

# PROPOSED BUDGET 2016-2017

**WE**

are the Beaverton  
School District



WE  
EXPECT  
EXCELLENCE



WE  
EMBRACE  
EQUITY



WE  
INNOVATE



WE  
COLLABORATE



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



**District Goal: WE empower all students to achieve post-high school success.**



**Beaverton School District**

16550 SW Merlo Road • Beaverton, Oregon 97003 • Telephone: 503-356-4500

For more information, visit the District website at: [www.beaverton.k12.or.us](http://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**  
**2016-17**

Prepared by:  
Business Services

Jeff Rose, Ed.D.  
Superintendent

Claire Hertz  
Chief Financial Officer







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2016-17 PROPOSED BUDGET DOCUMENT  
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# INTRODUCTORY SECTION



WE  
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EXCELLENCE









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### *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.







# 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 2016-17 budget and Multiyear Finance Plan. 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 benchmark data.

The District Goal, Pillars of Learning, Key Investments, Strategic Measures and Budget Committee 2016-17 are included in the budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board approves the Multiyear Finance Plan.

The Budget at a Glance highlights major budget changes from 2015-16 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, property tax information and other performance measures used by the District.





# THE BUDGET AT A GLANCE

## The Budget Process

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

The District's budget message and proposed budget is based on a \$7.376 billion State School Funding level for 2015-17. The District has increased the General Fund budget by \$5.7 million for the 2016-17 proposed budget, with increases of \$33.5 million from State School Fund and \$2.0 million from Local Option Levy and decreases of \$25.3 million from beginning fund balance and \$4.5 from Educational Service District (ESD) and gain share revenue.

## General Fund

As proposed, the General Fund budget for 2016-17 totals \$449,926,506. This is an increase of \$5.7 million from the 2015-16 adopted budget. This increase will be used to maintain and increase teaching positions, address some extreme class sizes, cover increased contractual requirements, and invest in community priorities and seven key efforts supporting the strategic plan. The local option levy will provide 291 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 2016-17 proposed budget allocates 60.9% to Instruction, 33.2% to Support Services, 0.9% to Transfers, and 5.0% to Contingency.

It is helpful to compare the 2016-17 proposed and 2015-16 adopted budgets. The allocation to

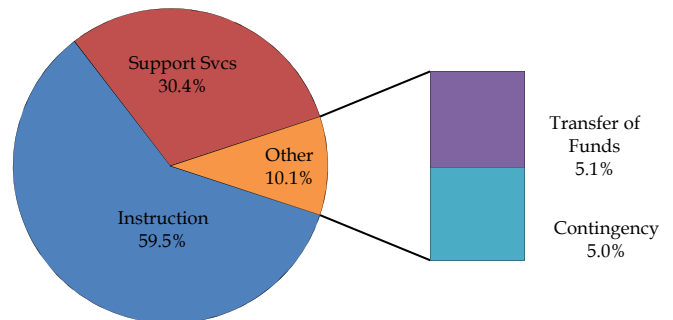
Instruction increased from 59.5% to 60.9% of the total General Fund budget. Support Services increased from 30.4% to 33.2%. Transfers decreased from 5.1% to 0.9%. Finally, the Operating Contingency remained constant at 5.0%.

## Revenue Outlook

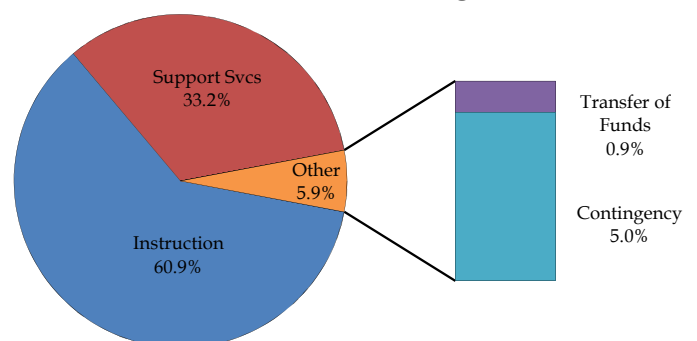
The General Fund revenue budget includes \$380,014,726 from the State School Fund formula. The estimate is based on ODE's March 7, 2016 projection adjusted to a projected statewide K-12 school funding level of \$7.376 billion. Of this amount, \$13.1 million is reimbursement for Transportation programs.

## Beaverton School District Budget Comparison by Function

### 2015-16 Adopted Budget



### 2016-17 Proposed Budget







**BEAVERTON SCHOOL DISTRICT  
MULTIYEAR FINANCIAL PLAN/BUDGET CALENDAR  
FOR 2016-17**

<b>Multiyear Financial Plan</b>	<b>August 31, 2015 Monday</b>	<b>School Board Meeting 6:30 pm</b> Budget Committee openings and application process discussion	<i>Administration Center</i>
	<b>October 12, 2015 Monday</b>	<b>School Board Fall Work Session 3:00 pm – 9:00 pm</b> Discuss Multiyear Financial Plan and Financial Goals Budget Process & Calendar	<i>International School of Beaverton (ISB)</i>
	<b>November 9, 2015 Monday</b>	<b>Listening &amp; Learning Session 6:30 pm</b> Multiyear Financial Plan	<i>Aloha-Huber Park K-8 Library</i>
	<b>November 16, 2015 Monday</b>	<b>School Board Meeting 6:30 pm</b> Approve Multiyear Financial Plan/Budget Calendar and Process Appoint Budget Committee Members to fill vacancies	<i>Administration Center</i>
	<b>November 2015</b>	<b>Online Survey</b> Seek input on Multiyear Finance Plan, tracking investments and results	
	<b>December 14, 2016 Monday</b>	<b>School Board Meeting 6:30 pm</b> Approve Financial Goals	<i>Administration Center</i>
<b>Budget</b>	<b>January 26, 2016 Tuesday</b>	<b>Listening &amp; Learning Session 6:30 pm</b> (Session will be in English and Spanish)	<i>William Walker Elementary School Library</i>
	<b>April 7, 2016 Thursday</b>	<b>Budget Committee Meeting 6:30 pm</b> Elect Budget Committee Officers, propose budget, deliver budget message, receive public testimony and receive Internal Budget Team presentation	<i>Administration Center</i>
	<b>April 18, 2016 Monday</b>	<b>Budget Committee Meeting 6:30 pm</b> District presents information in response to questions and queries, Public Testimony, and Budget Committee discussion	<i>Administration Center</i>
	<b>May 2, 2016 Monday</b>	<b>Budget Committee Meeting 6:30 pm</b> Budget Committee discussion, no Public Testimony, Approval of Budget and Tax Levies	<i>Administration Center</i>
	<b>June 1, 2016 Wednesday</b>	<b>School Board Meeting 6:30 pm</b> Budget Public Hearing, Board Adopts Budget and Tax Levies	<i>Administration Center</i>

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.

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 503-356-4360.

Updated: January 12, 2016



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## District Goal

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



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## Our Pillars of Learning

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**WE**

EXPECT  
EXCELLENCE



- WE teach students knowledge and skills for our evolving world.
- WE seek, support, and recognize our worldclass employees.

**WE**

INNOVATE



- WE engage students with a variety of relevant and challenging learning experiences.
- WE create learning environments that promote student achievement.

**WE**

EMBRACE  
EQUITY



- WE build honest, safe, and inclusive relationships with our diverse students and their families.
- WE provide needed support so that every student succeeds.

**WE**

COLLABORATE



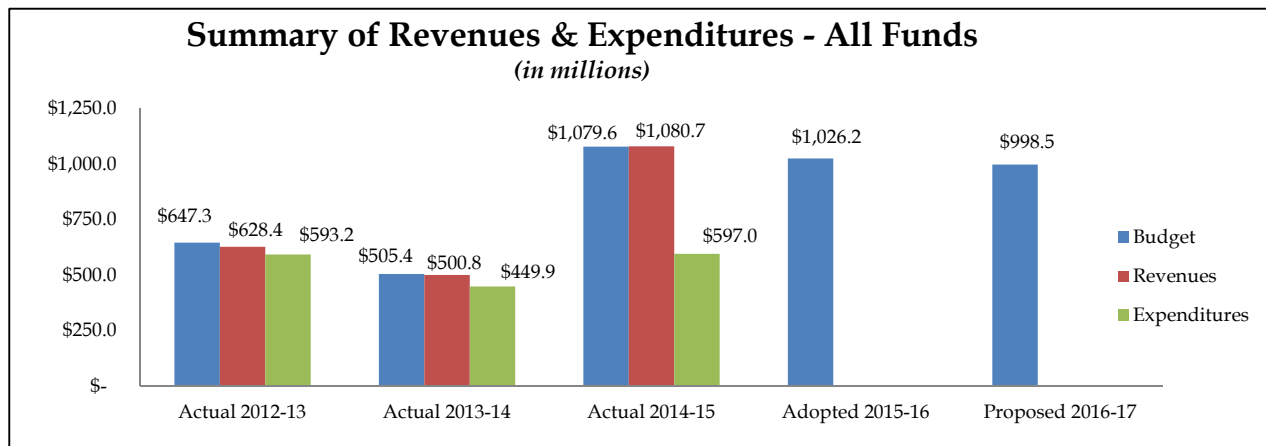
- WE work and learn in teams to understand student needs and improve learning outcomes.
- WE partner with the community to educate and serve our students.

**WE** believe that as we provide education based on these pillars, students will achieve the District Goal.



**BEAVERTON SCHOOL DISTRICT  
BUDGET SUMMARY BY FUND - ALL FUNDS  
FOUR YEARS ADOPTED BUDGETS AND CURRENT PROPOSED BUDGET**

		Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15	Adopted Budget 2015-16	Proposed Budget 2016-17
100	General Fund	\$ 304,276,502	\$ 349,039,337	\$ 392,488,987	\$ 444,195,598	\$ 449,926,506
220	Student Body Fund	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
230	Special Purpose Fund	5,112,312	5,112,312	5,135,493	5,135,493	5,131,868
240	Categorical Fund	3,852,000	2,052,000	875,000	1,125,000	1,250,000
250	Pension Fund	2,002,500	1,055,500	779,475	185,000	115,000
270	Grant Fund	27,585,048	26,406,635	26,389,494	26,653,534	28,206,293
280	Long-Term Planning Fund	1,642,577	1,747,600	1,747,600	21,452,600	23,311,000
290	Nutrition Services Fund	16,502,731	16,921,581	17,942,872	19,353,100	19,301,464
300	Debt Service/Gen Ob Bond Fund	228,932,915	50,044,937	50,417,310	52,104,367	53,848,970
301	Debt Service/Lease Purch Fund	1,154,834	552,613	400,778	200,389	-
302	Debt Service/PERS UAL Fund	12,256,003	12,745,146	95,152,102	19,707,509	20,484,036
303	Debt Service/2009 FFCO	1,838,963	1,653,313	1,474,013	1,474,938	1,472,338
400	Capital Projects Fund	22,592,000	19,603,000	467,246,000	414,991,000	373,081,000
611	Insurance Reserve Fund	6,306,389	5,136,209	5,787,797	5,572,702	7,783,878
612	Workers Compensation Fund	1,900,000	2,076,140	2,617,257	2,981,692	3,489,213
614	Printing Services Fund	250,000	153,766	-	-	-
700	Scholarship Fund	400,000	400,000	400,000	400,000	400,000
		<b>\$ 647,304,774</b>	<b>\$ 505,400,089</b>	<b>\$ 1,079,554,178</b>	<b>\$ 1,026,232,922</b>	<b>\$ 998,501,566</b>



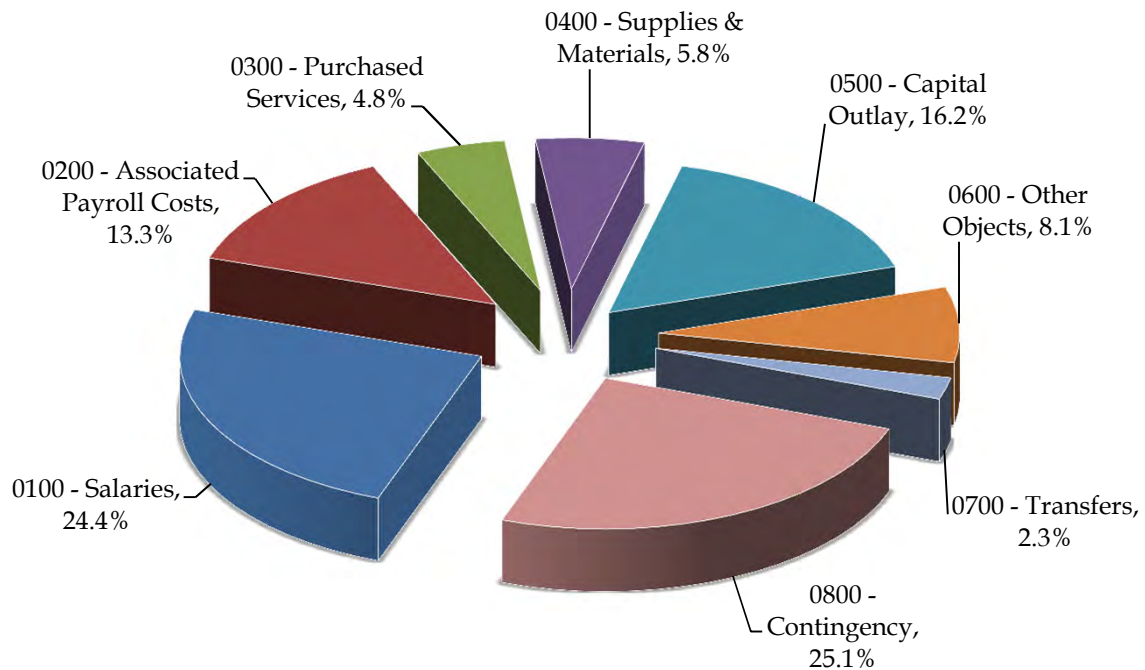
Total revenue and expenditures for all funds have decreased by \$27.7 million from 2015-16 to 2016-17. This decrease is primarily due to the initial expenditures in the Capital Projects Fund.

Over the past five years, all fund budgets have increased by \$351.2 million. The areas of greatest change are the General Fund and Capital Projects Fund. The increases in General Fund are due to increased state and local funding for operations. The increase in the Capital Projects Fund is due to voters passing a \$680 million bond measure in May 2014.

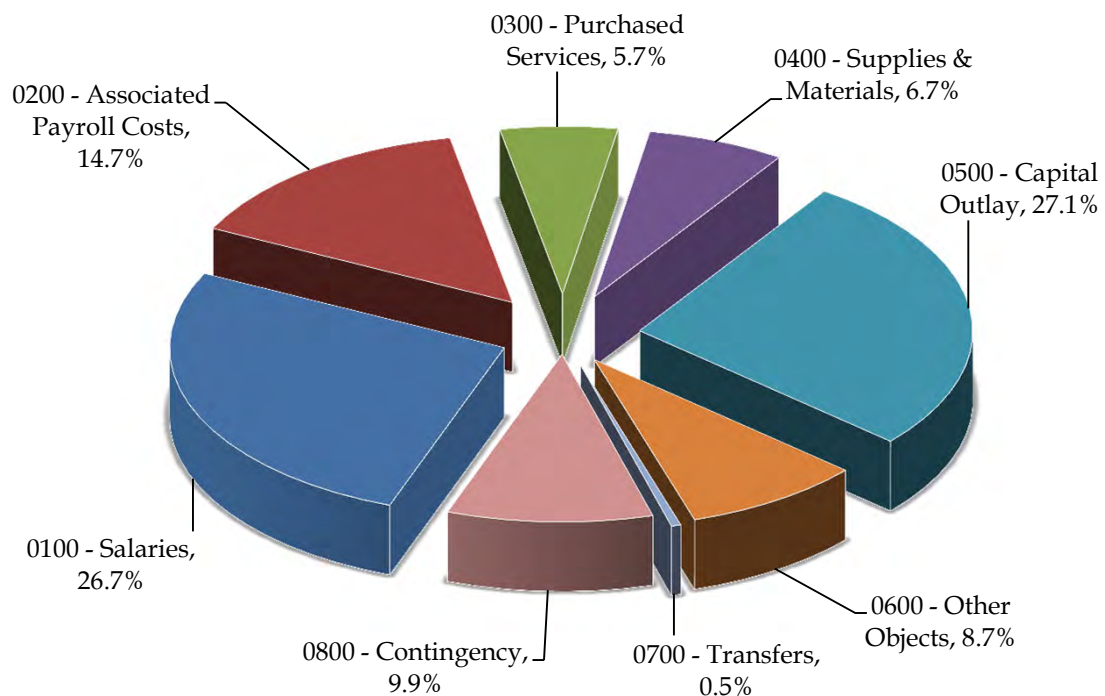


# BEAVERTON SCHOOL DISTRICT EXPENDITURES BY OBJECT ALL FUNDS

## 2015-16 Adopted Budget



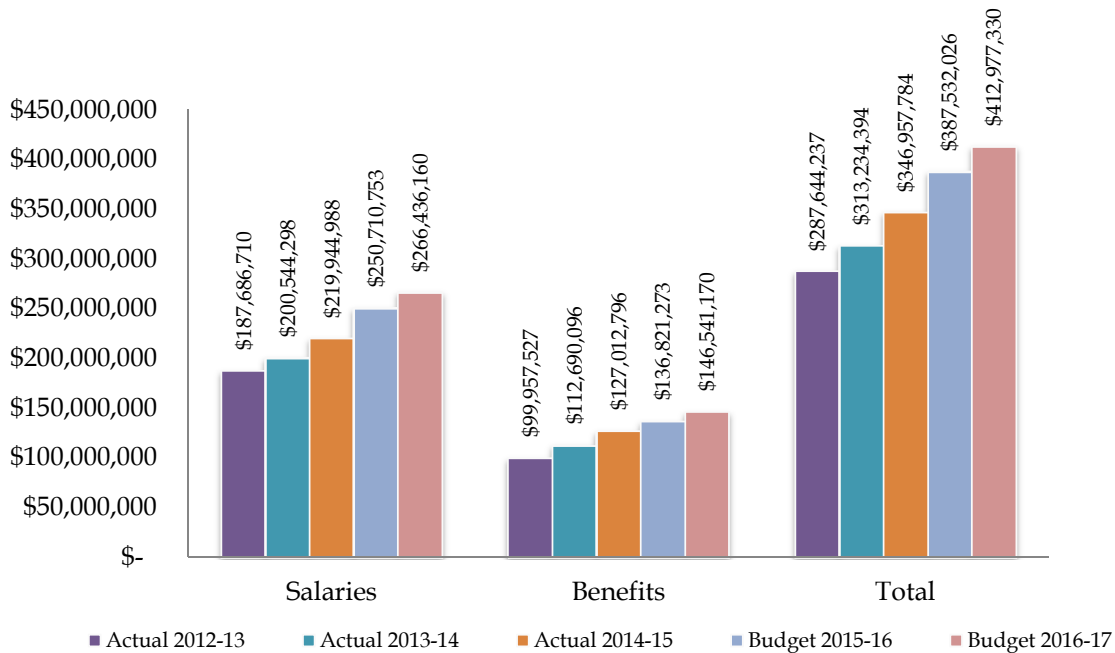
## 2016-17 Proposed Budget



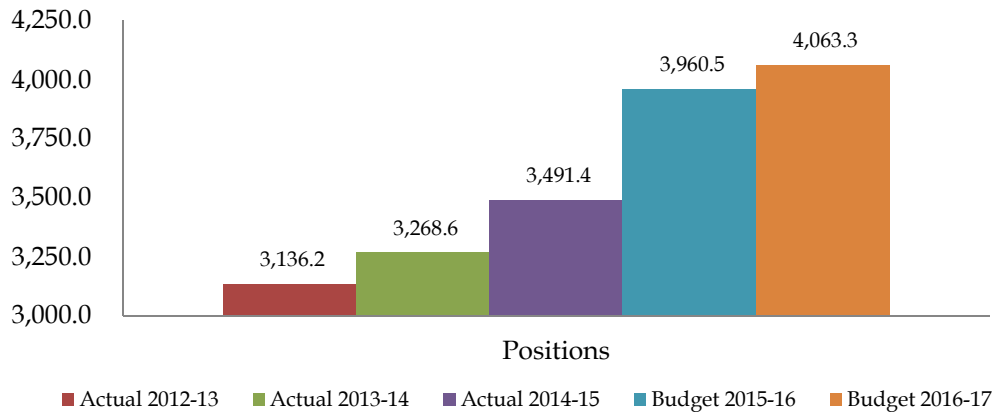


# BEAVERTON SCHOOL DISTRICT ALL FUNDS SALARIES, BENEFITS AND POSITIONS HISTORY AND BUDGET

## Salaries and Benefits



## Number of Positions



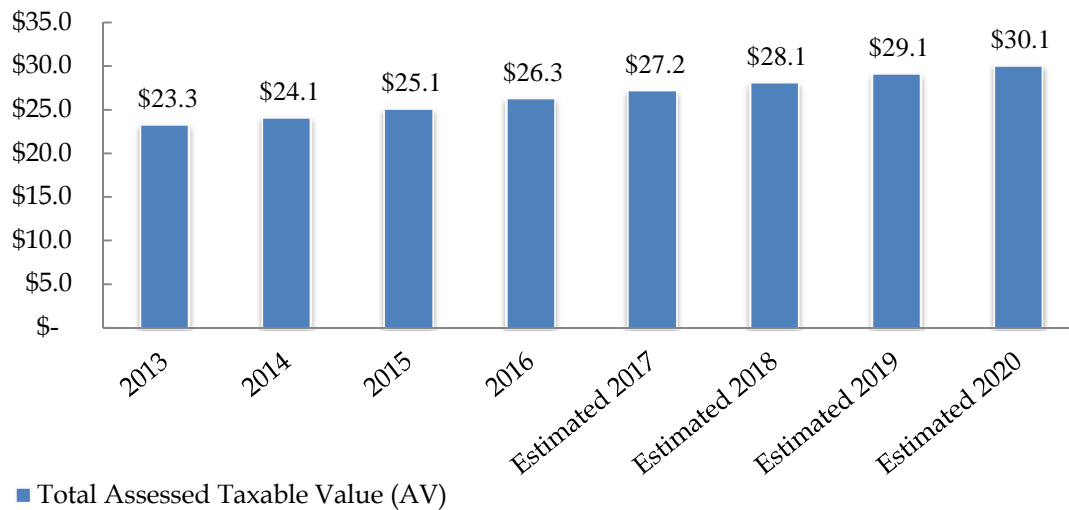
A significant increase of funding from the state level and increased taxes from a local option levy have increased positions by 2.6% and salaries by 6.3% from 2015-16 to 2016-17. In the same time period, benefit costs have increased by 7.1% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2016-17 have increased 6.6% from the prior year.



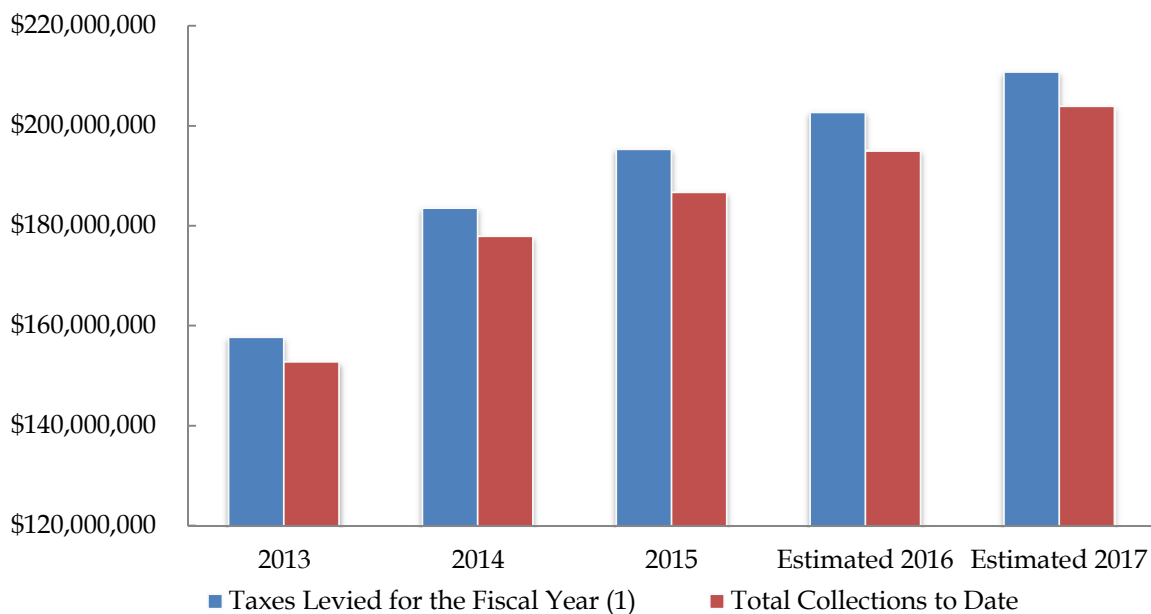
# BEAVERTON SCHOOL DISTRICT

## 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.

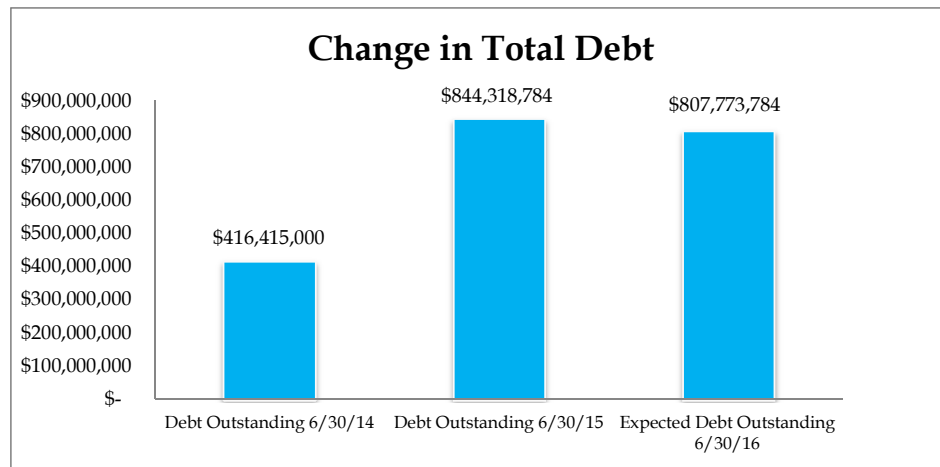
The permanent tax rate and local option tax collections are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Local option levies are limited to five years for operations and ten years for capital projects. Elections for local option levies must meet the double majority election test, except in the May and November general elections. Rates for debt services are set based on each year's requirements.



# BEAVERTON SCHOOL DISTRICT

## DEBT SUMMARY

Issue Date	Original Issue	Principal			Outstanding at June 30, 2016	Interest Rates
		Outstanding at June 30, 2015	Additions	Reductions		
<u>General Obligation Bonds:</u>						
January 24, 2007	\$ 149,090,000	\$ 6,720,000		\$ 6,720,000	\$ -	4.13 - 5.00%
April 2, 2009	42,810,000	28,920,000		6,445,000	22,475,000	3.00 - 5.00%
August 25, 2011	42,175,000	27,000,000		2,860,000	24,140,000	2.00 - 5.00%
December 11, 2012	33,075,000	21,205,000		10,210,000	10,995,000	0.36 - 1.72%
December 11, 2012	126,325,000	125,335,000			125,335,000	1.75 - 4.00%
August 7, 2014	20,393,784	20,393,784			20,393,784	0.93 - 2.15%
August 7, 2014	361,755,000	359,770,000			359,770,000	2.00 - 5.00%
		589,343,784	-	26,235,000	563,108,784	
<u>Limited Tax Pension Obligation Bonds:</u>						
June 21, 2005	189,935,000	157,835,000		6,320,000	151,515,000	3.68 - 4.76%
February 26, 2015	79,220,000	78,205,000		3,425,000	74,780,000	0.35 - 4.06%
		236,040,000	-	9,745,000	226,295,000	
<u>Full Faith and Credit Obligation Bonds:</u>						
March 19, 2009	22,650,000	18,935,000		565,000	18,370,000	2.50 - 5.13%
<u>Total Bonds</u>		\$ 844,318,784	\$ -	\$ 36,545,000	\$ 807,773,784	



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



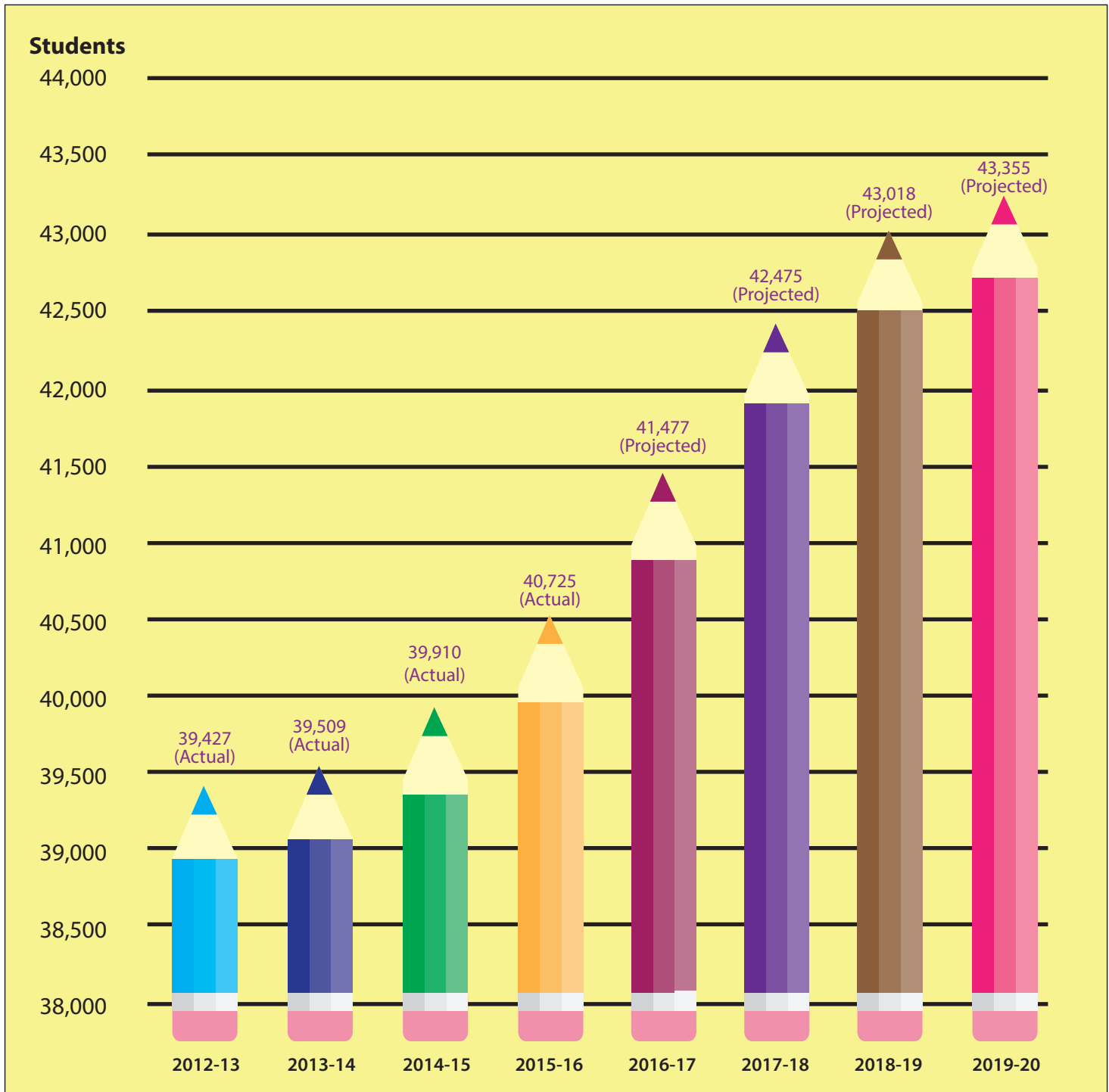
# STUDENT ENROLLMENT HISTORICAL AND PROJECTED

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 2016-17 budget projection includes an enrollment increase of 752 students from September of 2015 with increases at all levels. Student population is expected to increase as the State economy improves.

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

## Eight-Year Student Enrollment History & Projections



Actual enrollment figures are taken from the September Enrollment Summary.



# BUDGET COMMITTEE 2016-17

Zone	Board Member	Board Term Expires	Committee Member	Committee Term Expires
1	Susan Greenberg	6/30/2017	Tim Garey	6/30/2017
2	Anne Bryan - Chair	6/30/2017	John Ng	6/30/2017
3	Eric Simpson	6/30/2019	J Russel Rain	6/30/2018
4	Donna Tyner	6/30/2017	Cindy Owen	6/30/2016
5	LeeAnn Larsen	6/30/2017	Denise Petterborg	6/30/2018
6	Becky Tymchuk	6/30/2019	Heidi D. Edwards	6/30/2018
7	Linda Degman - Vice Chair	6/30/2019	Evelyn Brzezinski	6/30/2016

## 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**

**Ginny Hansmann - 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 budget  
for the Fiscal Year 2015-2016.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO  
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

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, 2015**

Executive Director







# ORGANIZATIONAL SECTION



WE  
INNOVATE



Organizational Section







**BEAVERTON SCHOOL DISTRICT  
2016-17 PROPOSED BUDGET DOCUMENT  
ORGANIZATIONAL SECTION  
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# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

**DISTRICT PROFILE** – Beaverton School District is the third largest district in the state of Oregon and is projected to be over 41,000 students for the 2016-17 school year. The District offers 51 schools and two charter schools to its diverse population. 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.

On average, the students of the District exceed the statewide test score averages and District schools receive high ratings based on Oregon’s state education standards. The District’s dropout rates have declined in the past decade and are lower than the state average 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 56 years of operations in 2016 with an enrollment that has quadrupled.

Beaverton School District has thirty elementary schools, three K-8 schools, eight middle schools, five high schools and five middle/high option schools, all of which are supported by Central Support Services. A complete list of schools and enrollment can be found in the Informational Section of this document. The District employs over 4,500 people, of which 56.2% of these employees are teachers and other certified staff. The number of teachers with a master’s degree or higher in the District is 87.0%.

Beaverton teachers have an average overall teaching experience of 15.25 years and an average of 11.52 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.

Beaverton schools are dedicated to providing outstanding, challenging educational opportunities that prepare all students to be college and career ready. Our District Goal and Pillars of Learning provide the Framework for our strategic plan:

**District Goal:** WE empower all students to achieve post-high school success.



### WE Expect Excellence

- WE teach students knowledge and skills for our evolving world
- WE seek, support and recognize our world class employees

### WE Innovate

- WE engage students with a variety of relevant and challenging learning experiences
- WE create learning environments that promote student achievement



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### WE Embrace Equity

- WE build honest, safe and inclusive relationships with our diverse students and their families
- WE provide needed support so that every student succeeds

### WE Collaborate

- WE work and learn in teams to understand student needs and improve learning outcomes
- WE partner with the community to educate and serve our students



### Our strategic measures of student success at the school level:

The Board and district leaders have defined what success looks like in the Beaverton School District. With these clear and focused measurements, we have defined the outcomes we strive for and will align our efforts and resources accordingly. As a team of students, staff, parents, and community members, we are dedicated to all students' success.

### To assess college-readiness:

- Students completing the Oregon University System (OUS) minimum entrance

requirements (15 specified college-prep courses with C or better)

- Students completing three or more college level courses

### To identify career-readiness:

- Students completing four or more credits with a C or better in the six learning areas of the Oregon Skills Sets
- Students participating in at least one job, internship, apprenticeship, job-shadow, or service learning experience while in high school

### To monitor continual personal learning:

- Students recording learning goals; students reporting on track to achieve those goals

### To evaluate collaboration between students, teachers, and parents:

- Families reporting that they feel informed and valued as active partners in their child's education

WE believe that as we provide education based on these pillars students will achieve the District Goal.

Each year in the fall, the Board will review progress on these Strategic Plan Standards, and then recommend policy changes and develop Board and Superintendent goals based on this information.

Below are the results for the 2012-13, 2013-14 and 2014-15 school years and the goals for the 2015-16 and 2016-17 school years, as reported at the fall Board work session.



