100,000 | 0 | 0 |
| 5400 Resources - Beginning Fund Balance | 303,283 | 280,048 | 300,000 | 300,000 | 0 | 0 |
| 5000 Other Sources | 303,283 | 280,048 | 300,000 | 300,000 | 0 | 0 |
| Fund Total: | \$ 336,720 | \$ 319,395 | \$ 400,000 | \$ 400,000 | \$ 0 | 0 |

Note: Minor differences are due to rounding

**700 - SCHOLARSHIP FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | FYE 2015 BUDGET | | |
|--|---------------------|------------------|-------------------|-------------------|-------------|-------------|
| | FYE 2012 | FYE 2013 | FYE 2014 | Proposed | Approved | Adopted |
| Function: 3390 Other Community Services | | | | | | |
| 0370 Tuition | \$ 38,052 | \$ 37,948 | \$ 400,000 | \$ 400,000 | \$ 0 | \$ 0 |
| 0300 Purchased Services | 38,052 | 37,948 | 400,000 | 400,000 | 0 | 0 |
| 0410 Consumable Supplies and Materials | 18,620 | 31,045 | 0 | 0 | 0 | 0 |
| 0400 Supplies and Materials | 18,620 | 31,045 | 0 | 0 | 0 | 0 |
| Function Totals: | 56,672 | 68,993 | 400,000 | 400,000 | 0 | 0 |
| Fund Total: | \$ 56,672 | \$ 68,993 | \$ 400,000 | \$ 400,000 | \$ 0 | \$ 0 |

Note: Minor differences are due to rounding

Informational Section



WE INNOVATE



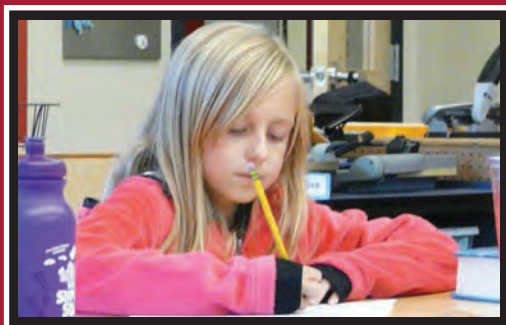
WE EXPECT EXCELLENCE

WE
are the
**Beaverton
School
District**

WE EMBRACE EQUITY



WE COLLABORATE



**BEAVERTON SCHOOL DISTRICT
2014-15 PROPOSED BUDGET DOCUMENT
INFORMATIONAL SECTION
TABLE OF CONTENTS**

| | |
|---|-----|
| Summary of Revenues and Expenditures History and Budgeted - All Funds | 253 |
| 2014-15 Local Option Levy Staffing by School | 254 |
| Personnel Resource Allocations History - All Funds | 255 |
| Personnel Costs | 257 |
| All Funds Expenditures for Personnel Services | 258 |
| Assessed Value and Real Market Value of Taxable Property | 267 |
| Property Tax Levies and Collections | 267 |
| Principal Property Taxpayers | 268 |
| Demographic and Economic Statistics | 269 |
| Debt Service Payments | 270 |
| Student Enrollment History and Projections | 271 |
| ODE Standardized Test Scores | 273 |
| Dropout Rates | 276 |
| Free/Reduced Lunch Statistics | 277 |
| Staff/ Student Satisfaction Surveys | 278 |
| Glossary | 284 |
| Acronyms | 288 |



**BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUE & EXPENDITURES
HISTORY AND BUDGETED - ALL FUNDS**

| | <u>Actual 2010-2011</u> | <u>Actual 2011-2012</u> | <u>Actual 2012-2013</u> | <u>Adopted Budget 2013-2014</u> | <u>Proposed Budget 2014-2015</u> |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|---|--|
| Revenue | \$ 401,403,497 | \$ 451,904,627 | \$ 580,009,193 | \$ 461,100,737 | \$ 932,414,379 |
| Transfers In | 6,132,445 | 10,408,569 | 5,820,373 | 5,882,292 | 5,407,391 |
| Beginning Balance | 79,293,541 | 59,813,811 | 42,592,851 | 34,717,060 | 35,675,651 |
| Total | <u>486,829,483</u> | <u>522,127,007</u> | <u>628,422,417</u> | <u>501,700,089</u> | <u>973,497,421</u> |
| Expenditures | 421,264,913 | 469,125,588 | 587,374,017 | 479,826,677 | 946,723,501 |
| Transfers Out | 6,132,445 | 10,408,569 | 5,820,373 | 5,882,292 | 5,407,391 |
| Contingency | 0 | 0 | 0 | 15,991,120 | 21,366,529 |
| Total | <u>427,397,358</u> | <u>479,534,157</u> | <u>593,194,390</u> | <u>501,700,089</u> | <u>973,497,421</u> |
| Fund Balance | <u>\$ 59,432,125</u> | <u>\$ 42,592,850</u> | <u>\$ 35,228,027</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Note: Minor differences are due to rounding.

2014-15 Local Option Levy Staffing By School

| | | |
|-------------------------------------|-------------------------------|--------|
| Number of Classroom Teachers | 2014-15 Without Levy | 1364.8 |
| | 2014-15 With Levy | 1572.4 |
| | Increase of teachers = | 207.6 |

| ELEMENTARY SCHOOLS | Budgeted Enrollment | Classroom Teachers | |
|--------------------------------|---------------------|--------------------|--------------|
| | | Without Levy | With Levy |
| Aloha Huber (K-8) | 944 | 34.5 | 36.0 |
| Barnes | 727 | 25.0 | 30.5 |
| Beaver Acres | 782 | 28.0 | 30.5 |
| Bethany | 522 | 18.0 | 19.5 |
| Bonny Slope | 653 | 25.0 | 28.0 |
| Cedar Mill | 323 | 12.5 | 14.0 |
| Chehalem | 486 | 16.0 | 18.5 |
| Cooper Mountain | 473 | 16.0 | 17.5 |
| Elmonica | 575 | 19.0 | 22.5 |
| Errol Hassell | 468 | 16.0 | 18.0 |
| Findley | 779 | 31.0 | 33.5 |
| Fir Grove | 509 | 18.0 | 21.0 |
| Greenway | 414 | 15.0 | 16.5 |
| Hazeldale | 437 | 15.5 | 17.5 |
| Hiteon | 670 | 25.0 | 27.5 |
| Jacob Wismer | 720 | 25.5 | 28.0 |
| Kinnaman | 707 | 24.0 | 27.0 |
| McKay | 386 | 13.5 | 15.5 |
| McKinley | 656 | 23.0 | 26.5 |
| Montclair | 381 | 14.5 | 16.0 |
| Nancy Ryles | 511 | 18.0 | 19.5 |
| Oak Hills | 535 | 20.0 | 21.5 |
| Raleigh Hills (K-8) | 511 | 20.5 | 22.0 |
| Raleigh Park | 417 | 16.0 | 17.5 |
| Ridgewood | 421 | 15.5 | 17.5 |
| Rock Creek | 533 | 18.0 | 21.0 |
| Scholls Heights | 548 | 19.0 | 21.5 |
| Sexton Mountain | 500 | 17.0 | 18.5 |
| Springville (K-8) | 871 | 31.0 | 33.5 |
| Terra Linda | 393 | 14.5 | 16.0 |
| Vose | 727 | 24.0 | 29.5 |
| West TV | 292 | 11.5 | 13.0 |
| William Walker | 504 | 18.0 | 21.5 |
| Elementary School Total | 18,375 | 658.0 | 736.5 |

| MIDDLE SCHOOLS | Budgeted Enrollment | Classroom Teachers | |
|----------------------------|---------------------|--------------------|--------------|
| | | Without Levy | With Levy |
| Cedar Park | 1,006 | 34.5 | 39.0 |
| Conestoga | 841 | 28.0 | 30.5 |
| Five Oaks | 973 | 36.4 | 42.9 |
| Highland Park | 814 | 27.0 | 29.5 |
| Meadow Park | 747 | 30.0 | 33.0 |
| Mountain View | 864 | 33.0 | 38.0 |
| Stoller | 1,366 | 45.5 | 49.5 |
| Whitford | 675 | 26.5 | 28.5 |
| Middle School Total | 7,286 | 260.9 | 290.9 |

| HIGH SCHOOLS | | | |
|--------------------------|--------------|--------------|--------------|
| Aloha | 1,980 | 75.8 | 88.8 |
| Beaverton | 1,594 | 60.2 | 69.8 |
| Southridge | 1,640 | 55.3 | 62.7 |
| Sunset | 1,986 | 67.3 | 76.1 |
| Westview | 2,410 | 80.3 | 91.1 |
| High School Total | 9,610 | 338.9 | 388.5 |

| OPTIONS SCHOOLS | | | |
|--|--------------|-------------|--------------|
| Arts & Communication Magnet Academy (ACMA) | 735 | 26.0 | 28.8 |
| Community School | 183 | 7.3 | 8.9 |
| Health & Science High School | 707 | 26.8 | 30.6 |
| International School of Beaverton | 868 | 30.9 | 33.8 |
| School of Science & Technology | 176 | 6.1 | 6.7 |
| Options Schools Total | 2,669 | 97.1 | 108.8 |

| | | | |
|--------------------------------|---|-----|------|
| Extreme Class Size K-12 | - | 9.9 | 47.7 |
|--------------------------------|---|-----|------|

| | | | |
|-----------------------|---------------|----------------|----------------|
| District Total | 37,940 | 1,364.8 | 1,572.4 |
|-----------------------|---------------|----------------|----------------|

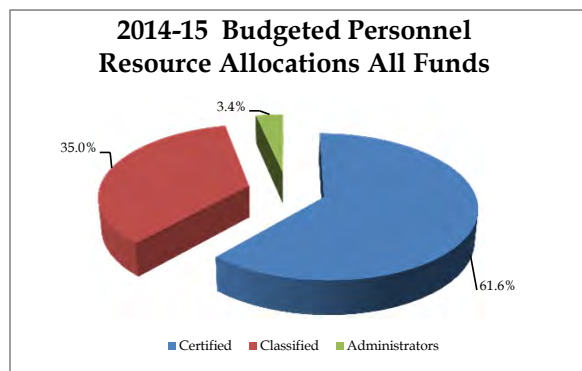
Classroom Teacher Definition - Regular full-time and part-time staff who work in instructional activities dealing directly with the teaching of students including school classroom teachers K-12, intervention teachers, elementary PE specialists and elementary music specialists.

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

| | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Budget 2013-14 | Budget 2014-15 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>ADMINISTRATORS</u> | | | | | |
| Superintendent | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Deputy Superintendent | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Chief Officer | 3.0 | 3.0 | 3.0 | 3.0 | 4.0 |
| Executive Administrator | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 |
| Administrator | 11.1 | 9.5 | 12.5 | 12.0 | 14.0 |
| Coordinator | 5.1 | 5.0 | 4.0 | 6.0 | 5.0 |
| Elementary School Principal | 29.8 | 30.0 | 29.8 | 30.0 | 30.0 |
| Middle School Principal | 8.0 | 8.3 | 8.0 | 8.0 | 8.0 |
| High School Principal | 5.2 | 5.0 | 5.0 | 5.0 | 5.0 |
| Options Principal K-8 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Options Principal Secondary | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Vice Principal | 37.4 | 35.0 | 29.9 | 31.0 | 42.0 |
| Administration Total | 113.6 | 109.8 | 106.2 | 109.0 | 121.0 |
| <u>CERTIFIED</u> | | | | | |
| Elementary School Teacher | 705.3 | 682.8 | 609.5 | 685.9 | 717.5 |
| Middle School Teacher | 388.9 | 389.8 | 331.9 | 351.1 | 374.6 |
| High School Teacher | 475.0 | 475.4 | 398.9 | 432.3 | 476.4 |
| Athletic Coordinator | 4.4 | 4.4 | 4.4 | 4.2 | 4.2 |
| BEA President (Reimbursement) | 1.5 | 2.0 | 2.0 | 2.0 | 2.0 |
| ELL Teacher | 125.5 | 124.4 | 112.6 | 109.2 | 108.5 |
| Guidance Counselor | 91.3 | 89.7 | 74.8 | 81.6 | 91.8 |
| Instructional Teacher - School-Based | 47.9 | 4.9 | 1.9 | - | 0.8 |
| Intern | 1.7 | - | - | - | - |
| Media Specialist | 17.0 | 13.0 | - | - | - |
| Media Specialist Elementary | 33.4 | 29.0 | - | - | - |
| Other Professional | 35.8 | 36.4 | 26.2 | 23.2 | 33.3 |
| Program Specialist | 7.0 | 8.0 | 7.0 | 7.5 | 7.5 |
| Psychologist | 30.8 | 31.5 | 30.7 | 30.5 | 31.8 |
| School Management Support | 10.9 | 12.9 | 15.0 | 15.5 | 7.0 |
| School Nurse | 11.3 | 11.4 | 11.3 | 11.3 | 12.3 |
| Special Education Teacher | 247.5 | 248.2 | 240.8 | 238.3 | 240.1 |
| Specialist | 91.7 | 86.2 | 53.5 | 54.5 | 83.0 |
| Certified Total | 2,326.9 | 2,250.0 | 1,920.6 | 2,047.1 | 2,190.8 |