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

Measurement	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal	2016-17 Goal
1. Graduates completing Oregon University System (OUS) minimum entrance requirements	55.5%	60.3%	59.0%	63%	64%
2. Students completing three or more college level courses	N/A	49.8%	52.8%	55%	58%
3. Graduates completing four or more credits with a C or better in the six learning areas of the Oregon Skill Sets	54.8%	55.7%	58.8%	60%	62%
4. Students participating in at least one job, internship, apprenticeship, job-shadow, or service learning experience	61.1%	66.3%	78%	80%	82%
5. Students recording learning goals; students reporting on track to achieve those goals	81% N/A	85% 85%	90% 91%	90% 85%	92% 92%
6. Families reporting they feel informed and valued as active partners in their child's education	N/A	85%	88%	88%	90%

### Measurement 1 - OUS Minimum Entrance Requirements

#### Successes:

- Grade 8.5 summer school and Advancement Via Individual Determination (AVID) will continue to provide students with additional opportunities to meet this requirement

#### Issues:

- Data around the percentage of graduates meeting OUS entrance requirements is fluctuating at a level at most schools to require an analysis of the factors going into this data
- The success within each of the five core areas is stable across the district over the last three years
- Though we are successfully providing the needed courses for students, students earning even one grade lower than a C drops them out of this category

- Inconsistencies between schools will continue until we can secure the significant and consistent time necessary for moderation work between schools

#### Action Plan:

- We have begun deeper data analysis at the individual student level at each of the high schools in an attempt to determine the cause of such great fluctuation in the percentage of graduates meeting OUS entrance requirements
- Continued investment in efforts focused on underperforming students, such as AVID, will provide supports needed for student success
- Development of a common mathematics sequence, ensuring all students learn the critical concepts and skills, will provide the support for student success
- The implementation of a common and rigorous writing program at all middle



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

schools will provide the support for student success

### Measurement 2 - Students Completing 3+ College Level Courses

#### *Successes:*

- 58% of our high school females completed three or more college level courses

#### *Issues:*

- Our most at-risk subgroups of students completed the fewest number of college level courses including English Language Learners, Students with Disabilities, Hispanic and Economically Disadvantaged Students

#### *Action Plan:*

- Three of the seven Key Investments directly influence the success of at risk student populations: Culturally Reflective Practices (CRP), AVID and Standards Based Learning System (SBLS)
- Investments in systemic interventions, such as extended instructional time in the school day and across the school year
- Continued growth and increased capacity of the Early College Program

### Measurement 3 - Graduates completing 4+ credits (C or better) in the Oregon Skill Sets

#### *Successes:*

- 64% of male students are earning four or more credits in this category

#### *Issues:*

- The mission of the International School of Beaverton does not align to this goal and does not offer any courses that meet this criteria
- All of the option schools, given their size, struggle to offer these courses

#### *Action Plan:*

- Increase the number of Career Technical Education (CTE) certified courses available
- Continue efforts to increase access to Terra Nova for Agriculture, Food and Natural Resources Systems
- Obtain CTE Revitalization grants to enhance offerings at high schools focused on computer programming
- Develop a Certified Nursing Assistant program with certificate upon completion of high school
- Increase resources for CTE courses at Portland Community College





# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### **Measurement 4 - Students Participating in at Least One Job, Internship, Apprenticeship, Job-Shadow, or Service Learning Experience While in High School**

#### *Successes:*

- Increase in students participating in career related experiences due to expansion to 11th and 12 grade students

#### *Issues:*

- This data is pulled from the annual student survey and there were numerous schools which did not complete the survey for 2014-15

#### *Action Plan:*

- All schools will complete the student survey in 2015-16
- A contract has been established with the Hillsboro Chamber of Commerce for students to access internships, career-related experiences, career spotlight events and career day activities

### **Measurement 5 - Students Recording Learning Goals and Reporting on Track to Achieve Those Goals**

#### *Successes:*

- The Career Information System (CIS) was updated to allow 9th through 12th grade students to record their learning goals and assess their progress

#### *Issues:*

- This data is pulled from the annual student survey and there were numerous schools which did not complete the survey for 2014-15

#### *Action Plan:*

- All schools will complete the student survey in 2015-16
- High school data associated with this goal will be pulled from CIS beginning in 2015-16

### **Measurement 6 - Families Reporting That They Feel Informed and Valued as Active Partners**

#### *Successes:*

- 88% of families completing the survey feel informed and valued as active partners in their child's education
- ParentVue and StudentVue continue to grow in use providing real time information about academic progress
- Launched regular Parent Tips and Counselor Corner in the weekly BSD Briefs and social media
- Successful second year of meeting with the Hispanic Parent Advisory Council

#### *Issues:*

- We want to see more participation in the annual survey at each school
- We need to find alternative engagement opportunities for our diverse parents/guardians at the local school level





# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### *Action Plan:*

- Develop a plan with research staff to get more parent/guardian participation in the annual survey
- Develop Communication Standards that set consistent expectations for one-way and two-way communication and engagement strategies across our system
- Launch SchoolMessenger, which is a mass communication system for faster and more frequent communications from the District
- Develop a plan to engage Hispanic and Somali parents at the local school level to encourage academic success



**Central Support Services** is comprised of Business Services, Human Resources, Teaching & Learning, Information & Technology, Facilities & Maintenance, Nutrition Services, Capital Projects, Communications and Community Involvement, Security, and Transportation. All of the Central Support Services goals and objectives focus on the six strategic measures and Pillars of Learning.



### **At Central Support Services –**

**WE** foster **collaboration** through the following actions:

- Providing time, resources and support for teachers to collaborate
- Developing communication standards for all schools and departments to effectively engage parents, families and the community

The outcome of our actions will include:

- Increased teacher effectiveness leads to higher student achievement and engagement
- Improved understanding and support with parents, families and community

**WE** expect **excellence** through the following actions:

- Providing targeted instructional support, professional development and coaching staff
- Ensuring each student is ready to learn and has an individualized learning growth plan

The outcome of our actions will include:

- Effective instruction and leadership development results in increased student achievement and success



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

- Students graduate with many options to enter further education programs and careers

**WE innovate** through the following actions:

- Providing technology tools and training to support effective teaching and personalized student learning
- Creating systems to increase efficient workflows for all staff

The outcome of our actions will include:

- Students are fully engaged and own their learning and success
- Internal efficiencies allow staff more time to focus on instructional improvement

**WE embrace equity** through the following actions:

- Allocating resources based on student need
- Supporting our schools to decrease suspensions and expulsions for historically underserved students



The outcome of our actions will include:

- Improved student attendance, engagement and achievement of underserved populations

- Program evaluation and continuous improvement practices resulting in greater student achievement

**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. It is one of the most ethnically diverse regions in Oregon, and one of the most affordable communities in the area due to its wide diversity of housing. Beaverton has also been recognized as the safest city in the Pacific Northwest. Most recently, the city was awarded the 2015 National League of Cities’ Cultural Diversity Award. It was one of just four cities of its size 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 PMSA’s current economic base includes professional and business services, leisure and hospitality, government, trade, transportation and



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

utilities, electronics, manufacturing, construction, food processing, and agriculture. The economy ended 2015 with strong broad-based job creation. Preliminary estimates show growth of 35,600 jobs in 2015, for a growth rate of 3.3 percent. Nearly nine out of 10 new jobs were created by the private sector. Professional and business services added the largest number of jobs. Among the major electronics firms located in Washington County are Intel 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 strengthened by the growing economy. According to the Oregon Employment Department, at the end of January 2016, the Portland metro area unemployment rate was 4.4%, Oregon rate was 5.1% and the nation's rate of 4.9%.

The population within Washington County has increased 6.3% from 2010 to 2014 which is higher than the 3.7% student enrollment increase in the same time period. Personal income data for 2014 was released in fall of 2015 by the US Department of Commerce, Bureau of Economic Analysis. Total personal income for Portland-Vancouver-Hillsboro Metropolitan Statistical Area increased 42% from 2005 to 2014. The 2014 total personal income of \$71.2 billion ranked 27th in the nation.



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING 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 2015-16 and 2016-17 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 84.5% 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.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically on classroom teachers. The levy comprises 6.2% of all General Fund revenue.

**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 and Department of Energy grants.

**Pension Fund** - Accounts for the accumulation of resources to be used for payments to retired



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

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 for the sustainability of District instructional programs. Principal revenue sources are a transfer from the General Fund and interest earnings.

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

**Debt Service Funds** - Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). 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, rebuilding schools and equipment. Voters must approve the sale of these bonds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System. The FFCO were issued to finance capital projects and purchase particulate filters for buses. The District also has a separate fund for school bus lease purchases. The final payment on these leases was made in November 2015. Principal revenue sources are property taxes, construction excise tax, General Fund transfer and charges to other funds.

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

The Capital Budget includes a \$680 million bond measure that was passed by voters on May 20, 2014. 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. 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**



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### 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.



### DISTRICT FINANCIAL GOALS

The District will develop a budget to:

1. Align with statutory and policy requirements, the Strategic Plan and community priorities with particular attention to:
  - a. Ensuring all students have access to a comprehensive education including arts, music, physical education, foreign language, and CTE coursework
  - b. Investing to support student achievement according to the District pillars of learning
  - c. Reducing class size
  - d. Providing additional instructional time
2. Maintain 5% ending fund balance in General Fund and an additional 5% fund balance in a Sustainability Fund to support future bond ratings and long-term financial stability.



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2016-17 budget were the Oregon economic outlook, State School Fund funding increase and Local Option Levy increase. These revenue increases allowed the Internal Budget Team 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. Including the financial goals listed above, the District has created a Multiyear Finance Plan focused on three community priorities and seven key efforts in support of the District’s Learning Pillars:



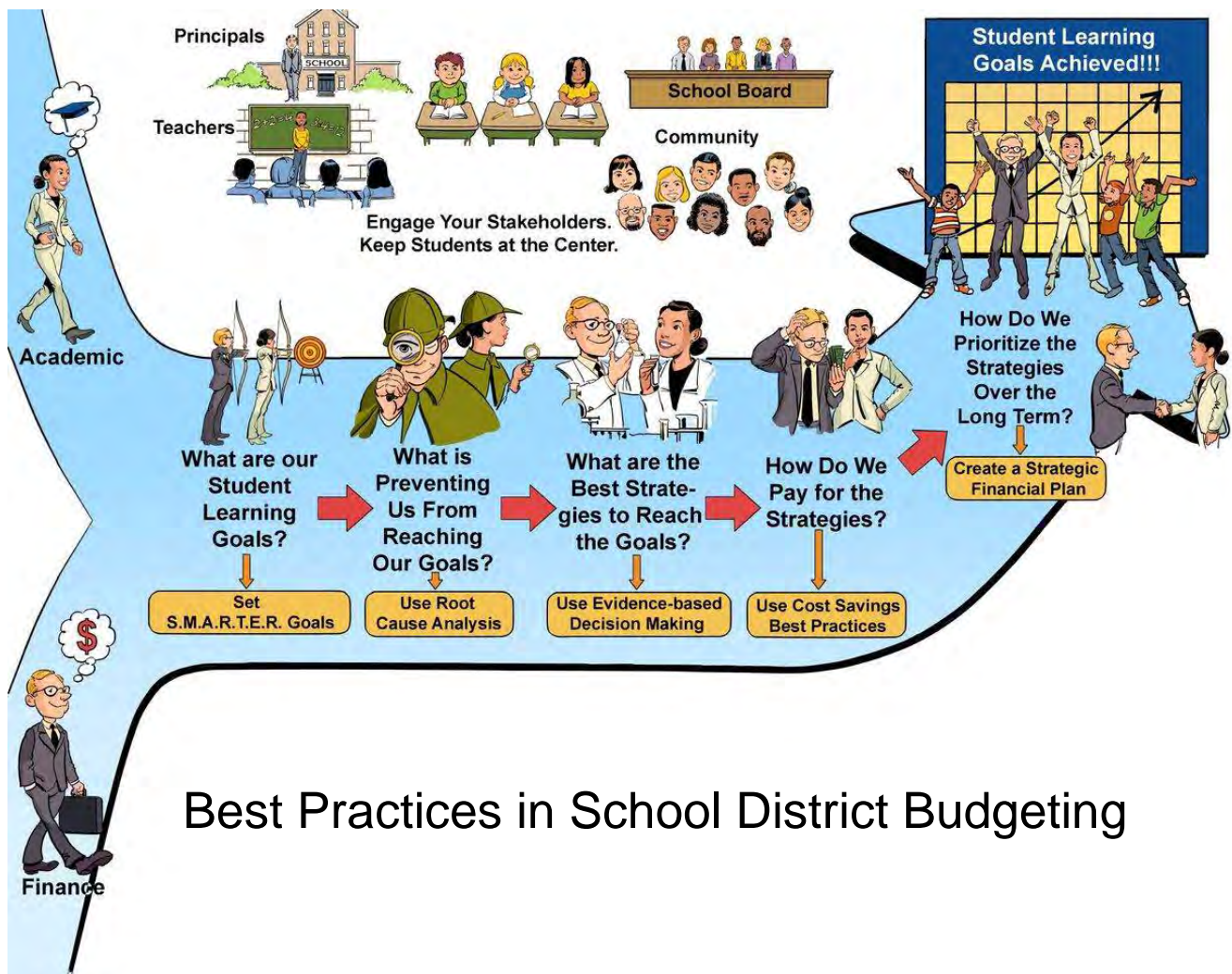


# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

## THE BUDGET PROCESS

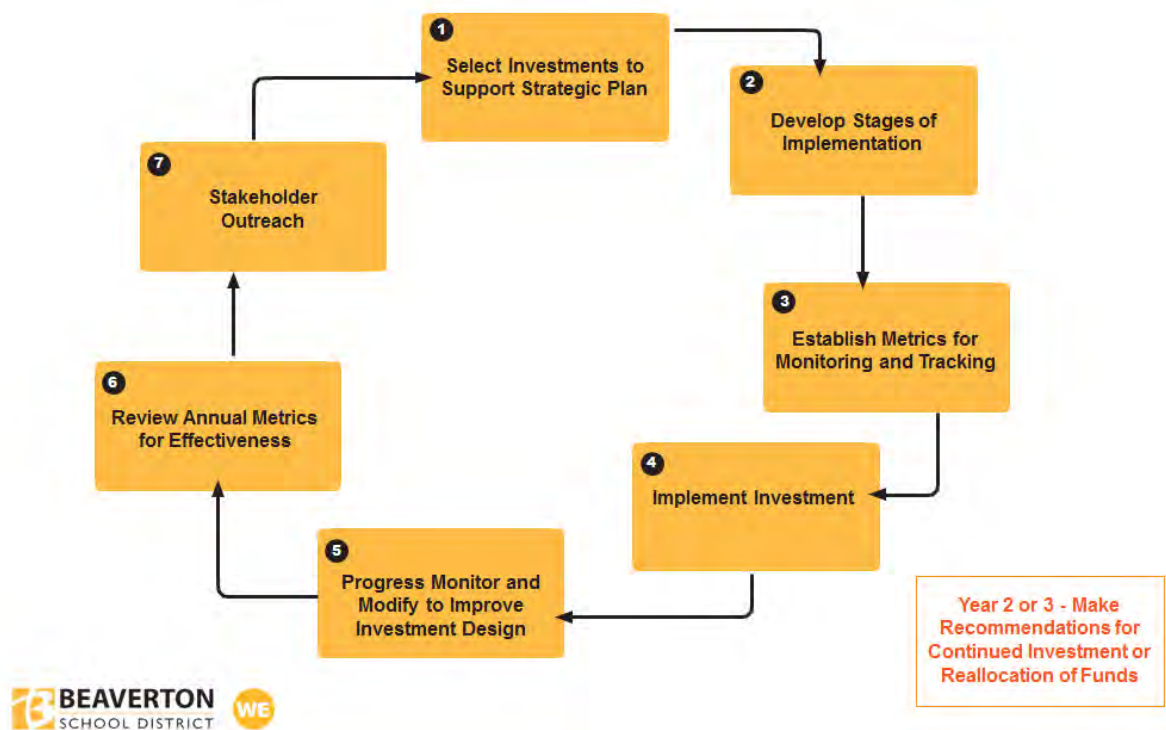
The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that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

District leaders engaged staff and community stakeholders in a process to create a Multiyear Finance Plan. The Superintendent holds Multiyear Finance Planning and Budget Listening Sessions in the fall and winter with a brief presentation to inform the public about the Multiyear Finance Plan and budget process. These sessions provide the public with an opportunity for dialogue and to learn about the District's community priorities, key investments and budget.





# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS



The plan includes a continuous improvement process of monitoring and tracking the District’s progress in effectively investing in its strategic priorities. Investments are evaluated over two to three years using metrics established to measure improvement in staff development and increased student achievement. The plan will be updated annually prior to the budget process.

An Internal Budget Team works to build a comprehensive budget and budget message corresponding to the Multiyear Finance Plan supporting the Strategic Plan, student outcomes, School Board policies and priorities and input from community listening sessions. The Internal Budget Team is comprised of Elementary, Middle, & High school principals, Beaverton Education Association (BEA)/Teacher Representative, Oregon School Employees Association (OSEA) Representative, and District administrators. The Internal Budget Team serves as a source of information for the Budget Committee. The team focuses on building a budget based on what will increase student achievement

and graduation rates, and other considerations corresponding to the community priorities and seven key investments.

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

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

Once a document is given to the Budget Committee, citizens may obtain a copy by calling (503) 356-4540.

## 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



# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

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



## **SUPPLEMENTAL BUDGETS**

If the 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.

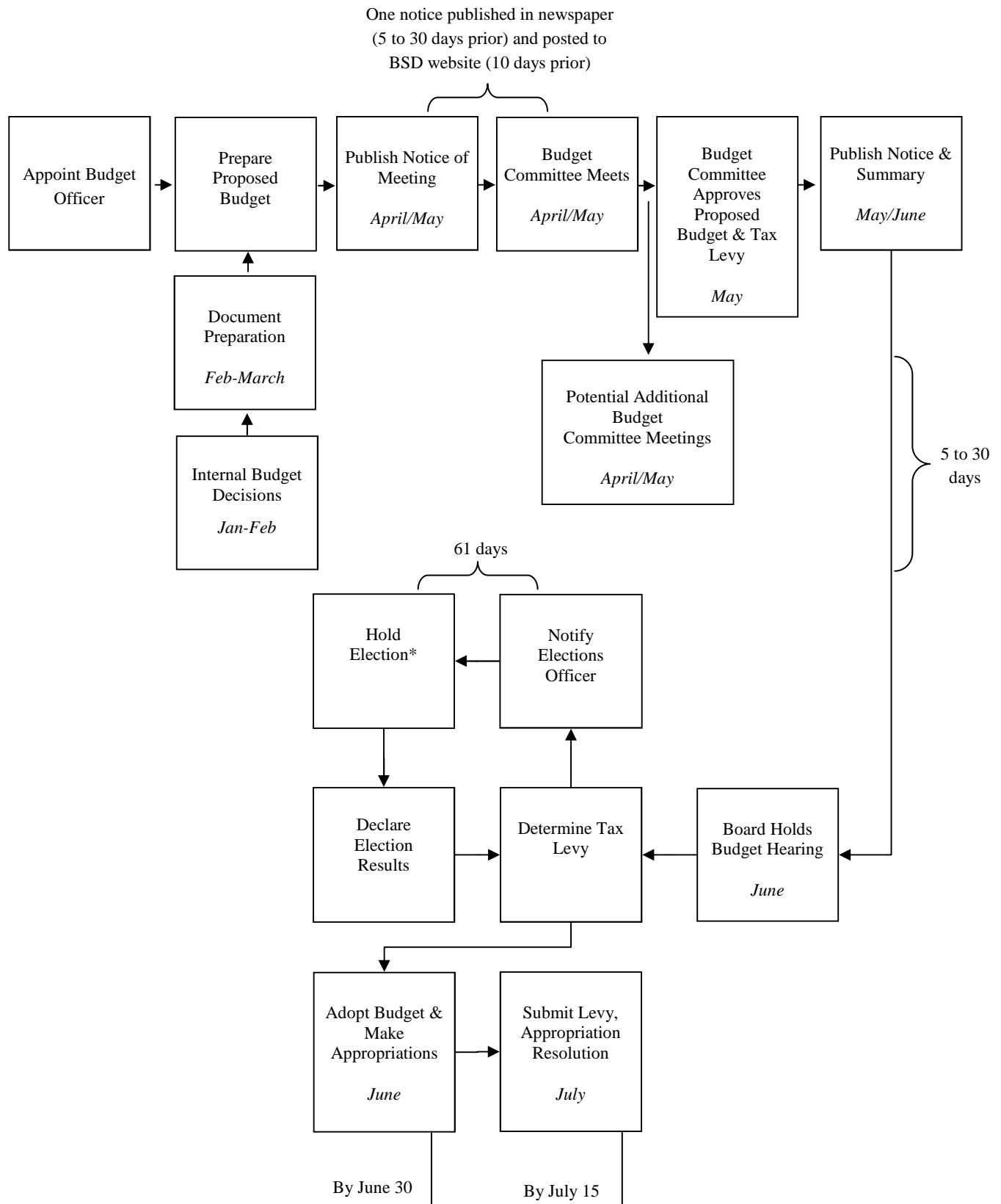
The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget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



# BEAVERTON SCHOOL DISTRICT

## THE BUDGET PROCESS:

### REQUIREMENTS OF OREGON BUDGET LAW



\* Elections may be held earlier



# BEAVERTON SCHOOL DISTRICT

## 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



# BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

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.

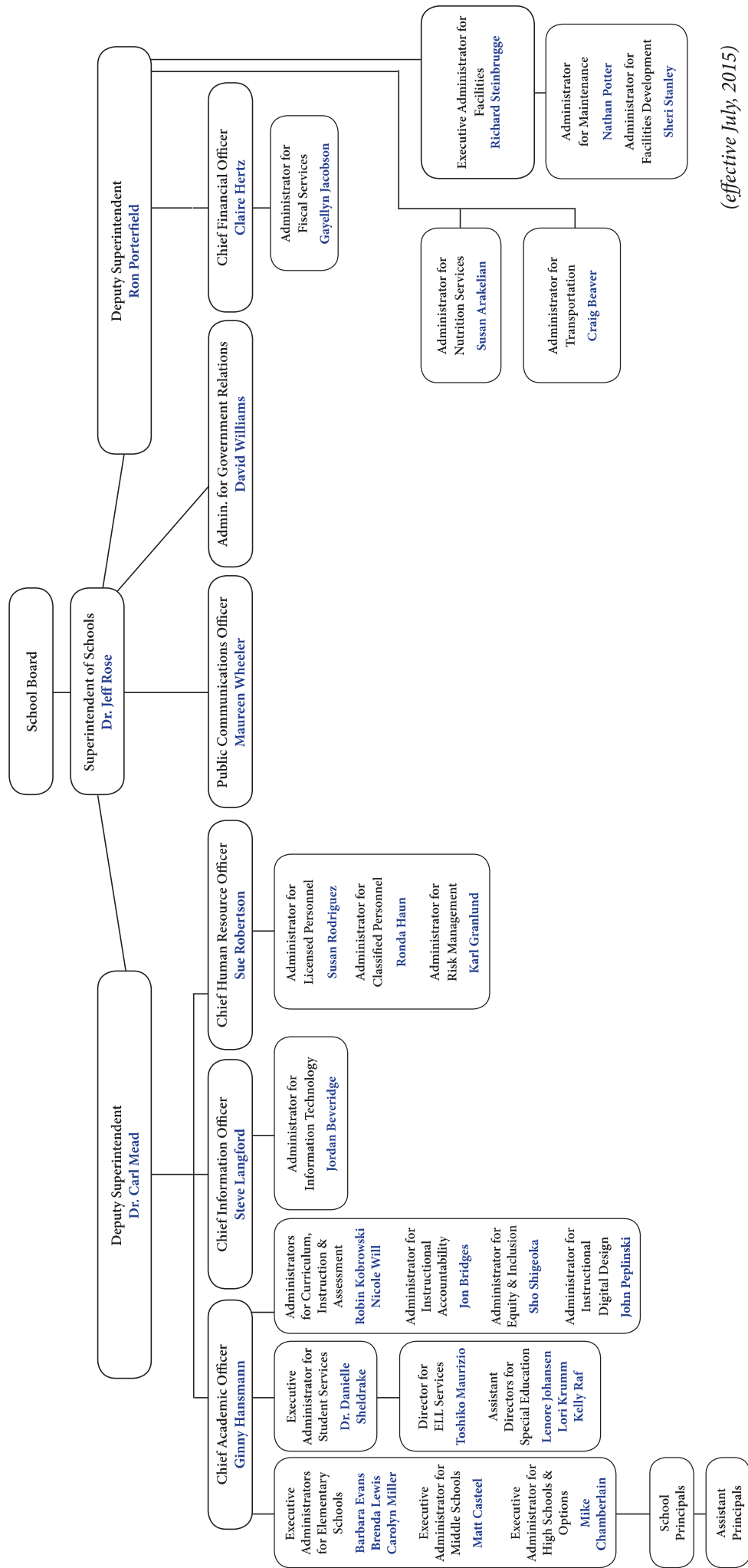
The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition,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

Voters approved a \$680 million bond measure on the May 20, 2014 ballot to provide funds for repairs, construction and improvements over a projected eight-year period.





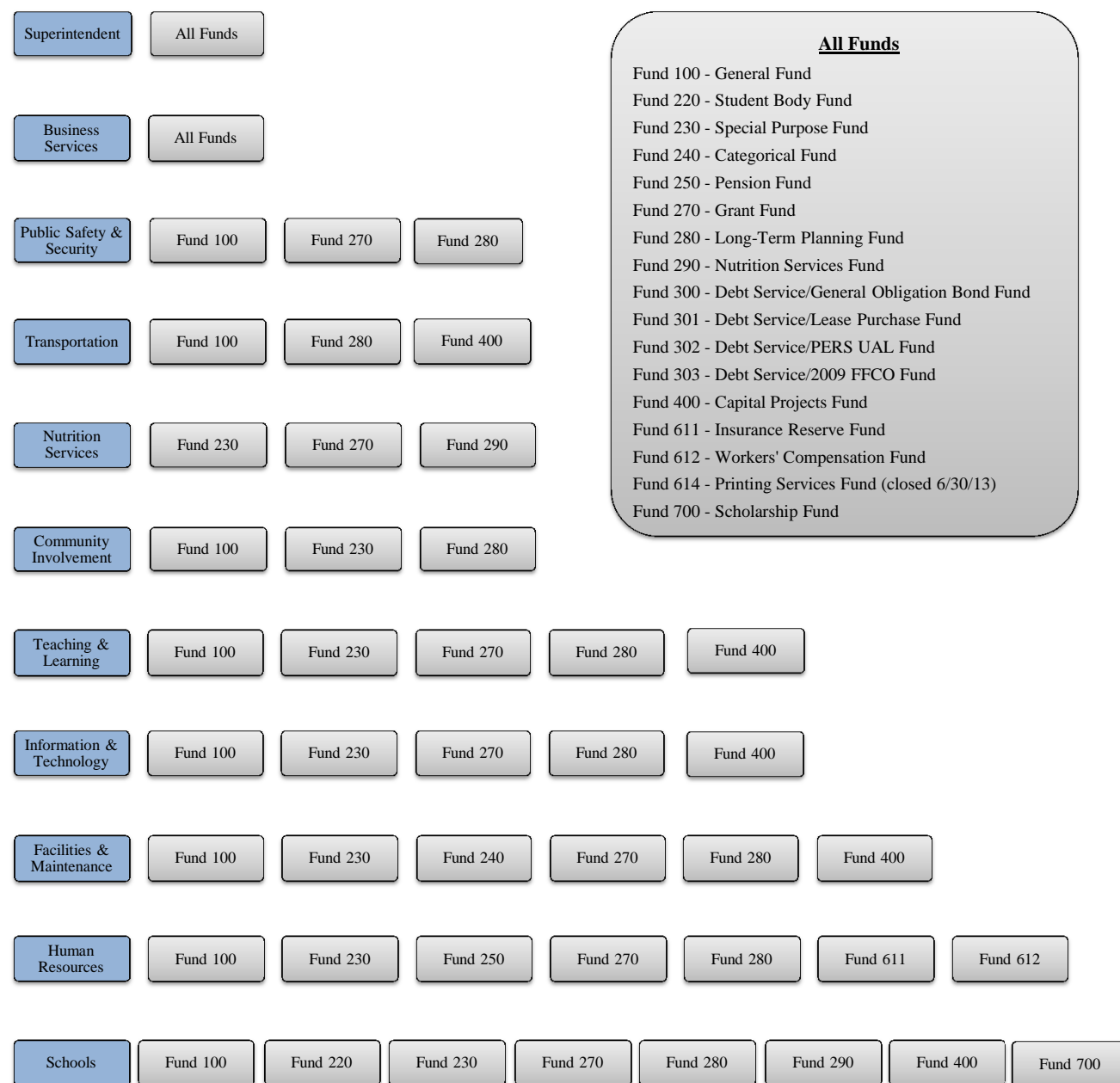
# Organizational Chart 2015-2016



(effective July, 2015)



## BEAVERTON SCHOOL DISTRICT RELATIONSHIP BETWEEN DEPARTMENTS & FUNDS





# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DA  
Adopted: 3/10/97  
Readopted: 5/18/15

## FISCAL MANAGEMENT GOALS

The Board will review the needs of the District annually, considering the strategic plan, capital outlay, building improvements, reserve requirements, and adjustments to accommodate any growth or decline of student enrollment or District area. The Board encourages the input of staff, students, 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

Code: DBA  
Adopted: 12/13/93  
Readopted: 3/10/97, 2/10/03, 8/27/12, 5/18/15  
Orig. Code: 3171

## FINANCIAL RESERVES

The School Board recognizes the importance of financial reserves to deliver sustainable and stable levels of instruction, staffing, number of instructional days, and operation of facilities. The reserves are necessary to:

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

District reserves include both a sufficient General Fund Ending Fund Balance and a Rainy Day Reserve.



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

## General Fund Balance

The Board directs the Superintendent to manage the adopted budget in such a way as to ensure an Ending General Fund Balance of at least five (5) percent of total actual revenues.

## Rainy Day Reserve

The Board also directs the Superintendent to develop a Rainy Day Reserve of five (5%) percent of the total resources of the General Fund within three years of the effective date of this policy.

## Use of Reserves

The Board may authorize use of the General Fund Balance to address unanticipated, non-recurring needs and may authorize use of the Rainy Day Reserve to address adverse economic conditions which negatively affect the District's revenues and ability to meet the needs of students.

Replenishment of Reserves/Notice of Shortfall In the event the Board authorizes use of reserves, the Superintendent shall propose a plan for the replenishment of the reserves as soon as practicable, within three years of use. Prior to the reserves becoming less than projected, the Superintendent will notify the Board of the possibility the reserves may fall below the minimum targeted level.

## Legal References:

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

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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.



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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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

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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



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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.

#### 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



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

Source: District School Board Policies

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;



# **BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES**

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







# History of Beaverton School District

Est. 1960

## 1960-62

- Unified school district is created, July 1, 1960; D. Herbert Armstrong named first superintendent, 1960-62
- Enrollment in 1960: 9,912 students
- Originally 23 elementary schools and 2 high schools

## 1967

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

## 1962-1967

- Dr. Thomas E. Woods named superintendent, 1962-67
- \$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 October 1963 to build two new additional intermediate schools
- Highland Park Intermediate School opens, 1965
- Cedar Park Intermediate School opens, 1966

## 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

## 1970-74

- Enrollment in 1970: 18,824 students
- Dr. Boyd Applegarth named superintendent in 1970
- Bethany, Montclair and Terra Linda Elementary Schools open, 1970
- Chehalem Elementary School and District Maintenance Center open, 1971
- Administration Center on Merlo Road opens, 1973
- Hiteon and Kinnaman Elementary Schools open, 1974

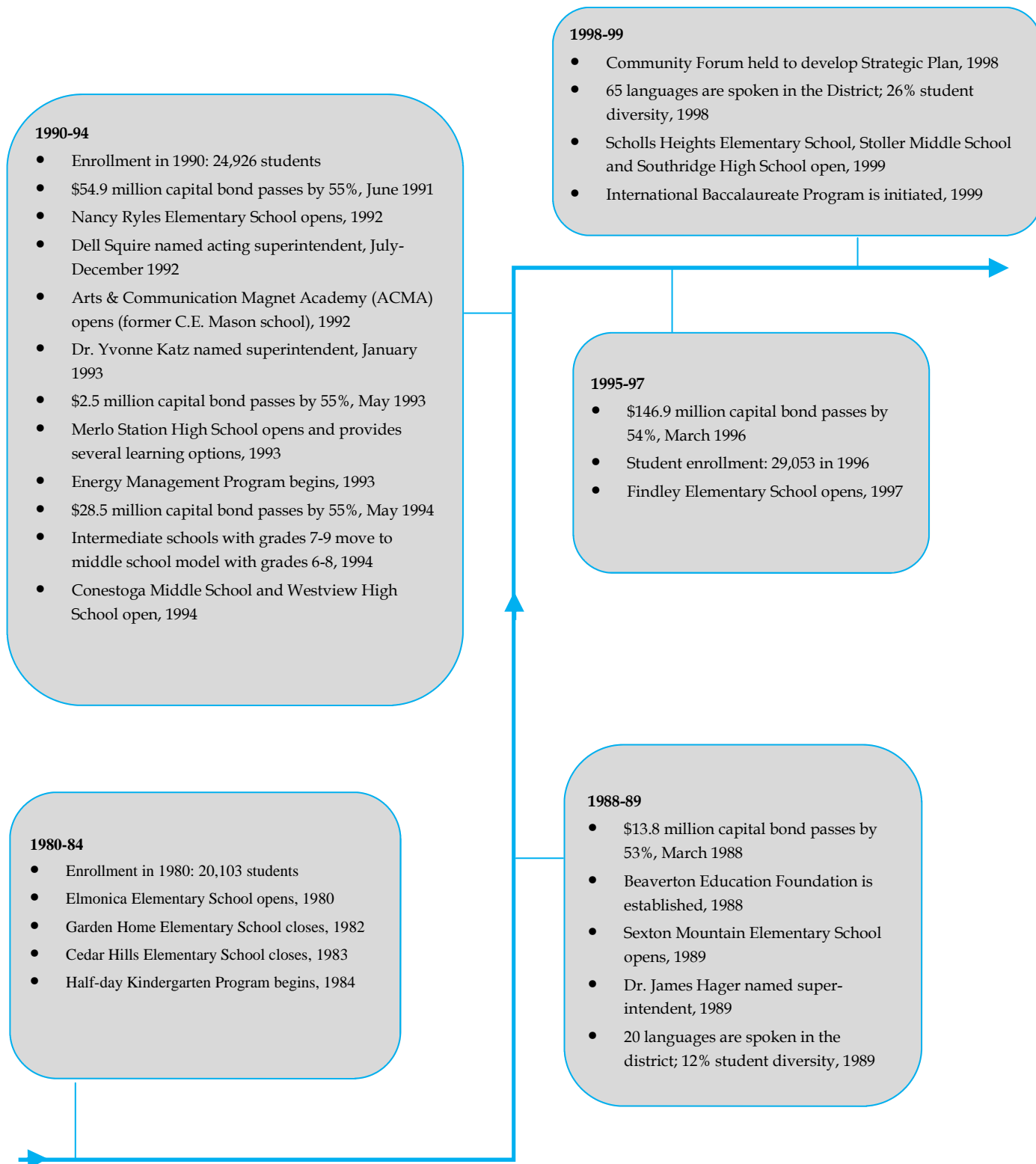
## 1975-79

- 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



# History of Beaverton School District

Est. 1960





# History of Beaverton School District

Est. 1960

## 2007-09

- 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

## 2000-06

- Enrollment in 2000: 33,324 students
- \$149.7 million capital bond passes by 65%, November 2000
- Jacob Wismer Elementary School opens, 2001
- Dr. Jim Carnes named interim superintendent, 2002-03
- Transportation Support Center on 167th Pl. opens, 2003
- Three year Local Option Levy passes by 60%, May 2003
- Jerome Colonna named superintendent, 2003
- Aloha-Huber Park K-8 School opens, 2006
- \$195 million capital bond passes by 60.5%, November 2006
- International School of Beaverton opens (former Aloha Park Elementary School), 2006

## 2015—

- Broke ground on new middle school construction, March 2015
- Enrollment in September 2015: 40,725 students
- Broke ground on new high school, October 2015
- Future Ready program begins at 15 schools, 2015
- 94 languages and dialects are spoken in the District; 49.2% student diversity, 2015

## 2010-2014

- Enrollment in September 2010: 38,814 students
- ACMA 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
- Dr. Jeff Rose named superintendent, July 2012
- Five year Local Option Levy passes, May 2013
- Terra Nova High School closes, 2013
- \$680 million capital bond passes, May 2014

## Looking forward:

- Completion of new middle school scheduled for 2016 (will be used as a swing school for elementary schools as three are rebuilt)
- New high school scheduled to open September 2017
- Complete teardown and rebuild of Vose Elementary (2017), William Walker Elementary (2018) and Hazeldale Elementary (2019)
- All schools will be Future Ready by 2018
- Major remodel scheduled for 2020-2022 for ACMA and Five Oaks Middle School



# FINANCIAL SECTION



WE  
EMBRACE  
EQUITY









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2016-17 PROPOSED BUDGET DOCUMENT  
FINANCIAL SECTION  
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# BEAVERTON SCHOOL DISTRICT

## FINANCIAL OVERVIEW

The Financial section contains detailed information on Beaverton School District revenues and expenditures in the 2016-17 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 2016-17, the proposed revenue for all funds totals \$998.5 million, a decrease of \$27.7 million, or 2.7%, compared to the 2015-16 adopted budget.

The 2016-17 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 \$435.7 million or 43.6% of all sources. Other sources includes beginning fund balance, the largest of which is Capital Projects Fund with \$271.5 million budgeted beginning fund balance, representing

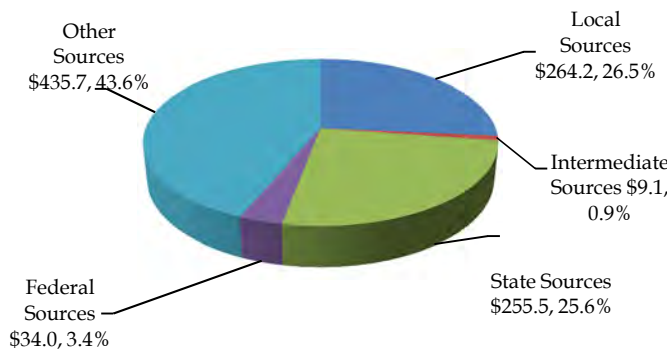
funds from construction bonds issued in 2014. Local sources (property taxes) totaling \$264.2 million or 26.5% and state revenue (income tax and lottery proceeds) totaling \$255.5 million or 25.6% are other major funding sources. Together, state, local and other sources comprise \$955.4 million or 95.7% of all sources.

### Expenditure

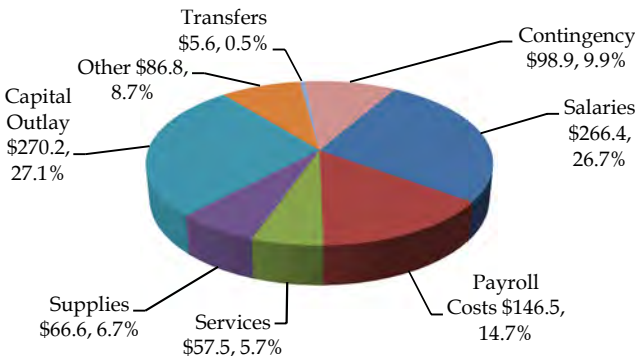
The 2016-17 proposed budget expenditures for all funds have decreased by \$27.7 million or 2.7% when compared to the 2015-16 adopted budget.

Expenditures in the adjoining graph are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Capital outlay is the largest component of the expenditure budget at \$270.2 million or 27.1% of all funds. Within capital outlay, the largest is the Capital Projects Fund with 97.4% for continuing bond multi-year capital construction projects. Salaries are the second largest budget category at \$266.4 million or 26.7% of all funds.

**Summary of Revenue**  
**All Funds 2016-17**  
(\$ in millions)



**Summary of Expenditures**  
**All Funds 2016-17**  
(\$ in millions)

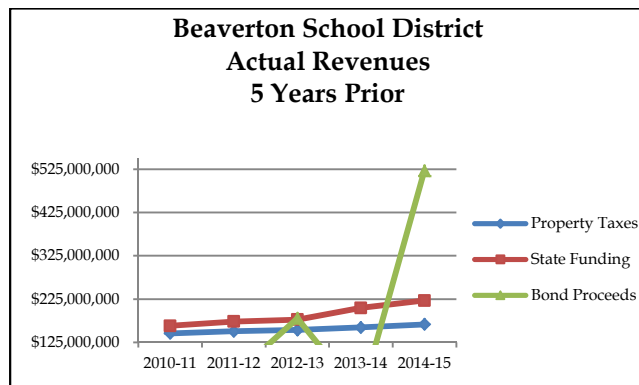




# BEAVERTON SCHOOL DISTRICT REVENUE OVERVIEW

Revenues come from three main sources for the District: state funding, local property taxes and bond proceeds. The state revenue and local property taxes are components of the State School Fund (SSF), which make up over 80% of all General Fund revenue.

Revenue trends are rising as the Oregon economy continues to strengthen. The SSF is being budgeted at \$7.376 billion for the 2015-17 biennium. Property tax assessed values and collections are expected to continue to increase. The growing economy is contributing to new housing developments in the area which will increase the District's student population resulting in increased revenue from the SSF.



## 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 ( $.005 \times \text{Real Market Value}$ ) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap 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, Facility Grant, Transportation 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 SSF support.

### **1410 Regular Day School Transportation**

Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to SSF 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.



# BEAVERTON SCHOOL DISTRICT

## REVENUE OVERVIEW

**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.

**1740 Fees**  
Revenue from students for fees such as locker fees, towel fees, and equipment fees.

**1760 Club Fund Raising**

**1790 Other Extracurricular**  
Other revenue from extracurricular activities.

**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.

**1910 Rentals**  
Revenue from the rental of either real or personal property owned by the school.

**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.

**1960 Recovery of Prior Years' Expenditure**  
Refund of expenditure made in a prior fiscal year.

**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.

**1980 Fees Charged to Grants**  
Indirect administrative charges assessed to grants.

**1990 Miscellaneous**  
Revenue from local sources not provided for elsewhere.

### INTERMEDIATE REVENUE - 2000

**2100 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.

**2190 Other Intermediate Sources**  
All other intermediate revenue sources not listed in 2100. For the District, this includes the Gain Share revenues.

**2200 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.

**2910 Strategic Investment Program**



# BEAVERTON SCHOOL DISTRICT

## REVENUE OVERVIEW

### STATE REVENUE – 3000

#### **3100 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.

#### **3190 Other Unrestricted Grants-in-aid**

All other unrestricted grants-in-aid revenue sources not listed in 3100, such as High Cost Disability revenues.

#### **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.

#### **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.

#### **4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies**

#### **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.

#### **4910 Commodities**

### OTHER REVENUE – 5000

#### **5110 Bond Proceeds**

Receipts of proceeds from the sale of bonds.

#### **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**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-16</b>	<b>2016-17</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 191,112,926	\$ 220,903,016	\$ 238,353,841	\$ 248,966,716	\$ 264,202,582
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	6,687,868	10,387,971	14,746,576	15,089,775	9,102,486
<b>3000</b>	<b>Revenue From State Sources</b>	177,953,309	204,829,138	222,417,296	226,739,511	255,530,259
<b>4000</b>	<b>Revenue From Federal Sources</b>	23,887,026	22,879,197	24,331,919	34,515,589	33,957,020
<b>5000</b>	<b>Other Sources</b>	228,781,288	41,812,650	580,897,693	500,921,331	435,709,219
<b>Total Revenues</b>		<u>628,422,417</u>	<u>500,811,971</u>	<u>1,080,747,325</u>	<u>1,026,232,922</u>	<u>998,501,566</u>
<b>0100</b>	<b>Salaries</b>	187,686,710	200,544,298	219,944,988	250,710,753	266,258,568
<b>0200</b>	<b>Associated Payroll Costs</b>	99,957,527	112,690,096	127,012,796	136,821,273	146,449,977
<b>0300</b>	<b>Purchased Services</b>	21,318,202	23,220,625	34,448,444	48,957,531	57,459,900
<b>0400</b>	<b>Supplies and Materials</b>	24,130,588	24,550,233	34,545,694	59,699,502	66,844,063
<b>0500</b>	<b>Capital Outlay</b>	6,414,932	14,327,042	20,562,905	165,851,375	270,175,987
<b>0600</b>	<b>Other Objects</b>	247,866,058	68,781,160	155,087,082	82,810,679	86,806,252
<b>0700</b>	<b>Transfers</b>	5,820,373	5,816,820	5,351,052	23,916,427	5,567,838
<b>0800</b>	<b>Other Uses of Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,465,382</u>	<u>98,938,981</u>
<b>Total Expenditures</b>		<u>593,194,390</u>	<u>449,930,275</u>	<u>596,952,960</u>	<u>1,026,232,922</u>	<u>998,501,566</u>
<b>Ending Fund Balance</b>		<u>\$ 35,228,027</u>	<u>\$ 50,881,696</u>	<u>\$ 483,794,365</u>	<u>0</u>	<u>0</u>
<b>Beginning Fund Balance</b>		\$ 42,592,851	\$ 35,228,027	50,881,696		
<b>Change in Fund Balance</b>		<u>(7,364,824)</u>	<u>15,653,669</u>	<u>432,912,669</u>		
<b>Ending Fund Balance</b>		<u>\$ 35,228,027</u>	<u>\$ 50,881,696</u>	<u>\$ 483,794,365</u>		



# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF REVENUES

### BY FUND AND OBJECT

		Actual	Actual	Actual	Adopted	Proposed
		2012-13	2013-14	2014-15	Budget	Budget
					2015-16	2016-17
100	General Fund	\$ 112,495,437	\$ 134,675,318	\$ 146,130,348	\$ 148,535,615	\$ 157,547,000
220	Student Body Fund	6,601,098	6,652,407	6,446,898	8,700,000	7,700,000
230	Special Purpose Fund	1,734,583	1,597,131	1,961,411	4,525,493	4,421,868
240	Categorical Fund	756,510	127,869	159,364	425,000	600,000
250	Pension Fund	4,245	2,963	862	0	0
270	Grant Fund	408,822	389,951	442,522	1,111,374	1,332,158
280	Long-Term Planning Fund	4,005	3,944	2,894	255,000	255,000
290	Nutrition Services Fund	4,354,054	4,154,550	4,201,060	5,831,964	7,179,459
300	Debt Service/Gen Ob Fund	47,371,367	49,633,696	51,485,168	51,164,367	52,698,970
301	Debt Service/Lease Purch Fund	2,534	1,176	1,083	0	0
302	Debt Service/PERS UAL Fund	11,468,862	12,625,480	16,024,324	18,532,509	18,084,036
303	Debt Service/2009 FFCO Fund	6,591	5,824	4,974	0	0
400	Capital Projects Fund	2,439,156	7,499,622	7,401,301	5,466,000	9,551,000
611	Insurance Reserve Fund	2,053,060	1,666,241	1,788,791	1,837,702	2,048,878
612	Workers' Compensation Fund	1,373,253	1,812,668	2,224,685	2,481,692	2,684,213
700	Scholarship Fund	39,348	54,176	78,157	100,000	100,000
<b>1000</b>	<b>Revenue From Local Sources</b>	<b>191,112,926</b>	<b>220,903,016</b>	<b>238,353,841</b>	<b>248,966,716</b>	<b>264,202,582</b>
100	General Fund	6,365,472	10,158,241	14,470,374	14,479,000	8,360,904
230	Special Purpose Fund	20,000	0	0	0	0
270	Grant Fund	302,396	229,730	276,202	610,775	741,582
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	<b>6,687,868</b>	<b>10,387,971</b>	<b>14,746,576</b>	<b>15,089,775</b>	<b>9,102,486</b>
100	General Fund	177,583,228	204,288,289	221,412,877	226,180,983	254,339,726
230	Special Purpose Fund	0	0	1,500	0	0
270	Grant Fund	206,713	382,148	828,473	338,661	1,065,533
290	Nutrition Services Fund	163,368	158,702	156,832	219,867	125,000
612	Workers' Compensation Fund	0	0	17,614	0	0
<b>3000</b>	<b>Revenue From State Sources</b>	<b>177,953,309</b>	<b>204,829,138</b>	<b>222,417,296</b>	<b>226,739,511</b>	<b>255,530,259</b>
270	Grant Fund	15,786,503	14,572,186	15,797,793	24,592,724	25,067,020
290	Nutrition Services Fund	8,100,522	8,307,010	8,534,126	9,922,865	8,890,000
<b>4000</b>	<b>Revenue From Federal Sources</b>	<b>23,887,026</b>	<b>22,879,197</b>	<b>24,331,919</b>	<b>34,515,589</b>	<b>33,957,020</b>
100	General Fund	8,193,042	7,699,313	31,344,339	55,000,000	29,678,876
220	Student Body Fund	2,496,967	2,732,183	2,943,385	2,000,000	3,000,000
230	Special Purpose Fund	486,347	754,569	593,477	610,000	710,000
240	Categorical Fund	829,743	1,049,292	707,232	700,000	650,000
250	Pension Fund	1,839,340	1,052,414	291,265	185,000	115,000
280	Long-Term Planning Fund	1,215,982	1,124,932	1,750,218	21,197,600	23,056,000
290	Nutrition Services Fund	3,237,898	3,320,274	3,378,433	3,378,404	3,107,005
300	Debt Service/Gen Ob Fund	182,129,465	577,859	166,831	940,000	1,150,000
301	Debt Service/Lease Purch Fund	1,161,441	551,755	401,097	200,389	0
302	Debt Service/PERS UAL Fund	2,165,644	1,378,503	80,478,837	1,175,000	2,400,000
303	Debt Service/2009 FFCO Fund	1,850,168	1,661,117	1,477,650	1,474,938	1,472,338
400	Capital Projects Fund	18,935,579	15,046,583	450,965,633	409,525,000	363,530,000
611	Insurance Reserve Fund	2,918,770	3,995,987	5,203,409	3,735,000	5,735,000
612	Workers' Compensation Fund	689,863	468,701	931,525	500,000	805,000
614	Printing Services Fund	350,990	148,765	0	0	0
700	Scholarship Fund	280,048	250,402	264,362	300,000	300,000
<b>5000</b>	<b>Other Sources</b>	<b>228,781,288</b>	<b>41,812,650</b>	<b>580,897,693</b>	<b>500,921,331</b>	<b>435,709,219</b>
<b>Total Revenues</b>		<b>\$ 628,422,417</b>	<b>\$ 500,811,971</b>	<b>\$ 1,080,747,325</b>	<b>\$ 1,026,232,922</b>	<b>\$ 998,501,566</b>

Note: Minor differences are due to rounding



# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY FUND AND APPROPRIATION LEVEL

		Actual	Actual	Actual	Adopted	Proposed
		2012-13	2013-14	2014-15	Budget	Budget
					2015-16	2016-17
1000	Instruction	\$ 189,614,257	\$ 210,118,819	\$ 233,200,384	\$ 264,302,524	\$ 274,023,893
2000	Support Services	102,611,079	110,808,529	120,876,383	134,980,067	149,195,594
4000	Facilities Acquisition & Const	115,779	22,431	0	0	0
5000	Other Uses	4,745,517	4,527,042	3,882,439	22,758,589	4,210,694
6000	Contingencies	0	0	0	22,154,418	22,496,325
<b>100</b>	<b>General Fund</b>	<b>297,086,632</b>	<b>325,476,821</b>	<b>357,959,206</b>	<b>444,195,598</b>	<b>449,926,506</b>
1000	Instruction	6,365,882	6,441,205	6,523,419	10,700,000	10,700,000
<b>220</b>	<b>Student Body Fund</b>	<b>6,365,882</b>	<b>6,441,205</b>	<b>6,523,419</b>	<b>10,700,000</b>	<b>10,700,000</b>
1000	Instruction	956,981	1,108,227	1,465,867	2,666,415	2,919,317
2000	Support Services	543,543	486,214	413,637	774,078	742,551
3000	Enterprise & Community Service	4,213	5,093	6,036	195,000	200,000
4000	Facilities Acquisition & Const	20,925	163,289	0	1,500,000	1,270,000
<b>230</b>	<b>Special Purpose Fund</b>	<b>1,525,662</b>	<b>1,762,823</b>	<b>1,885,540</b>	<b>5,135,493</b>	<b>5,131,868</b>
2000	Support Services	20,797	25,290	15,743	125,000	125,000
4000	Facilities Acquisition & Const	516,163	444,639	219,573	1,000,000	1,125,000
<b>240</b>	<b>Categorical Fund</b>	<b>536,961</b>	<b>469,929</b>	<b>235,316</b>	<b>1,125,000</b>	<b>1,250,000</b>
2000	Support Services	1,291,171	764,112	145,163	40,000	45,000
6000	Contingencies	0	0	0	145,000	70,000
<b>250</b>	<b>Pension Fund</b>	<b>1,291,171</b>	<b>764,112</b>	<b>145,163</b>	<b>185,000</b>	<b>115,000</b>
1000	Instruction	10,270,719	9,864,653	11,269,906	15,031,824	17,244,703
2000	Support Services	6,234,279	5,456,781	5,344,973	10,807,009	9,826,895
3000	Enterprise & Community Service	183,704	197,945	188,890	314,701	369,695
4000	Facilities Acquisition & Const	15,733	54,636	541,221	500,000	765,000
<b>270</b>	<b>Grant Fund</b>	<b>16,704,435</b>	<b>15,574,015</b>	<b>17,344,991</b>	<b>26,653,534</b>	<b>28,206,293</b>
1000	Instruction	0	0	0	50,000	50,000
2000	Support Services	802,884	630,320	301,047	2,152,600	3,391,000
4000	Facilities Acquisition & Const	0	0	0	150,000	70,000
6000	Contingencies	0	0	0	19,100,000	19,800,000
<b>280</b>	<b>Long-Term Planning Fund</b>	<b>802,884</b>	<b>630,320</b>	<b>301,047</b>	<b>21,452,600</b>	<b>23,311,000</b>
2000	Support Services	8,183	10,936	12,362	12,866	18,264
3000	Enterprise & Community Service	12,527,386	12,511,867	13,146,484	16,754,165	16,121,195
5000	Other Uses	0	39,300	4,600	60,000	60,000
6000	Contingencies	0	0	0	2,526,069	3,102,005
<b>290</b>	<b>Nutrition Services Fund</b>	<b>12,535,569</b>	<b>12,562,102</b>	<b>13,163,446</b>	<b>19,353,100</b>	<b>19,301,464</b>
5000	Other Uses	244,172,763	64,995,787	146,633,966	73,487,203	75,805,344
<b>300</b>	<b>Debt Service/Gen Ob Fund</b>	<b>244,172,763</b>	<b>64,995,787</b>	<b>146,633,966</b>	<b>73,487,203</b>	<b>75,805,344</b>
2000	Support Services	40	0	4,882,550	5,412,162	5,933,632
4000	Facilities Acquisition & Const	6,221,060	15,923,803	41,830,681	196,310,603	315,850,224
5000	Other Uses	874,856	1,101,713	1,464,013	1,097,838	1,297,144

Note: Minor differences are due to rounding



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

		Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Proposed Budget 2016-17
6000	Contingencies	0	0	0	212,170,397	50,000,000
<b>400</b>	<b>Capital Projects Fund</b>	<b>7,095,956</b>	<b>17,025,516</b>	<b>48,177,244</b>	<b>414,991,000</b>	<b>373,081,000</b>
1000	Instruction	4,901	0	258	0	0
2000	Support Services	3,205,942	2,688,819	2,877,810	4,789,525	5,181,646
4000	Facilities Acquisition & Const	0	0	0	260,308	260,308
6000	Contingencies	0	0	0	522,869	2,341,924
<b>611</b>	<b>Insurance Reserve Fund</b>	<b>3,210,842</b>	<b>2,688,819</b>	<b>2,878,068</b>	<b>5,572,702</b>	<b>7,783,878</b>
2000	Support Services	1,594,415	1,349,844	1,623,371	2,135,063	2,360,486
6000	Contingencies	0	0	0	846,629	1,128,727
<b>612</b>	<b>Workers' Compensation Fund</b>	<b>1,594,415</b>	<b>1,349,844</b>	<b>1,623,371</b>	<b>2,981,692</b>	<b>3,489,213</b>
2000	Support Services	2,225	0	0	0	0
5000	Other Uses	200,000	148,765	0	0	0
<b>614</b>	<b>Printing Services Fund</b>	<b>202,225</b>	<b>148,765</b>	<b>0</b>	<b>0</b>	<b>0</b>
3000	Enterprise & Community Service	68,993	40,217	82,183	400,000	400,000
<b>700</b>	<b>Scholarship Fund</b>	<b>68,993</b>	<b>40,217</b>	<b>82,183</b>	<b>400,000</b>	<b>400,000</b>
<b>Total Expenditures</b>		<b>\$ 593,194,390</b>	<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 1,026,232,922</b>	<b>\$ 998,501,566</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT  
SUMMARY OF EXPENDITURES  
BY FUNCTION AND FUND**

		Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Proposed Budget 2016-17
100	General Fund	\$ 189,614,257	\$ 210,118,819	\$ 233,200,384	\$ 264,302,524	\$ 274,023,893
220	Student Body Fund	6,365,882	6,441,205	6,523,419	10,700,000	10,700,000
230	Special Purpose Fund	956,981	1,108,227	1,465,867	2,666,415	2,919,317
270	Grant Fund	10,270,719	9,864,653	11,269,906	15,031,824	17,244,703
280	Long-Term Planning Fund	0	0	0	50,000	50,000
611	Insurance Reserve Fund	4,901	0	258	0	0
<b>1000</b>	<b>Instruction</b>	<b>207,212,739</b>	<b>227,532,904</b>	<b>252,459,835</b>	<b>292,750,763</b>	<b>304,937,913</b>
100	General Fund	102,611,079	110,808,529	120,876,383	134,980,067	149,195,594
230	Special Purpose Fund	543,543	486,214	413,637	774,078	742,551
240	Categorical Fund	20,797	25,290	15,743	125,000	125,000
250	Pension Fund	1,291,171	764,112	145,163	40,000	45,000
270	Grant Fund	6,234,279	5,456,781	5,344,973	10,807,009	9,826,895
280	Long-Term Planning Fund	802,884	630,320	301,047	2,152,600	3,391,000
290	Nutrition Services Fund	8,183	10,936	12,362	12,866	18,264
400	Capital Projects Fund	40	0	4,882,550	5,412,162	5,933,632
611	Insurance Reserve Fund	3,205,942	2,688,819	2,877,810	4,789,525	5,181,646
612	Workers' Compensation Fund	1,594,415	1,349,844	1,623,371	2,135,063	2,360,486
614	Printing Services Fund	2,225	0	0	0	0
<b>2000</b>	<b>Support Services</b>	<b>116,314,559</b>	<b>122,220,844</b>	<b>136,493,039</b>	<b>161,228,370</b>	<b>176,820,068</b>
230	Special Purpose Fund	4,213	5,093	6,036	195,000	200,000
270	Grant Fund	183,704	197,945	188,890	314,701	369,695
290	Nutrition Services Fund	12,527,385	12,511,867	13,146,484	16,754,165	16,121,195
700	Scholarship Fund	68,993	40,217	82,183	400,000	400,000
<b>3000</b>	<b>Enterprise &amp; Community Service</b>	<b>12,784,295</b>	<b>12,755,122</b>	<b>13,423,593</b>	<b>17,663,866</b>	<b>17,090,890</b>
100	General Fund	115,779	22,431	0	0	0
230	Special Purpose Fund	20,925	163,289	0	1,500,000	1,270,000
240	Categorical Fund	516,163	444,639	219,573	1,000,000	1,125,000
270	Grant Fund	15,733	54,636	541,221	500,000	765,000
280	Long-Term Planning Fund	0	0	0	150,000	70,000
400	Capital Projects Fund	6,221,060	15,923,803	41,830,681	196,310,603	315,850,224
611	Insurance Reserve Fund	0	0	0	260,308	260,308
<b>4000</b>	<b>Facilities Acquisition &amp; Const</b>	<b>6,889,660</b>	<b>16,608,797</b>	<b>42,591,475</b>	<b>199,720,911</b>	<b>319,340,532</b>
100	General Fund	4,745,517	4,527,042	3,882,439	22,758,589	4,210,694
290	Nutrition Services Fund	0	39,300	4,600	60,000	60,000
300	Debt Service/Gen Ob Fund	244,172,763	64,995,787	146,633,966	73,487,203	75,805,344
400	Capital Projects Fund	874,856	1,101,713	1,464,013	1,097,838	1,297,144
614	Printing Services Fund	200,000	148,765	0	0	0
<b>5000</b>	<b>Other Uses</b>	<b>249,993,136</b>	<b>70,812,607</b>	<b>151,985,018</b>	<b>97,403,630</b>	<b>81,373,182</b>
100	General Fund	0	0	0	22,154,418	22,496,325
250	Pension Fund	0	0	0	145,000	70,000
280	Long-Term Planning Fund	0	0	0	19,100,000	19,800,000

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT  
SUMMARY OF EXPENDITURES  
BY FUNCTION AND FUND**

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		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-16</b>	<b>2016-17</b>
290	Nutrition Services Fund	0	0	0	2,526,069	3,102,005
400	Capital Projects Fund	0	0	0	212,170,397	50,000,000
611	Insurance Reserve Fund	0	0	0	522,869	2,341,924
612	Workers' Compensation Fund	0	0	0	846,629	1,128,727
<b>6000</b>	<b>Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,465,382</b>	<b>98,938,981</b>
<b>Total Expenditures</b>		<b>\$ 593,194,390</b>	<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 1,026,232,922</b>	<b>\$ 998,501,566</b>

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*Note: Minor differences are due to rounding*



# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY FUND AND OBJECT

		Actual	Actual	Actual	Adopted	Proposed
		2012-13	2013-14	2014-15	Budget	Budget
					2015-16	2016-17
100	General Fund	\$ 172,936,950	\$ 186,501,880	\$ 204,709,790	\$ 229,348,107	\$ 245,435,727
230	Special Purpose Fund	480,648	490,467	488,125	661,400	661,943
240	Categorical Fund	99,074	225,985	0	0	0
250	Pension Fund	1,171,255	668,800	95,400	0	0
270	Grant Fund	8,624,437	8,164,534	8,629,464	12,865,858	11,724,917
290	Nutrition Services Fund	3,766,054	3,793,028	3,960,589	4,955,476	4,896,218
400	Capital Projects Fund	149,892	183,544	1,453,149	2,282,575	2,884,546
611	Insurance Reserve Fund	187,379	317,249	337,341	375,976	420,672
612	Workers' Compensation Fund	271,020	198,811	271,129	221,361	234,545
<b>0100</b>	<b>Salaries</b>	<b>187,686,710</b>	<b>200,544,298</b>	<b>219,944,988</b>	<b>250,710,753</b>	<b>266,258,568</b>
100	General Fund	92,648,234	105,258,151	118,329,135	125,471,784	134,780,993
230	Special Purpose Fund	164,746	169,417	170,454	200,497	199,924
240	Categorical Fund	45,422	112,042	0	0	0
250	Pension Fund	119,916	95,312	49,763	0	0
270	Grant Fund	4,172,746	4,045,725	4,565,497	5,869,643	5,763,198
290	Nutrition Services Fund	2,539,280	2,696,735	2,926,881	3,325,025	3,300,735
400	Capital Projects Fund	54,309	70,487	681,838	1,616,043	2,028,190
611	Insurance Reserve Fund	99,415	165,628	189,500	226,927	257,849
612	Workers' Compensation Fund	113,459	76,599	99,727	111,354	119,088
<b>0200</b>	<b>Associated Payroll Costs</b>	<b>99,957,527</b>	<b>112,690,096</b>	<b>127,012,796</b>	<b>136,821,273</b>	<b>146,449,977</b>
100	General Fund	16,139,699	17,847,986	18,411,004	21,483,636	22,976,269
230	Special Purpose Fund	181,146	288,266	410,905	0	0
240	Categorical Fund	61,625	38,681	63,752	0	0
250	Pension Fund	0	0	0	40,000	45,000
270	Grant Fund	2,294,571	2,091,921	2,050,932	3,934,775	4,710,306
280	Long-Term Planning Fund	215,940	231,843	200,307	447,600	436,000
290	Nutrition Services Fund	130,108	105,871	115,085	185,950	154,015
300	Debt Service/Gen Ob Fund	1,013,347	0	0	0	0
302	Debt Service/PERS UAL Fund	0	0	544,615	0	0
400	Capital Projects Fund	935,449	2,200,060	12,250,867	21,622,000	27,895,740
611	Insurance Reserve Fund	230,884	315,727	251,486	713,038	712,038
612	Workers' Compensation Fund	75,260	77,190	88,992	130,532	130,532
614	Printing Services Fund	2,225	0	0	0	0
700	Scholarship Fund	37,948	23,082	60,500	400,000	400,000
<b>0300</b>	<b>Purchased Services</b>	<b>21,318,202</b>	<b>23,220,625</b>	<b>34,448,444</b>	<b>48,957,531</b>	<b>57,459,900</b>
100	General Fund	9,641,279	10,356,288	11,854,273	22,232,705	19,245,561
220	Student Body Fund	6,365,882	6,441,205	6,523,419	10,700,000	10,700,000
230	Special Purpose Fund	625,650	600,431	725,466	2,773,596	3,000,001
240	Categorical Fund	22,851	9,355	14,148	0	0
270	Grant Fund	1,062,431	854,620	1,077,362	2,602,422	4,112,945
280	Long-Term Planning Fund	62,102	242,315	64,661	0	0
290	Nutrition Services Fund	6,082,710	5,923,932	6,154,657	8,093,570	7,485,841
400	Capital Projects Fund	176,411	40,942	8,029,741	12,753,985	21,633,988
611	Insurance Reserve Fund	51,913	60,685	61,303	513,982	636,485
612	Workers' Compensation Fund	8,315	3,326	18,980	29,242	29,242
700	Scholarship Fund	31,045	17,135	21,683	0	0
<b>0400</b>	<b>Supplies and Materials</b>	<b>24,130,588</b>	<b>24,550,233</b>	<b>34,545,694</b>	<b>59,699,502</b>	<b>66,844,063</b>

Note: Minor differences are due to rounding



**BEAVERTON SCHOOL DISTRICT  
SUMMARY OF EXPENDITURES  
BY FUND AND OBJECT**

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Proposed Budget 2016-17
100 General Fund	591,088	543,961	308,387	238,213	231,595
230 Special Purpose Fund	57,666	194,997	67,122	1,500,000	1,270,000
240 Categorical Fund	306,777	83,866	156,916	1,125,000	1,250,000
270 Grant Fund	78,157	8,495	489,301	430,000	853,000
280 Long-Term Planning Fund	524,842	156,162	34,904	1,905,000	3,075,000
290 Nutrition Services Fund	12,527	0	0	200,000	300,000
400 Capital Projects Fund	4,843,875	13,339,561	19,506,274	160,448,162	263,191,392
612 Workers' Compensation Fund	0	0	0	5,000	5,000
<b>0500 Capital Outlay</b>	<b>6,414,932</b>	<b>14,327,042</b>	<b>20,562,905</b>	<b>165,851,375</b>	<b>270,175,987</b>
100 General Fund	383,866	441,514	464,178	508,146	549,342
230 Special Purpose Fund	15,805	19,245	23,468	0	0
240 Categorical Fund	1,212	0	500	0	0
270 Grant Fund	472,095	408,720	532,434	950,836	1,041,927
280 Long-Term Planning Fund	0	0	1,175	0	0
290 Nutrition Services Fund	4,889	3,237	1,634	7,010	2,650
300 Debt Service/Gen Ob Fund	227,909,625	50,044,725	50,415,358	52,104,367	53,848,970
301 Debt Service/Lease Purch Fund	1,154,833	552,612	400,777	200,389	0
302 Debt Service/PERS UAL Fund	12,256,003	12,745,146	93,799,212	19,707,509	20,484,036
303 Debt Service/2009 FFCO Fund	1,838,955	1,653,304	1,474,004	1,474,938	1,472,338
400 Capital Projects Fund	61,164	89,210	4,791,361	3,000,000	4,150,000
611 Insurance Reserve Fund	2,641,250	1,829,530	2,038,438	3,219,910	3,414,910
612 Workers' Compensation Fund	1,126,361	993,917	1,144,543	1,637,574	1,842,079
<b>0600 Other Objects</b>	<b>247,866,058</b>	<b>68,781,160</b>	<b>155,087,082</b>	<b>82,810,679</b>	<b>86,806,252</b>
100 General Fund	4,745,517	4,527,042	3,882,439	22,758,589	4,210,694
290 Nutrition Services Fund	0	39,300	4,600	60,000	60,000
400 Capital Projects Fund	874,856	1,101,713	1,464,013	1,097,838	1,297,144
614 Printing Services Fund	200,000	148,765	0	0	0
<b>0700 Transfers</b>	<b>5,820,373</b>	<b>5,816,820</b>	<b>5,351,052</b>	<b>23,916,427</b>	<b>5,567,838</b>
100 General Fund	0	0	0	22,154,418	22,496,325
250 Pension Fund	0	0	0	145,000	70,000
280 Long-Term Planning Fund	0	0	0	19,100,000	19,800,000
290 Nutrition Services Fund	0	0	0	2,526,069	3,102,005
400 Capital Projects Fund	0	0	0	212,170,397	50,000,000
611 Insurance Reserve Fund	0	0	0	522,869	2,341,924
612 Workers' Compensation Fund	0	0	0	846,629	1,128,727
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,465,382</b>	<b>98,938,981</b>
<b>Total Expenditures</b>	<b>\$ 593,194,390</b>	<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 1,026,232,922</b>	<b>\$ 998,501,566</b>

*Note: Minor differences are due to rounding*



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

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	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Committed	\$ 1,362,113	\$ 1,612,745	\$ 969,517	\$ 789,822	\$ 1,599,028
Unassigned	20,156,857	7,969,481	7,550,548	31,344,339	55,398,731
Total General Fund	<u>\$ 21,518,970</u>	<u>\$ 9,582,226</u>	<u>\$ 8,520,065</u>	<u>\$ 32,134,161</u>	<u>\$ 56,997,759</u>
All Other Governmental Funds					
Non-spendable	\$ 395,505	\$ 363,240	\$ 346,922	\$ 391,594	\$ 290,613
Restricted	23,776,761	21,458,042	15,246,617	4,679,163	411,190,925
Committed	11,417,612	8,130,111	8,485,568	9,507,482	9,390,147
Total All Other Governmental Funds	<u>\$ 35,589,878</u>	<u>\$ 29,951,393</u>	<u>\$ 24,079,107</u>	<u>\$ 14,578,239</u>	<u>\$ 420,871,685</u>

\* 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.







# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTIONS

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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 functional area 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
- 1410 Summer School - Elementary School
- 1420 Summer School - Middle School
- 1430 Summer School - High School
- 1460 Summer School - Special Programs
- 1490 Summer School - Other 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**

- 5200 Transfer of Funds

### **CONTINGENCIES - 6000**

- 6110 Operating Contingency



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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**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.

### **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.

### **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.

### **1210 Programs for the Talented & Gifted (TAG)**

Special learning experiences for students identified as gifted or talented.

### **1220 Restrictive Programs**

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

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.

### **1250 Less Restrictive Programs**

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.

### **1280 Alternative Education**

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.

### **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.



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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### 1410 Summer School – Elementary School

Instructional activities as defined under the Function 1110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

### 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.

### 1490 Summer School – Other Programs

Other summer school programs which cannot be defined above.

**SUPPORT SERVICES – 2000.** 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

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.

appropriate medical, dental and nursing services.

### 2120 Guidance Services

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.

### 2140 Psychological Services

Activities concerned with administering psycho-logical tests and interpreting the results, gathering and interpreting information about student behavior, working with 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.

### 2130 Health Services

Physical and mental health services which are not direct instruction, and include activities that provide students with

### 2150 Speech Pathology & Audiology Services

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

Activities concerned with direction and management of student support services;



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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	e.g., special education, ESL, and at-risk programs.		
<b>2210</b>	<b>Improvement of Instruction Services</b> Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.	<b>2410</b>	<b>Office of the Principal Services</b> 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.
<b>2220</b>	<b>Educational Media Services</b> Activities 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.		
<b>2230</b>	<b>Assessment &amp; Testing</b> 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.	<b>2490</b>	<b>Other Support Services – School Administration</b> Other school administration services which cannot be recorded under the preceding functions.
<b>2240</b>	<b>Instructional Staff Development</b> 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.	<b>2510</b>	<b>Direction of Business Support Services</b> Activities concerned with directing and managing the business support services as a group.
<b>2310</b>	<b>Board of Education Services</b> Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.	<b>2520</b>	<b>Fiscal Services</b> 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.
<b>2320</b>	<b>Executive Administration Services</b> Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.	<b>2540</b>	<b>Operation &amp; Maintenance of Plant Services</b> 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.



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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### **2550 Student Transportation Services**

Activities concerned with 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**

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

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

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**

Activities concerned with 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**

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).

### **2660 Technology Services**

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**

Activities pertaining to directing and managing facilities acquisition and construction services.



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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**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.