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

| | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Budget 2013-14 | Budget 2014-15 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CLASSIFIED | | | | | |
| Account Assistant | 20.3 | 19.7 | 20.2 | 20.3 | 21.3 |
| Aide | 311.4 | 319.9 | 321.8 | 365.1 | 366.0 |
| AV/Data Technician | 1.8 | 2.0 | 2.0 | 2.0 | 2.0 |
| Bus Driver | 138.9 | 137.0 | 132.7 | 159.7 | 159.7 |
| Bus Routing Assistant | 6.9 | 7.0 | 7.0 | 7.0 | 7.0 |
| Campus Supervisor | 17.6 | 17.6 | 11.0 | 14.4 | 14.4 |
| Construction Project Manager | 2.5 | 1.8 | 2.6 | 3.0 | 6.0 |
| Coordinator/Supervisor | 12.8 | 22.3 | 22.9 | 20.8 | 24.8 |
| Courier | 5.3 | 5.1 | 5.1 | 5.3 | 5.3 |
| Crossing Guard | 10.0 | 10.0 | 10.1 | 10.6 | 10.6 |
| Custodian | 106.9 | 107.1 | 97.8 | 107.5 | 109.9 |
| Custodial Foreman/Manager | 57.7 | 49.8 | 51.0 | 51.0 | 51.0 |
| Dispatcher/Field Assistant | 9.2 | 8.2 | 8.4 | 9.1 | 9.1 |
| Food Services Manager | 30.5 | 30.3 | 30.4 | 32.0 | 32.1 |
| Food Server | 62.3 | 61.9 | 62.2 | 76.4 | 77.5 |
| Legal Counsel | 1.8 | 2.0 | 1.9 | 2.0 | 2.0 |
| Mechanic | 16.6 | 16.6 | 16.8 | 17.0 | 18.0 |
| Maintenance Crew | 18.6 | 15.9 | 15.9 | 16.0 | 18.0 |
| Maintenance Foreman | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Maintenance Leader | 9.0 | 8.0 | 7.0 | 8.0 | 7.0 |
| Network Engineer | 4.0 | 3.1 | 3.0 | 3.0 | 4.0 |
| Secretary/Clerk | 189.0 | 176.2 | 163.5 | 164.8 | 169.8 |
| Systems Analyst | 10.0 | 9.6 | 10.9 | 11.0 | 12.0 |
| Professional/Technical | 109.1 | 98.9 | 101.4 | 103.2 | 115.7 |
| Classified Total | 1,157.2 | 1,134.0 | 1,109.4 | 1,213.3 | 1,247.4 |
| District Totals | 3,597.8 | 3,493.8 | 3,136.2 | 3,369.3 | 3,559.1 |



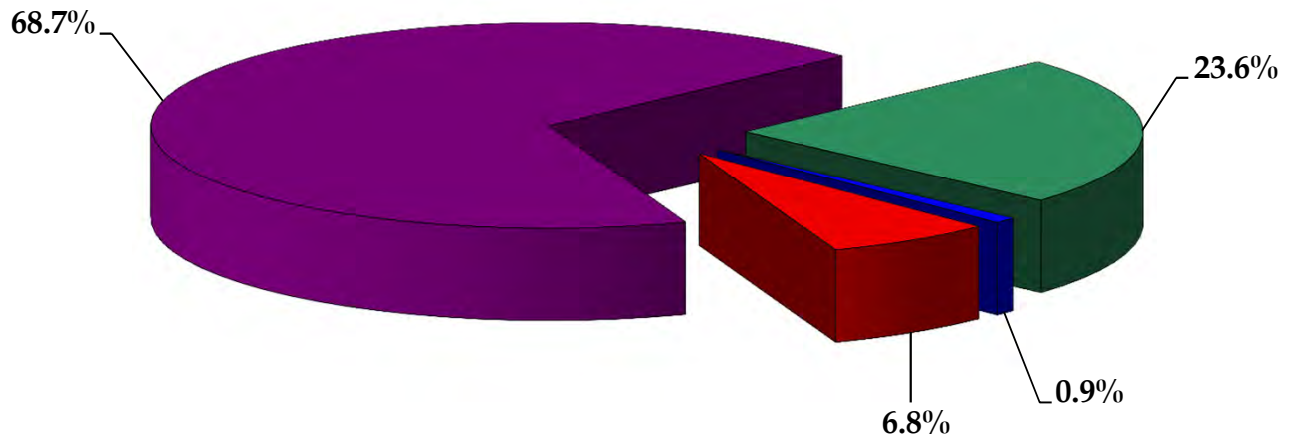
A significant increase of funding from the state level and the passage of a local option levy have increased positions and salaries in all funds by 9.1% from 2013-14 to 2014-15. In the same time period, benefit costs have increased by 11.0% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2014-15 have increased 9.8% from the prior year.

Comparing costs over the last five years, salaries have increased 10.9% while benefits have increased 45.9%. Overall, salary and benefit costs have increased by 21.5% in the last five years.

PERSONNEL COSTS \$312,521,375

(Personnel Costs Include Salaries, Fixed Payroll Costs, and Fringe Benefits)

General Fund Full-Time Equivalent Positions
(3,267.7 FTE)



■ Teachers: \$214,692,214 (2,095.3 FTE) 68.7%

■ Support Staff: \$73,620,307 (1,030.0 FTE) 23.6%

■ Managerial - Non-Represented: \$2,901,871 (25.5 FTE) 0.9%

■ Administrators: \$21,306,983 (117.0 FTE) 6.8%

**BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|--|------|----------------|------------|---------------|---------------|------------------|--------------|---------------------------------|-----------|---------------|---------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| | | | | | | | | | | | |
| Elementary Programs | 1110 | | | \$ 44,150,209 | \$ 48,428,903 | \$ 3,105,708 | \$ 2,795,686 | | | \$ 47,255,917 | \$ 51,224,589 |
| | FTE | | | 670.8 | 735.1 | 91.3 | 78.7 | | | 762.1 | 813.8 |
| Middle School Programs | 1120 | | | 22,208,315 | 23,731,458 | 289,550 | 233,521 | | | 22,497,865 | 23,964,979 |
| | FTE | | | 340.4 | 361.9 | 6.6 | 6.6 | | | 347.0 | 368.5 |
| High School Programs | 1130 | | | 27,353,718 | 29,495,669 | 621,984 | 532,285 | | | 27,975,702 | 30,027,954 |
| | FTE | | | 418.1 | 449.0 | 13.0 | 13.0 | | | 431.1 | 461.9 |
| Programs for the Talented and Gifted | 1210 | | | 105,057 | 55,051 | | | | | 105,057 | 55,051 |
| | FTE | | | 1.5 | 0.8 | | | | | 1.5 | 0.8 |
| Restrictive Programs for Students with Disabilities | 1220 | | | 4,500,385 | 4,626,239 | 5,877,214 | 6,446,257 | | | 10,377,599 | 11,072,496 |
| | FTE | | | 68.0 | 68.5 | 175.7 | 177.6 | | | 243.7 | 246.1 |
| Less Restrictive Programs for Students with Disabilities | 1250 | | | 5,989,483 | 6,321,401 | 399,329 | 371,492 | | | 6,388,812 | 6,692,893 |
| | FTE | | | 90.5 | 93.6 | 11.9 | 10.5 | | | 102.4 | 104.1 |
| Alternative Education | 1280 | | | 943,031 | 1,437,022 | 133,007 | 190,795 | | | 1,076,038 | 1,627,817 |
| | FTE | | | 14.3 | 21.8 | 3.9 | 5.3 | | | 18.2 | 27.1 |
| Designated Programs | 1290 | | | 9,584,026 | 10,494,504 | 1,162,924 | 1,263,442 | | | 10,746,950 | 11,757,946 |
| | FTE | | | 149.6 | 156.5 | 27.3 | 27.8 | | | 176.8 | 184.3 |
| Attendance and Social Work Services | 2110 | | | | | 1,047,909 | 1,118,667 | \$ 79,084 | \$ 91,809 | 1,126,993 | 1,210,476 |
| | FTE | | | | | 30.5 | 30.5 | 1.0 | 1.0 | 31.5 | 31.5 |
| Guidance Services | 2120 | | | 5,102,305 | 6,097,572 | 703,973 | 746,446 | | | 5,806,278 | 6,844,018 |
| | FTE | | | 79.5 | 91.5 | 19.3 | 19.3 | | | 98.8 | 110.8 |
| Health Services | 2130 | | | 788,009 | 900,035 | 270,608 | 286,597 | | | 1,058,617 | 1,186,632 |
| | FTE | | | 11.3 | 12.3 | 5.2 | 5.2 | | | 16.5 | 17.5 |
| Psychological Services | 2140 | | | 1,986,598 | 2,153,621 | | | | | 1,986,598 | 2,153,621 |
| | FTE | | | 28.8 | 30.8 | | | | | 28.8 | 30.8 |
| Speech Pathology and Audiology Services | 2150 | | | 2,279,974 | 2,272,598 | 65,409 | 70,113 | | | 2,345,383 | 2,342,711 |
| | FTE | | | 34.5 | 33.7 | 1.4 | 1.4 | | | 35.9 | 35.1 |
| Service Direction, Student Support Services | 2190 | \$ 238,796 | \$ 250,672 | 631,046 | 676,730 | 403,423 | 452,182 | 120,626 | 116,344 | 1,393,891 | 1,495,928 |
| | FTE | 2.0 | 2.0 | 8.5 | 9.0 | 10.7 | 11.4 | 1.0 | 1.0 | 22.2 | 23.4 |
| Improvement of Instruction Services | 2210 | 238,797 | 376,009 | 340,837 | 711,574 | 36,471 | 38,672 | | | 616,105 | 1,126,255 |
| | FTE | 2.0 | 3.0 | 4.9 | 9.7 | 1.0 | 1.0 | | | 7.9 | 13.7 |
| Educational Media Services | 2220 | 104,765 | 104,461 | 280,153 | 587,209 | 1,275,257 | 1,412,654 | | | 1,660,175 | 2,104,324 |
| | FTE | 1.0 | 1.0 | 4.0 | 8.0 | 37.0 | 38.6 | | | 42.0 | 47.6 |
| Assessment and Testing | 2230 | | | | | 197,496 | 209,697 | | | 197,496 | 209,697 |
| | FTE | | | | | 5.5 | 5.5 | | | 5.5 | 5.5 |
| Instructional Staff Development | 2240 | | | 70,038 | 229,379 | | | | | 70,038 | 229,379 |
| | FTE | | | 1.0 | 3.1 | | | | | 1.0 | 3.1 |
| Executive Administration Services | 2320 | 459,428 | 485,832 | | | 65,940 | 89,255 | 206,775 | 201,635 | 732,143 | 776,722 |
| | FTE | 2.8 | 2.8 | | | 1.8 | 2.3 | 3.1 | 3.1 | 7.7 | 8.2 |
| Office of the Principal Services | 2410 | 8,901,182 | 10,436,509 | 1,051,068 | 496,937 | 3,609,235 | 3,789,703 | | | 13,561,485 | 14,723,149 |
| | FTE | 79.0 | 90.0 | 15.5 | 7.0 | 98.8 | 97.9 | | | 193.3 | 194.9 |
| Other Support Services - School Administration | 2490 | 747,008 | 783,907 | 15,298 | 15,752 | 259,214 | 291,196 | | | 1,021,520 | 1,090,855 |
| | FTE | 6.0 | 6.0 | 0.2 | 0.2 | 6.7 | 7.2 | | | 12.9 | 13.4 |
| Direction of Business Support Services | 2510 | 138,562 | 143,670 | | | | | 0 | 24,566 | 138,562 | 168,236 |
| | FTE | 1.0 | 1.0 | | | | | 0.0 | 0.5 | 1.0 | 1.5 |

*Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|--|------|-----------------|---------------|----------------|----------------|------------------|---------------|------------------------------|--------------|----------------|----------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| | | Fiscal Services | 2520 | 119,398 | 125,336 | | | 620,895 | 750,850 | 167,903 | 157,455 |
| | FTE | 1.0 | 1.0 | | | 13.0 | 14.5 | 2.3 | 1.8 | 16.3 | 17.3 |
| Operation and Maintenance of Plant Services | 2540 | 173,022 | 233,979 | | | 8,429,949 | 9,154,430 | 558,786 | 539,888 | 9,161,757 | 9,928,297 |
| | FTE | 1.0 | 2.0 | | | 202.0 | 207.9 | 7.0 | 7.0 | 210.0 | 216.9 |
| Student Transportation Services | 2550 | 195,941 | 165,812 | | | 7,388,770 | 7,731,569 | 241,686 | 233,158 | 7,826,397 | 8,130,539 |
| | FTE | 1.3 | 1.3 | | | 197.2 | 197.4 | 3.1 | 3.1 | 201.6 | 201.7 |
| Internal Services | 2570 | | | | | 328,457 | 339,772 | 70,242 | 70,097 | 398,699 | 409,869 |
| | FTE | | | | | 8.0 | 8.0 | 1.0 | 1.0 | 9.0 | 9.0 |
| Planning, Research, Development, Evaluation, GrantWriting & Statistical Services | 2620 | 119,398 | 125,336 | | | 142,181 | 153,686 | | | 261,579 | 279,022 |
| | FTE | 1.0 | 1.0 | | | 2.0 | 2.0 | | | 3.0 | 3.0 |
| Information Services | 2630 | 119,398 | 125,336 | | | 152,874 | 230,355 | | | 272,272 | 355,691 |
| | FTE | 1.0 | 1.0 | | | 3.4 | 4.3 | | | 4.4 | 5.3 |
| Staff Services | 2640 | 377,358 | 394,342 | 130,311 | 136,321 | 410,094 | 434,428 | 234,008 | 231,744 | 1,151,771 | 1,196,835 |
| | FTE | 3.0 | 3.0 | 1.9 | 1.9 | 9.5 | 9.5 | 4.0 | 4.0 | 18.4 | 18.4 |
| Technology Services | 2660 | 243,327 | 248,131 | 70,038 | 73,401 | 2,338,662 | 2,805,584 | 50,028 | 198,979 | 2,702,055 | 3,326,095 |
| | FTE | 2.0 | 2.0 | 1.0 | 1.0 | 42.2 | 46.7 | 1.0 | 3.0 | 46.2 | 52.7 |
| Service Area Direction, Facilities Acquisition and Construction | 4110 | 119,398 | 0 | | | 64,720 | 0 | | | 184,118 | 0 |
| | FTE | 1.0 | 0.0 | | | 1.0 | 0.0 | | | 2.0 | 0.0 |
| TOTAL SALARY | | \$ 12,295,778 | \$ 13,999,332 | \$ 127,579,899 | \$ 138,941,376 | \$ 39,401,253 | \$ 41,939,334 | \$ 1,729,138 | \$ 1,865,675 | \$ 181,006,068 | \$ 196,745,717 |
| TOTAL FTE | | 105.0 | 117.0 | 1,944.1 | 2,095.3 | 1,026.0 | 1,030.0 | 23.5 | 25.5 | 3,098.7 | 3,267.7 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 6,264,699 | 7,307,651 | 67,961,812 | 75,750,838 | 28,975,681 | 31,680,973 | 943,072 | 1,036,196 | 104,145,264 | 115,775,658 |
| TOTAL SALARY & BENEFITS | | \$ 18,560,477 | \$ 21,306,983 | \$ 195,541,711 | \$ 214,692,214 | \$ 68,376,934 | \$ 73,620,307 | \$ 2,672,210 | \$ 2,901,871 | \$ 285,151,332 | \$ 312,521,375 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 6.5% | 6.8% | 68.6% | 68.7% | 24.0% | 23.6% | 0.9% | 0.9% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
SPECIAL PURPOSE FUND - 230
EXPENDITURES FOR PERSONNEL SERVICES
2014-15 BUDGET**

| | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|---|----------------|---------|------------|------------|------------------|---------|------------------------------|---------|------------|------------|
| | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| Staff Services | 2640 | | \$ 152,413 | \$ 156,802 | | | | | \$ 152,413 | \$ 156,802 |
| FTE | | | 2.0 | 2.0 | | | | | 2.0 | 2.0 |
| TOTAL SALARY | \$ 0 | \$ 0 | \$ 152,413 | \$ 156,802 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 152,413 | \$ 156,802 |
| TOTAL FTE | 0.0 | 0.0 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 | 2.0 |
| BENEFIT RATE | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | 0 | 0 | 81,190 | 85,488 | 0 | 0 | 0 | 0 | 81,190 | 85,488 |
| TOTAL SALARY & BENEFITS | \$ 0 | \$ 0 | \$ 233,603 | \$ 242,290 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 233,603 | \$ 242,290 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
 CATEGORICAL FUND - 240
 EXPENDITURES FOR PERSONNEL SERVICES
 2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|--|----------|----------------|---------|-----------|---------|------------------|---------|------------------------------|---------|------------|---------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| Building Acquisition, Construction, and Improvement Services | 4150 FTE | | | | | \$ 223,508 | \$ 0 | | | \$ 223,508 | \$ 0 |
| | | | | | | 3.0 | 0.0 | | | 3.0 | 0.0 |
| TOTAL SALARY | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 223,508 | \$ 0 | \$ 0 | \$ 0 | \$ 223,508 | \$ 0 |
| TOTAL FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 3.0 | 0.0 | 0.0 | 0.0 | 3.0 | 0.0 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 0 | 0 | 0 | 0 | 164,368 | 0 | 0 | 0 | 164,368 | 0 |
| TOTAL SALARY & BENEFITS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 387,876 | \$ 0 | \$ 0 | \$ 0 | \$ 387,876 | \$ 0 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
 The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
EXPENDITURES FOR PERSONNEL SERVICES
2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|--|------|----------------|------------|---------------|--------------|------------------|--------------|------------------------------|-----------|---------------|---------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| | | | | | | | | | | | |
| Elementary Programs | 1110 | | \$ 74,200 | \$ 70,000 | | | | | \$ 74,200 | \$ 70,000 | |
| | FTE | | 1.1 | 1.1 | | | | | 1.1 | 1.1 | |
| Middle School Programs | 1120 | | 74,200 | 70,000 | | | | | 74,200 | 70,000 | |
| | FTE | | 1.1 | 1.1 | | | | | 1.1 | 1.1 | |
| High School Programs | 1130 | | | | \$ 0 | \$ 28,400 | | | 0 | 28,400 | |
| | FTE | | | | 0.0 | 0.8 | | | 0.0 | 0.8 | |
| Restrictive Programs for Students with Disabilities | 1220 | | 1,313,989 | 1,765,229 | 245,063 | 110,542 | | | 1,559,052 | 1,875,771 | |
| | FTE | | 20.4 | 26.9 | 7.3 | 3.1 | | | 27.7 | 30.0 | |
| Less Restrictive Programs for Students with Disabilities | 1250 | | 929,845 | 548,857 | | | | | 929,845 | 548,857 | |
| | FTE | | 14.4 | 8.4 | | | | | 14.4 | 8.4 | |
| Educationally Underserved | 1270 | | 1,450,232 | 1,685,056 | 217,000 | 789,905 | | | 1,667,232 | 2,474,961 | |
| | FTE | | 22.5 | 25.7 | 6.5 | 22.2 | | | 29.0 | 47.9 | |
| Designated Programs | 1290 | | 134,985 | 90,034 | 106,646 | 177,739 | | | 241,631 | 267,773 | |
| | FTE | | 2.1 | 1.4 | 3.2 | 5.0 | | | 5.3 | 6.4 | |
| Attendance and Social Work Services | 2110 | | 70,256 | 69,611 | 124,818 | 70,933 | | | 195,074 | 140,544 | |
| | FTE | | 1.1 | 1.1 | 3.7 | 2.0 | | | 4.8 | 3.1 | |
| Guidance Services | 2120 | | 134,108 | 82,838 | 0 | 10,512 | | | 134,108 | 93,350 | |
| | FTE | | 2.1 | 1.3 | 0.0 | 0.3 | | | 2.1 | 1.6 | |
| Health Services | 2130 | | | | 6,842 | 5,904 | | | 6,842 | 5,904 | |
| | FTE | | | | 0.2 | 0.2 | | | 0.2 | 0.2 | |
| Psychological Services | 2140 | | 109,641 | 64,631 | | | | | 109,641 | 64,631 | |
| | FTE | | 1.7 | 1.0 | | | | | 1.7 | 1.0 | |
| Speech Pathology and Audiology Services | 2150 | | 677,702 | 590,639 | 29,590 | 0 | | | 707,292 | 590,639 | |
| | FTE | | 10.5 | 9.0 | 0.9 | 0.0 | | | 11.4 | 9.0 | |
| Service Direction, Student Support Services | 2190 | \$ 209,531 | \$ 216,528 | | | | | | 209,531 | 216,528 | |
| | FTE | 2.0 | 2.0 | | | | | | 2.0 | 2.0 | |
| Improvement of Instruction Services | 2210 | | 853,721 | 716,000 | 0 | 172,582 | | | 853,721 | 888,582 | |
| | FTE | | 13.2 | 10.9 | 0.0 | 4.9 | | | 13.2 | 15.8 | |
| Educational Media Services | 2220 | | | | 100,000 | 0 | | | 100,000 | 0 | |
| | FTE | | | | 3.0 | 0.0 | | | 3.0 | 0.0 | |
| Instructional Staff Development | 2240 | | 648,978 | 340,000 | 115,800 | 70,000 | | | 764,778 | 410,000 | |
| | FTE | | 10.1 | 5.2 | 3.5 | 2.0 | | | 13.6 | 7.2 | |
| Technology Services | 2660 | | | | 52,771 | 0 | | | 52,771 | 0 | |
| | FTE | | | | 1.6 | 0.0 | | | 1.6 | 0.0 | |
| Food Preparation and Dispensing Services | 3120 | | | | 0 | 8,850 | | | 0 | 8,850 | |
| | FTE | | | | 0.0 | 0.2 | | | 0.0 | 0.2 | |
| Nonpublic School Students Services | 3370 | | 29,661 | 23,459 | | | | | 29,661 | 23,459 | |
| | FTE | | 0.5 | 0.4 | | | | | 0.5 | 0.4 | |
| Other Community Services | 3390 | | | | 54,830 | 25,000 | | | 54,830 | 25,000 | |
| | FTE | | | | 1.6 | 0.7 | | | 1.6 | 0.7 | |
| TOTAL SALARY | | \$ 209,531 | \$ 216,528 | \$ 6,501,518 | \$ 6,116,354 | \$ 1,053,360 | \$ 1,470,367 | \$ 0 | \$ 0 | \$ 7,764,409 | \$ 7,803,249 |
| TOTAL FTE | | 2.0 | 2.0 | 100.8 | 93.5 | 31.5 | 41.4 | 0.0 | 0.0 | 134.3 | 136.9 |
| BENEFIT RATE | | 52.4% | 51.2% | 54.4% | 56.7% | 87.2% | 79.9% | 68.3% | 54.4% | | |
| TOTAL BENEFITS | | 109,752 | 110,884 | 3,534,225 | 3,467,973 | 918,214 | 1,175,411 | 0 | 0 | 4,562,191 | 4,754,268 |
| TOTAL SALARY & BENEFITS | | \$ 319,283 | \$ 327,412 | \$ 10,035,743 | \$ 9,584,327 | \$ 1,971,574 | \$ 2,645,778 | \$ 0 | \$ 0 | \$ 12,326,600 | \$ 12,557,517 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 2.6% | 2.6% | 81.4% | 76.3% | 16.0% | 21.1% | 0.0% | 0.0% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.

**BEAVERTON SCHOOL DISTRICT
 NUTRITION SERVICES FUND - 290
 EXPENDITURES FOR PERSONNEL SERVICES
 2014-15 BUDGET**

| | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | | |
|--|----------------|------------|------------|---------|------------------|--------------|------------------------------|------------|------------|--------------|--------------|
| | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | |
| Fiscal Services | 2520 | | | | | | \$ 7,077 | \$ 8,388 | \$ 7,077 | \$ 8,388 | |
| FTE | | | | | | | 0.1 | 0.1 | 0.1 | 0.1 | |
| Service Area Direction - Food Services | 3110 | \$ 119,398 | \$ 125,336 | | \$ 346,023 | \$ 384,915 | 452,003 | 449,540 | 917,424 | 959,791 | |
| FTE | | 1.0 | 1.0 | | 7.5 | 8.0 | 6.0 | 6.0 | 14.5 | 15.0 | |
| Food Preparation and Dispensing Services | 3120 | | | | 3,039,593 | 3,275,065 | | | 3,039,593 | 3,275,065 | |
| FTE | | | | | 108.7 | 109.9 | | | 108.7 | 109.9 | |
| TOTAL SALARY | | \$ 119,398 | \$ 125,336 | \$ 0 | \$ 0 | \$ 3,385,616 | \$ 3,659,980 | \$ 459,080 | \$ 457,928 | \$ 3,964,094 | \$ 4,243,244 |
| TOTAL FTE | | 1.0 | 1.0 | 0.0 | 0.0 | 116.3 | 117.9 | 6.1 | 6.1 | 123.4 | 125.0 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 60,833 | 65,425 | 0 | 0 | 2,489,782 | 2,764,749 | 250,382 | 254,333 | 2,800,998 | 3,084,507 |
| TOTAL SALARY & BENEFITS | | \$ 180,231 | \$ 190,761 | \$ 0 | \$ 0 | \$ 5,875,398 | \$ 6,424,729 | \$ 709,462 | \$ 712,261 | \$ 6,765,092 | \$ 7,327,751 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 2.7% | 2.6% | 0.0% | 0.0% | 86.8% | 87.7% | 10.5% | 9.7% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
 The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
 CAPITAL PROJECTS FUND - 400
 EXPENDITURES FOR PERSONNEL SERVICES
 2014-15 BUDGET**

| | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | | |
|---|---|------------|------------|------------|------------------|-----------|------------------------------|--------------|---------|------------|--------------|
| | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | |
| | Service Area Direction, Facilities Acquisition and Construction | 4110 | \$ 115,341 | \$ 125,336 | | | \$ 38,669 | \$ 1,287,447 | | | \$ 154,010 |
| | FTE | 1.0 | 1.0 | | | 0.5 | 20.0 | | | 1.5 | 21.0 |
| TOTAL SALARY | | \$ 115,341 | \$ 125,336 | \$ 0 | \$ 0 | \$ 38,669 | \$ 1,287,447 | \$ 0 | \$ 0 | \$ 154,010 | \$ 1,412,783 |
| TOTAL FTE | | 1.0 | 1.0 | 0.0 | 0.0 | 0.5 | 20.0 | 0.0 | 0.0 | 1.5 | 21.0 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 58,766 | 65,425 | 0 | 0 | 28,437 | 972,537 | 0 | 0 | 87,203 | 1,037,963 |
| TOTAL SALARY & BENEFITS | | \$ 174,107 | \$ 190,761 | \$ 0 | \$ 0 | \$ 67,106 | \$ 2,259,984 | \$ 0 | \$ 0 | \$ 241,213 | \$ 2,450,746 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 72.2% | 7.8% | 0.0% | 0.0% | 27.8% | 92.2% | 0.0% | 0.0% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
 The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND - 611
EXPENDITURES FOR PERSONNEL SERVICES
2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|---|-------------|----------------|---------|-----------|---------|------------------|------------|------------------------------|------------|------------|------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| Executive Administration Services | 2320 FTE | | | | | | | \$ 54,470 | \$ 52,536 | \$ 54,470 | \$ 52,536 |
| | | | | | | | | 0.4 | 0.4 | 0.4 | 0.4 |
| Staff Services | 2640 FTE | | | | | \$ 108,675 | \$ 114,694 | | | 108,675 | 114,694 |
| | | | | | | 2.0 | 2.0 | | | 2.0 | 2.0 |
| Other Support Services - Central | 2690 FTE | | | | | 87,308 | 94,550 | 37,667 | 37,462 | 124,975 | 132,012 |
| | | | | | | 1.8 | 1.8 | 0.5 | 0.5 | 2.3 | 2.3 |
| TOTAL SALARY | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 195,983 | \$ 209,244 | \$ 92,137 | \$ 89,998 | \$ 288,120 | \$ 299,242 |
| TOTAL FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 3.8 | 3.8 | 0.9 | 0.9 | 4.7 | 4.7 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 0 | 0 | 0 | 0 | 144,126 | 158,063 | 50,252 | 49,985 | 194,377 | 208,048 |
| TOTAL SALARY & BENEFITS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 340,109 | \$ 367,307 | \$ 142,389 | \$ 139,983 | \$ 482,497 | \$ 507,290 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 0.0% | 0.0% | 0.0% | 0.0% | 70.5% | 72.4% | 29.5% | 27.6% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT
 WORKERS' COMPENSATION FUND - 612
 EXPENDITURES FOR PERSONNEL SERVICES
 2014-15 BUDGET**