**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.

**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.



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

		Actual	Actual	Actual	Adopted	Proposed
		2012-2013	2013-2014	2014-2015	Budget	Budget
					2015-2016	2016-2017
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 112,495,437	\$ 134,675,318	\$ 146,130,348	\$ 148,535,615	\$ 157,547,000
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	6,365,472	10,158,241	14,470,374	14,479,000	8,360,904
<b>3000</b>	<b>Revenue From State Sources</b>	177,583,228	204,288,289	221,412,877	226,180,983	254,339,726
<b>5000</b>	<b>Other Sources</b>	8,193,042	7,699,313	31,344,339	55,000,000	29,678,876
<b>Total Revenues</b>		<u>304,637,179</u>	<u>356,821,160</u>	<u>413,357,937</u>	<u>444,195,598</u>	<u>449,926,506</u>
<b>0100</b>	<b>Salaries</b>	172,936,950	186,501,880	204,709,790	229,348,107	245,435,727
<b>0200</b>	<b>Associated Payroll Costs</b>	92,648,234	105,258,151	118,329,135	125,471,784	134,780,993
<b>0300</b>	<b>Purchased Services</b>	16,139,699	17,847,986	18,411,004	21,483,636	22,976,269
<b>0400</b>	<b>Supplies and Materials</b>	9,641,279	10,356,288	11,854,273	22,232,705	19,245,561
<b>0500</b>	<b>Capital Outlay</b>	591,088	543,961	308,387	238,213	231,595
<b>0600</b>	<b>Other Objects</b>	383,866	441,514	464,178	508,146	549,342
<b>0700</b>	<b>Transfers</b>	4,745,517	4,527,042	3,882,439	22,758,589	4,210,694
<b>0800</b>	<b>Other Uses of Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,154,418</u>	<u>22,496,325</u>
<b>Total Expenditures</b>		<u>297,086,632</u>	<u>325,476,821</u>	<u>357,959,206</u>	<u>444,195,598</u>	<u>449,926,506</u>
<b>Ending Fund Balance</b>		<u>\$ 7,550,547</u>	<u>\$ 31,344,339</u>	<u>\$ 55,398,731</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 7,989,042	\$ 7,550,547	\$ 31,344,339		
<b>Change in Fund Balance</b>		<u>(438,495)</u>	<u>23,793,792</u>	<u>24,054,392</u>		
<b>Ending Fund Balance</b>		<u>\$ 7,550,547</u>	<u>\$ 31,344,339</u>	<u>\$ 55,398,731</u>		

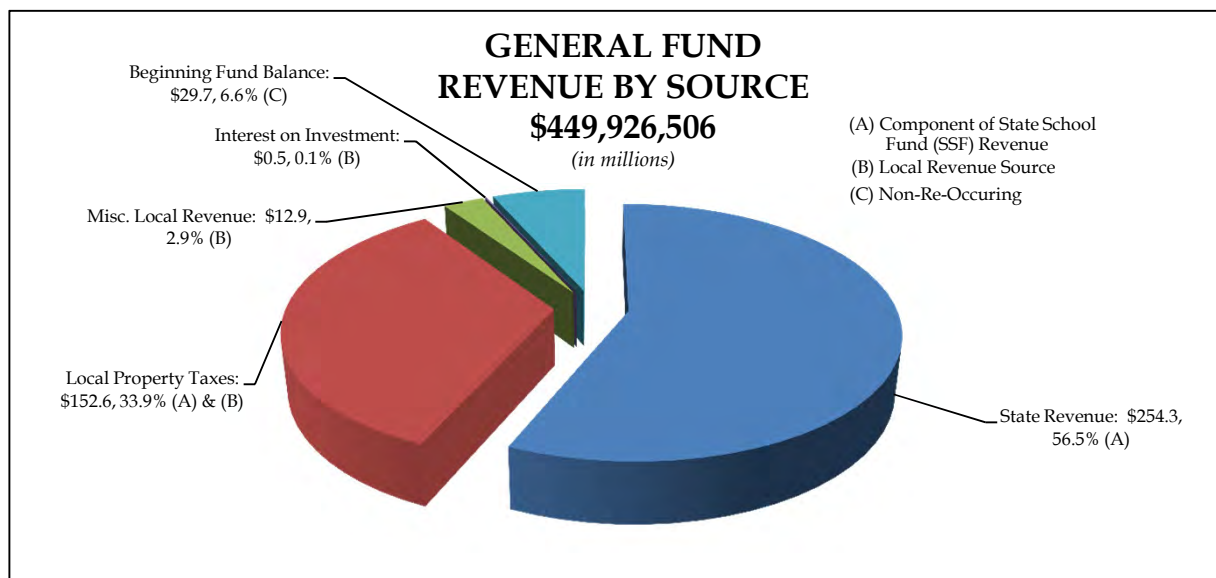
*Note: Minor differences are due to rounding*



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - REVENUES BY SOURCE

	Adopted Budget 2015-16	Proposed Budget 2016-17
1110 Ad Valorem Taxes Levied by District	\$ 119,215,615	\$ 124,575,000
1120 Local Option Ad Valorem Taxes Levied by District	26,000,000	28,000,000
1310 Regular Day School Tuition	10,000	-
1410 Regular Day School Transportation	200,000	250,000
1510 Interest on Investments	300,000	450,000
1710 Admissions	196,000	276,000
1740 Fees	1,004,000	1,639,000
1910 Rentals	450,000	607,000
1960 Recovery of Prior Years' Expenditures	100,000	50,000
1980 Fees Charged to Grants	400,000	500,000
1990 Miscellaneous	660,000	1,200,000
<b>1000 Revenue From Local Sources</b>	<b>148,535,615</b>	<b>157,547,000</b>
2100 Unrestricted Revenue	10,800,000	8,360,904
2190 Other Intermediate Sources	3,679,000	-
<b>2000 Revenue From Intermediate Sources</b>	<b>14,479,000</b>	<b>8,360,904</b>
3100 Unrestricted Grants-In-Aid	222,780,983	251,400,000
3190 Other Unrestricted Grants-In-Aid	3,400,000	2,939,726
<b>3000 Revenue From State Sources</b>	<b>226,180,983</b>	<b>254,339,726</b>
5400 Resources - Beginning Fund Balance	55,000,000	29,678,876
<b>5000 Other Sources</b>	<b>55,000,000</b>	<b>29,678,876</b>
<b>Total Revenues, All Sources:</b>	<b>\$ 444,195,598</b>	<b>\$ 449,926,506</b>



Note: Minor differences are due to rounding.

Source: District Financial Records



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - EXPENDITURES BY FUNCTION

	Adopted Budget 2015-16	APU	Proposed Budget 2016-17	APU
1110 Elementary Programs	\$ 99,621,769	979.1	\$ 104,053,248	1,001.0
1120 Middle School Programs	45,990,533	421.5	44,801,788	419.7
1130 High School Programs	57,373,193	513.3	61,576,988	523.0
1210 Programs for the Talented and Gifted	383,858	0.8	385,370	0.8
1220 Restrictive Programs for Students with Disabilities	18,702,930	230.1	19,657,332	239.6
1250 Less Restrictive Programs for Students with Disabilities	10,368,986	108.6	10,981,476	110.1
1280 Alternative Education	7,498,477	25.5	8,679,056	27.5
1290 Designated Programs	23,310,144	208.5	22,433,833	209.4
1410 Summer School - Elementary School	20,835	0.0	75,835	0.0
1420 Summer School - Middle School	312,286	0.0	316,770	0.0
1430 Summer School - High School	474,855	0.0	485,839	0.0
1460 Summer School - Special Programs	244,058	0.0	575,758	0.0
1490 Summer School - Other Programs	600	0.0	600	0.0
<b>1000 Instruction</b>	<b>264,302,524</b>	<b>2,487.3</b>	<b>274,023,893</b>	<b>2,531.1</b>
2110 Attendance and Social Work Services	3,326,946	43.7	4,584,251	54.5
2120 Guidance Services	11,887,332	125.6	12,580,397	125.4
2130 Health Services	2,018,247	18.3	2,509,996	22.2
2140 Psychological Services	3,400,716	33.8	3,516,262	33.3
2150 Speech Pathology and Audiology Services	3,537,136	35.1	3,788,685	35.6
2190 Service Direction, Student Support Services	3,982,228	28.0	5,285,828	34.1
2210 Improvement of Instruction Services	2,775,372	14.9	2,994,127	17.9
2220 Educational Media Services	5,239,065	58.4	7,178,244	76.2
2230 Assessment and Testing	942,722	7.0	905,974	7.0
2240 Instructional Staff Development	4,362,753	7.8	7,021,131	10.6
2310 Board of Education Services	128,890	0.0	143,890	0.0
2320 Executive Administration Services	1,892,309	8.9	1,754,989	9.7
2410 Office of the Principal Services	24,266,487	205.9	26,834,596	217.0
2490 Other Support Services - School Administration	2,747,218	17.1	2,821,259	17.4
2510 Direction of Business Support Services	384,765	2.0	394,535	2.0
2520 Fiscal Services	1,841,134	16.8	1,910,720	16.8
2540 Operation and Maintenance of Plant Services	28,296,172	228.9	30,256,026	236.9
2550 Student Transportation Services	17,125,227	201.7	16,899,094	191.8
2570 Internal Services	1,524,703	8.5	1,553,770	8.5
2620 Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	472,656	2.8	643,300	3.8
2630 Information Services	732,437	5.7	852,362	6.7
2640 Staff Services	2,401,999	20.1	2,689,389	21.6
2660 Technology Services	11,693,553	64.2	12,076,769	73.1
<b>2000 Support Services</b>	<b>134,980,067</b>	<b>1,155.2</b>	<b>149,195,594</b>	<b>1,222.1</b>
5200 Transfers of Funds	22,758,589	0.0	4,210,694	0.0
<b>5000 Other Uses</b>	<b>22,758,589</b>	<b>0.0</b>	<b>4,210,694</b>	<b>0.0</b>
6110 Operating Contingency	22,154,418	0.0	22,496,325	0.0
<b>6000 Contingencies</b>	<b>22,154,418</b>	<b>0.0</b>	<b>22,496,325</b>	<b>0.0</b>
<b>Total Expenditures, All Functions:</b>	<b>\$ 444,195,598</b>	<b>3,642.6</b>	<b>\$ 449,926,506</b>	<b>3,753.2</b>

Note: Minor differences are due to rounding



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - EXPENDITURES BY OBJECT

	Adopted Budget 2015-16	Proposed Budget 2016-17
0110 Regular Salaries	\$ 217,018,994	\$ 230,602,897
0120 Nonpermanent Salaries	5,386,699	5,541,819
0130 Additional Salaries	6,942,414	9,291,011
<b>0100 Salaries</b>	<b>229,348,107</b>	<b>245,435,727</b>
0210 Public Employees Retirement System	39,102,271	41,876,992
0220 Social Security Administration	17,544,429	18,789,383
0230 Other Required Payroll Costs	2,981,387	3,193,019
0240 Contractual Employee Benefits	65,843,697	70,921,599
<b>0200 Associated Payroll Costs</b>	<b>125,471,784</b>	<b>134,780,993</b>
0310 Instructional, Professional and Technical Services	1,878,798	2,268,591
0320 Property Services	10,209,068	10,081,424
0330 Student Transportation Services	433,935	754,791
0340 Travel	705,406	758,137
0350 Communication	2,352,898	2,383,279
0360 Charter School Payments	2,777,100	3,502,100
0370 Tuition	1,730,769	1,776,881
0380 Non-instructional Professional and Technical Services	1,395,662	1,451,066
<b>0300 Purchased Services</b>	<b>21,483,636</b>	<b>22,976,269</b>
0410 Consumable Supplies and Materials	15,311,377	10,449,228
0420 Textbooks	2,213,714	3,768,039
0430 Library Books	90,830	91,388
0440 Periodicals	47,498	42,843
0460 Non-consumable Items	1,315,661	1,451,804
0470 Computer Software	1,901,861	1,800,311
0480 Computer Hardware	1,351,764	1,641,948
<b>0400 Supplies and Materials</b>	<b>22,232,705</b>	<b>19,245,561</b>
0540 Depreciable Equipment	233,213	226,595
0550 Depreciable Technology	5,000	5,000
<b>0500 Capital Outlay</b>	<b>238,213</b>	<b>231,595</b>
0640 Dues and Fees	401,646	441,342
0650 Insurance and Judgments	100,000	100,000
0670 Taxes and Licenses	6,500	8,000
<b>0600 Other Objects</b>	<b>508,146</b>	<b>549,342</b>
0710 Fund Modifications	22,758,589	4,210,694
<b>0700 Transfers</b>	<b>22,758,589</b>	<b>4,210,694</b>
0810 Planned Reserve	22,154,418	22,496,325
<b>0800 Other Uses of Funds</b>	<b>22,154,418</b>	<b>22,496,325</b>
<b>Total Expenditures, All Objects:</b>	<b>\$ 444,195,598</b>	<b>\$ 449,926,506</b>

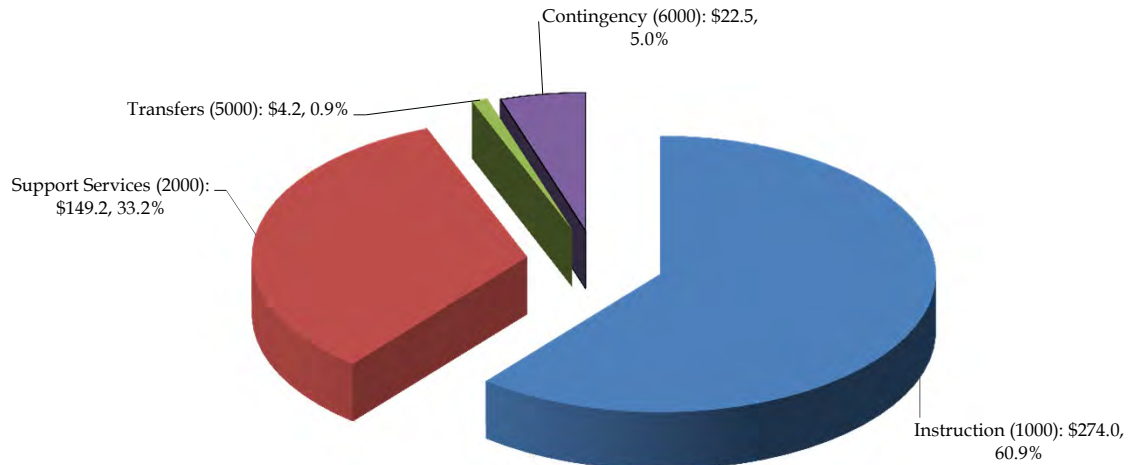
Note: Minor differences are due to rounding



## GENERAL FUND EXPENDITURES BY FUNCTION

**\$449,926,506**

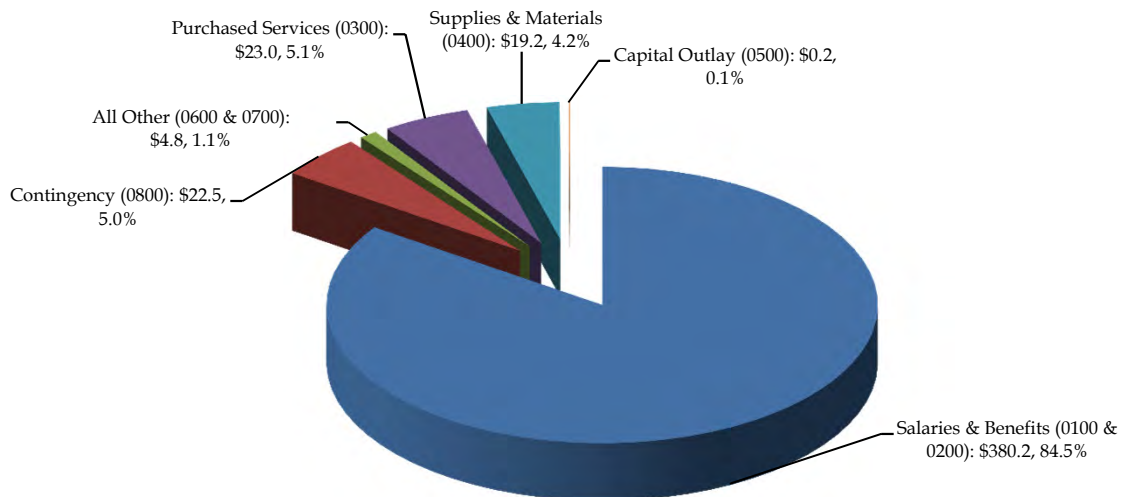
(in millions)



## GENERAL FUND EXPENDITURES BY OBJECT

**\$449,926,506**

(in millions)





**BEAVERTON SCHOOL DISTRICT  
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)  
FOR THE 2016-17 PROPOSED BUDGET DOCUMENT**

FUNCTION	DESCRIPTION	CERTIFIED			CLASSIFIED			SUPPORT SERVICES NON-REPRESENTED			ADMINISTRATIVE		NUMBER OF STUDENTS	PROPOSED BUDGET	% OF BUDGET	COST PER STUDENT
		2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2015-16	2016-17				
1110	Elementary Programs	887.1	888.2		92.0	112.8		-	-		-	-	18,547	\$ 104,053,248	23.10%	\$ 5,610
1120	Middle School Programs	412.5	409.7		9.0	10.0		-	-		-	-	9,349	44,801,788	9.96%	4,792
1130	High School Programs	500.5	510.5		12.8	12.6		-	-		-	-	11,513	61,576,988	13.69%	5,348
1210	Programs for the Talented & Gifted				-	-		-	-		-	-	5,949	385,370	0.09%	65
1220	Restrictive Programs for Students with Disabilities	69.0	68.1		161.1	171.5		-	-		-	-	1,215	19,657,332	4.37%	16,179
1250	Less Restrictive Programs for Students with Disabilities	94.0	92.8		14.6	17.4		-	-		-	-	4,366	10,981,476	2.44%	2,515
1280	Alternative Education	21.0	23.0		4.5	4.5		-	-		-	-	1,471	8,679,056	1.93%	5,900
1290	Designated Programs	185.4	195.0		23.1	14.4		-	-		-	-	4,875	22,433,833	4.99%	4,602
1410	Summer School - Elementary School	-	-		-	-		-	-		-	-	150	75,835	0.02%	506
1420	Summer School - Middle School	-	-		-	-		-	-		-	-	480	316,770	0.07%	660
1430	Summer School - High School	-	-		-	-		-	-		-	-	900	485,839	0.11%	540
1460	Summer School - Special Programs	-	-		-	-		-	-		-	-	235	575,758	0.13%	2,450
1490	Summer School - Other Programs	-	-		-	-		-	-		-	-	50	600	0.00%	12
	<b>INSTRUCTION</b>	<b>2,170.3</b>	<b>2,188.1</b>		<b>317.1</b>	<b>343.2</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>274,023,893</b>	<b>60.90%</b>	
2110	Attendance & Social Work Services	5.8	7.0		36.9	46.5		1.0	1.0		-	-	40,932	4,584,251	1.02%	112
2120	Guidance Services	103.5	105.5		22.1	19.9		-	-		-	-	40,932	12,580,397	2.80%	307
2130	Health Services	12.5	12.8		5.8	9.5		-	-		-	-	40,932	2,509,996	0.56%	61
2140	Psychological Services	33.8	33.3		-	-		-	-		-	-	473	3,516,262	0.78%	7,434
2150	Speech Pathology and Audiology Services	33.7	33.5		1.4	2.1		-	-		-	-	1,636	3,788,685	0.84%	2,316
2190	Service Direction, Student Support Services	11.5	10.8		12.5	18.4		1.0	1.0		3.0	4.0	5,474	5,285,828	1.17%	966
2210	Improvement of Instruction Services	11.9	12.3		1.0	1.7		-	-		2.0	4.0	40,932	2,994,127	0.67%	73
2220	Educational Media Services	18.0	35.0		39.4	40.2		-	-		1.0	1.0	40,932	7,178,244	1.60%	175
2230	Assessment and Testing	-	-		7.0	7.0		-	-		-	-	40,932	905,974	0.20%	22
2240	Instructional Staff Development	7.8	10.6		-	-		-	-		-	-	40,932	7,021,131	1.56%	172
2310	Board of Education Services	-	-		-	-		-	-		-	-	41,477	143,890	0.03%	3
2320	Executive Administration Services	-	-		1.8	1.5		3.4	4.4		3.8	3.8	41,477	1,754,989	0.39%	42
2410	Office of the Principal Services	7.0	8.0		104.9	107.0		-	-		94.0	102.0	40,932	26,834,596	5.96%	656
2490	Other Support Services - School Administration	0.2	0.2		6.9	8.2		1.0	1.0		9.0	8.0	41,477	2,821,259	0.63%	68
2510	Direction of Business Support Services	-	-		-	-		1.0	1.0		1.0	1.0	41,477	394,535	0.09%	10
2520	Fiscal Services	-	-		14.0	14.0		1.8	1.8		1.0	1.0	41,477	1,910,720	0.42%	46
2540	Operation & Maintenance of Plant Services	-	-		219.9	227.9		7.0	7.0		2.0	2.0	40,932	30,256,026	6.72%	739
2550	Student Transportation Services	-	-		197.3	187.5		3.1	3.1		1.2	1.2	35,894	16,899,094	3.76%	471
2570	Internal Services	-	-		7.5	7.5		1.0	1.0		-	-	40,932	1,553,770	0.35%	38
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-		1.8	2.8		-	-		1.0	1.0	41,477	643,300	0.14%	16
2630	Information Services	-	-		4.7	5.7		-	-		1.0	1.0	41,477	852,362	0.19%	21
2640	Staff Services	2.6	3.1		10.5	11.5		4.0	4.0		3.0	3.0	41,477	2,689,389	0.60%	65
2660	Technology Services	1.0	1.0		58.2	67.1		3.0	3.0		2.0	2.0	41,477	12,076,769	2.68%	291
2700	Supplemental Retirement Program	-	-		-	-		-	-		-	-	40,932	-	0.00%	-
	<b>SUPPORT SERVICES</b>	<b>2,49.3</b>	<b>2,73.1</b>		<b>753.6</b>	<b>786.0</b>		<b>27.3</b>	<b>28.3</b>		<b>125.0</b>	<b>135.0</b>		<b>149,195,594</b>	<b>33.16%</b>	
5200	Transfers of Funds	-	-		-	-		-	-		-	-	41,477	4,210,694	0.94%	102
6110	Operating Contingency	-	-		-	-		-	-		-	-	41,477	22,496,325	5.00%	542
	<b>FUND TOTAL:</b>	<b>2,419.6</b>	<b>2,461.2</b>		<b>1,070.7</b>	<b>1,129.2</b>		<b>27.3</b>	<b>28.3</b>		<b>125.0</b>	<b>135.0</b>		<b>\$ 449,926,506</b>	<b>100.00%</b>	



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 109,949,739	\$ 115,080,801	\$ 119,215,615	\$ 124,575,000	\$ 0	0
1120 Local Option Ad Valorem Taxes Levied by District	19,060,209	24,213,931	26,000,000	28,000,000	0	0
1310 Regular Day School Tuition	1,816,146	2,015,246	10,000	0	0	0
1410 Regular Day School Transportation	222,742	249,986	200,000	250,000	0	0
1510 Interest on Investments	332,286	458,367	300,000	450,000	0	0
1710 Admissions	280,505	276,776	196,000	276,000	0	0
1740 Fees	1,349,736	1,478,366	1,004,000	1,639,000	0	0
1910 Rentals	649,200	600,830	450,000	607,000	0	0
1920 Contributions and Donations from Private Sources	3,748	10,886	0	0	0	0
1950 Textbook Sales and Rentals	132	0	0	0	0	0
1960 Recovery of Prior Years' Expenditures	27,547	33,772	100,000	50,000	0	0
1980 Fees Charged to Grants	399,962	516,303	400,000	500,000	0	0
1990 Miscellaneous	583,368	1,195,086	660,000	1,200,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>134,675,318</b>	<b>146,130,348</b>	<b>148,535,615</b>	<b>157,547,000</b>	<b>0</b>	<b>0</b>
2100 Unrestricted Revenue	7,846,388	10,791,357	10,800,000	8,360,904	0	0
2190 Other Intermediate Sources	2,311,853	3,679,017	3,679,000	0	0	0
<b>2000 Revenue From Intermediate Sources</b>	<b>10,158,241</b>	<b>14,470,374</b>	<b>14,479,000</b>	<b>8,360,904</b>	<b>0</b>	<b>0</b>
3100 Unrestricted Grants-In-Aid	203,106,558	220,256,637	222,780,983	251,400,000	0	0
3190 Other Unrestricted Grants-In-Aid	1,181,730	1,156,240	3,400,000	2,939,726	0	0
<b>3000 Revenue From State Sources</b>	<b>204,288,289</b>	<b>221,412,877</b>	<b>226,180,983</b>	<b>254,339,726</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	148,765	0	0	0	0	0
5400 Resources - Beginning Fund Balance	7,550,547	31,344,339	55,000,000	29,678,876	0	0
<b>5000 Other Sources</b>	<b>7,699,313</b>	<b>31,344,339</b>	<b>55,000,000</b>	<b>29,678,876</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 356,821,160</b>	<b>\$ 413,357,937</b>	<b>\$ 444,195,598</b>	<b>\$ 449,926,506</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0110 Regular Salaries	\$ 45,172,840	\$ 50,663,846	\$ 60,290,881	\$ 63,084,142	\$ 0	0
0120 Nonpermanent Salaries	2,681,393	3,098,053	2,597,179	2,637,556	0	0
0130 Additional Salaries	196,491	196,703	2,397	2,418	0	0
<b>0100 Salaries</b>	<b>48,050,724</b>	<b>53,958,603</b>	<b>62,890,457</b>	<b>65,724,116</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	10,059,779	11,620,687	10,717,108	11,205,958	0	0
0220 Social Security Administration	3,605,265	4,059,196	4,808,557	5,027,890	0	0
0230 Other Required Payroll Costs	552,545	701,447	817,137	854,414	0	0
0240 Contractual Employee Benefits	11,597,040	13,268,967	15,996,632	17,151,982	0	0
<b>0200 Associated Payroll Costs</b>	<b>25,814,628</b>	<b>29,650,297</b>	<b>32,339,434</b>	<b>34,240,244</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	9,781	19,103	12,266	13,700	0	0
0320 Property Services	37,229	25,642	40,472	34,049	0	0
0330 Student Transportation Services	3,268	2,137	19,500	16,850	0	0
0340 Travel	13,070	15,882	13,100	14,100	0	0
0350 Communication	44,758	50,693	59,007	69,440	0	0
0380 Non-instructional Professional and Technical Services	120	490	0	0	0	0
<b>0300 Purchased Services</b>	<b>108,227</b>	<b>113,947</b>	<b>144,345</b>	<b>148,139</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	793,923	879,674	3,323,693	1,907,899	0	0
0420 Textbooks	939,498	346,758	674,250	1,268,250	0	0
0430 Library Books	6,203	9,493	6,000	4,000	0	0
0440 Periodicals	12,033	17,208	13,100	12,150	0	0
0460 Non-consumable Items	106,515	122,125	79,340	83,456	0	0
0470 Computer Software	10,540	33,976	26,450	31,350	0	0
0480 Computer Hardware	72,434	92,850	111,500	620,044	0	0
<b>0400 Supplies and Materials</b>	<b>1,941,146</b>	<b>1,502,085</b>	<b>4,234,333</b>	<b>3,927,149</b>	<b>0</b>	<b>0</b>
0590 Other Capital Outlay	0	546	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	619	1,141	13,200	13,600	0	0
<b>0600 Other Objects</b>	<b>619</b>	<b>1,141</b>	<b>13,200</b>	<b>13,600</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>75,915,344</b>	<b>85,226,618</b>	<b>99,621,769</b>	<b>104,053,248</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0110 Regular Salaries	20,882,139	22,583,632	26,929,301	27,667,930	0	0
0120 Nonpermanent Salaries	1,233,712	1,266,421	834,982	844,997	0	0
0130 Additional Salaries	93,303	121,111	309,132	388,310	0	0
<b>0100 Salaries</b>	<b>22,209,154</b>	<b>23,971,163</b>	<b>28,073,415</b>	<b>28,901,237</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	4,680,493	5,185,279	4,786,520	4,927,651	0	0
0220 Social Security Administration	1,673,330	1,809,962	2,147,617	2,210,936	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0230 Other Required Payroll Costs	255,329	311,616	364,944	375,720	0	0
0240 Contractual Employee Benefits	4,951,215	5,586,261	6,840,516	7,138,157	0	0
<b>0200 Associated Payroll Costs</b>	<b>11,560,367</b>	<b>12,893,118</b>	<b>14,139,597</b>	<b>14,652,464</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	14,524	8,151	1,865	6,700	0	0
0320 Property Services	28,154	33,553	25,350	29,600	0	0
0330 Student Transportation Services	2,748	630	31,500	74,000	0	0
0340 Travel	13,315	2,791	400	1,000	0	0
0350 Communication	6,258	8,978	11,500	10,725	0	0
0380 Non-instructional Professional and Technical Services	7,870	2,273	350	0	0	0
<b>0300 Purchased Services</b>	<b>72,869</b>	<b>56,376</b>	<b>70,965</b>	<b>122,025</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	256,970	270,907	3,044,039	770,901	0	0
0420 Textbooks	47,330	656,482	608,413	5,500	0	0
0430 Library Books	3,751	5,072	500	0	0	0
0440 Periodicals	4,125	3,948	1,150	2,025	0	0
0460 Non-consumable Items	87,497	46,394	14,500	39,886	0	0
0470 Computer Software	15,663	7,707	3,350	5,550	0	0
0480 Computer Hardware	108,285	52,913	34,604	302,200	0	0
<b>0400 Supplies and Materials</b>	<b>523,620</b>	<b>1,043,423</b>	<b>3,706,556</b>	<b>1,126,062</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	495	553	0	0	0	0
<b>0600 Other Objects</b>	<b>495</b>	<b>553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>34,366,505</b>	<b>37,964,633</b>	<b>45,990,533</b>	<b>44,801,788</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	27,696,513	30,097,007	32,883,177	34,637,747	0	0
0120 Nonpermanent Salaries	1,423,465	1,451,542	924,204	954,666	0	0
0130 Additional Salaries	1,765,319	1,805,273	1,713,429	1,873,489	0	0
<b>0100 Salaries</b>	<b>30,885,297</b>	<b>33,353,822</b>	<b>35,520,810</b>	<b>37,465,902</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,393,671	7,087,192	6,056,300	6,387,936	0	0
0220 Social Security Administration	2,328,886	2,518,370	2,717,343	2,866,138	0	0
0230 Other Required Payroll Costs	355,074	433,602	461,769	487,058	0	0
0240 Contractual Employee Benefits	6,493,592	7,284,005	8,386,478	8,956,765	0	0
<b>0200 Associated Payroll Costs</b>	<b>15,571,223</b>	<b>17,323,169</b>	<b>17,621,890</b>	<b>18,697,897</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	21,947	26,884	18,058	8,150	0	0
0320 Property Services	164,978	190,350	151,178	177,310	0	0
0330 Student Transportation Services	280,014	421,921	173,204	441,610	0	0
0340 Travel	53,624	42,511	29,095	22,635	0	0
0350 Communication	13,978	13,476	10,720	10,200	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	163,394	173,274	367,885	366,395	0	0
<b>0300 Purchased Services</b>	<b>697,936</b>	<b>868,417</b>	<b>750,140</b>	<b>1,026,300</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	527,369	598,876	2,430,555	1,490,173	0	0
0420 Textbooks	221,828	70,964	770,422	2,333,603	0	0
0430 Library Books	3,787	4,179	2,000	700	0	0
0440 Periodicals	2,471	2,320	3,531	1,402	0	0
0460 Non-consumable Items	171,558	370,577	80,355	76,991	0	0
0470 Computer Software	29,688	59,375	22,950	32,500	0	0
0480 Computer Hardware	178,694	128,528	128,184	411,500	0	0
<b>0400 Supplies and Materials</b>	<b>1,135,394</b>	<b>1,234,819</b>	<b>3,437,997</b>	<b>4,346,869</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	6,000	6,612	0	0	0	0
<b>0500 Capital Outlay</b>	<b>6,000</b>	<b>6,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	36,733	42,417	42,356	40,020	0	0
<b>0600 Other Objects</b>	<b>36,733</b>	<b>42,417</b>	<b>42,356</b>	<b>40,020</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>48,332,582</b>	<b>52,829,256</b>	<b>57,373,193</b>	<b>61,576,988</b>	<b>0</b>	<b>0</b>
<b>Function: 1210 Programs for the Talented and Gifted</b>						
0110 Regular Salaries	87,299	60,190	53,145	53,277	0	0
0120 Nonpermanent Salaries	47,067	42,296	45,816	46,207	0	0
0130 Additional Salaries	101,042	98,163	129,152	129,748	0	0
<b>0100 Salaries</b>	<b>235,407</b>	<b>200,650</b>	<b>228,113</b>	<b>229,232</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	42,091	36,034	38,893	39,084	0	0
0220 Social Security Administration	17,704	15,204	17,451	17,536	0	0
0230 Other Required Payroll Costs	2,694	2,609	2,965	2,980	0	0
0240 Contractual Employee Benefits	19,582	12,970	15,436	15,238	0	0
<b>0200 Associated Payroll Costs</b>	<b>82,070</b>	<b>66,818</b>	<b>74,745</b>	<b>74,838</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	16,027	3,500	20,000	20,000	0	0
0340 Travel	9,038	15,419	22,000	22,000	0	0
0350 Communication	325	186	0	0	0	0
<b>0300 Purchased Services</b>	<b>25,390</b>	<b>19,104</b>	<b>42,000</b>	<b>42,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	96,566	90,845	39,000	39,300	0	0
0420 Textbooks	314	261	0	0	0	0
0430 Library Books	0	1,281	0	0	0	0
0440 Periodicals	0	442	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>96,880</b>	<b>92,829</b>	<b>39,000</b>	<b>39,300</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	200	2,771	0	0	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0600 Other Objects</b>	<b>200</b>	<b>2,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>439,947</b>	<b>382,171</b>	<b>383,858</b>	<b>385,370</b>	<b>0</b>	<b>0</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	8,998,065	9,530,071	10,392,685	11,123,132	0	0
0120 Nonpermanent Salaries	687,982	443,929	277,121	326,079	0	0
0130 Additional Salaries	17,478	41,995	30,551	30,551	0	0
<b>0100 Salaries</b>	<b>9,703,525</b>	<b>10,015,996</b>	<b>10,700,357</b>	<b>11,479,762</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,990,585	2,113,412	1,825,692	1,957,299	0	0
0220 Social Security Administration	728,559	755,162	819,153	878,201	0	0
0230 Other Required Payroll Costs	111,589	130,217	139,203	149,239	0	0
0240 Contractual Employee Benefits	4,384,222	4,602,388	4,098,492	4,467,798	0	0
<b>0200 Associated Payroll Costs</b>	<b>7,214,955</b>	<b>7,601,179</b>	<b>6,882,540</b>	<b>7,452,537</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	1,500,496	1,356,804	1,032,533	632,533	0	0
0320 Property Services	517	1,245	0	0	0	0
0340 Travel	14,562	14,350	18,200	18,200	0	0
0350 Communication	63	16	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,515,638</b>	<b>1,372,415</b>	<b>1,050,733</b>	<b>650,733</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	31,035	33,471	69,300	74,300	0	0
0430 Library Books	0	2,181	0	0	0	0
0440 Periodicals	85	0	0	0	0	0
0460 Non-consumable Items	4,791	8,243	0	0	0	0
0470 Computer Software	0	864	0	0	0	0
0480 Computer Hardware	50	26,064	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>35,961</b>	<b>70,822</b>	<b>69,300</b>	<b>74,300</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	40	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>18,470,079</b>	<b>19,060,453</b>	<b>18,702,930</b>	<b>19,657,332</b>	<b>0</b>	<b>0</b>
<b>Function: 1250 Less Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	6,210,654	6,555,020	6,744,189	7,114,688	0	0
0120 Nonpermanent Salaries	13,954	130,780	38,241	38,372	0	0
0130 Additional Salaries	0	4,149	1,912	2,522	0	0
<b>0100 Salaries</b>	<b>6,224,608</b>	<b>6,689,948</b>	<b>6,784,342</b>	<b>7,155,582</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,366,327	1,472,139	1,158,450	1,220,028	0	0
0220 Social Security Administration	466,052	503,463	519,774	547,403	0	0
0230 Other Required Payroll Costs	71,587	86,992	88,328	93,023	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0240 Contractual Employee Benefits	1,509,389	1,602,850	1,818,092	1,965,440	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,413,355</b>	<b>3,665,444</b>	<b>3,584,644</b>	<b>3,825,894</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>9,637,964</b>	<b>10,355,392</b>	<b>10,368,986</b>	<b>10,981,476</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0110 Regular Salaries	841,448	1,517,027	1,517,345	1,697,732	0	0
0120 Nonpermanent Salaries	121,022	78,520	148,452	149,784	0	0
0130 Additional Salaries	43,914	40,496	48,365	9,813	0	0
<b>0100 Salaries</b>	<b>1,006,384</b>	<b>1,636,043</b>	<b>1,714,162</b>	<b>1,857,329</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	207,129	350,779	292,265	316,672	0	0
0220 Social Security Administration	76,495	124,773	131,132	142,086	0	0
0230 Other Required Payroll Costs	11,559	21,262	22,286	24,148	0	0
0240 Contractual Employee Benefits	231,866	423,038	427,272	478,349	0	0
<b>0200 Associated Payroll Costs</b>	<b>527,049</b>	<b>919,852</b>	<b>872,955</b>	<b>961,255</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	7,500	7,500	11,500	152,500	0	0
0320 Property Services	0	1,990	0	0	0	0
0330 Student Transportation Services	6,428	0	0	0	0	0
0340 Travel	11,227	12,728	8,625	12,000	0	0
0350 Communication	2,796	3,631	1,275	2,000	0	0
0360 Charter School Payments	1,499,088	2,076,338	2,777,100	3,502,100	0	0
0370 Tuition	1,281,246	1,369,042	1,730,769	1,776,881	0	0
<b>0300 Purchased Services</b>	<b>2,808,285</b>	<b>3,471,228</b>	<b>4,529,269</b>	<b>5,445,481</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	18,605	21,107	83,025	107,875	0	0
0420 Textbooks	47,149	65,439	155,866	155,866	0	0
0430 Library Books	0	424	0	750	0	0
0440 Periodicals	0	18	0	0	0	0
0460 Non-consumable Items	1,895	4,546	0	0	0	0
0470 Computer Software	87,209	137,138	138,200	150,500	0	0
0480 Computer Hardware	0	43,173	5,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>154,858</b>	<b>271,844</b>	<b>382,091</b>	<b>414,991</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	290	1,482	0	0	0	0
<b>0600 Other Objects</b>	<b>290</b>	<b>1,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,496,867</b>	<b>6,300,449</b>	<b>7,498,477</b>	<b>8,679,056</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	11,089,572	12,462,227	13,248,050	13,674,829	0	0
0120 Nonpermanent Salaries	49,797	78,123	65,658	54,229	0	0
0130 Additional Salaries	62,976	82,613	51,287	72,164	0	0
<b>0100 Salaries</b>	<b>11,202,345</b>	<b>12,622,963</b>	<b>13,364,995</b>	<b>13,801,222</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0210 Public Employees Retirement System	2,411,639	2,813,505	2,278,748	2,353,084	0	0
0220 Social Security Administration	838,764	951,478	1,022,442	1,055,802	0	0
0230 Other Required Payroll Costs	128,767	164,080	173,717	179,437	0	0
0240 Contractual Employee Benefits	2,698,647	3,037,974	3,571,620	3,638,627	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,077,817</b>	<b>6,967,038</b>	<b>7,046,527</b>	<b>7,226,950</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	391,360	269,379	211,000	138,000	0	0
0320 Property Services	497	3,158	1,500	1,000	0	0
0330 Student Transportation Services	6,526	4,747	4,700	4,500	0	0
0340 Travel	127,146	169,121	220,258	263,990	0	0
0350 Communication	5,502	4,800	5,750	2,950	0	0
0380 Non-instructional Professional and Technical Services	59,968	116,355	210,000	54,000	0	0
<b>0300 Purchased Services</b>	<b>591,000</b>	<b>567,560</b>	<b>653,208</b>	<b>464,440</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	36,220	55,877	2,072,762	706,391	0	0
0420 Textbooks	2,067	3,183	3,493	3,670	0	0
0430 Library Books	9,425	1,022	1,000	500	0	0
0440 Periodicals	830	1,787	1,250	1,380	0	0
0460 Non-consumable Items	5,682	23,198	17,391	70,000	0	0
0470 Computer Software	3,979	6,792	9,500	9,500	0	0
0480 Computer Hardware	62,622	28,148	5,000	5,000	0	0
<b>0400 Supplies and Materials</b>	<b>120,824</b>	<b>120,006</b>	<b>2,110,396</b>	<b>796,441</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	97,306	120,348	135,018	144,780	0	0
0670 Taxes and Licenses	25	0	0	0	0	0
<b>0600 Other Objects</b>	<b>97,331</b>	<b>120,348</b>	<b>135,018</b>	<b>144,780</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>18,089,318</b>	<b>20,397,915</b>	<b>23,310,144</b>	<b>22,433,833</b>	<b>0</b>	<b>0</b>
<b>Function: 1410 Summer School - Elementary School</b>						
0130 Additional Salaries	0	8,364	16,535	16,535	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>8,364</b>	<b>16,535</b>	<b>16,535</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	1,816	2,820	2,820	0	0
0220 Social Security Administration	0	635	1,265	1,265	0	0
0230 Other Required Payroll Costs	0	109	215	215	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>2,560</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	525	0	0	0	0
0330 Student Transportation Services	0	1,118	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>1,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	3,110	0	55,000	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>3,110</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>15,677</b>	<b>20,835</b>	<b>75,835</b>	<b>0</b>	<b>0</b>
<b>Function: 1420 Summer School - Middle School</b>						
0120 Nonpermanent Salaries	228	0	0	0	0	0
0130 Additional Salaries	16,540	72,953	247,845	245,054	0	0
<b>0100 Salaries</b>	<b>16,768</b>	<b>72,953</b>	<b>247,845</b>	<b>245,054</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	3,502	15,220	42,259	41,780	0	0
0220 Social Security Administration	1,283	5,558	18,960	18,745	0	0
0230 Other Required Payroll Costs	193	948	3,222	3,191	0	0
<b>0200 Associated Payroll Costs</b>	<b>4,978</b>	<b>21,727</b>	<b>64,441</b>	<b>63,716</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	5,406	24,463	0	0	0	0
0340 Travel	0	40	0	0	0	0
<b>0300 Purchased Services</b>	<b>5,406</b>	<b>24,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,317	6,666	0	8,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,317</b>	<b>6,666</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	96	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>28,469</b>	<b>125,946</b>	<b>312,286</b>	<b>316,770</b>	<b>0</b>	<b>0</b>
<b>Function: 1430 Summer School - High School</b>						
0120 Nonpermanent Salaries	586	1,126	0	0	0	0
0130 Additional Salaries	130,753	308,580	376,868	333,994	0	0
<b>0100 Salaries</b>	<b>131,339</b>	<b>309,706</b>	<b>376,868</b>	<b>333,994</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	28,067	65,606	64,257	56,950	0	0
0220 Social Security Administration	10,031	23,661	28,831	25,550	0	0
0230 Other Required Payroll Costs	1,509	4,026	4,899	4,345	0	0
0240 Contractual Employee Benefits	0	222	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>39,607</b>	<b>93,514</b>	<b>97,987</b>	<b>86,845</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	14,606	16,794	0	0	0	0
0350 Communication	519	60	0	0	0	0
<b>0300 Purchased Services</b>	<b>15,125</b>	<b>16,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	4,271	5,144	0	65,000	0	0
0470 Computer Software	180	620	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,451</b>	<b>5,764</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>190,521</b>	<b>425,839</b>	<b>474,855</b>	<b>485,839</b>	<b>0</b>	<b>0</b>
<b>Function: 1460 Summer School - Special Programs</b>						
0120 Nonpermanent Salaries	4,281	3,687	0	0	0	0
0130 Additional Salaries	102,986	78,253	176,078	439,333	0	0
<b>0100 Salaries</b>	<b>107,267</b>	<b>81,940</b>	<b>176,078</b>	<b>439,333</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	20,794	16,777	30,021	74,906	0	0
0220 Social Security Administration	8,113	6,222	13,470	33,609	0	0
0230 Other Required Payroll Costs	1,234	1,062	2,289	5,710	0	0
0240 Contractual Employee Benefits	0	89	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>30,140</b>	<b>24,150</b>	<b>45,780</b>	<b>114,225</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	11,496	8,073	19,200	19,200	0	0
0340 Travel	62	141	200	200	0	0
<b>0300 Purchased Services</b>	<b>11,558</b>	<b>8,214</b>	<b>19,400</b>	<b>19,400</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	475	543	2,800	2,800	0	0
<b>0400 Supplies and Materials</b>	<b>475</b>	<b>543</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>149,441</b>	<b>114,847</b>	<b>244,058</b>	<b>575,758</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	53	2	0	0	0	0
0130 Additional Salaries	1,085	82	0	0	0	0
<b>0100 Salaries</b>	<b>1,139</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	231	18	0	0	0	0
0220 Social Security Administration	88	6	0	0	0	0
0230 Other Required Payroll Costs	14	1	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>332</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	308	1,011	500	500	0	0
<b>0300 Purchased Services</b>	<b>308</b>	<b>1,011</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3	66	100	100	0	0
<b>0400 Supplies and Materials</b>	<b>3</b>	<b>66</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,782</b>	<b>1,186</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	990,293	1,073,979	1,896,662	2,494,992	0	0
0120 Nonpermanent Salaries	3,150	3,466	0	0	0	0
0130 Additional Salaries	1,421	4,445	0	9,469	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0100 Salaries</b>	<b>994,864</b>	<b>1,081,890</b>	<b>1,896,662</b>	<b>2,504,461</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	217,788	241,239	323,380	427,014	0	0
0220 Social Security Administration	73,608	80,268	145,094	191,593	0	0
0230 Other Required Payroll Costs	11,431	14,055	24,657	32,556	0	0
0240 Contractual Employee Benefits	575,930	652,510	830,421	1,121,826	0	0
<b>0200 Associated Payroll Costs</b>	<b>878,757</b>	<b>988,073</b>	<b>1,323,552</b>	<b>1,772,989</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	616	0	500	48,569	0	0
0320 Property Services	32,972	948	6,500	20,500	0	0
0330 Student Transportation Services	52	0	0	0	0	0
0340 Travel	3,915	7,697	4,100	4,300	0	0
0350 Communication	33,454	37,280	41,275	48,075	0	0
0380 Non-instructional Professional and Technical Services	23,484	22,450	22,000	132,000	0	0
<b>0300 Purchased Services</b>	<b>94,494</b>	<b>68,376</b>	<b>74,375</b>	<b>253,444</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	28,209	25,849	13,580	34,580	0	0
0460 Non-consumable Items	5,205	4,450	8,777	8,777	0	0
0470 Computer Software	330	984	1,000	1,000	0	0
0480 Computer Hardware	4,863	1,187	2,500	2,500	0	0
<b>0400 Supplies and Materials</b>	<b>38,607</b>	<b>32,470</b>	<b>25,857</b>	<b>46,857</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	572	6,000	6,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>572</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	260	1,050	500	500	0	0
<b>0600 Other Objects</b>	<b>260</b>	<b>1,050</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,006,982</b>	<b>2,172,431</b>	<b>3,326,946</b>	<b>4,584,251</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	5,690,304	6,744,579	7,490,680	7,788,576	0	0
0120 Nonpermanent Salaries	5,501	5,863	0	0	0	0
0130 Additional Salaries	106,225	158,186	213,206	215,096	0	0
<b>0100 Salaries</b>	<b>5,802,030</b>	<b>6,908,629</b>	<b>7,703,886</b>	<b>8,003,672</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,273,541	1,531,509	1,313,532	1,364,623	0	0
0220 Social Security Administration	436,424	522,216	589,362	612,288	0	0
0230 Other Required Payroll Costs	66,719	89,778	100,142	104,058	0	0
0240 Contractual Employee Benefits	1,469,487	1,780,929	2,084,550	2,175,652	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,246,170</b>	<b>3,924,433</b>	<b>4,087,586</b>	<b>4,256,621</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	30,250	0	235,699	0	0
0320 Property Services	812	1,748	940	940	0	0
0330 Student Transportation Services	0	486	4,800	1,000	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0340 Travel	13,910	2,914	95	200	0	0
0350 Communication	2,335	3,496	2,050	1,650	0	0
<b>0300 Purchased Services</b>	<b>17,058</b>	<b>38,894</b>	<b>7,885</b>	<b>239,489</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	19,926	19,416	63,505	56,415	0	0
0420 Textbooks	470	304	470	0	0	0
0430 Library Books	27	8	0	0	0	0
0440 Periodicals	99	0	0	0	0	0
0460 Non-consumable Items	488	26	0	200	0	0
0470 Computer Software	24,979	27,101	24,000	24,000	0	0
0480 Computer Hardware	1,867	1,068	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>47,854</b>	<b>47,923</b>	<b>87,975</b>	<b>80,615</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	160	573	0	0	0	0
<b>0600 Other Objects</b>	<b>160</b>	<b>573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>9,113,273</b>	<b>10,920,451</b>	<b>11,887,332</b>	<b>12,580,397</b>	<b>0</b>	<b>0</b>
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	1,062,070	1,097,513	1,213,590	1,500,531	0	0
0120 Nonpermanent Salaries	2,343	20,223	0	0	0	0
0130 Additional Salaries	0	4,760	47,735	48,179	0	0
<b>0100 Salaries</b>	<b>1,064,413</b>	<b>1,122,496</b>	<b>1,261,325</b>	<b>1,548,710</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	232,638	252,201	215,055	264,055	0	0
0220 Social Security Administration	79,952	84,999	96,492	118,476	0	0
0230 Other Required Payroll Costs	12,239	14,707	16,398	20,133	0	0
0240 Contractual Employee Benefits	294,114	316,825	384,927	519,722	0	0
<b>0200 Associated Payroll Costs</b>	<b>618,943</b>	<b>668,731</b>	<b>712,872</b>	<b>922,386</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	10,000	10,000	0	0
0320 Property Services	0	10	0	0	0	0
0340 Travel	9,588	10,605	10,200	10,200	0	0
0350 Communication	266	105	0	0	0	0
<b>0300 Purchased Services</b>	<b>9,854</b>	<b>10,720</b>	<b>20,200</b>	<b>20,200</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	13,012	13,103	18,850	13,500	0	0
0460 Non-consumable Items	285	1,298	5,000	5,200	0	0
<b>0400 Supplies and Materials</b>	<b>13,296</b>	<b>14,401</b>	<b>23,850</b>	<b>18,700</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	7,800	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,706,506</b>	<b>1,824,149</b>	<b>2,018,247</b>	<b>2,509,996</b>	<b>0</b>	<b>0</b>

**Function: 2140 Psychological Services**

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0110 Regular Salaries	1,992,281	2,014,615	2,248,239	2,304,368	0	0
0120 Nonpermanent Salaries	0	5,245	0	0	0	0
0130 Additional Salaries	14,297	0	0	0	0	0
<b>0100 Salaries</b>	<b>2,006,578</b>	<b>2,019,860</b>	<b>2,248,239</b>	<b>2,304,368</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	414,533	449,355	383,324	392,895	0	0
0220 Social Security Administration	146,542	148,339	171,989	176,284	0	0
0230 Other Required Payroll Costs	23,075	26,258	29,228	29,958	0	0
0240 Contractual Employee Benefits	396,172	441,922	560,936	584,157	0	0
<b>0200 Associated Payroll Costs</b>	<b>980,322</b>	<b>1,065,874</b>	<b>1,145,477</b>	<b>1,183,294</b>	<b>0</b>	<b>0</b>
0340 Travel	5,170	5,435	4,600	4,600	0	0
<b>0300 Purchased Services</b>	<b>5,170</b>	<b>5,435</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	24,562	18,543	2,400	24,000	0	0
0440 Periodicals	240	244	0	0	0	0
0470 Computer Software	58	936	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>24,860</b>	<b>19,723</b>	<b>2,400</b>	<b>24,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,016,930</b>	<b>3,110,893</b>	<b>3,400,716</b>	<b>3,516,262</b>	<b>0</b>	<b>0</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						
0110 Regular Salaries	2,520,285	2,592,650	2,297,371	2,453,902	0	0
0120 Nonpermanent Salaries	0	88	0	0	0	0
0130 Additional Salaries	3,749	416	0	0	0	0
<b>0100 Salaries</b>	<b>2,524,034</b>	<b>2,593,154</b>	<b>2,297,371</b>	<b>2,453,902</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	532,465	579,792	391,702	418,390	0	0
0220 Social Security Administration	188,408	195,511	175,749	187,723	0	0
0230 Other Required Payroll Costs	29,025	33,711	29,866	31,901	0	0
0240 Contractual Employee Benefits	509,195	558,777	590,898	650,219	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,259,093</b>	<b>1,367,791</b>	<b>1,188,215</b>	<b>1,288,233</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	20,340	25,000	25,000	0	0
0340 Travel	1,545	1,585	1,550	1,550	0	0
0350 Communication	21	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,565</b>	<b>21,925</b>	<b>26,550</b>	<b>26,550</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	30,792	16,449	25,000	20,000	0	0
0440 Periodicals	0	94	0	0	0	0
0460 Non-consumable Items	90	225	0	0	0	0
0470 Computer Software	25	0	0	0	0	0
0480 Computer Hardware	0	138	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>30,907</b>	<b>16,906</b>	<b>25,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0640 Dues and Fees	1,600	3,375	0	0	0	0
<b>0600 Other Objects</b>	<b>1,600</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,817,200</b>	<b>4,003,151</b>	<b>3,537,136</b>	<b>3,788,685</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	1,414,870	1,459,046	1,786,648	2,109,083	0	0
0120 Nonpermanent Salaries	146,326	173,832	139,098	146,668	0	0
0130 Additional Salaries	254,125	277,906	230,763	241,268	0	0
<b>0100 Salaries</b>	<b>1,815,321</b>	<b>1,910,784</b>	<b>2,156,509</b>	<b>2,497,019</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	387,678	410,087	368,746	425,742	0	0
0220 Social Security Administration	135,499	142,366	165,449	191,021	0	0
0230 Other Required Payroll Costs	20,865	24,638	28,115	32,462	0	0
0240 Contractual Employee Benefits	342,166	419,365	568,015	712,927	0	0
<b>0200 Associated Payroll Costs</b>	<b>886,208</b>	<b>996,456</b>	<b>1,130,325</b>	<b>1,362,152</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	259,690	156,983	300,000	633,333	0	0
0320 Property Services	9,060	9,928	21,500	22,000	0	0
0330 Student Transportation Services	43,249	68,114	71,000	92,600	0	0
0340 Travel	17,634	25,796	34,000	40,500	0	0
0350 Communication	508	506	400	400	0	0
<b>0300 Purchased Services</b>	<b>330,142</b>	<b>261,327</b>	<b>426,900</b>	<b>788,833</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	27,431	198,865	82,994	452,324	0	0
0440 Periodicals	820	4,877	5,000	5,000	0	0
0460 Non-consumable Items	9,246	56,604	15,000	15,000	0	0
0470 Computer Software	17,878	19,097	5,000	5,000	0	0
0480 Computer Hardware	84,644	196,353	60,000	60,000	0	0
<b>0400 Supplies and Materials</b>	<b>140,019</b>	<b>475,795</b>	<b>167,994</b>	<b>537,324</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	126	922	500	500	0	0
0650 Insurance and Judgments	111,839	12,000	100,000	100,000	0	0
<b>0600 Other Objects</b>	<b>111,965</b>	<b>12,922</b>	<b>100,500</b>	<b>100,500</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,283,655</b>	<b>3,657,285</b>	<b>3,982,228</b>	<b>5,285,828</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	713,801	889,350	1,125,884	1,283,852	0	0
0120 Nonpermanent Salaries	166,158	62,990	0	0	0	0
0130 Additional Salaries	475,694	501,970	743,465	727,102	0	0
<b>0100 Salaries</b>	<b>1,355,653</b>	<b>1,454,310</b>	<b>1,869,349</b>	<b>2,010,954</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	282,228	328,566	318,725	373,146	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0220 Social Security Administration	100,480	109,754	143,005	167,424	0	0
0230 Other Required Payroll Costs	15,359	18,971	24,302	28,450	0	0
0240 Contractual Employee Benefits	148,219	207,668	284,191	278,653	0	0
<b>0200 Associated Payroll Costs</b>	<b>546,285</b>	<b>664,959</b>	<b>770,223</b>	<b>847,673</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	78,554	10,000	10,000	0	0
0320 Property Services	816	2,054	2,000	4,600	0	0
0340 Travel	7,681	616	500	0	0	0
0350 Communication	5,121	1,565	2,500	50	0	0
0380 Non-instructional Professional and Technical Services	25,252	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>38,870</b>	<b>82,789</b>	<b>15,000</b>	<b>14,650</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	14,798	21,171	30,600	30,850	0	0
0420 Textbooks	0	0	0	0	0	0
0440 Periodicals	0	0	200	0	0	0
0460 Non-consumable Items	432	35,646	0	0	0	0
0470 Computer Software	10,220	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>25,450</b>	<b>56,817</b>	<b>30,800</b>	<b>30,850</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	67,912	75,063	90,000	90,000	0	0
0650 Insurance and Judgments	0	464	0	0	0	0
<b>0600 Other Objects</b>	<b>67,912</b>	<b>75,527</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,034,170</b>	<b>2,334,402</b>	<b>2,775,372</b>	<b>2,994,127</b>	<b>0</b>	<b>0</b>
<b><u>Function: 2220 Educational Media Services</u></b>						
0110 Regular Salaries	1,674,339	2,081,194	2,825,250	4,102,427	0	0
0120 Nonpermanent Salaries	37,424	65,446	9,628	16,489	0	0
0130 Additional Salaries	13,229	39,477	0	0	0	0
<b>0100 Salaries</b>	<b>1,724,992</b>	<b>2,186,117</b>	<b>2,834,878</b>	<b>4,118,916</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	352,285	457,442	483,380	702,244	0	0
0220 Social Security Administration	128,736	164,049	216,871	315,071	0	0
0230 Other Required Payroll Costs	19,826	28,329	36,878	53,522	0	0
0240 Contractual Employee Benefits	735,485	873,270	1,071,402	1,423,450	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,236,332</b>	<b>1,523,090</b>	<b>1,808,531</b>	<b>2,494,287</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	125	0	0	0	0	0
0320 Property Services	5,609	18,885	35,427	16,700	0	0
0340 Travel	7,613	29,147	10,509	3,600	0	0
0350 Communication	0	0	421	421	0	0
<b>0300 Purchased Services</b>	<b>13,348</b>	<b>48,033</b>	<b>46,357</b>	<b>20,721</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	63,966	58,483	78,052	375,744	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0420 Textbooks	4,019	4,092	0	200	0	0
0430 Library Books	79,328	74,702	79,130	80,600	0	0
0440 Periodicals	11,785	12,745	20,476	17,726	0	0
0460 Non-consumable Items	26,789	19,563	40,041	17,250	0	0
0470 Computer Software	105,430	160,647	101,873	8,600	0	0
0480 Computer Hardware	80,268	94,203	229,522	44,200	0	0
<b>0400 Supplies and Materials</b>	<b>371,584</b>	<b>424,436</b>	<b>549,094</b>	<b>544,320</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	200	60	205	0	0	0
<b>0600 Other Objects</b>	<b>200</b>	<b>60</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,346,456</b>	<b>4,181,736</b>	<b>5,239,065</b>	<b>7,178,244</b>	<b>0</b>	<b>0</b>
<b><u>Function: 2230 Assessment and Testing</u></b>						
0110 Regular Salaries	210,585	216,901	265,476	266,859	0	0
0120 Nonpermanent Salaries	23,987	13,151	39,044	8,126	0	0
0130 Additional Salaries	10,388	25,995	0	0	0	0
<b>0100 Salaries</b>	<b>244,961</b>	<b>256,047</b>	<b>304,520</b>	<b>274,985</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	49,901	54,288	51,929	46,885	0	0
0220 Social Security Administration	18,498	19,330	23,299	21,035	0	0
0230 Other Required Payroll Costs	2,802	3,324	3,969	3,585	0	0
0240 Contractual Employee Benefits	112,305	116,453	136,105	136,584	0	0
<b>0200 Associated Payroll Costs</b>	<b>183,506</b>	<b>193,394</b>	<b>215,302</b>	<b>208,089</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	9,172	3,606	8,000	8,000	0	0
0340 Travel	130	253	1,500	1,500	0	0
0350 Communication	1,351	0	2,000	2,000	0	0
<b>0300 Purchased Services</b>	<b>10,652</b>	<b>3,859</b>	<b>11,500</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	221,940	220,596	409,400	409,400	0	0
0460 Non-consumable Items	0	1,979	0	0	0	0
0470 Computer Software	0	25,869	0	0	0	0
0480 Computer Hardware	0	0	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>221,940</b>	<b>248,445</b>	<b>411,400</b>	<b>411,400</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>661,058</b>	<b>701,745</b>	<b>942,722</b>	<b>905,974</b>	<b>0</b>	<b>0</b>
<b><u>Function: 2240 Instructional Staff Development</u></b>						
0110 Regular Salaries	202,379	375,532	549,165	752,988	0	0
0120 Nonpermanent Salaries	32,345	302,530	17,387	40,656	0	0
0130 Additional Salaries	39,022	305,055	1,998,911	3,601,870	0	0
<b>0100 Salaries</b>	<b>273,746</b>	<b>983,118</b>	<b>2,565,463</b>	<b>4,395,514</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	56,474	183,300	437,413	749,434	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0220 Social Security Administration	20,717	73,198	196,257	336,256	0	0
0230 Other Required Payroll Costs	3,139	12,781	33,350	57,141	0	0
0240 Contractual Employee Benefits	708,975	686,570	903,592	958,158	0	0
<b>0200 Associated Payroll Costs</b>	<b>789,305</b>	<b>955,849</b>	<b>1,570,612</b>	<b>2,100,989</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	2,900	39,431	4,400	193,000	0	0
0340 Travel	62,610	261,575	126,028	138,428	0	0
0350 Communication	35	331	0	0	0	0
<b>0300 Purchased Services</b>	<b>65,545</b>	<b>301,337</b>	<b>130,428</b>	<b>331,428</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	23,854	108,727	55,450	138,412	0	0
0420 Textbooks	580	76,989	600	950	0	0
0430 Library Books	0	0	200	1,338	0	0
0440 Periodicals	0	25	0	0	0	0
0460 Non-consumable Items	0	5,047	0	1,000	0	0
0470 Computer Software	1,610	1,539	0	1,500	0	0
0480 Computer Hardware	0	40	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>26,044</b>	<b>192,367</b>	<b>56,250</b>	<b>143,200</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	41,551	102,161	40,000	50,000	0	0
<b>0600 Other Objects</b>	<b>41,551</b>	<b>102,161</b>	<b>40,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,196,191</b>	<b>2,534,830</b>	<b>4,362,753</b>	<b>7,021,131</b>	<b>0</b>	<b>0</b>
<b>Function: 2310 Board of Education Services</b>						
0310 Instructional, Professional and Technical Services	0	150	9,927	9,927	0	0
0320 Property Services	300	0	0	0	0	0
0340 Travel	2,704	1,168	13,550	10,550	0	0
0350 Communication	891	46	0	1,000	0	0
0380 Non-instructional Professional and Technical Services	71,019	154,644	79,144	81,138	0	0
<b>0300 Purchased Services</b>	<b>74,913</b>	<b>156,007</b>	<b>102,621</b>	<b>102,615</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	6,650	5,600	9,404	9,410	0	0
0460 Non-consumable Items	0	0	655	655	0	0
0470 Computer Software	2,500	2,500	2,500	2,500	0	0
0480 Computer Hardware	0	0	2,355	2,355	0	0
<b>0400 Supplies and Materials</b>	<b>9,150</b>	<b>8,100</b>	<b>14,914</b>	<b>14,920</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	20,116	20,116	11,355	26,355	0	0
<b>0600 Other Objects</b>	<b>20,116</b>	<b>20,116</b>	<b>11,355</b>	<b>26,355</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>104,179</b>	<b>184,223</b>	<b>128,890</b>	<b>143,890</b>	<b>0</b>	<b>0</b>

**Function: 2320 Executive Administration Services**

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0110 Regular Salaries	734,184	743,981	872,107	946,691	0	0
0120 Nonpermanent Salaries	845	9,654	11,280	9,496	0	0
0130 Additional Salaries	2,625	14,672	42,533	42,928	0	0
<b>0100 Salaries</b>	<b>737,654</b>	<b>768,307</b>	<b>925,920</b>	<b>999,115</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	162,141	177,583	157,869	170,348	0	0
0220 Social Security Administration	46,004	48,864	70,832	76,433	0	0
0230 Other Required Payroll Costs	8,405	10,070	12,039	12,991	0	0
0240 Contractual Employee Benefits	149,780	178,812	231,893	232,520	0	0
<b>0200 Associated Payroll Costs</b>	<b>366,331</b>	<b>415,329</b>	<b>472,633</b>	<b>492,292</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	54,880	59,782	77,961	1,950	0	0
0320 Property Services	12,382	5,524	5,000	0	0	0
0330 Student Transportation Services	0	3,007	0	0	0	0
0340 Travel	22,742	31,744	42,437	13,582	0	0
0350 Communication	5,263	5,208	2,017	517	0	0
0380 Non-instructional Professional and Technical Services	57,387	62,206	135,438	124,688	0	0
<b>0300 Purchased Services</b>	<b>152,653</b>	<b>167,472</b>	<b>262,853</b>	<b>140,737</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	48,986	37,043	178,318	84,801	0	0
0420 Textbooks	348	0	0	0	0	0
0440 Periodicals	1,443	39	1,155	150	0	0
0460 Non-consumable Items	27,607	16,221	7,030	1,294	0	0
0470 Computer Software	3,432	4,627	6,500	2,000	0	0
0480 Computer Hardware	26,527	43,403	16,500	2,500	0	0
<b>0400 Supplies and Materials</b>	<b>108,344</b>	<b>101,333</b>	<b>209,503</b>	<b>90,745</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	17,227	20,239	21,400	32,100	0	0
<b>0600 Other Objects</b>	<b>17,227</b>	<b>20,239</b>	<b>21,400</b>	<b>32,100</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,382,209</b>	<b>1,472,679</b>	<b>1,892,309</b>	<b>1,754,989</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0110 Regular Salaries	13,819,278	14,383,799	15,290,740	16,863,034	0	0
0120 Nonpermanent Salaries	12,290	6,744	0	3,854	0	0
0130 Additional Salaries	40,964	48,547	0	150,794	0	0
<b>0100 Salaries</b>	<b>13,872,532</b>	<b>14,439,090</b>	<b>15,290,740</b>	<b>17,017,682</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	3,046,950	3,353,074	2,607,073	2,901,512	0	0
0220 Social Security Administration	1,039,817	1,109,549	1,169,739	1,301,852	0	0
0230 Other Required Payroll Costs	158,513	190,236	198,781	221,234	0	0
0240 Contractual Employee Benefits	3,575,722	4,156,595	4,555,416	4,958,048	0	0
<b>0200 Associated Payroll Costs</b>	<b>7,821,002</b>	<b>8,809,454</b>	<b>8,531,009</b>	<b>9,382,646</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	7,421	4,481	6,758	1,400	0	0
0320 Property Services	35,094	14,975	27,859	18,017	0	0
0340 Travel	26,769	33,431	32,660	34,902	0	0
0350 Communication	9,634	6,086	22,762	18,630	0	0
0380 Non-instructional Professional and Technical Services	6,999	3,699	3,000	3,500	0	0
<b>0300 Purchased Services</b>	<b>85,918</b>	<b>62,672</b>	<b>93,039</b>	<b>76,449</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	141,842	118,371	220,795	237,341	0	0
0420 Textbooks	0	261	200	0	0	0
0430 Library Books	0	175	0	1,500	0	0
0440 Periodicals	554	662	576	1,450	0	0
0460 Non-consumable Items	42,456	33,060	49,900	53,093	0	0
0470 Computer Software	19,514	2,974	7,700	5,400	0	0
0480 Computer Hardware	37,872	36,003	41,100	29,850	0	0
<b>0400 Supplies and Materials</b>	<b>242,237</b>	<b>191,505</b>	<b>320,271</b>	<b>328,634</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	20,213	20,595	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>20,213</b>	<b>20,595</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	7,122	6,672	11,215	8,590	0	0
0650 Insurance and Judgments	324	0	0	0	0	0
<b>0600 Other Objects</b>	<b>7,446</b>	<b>6,672</b>	<b>11,215</b>	<b>8,590</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>22,029,135</b>	<b>23,509,393</b>	<b>24,266,487</b>	<b>26,834,596</b>	<b>0</b>	<b>0</b>
<b>Function: 2490 Other Support Services - School Administration</b>						
0110 Regular Salaries	1,063,425	1,279,409	1,507,917	1,470,320	0	0
0120 Nonpermanent Salaries	28,711	43,519	66,658	63,215	0	0
0130 Additional Salaries	1,066	6,779	10,321	8,065	0	0
<b>0100 Salaries</b>	<b>1,093,203</b>	<b>1,329,706</b>	<b>1,584,896</b>	<b>1,541,600</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	236,970	298,333	270,225	262,843	0	0
0220 Social Security Administration	77,530	97,460	121,244	117,933	0	0
0230 Other Required Payroll Costs	12,334	17,211	20,604	20,042	0	0
0240 Contractual Employee Benefits	215,777	293,148	428,629	424,729	0	0
<b>0200 Associated Payroll Costs</b>	<b>542,611</b>	<b>706,153</b>	<b>840,702</b>	<b>825,547</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	0	2,500	0	0
0320 Property Services	1,428	162	22,000	27,000	0	0
0330 Student Transportation Services	0	0	20,000	0	0	0
0340 Travel	11,646	17,095	16,100	41,500	0	0
0350 Communication	200	602	800	4,300	0	0
0380 Non-instructional Professional and Technical Services	7,420	8,372	15,000	15,000	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>20,695</b>	<b>26,231</b>	<b>73,900</b>	<b>90,300</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	4,676	6,148	219,781	268,103	0	0
0440 Periodicals	0	0	0	500	0	0
0460 Non-consumable Items	0	1,274	27,939	74,709	0	0
0470 Computer Software	50	0	0	4,000	0	0
0480 Computer Hardware	0	1,184	0	15,000	0	0
<b>0400 Supplies and Materials</b>	<b>4,726</b>	<b>8,606</b>	<b>247,720</b>	<b>362,312</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,150	0	0	1,500	0	0
<b>0600 Other Objects</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,662,384</b>	<b>2,070,696</b>	<b>2,747,218</b>	<b>2,821,259</b>	<b>0</b>	<b>0</b>
<b>Function: 2510 Direction of Business Support Services</b>						
0110 Regular Salaries	139,707	181,788	194,140	201,005	0	0
0130 Additional Salaries	2,973	0	0	0	0	0
<b>0100 Salaries</b>	<b>142,680</b>	<b>181,788</b>	<b>194,140</b>	<b>201,005</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	32,357	44,298	33,100	34,271	0	0
0220 Social Security Administration	9,384	12,932	14,852	15,377	0	0
0230 Other Required Payroll Costs	1,633	2,394	2,524	2,613	0	0
0240 Contractual Employee Benefits	22,339	41,821	44,371	45,491	0	0
<b>0200 Associated Payroll Costs</b>	<b>65,714</b>	<b>101,445</b>	<b>94,847</b>	<b>97,752</b>	<b>0</b>	<b>0</b>
0320 Property Services	484	0	4,898	3,898	0	0
0340 Travel	3,258	4,038	5,000	6,200	0	0
0350 Communication	260	48	0	0	0	0
0380 Non-instructional Professional and Technical Services	13,000	3,325	47,000	47,000	0	0
<b>0300 Purchased Services</b>	<b>17,002</b>	<b>7,411</b>	<b>56,898</b>	<b>57,098</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,725	855	1,200	1,200	0	0
0440 Periodicals	0	0	100	100	0	0
0460 Non-consumable Items	1,716	2,094	250	250	0	0
0470 Computer Software	29,119	11,367	30,400	30,200	0	0
0480 Computer Hardware	0	3,674	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>32,560</b>	<b>17,990</b>	<b>33,950</b>	<b>33,750</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,093	6,082	1,430	1,430	0	0
0670 Taxes and Licenses	2,946	0	3,500	3,500	0	0
<b>0600 Other Objects</b>	<b>4,039</b>	<b>6,082</b>	<b>4,930</b>	<b>4,930</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>261,996</b>	<b>314,716</b>	<b>384,765</b>	<b>394,535</b>	<b>0</b>	<b>0</b>