| | | ADMINISTRATORS | | CERTIFIED | | SUPPORT SERVICES | | MANAGERIAL - NON-REPRESENTED | | TOTAL | |
|---|------|----------------|---------|-----------|---------|------------------|------------|------------------------------|-----------|------------|------------|
| | | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 |
| Student Transportation Services | 2550 | | | | | \$ 4,741 | \$ 5,027 | | | \$ 4,741 | \$ 5,027 |
| | FTE | | | | | 0.1 | 0.1 | | | 0.1 | 0.1 |
| Other Support Services - Central | 2690 | | | | | 49,180 | 52,641 | \$ 37,667 | \$ 37,462 | 86,847 | 90,103 |
| | FTE | | | | | 1.2 | 1.2 | 0.5 | 0.5 | 1.7 | 1.7 |
| TOTAL SALARY | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 53,921 | \$ 57,668 | \$ 37,667 | \$ 37,462 | \$ 91,588 | \$ 95,130 |
| TOTAL FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 1.3 | 1.3 | 0.5 | 0.5 | 1.8 | 1.8 |
| BENEFIT RATE | | 51.0% | 52.2% | 53.3% | 54.5% | 73.5% | 75.5% | 54.5% | 55.5% | | |
| TOTAL BENEFITS | | 0 | 0 | 0 | 0 | 39,654 | 43,562 | 20,544 | 20,806 | 60,197 | 64,369 |
| TOTAL SALARY & BENEFITS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 93,575 | \$ 101,230 | \$ 58,211 | \$ 58,268 | \$ 151,785 | \$ 159,499 |
| PERCENTAGE OF TOTAL SALARY AND BENEFITS | | 0.0% | 0.0% | 0.0% | 0.0% | 61.6% | 63.5% | 38.4% | 36.5% | 100.0% | 100.0% |

| | 2013-14 | | 2014-15 | |
|---|-----------|------------|-----------|------------|
| | Low | High | Low | High |
| ADMINISTRATOR SALARY RANGE | \$ 97,540 | \$ 199,571 | \$ 99,491 | \$ 203,562 |
| CERTIFIED SALARY RANGE | \$ 38,481 | \$ 76,839 | \$ 39,251 | \$ 78,376 |
| SUPPORT SERVICES SALARY RANGE | \$ 19,054 | \$ 138,140 | \$ 19,435 | \$ 140,903 |
| MANAGERIAL - NON-REPRESENTED SALARY RANGE | \$ 36,148 | \$ 83,852 | \$ 36,871 | \$ 85,529 |

*Note: Minor differences are due to rounding.
 The Dollars displayed are salaries only.*

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

| Fiscal Year | Assessed Value | | Total Taxable Value | Total Direct Rate ^a | Real Market Value | | Total Real Market Value | Assessed Value as a percentage of RMV |
|-------------------|----------------------|-------------------|---------------------|--------------------------------|----------------------|-------------------|-------------------------|---------------------------------------|
| | Residential Property | Personal Property | | | Residential Property | Personal Property | | |
| 2018 ^b | \$ 26,425,221,085 | \$ 824,287,234 | \$ 27,249,508,319 | \$ 9.546 | \$ 34,300,693,637 | \$ 824,287,234 | \$ 35,124,980,871 | 77.58 % |
| 2017 ^b | 25,622,734,313 | 806,754,403 | 26,429,488,717 | 9.149 | 33,982,167,894 | 806,754,403 | 34,788,922,297 | 75.97 |
| 2016 ^b | 24,844,617,632 | 789,594,501 | 25,634,212,133 | 8.768 | 33,242,904,175 | 789,594,501 | 34,032,498,676 | 75.32 |
| 2015 ^b | 24,090,130,965 | 772,799,595 | 24,862,930,559 | 8.403 | 32,115,546,929 | 772,799,595 | 32,888,346,524 | 75.60 |
| 2014 | 23,358,556,710 | 756,361,921 | 24,114,918,631 | 8.054 | 30,645,539,168 | 756,361,921 | 31,401,901,089 | 76.79 |
| 2013 | 22,579,021,200 | 742,141,580 | 23,321,162,780 | 6.775 | 28,888,184,155 | 742,141,580 | 29,630,325,735 | 78.71 |
| 2012 | 21,897,521,030 | 719,492,406 | 22,617,013,436 | 6.860 | 29,322,657,487 | 719,492,406 | 30,042,149,893 | 75.28 |
| 2011 | 21,269,293,890 | 698,324,971 | 21,967,618,861 | 6.784 | 30,622,355,726 | 698,324,971 | 31,320,680,697 | 70.14 |
| 2010 | 20,647,926,140 | 694,175,279 | 21,342,101,419 | 6.879 | 32,405,737,871 | 694,175,279 | 33,099,913,150 | 64.48 |

^a Per \$1,000 of assessed value.

^b Estimated.

Source: Washington County Dept. of Assessment & Taxation

**BEAVERTON SCHOOL DISTRICT
 PROPERTY TAX LEVIES AND
 COLLECTIONS**

| Fiscal Year | Taxes Levied for the Fiscal Year (1) | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------|--------------------------------------|--|--------------------|---------------------------------|---------------------------|--------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2015 | \$ 195,465,755 (2) | \$ 187,853,227 (2) | 96.11 % | \$ 1,970,052 (2) | \$ 189,823,279 (2) | 97.11 % |
| 2014 | 176,596,298 (2) | 169,227,268 (2) | 95.83 | 2,183,801 (2) | 171,411,070 (2) | 97.06 |
| 2013 | 157,726,841 | 150,601,309 | 95.48 | 2,397,551 | 152,998,860 | 97.00 |
| 2012 | 155,139,750 | 147,593,679 | 95.14 | 2,555,473 | 150,149,152 | 96.78 |
| 2011 | 148,921,405 | 140,983,744 | 94.67 | 4,076,674 | 145,060,418 | 97.41 |
| 2010 | 146,696,578 | 138,507,814 | 94.42 | 3,491,842 | 141,999,656 | 96.80 |

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

(2) Estimated.

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

**BEAVERTON SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS PRIOR**

| <u>Taxpayer</u> | June 2013 | | | June 2004 | | |
|---|-------------------------------|-------------|--|-------------------------------|-------------|--|
| | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Taxable Value</u> | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Taxable Value</u> |
| Intel | \$ 1,317,485,109 | 1 | 5.65 % | | | |
| Nike, Inc. | 458,134,800 | 2 | 1.96 | \$ 328,862,013 | 1 | 2.06 % |
| Pacific Realty Associates | 301,554,205 | 4 | 1.29 | | | |
| Fred Meyer Stores, Inc. | 149,532,916 | 8 | 0.64 | | | |
| Maxim Integrated Products, Inc. | 142,776,738 | 9 | 0.61 | 92,671,770 | 8 | 0.58 |
| PS Business Parks LP | 112,151,006 | 10 | 0.48 | 140,895,770 | 3 | 0.88 |
| Amberjack Ltd. | | | | 102,408,120 | 6 | 0.64 |
| ERP Operating LP | | | | 100,428,960 | 7 | 0.63 |
| PPR Washington Square LLC | | | | 66,117,873 | 10 | 0.41 |
| Tektronix, Inc. | | | | 121,507,851 | 4 | 0.76 |
| <u>Public Utilities</u> | | | | | | |
| Portland General Electric Co. | 430,132,692 | 3 | 1.84 | 113,595,250 | 5 | 0.71 |
| Northwest Natural Gas | 303,517,250 | 5 | 1.30 | 74,651,000 | 9 | 0.47 |
| Comcast Corporation | 247,208,700 | 6 | 1.06 | | | |
| Frontier Communications (formerly Verizon) | 250,268,000 | 7 | 1.07 | 178,411,108 | 2 | 1.12 |
| Subtotal of Ten Largest Taxpaers | <u>3,712,761,416</u> | | <u>15.92</u> | <u>1,319,549,715</u> | | <u>8.26</u> |
| All Other Taxpayers | <u>19,608,401,364</u> | | <u>84.08</u> | <u>14,665,372,509</u> | | <u>91.74</u> |
| Total Assessed Value of Tax District | <u>\$ 23,321,162,780</u> | | <u>100.00 %</u> | <u>\$ 15,984,922,224</u> | | <u>100.00 %</u> |

Note: Ranked based on taxes levied.

**BEAVERTON SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

| Calendar Year | Population^a Estimated | Personal Income^b (thousands of dollars) | Per Capita Personal Income | Unemployment Rate^c (Washington County) |
|----------------------|---|---|-----------------------------------|--|
| 2013 | 258,199 | n/a | n/a | n/a |
| 2012 | 257,562 | \$ 24,314,346 | \$ 44,396 | 7.1 % |
| 2011 | 254,914 | 23,042,656 | 42,639 | 7.7 |
| 2010 | 252,293 | 21,586,715 | 40,606 | 9.1 |
| 2009 | 248,264 | 21,205,286 | 39,465 | 9.1 |
| 2008 | 249,399 | 21,185,612 | 40,188 | 9.3 |
| 2007 | 244,767 | 19,945,179 | 38,371 | 5.2 |
| 2006 | 235,100 | 18,607,666 | 36,259 | 4.3 |
| 2005 | 230,500 | 17,337,966 | 34,626 | 4.4 |
| 2004 | 226,900 | 16,120,965 | 33,069 | 5.2 |

Notes: n/a - Information not available as of printing.

^a Bureau of Economic and Business Research and BSD estimates based on PSU Population Research Center data.

^b U.S. Department of Commerce, Bureau of Economic Analysis.

^c Oregon Labor Market, Labor Force Data for Washington County. Not seasonally adjusted.

DEBT SERVICE PAYMENTS 2014-15 BUDGET

| Date of Issue | Amount of Issue | Effective Interest Rate | Amount Outstanding 6/30/14 | Payment December 2014 | Payment June 2015 | Total Payments 2014-15 | Amount Outstanding 6/30/15 |
|---|-----------------------|-------------------------|----------------------------|-----------------------|----------------------|------------------------|----------------------------|
| <i>General Obligation Bonds:</i> | | | | | | | |
| 11/10/2005 | \$ 49,470,000 | 5.00% | \$ 5,000,000 | | | | |
| Principal | | | | \$ - | \$ 5,000,000 | \$ 5,000,000 | \$ - |
| Interest | | | | 125,000 | 125,000 | 250,000 | - |
| 1/24/2007 | 149,090,000 | 4.13 - 5.00% | 13,200,000 | | | | |
| Principal | | | | - | 6,480,000 | 6,480,000 | 6,720,000 |
| Interest | | | | 330,000 | 330,000 | 660,000 | - |
| 4/2/2009 | 42,810,000 | 3.00 - 5.00% | 28,920,000 | | | | |
| Principal | | | | - | - | - | 28,920,000 |
| Interest | | | | 712,875 | 712,875 | 1,425,750 | - |
| 8/25/2011 | 42,175,000 | 5.00% | 29,765,000 | | | | |
| Principal | | | | - | 2,765,000 | 2,765,000 | 27,000,000 |
| Interest | | | | 669,944 | 669,944 | 1,339,888 | - |
| 12/11/12A | 33,075,000 | 0.36 - 1.72% | 31,340,000 | | | | |
| Principal | | | | - | 10,135,000 | 10,135,000 | 21,205,000 |
| Interest | | | | 142,407 | 142,407 | 284,814 | - |
| 12/11/12B | 126,325,000 | 1.75 - 4.00% | 125,335,000 | | | | |
| Principal | | | | - | - | - | 125,335,000 |
| Interest | | | | 2,429,038 | 2,429,038 | 4,858,076 | - |
| <i>Full Faith & Credit Obligations:</i> | | | | | | | |
| 3/19/2009 | 22,650,000 | 2.50 - 5.13% | 19,480,000 | | | | |
| Principal | | | | - | 545,000 | 545,000 | 18,935,000 |
| Interest | | | | 464,506 | 464,506 | 929,012 | - |
| <i>Pension Obligation Bonds:</i> | | | | | | | |
| 6/21/2005 | 189,935,000 | 4.30 - 4.76% | 163,375,000 | | | | |
| Principal | | | | - | 5,540,000 | 5,540,000 | 157,835,000 |
| Interest | | | | 3,856,051 | 3,856,051 | 7,712,102 | - |
| Total | \$ 655,530,000 | | \$ 416,415,000 | \$ 8,729,821 | \$ 39,194,821 | \$ 47,924,642 | \$ 385,950,000 |