**Function: 2520 Fiscal Services**

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0110 Regular Salaries	900,694	989,027	981,955	1,021,329	0	0
0120 Nonpermanent Salaries	18,869	0	0	0	0	0
0130 Additional Salaries	11,248	1,840	0	0	0	0
<b>0100 Salaries</b>	<b>930,811</b>	<b>990,867</b>	<b>981,955</b>	<b>1,021,329</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	195,789	206,580	167,423	174,136	0	0
0220 Social Security Administration	69,586	74,507	75,120	78,132	0	0
0230 Other Required Payroll Costs	10,687	12,687	12,766	13,278	0	0
0240 Contractual Employee Benefits	232,618	257,493	424,864	444,839	0	0
<b>0200 Associated Payroll Costs</b>	<b>508,679</b>	<b>551,268</b>	<b>680,173</b>	<b>710,385</b>	<b>0</b>	<b>0</b>
0320 Property Services	209	185	3,016	1,016	0	0
0340 Travel	8,075	10,732	21,025	22,025	0	0
0350 Communication	1,736	7,063	5,300	7,300	0	0
0380 Non-instructional Professional and Technical Services	90,464	166,412	106,515	106,515	0	0
<b>0300 Purchased Services</b>	<b>100,484</b>	<b>184,390</b>	<b>135,856</b>	<b>136,856</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	6,231	9,729	10,890	9,390	0	0
0460 Non-consumable Items	7,432	6,477	3,000	3,000	0	0
0470 Computer Software	10,349	1,244	10,600	10,600	0	0
0480 Computer Hardware	10,507	619	7,500	6,500	0	0
<b>0400 Supplies and Materials</b>	<b>34,519</b>	<b>18,069</b>	<b>31,990</b>	<b>29,490</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	10,064	27,396	11,160	12,660	0	0
<b>0600 Other Objects</b>	<b>10,064</b>	<b>27,396</b>	<b>11,160</b>	<b>12,660</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,584,556</b>	<b>1,771,991</b>	<b>1,841,134</b>	<b>1,910,720</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0110 Regular Salaries	8,806,399	9,515,234	10,131,380	11,013,071	0	0
0120 Nonpermanent Salaries	226,239	193,586	126,987	154,761	0	0
0130 Additional Salaries	144,160	156,629	139,744	145,349	0	0
<b>0100 Salaries</b>	<b>9,176,798</b>	<b>9,865,449</b>	<b>10,398,111</b>	<b>11,313,181</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,928,742	2,164,268	1,772,879	1,928,897	0	0
0220 Social Security Administration	693,600	748,803	795,456	865,458	0	0
0230 Other Required Payroll Costs	104,852	127,450	135,173	147,072	0	0
0240 Contractual Employee Benefits	3,115,174	3,397,950	4,917,878	5,395,677	0	0
<b>0200 Associated Payroll Costs</b>	<b>5,842,369</b>	<b>6,438,472</b>	<b>7,621,386</b>	<b>8,337,104</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	750	0	0	0	0	0
0320 Property Services	7,559,684	7,968,324	8,415,268	8,393,619	0	0
0330 Student Transportation Services	0	86	0	0	0	0
0340 Travel	10,861	9,130	8,300	8,600	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0350 Communication	60,552	56,354	67,200	67,700	0	0
0380 Non-instructional Professional and Technical Services	32,296	41,209	88,500	90,000	0	0
<b>0300 Purchased Services</b>	<b>7,664,143</b>	<b>8,075,102</b>	<b>8,579,268</b>	<b>8,559,919</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	781,901	827,795	787,007	1,048,512	0	0
0460 Non-consumable Items	607,739	803,198	657,700	689,760	0	0
0470 Computer Software	28,916	41,795	52,200	109,550	0	0
0480 Computer Hardware	16,623	6,753	10,000	10,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,435,180</b>	<b>1,679,541</b>	<b>1,506,907</b>	<b>1,857,822</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	41,529	26,592	0	0	0	0
0530 Improvements Other Than Buildings	13,557	5,088	0	0	0	0
0540 Depreciable Equipment	212,415	133,503	175,000	175,000	0	0
<b>0500 Capital Outlay</b>	<b>267,501</b>	<b>165,183</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	11,788	6,221	15,500	11,500	0	0
0650 Insurance and Judgments	460	0	0	0	0	0
0670 Taxes and Licenses	1,798	1,903	0	1,500	0	0
<b>0600 Other Objects</b>	<b>14,046</b>	<b>8,124</b>	<b>15,500</b>	<b>13,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>24,400,036</b>	<b>26,231,871</b>	<b>28,296,172</b>	<b>30,256,026</b>	<b>0</b>	<b>0</b>
<b>Function: 2550 Student Transportation Services</b>						
0110 Regular Salaries	6,687,648	6,854,226	8,113,581	7,952,085	0	0
0120 Nonpermanent Salaries	126,707	102,982	0	0	0	0
0130 Additional Salaries	1,065,260	1,226,083	303,458	315,630	0	0
<b>0100 Salaries</b>	<b>7,879,615</b>	<b>8,183,291</b>	<b>8,417,039</b>	<b>8,267,715</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,648,272	1,744,886	1,435,104	1,409,644	0	0
0220 Social Security Administration	606,325	631,912	643,903	632,481	0	0
0230 Other Required Payroll Costs	91,990	107,973	109,423	107,480	0	0
0240 Contractual Employee Benefits	4,043,510	4,187,912	3,997,580	3,944,596	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,390,098</b>	<b>6,672,683</b>	<b>6,186,010</b>	<b>6,094,201</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	3,410	4,030	3,800	3,800	0	0
0320 Property Services	147,648	84,751	142,754	142,754	0	0
0330 Student Transportation Services	66,299	60,119	108,731	123,731	0	0
0340 Travel	6,287	14,309	14,891	14,891	0	0
0350 Communication	39,708	20,109	33,834	33,834	0	0
0380 Non-instructional Professional and Technical Services	33,376	29,372	33,000	33,000	0	0
<b>0300 Purchased Services</b>	<b>296,727</b>	<b>212,691</b>	<b>337,010</b>	<b>352,010</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,578,422	1,227,620	1,856,619	1,856,619	0	0
0440 Periodicals	272	98	100	100	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0460 Non-consumable Items	497,768	497,745	271,149	271,149	0	0
0470 Computer Software	35,657	32,885	15,000	15,000	0	0
0480 Computer Hardware	13,671	29,301	15,000	15,000	0	0
<b>0400 Supplies and Materials</b>	<b>2,125,790</b>	<b>1,787,649</b>	<b>2,157,868</b>	<b>2,157,868</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	8,398	37,837	25,000	25,000	0	0
<b>0500 Capital Outlay</b>	<b>8,398</b>	<b>37,837</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,008	922	1,300	1,300	0	0
0670 Taxes and Licenses	112	3,421	1,000	1,000	0	0
<b>0600 Other Objects</b>	<b>1,120</b>	<b>4,343</b>	<b>2,300</b>	<b>2,300</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>16,701,747</b>	<b>16,898,495</b>	<b>17,125,227</b>	<b>16,899,094</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0110 Regular Salaries	393,707	355,637	389,360	410,869	0	0
0120 Nonpermanent Salaries	0	0	1,630	1,710	0	0
0130 Additional Salaries	0	5,389	0	0	0	0
<b>0100 Salaries</b>	<b>393,707</b>	<b>361,026</b>	<b>390,990</b>	<b>412,579</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	83,344	74,044	66,664	70,345	0	0
0220 Social Security Administration	30,745	27,241	29,911	31,562	0	0
0230 Other Required Payroll Costs	4,470	4,579	5,082	5,363	0	0
0240 Contractual Employee Benefits	130,553	119,057	178,108	187,905	0	0
<b>0200 Associated Payroll Costs</b>	<b>249,111</b>	<b>224,921</b>	<b>279,765</b>	<b>295,175</b>	<b>0</b>	<b>0</b>
0320 Property Services	321,496	418,781	442,252	456,190	0	0
0340 Travel	1,002	1,436	4,000	3,000	0	0
0350 Communication	252,816	302,763	321,479	339,479	0	0
0380 Non-instructional Professional and Technical Services	0	60	0	0	0	0
<b>0300 Purchased Services</b>	<b>575,314</b>	<b>723,040</b>	<b>767,731</b>	<b>798,669</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	50,268	62,636	72,717	41,347	0	0
0460 Non-consumable Items	6,180	5,075	2,000	1,500	0	0
0470 Computer Software	1,585	1,585	500	500	0	0
0480 Computer Hardware	4,549	2,835	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>62,583</b>	<b>72,131</b>	<b>77,217</b>	<b>45,347</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	1,272	7,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>1,272</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0620 Interest	0	199	0	0	0	0
0640 Dues and Fees	897	955	2,000	2,000	0	0
<b>0600 Other Objects</b>	<b>897</b>	<b>1,154</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>1,281,611</b>	<b>1,383,544</b>	<b>1,524,703</b>	<b>1,553,770</b>	<b>0</b>	<b>0</b>
<b>Function: 2620 Planning, Research, Development, Evaluation, Grant Writing &amp; Statistical Services</b>						
0110 Regular Salaries	248,682	257,872	263,364	326,032	0	0
0120 Nonpermanent Salaries	0	2,570	12,716	12,825	0	0
0130 Additional Salaries	1,802	1,851	0	0	0	0
<b>0100 Salaries</b>	<b>250,484</b>	<b>262,293</b>	<b>276,080</b>	<b>338,857</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	54,168	57,245	47,071	57,775	0	0
0220 Social Security Administration	18,922	20,149	21,120	25,923	0	0
0230 Other Required Payroll Costs	2,881	3,377	3,590	4,404	0	0
0240 Contractual Employee Benefits	51,575	57,085	98,995	130,541	0	0
<b>0200 Associated Payroll Costs</b>	<b>127,546</b>	<b>137,856</b>	<b>170,776</b>	<b>218,643</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	5,000	8,500	12,804	12,804	0	0
0320 Property Services	0	0	2,996	2,996	0	0
0340 Travel	0	858	0	0	0	0
0350 Communication	1,789	0	500	500	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	60,000	0	0
<b>0300 Purchased Services</b>	<b>6,789</b>	<b>9,358</b>	<b>16,300</b>	<b>76,300</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	1,500	1,500	0	0
0470 Computer Software	17,120	490	6,000	6,000	0	0
0480 Computer Hardware	873	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>17,993</b>	<b>490</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	0	0	2,000	2,000	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>402,812</b>	<b>409,998</b>	<b>472,656</b>	<b>643,300</b>	<b>0</b>	<b>0</b>
<b>Function: 2630 Information Services</b>						
0110 Regular Salaries	289,259	367,284	371,311	438,925	0	0
0120 Nonpermanent Salaries	692	0	0	0	0	0
0130 Additional Salaries	2,671	2,940	0	0	0	0
<b>0100 Salaries</b>	<b>292,621</b>	<b>370,224</b>	<b>371,311</b>	<b>438,925</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	65,374	77,955	63,309	74,836	0	0
0220 Social Security Administration	21,283	27,130	28,405	33,578	0	0
0230 Other Required Payroll Costs	3,365	4,819	4,827	5,706	0	0
0240 Contractual Employee Benefits	61,743	100,276	152,981	187,713	0	0
<b>0200 Associated Payroll Costs</b>	<b>151,766</b>	<b>210,180</b>	<b>249,522</b>	<b>301,833</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	4,762	125	42,981	41,581	0	0
0320 Property Services	1,854	681	1,405	1,405	0	0
0340 Travel	2,103	5,782	5,207	6,607	0	0
0350 Communication	27,654	4,381	37,203	37,203	0	0
0380 Non-instructional Professional and Technical Services	0	130	0	0	0	0
<b>0300 Purchased Services</b>	<b>36,374</b>	<b>11,099</b>	<b>86,796</b>	<b>86,796</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	17,186	17,374	19,238	19,238	0	0
0440 Periodicals	732	476	766	766	0	0
0460 Non-consumable Items	5	2,917	0	0	0	0
0470 Computer Software	372	1,863	540	540	0	0
0480 Computer Hardware	0	12,251	3,000	3,000	0	0
<b>0400 Supplies and Materials</b>	<b>18,295</b>	<b>34,882</b>	<b>23,544</b>	<b>23,544</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	984	1,638	1,264	1,264	0	0
<b>0600 Other Objects</b>	<b>984</b>	<b>1,638</b>	<b>1,264</b>	<b>1,264</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>500,041</b>	<b>628,023</b>	<b>732,437</b>	<b>852,362</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	1,126,204	1,200,903	1,293,930	1,433,083	0	0
0120 Nonpermanent Salaries	13,673	11,111	30,618	32,129	0	0
0130 Additional Salaries	82,718	75,853	0	0	0	0
<b>0100 Salaries</b>	<b>1,222,595</b>	<b>1,287,867</b>	<b>1,324,548</b>	<b>1,465,212</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	264,793	283,801	225,836	249,819	0	0
0220 Social Security Administration	90,537	96,136	101,328	112,088	0	0
0230 Other Required Payroll Costs	13,962	16,820	17,220	19,046	0	0
0240 Contractual Employee Benefits	264,263	290,783	436,724	492,881	0	0
<b>0200 Associated Payroll Costs</b>	<b>633,556</b>	<b>687,541</b>	<b>781,108</b>	<b>873,834</b>	<b>0</b>	<b>0</b>
0320 Property Services	50	774	0	0	0	0
0340 Travel	10,943	23,837	13,499	13,500	0	0
0350 Communication	4,785	4,742	500	500	0	0
0380 Non-instructional Professional and Technical Services	245,060	132,888	187,830	237,830	0	0
<b>0300 Purchased Services</b>	<b>260,838</b>	<b>162,242</b>	<b>201,829</b>	<b>251,830</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	20,456	23,822	7,500	7,500	0	0
0440 Periodicals	179	0	0	0	0	0
0460 Non-consumable Items	1,192	3,360	0	0	0	0
0470 Computer Software	43,904	63,486	80,814	84,813	0	0
0480 Computer Hardware	8,675	1,138	3,800	3,800	0	0
<b>0400 Supplies and Materials</b>	<b>74,405</b>	<b>91,806</b>	<b>92,114</b>	<b>96,113</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0640 Dues and Fees	3,040	2,374	2,400	2,400	0	0
<b>0600 Other Objects</b>	<b>3,040</b>	<b>2,374</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,194,434</b>	<b>2,231,830</b>	<b>2,401,999</b>	<b>2,689,389</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0110 Regular Salaries	2,788,467	3,026,012	3,851,471	4,415,398	0	0
0120 Nonpermanent Salaries	15,996	20,172	0	0	0	0
0130 Additional Salaries	124,166	185,057	108,727	241,330	0	0
<b>0100 Salaries</b>	<b>2,928,629</b>	<b>3,231,241</b>	<b>3,960,198</b>	<b>4,656,728</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	620,322	696,504	675,199	793,970	0	0
0220 Social Security Administration	220,756	245,766	302,957	356,234	0	0
0230 Other Required Payroll Costs	33,462	42,087	51,479	60,544	0	0
0240 Contractual Employee Benefits	723,385	811,935	1,806,683	2,102,955	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,597,926</b>	<b>1,796,291</b>	<b>2,836,318</b>	<b>3,313,703</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	5,287	40,245	40,245	0	0
0320 Property Services	823,122	175,456	856,753	727,830	0	0
0340 Travel	30,743	38,114	23,777	23,777	0	0
0350 Communication	780,636	882,277	1,724,405	1,724,405	0	0
0380 Non-instructional Professional and Technical Services	471,819	148,186	100,000	100,000	0	0
<b>0300 Purchased Services</b>	<b>2,106,320</b>	<b>1,249,320</b>	<b>2,745,180</b>	<b>2,616,257</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	32,665	30,198	81,303	81,303	0	0
0430 Library Books	325	150	2,000	2,000	0	0
0440 Periodicals	0	0	94	94	0	0
0460 Non-consumable Items	46,169	47,681	35,634	38,634	0	0
0470 Computer Software	359,388	1,018,146	1,356,784	1,259,708	0	0
0480 Computer Hardware	791,987	864,734	670,199	102,499	0	0
<b>0400 Supplies and Materials</b>	<b>1,230,534</b>	<b>1,960,909</b>	<b>2,146,014</b>	<b>1,484,238</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	17,807	0	0	0	0	0
0530 Improvements Other Than Buildings	0	5,088	0	0	0	0
0540 Depreciable Equipment	70,580	67,392	0	0	0	0
0550 Depreciable Technology	167,352	16,085	5,000	5,000	0	0
<b>0500 Capital Outlay</b>	<b>255,739</b>	<b>88,565</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,819	1,524	843	843	0	0
<b>0600 Other Objects</b>	<b>1,819</b>	<b>1,524</b>	<b>843</b>	<b>843</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>8,120,967</b>	<b>8,327,852</b>	<b>11,693,553</b>	<b>12,076,769</b>	<b>0</b>	<b>0</b>

**Function: 4110 Service Area Direction,  
Facilities Acquisition and  
Construction**

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0110 Regular Salaries	0	0	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	10,578	0	0	0	0	0
0340 Travel	797	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>11,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,910	0	0	0	0	0
0480 Computer Hardware	2,573	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	6,323	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>6,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	250	0	0	0	0	0
<b>0600 Other Objects</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>22,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	4,527,042	3,882,439	22,758,589	4,210,694	0	0
<b>0700 Transfers</b>	<b>4,527,042</b>	<b>3,882,439</b>	<b>22,758,589</b>	<b>4,210,694</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,527,042</b>	<b>3,882,439</b>	<b>22,758,589</b>	<b>4,210,694</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	22,154,418	22,496,325	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>22,154,418</b>	<b>22,496,325</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>22,154,418</b>	<b>22,496,325</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 325,476,821</b>	<b>\$ 357,959,206</b>	<b>\$ 444,195,598</b>	<b>\$ 449,926,506</b>	<b>\$ 0</b>	<b>\$ 0</b>

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.







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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-2016</b>	<b>2016-2017</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 6,601,098	\$ 6,652,407	\$ 6,446,898	\$ 8,700,000	\$ 7,700,000
<b>5000</b>	<b>Other Sources</b>	2,496,967	2,732,183	2,943,385	2,000,000	3,000,000
	<b>Total Revenues</b>	<u>9,098,065</u>	<u>9,384,590</u>	<u>9,390,283</u>	<u>10,700,000</u>	<u>10,700,000</u>
<b>0400</b>	<b>Supplies and Materials</b>	6,365,882	6,441,205	6,523,419	10,700,000	10,700,000
	<b>Total Expenditures</b>	<u>6,365,882</u>	<u>6,441,205</u>	<u>6,523,419</u>	<u>10,700,000</u>	<u>10,700,000</u>
<b>Ending Fund Balance</b>		\$ <u>2,732,183</u>	\$ <u>2,943,385</u>	\$ <u>2,866,864</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 2,496,967	\$ 2,732,183	\$ 2,943,385		
<b>Change in Fund Balance</b>		235,216	211,202	(76,521)		
<b>Ending Fund Balance</b>		<u>\$ 2,732,183</u>	<u>\$ 2,943,385</u>	<u>\$ 2,866,864</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1790 Other Extracurricular Activities	\$ 6,652,407	\$ 6,446,898	\$ 8,700,000	\$ 7,700,000	\$ 0	\$ 0
<b>1000 Revenue From Local Sources</b>	<b>6,652,407</b>	<b>6,446,898</b>	<b>8,700,000</b>	<b>7,700,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	2,732,183	2,943,385	2,000,000	3,000,000	0	0
<b>5000 Other Sources</b>	<b>2,732,183</b>	<b>2,943,385</b>	<b>2,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 9,384,590</b>	<b>\$ 9,390,283</b>	<b>\$ 10,700,000</b>	<b>\$ 10,700,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**220 - STUDENT BODY FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0410 Consumable Supplies and Materials	\$ 713,604	\$ 713,931	\$ 1,900,000	\$ 1,900,000	\$ 0	\$ 0
<b>0400 Supplies and Materials</b>	<b>713,604</b>	<b>713,931</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>713,604</b>	<b>713,931</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0410 Consumable Supplies and Materials	815,122	719,776	2,500,000	2,500,000	0	0
<b>0400 Supplies and Materials</b>	<b>815,122</b>	<b>719,776</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>815,122</b>	<b>719,776</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0410 Consumable Supplies and Materials	4,912,479	5,089,712	6,300,000	6,300,000	0	0
<b>0400 Supplies and Materials</b>	<b>4,912,479</b>	<b>5,089,712</b>	<b>6,300,000</b>	<b>6,300,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,912,479</b>	<b>5,089,712</b>	<b>6,300,000</b>	<b>6,300,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 6,441,205</b>	<b>\$ 6,523,419</b>	<b>\$ 10,700,000</b>	<b>\$ 10,700,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
		<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 1,734,583	\$ 1,597,131	\$ 1,961,411	\$ 4,525,493	\$ 4,421,868
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	20,000	0	0	0	0
<b>3000</b>	<b>Revenue From State Sources</b>	0	0	1,500	0	0
<b>5000</b>	<b>Other Sources</b>	486,347	754,569	593,477	610,000	710,000
	<b>Total Revenues</b>	<u>2,240,931</u>	<u>2,351,699</u>	<u>2,556,388</u>	<u>5,135,493</u>	<u>5,131,868</u>
<b>0100</b>	<b>Salaries</b>	480,648	490,467	488,125	661,400	661,943
<b>0200</b>	<b>Associated Payroll Costs</b>	164,746	169,417	170,454	200,497	199,924
<b>0300</b>	<b>Purchased Services</b>	181,146	288,266	410,905	0	0
<b>0400</b>	<b>Supplies and Materials</b>	625,650	600,431	725,466	2,773,596	3,000,001
<b>0500</b>	<b>Capital Outlay</b>	57,666	194,997	67,122	1,500,000	1,270,000
<b>0600</b>	<b>Other Objects</b>	15,805	19,245	23,468	0	0
	<b>Total Expenditures</b>	<u>1,525,662</u>	<u>1,762,823</u>	<u>1,885,540</u>	<u>5,135,493</u>	<u>5,131,868</u>
<b>Ending Fund Balance</b>		\$ <u>715,269</u>	\$ <u>588,877</u>	\$ <u>670,848</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 486,347	\$ 715,269	\$ 588,877		
<b>Change in Fund Balance</b>		<u>228,922</u>	<u>(126,392)</u>	<u>81,971</u>		
<b>Ending Fund Balance</b>		\$ <u>715,269</u>	\$ <u>588,877</u>	\$ <u>670,848</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1760 Club Fund Raising	\$ 273,623	\$ 408,417	\$ 2,200,000	\$ 2,100,000	\$ 0	\$ 0
1920 Contributions and Donations from Private Sources	1,305,254	1,339,805	2,325,493	2,321,868	0	0
1960 Recovery of Prior Years' Expenditures	9,374	0	0	0	0	0
1990 Miscellaneous	8,880	213,189	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,597,131</b>	<b>1,961,411</b>	<b>4,525,493</b>	<b>4,421,868</b>	<b>0</b>	<b>0</b>
3190 Other Unrestricted Grants-In-Aid	0	1,500	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	39,300	4,600	60,000	60,000	0	0
5400 Resources - Beginning Fund Balance	715,269	588,877	550,000	650,000	0	0
<b>5000 Other Sources</b>	<b>754,569</b>	<b>593,477</b>	<b>610,000</b>	<b>710,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 2,351,699</b>	<b>\$ 2,556,388</b>	<b>\$ 5,135,493</b>	<b>\$ 5,131,868</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0120 Nonpermanent Salaries	\$ 17,215	\$ 23,348	\$ 0	\$ 0	\$ 0	0
0130 Additional Salaries	20,440	22,513	526,046	531,203	0	0
<b>0100 Salaries</b>	<b>37,656</b>	<b>45,860</b>	<b>526,046</b>	<b>531,203</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,040	7,485	89,691	90,570	0	0
0220 Social Security Administration	2,805	3,444	40,243	40,637	0	0
0230 Other Required Payroll Costs	424	596	6,839	6,906	0	0
0240 Contractual Employee Benefits	312	319	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>9,581</b>	<b>11,844</b>	<b>136,773</b>	<b>138,113</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	65,819	89,093	0	0	0	0
0320 Property Services	5,366	47,634	0	0	0	0
0330 Student Transportation Services	8,072	13,908	0	0	0	0
0340 Travel	512	1,573	0	0	0	0
0350 Communication	1,719	1,775	0	0	0	0
<b>0300 Purchased Services</b>	<b>81,488</b>	<b>153,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	65,935	77,594	250,000	500,000	0	0
0420 Textbooks	2,748	1,440	0	0	0	0
0430 Library Books	1,250	0	0	0	0	0
0440 Periodicals	2,050	557	0	0	0	0
0460 Non-consumable Items	29,313	58,510	0	0	0	0
0470 Computer Software	7,778	6,637	0	0	0	0
0480 Computer Hardware	165,219	199,047	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>274,293</b>	<b>343,785</b>	<b>250,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	33,842	0	0	0	0
0590 Other Capital Outlay	12,165	3,517	0	0	0	0
<b>0500 Capital Outlay</b>	<b>12,165</b>	<b>37,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>415,183</b>	<b>592,830</b>	<b>912,819</b>	<b>1,169,316</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	17,877	24,116	0	0	0	0
0130 Additional Salaries	20,118	18,464	0	0	0	0
<b>0100 Salaries</b>	<b>37,995</b>	<b>42,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	5,234	5,796	0	0	0	0
0220 Social Security Administration	2,865	3,175	0	0	0	0
0230 Other Required Payroll Costs	436	552	0	0	0	0
0240 Contractual Employee Benefits	195	887	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>8,730</b>	<b>10,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	29,390	39,929	0	0	0	0
0320 Property Services	1,974	5,039	0	0	0	0
0330 Student Transportation Services	9,820	7,301	0	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0340 Travel	929	109	0	0	0	0
0380 Non-instructional Professional and Technical Services	2,450	400	0	0	0	0
<b>0300 Purchased Services</b>	<b>44,563</b>	<b>52,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	18,374	10,792	250,000	500,000	0	0
0420 Textbooks	174	0	0	0	0	0
0460 Non-consumable Items	5,435	12,763	0	0	0	0
0470 Computer Software	0	2,476	0	0	0	0
0480 Computer Hardware	36,886	17,011	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>60,869</b>	<b>43,042</b>	<b>250,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	304	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>152,156</b>	<b>149,115</b>	<b>250,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	13,078	19,259	0	0	0	0
0120 Nonpermanent Salaries	83,344	73,869	0	0	0	0
0130 Additional Salaries	55,865	61,571	0	0	0	0
<b>0100 Salaries</b>	<b>152,287</b>	<b>154,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	13,202	18,910	0	0	0	0
0220 Social Security Administration	11,587	11,712	0	0	0	0
0230 Other Required Payroll Costs	1,747	2,010	0	0	0	0
0240 Contractual Employee Benefits	828	2,327	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>27,363</b>	<b>34,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,446	1,465	0	0	0	0
0320 Property Services	20,808	28,747	0	0	0	0
0330 Student Transportation Services	23,328	18,656	0	0	0	0
0340 Travel	35,100	82,720	0	0	0	0
0350 Communication	1,460	1,595	0	0	0	0
0370 Tuition	0	140	0	0	0	0
0380 Non-instructional Professional and Technical Services	59,757	51,938	0	0	0	0
<b>0300 Purchased Services</b>	<b>148,899</b>	<b>185,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	77,025	113,035	1,503,596	1,250,001	0	0
0420 Textbooks	726	1,900	0	0	0	0
0430 Library Books	0	85	0	0	0	0
0440 Periodicals	124	0	0	0	0	0
0460 Non-consumable Items	37,399	74,793	0	0	0	0
0470 Computer Software	3,197	1,295	0	0	0	0
0480 Computer Hardware	37,309	61,559	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>155,780</b>	<b>252,667</b>	<b>1,503,596</b>	<b>1,250,001</b>	<b>0</b>	<b>0</b>
0530 Improvements Other Than Buildings	0	5,246	0	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0540 Depreciable Equipment	0	17,278	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>22,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	19,116	21,330	0	0	0	0
<b>0600 Other Objects</b>	<b>19,116</b>	<b>21,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>503,446</b>	<b>671,438</b>	<b>1,503,596</b>	<b>1,250,001</b>	<b>0</b>	<b>0</b>
<b>Function: 1210 Programs for the Talented and Gifted</b>						
0410 Consumable Supplies and Materials	2,697	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0120 Nonpermanent Salaries	340	0	0	0	0	0
<b>0100 Salaries</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	26	0	0	0	0	0
0230 Other Required Payroll Costs	4	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	641	499	0	0	0	0
0340 Travel	10	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>651</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	14,923	16,987	0	0	0	0
0460 Non-consumable Items	3,039	2,060	0	0	0	0
0470 Computer Software	0	495	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>17,962</b>	<b>19,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	10	0	0	0	0	0
<b>0600 Other Objects</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>18,993</b>	<b>20,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0340 Travel	3,608	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>3,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,390	656	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,390</b>	<b>656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,998</b>	<b>656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0120 Nonpermanent Salaries	0	540	0	0	0	0
0130 Additional Salaries	68	2,855	0	0	0	0
<b>0100 Salaries</b>	<b>68</b>	<b>3,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0210 Public Employees Retirement System	0	585	0	0	0	0
0220 Social Security Administration	5	260	0	0	0	0
0230 Other Required Payroll Costs	1	43	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>6</b>	<b>888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	3,400	0	0	0	0
0340 Travel	1,144	4,881	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,144</b>	<b>8,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3,302	17,278	0	0	0	0
0460 Non-consumable Items	0	1,835	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,302</b>	<b>19,113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	110	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,520</b>	<b>31,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0130 Additional Salaries	4,023	0	0	0	0	0
<b>0100 Salaries</b>	<b>4,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	857	0	0	0	0	0
0220 Social Security Administration	308	0	0	0	0	0
0230 Other Required Payroll Costs	46	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0410 Consumable Supplies and Materials	0	600	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0120 Nonpermanent Salaries	0	1,760	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>1,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	0	135	0	0	0	0
0230 Other Required Payroll Costs	0	23	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	30	708	0	0	0	0
0460 Non-consumable Items	0	500	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>30</b>	<b>1,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>30</b>	<b>3,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0410 Consumable Supplies and Materials	928	359	0	0	0	0
0480 Computer Hardware	1,412	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,340</b>	<b>359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,340</b>	<b>359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0130 Additional Salaries	22,689	28,651	0	0	0	0
<b>0100 Salaries</b>	<b>22,689</b>	<b>28,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	4,970	6,293	0	0	0	0
0220 Social Security Administration	1,716	2,160	0	0	0	0
0230 Other Required Payroll Costs	261	373	0	0	0	0
0240 Contractual Employee Benefits	48	59	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,995</b>	<b>8,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0340 Travel	473	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	4,157	338	0	0	0	0
0460 Non-consumable Items	0	1,896	0	0	0	0
0470 Computer Software	0	30	0	0	0	0
0480 Computer Hardware	0	1,455	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,157</b>	<b>3,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>34,313</b>	<b>41,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2220 Educational Media Services</b>						
0130 Additional Salaries	376	0	0	0	0	0
<b>0100 Salaries</b>	<b>376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	84	0	0	0	0	0
0220 Social Security Administration	29	0	0	0	0	0
0230 Other Required Payroll Costs	4	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	3,800	0	0	0	0	0
0340 Travel	0	0	0	0	0	0
0350 Communication	595	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>4,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,918	1,399	175,000	250,000	0	0
0420 Textbooks	0	845	0	0	0	0
0430 Library Books	0	1,134	0	0	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0460 Non-consumable Items	3,266	9,816	0	0	0	0
0470 Computer Software	7,528	179	0	0	0	0
0480 Computer Hardware	38,577	13,467	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>52,289</b>	<b>26,840</b>	<b>175,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>57,177</b>	<b>26,840</b>	<b>175,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	81,631	73,641	0	0	0	0
0120 Nonpermanent Salaries	179	0	0	0	0	0
<b>0100 Salaries</b>	<b>81,810</b>	<b>73,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	18,222	17,120	0	0	0	0
0220 Social Security Administration	6,153	5,534	0	0	0	0
0230 Other Required Payroll Costs	941	957	0	0	0	0
0240 Contractual Employee Benefits	16,504	16,967	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>41,820</b>	<b>40,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0340 Travel	0	432	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	500	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>124,130</b>	<b>114,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0340 Travel	959	926	0	0	0	0
<b>0300 Purchased Services</b>	<b>959</b>	<b>926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	57	56	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>57</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,017</b>	<b>982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0120 Nonpermanent Salaries	1,500	0	0	0	0	0
<b>0100 Salaries</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	310	0	0	0	0	0
0220 Social Security Administration	115	0	0	0	0	0
0230 Other Required Payroll Costs	17	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	1,014	4,398	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	250	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,014</b>	<b>4,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0410 Consumable Supplies and Materials	389	2,542	0	100,000	0	0
0460 Non-consumable Items	0	713	0	0	0	0
0470 Computer Software	0	805	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>389</b>	<b>4,060</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	7,495	500	0	0	0	0
<b>0500 Capital Outlay</b>	<b>7,495</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	99	99	0	0	0	0
<b>0600 Other Objects</b>	<b>99</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,939</b>	<b>9,307</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0320 Property Services	0	2,576	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>2,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	4,931	634	0	0	0	0
0460 Non-consumable Items	319	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>5,251</b>	<b>634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,251</b>	<b>3,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	845	1,523	0	0	0	0
<b>0300 Purchased Services</b>	<b>845</b>	<b>1,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,957	0	200,000	100,000	0	0
<b>0400 Supplies and Materials</b>	<b>2,957</b>	<b>0</b>	<b>200,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	12,048	6,739	0	0	0	0
<b>0500 Capital Outlay</b>	<b>12,048</b>	<b>6,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>15,850</b>	<b>8,262</b>	<b>200,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2630 Information Services</b>						
0410 Consumable Supplies and Materials	12,726	7,903	200,000	100,000	0	0
<b>0400 Supplies and Materials</b>	<b>12,726</b>	<b>7,903</b>	<b>200,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>12,726</b>	<b>7,903</b>	<b>200,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	128,808	114,066	114,354	109,740	0	0
0130 Additional Salaries	21,000	21,000	21,000	21,000	0	0
<b>0100 Salaries</b>	<b>149,808</b>	<b>135,066</b>	<b>135,354</b>	<b>130,740</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	33,794	25,700	23,078	22,291	0	0
0220 Social Security Administration	11,310	9,642	10,355	10,002	0	0
0230 Other Required Payroll Costs	1,723	1,756	1,760	1,699	0	0
0240 Contractual Employee Benefits	25,808	24,977	28,531	27,819	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0200 Associated Payroll Costs</b>	<b>72,635</b>	<b>62,075</b>	<b>63,724</b>	<b>61,811</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>222,442</b>	<b>197,142</b>	<b>199,078</b>	<b>192,551</b>	<b>0</b>	<b>0</b>
<b>Function: 3360 Welfare Activities Services</b>						
0130 Additional Salaries	1,917	2,472	0	0	0	0
<b>0100 Salaries</b>	<b>1,917</b>	<b>2,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	396	525	0	0	0	0
0220 Social Security Administration	70	100	0	0	0	0
0230 Other Required Payroll Costs	22	32	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>488</b>	<b>657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	150	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,517	1,281	75,000	75,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,517</b>	<b>1,281</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,073</b>	<b>4,411</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function: 3390 Other Community Services</b>						
0310 Instructional, Professional and Technical Services	75	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	926	0	80,000	75,000	0	0
<b>0400 Supplies and Materials</b>	<b>926</b>	<b>0</b>	<b>80,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	20	1,625	0	0	0	0
<b>0600 Other Objects</b>	<b>20</b>	<b>1,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,021</b>	<b>1,625</b>	<b>80,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function: 3500 Custody and Care of Children Services</b>						
0410 Consumable Supplies and Materials	0	0	40,000	50,000	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0530 Improvements Other Than Buildings	163,289	0	1,500,000	1,270,000	0	0
<b>0500 Capital Outlay</b>	<b>163,289</b>	<b>0</b>	<b>1,500,000</b>	<b>1,270,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>163,289</b>	<b>0</b>	<b>1,500,000</b>	<b>1,270,000</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding



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

	ACTUAL		CURRENT	FYE 2017 BUDGET		
	(AUDITED)		BUDGET			
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
Fund Total:	\$ 1,762,823	\$ 1,885,540	\$ 5,135,493	\$ 5,131,868	\$ 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.







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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000 Revenue From Local Sources</b>	\$ 756,510	\$ 127,869	\$ 159,364	\$ 425,000	\$ 600,000
<b>5000 Other Sources</b>	829,743	1,049,292	707,232	700,000	650,000
<b>Total Revenues</b>	<u>1,586,253</u>	<u>1,177,161</u>	<u>866,596</u>	<u>1,125,000</u>	<u>1,250,000</u>
<b>0100 Salaries</b>	99,074	225,985	0	0	0
<b>0200 Associated Payroll Costs</b>	45,422	112,042	0	0	0
<b>0300 Purchased Services</b>	61,625	38,681	63,752	0	0
<b>0400 Supplies and Materials</b>	22,851	9,355	14,148	0	0
<b>0500 Capital Outlay</b>	306,777	83,866	156,916	1,125,000	1,250,000
<b>0600 Other Objects</b>	1,212	0	500	0	0
<b>Total Expenditures</b>	<u>536,961</u>	<u>469,929</u>	<u>235,316</u>	<u>1,125,000</u>	<u>1,250,000</u>
<b>Ending Fund Balance</b>	\$ <u>1,049,292</u>	\$ <u>707,232</u>	\$ <u>631,280</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 829,743	\$ 1,049,292	\$ 707,232		
<b>Change in Fund Balance</b>	<u>219,549</u>	<u>(342,060)</u>	<u>(75,952)</u>		
<b>Ending Fund Balance</b>	<u>\$ 1,049,292</u>	<u>\$ 707,232</u>	<u>\$ 631,280</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 9,213	\$ 11,909	\$ 25,000	\$ 0	\$ 0	0
1920 Contributions and Donations from Private Sources	118,656	147,455	400,000	600,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>127,869</b>	<b>159,364</b>	<b>425,000</b>	<b>600,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	1,049,292	707,232	700,000	650,000	0	0
<b>5000 Other Sources</b>	<b>1,049,292</b>	<b>707,232</b>	<b>700,000</b>	<b>650,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,177,161</b>	<b>\$ 866,596</b>	<b>\$ 1,125,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**240 - CATEGORICAL FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0320 Property Services	\$ 1,354	\$ 0	\$ 0	\$ 0	\$ 0	0
0340 Travel	0	1,595	0	0	0	0
0380 Non-instructional Professional and Technical Services	19,492	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>20,846</b>	<b>1,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	14,148	0	0	0	0
0460 Non-consumable Items	4,444	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,444</b>	<b>14,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	0	125,000	125,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>25,290</b>	<b>15,743</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0110 Regular Salaries	225,985	0	0	0	0	0
<b>0100 Salaries</b>	<b>225,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	47,585	0	0	0	0	0
0220 Social Security Administration	17,255	0	0	0	0	0
0230 Other Required Payroll Costs	2,599	0	0	0	0	0
0240 Contractual Employee Benefits	44,603	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>112,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	17,835	62,157	0	0	0	0
<b>0300 Purchased Services</b>	<b>17,835</b>	<b>62,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	4,911	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	68,884	156,916	1,000,000	1,125,000	0	0
0530 Improvements Other Than Buildings	14,982	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>83,866</b>	<b>156,916</b>	<b>1,000,000</b>	<b>1,125,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	0	500	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>444,639</b>	<b>219,573</b>	<b>1,000,000</b>	<b>1,125,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 469,929</b>	<b>\$ 235,316</b>	<b>\$ 1,125,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0</b>

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.







**BEAVERTON SCHOOL DISTRICT**  
**250 - PENSION FUND**  
**SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000 Revenue From Local Sources</b>	\$ 4,245	\$ 2,963	\$ 862	\$ 0	\$ 0
<b>5000 Other Sources</b>	1,839,340	1,052,414	291,265	185,000	115,000
<b>Total Revenues</b>	<u>1,843,585</u>	<u>1,055,377</u>	<u>292,127</u>	<u>185,000</u>	<u>115,000</u>
<b>0100 Salaries</b>	1,171,255	668,800	95,400	0	0
<b>0200 Associated Payroll Costs</b>	119,916	95,312	49,763	0	0
<b>0300 Purchased Services</b>	0	0	0	40,000	45,000
<b>0800 Other Uses of Funds</b>	0	0	0	145,000	70,000
<b>Total Expenditures</b>	<u>1,291,171</u>	<u>764,112</u>	<u>145,163</u>	<u>185,000</u>	<u>115,000</u>
<b>Ending Fund Balance</b>	\$ <u>552,414</u>	\$ <u>291,265</u>	\$ <u>146,964</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 1,089,340	\$ 552,414	\$ 291,265		
<b>Change in Fund Balance</b>	<u>(536,926)</u>	<u>(261,149)</u>	<u>(144,301)</u>		
<b>Ending Fund Balance</b>	<u>\$ 552,414</u>	<u>\$ 291,265</u>	<u>\$ 146,964</u>		

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**250 - PENSION FUND**  
**BUDGET ESTIMATES - REVENUES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 2,963	\$ 862	\$ 0	\$ 0	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>2,963</b>	<b>862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	500,000	0	0	0	0	0
5400 Resources - Beginning Fund Balance	552,414	291,265	185,000	115,000	0	0
<b>5000 Other Sources</b>	<b>1,052,414</b>	<b>291,265</b>	<b>185,000</b>	<b>115,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,055,377</b>	<b>\$ 292,127</b>	<b>\$ 185,000</b>	<b>\$ 115,000</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**250 - PENSION FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 2700 Supplemental Retirement Program</b>						
0110 Regular Salaries	\$ 668,800	\$ 95,400	\$ 0	\$ 0	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>668,800</b>	<b>95,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	31,089	3,747	0	0	0	0
0230 Other Required Payroll Costs	414	0	0	0	0	0
0240 Contractual Employee Benefits	63,809	46,016	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>95,312</b>	<b>49,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	0	0	40,000	45,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>764,112</b>	<b>145,163</b>	<b>40,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	145,000	70,000	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>145,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>145,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 764,112</b>	<b>\$ 145,163</b>	<b>\$ 185,000</b>	<b>\$ 115,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



# BEAVERTON SCHOOL DISTRICT

## ACCRUED OBLIGATION FOR POST-EMPLOYMENT BENEFITS

### EARLY RETIREMENT

The District maintains two single-employer early retirement supplement program 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, medical benefits are provided until age 62.

**Plan description 2012** - An early retirement benefits program was established during the fiscal year 2011-12. The plan was, in substance, a single employer defined benefit plan established under collective bargaining agreements. The incentive was available to the licensed employee group 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 had five plus years of Beaverton School District experience and was eligible for PERS. There was no survivor option. Licensed employees who qualified received \$900 monthly for two years.

**Summary of significant accounting policies** - The plans are accounted for in the Pension Fund. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Plan investments are a part of the District's investment pool, reported at fair value. Benefits and refunds in the Pension

Fund are recognized when due and payable in accordance with the terms of the plans.

**Funding policy** - The benefits from these sunsetted programs are fully paid by the District and, consequently, no contributions by employees are required. Although there is no obligation on the part of the District to fund these benefits in advance, the District fully funded the obligation in the Pension Sub-Fund of the General Fund. The Pension Sub-Fund also accounts for resources and payments of post-employment health care benefits for early retirees. The available committed balance of the Pension Sub-Fund at June 30, 2015 is \$146,964. The District's total remaining estimated liability for both plans is \$92,000 and will end December 2017.

**Contributions** - Contributions are financed by a transfer from the General Fund. A transfer to the Pension Sub-Fund of \$500,000 was made in fiscal year 2014 to fully fund the programs; there were transfers of \$750,000 and \$1,050,000 in fiscal years 2013 and 2012, respectively. Expenditures are recorded in the Pension Sub-Fund on the pay-as-you-go basis. The cost of these benefits in fiscal years 2015, 2014, and 2013 were \$145,163, \$764,112, and \$1,291,171 respectively.

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 3, 3, and 5 for fiscal years 2015, 2014, and 2013 respectively. Program membership for Plan 2012 receiving benefits totaled 57 in both fiscal years 2015 and 2014.



### ***Grant Fund (270)***

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







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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
		<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 408,822	\$ 389,951	\$ 442,522	\$ 1,111,374	\$ 1,332,158
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	302,396	229,730	276,202	610,775	741,582
<b>3000</b>	<b>Revenue From State Sources</b>	206,713	382,148	828,473	338,661	1,065,533
<b>4000</b>	<b>Revenue From Federal Sources</b>	15,786,503	14,572,186	15,797,793	24,592,724	25,067,020
	<b>Total Revenues</b>	<u>16,704,435</u>	<u>15,574,015</u>	<u>17,344,991</u>	<u>26,653,534</u>	<u>28,206,293</u>
<b>0100</b>	<b>Salaries</b>	8,624,437	8,164,534	8,629,464	12,865,858	11,724,917
<b>0200</b>	<b>Associated Payroll Costs</b>	4,172,746	4,045,725	4,565,497	5,869,643	5,763,198
<b>0300</b>	<b>Purchased Services</b>	2,294,571	2,091,921	2,050,932	3,934,775	4,710,306
<b>0400</b>	<b>Supplies and Materials</b>	1,062,431	854,620	1,077,362	2,602,422	4,112,945
<b>0500</b>	<b>Capital Outlay</b>	78,157	8,495	489,301	430,000	853,000
<b>0600</b>	<b>Other Objects</b>	472,095	408,720	532,434	950,836	1,041,927
	<b>Total Expenditures</b>	<u>16,704,435</u>	<u>15,574,015</u>	<u>17,344,991</u>	<u>26,653,534</u>	<u>28,206,293</u>
<b>Ending Fund Balance</b>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 0	\$ 0	\$ 0		
<b>Change in Fund Balance</b>		<u>0</u>	<u>0</u>	<u>0</u>		
<b>Ending Fund Balance</b>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1920 Contributions and Donations from Private Sources	\$ 389,951	\$ 442,522	\$ 1,111,374	\$ 1,332,158	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>389,951</b>	<b>442,522</b>	<b>1,111,374</b>	<b>1,332,158</b>	<b>0</b>	<b>0</b>
2200 Restricted Revenue	229,730	276,202	609,520	741,582	0	0
2910 Strategic Investment Program (SIP)	0	0	1,255	0	0	0
<b>2000 Revenue From Intermediate Sources</b>	<b>229,730</b>	<b>276,202</b>	<b>610,775</b>	<b>741,582</b>	<b>0</b>	<b>0</b>
3290 Other Restricted Grants-In-Aid	382,148	828,473	338,661	1,065,533	0	0
<b>3000 Revenue From State Sources</b>	<b>382,148</b>	<b>828,473</b>	<b>338,661</b>	<b>1,065,533</b>	<b>0</b>	<b>0</b>
4300 Restricted Revenue Direct from the Federal Government	902,809	1,042,729	651,331	651,500	0	0
4500 Restricted Revenue from the Federal Government through the State	13,669,377	14,647,064	23,941,393	24,415,520	0	0
4700 Grants-In-Aid from the Federal Government through Other Intermediate Agencies	0	108,000	0	0	0	0
<b>4000 Revenue From Federal Sources</b>	<b>14,572,186</b>	<b>15,797,793</b>	<b>24,592,724</b>	<b>25,067,020</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 15,574,015</b>	<b>\$ 17,344,991</b>	<b>\$ 26,653,534</b>	<b>\$ 28,206,293</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0120 Nonpermanent Salaries	\$ 4,803	\$ 0	\$ 0	\$ 0	\$ 0	0
0130 Additional Salaries	2,939	3,262	175,000	239,600	0	0
<b>0100 Salaries</b>	<b>7,742</b>	<b>3,262</b>	<b>175,000</b>	<b>239,600</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	755	29,838	40,851	0	0
0220 Social Security Administration	592	248	13,388	18,329	0	0
0230 Other Required Payroll Costs	89	42	2,276	3,115	0	0
0240 Contractual Employee Benefits	0	0	0	647	0	0
<b>0200 Associated Payroll Costs</b>	<b>681</b>	<b>1,045</b>	<b>45,502</b>	<b>62,942</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	3,800	0	0	3,500	0	0
0320 Property Services	0	120	0	0	0	0
0340 Travel	0	225	1,000	0	0	0
0350 Communication	440	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	11,000	47,460	0	0
<b>0300 Purchased Services</b>	<b>4,240</b>	<b>345</b>	<b>12,000</b>	<b>50,960</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,954	3,407	3,498	0	0	0
0460 Non-consumable Items	5,925	300	0	0	0	0
0470 Computer Software	55	0	0	0	0	0
0480 Computer Hardware	1,000	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>8,934</b>	<b>3,707</b>	<b>3,498</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	70,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	100	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>21,597</b>	<b>8,458</b>	<b>306,000</b>	<b>353,502</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	2,562	2,291	0	776	0	0
0130 Additional Salaries	32,886	10,215	187,301	279,196	0	0
<b>0100 Salaries</b>	<b>35,448</b>	<b>12,506</b>	<b>187,301</b>	<b>279,972</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,983	2,537	31,936	47,734	0	0
0220 Social Security Administration	2,685	944	14,329	21,417	0	0
0230 Other Required Payroll Costs	407	162	2,435	3,640	0	0
0240 Contractual Employee Benefits	62	71	0	777	0	0
<b>0200 Associated Payroll Costs</b>	<b>10,137</b>	<b>3,714</b>	<b>48,700</b>	<b>73,568</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	2,300	21,518	3,000	122,746	0	0
0320 Property Services	0	0	0	26,954	0	0
0330 Student Transportation Services	9,890	10,458	8,500	0	0	0
0340 Travel	1,499	0	5,000	0	0	0

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	0	11,000	47,460	0	0
<b>0300 Purchased Services</b>	<b>13,689</b>	<b>31,976</b>	<b>27,500</b>	<b>197,160</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,150	7,538	9,743	15,000	0	0
0430 Library Books	997	0	0	0	0	0
0460 Non-consumable Items	8,798	13,454	19,500	25,000	0	0
0470 Computer Software	502	9,800	0	0	0	0
0480 Computer Hardware	1,794	658	1,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>13,240</b>	<b>31,450</b>	<b>30,243</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	70,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	824	0	0	0	0	0
<b>0600 Other Objects</b>	<b>824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>73,337</b>	<b>79,646</b>	<b>363,744</b>	<b>590,700</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	0	2,699	29,000	366,000	0	0
0120 Nonpermanent Salaries	4,407	2,706	2,800	43,000	0	0
0130 Additional Salaries	29,728	37,544	107,863	30,792	0	0
<b>0100 Salaries</b>	<b>34,134</b>	<b>42,948</b>	<b>139,663</b>	<b>439,792</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,546	8,739	23,812	74,985	0	0
0220 Social Security Administration	2,578	3,252	10,685	33,645	0	0
0230 Other Required Payroll Costs	387	558	1,816	5,718	0	0
0240 Contractual Employee Benefits	285	41	15,896	132,933	0	0
<b>0200 Associated Payroll Costs</b>	<b>9,796</b>	<b>12,590</b>	<b>52,209</b>	<b>247,281</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	1,155	6,157	41,000	0	0
0320 Property Services	0	0	0	20,000	0	0
0330 Student Transportation Services	477	5,371	8,500	2,000	0	0
0340 Travel	3,143	21,246	11,723	53,250	0	0
0350 Communication	0	49	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	300	239	0	0	0
<b>0300 Purchased Services</b>	<b>3,620</b>	<b>28,122</b>	<b>26,619</b>	<b>116,250</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	4,765	23,965	43,825	63,578	0	0
0420 Textbooks	5,025	15,355	1,700	0	0	0
0430 Library Books	42	0	0	0	0	0
0460 Non-consumable Items	6,076	46,702	9,220	140,030	0	0
0470 Computer Software	2,109	39	160	0	0	0
0480 Computer Hardware	13,711	84,562	43,700	45,000	0	0
<b>0400 Supplies and Materials</b>	<b>31,728</b>	<b>170,623</b>	<b>98,605</b>	<b>248,608</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	70,000	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0550 Depreciable Technology	0	0	0	65,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	76	0	224	0	0	0
<b>0600 Other Objects</b>	<b>76</b>	<b>0</b>	<b>224</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>79,355</b>	<b>254,282</b>	<b>387,320</b>	<b>1,116,931</b>	<b>0</b>	<b>0</b>

**Function: 1220 Restrictive Programs for  
Students with Disabilities**

0110 Regular Salaries	1,470,827	1,588,750	1,933,429	2,072,400	0	0
0120 Nonpermanent Salaries	82	53,447	20,924	29,930	0	0
0130 Additional Salaries	0	1,588	1,350	0	0	0
<b>0100 Salaries</b>	<b>1,470,909</b>	<b>1,643,785</b>	<b>1,955,703</b>	<b>2,102,330</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	302,149	355,509	333,448	358,448	0	0
0220 Social Security Administration	111,486	124,637	149,610	160,828	0	0
0230 Other Required Payroll Costs	16,915	21,369	25,425	27,331	0	0
0240 Contractual Employee Benefits	421,568	474,029	511,630	626,457	0	0
<b>0200 Associated Payroll Costs</b>	<b>852,119</b>	<b>975,545</b>	<b>1,020,113</b>	<b>1,173,064</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	360,421	432,533	485,000	913,250	0	0
0340 Travel	0	73	225	0	0	0
<b>0300 Purchased Services</b>	<b>360,421</b>	<b>432,606</b>	<b>485,225</b>	<b>913,250</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	420,880	300,000	0	0
0460 Non-consumable Items	0	0	394	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>421,274</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,683,450</b>	<b>3,051,936</b>	<b>3,882,315</b>	<b>4,488,644</b>	<b>0</b>	<b>0</b>

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

0110 Regular Salaries	557,849	584,814	736,429	660,000	0	0
0120 Nonpermanent Salaries	0	13,987	0	0	0	0
<b>0100 Salaries</b>	<b>557,849</b>	<b>598,801</b>	<b>736,429</b>	<b>660,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	117,559	124,253	125,561	112,530	0	0
0220 Social Security Administration	42,015	45,367	56,337	50,490	0	0
0230 Other Required Payroll Costs	6,415	7,784	9,574	8,580	0	0
0240 Contractual Employee Benefits	147,228	145,141	180,499	172,854	0	0
<b>0200 Associated Payroll Costs</b>	<b>313,217</b>	<b>322,545</b>	<b>371,971</b>	<b>344,454</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	0	0	0	300,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>871,067</b>	<b>921,346</b>	<b>1,108,400</b>	<b>1,304,454</b>	<b>0</b>	<b>0</b>

**Function: 1270 Educationally Underserved**

*Note: Minor differences are due to rounding*



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

	<b>ACTUAL (AUDITED)</b>		<b>CURRENT BUDGET</b>	<b>FYE 2017 BUDGET</b>		
	<b>FYE 2014</b>	<b>FYE 2015</b>	<b>FYE 2016</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
0110 Regular Salaries	2,259,566	2,561,254	2,924,631	2,507,783	0	0
0120 Nonpermanent Salaries	376,250	327,568	272,990	305,861	0	0
0130 Additional Salaries	391,191	395,003	749,893	517,403	0	0
<b>0100 Salaries</b>	<b>3,027,007</b>	<b>3,283,825</b>	<b>3,947,514</b>	<b>3,331,047</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	607,661	664,684	673,054	567,949	0	0
0220 Social Security Administration	226,634	246,511	301,983	254,825	0	0
0230 Other Required Payroll Costs	34,752	42,686	51,323	43,305	0	0
0240 Contractual Employee Benefits	702,830	942,918	1,039,398	1,054,168	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,571,877</b>	<b>1,896,800</b>	<b>2,065,758</b>	<b>1,920,247</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,735	73,996	86,309	81,542	0	0
0320 Property Services	0	0	1,500	0	0	0
0330 Student Transportation Services	66,110	65,663	63,191	84,368	0	0
0340 Travel	115,474	52,466	98,966	144,172	0	0
0350 Communication	1,099	5,210	5,000	11,530	0	0
0380 Non-instructional Professional and Technical Services	95	220	61,220	0	0	0
<b>0300 Purchased Services</b>	<b>191,513</b>	<b>197,555</b>	<b>316,186</b>	<b>321,612</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	106,107	163,948	254,442	1,704,321	0	0
0420 Textbooks	74,719	96,542	145,200	1,630	0	0
0430 Library Books	1,381	16,988	20,550	0	0	0
0440 Periodicals	4,814	7,707	6,575	12,784	0	0
0460 Non-consumable Items	17,254	21,596	39,305	9,246	0	0
0470 Computer Software	42,367	37,154	43,790	24,885	0	0
0480 Computer Hardware	113,070	90,877	110,536	153,209	0	0
<b>0400 Supplies and Materials</b>	<b>359,711</b>	<b>434,812</b>	<b>620,398</b>	<b>1,906,075</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	139	149	350	0	0	0
<b>0600 Other Objects</b>	<b>139</b>	<b>149</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,150,247</b>	<b>5,813,141</b>	<b>6,950,206</b>	<b>7,478,981</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0120 Nonpermanent Salaries	7,278	2,064	12,022	3,100	0	0
0130 Additional Salaries	3,514	2,406	30,000	101,000	0	0
<b>0100 Salaries</b>	<b>10,792</b>	<b>4,470</b>	<b>42,022</b>	<b>104,100</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,434	606	7,165	17,749	0	0
0220 Social Security Administration	811	339	3,215	7,963	0	0
0230 Other Required Payroll Costs	123	58	547	1,354	0	0
0240 Contractual Employee Benefits	244	0	341	365	0	0
<b>0200 Associated Payroll Costs</b>	<b>2,611</b>	<b>1,002</b>	<b>11,268</b>	<b>27,431</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	5,883	2,500	8,000	0	0	0
0320 Property Services	0	780	1,000	0	0	0
0330 Student Transportation Services	56	445	5,234	50,500	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0340 Travel	2,666	13,299	6,050	10,288	0	0
0350 Communication	0	0	600	1,000	0	0
0380 Non-instructional Professional and Technical Services	0	0	12,200	23,730	0	0
<b>0300 Purchased Services</b>	<b>8,605</b>	<b>17,024</b>	<b>33,084</b>	<b>85,518</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	7,651	2,258	11,941	951	0	0
0420 Textbooks	1,001	91	0	0	0	0
0460 Non-consumable Items	0	2,968	500	233	0	0
0480 Computer Hardware	0	2,565	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>8,652</b>	<b>7,883</b>	<b>12,441</b>	<b>1,184</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>30,660</b>	<b>30,379</b>	<b>98,815</b>	<b>218,233</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	103,910	83,861	190,000	99,000	0	0
0120 Nonpermanent Salaries	56,206	41,515	83,100	36,015	0	0
0130 Additional Salaries	72,596	60,917	267,796	320,922	0	0
<b>0100 Salaries</b>	<b>232,712</b>	<b>186,293</b>	<b>540,896</b>	<b>455,937</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	43,381	32,635	92,227	77,739	0	0
0220 Social Security Administration	17,590	14,122	41,380	34,881	0	0
0230 Other Required Payroll Costs	2,661	2,426	7,033	5,931	0	0
0240 Contractual Employee Benefits	36,028	32,929	92,765	49,032	0	0
<b>0200 Associated Payroll Costs</b>	<b>99,659</b>	<b>82,112</b>	<b>233,405</b>	<b>167,583</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	47,147	121,103	101,616	146,350	0	0
0320 Property Services	1,252	969	1,000	270	0	0
0330 Student Transportation Services	0	0	561	40,500	0	0
0340 Travel	89,670	65,767	71,356	164,808	0	0
0350 Communication	94	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	1,957	0	6,498	6,045	0	0
<b>0300 Purchased Services</b>	<b>140,120</b>	<b>187,839</b>	<b>181,031</b>	<b>357,973</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	16,417	29,054	47,976	88,374	0	0
0430 Library Books	0	608	0	0	0	0
0460 Non-consumable Items	24,687	38,741	84,400	27,113	0	0
0470 Computer Software	10,633	720	720	0	0	0
0480 Computer Hardware	73,999	144,145	137,600	123,102	0	0
<b>0400 Supplies and Materials</b>	<b>125,737</b>	<b>213,268</b>	<b>270,696</b>	<b>238,589</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	8,495	0	0	23,000	0	0
<b>0500 Capital Outlay</b>	<b>8,495</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	537	513	1,500	2,600	0	0
<b>0600 Other Objects</b>	<b>537</b>	<b>513</b>	<b>1,500</b>	<b>2,600</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>607,261</b>	<b>670,024</b>	<b>1,227,528</b>	<b>1,245,682</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1410 Summer School - Elementary School</b>						
0130 Additional Salaries	0	31,436	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>31,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	6,857	0	0	0	0
0220 Social Security Administration	0	2,382	0	0	0	0
0230 Other Required Payroll Costs	0	408	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>9,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>41,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1430 Summer School - High School</b>						
0130 Additional Salaries	1,895	7,037	17,460	0	0	0
<b>0100 Salaries</b>	<b>1,895</b>	<b>7,037</b>	<b>17,460</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	396	1,108	2,977	0	0	0
0220 Social Security Administration	145	534	1,336	0	0	0
0230 Other Required Payroll Costs	22	91	227	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>562</b>	<b>1,733</b>	<b>4,540</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,458</b>	<b>8,770</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1460 Summer School - Special Programs</b>						
0130 Additional Salaries	0	18,507	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>18,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	3,915	0	0	0	0
0220 Social Security Administration	0	1,413	0	0	0	0
0230 Other Required Payroll Costs	0	241	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>5,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>24,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	7,865	3,804	0	0	0	0
0130 Additional Salaries	220,128	239,459	501,377	308,532	0	0
<b>0100 Salaries</b>	<b>227,993</b>	<b>243,263</b>	<b>501,377</b>	<b>308,532</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	46,140	50,460	85,485	52,605	0	0
0220 Social Security Administration	17,377	18,507	38,355	23,602	0	0
0230 Other Required Payroll Costs	2,748	3,159	6,518	4,011	0	0
0240 Contractual Employee Benefits	0	0	0	833	0	0
<b>0200 Associated Payroll Costs</b>	<b>66,265</b>	<b>72,127</b>	<b>130,358</b>	<b>81,051</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	150	300	0	3,000	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0330 Student Transportation Services	29,384	36,946	48,288	38,963	0	0
0340 Travel	35	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>29,569</b>	<b>37,246</b>	<b>48,288</b>	<b>41,963</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	12,606	14,128	5,473	6,206	0	0
0460 Non-consumable Items	1,304	0	0	1,000	0	0
0480 Computer Hardware	7,485	0	0	8,824	0	0
<b>0400 Supplies and Materials</b>	<b>21,395</b>	<b>14,128</b>	<b>5,473</b>	<b>16,030</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>345,222</b>	<b>366,764</b>	<b>685,496</b>	<b>447,576</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	84,736	164,543	144,300	313,485	0	0
0120 Nonpermanent Salaries	2,280	18,811	123,294	7,285	0	0
0130 Additional Salaries	6,790	25,846	59,000	23,500	0	0
<b>0100 Salaries</b>	<b>93,806</b>	<b>209,200</b>	<b>326,594</b>	<b>344,270</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	20,590	41,585	55,685	58,699	0	0
0220 Social Security Administration	7,127	16,024	24,986	26,336	0	0
0230 Other Required Payroll Costs	1,075	2,727	4,247	4,476	0	0
0240 Contractual Employee Benefits	30,249	49,311	71,740	173,981	0	0
<b>0200 Associated Payroll Costs</b>	<b>59,041</b>	<b>109,647</b>	<b>156,658</b>	<b>263,492</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	385	8,885	14,678	23,805	0	0
0320 Property Services	0	0	0	10,000	0	0
0330 Student Transportation Services	0	0	4,500	1,000	0	0
0340 Travel	4,794	8,787	19,701	17,287	0	0
0350 Communication	0	994	4,200	0	0	0
0380 Non-instructional Professional and Technical Services	17,548	0	70,000	70,000	0	0
<b>0300 Purchased Services</b>	<b>22,726</b>	<b>18,666</b>	<b>113,079</b>	<b>122,092</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3,421	10,399	37,639	40,180	0	0
0420 Textbooks	0	0	0	500	0	0
0440 Periodicals	0	0	0	1,000	0	0
0460 Non-consumable Items	0	0	0	5,308	0	0
<b>0400 Supplies and Materials</b>	<b>3,421</b>	<b>10,399</b>	<b>37,639</b>	<b>46,988</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	20,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	15	50	50	50	0	0
<b>0600 Other Objects</b>	<b>15</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>179,010</b>	<b>347,962</b>	<b>654,020</b>	<b>776,892</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	102,128	24,307	12,186	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0120 Nonpermanent Salaries	0	0	2,329	0	0	0
0130 Additional Salaries	15,065	0	0	954	0	0
<b>0100 Salaries</b>	<b>117,192</b>	<b>24,307</b>	<b>14,515</b>	<b>954</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	24,942	5,035	2,475	163	0	0
0220 Social Security Administration	8,931	1,866	1,110	73	0	0
0230 Other Required Payroll Costs	1,348	319	189	12	0	0
0240 Contractual Employee Benefits	21,595	5,584	6,713	3	0	0
<b>0200 Associated Payroll Costs</b>	<b>56,816</b>	<b>12,805</b>	<b>10,487</b>	<b>251</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	155	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>174,163</b>	<b>37,112</b>	<b>25,002</b>	<b>1,205</b>	<b>0</b>	<b>0</b>
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	0	18,767	19,940	26,989	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>18,767</b>	<b>19,940</b>	<b>26,989</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	4,065	3,400	4,602	0	0
0220 Social Security Administration	0	1,436	1,525	2,065	0	0
0230 Other Required Payroll Costs	0	244	259	351	0	0
0240 Contractual Employee Benefits	0	11,437	10,876	15,993	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>17,182</b>	<b>16,060</b>	<b>23,011</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	166	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	862	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>36,977</b>	<b>36,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2140 Psychological Services</b>						
0110 Regular Salaries	65,704	70,800	79,729	77,000	0	0
<b>0100 Salaries</b>	<b>65,704</b>	<b>70,800</b>	<b>79,729</b>	<b>77,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	14,804	16,718	13,593	13,129	0	0
0220 Social Security Administration	5,583	6,035	6,099	5,891	0	0
0230 Other Required Payroll Costs	756	920	1,037	1,001	0	0
0240 Contractual Employee Benefits	14,757	16,196	19,542	20,167	0	0
<b>0200 Associated Payroll Costs</b>	<b>35,900</b>	<b>39,870</b>	<b>40,271</b>	<b>40,188</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>101,605</b>	<b>110,670</b>	<b>120,000</b>	<b>117,188</b>	<b>0</b>	<b>0</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						
0110 Regular Salaries	587,131	690,422	796,626	875,000	0	0
<b>0100 Salaries</b>	<b>587,131</b>	<b>690,422</b>	<b>796,626</b>	<b>875,000</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0210 Public Employees Retirement System	126,074	130,923	135,824	149,188	0	0
0220 Social Security Administration	43,788	51,778	60,942	66,938	0	0
0230 Other Required Payroll Costs	6,752	8,975	10,356	11,376	0	0
0240 Contractual Employee Benefits	154,906	185,528	195,253	229,164	0	0
<b>0200 Associated Payroll Costs</b>	<b>331,520</b>	<b>377,205</b>	<b>402,375</b>	<b>456,666</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>918,652</b>	<b>1,067,627</b>	<b>1,199,001</b>	<b>1,331,666</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	212,785	223,791	220,000	350,000	0	0
0120 Nonpermanent Salaries	46,116	20,550	34,570	61,041	0	0
0130 Additional Salaries	8,794	16,191	32,513	126,713	0	0
<b>0100 Salaries</b>	<b>267,695</b>	<b>260,532</b>	<b>287,083</b>	<b>537,754</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	54,356	58,745	48,949	81,005	0	0
0220 Social Security Administration	20,421	20,410	21,963	41,139	0	0
0230 Other Required Payroll Costs	3,076	3,363	3,732	6,990	0	0
0240 Contractual Employee Benefits	40,168	50,414	26,498	50,498	0	0
<b>0200 Associated Payroll Costs</b>	<b>118,021</b>	<b>132,933</b>	<b>101,142</b>	<b>179,632</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	417,857	207,990	1,481,780	1,139,643	0	0
<b>0300 Purchased Services</b>	<b>417,857</b>	<b>207,990</b>	<b>1,481,780</b>	<b>1,139,643</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	5	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>803,577</b>	<b>601,455</b>	<b>1,870,005</b>	<b>1,857,029</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	170,755	121,770	621,958	0	0	0
0120 Nonpermanent Salaries	125,611	93,051	107,028	71,679	0	0
0130 Additional Salaries	169,290	78,509	146,632	329,503	0	0
<b>0100 Salaries</b>	<b>465,656</b>	<b>293,330</b>	<b>875,618</b>	<b>401,182</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	84,419	51,652	149,294	68,401	0	0
0220 Social Security Administration	35,103	21,777	66,986	30,690	0	0
0230 Other Required Payroll Costs	5,338	3,811	11,383	5,215	0	0
0240 Contractual Employee Benefits	42,459	35,412	200,516	3,019	0	0
<b>0200 Associated Payroll Costs</b>	<b>167,319</b>	<b>112,651</b>	<b>428,179</b>	<b>107,325</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	629,021	550,866	379,526	25,000	0	0
0320 Property Services	0	1,000	0	0	0	0
0340 Travel	5,985	5,566	25,295	535,745	0	0
0350 Communication	8,257	17,745	0	0	0	0
0380 Non-instructional Professional and Technical Services	5,264	6,000	27,660	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>648,526</b>	<b>581,177</b>	<b>432,481</b>	<b>560,745</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	15,670	8,587	22,263	535,837	0	0
0440 Periodicals	0	0	0	4,671	0	0
0460 Non-consumable Items	4,174	0	0	0	0	0
0470 Computer Software	58,893	4,500	0	0	0	0
0480 Computer Hardware	589	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>79,325</b>	<b>13,087</b>	<b>22,263</b>	<b>540,508</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	0	0	20,925	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,925</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,360,826</b>	<b>1,000,245</b>	<b>1,758,541</b>	<b>1,630,685</b>	<b>0</b>	<b>0</b>
<b>Function: 2220 Educational Media Services</b>						
0130 Additional Salaries	0	0	30,000	75,000	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	5,115	12,788	0	0
0220 Social Security Administration	0	0	2,295	5,738	0	0
0230 Other Required Payroll Costs	0	0	390	976	0	0
0240 Contractual Employee Benefits	0	0	0	203	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>7,800</b>	<b>19,705</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	25,000	25,000	62,200	5,295	0	0
<b>0300 Purchased Services</b>	<b>25,000</b>	<b>25,000</b>	<b>62,200</b>	<b>5,295</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>25,000</b>	<b>25,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2230 Assessment and Testing</b>						
0130 Additional Salaries	0	0	0	17,660	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,660</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	0	3,011	0	0
0220 Social Security Administration	0	0	0	1,351	0	0
0230 Other Required Payroll Costs	0	0	0	230	0	0
0240 Contractual Employee Benefits	0	0	0	48	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,640</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	66,623	0	37,000	0	0
0380 Non-instructional Professional and Technical Services	0	6,150	15,000	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>72,773</b>	<b>15,000</b>	<b>37,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	31,805	29,652	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>31,805</b>	<b>29,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>31,805</b>	<b>102,425</b>	<b>15,000</b>	<b>59,300</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	298,393	464,411	500,679	532,204	0	0
0120 Nonpermanent Salaries	220,907	354,892	768,490	532,171	0	0
0130 Additional Salaries	332,720	104,729	786,936	328,234	0	0
<b>0100 Salaries</b>	<b>852,020</b>	<b>924,032</b>	<b>2,056,105</b>	<b>1,392,609</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	159,538	158,307	350,569	237,442	0	0
0220 Social Security Administration	63,765	69,585	157,296	106,536	0	0
0230 Other Required Payroll Costs	9,772	12,012	26,730	18,101	0	0
0240 Contractual Employee Benefits	70,482	115,361	144,464	189,149	0	0
<b>0200 Associated Payroll Costs</b>	<b>303,556</b>	<b>355,265</b>	<b>679,059</b>	<b>551,228</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	17,078	16,900	47,041	30,001	0	0
0330 Student Transportation Services	0	0	25,000	0	0	0
0340 Travel	65,869	128,170	198,755	85,512	0	0
0370 Tuition	0	8,274	0	4,920	0	0
0380 Non-instructional Professional and Technical Services	0	0	75,668	58,412	0	0
<b>0300 Purchased Services</b>	<b>82,947</b>	<b>153,344</b>	<b>346,464</b>	<b>178,845</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	79,826	33,546	20,465	141,391	0	0
0460 Non-consumable Items	0	0	2,135	0	0	0
0470 Computer Software	0	400	5,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>79,826</b>	<b>33,946</b>	<b>27,600</b>	<b>141,391</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	3,386	0	0	0	0	0
<b>0600 Other Objects</b>	<b>3,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,321,735</b>	<b>1,466,586</b>	<b>3,109,228</b>	<b>2,264,073</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0380 Non-instructional Professional and Technical Services	35,000	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0130 Additional Salaries	6,148	0	0	0	0	0
<b>0100 Salaries</b>	<b>6,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,299	0	0	0	0	0
0220 Social Security Administration	478	0	0	0	0	0
0230 Other Required Payroll Costs	71	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	763	0	0	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0460 Non-consumable Items	1,330	0	0	0	0	0
0470 Computer Software	60	0	0	0	0	0
0480 Computer Hardware	19,758	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>21,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>29,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>						
0640 Dues and Fees	0	0	75	0	0	0
0690 Grant Indirect Charges	399,962	516,303	948,637	1,018,352	0	0
<b>0600 Other Objects</b>	<b>399,962</b>	<b>516,303</b>	<b>948,712</b>	<b>1,018,352</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>399,962</b>	<b>516,303</b>	<b>948,712</b>	<b>1,018,352</b>	<b>0</b>	<b>0</b>
<b>Function: 2620 Planning, Research, Development, Evaluation, Grant Writing &amp; Statistical Services</b>						
0120 Nonpermanent Salaries	6,154	0	0	0	0	0
0130 Additional Salaries	3,268	0	0	0	0	0
<b>0100 Salaries</b>	<b>9,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	452	0	0	0	0	0
0220 Social Security Administration	719	0	0	0	0	0
0230 Other Required Payroll Costs	108	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0320 Property Services	0	0	0	2,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	57	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	685	332	0	0	0	0
<b>0600 Other Objects</b>	<b>685</b>	<b>332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>741</b>	<b>332</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0130 Additional Salaries	0	228	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	52	0	0	0	0
0220 Social Security Administration	0	17	0	0	0	0
0230 Other Required Payroll Costs	0	3	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	0	0	6,000	0	0

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0340 Travel	7,398	1,625	8,200	203,000	0	0
0380 Non-instructional Professional and Technical Services	45,000	30,353	29,000	33,000	0	0
<b>0300 Purchased Services</b>	<b>52,398</b>	<b>31,978</b>	<b>37,200</b>	<b>242,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	10,000	200,000	0	0
0460 Non-consumable Items	1,717	0	0	0	0	0
0470 Computer Software	2,972	0	43,000	45,233	0	0
0480 Computer Hardware	7,008	0	881,300	131,272	0	0
<b>0400 Supplies and Materials</b>	<b>11,697</b>	<b>0</b>	<b>934,300</b>	<b>376,505</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>64,095</b>	<b>32,279</b>	<b>971,500</b>	<b>618,505</b>	<b>0</b>	<b>0</b>
<b>Function: 3110 Service Area Direction - Food Services</b>						
0110 Regular Salaries	1,393	729	0	1,189	0	0
<b>0100 Salaries</b>	<b>1,393</b>	<b>729</b>	<b>0</b>	<b>1,189</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	291	159	0	169	0	0
0220 Social Security Administration	107	55	0	91	0	0
0230 Other Required Payroll Costs	16	10	0	16	0	0
0240 Contractual Employee Benefits	157	525	0	530	0	0
<b>0200 Associated Payroll Costs</b>	<b>571</b>	<b>749</b>	<b>0</b>	<b>806</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,964</b>	<b>1,478</b>	<b>0</b>	<b>1,995</b>	<b>0</b>	<b>0</b>
<b>Function: 3120 Food Preparation and Dispensing Services</b>						
0110 Regular Salaries	4,247	3,555	1,320	6,500	0	0
0120 Nonpermanent Salaries	3,657	4,516	6,693	2,500	0	0
0130 Additional Salaries	755	5,570	12,301	0	0	0
<b>0100 Salaries</b>	<b>8,660</b>	<b>13,641</b>	<b>20,314</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	325	1,302	3,466	1,535	0	0
0220 Social Security Administration	655	1,054	1,554	689	0	0
0230 Other Required Payroll Costs	100	176	265	118	0	0
0240 Contractual Employee Benefits	749	710	909	3,927	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,829</b>	<b>3,242</b>	<b>6,194</b>	<b>6,269</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3,195	2,919	10,455	5,000	0	0
0450 Nutrition Services Food Purchases	52,295	93,071	104,388	243,731	0	0
0460 Non-consumable Items	215	11,828	449	0	0	0
<b>0400 Supplies and Materials</b>	<b>55,705</b>	<b>107,817</b>	<b>115,292</b>	<b>248,731</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>66,194</b>	<b>124,700</b>	<b>141,800</b>	<b>264,000</b>	<b>0</b>	<b>0</b>
<b>Function: 3140 Food Services - Summer School</b>						
0120 Nonpermanent Salaries	0	1,356	0	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0100 Salaries</b>	<b>0</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	0	104	0	0	0	0
0230 Other Required Payroll Costs	0	18	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0350 Communication	33	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	366	3,662	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>366</b>	<b>3,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>399</b>	<b>5,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3360 Welfare Activities Services</b>						
0120 Nonpermanent Salaries	11,510	12,101	12,000	0	0	0
<b>0100 Salaries</b>	<b>11,510</b>	<b>12,101</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	2,046	0	0	0
0220 Social Security Administration	881	926	918	0	0	0
0230 Other Required Payroll Costs	132	157	156	0	0	0
0240 Contractual Employee Benefits	0	0	340	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,013</b>	<b>1,083</b>	<b>3,460</b>	<b>0</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	4,000	0	1,740	0	0	0
<b>0300 Purchased Services</b>	<b>4,000</b>	<b>0</b>	<b>1,740</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>16,523</b>	<b>13,184</b>	<b>17,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3370 Nonpublic School Students Services</b>						
0110 Regular Salaries	23,849	25,699	28,969	0	0	0
<b>0100 Salaries</b>	<b>23,849</b>	<b>25,699</b>	<b>28,969</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	5,374	6,068	4,939	0	0	0
0220 Social Security Administration	1,823	1,970	2,216	0	0	0
0230 Other Required Payroll Costs	274	334	377	0	0	0
0240 Contractual Employee Benefits	5,562	6,057	7,100	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>13,033</b>	<b>14,430</b>	<b>14,632</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>36,882</b>	<b>40,129</b>	<b>43,601</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3390 Other Community Services</b>						
0110 Regular Salaries	47,615	0	0	0	0	0
0120 Nonpermanent Salaries	51	0	0	20,000	0	0
0130 Additional Salaries	200	1,285	75,000	25,000	0	0
<b>0100 Salaries</b>	<b>47,865</b>	<b>1,285</b>	<b>75,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	10,449	293	12,788	7,673	0	0
0220 Social Security Administration	3,658	99	5,738	3,443	0	0
0230 Other Required Payroll Costs	550	16	976	586	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0240 Contractual Employee Benefits	12,394	8	0	662	0	0
<b>0200 Associated Payroll Costs</b>	<b>27,052</b>	<b>416</b>	<b>19,502</b>	<b>12,364</b>	<b>0</b>	<b>0</b>
0340 Travel	599	1,668	9,400	38,000	0	0
0380 Non-instructional Professional and Technical Services	0	0	5,498	0	0	0
<b>0300 Purchased Services</b>	<b>599</b>	<b>1,668</b>	<b>14,898</b>	<b>38,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	467	891	2,700	8,336	0	0
<b>0400 Supplies and Materials</b>	<b>467</b>	<b>891</b>	<b>2,700</b>	<b>8,336</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>75,983</b>	<b>4,260</b>	<b>112,100</b>	<b>103,700</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0110 Regular Salaries	0	6,901	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>6,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	1,320	0	0	0	0
0220 Social Security Administration	0	533	0	0	0	0
0230 Other Required Payroll Costs	0	84	0	0	0	0
0240 Contractual Employee Benefits	0	1,461	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>3,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	80	0	0	0	0
0350 Communication	552	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	50,505	25,378	300,000	0	0	0
<b>0300 Purchased Services</b>	<b>51,057</b>	<b>25,458</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	482	1,176	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>482</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	489,301	0	765,000	0	0
0540 Depreciable Equipment	0	0	200,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>489,301</b>	<b>200,000</b>	<b>765,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	3,096	14,987	0	0	0	0
<b>0600 Other Objects</b>	<b>3,096</b>	<b>14,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>54,636</b>	<b>541,221</b>	<b>500,000</b>	<b>765,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 15,574,015</b>	<b>\$ 17,344,991</b>	<b>\$ 26,653,534</b>	<b>\$ 28,206,293</b>	<b>\$ 0</b>	<b>\$ 0</b>

Note: Minor differences are due to rounding







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

Accounts for funds for capital equipment replacement and for reserves to address adverse economic conditions. Principal revenue sources are transfers from other funds and state and local sources.