BEAVERTON SCHOOL DISTRICT
 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 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Projected 2014-15 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| ELEMENTARY SCHOOLS | | | | | |
| Aloha Huber K-5 | 839 | 846 | 836 | 774 | 769 |
| Barnes | 780 | 763 | 757 | 754 | 727 |
| Beaver Acres | 867 | 848 | 732 | 759 | 782 |
| Bethany | 485 | 519 | 536 | 526 | 522 |
| Bonny Slope | 502 | 554 | 603 | 622 | 653 |
| Cedar Mill | 245 | 252 | 261 | 310 | 323 |
| Chehalem | 469 | 491 | 453 | 487 | 486 |
| Cooper Mountain | 490 | 499 | 494 | 488 | 473 |
| Elmonica | 597 | 588 | 584 | 575 | 575 |
| Errol Hassell | 470 | 481 | 489 | 499 | 468 |
| Findley | 799 | 814 | 825 | 805 | 779 |
| Fir Grove | 493 | 499 | 503 | 502 | 509 |
| Greenway | 393 | 439 | 410 | 416 | 414 |
| Hazeldale | 472 | 441 | 450 | 444 | 437 |
| Hiteon | 618 | 619 | 663 | 667 | 670 |
| Jacob Wismer | 725 | 747 | 776 | 760 | 720 |
| Kinnaman | 547 | 556 | 667 | 688 | 707 |
| McKay | 372 | 368 | 363 | 386 | 386 |
| McKinley | 656 | 624 | 618 | 649 | 656 |
| Montclair | 344 | 380 | 394 | 394 | 381 |
| Nancy Ryles | 573 | 573 | 569 | 523 | 511 |
| Oak Hills | 617 | 597 | 585 | 550 | 535 |
| Raleigh Hills K-5 | 364 | 328 | 327 | 344 | 341 |
| Raleigh Park | 419 | 427 | 431 | 422 | 417 |
| Ridgewood | 384 | 394 | 441 | 421 | 421 |
| Rock Creek | 513 | 506 | 512 | 533 | 533 |
| Scholls Heights | 635 | 588 | 554 | 553 | 548 |
| Sexton Mountain | 646 | 597 | 566 | 536 | 500 |
| Springville K-5 | 559 | 589 | 577 | 639 | 690 |
| Terra Linda | 416 | 434 | 425 | 417 | 393 |
| Vose | 670 | 691 | 672 | 718 | 727 |
| West TV | 309 | 313 | 308 | 294 | 292 |
| William Walker | 550 | 552 | 571 | 532 | 504 |
| Elementary Total | <u>17,818</u> | <u>17,917</u> | <u>17,952</u> | <u>17,987</u> | <u>17,849</u> |

BEAVERTON SCHOOL DISTRICT
 STUDENT ENROLLMENT HISTORY
 AND PROJECTIONS
 AS OF SEPTEMBER 30,

| | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Actual 2013-14 | Projected 2014-15 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| MIDDLE SCHOOLS | | | | | |
| Cedar Park | 881 | 869 | 934 | 935 | 1,006 |
| Conestoga | 932 | 901 | 892 | 861 | 841 |
| Five Oaks | 1,059 | 1,054 | 1,041 | 1,036 | 973 |
| Highland Park | 811 | 787 | 774 | 782 | 814 |
| Meadow Park | 843 | 812 | 749 | 734 | 747 |
| Mountain View | 883 | 846 | 835 | 825 | 864 |
| Stoller | 1,041 | 1,187 | 1,264 | 1,318 | 1,366 |
| Whitford | 686 | 742 | 709 | 686 | 675 |
| Aloha Huber 6-8 | 167 | 161 | 162 | 168 | 175 |
| Raleigh Hills 6-8 | 138 | 153 | 166 | 171 | 170 |
| Springville 6-8 | 50 | 91 | 138 | 156 | 181 |
| ACMA Middle | 247 | 259 | 332 | 335 | 341 |
| ISB Middle | 480 | 481 | 478 | 484 | 484 |
| Health and Science Middle | 349 | 391 | 368 | 379 | 373 |
| Middle School Total | <u>8,567</u> | <u>8,734</u> | <u>8,842</u> | <u>8,870</u> | <u>9,010</u> |
| HIGH SCHOOLS | | | | | |
| Aloha | 1,817 | 1,930 | 1,957 | 1,999 | 1,980 |
| Beaverton | 1,641 | 1,563 | 1,573 | 1,568 | 1,594 |
| Southridge | 1,797 | 1,744 | 1,673 | 1,666 | 1,640 |
| Sunset | 1,870 | 1,896 | 1,937 | 1,946 | 1,986 |
| Westview | 2,453 | 2,415 | 2,441 | 2,406 | 2,410 |
| Merlo Station | | | | | |
| Merlo Night School | 71 | 51 | 0 | 0 | 0 |
| Community School | 207 | 188 | 182 | 182 | 183 |
| Science and Technology | 180 | 175 | 171 | 174 | 176 |
| ACMA High | 343 | 354 | 369 | 378 | 394 |
| ISB High | 292 | 350 | 385 | 384 | 384 |
| Health and Science High | 325 | 313 | 346 | 316 | 334 |
| Terra Nova | 47 | 51 | 0 | 0 | 0 |
| Early College | 268 | 310 | 193 | 243 | 243 |
| High School Total | <u>11,311</u> | <u>11,340</u> | <u>11,227</u> | <u>11,262</u> | <u>11,324</u> |
| Total Elementary | 17,818 | 17,917 | 17,952 | 17,987 | 17,849 |
| Total Middle | 8,567 | 8,734 | 8,842 | 8,870 | 9,010 |
| Total High | 11,311 | 11,340 | 11,227 | 11,262 | 11,324 |
| Special Education | 860 | 838 | 908 | 899 | 943 |
| Total All Levels | <u>38,556</u> | <u>38,829</u> | <u>38,929</u> | <u>39,018</u> | <u>39,126</u> |
| Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools | 317 | 359 | 498 | 491 | 606 |
| DISTRICT GRAND TOTAL | <u><u>38,873</u></u> | <u><u>39,188</u></u> | <u><u>39,427</u></u> | <u><u>39,509</u></u> | <u><u>39,732</u></u> |

**BEAVERTON SCHOOL DISTRICT
ODE STANDARDIZED TEST SCORES
GRADES 3 - 8, 11**

| | READING 2013 | READING 2012 | READING 2011 |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| GRADE | 3rd | 3rd | 3rd |
| Participation Percentage | 99.4% | 99.6% | 99.8% |
| Meets or Exceeds Percentage | 72.7% | 78.0% | 87.3% |
| State Meets or Exceeds Percentage | 66.4% | 70.1% | 83.4% |
| GRADE | 4th | 4th | 4th |
| Participation Percentage | 99.7% | 99.8% | 99.8% |
| Meets or Exceeds Percentage | 77.4% | 82.3% | 88.3% |
| State Meets or Exceeds Percentage | 73.2% | 73.8% | 85.3% |
| GRADE | 5th | 5th | 5th |
| Participation Percentage | 99.8% | 99.8% | 99.6% |
| Meets or Exceeds Percentage | 74.2% | 76.9% | 83.8% |
| State Meets or Exceeds Percentage | 67.6% | 69.0% | 77.7% |
| GRADE | 6th | 6th | 6th |
| Participation Percentage | 99.7% | 99.5% | 99.8% |
| Meets or Exceeds Percentage | 69.3% | 71.9% | 80.2% |
| State Meets or Exceeds Percentage | 63.4% | 64.7% | 79.1% |
| GRADE | 7th | 7th | 7th |
| Participation Percentage | 99.6% | 99.9% | 99.7% |
| Meets or Exceeds Percentage | 79.4% | 78.3% | 82.6% |
| State Meets or Exceeds Percentage | 73.0% | 74.5% | 79.7% |
| GRADE | 8th | 8th | 8th |
| Participation Percentage | 99.5% | 99.6% | 99.7% |
| Meets or Exceeds Percentage | 72.0% | 73.2% | 75.7% |
| State Meets or Exceeds Percentage | 66.5% | 67.6% | 72.0% |
| GRADE | 11th | 11th | 11th |
| Participation Percentage | 99.6% | 99.1% | 98.6% |
| Meets or Exceeds Percentage | 88.7% | 88.1% | 86.8% |
| State Meets or Exceeds Percentage | 84.5% | 83.6% | 83.2% |
| DISTRICT TOTALS | | | |
| Participation Percentage | 99.6% | 99.6% | 99.6% |
| Meets or Exceeds Percentage | 76.0% | 78.3% | 83.5% |
| State Meets or Exceeds Percentage | 70.6% | 71.8% | 80.0% |

**BEAVERTON SCHOOL DISTRICT
ODE STANDARDIZED TEST SCORES
GRADES 3 - 8, 11**

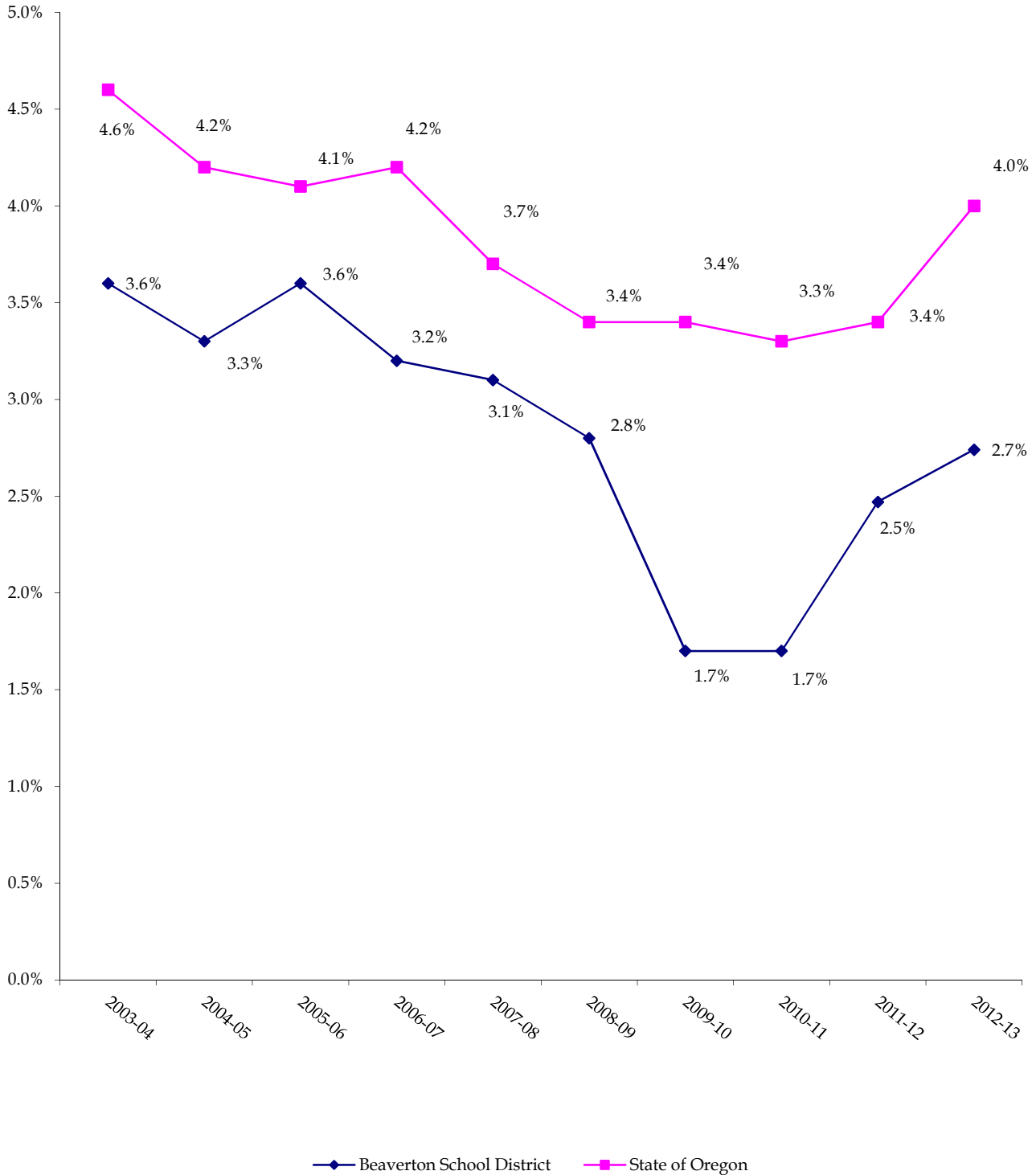
| | MATHEMATICS 2013 | MATHEMATICS 2012 | MATHEMATICS 2011 |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| GRADE | 3rd | 3rd | 3rd |
| Participation Percentage | 99.5% | 99.7% | 99.8% |
| Meets or Exceeds Percentage | 72.8% | 75.6% | 73.0% |
| State Meets or Exceeds Percentage | 61.3% | 63.9% | 62.7% |
| GRADE | 4th | 4th | 4th |
| Participation Percentage | 99.7% | 99.8% | 99.7% |
| Meets or Exceeds Percentage | 75.4% | 78.7% | 75.7% |
| State Meets or Exceeds Percentage | 63.6% | 65.8% | 65.3% |
| GRADE | 5th | 5th | 5th |
| Participation Percentage | 99.8% | 99.8% | 99.6% |
| Meets or Exceeds Percentage | 69.7% | 73.8% | 72.7% |
| State Meets or Exceeds Percentage | 58.2% | 59.5% | 57.5% |
| GRADE | 6th | 6th | 6th |
| Participation Percentage | 99.7% | 99.7% | 99.9% |
| Meets or Exceeds Percentage | 70.6% | 69.9% | 66.9% |
| State Meets or Exceeds Percentage | 59.1% | 59.1% | 58.6% |
| GRADE | 7th | 7th | 7th |
| Participation Percentage | 99.5% | 99.9% | 99.7% |
| Meets or Exceeds Percentage | 72.5% | 72.0% | 72.7% |
| State Meets or Exceeds Percentage | 61.1% | 62.8% | 60.8% |
| GRADE | 8th | 8th | 8th |
| Participation Percentage | 99.6% | 99.0% | 99.7% |
| Meets or Exceeds Percentage | 72.4% | 77.5% | 75.8% |
| State Meets or Exceeds Percentage | 62.8% | 65.2% | 64.5% |
| GRADE | 11th | 11th | 11th |
| Participation Percentage | 99.7% | 98.1% | 97.8% |
| Meets or Exceeds Percentage | 75.4% | 71.8% | 72.1% |
| State Meets or Exceeds Percentage | 68.8% | 65.7% | 68.3% |
| DISTRICT TOTALS | | | |
| Participation Percentage | 99.6% | 99.5% | 99.5% |
| Meets or Exceeds Percentage | 72.7% | 74.2% | 72.7% |
| State Meets or Exceeds Percentage | 62.1% | 63.1% | 62.5% |

**BEAVERTON SCHOOL DISTRICT
ODE STANDARDIZED TEST SCORES
GRADES 3 - 8, 11**

| | SCIENCE 2013 | SCIENCE 2012 | SCIENCE 2011 |
|-----------------------------------|-----------------|-----------------|-----------------|
| GRADE | 5th | 5th | 5th |
| Participation Percentage | 99.4% | 99.6% | 99.1% |
| Meets or Exceeds Percentage | 74.7% | 78.3% | 81.8% |
| State Meets or Exceeds Percentage | 66.8% | 68.9% | 74.1% |
| GRADE | 8th | 8th | 8th |
| Participation Percentage | 43.8% | 99.4% | 99.2% |
| Meets or Exceeds Percentage | 78.4% | 73.2% | 77.4% |
| State Meets or Exceeds Percentage | 65.5% | 66.3% | 71.4% |
| GRADE | 11th | 11th | 11th |
| Participation Percentage | 86.1% | 99.0% | 97.1% |
| Meets or Exceeds Percentage | 68.0% | 73.4% | 72.8% |
| State Meets or Exceeds Percentage | 62.9% | 66.3% | 70.1% |
| DISTRICT TOTALS | | | |
| Participation Percentage | 76.2% | 99.0% | 98.5% |
| Meets or Exceeds Percentage | 73.1% | 73.4% | 77.5% |
| State Meets or Exceeds Percentage | 65.1% | 66.3% | 71.9% |

| | WRITING 2013 | WRITING 2012 | WRITING 2011 |
|-----------------------------------|-----------------|-----------------|-----------------|
| GRADE | 11th | 11th | 11th |
| Participation Percentage | 98.4% | 98.5% | 96.9% |
| Meets or Exceeds Percentage | 68.9% | 78.2% | 64.8% |
| State Meets or Exceeds Percentage | 59.5% | 66.7% | 53.1% |
| DISTRICT TOTALS | | | |
| Participation Percentage | 98.4% | 98.5% | 96.9% |
| Meets or Exceeds Percentage | 68.9% | 78.2% | 64.8% |
| State Meets or Exceeds Percentage | 59.5% | 66.7% | 53.1% |

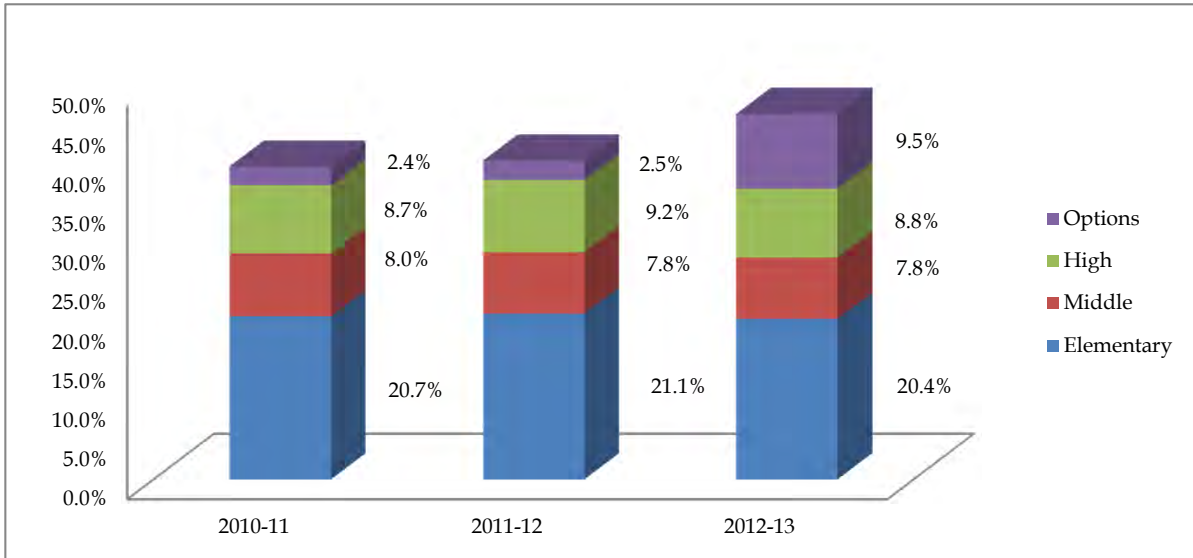
Beaverton School District and State of Oregon Dropout Rates 2003-04 to 2012-13



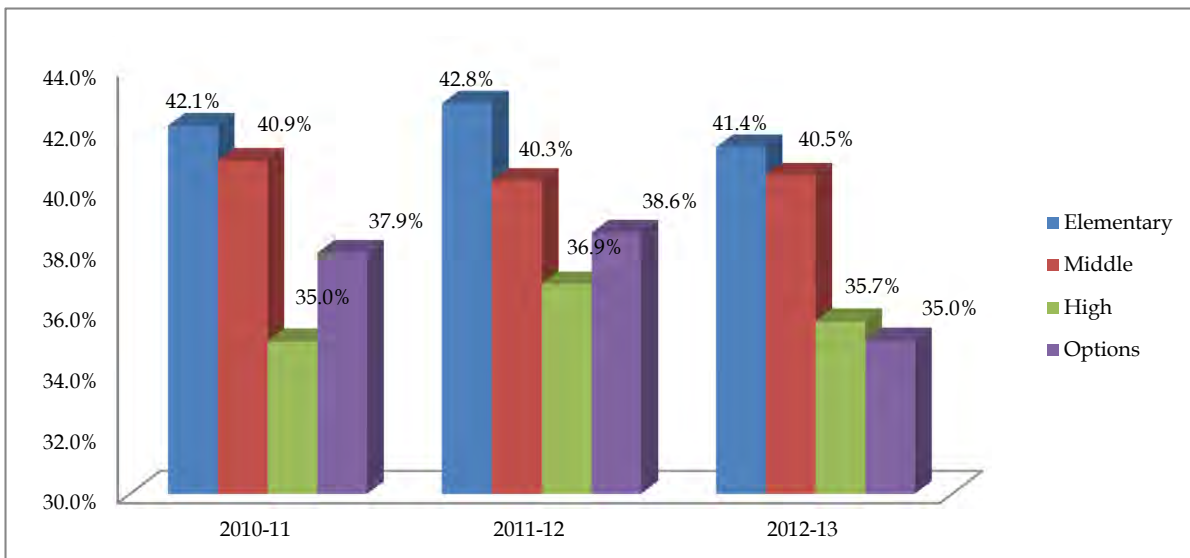
Source: Oregon Department of Education

Beaverton School District Free/Reduced Lunch Statistics

The graph below depicts the breakdown by level of students receiving free/reduced lunches in the past three years. The overall district total of students receiving free/reduced lunches as of June of each year was 39.8% in 2010-11, 40.6% in 2011-12 and 46.5% in 2012-13.



The graph below shows the percentage of students at each level who are receiving free/reduced lunches as of June of each year.

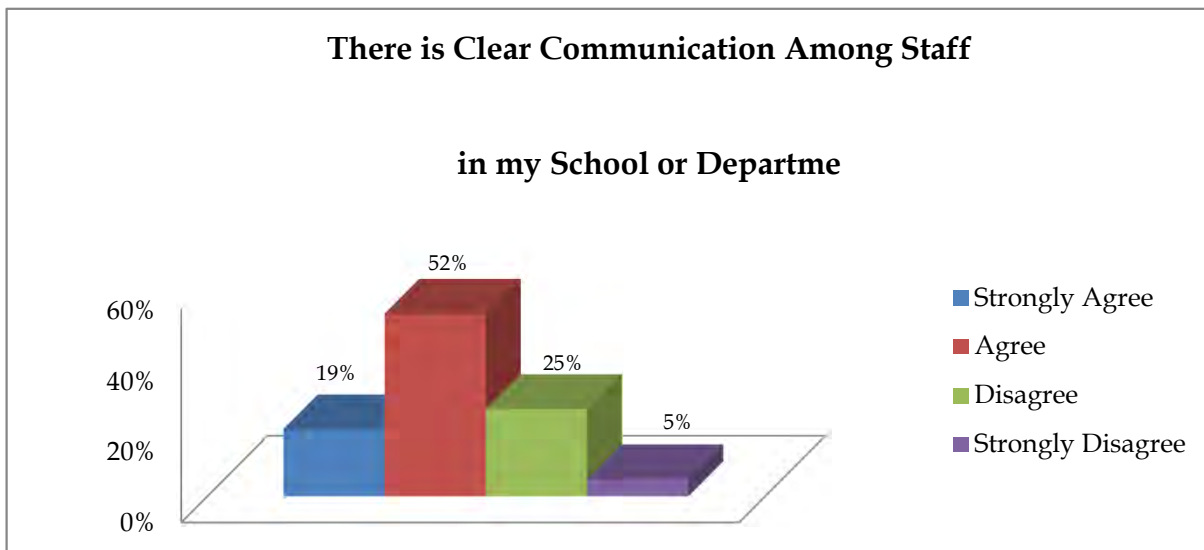


STAFF/STUDENT SATISFACTION SURVEYS

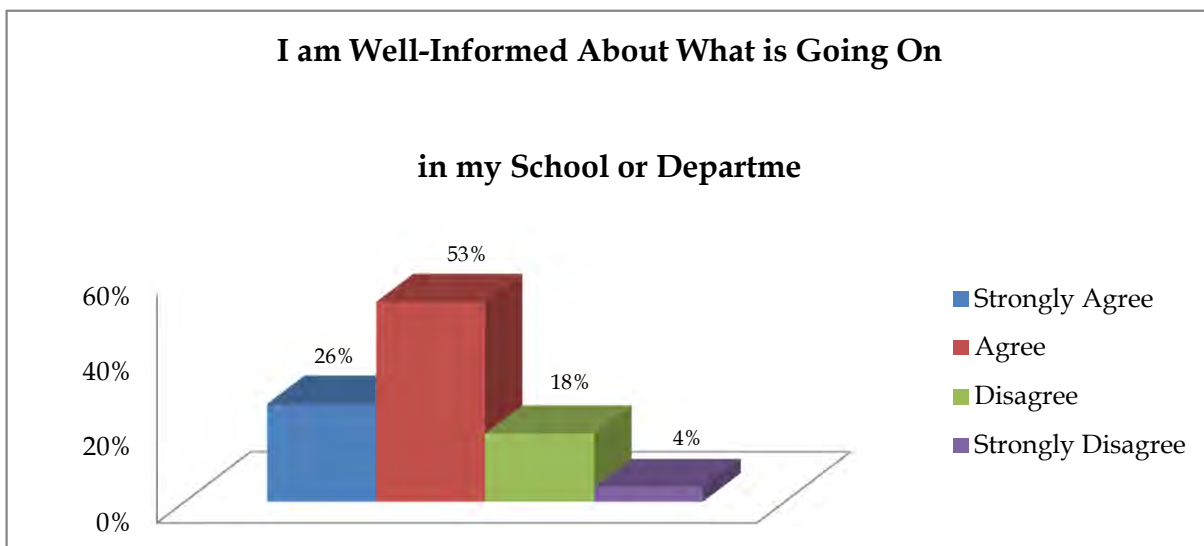
2012-13 Response Rates:

| | |
|-------------------------|---|
| Staff: | 52.8% (2,004 out of 3,797 total staff) |
| Elementary Students: | 46.1% (2,989 out of 6,479 4th and 5th graders) |
| Middle School Students: | 79.7% (2,519 out of 3,162 7th graders) |
| High School Students: | 86.1% (5,017 out of 5,825 9th and 10th graders) |

*Staff survey participants were asked whether they felt that they were receiving clear communication about District issues. The percentage of staff members who feel there is clear communication in their school or department is almost 75%.

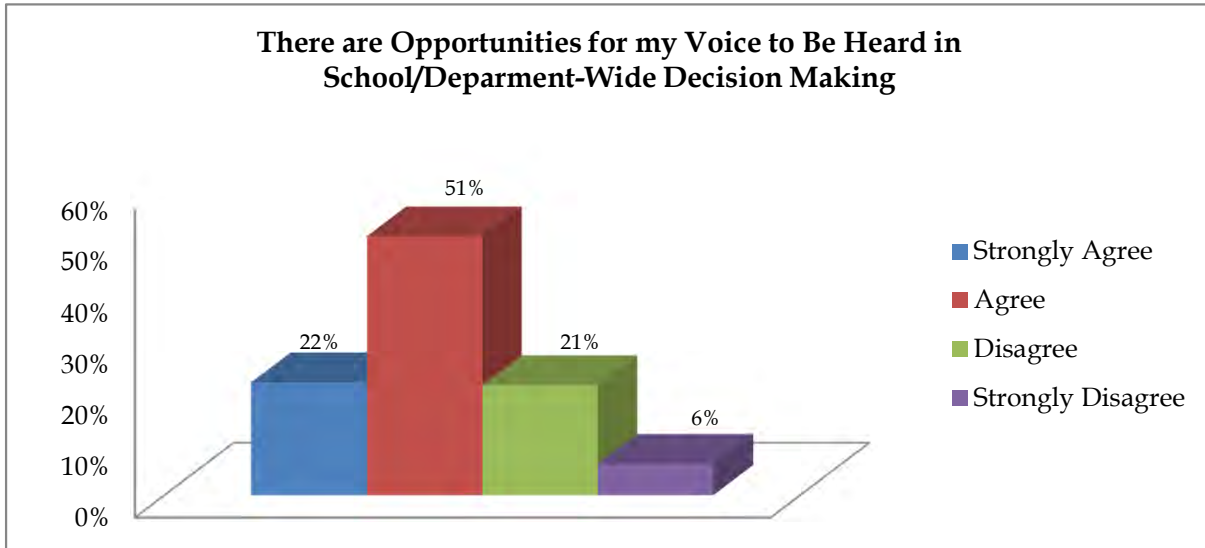


*Staff were asked whether they felt well-informed about what is going on in their school or department. Almost 80% of participants answered either strongly agree or agree that they are well-informed.

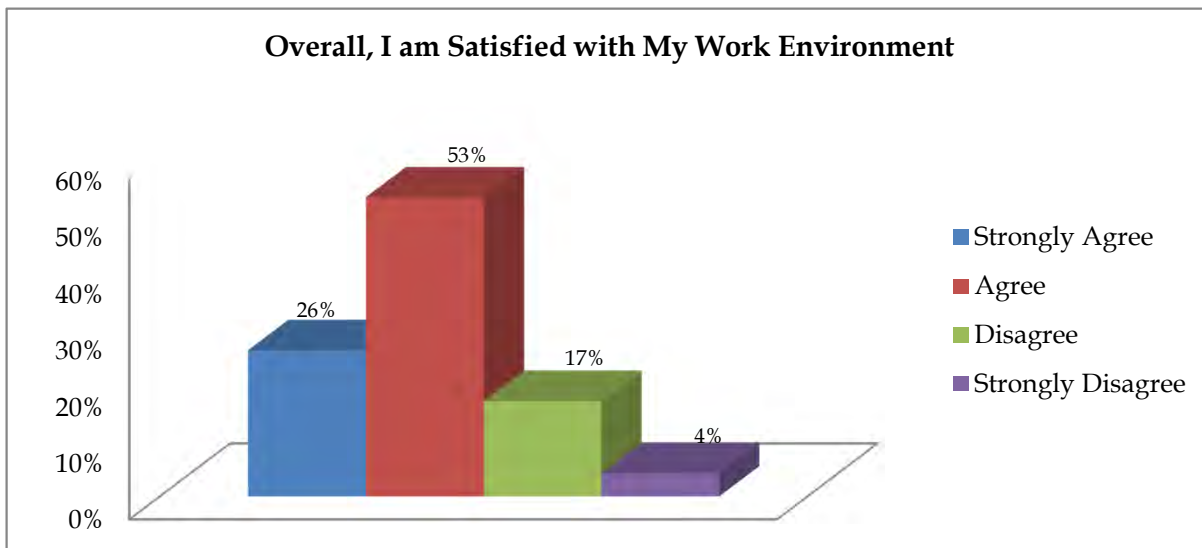


STAFF/STUDENT SATISFACTION SURVEYS

* The percentage of staff that felt their voice is heard in school and department-wide decision making was 73% for 2012-13.

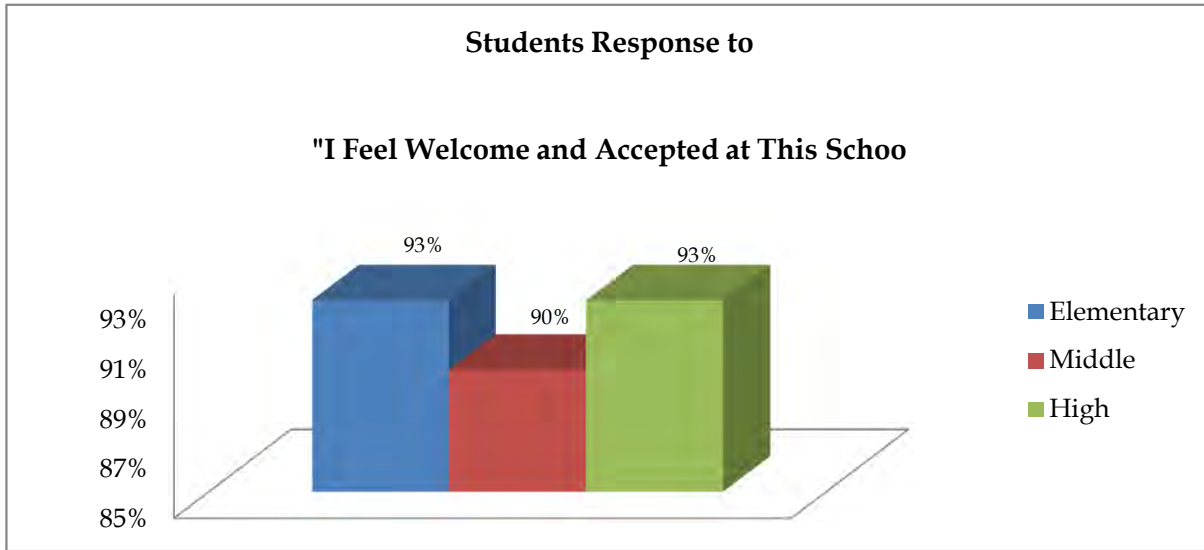


*Of the Staff survey participants, almost 80% answered they are satisfied with their work environment.

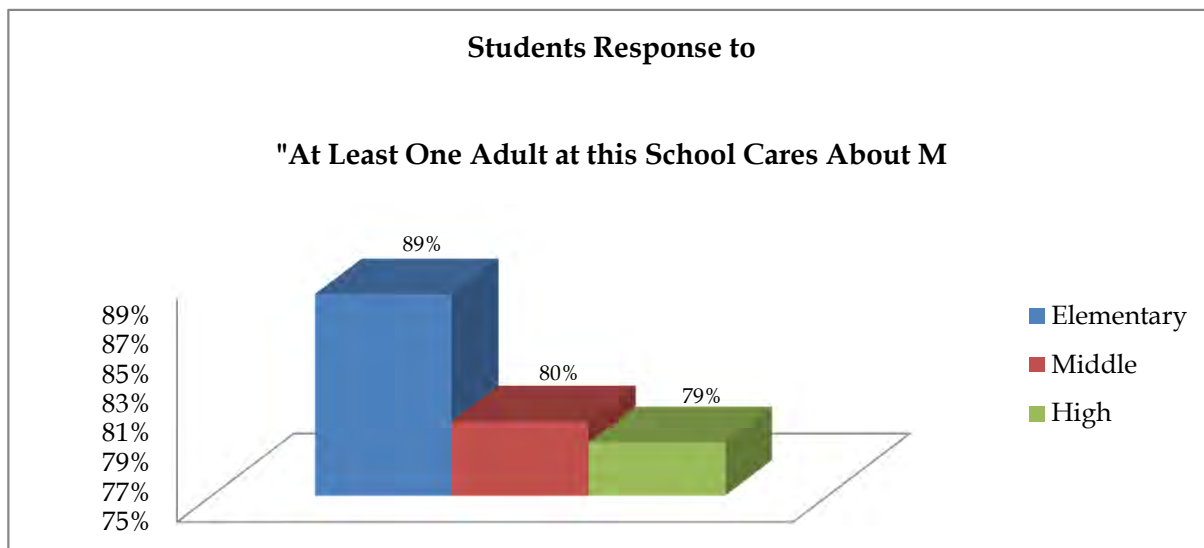


STAFF/STUDENT SATISFACTION SURVEYS

*The District believes that providing a welcoming environment where students feel accepted should be a top priority. At all levels, at least 90% of students surveyed feel welcome and accepted at their school.

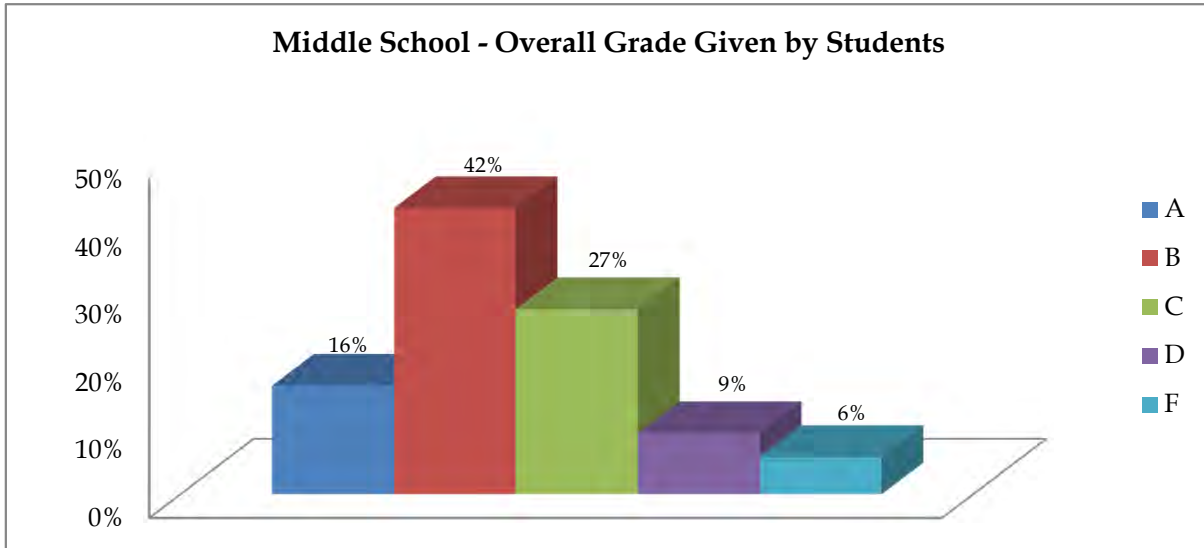


*Student survey participants were asked if there was at least one adult at their school who cares about them. Approximately 83% of students across all levels agreed with this statement, with the highest level being at elementary.

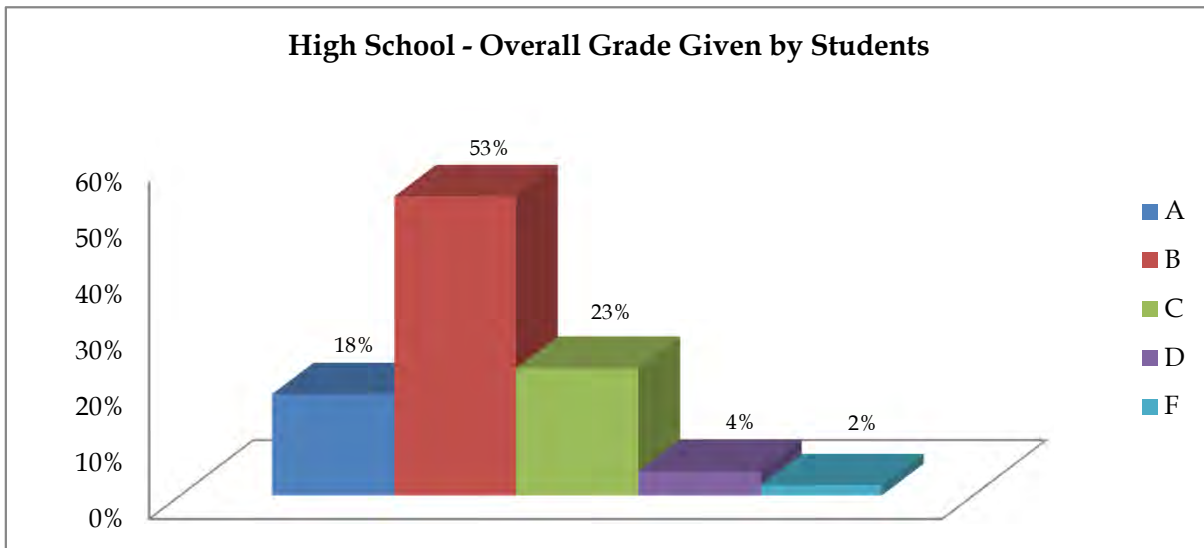


STAFF/STUDENT SATISFACTION SURVEYS

***Approximately 85% of middle school students would grade their school a C or better, with the largest amount giving their school a B.**

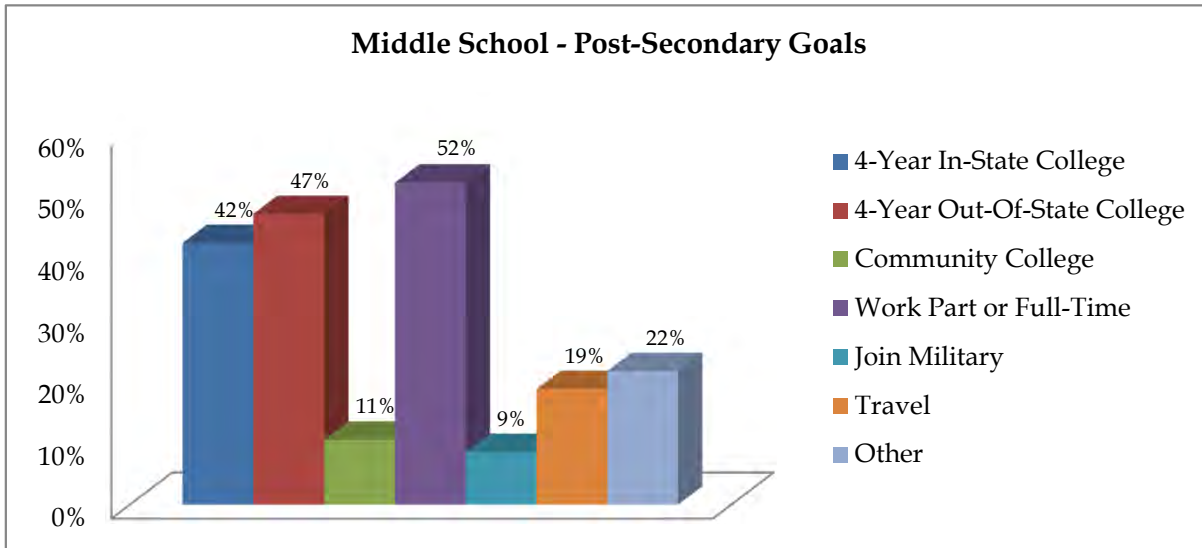


***Most high school students would give their school a B. The total giving grades of a C or better is 94% at the high school level, which is 9% more than at the middle school level.**

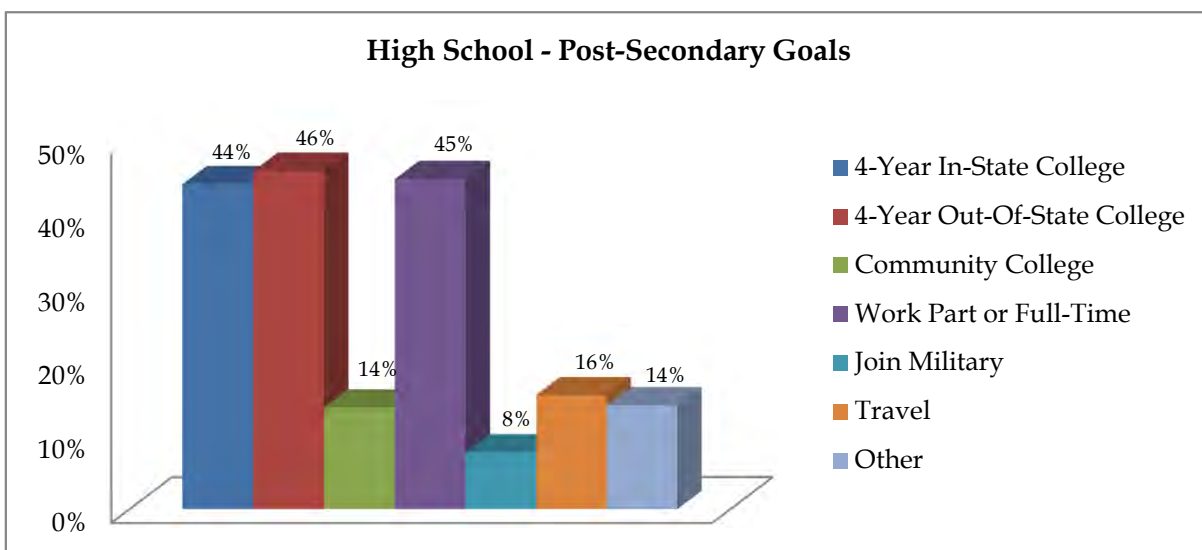


STAFF/STUDENT SATISFACTION SURVEYS

***Middle school students were asked what their plans are for the first year after high school graduation. They were asked to mark any that apply. The majority say they plan to attend a 4-year college, with 52% planning to work part or full-time.**

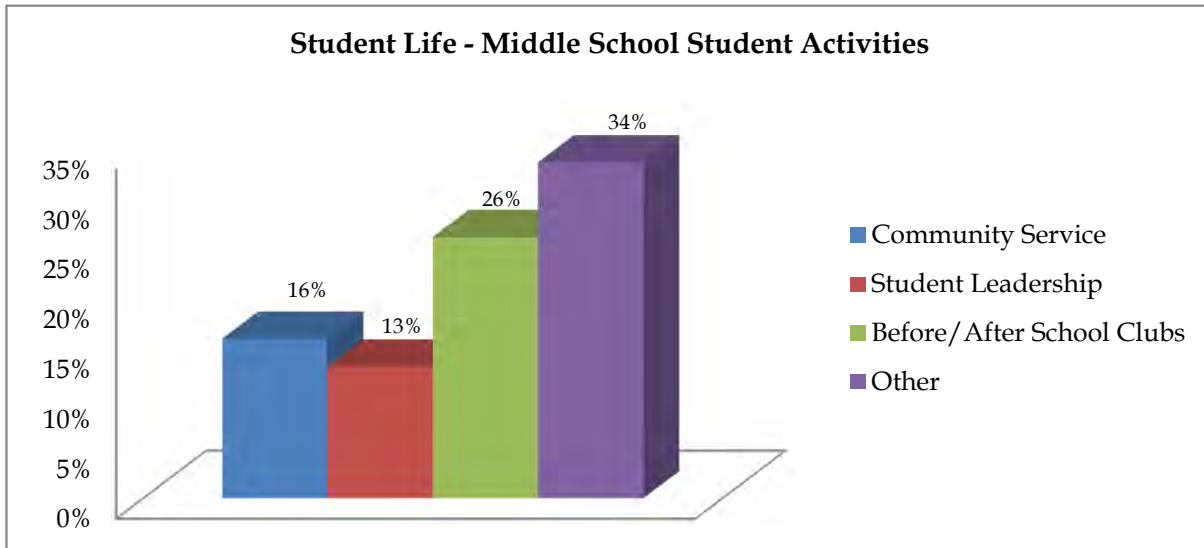


***High school students were asked what their plans were for the first year after graduation. They were asked to mark all that apply. The responses are mirrored by the middle school responses. However, slightly more high school students plan to attend a 4-year college and less plan to work part or full-time.**

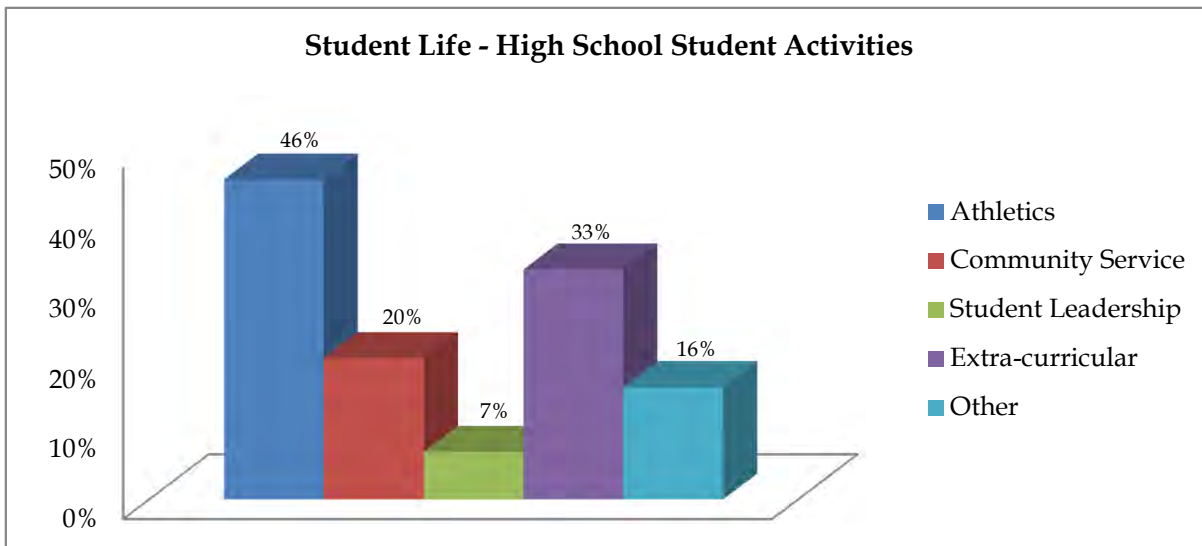


STAFF/STUDENT SATISFACTION SURVEYS

*Middle school students were surveyed as to what types of school-sponsored activities they participate.



*High school students were asked what types of school-sponsored activities they participate. The largest number of responses was to athletics and then extra-curricular, which includes clubs, drama, music, etc.



GLOSSARY

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment.

ADOPTED BUDGET:

Financial plan adopted by the governing body for the fiscal year or budget period.

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.

APPROVED BUDGET:

The budget that has been approved by the budget committee.

ALLOCATED PERSON UNITS (APU):

Allocated Person Unit is used to budget average salary and benefit costs to cost centers.

ASSESSED VALUE:

The value placed on property for tax purposes and used as a basis for division of the tax burden.

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

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.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGET COMMITTEE:

A statutorily (ORS 294.336) 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 approved budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY:

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

GLOSSARY

CAPITAL PROJECTS FUND: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CASH BASIS:

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CONTINGENCY:

An estimate in an operating fund for unforeseen spending that may become necessary.

COST CENTER:

An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

CURRENT BUDGET PERIOD:

The budget period currently in progress.

DEBT SERVICE FUND:

A fund established to account for payment of general long-term debt principal and interest.

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

EXPENDITURES:

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FISCAL YEAR:

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FUNCTION:

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

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.

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 TYPE:

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

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. (.5) FTE is one employee working one half of the day in that position.

GENERAL FUND:

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

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.

INSTRUCTION:

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND:

A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

LEVY:

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

GLOSSARY

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.

LOCAL OPTION TAX:

Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MEASURE 5 CONSTITUTIONAL LIMITS:

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

OAR:

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OBJECT CLASSIFICATION:

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

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.

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.

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.

SPECIAL REVENUE FUND:

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

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.

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.

TRUST AND AGENCY FUND:

A fund used to account for activities of assets held in trust by a local government.

GLOSSARY

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.

WASHINGTON COUNTY GAIN SHARE:

The 2007 legislature passed Senate Bill 954 to restore fairness between the State of Oregon and local governments involved in Strategic Investment Program (SIP) agreements. As a partial trade-off for limiting local property taxes, SB 954 grants eligible local governments a share of the personal income tax revenue generated by the retention and creation of SIP-related jobs. Washington County has been involved in SIP agreements with the State of Oregon and realized the first "Gain Share" payment from the State in 2013. Washington County dedicated a portion of this revenue to be allocated to schools in Washington County to be distributed by the ESD. BSD's portion of this was \$2.3 million for 2013-14 and 2014-15.

ACRONYMS

ADM

Average daily membership

ADMw

Average daily membership, weighted for additional student characteristics

APU

Allocated Person Unit

ARRA

American Recovery and Reinvestment Act of 2009

ASBO

Association of School Business Officials International

AV

Assessed property value

AYP

Adequate yearly progress

BEA

Beaverton Education Association

BSD

Beaverton School District

CAFR

Comprehensive Annual Financial Report

CCI

Communications & Community Involvement

CIP

Construction in progress

ESD

Education Service District

ELL

English Language Learner

ESEA

Elementary and Secondary Education Act

ESL

English as a Second Language

FFCO

Full Faith & Credit Obligation

FOG

Full Option Graduate

FTE

Full-time equivalent

GAAP

Generally Accepted Accounting Principles

GFOA

Government Finance Officers Association

GOB

General Obligation Bond

HR

Human Resources Department

IBT

Internal Budget Team

IDEA

Individuals with Disabilities Education Act

IEP

Individualized Education Program

IRS

Internal Revenue System

IT

Information & Technology

JTPA

Job Training Partnership Act

MYP

Middle Years Program

M5

Measure 5

M50

Measure 50

NCLB

No Child Left Behind Act

NSD

Nutrition Services Department

NSLP

National School Lunch Program

ACRONYMS

OAKS

Oregon Assessment of Knowledge and Skills

OAR

Oregon Administrative Rules

ODE

Oregon Department of Education

OEBB

Oregon Educators' Benefit Board

OGS

Oregon Green Schools Association

OPSRP

Oregon Public Service Retirement Plan

ORS

Oregon Revised Statutes

OSAA

Oregon School Activities Association

OSBA

Oregon School Boards Association

OSEA

Oregon School Employees Association

OSU

Oregon State University

OUS

Oregon University System

PE

Physical Education

PERS

Public Employees Retirement System

PLC

Professional Learning Community

PMSA

Portland-Vancouver Metropolitan Statistical Area

PTA

Parent Teacher Association

RFP

Request for proposal

RMV

Real market property value

SAT

SAT Reasoning Test, formerly Scholastic Aptitude Test

SB

Senate Bill

SBP

School Breakfast Program

SIF

School Improvement Fund

SIG

School Improvement Grant

SIP:

Strategic Investment Program

SFSF

State Fiscal Stabilization Fund

SSF

State School Fund

STEM

Science, Technology, Engineering and Mathematics

StEPP

Student Education Plan and Profile

TAG

Talented and Gifted

TOSA

Teacher on special assignment

TWI

Two-Way Immersion

UAL

Unfunded actuarial liability

USDA

United States Department of Agriculture

USDE

United States Department of Education