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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000 Revenue From Local Sources</b>	\$ 4,005	\$ 3,944	\$ 2,894	\$ 255,000	\$ 255,000
<b>5000 Other Sources</b>	1,215,982	1,124,932	1,750,218	21,197,600	23,056,000
<b>Total Revenues</b>	<u>1,219,987</u>	<u>1,128,876</u>	<u>1,753,112</u>	<u>21,452,600</u>	<u>23,311,000</u>
<b>0300 Purchased Services</b>	215,940	231,843	200,307	447,600	436,000
<b>0400 Supplies and Materials</b>	62,102	242,315	64,661	0	0
<b>0500 Capital Outlay</b>	524,842	156,162	34,904	1,905,000	3,075,000
<b>0600 Other Objects</b>	0	0	1,175	0	0
<b>0800 Other Uses of Funds</b>	0	0	0	19,100,000	19,800,000
<b>Total Expenditures</b>	<u>802,884</u>	<u>630,320</u>	<u>301,047</u>	<u>21,452,600</u>	<u>23,311,000</u>
<b>Ending Fund Balance</b>	\$ <u>417,103</u>	\$ <u>498,557</u>	\$ <u>1,452,064</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 523,405	\$ 417,103	\$ 498,557		
<b>Change in Fund Balance</b>	(106,302)	81,454	953,507		
<b>Ending Fund Balance</b>	<u>\$ 417,103</u>	<u>\$ 498,557</u>	<u>\$ 1,452,064</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 3,944	\$ 2,894	\$ 5,000	\$ 5,000	\$ 0	0
1920 Contributions and Donations from Private Sources	0	0	250,000	250,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>3,944</b>	<b>2,894</b>	<b>255,000</b>	<b>255,000</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	707,829	1,251,661	20,453,600	2,306,000	0	0
5400 Resources - Beginning Fund Balance	417,103	498,557	744,000	20,750,000	0	0
<b>5000 Other Sources</b>	<b>1,124,932</b>	<b>1,750,218</b>	<b>21,197,600</b>	<b>23,056,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,128,876</b>	<b>\$ 1,753,112</b>	<b>\$ 21,452,600</b>	<b>\$ 23,311,000</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1130 High School Programs</b>						
0320 Property Services	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0540 Depreciable Equipment	11,177	23,277	100,000	400,000	0	0
<b>0500 Capital Outlay</b>	<b>11,177</b>	<b>23,277</b>	<b>100,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>11,177</b>	<b>23,277</b>	<b>100,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2550 Student Transportation Services</b>						
0320 Property Services	0	41,137	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>41,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	0	2,400	0	0	0	0
0470 Computer Software	0	6,597	0	0	0	0
0480 Computer Hardware	0	6,472	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>15,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	75,000	75,000	0	0
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements	0	0	1,100,000	2,500,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>1,175,000</b>	<b>2,575,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	0	1,175	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>1,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>57,781</b>	<b>1,175,000</b>	<b>2,575,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	191,541	133,265	247,600	316,000	0	0
<b>0300 Purchased Services</b>	<b>191,541</b>	<b>133,265</b>	<b>247,600</b>	<b>316,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	686	977	0	0	0	0
0460 Non-consumable Items	260	588	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>946</b>	<b>1,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	16,437	11,628	0	0	0	0
<b>0500 Capital Outlay</b>	<b>16,437</b>	<b>11,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>208,924</b>	<b>146,457</b>	<b>247,600</b>	<b>316,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0380 Non-instructional Professional and Technical Services	40,302	25,904	0	0	0	0
<b>0300 Purchased Services</b>	<b>40,302</b>	<b>25,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0460 Non-consumable Items	4,010	43,365	0	0	0	0
0470 Computer Software	74,676	4,263	0	0	0	0
0480 Computer Hardware	162,683	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>241,369</b>	<b>47,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0550 Depreciable Technology	128,549	0	630,000	100,000	0	0
<b>0500 Capital Outlay</b>	<b>128,549</b>	<b>0</b>	<b>630,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>410,219</b>	<b>73,532</b>	<b>630,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0380 Non-instructional Professional and Technical Services	0	0	150,000	70,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	19,100,000	19,800,000	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>19,100,000</b>	<b>19,800,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>19,100,000</b>	<b>19,800,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 630,320</b>	<b>\$ 301,047</b>	<b>\$ 21,452,600</b>	<b>\$ 23,311,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Adopted Budget 2015-2016	Proposed Budget 2016-2017
<b>1000 Revenue From Local Sources</b>	\$ 4,354,054	\$ 4,154,550	\$ 4,201,060	\$ 5,831,964	\$ 7,179,459
<b>3000 Revenue From State Sources</b>	163,368	158,702	156,832	219,867	125,000
<b>4000 Revenue From Federal Sources</b>	8,100,522	8,307,010	8,534,126	9,922,865	8,890,000
<b>5000 Other Sources</b>	3,237,898	3,320,274	3,378,433	3,378,404	3,107,005
<b>Total Revenues</b>	<u>15,855,843</u>	<u>15,940,535</u>	<u>16,270,451</u>	<u>19,353,100</u>	<u>19,301,464</u>
<b>0100 Salaries</b>	3,766,054	3,793,028	3,960,589	4,955,476	4,896,218
<b>0200 Associated Payroll Costs</b>	2,539,280	2,696,735	2,926,881	3,325,025	3,300,735
<b>0300 Purchased Services</b>	130,108	105,871	115,085	185,950	154,015
<b>0400 Supplies and Materials</b>	6,082,710	5,923,932	6,154,657	8,093,570	7,485,841
<b>0500 Capital Outlay</b>	12,527	0	0	200,000	300,000
<b>0600 Other Objects</b>	4,889	3,237	1,634	7,010	2,650
<b>0700 Transfers</b>	0	39,300	4,600	60,000	60,000
<b>0800 Other Uses of Funds</b>	0	0	0	2,526,069	3,102,005
<b>Total Expenditures</b>	<u>12,535,569</u>	<u>12,562,102</u>	<u>13,163,446</u>	<u>19,353,100</u>	<u>19,301,464</u>
<b>Ending Fund Balance</b>	\$ <u>3,320,274</u>	\$ <u>3,378,433</u>	\$ <u>3,107,005</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 3,237,898	\$ 3,320,274	\$ 3,378,433		
<b>Change in Fund Balance</b>	82,376	58,159	(271,428)		
<b>Ending Fund Balance</b>	<u>\$ 3,320,274</u>	<u>\$ 3,378,433</u>	<u>\$ 3,107,005</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 12,688	\$ 10,858	\$ 27,685	\$ 11,000	\$ 0	\$ 0
1610 Daily Sales - Reimbursable Programs	2,868,865	3,172,237	2,871,684	3,500,000	0	0
1620 Daily Sales - Non-reimbursable Programs	1,268,872	1,016,273	2,932,595	3,500,000	0	0
1910 Rentals	3,194	1,692	0	0	0	0
1960 Recovery of Prior Years' Expenditures	12	0	0	168,459	0	0
1990 Miscellaneous	917	0	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>4,154,550</b>	<b>4,201,060</b>	<b>5,831,964</b>	<b>7,179,459</b>	<b>0</b>	<b>0</b>
3100 Unrestricted Grants-In-Aid	129,788	124,970	219,867	125,000	0	0
3290 Other Restricted Grants-In-Aid	28,914	31,862	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>158,702</b>	<b>156,832</b>	<b>219,867</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
4500 Restricted Revenue from the Federal Government through the State	7,489,462	7,856,455	9,237,865	8,000,000	0	0
4910 Commodities	817,548	677,670	685,000	890,000	0	0
<b>4000 Revenue From Federal Sources</b>	<b>8,307,010</b>	<b>8,534,126</b>	<b>9,922,865</b>	<b>8,890,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	3,320,274	3,378,433	3,378,404	3,107,005	0	0
<b>5000 Other Sources</b>	<b>3,320,274</b>	<b>3,378,433</b>	<b>3,378,404</b>	<b>3,107,005</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 15,940,535</b>	<b>\$ 16,270,451</b>	<b>\$ 19,353,100</b>	<b>\$ 19,301,464</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 2520   Fiscal Services</b>						
0110 Regular Salaries	\$ 7,393	\$ 8,235	\$ 8,556	\$ 8,821	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>7,393</b>	<b>8,235</b>	<b>8,556</b>	<b>8,821</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,512	1,768	1,458	1,504	0	0
0220 Social Security Administration	565	630	655	675	0	0
0230 Other Required Payroll Costs	85	107	112	114	0	0
0240 Contractual Employee Benefits	1,380	1,621	2,085	2,150	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,543</b>	<b>4,126</b>	<b>4,310</b>	<b>4,443</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	0	5,000	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,936</b>	<b>12,362</b>	<b>12,866</b>	<b>18,264</b>	<b>0</b>	<b>0</b>
<b>Function: 3110   Service Area Direction - Food Services</b>						
0110 Regular Salaries	751,123	743,268	936,441	1,010,428	0	0
0120 Nonpermanent Salaries	17,399	40,280	46,732	46,866	0	0
0130 Additional Salaries	8,275	6,760	20,218	8,835	0	0
<b>0100 Salaries</b>	<b>776,797</b>	<b>790,307</b>	<b>1,003,391</b>	<b>1,066,129</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	165,008	165,342	171,078	181,775	0	0
0220 Social Security Administration	58,878	61,397	76,760	81,559	0	0
0230 Other Required Payroll Costs	8,903	10,406	13,043	13,859	0	0
0240 Contractual Employee Benefits	182,713	204,959	326,861	350,078	0	0
<b>0200 Associated Payroll Costs</b>	<b>415,502</b>	<b>442,104</b>	<b>587,742</b>	<b>627,271</b>	<b>0</b>	<b>0</b>
0320 Property Services	2,961	5,413	10,700	1,400	0	0
0340 Travel	4,564	4,360	15,950	9,450	0	0
0350 Communication	11,823	6,989	22,300	18,600	0	0
0380 Non-instructional Professional and Technical Services	0	0	500	500	0	0
<b>0300 Purchased Services</b>	<b>19,348</b>	<b>16,762</b>	<b>49,450</b>	<b>29,950</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	9,227	3,324	14,000	6,600	0	0
0430 Library Books	0	9	0	0	0	0
0450 Nutrition Services Food Purchases	817,548	677,767	685,000	890,000	0	0
0460 Non-consumable Items	5,417	1,667	7,000	1,500	0	0
0470 Computer Software	142	754	20,500	3,000	0	0
0480 Computer Hardware	2,986	0	6,000	5,000	0	0
<b>0400 Supplies and Materials</b>	<b>835,320</b>	<b>683,520</b>	<b>732,500</b>	<b>906,100</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,429	1,482	2,000	2,000	0	0
<b>0600 Other Objects</b>	<b>1,429</b>	<b>1,482</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,048,395</b>	<b>1,934,175</b>	<b>2,375,083</b>	<b>2,631,450</b>	<b>0</b>	<b>0</b>
<b>Function: 3120   Food Preparation and Dispensing Services</b>						

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0110 Regular Salaries	2,618,974	2,706,098	3,362,296	3,269,215	0	0
0120 Nonpermanent Salaries	119,870	132,148	154,357	157,037	0	0
0130 Additional Salaries	141,515	194,234	314,866	282,762	0	0
<b>0100 Salaries</b>	<b>2,880,359</b>	<b>3,032,479</b>	<b>3,831,519</b>	<b>3,709,014</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	592,435	651,025	653,277	632,389	0	0
0220 Social Security Administration	203,937	217,962	293,113	283,742	0	0
0230 Other Required Payroll Costs	33,092	39,369	49,810	48,222	0	0
0240 Contractual Employee Benefits	1,409,991	1,534,498	1,707,650	1,675,482	0	0
<b>0200 Associated Payroll Costs</b>	<b>2,239,455</b>	<b>2,442,853</b>	<b>2,703,850</b>	<b>2,639,835</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	2,035	0	0	0	0	0
0320 Property Services	46,474	43,831	70,990	56,065	0	0
0330 Student Transportation Services	0	0	20	0	0	0
0340 Travel	2,011	2,008	3,430	5,000	0	0
0350 Communication	9,262	14,069	15,570	1,000	0	0
0380 Non-instructional Professional and Technical Services	23,194	24,118	40,490	46,000	0	0
<b>0300 Purchased Services</b>	<b>82,976</b>	<b>84,026</b>	<b>130,500</b>	<b>108,065</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	410,922	583,379	104,510	700,988	0	0
0450 Nutrition Services Food Purchases	4,392,892	4,572,401	6,450,490	4,007,000	0	0
0460 Non-consumable Items	37,207	99,710	270,570	258,375	0	0
0470 Computer Software	7,984	49,628	50,000	100,000	0	0
0480 Computer Hardware	56,884	3,535	210,000	500,000	0	0
<b>0400 Supplies and Materials</b>	<b>4,905,889</b>	<b>5,308,653</b>	<b>7,085,570</b>	<b>5,566,363</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	0	100,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,808	152	5,010	650	0	0
<b>0600 Other Objects</b>	<b>1,808</b>	<b>152</b>	<b>5,010</b>	<b>650</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,110,487</b>	<b>10,868,164</b>	<b>13,756,449</b>	<b>12,123,927</b>	<b>0</b>	<b>0</b>
<b>Function: 3140 Food Services - Summer School</b>						
0120 Nonpermanent Salaries	1,822	4,242	0	0	0	0
0130 Additional Salaries	126,657	125,325	112,010	112,254	0	0
<b>0100 Salaries</b>	<b>128,479</b>	<b>129,566</b>	<b>112,010</b>	<b>112,254</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	27,088	26,372	19,098	19,140	0	0
0220 Social Security Administration	9,673	9,745	8,569	8,587	0	0
0230 Other Required Payroll Costs	1,475	1,680	1,456	1,459	0	0
0240 Contractual Employee Benefits	0	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>38,235</b>	<b>37,798</b>	<b>29,123</b>	<b>29,186</b>	<b>0</b>	<b>0</b>
0320 Property Services	814	770	1,000	2,000	0	0
0340 Travel	907	759	1,500	1,000	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0350 Communication	0	10,942	500	10,000	0	0
0380 Non-instructional Professional and Technical Services	1,826	1,826	3,000	3,000	0	0
<b>0300 Purchased Services</b>	<b>3,546</b>	<b>14,297</b>	<b>6,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	24,661	22,498	31,500	12,700	0	0
0450 Nutrition Services Food Purchases	138,244	123,411	200,000	135,000	0	0
0460 Non-consumable Items	1,372	4,719	4,000	1,100	0	0
<b>0400 Supplies and Materials</b>	<b>164,276</b>	<b>150,629</b>	<b>235,500</b>	<b>148,800</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>334,537</b>	<b>332,290</b>	<b>382,633</b>	<b>306,240</b>	<b>0</b>	<b>0</b>
<b>Function: 3190 Other Food Services</b>						
0460 Non-consumable Items	18,447	10,220	40,000	859,578	0	0
0480 Computer Hardware	0	1,635	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>18,447</b>	<b>11,855</b>	<b>40,000</b>	<b>859,578</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	200,000	200,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>18,447</b>	<b>11,855</b>	<b>240,000</b>	<b>1,059,578</b>	<b>0</b>	<b>0</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	39,300	4,600	0	0	0	0
0790 Other Transfers	0	0	60,000	60,000	0	0
<b>0700 Transfers</b>	<b>39,300</b>	<b>4,600</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>39,300</b>	<b>4,600</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	2,526,069	3,102,005	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>2,526,069</b>	<b>3,102,005</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>2,526,069</b>	<b>3,102,005</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 12,562,102</b>	<b>\$ 13,163,446</b>	<b>\$ 19,353,100</b>	<b>\$ 19,301,464</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*







## *Debt Service Funds*







# BEAVERTON SCHOOL DISTRICT

## 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, Construction Excise Taxes 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 (GO) bonds paid with revenues generated through voter approved tax measures. Debt service payments for GO bonds are budgeted at \$53,848,969 in fiscal year 2016-17. Debt service payments will increase to \$55,652,704 in fiscal year 2017-18, during which the final payment on the District's remaining 2009 GO bonds will occur in June 2018.

The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) Bonds. In 2005 the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Funding to meet the 2005 UAL Bonds debt service requirements is deducted from State School Fund payments made to the District. In February 2015, the District issued additional UAL Bonds. The 2015 UAL Bonds are not deducted from the State School Fund payments, but paid directly by the District. In both cases, the net impact is a reduction in the funding available in the General Fund. However, the District would have to pay a significantly higher PERS rate on its payroll expense in lieu of participating in the UAL Bonds. Debt Service requirements for the UAL Bonds in fiscal year 2016-17 are projected at \$20,484,035. Payment requirements are expected to increase to \$21,014,963 in fiscal year 2017-18.

The District also has debt service for Full Faith and Credit Obligations (FFCO). Debt service payments from the General Fund consist of the FFCO entered into in 2009 and extend to June 2036. FFCO debt service payments for fiscal year 2016-17 will total \$1,472,338 and are paid from the proceeds of the Construction Excise Taxes (CET) and a transfer from the General Fund. Debt service requirements will remain at about the \$1.47 million level through the remainder of the life of the obligations.



**BEAVERTON SCHOOL DISTRICT  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

*(dollars in thousands, except per capita)*

Fiscal Year	Net General Bonded Debt												Total Debt			
	General Obligation Bonds	Un- amortized Premium	Less Amount Available for Repay.	As a Percentage				Pension		FFC		Capital Leases	Primary Government	As Percentage of Taxable Value	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
				General Bonded Debt	Value of Property	Per Capita <sup>a</sup>	of Actual	Bonds	Obligation	Bonds	Obligation					
2015	\$ 589,344	\$ 82,057	\$ (2,064)	\$ 669,337	1.929	%	\$ 2,488	\$ 236,040	\$ 18,935	\$ 197	\$ 926,573	3.685	%	n/a	\$ 3,444	
2014	233,560	24,782	(2,323)	256,019	0.815		971	163,375	19,480	583	441,780	1.832		n/a	1,675	
2013	272,895	28,192	(2,591)	298,496	1.007		1,156	168,195	20,175	1,108	490,565	2.104		1.975	1,900	
2012	307,620	13,948	(3,939)	317,629	1.057		1,233	172,345	21,030	2,212	517,155	2.287		2.127	2,008	
2011	341,575	11,186	(3,030)	349,731	1.117		1,372	175,870	22,040	4,080	554,751	2.525		2.407	2,176	
2010	370,250	13,007	(3,371)	379,886	1.148		1,506	178,815	22,595	4,056	588,722	2.800		2.727	2,333	
2009	395,935	14,828	(2,403)	408,360	1.162		1,645	181,225	22,650	5,650	620,288	3.000		2.925	2,499	
2008	377,140	13,137	(5,935)	384,342	1.138		1,565	183,135	-	4,223	577,635	3.000		3.104	2,316	
2007	397,880	14,616	(5,877)	406,619	1.325		1,685	184,025	-	2,536	599,057	3.200		3.219	2,447	
2006	267,395	13,597	(6,563)	274,429	1.119		1,195	187,700	-	-	468,692	2.700		2.703	1,994	

<sup>a</sup> 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 2015**

Real Market Value	\$ 34,700,025,790
Debt limit (7.95% of real market value <sup>1</sup> )	2,758,652,050
Debt applicable to limit	589,344,000
Legal debt margin	<u>\$ 2,169,308,050</u>

<b>Fiscal Year</b>	<b>Debt limit</b>	<b>Total net debt applicable to limit</b>	<b>Legal debt margin</b>	<b>Total net debt applicable to the limit as a percentage of debt limit</b>
2015	\$ 2,758,652,050	\$ 589,344,000	\$ 2,169,308,050	21.36 %
2014	2,496,451,137	233,560,000	2,262,891,137	9.36
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

<sup>1</sup> 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:

<sup>A</sup> 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.

<sup>B</sup> 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:

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







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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-2016</b>	<b>2016-2017</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 47,371,367	\$ 49,633,696	\$ 51,485,168	\$ 51,164,367	\$ 52,698,970
<b>5000</b>	<b>Other Sources</b>	182,129,465	577,859	166,831	940,000	1,150,000
	<b>Total Revenues</b>	<u>229,500,832</u>	<u>50,211,555</u>	<u>51,651,999</u>	<u>52,104,367</u>	<u>53,848,970</u>
<b>0300</b>	<b>Purchased Services</b>	1,013,347	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	227,909,625	50,044,725	50,415,358	52,104,367	53,848,970
	<b>Total Expenditures</b>	<u>228,922,972</u>	<u>50,044,725</u>	<u>50,415,358</u>	<u>52,104,367</u>	<u>53,848,970</u>
<b>Ending Fund Balance</b>		\$ <u>577,859</u>	\$ <u>166,831</u>	\$ <u>1,236,641</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 1,767,713	\$ 577,859	\$ 166,831		
<b>Change in Fund Balance</b>		<u>(1,189,854)</u>	<u>(411,028)</u>	<u>1,069,810</u>		
<b>Ending Fund Balance</b>		\$ <u>577,859</u>	\$ <u>166,831</u>	\$ <u>1,236,641</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 49,584,859	\$ 51,440,929	\$ 51,119,367	\$ 52,658,970	\$ 0	\$ 0
1510 Interest on Investments	48,837	44,240	45,000	40,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>49,633,696</b>	<b>51,485,168</b>	<b>51,164,367</b>	<b>52,698,970</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	577,859	166,831	940,000	1,150,000	0	0
<b>5000 Other Sources</b>	<b>577,859</b>	<b>166,831</b>	<b>940,000</b>	<b>1,150,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 50,211,555</b>	<b>\$ 51,651,999</b>	<b>\$ 52,104,367</b>	<b>\$ 53,848,970</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 39,335,000	\$ 26,365,000	\$ 26,235,000	\$ 28,824,436	\$ 0	0
0620 Interest	10,709,725	24,050,358	25,869,367	25,024,534	0	0
<b>0600 Other Objects</b>	<b>50,044,725</b>	<b>50,415,358</b>	<b>52,104,367</b>	<b>53,848,970</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>50,044,725</b>	<b>50,415,358</b>	<b>52,104,367</b>	<b>53,848,970</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 50,044,725</b>	<b>\$ 50,415,358</b>	<b>\$ 52,104,367</b>	<b>\$ 53,848,970</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*







### *Debt Service / Lease Purchase Fund (301)*

Provided for the payment of principal and interest on lease purchase indebtedness. The principal source of revenue was the General Fund. The final payment on the lease purchase indebtedness occurred in November 2015.







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

	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>	<u>Proposed</u> <u>Budget</u> <u>2016-2017</u>
<b>1000 Revenue From Local Sources</b>	\$ 2,534	\$ 1,176	\$ 1,083	\$ 0	\$ 0
<b>5000 Other Sources</b>	<u>1,161,441</u>	<u>551,755</u>	<u>401,097</u>	<u>200,389</u>	<u>0</u>
<b>Total Revenues</b>	<u>1,163,975</u>	<u>552,931</u>	<u>402,180</u>	<u>200,389</u>	<u>0</u>
<b>0600 Other Objects</b>	<u>1,154,833</u>	<u>552,612</u>	<u>400,777</u>	<u>200,389</u>	<u>0</u>
<b>Total Expenditures</b>	<u>1,154,833</u>	<u>552,612</u>	<u>400,777</u>	<u>200,389</u>	<u>0</u>
<b>Ending Fund Balance</b>	\$ <u>9,142</u>	\$ <u>319</u>	\$ <u>1,403</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 12,608	\$ 9,142	\$ 319		
<b>Change in Fund Balance</b>	<u>(3,466)</u>	<u>(8,823)</u>	<u>1,084</u>		
<b>Ending Fund Balance</b>	<u>\$ 9,142</u>	<u>\$ 319</u>	<u>\$ 1,403</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 1,176	\$ 1,083	\$ 0	\$ 0	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>1,176</b>	<b>1,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	542,613	400,778	200,389	0	0	0
5400 Resources - Beginning Fund Balance	9,142	319	0	0	0	0
<b>5000 Other Sources</b>	<b>551,755</b>	<b>401,097</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 552,931</b>	<b>\$ 402,180</b>	<b>\$ 200,389</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 525,306	\$ 385,765	\$ 197,349	\$ 0	\$ 0	0
0620 Interest	27,306	15,012	3,040	0	0	0
<b>0600 Other Objects</b>	<b>552,612</b>	<b>400,777</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>552,612</b>	<b>400,777</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 552,612</b>	<b>\$ 400,777</b>	<b>\$ 200,389</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

*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.







**BEAVERTON SCHOOL DISTRICT**  
**302 - DEBT SERVICE/PERS UAL FUND**  
**SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-2016</b>	<b>2016-2017</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 11,468,862	\$ 12,625,480	\$ 16,024,324	\$ 18,532,509	\$ 18,084,036
<b>5000</b>	<b>Other Sources</b>	2,165,644	1,378,503	80,478,837	1,175,000	2,400,000
	<b>Total Revenues</b>	<u>13,634,506</u>	<u>14,003,983</u>	<u>96,503,161</u>	<u>19,707,509</u>	<u>20,484,036</u>
<b>0300</b>	<b>Purchased Services</b>	0	0	544,615	0	0
<b>0600</b>	<b>Other Objects</b>	12,256,003	12,745,146	93,799,212	19,707,509	20,484,036
	<b>Total Expenditures</b>	<u>12,256,003</u>	<u>12,745,146</u>	<u>94,343,827</u>	<u>19,707,509</u>	<u>20,484,036</u>
<b>Ending Fund Balance</b>		<u>\$ 1,378,503</u>	<u>\$ 1,258,837</u>	<u>\$ 2,159,334</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 2,165,644	\$ 1,378,503	\$ 1,258,837		
<b>Change in Fund Balance</b>		<u>(787,141)</u>	<u>(119,666)</u>	<u>900,497</u>		
<b>Ending Fund Balance</b>		<u>\$ 1,378,503</u>	<u>\$ 1,258,837</u>	<u>\$ 2,159,334</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 30,965	\$ 30,957	\$ 20,000	\$ 20,000	\$ 0	\$ 0
1970 Services Provided Other Funds	12,594,515	15,993,367	18,512,509	18,064,036	0	0
<b>1000 Revenue From Local Sources</b>	<b>12,625,480</b>	<b>16,024,324</b>	<b>18,532,509</b>	<b>18,084,036</b>	<b>0</b>	<b>0</b>
5110 Bond Proceeds	0	79,220,000	0	0	0	0
5400 Resources - Beginning Fund Balance	1,378,503	1,258,837	1,175,000	2,400,000	0	0
<b>5000 Other Sources</b>	<b>1,378,503</b>	<b>80,478,837</b>	<b>1,175,000</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 14,003,983</b>	<b>\$ 96,503,161</b>	<b>\$ 19,707,509</b>	<b>\$ 20,484,036</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 4,820,000	\$ 6,555,000	\$ 9,745,000	\$ 10,825,000	\$ 0	\$ 0
0620 Interest	7,925,146	8,573,573	9,962,509	9,659,036	0	0
<b>0600 Other Objects</b>	<b>12,745,146</b>	<b>15,128,573</b>	<b>19,707,509</b>	<b>20,484,036</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>12,745,146</b>	<b>15,128,573</b>	<b>19,707,509</b>	<b>20,484,036</b>	<b>0</b>	<b>0</b>
<b>Function: 5400 PERS UAL Lump Sum Payment to PERS</b>						
0380 Non-instructional Professional and Technical Services	0	544,615	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>544,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0680 PERS UAL Lump Sum Payment to PERS	0	78,670,639	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>78,670,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>79,215,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 12,745,146</b>	<b>\$ 94,343,827</b>	<b>\$ 19,707,509</b>	<b>\$ 20,484,036</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000 Revenue From Local Sources</b>	\$ 6,591	\$ 5,824	\$ 4,974	\$ 0	\$ 0
<b>5000 Other Sources</b>	1,850,168	1,661,117	1,477,650	1,474,938	1,472,338
<b>Total Revenues</b>	<u>1,856,759</u>	<u>1,666,941</u>	<u>1,482,623</u>	<u>1,474,938</u>	<u>1,472,338</u>
<b>0600 Other Objects</b>	1,838,955	1,653,304	1,474,004	1,474,938	1,472,338
<b>Total Expenditures</b>	<u>1,838,955</u>	<u>1,653,304</u>	<u>1,474,004</u>	<u>1,474,938</u>	<u>1,472,338</u>
<b>Ending Fund Balance</b>	\$ <u>17,804</u>	\$ <u>13,637</u>	\$ <u>8,619</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 21,205	\$ 17,804	\$ 13,637		
<b>Change in Fund Balance</b>	<u>(3,401)</u>	<u>(4,167)</u>	<u>(5,018)</u>		
<b>Ending Fund Balance</b>	<u>\$ 17,804</u>	<u>\$ 13,637</u>	<u>\$ 8,619</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 5,824	\$ 4,974	\$ 0	\$ 0	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>5,824</b>	<b>4,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	1,643,313	1,464,013	1,467,438	1,466,838	0	0
5400 Resources - Beginning Fund Balance	17,804	13,637	7,500	5,500	0	0
<b>5000 Other Sources</b>	<b>1,661,117</b>	<b>1,477,650</b>	<b>1,474,938</b>	<b>1,472,338</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,666,941</b>	<b>\$ 1,482,623</b>	<b>\$ 1,474,938</b>	<b>\$ 1,472,338</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 695,000	\$ 545,000	\$ 565,000	\$ 585,000	\$ 0	0
0620 Interest	958,304	929,004	909,938	887,338	0	0
<b>0600 Other Objects</b>	<b>1,653,304</b>	<b>1,474,004</b>	<b>1,474,938</b>	<b>1,472,338</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,653,304</b>	<b>1,474,004</b>	<b>1,474,938</b>	<b>1,472,338</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,653,304</b>	<b>\$ 1,474,004</b>	<b>\$ 1,474,938</b>	<b>\$ 1,472,338</b>	<b>\$ 0</b>	<b>0</b>

*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.







# BEAVERTON SCHOOL DISTRICT

## CAPITAL PROJECTS INFORMATION

### District Construction in Progress

At June 30, 2015, the Beaverton School District had \$17,628,989 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.

	<u>July 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2015</u>
Construction in Progress	\$ 1,004,999	\$ 17,611,275	\$ (987,285)	\$ 17,628,989

The June 30, 2015 CIP balance is made up of:

Project - New Middle School	\$ 4,796,773
Project - New High School	4,427,552
Project - District-Wide Wireless Upgrade	2,920,446
Project - VoIP	1,570,096
Other Various Projects	3,914,122
	<u>\$ 17,628,989</u>

The four projects listed above make up 77.8% of the total June 30, 2015 CIP balance.

It is estimated that at June 30, 2016 approximately 25.7% of the June 30, 2015 balance will be substantially complete and moved to a depreciable capital asset classification.

The following District Capital Improvement Plan is based on the \$680 million bond measure that was passed by voters in the May 20, 2014 election.



# BEAVERTON SCHOOL DISTRICT CAPITAL PROJECTS INFORMATION

## District Capital Improvement Plan

The 2010 *Beaverton School District School 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 Beaverton School Board of Directors.

The District's 2014 *Capital Improvement Plan* is an 8-year program funded by a \$680 million capital bond program authorized by the voters in May 2014. Investments are grouped into three categories: modernization and repairs, new capacity, and 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 was initiated in the 2014-2015 budget year.

Modernization and repair work constitutes 55% 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 total budget for capital repair work is about \$98 million, approximately one-third of the

modernization total, and will be performed over the 8 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, four schools will be replaced and 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, 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



# BEAVERTON SCHOOL DISTRICT

## CAPITAL PROJECTS INFORMATION

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 additional requirements will result in added operation and maintenance staff and utility costs. Future General Fund

budgets will address these new operational costs. Below is a table outlining the future operating costs from the major capital projects resulting from the bond.

Project	First Budget Year	Additional Operating Expenses	Cost
New High School	2017-18	Building Personnel, Custodial Supplies, Electricity	\$ 4,036,000
New K-5 Elementary School	2017-18	Building Personnel, Custodial Supplies, Electricity	1,356,000
Vose Replacement	2017-18	Bussing to Swing School	121,000*
William Walker Replacement	2018-19	Bussing to Swing School	47,000*
Hazeldale Replacement	2019-20	Bussing to Swing School	93,000*
New Middle School	2020-21	Building Personnel, Custodial Supplies, Electricity	1,850,000
ACMA Replacement	2020-21	Custodial Support, Bussing to Theater After School	92,000*

\* These expenses are one-time expenses.

### First Year (2014-2015) Capital Budget

The first bond sale for the \$680 million *Capital Plan* supports the capital work planned in 2014-2015. The following projects were completed:

- New high school design substantially complete
- New middle school design substantially complete
- A portion of the capital repair work including a roof replacement and turf field
- Portable classroom relocations
- Planning and design work for multiple projects
- Bus purchases

### Second Year (2015-2016) Capital Budget

The first bond sale for the \$680 million *Capital Plan* supports the second year of capital work planned in 2015-2016. The following projects have been initiated:

- New high school construction
- New middle school construction
- New elementary school design
- Vose Elementary replacement design
- Security Upgrades Phase I
- Additional improvements and repairs at various locations
- Additional classroom technology and bus purchases planned



# BEAVERTON SCHOOL DISTRICT

## CAPITAL PROJECTS INFORMATION

### Third Year (2016-17) Capital Budget

The following projects are planned for the third year of the bond:

- McKay K-5 ADA improvements
- Capital Center building improvements, phase III
- Cedar Park Middle School HVAC upgrade
- Meadow Park Middle School HVAC upgrade
- Conestoga Middle School plumbing repair
- Vose K-5 replacement - construction begins
- New K-5 North Bethany, Kaiser Road - construction begins
- New Middle School construction - construction will be completed
- New High School construction - continues
- William Walker K-5 replacement - design begins
- Westview High School roof replacement - design continues
- Raleigh Hills K-8 renovation phase II - design begins
- ACMA Replacement - design begins
- Five Oaks Middle School renovation - design begins
- Maintenance Facility Improvements - design begins
- Various seismic retrofits - design begins
- Various roof replacements - design begins

### Fourth Year (2017-18) Capital Budget

The following projects are planned for the fourth year of the bond:

- New High School - construction will be completed
- Vose K-5 replacement - construction will be completed
- New K-5 North Bethany, Kaiser Road - construction will be completed
- William Walker K-5 replacement - construction begins
- Hazeldale K-5 replacement - design begins
- Westview High School roof replacement
- Maintenance Facility Improvements
- Aloha High School Title IX improvements
- District-wide security upgrades
- Various seismic construction projects
- Various roof replacement construction projects



## 2014 Bond Program

Project	Original Cost Estimate (\$M)	Adjusted Budget 6/30/15	Project Costs 6/30/15
<b>Modernization Replacement Projects</b>			
Arts and Communication Magnet Academy (ACMA)	\$ 28.3	\$ 28.3	\$ -
Hazeldale K-5	24.6	24.6	-
Vose K-5	24.8	24.8	-
William Walker K-5	24.6	24.6	-
<b>Modernization Renovation Projects</b>			
Capital Center Building Improvements	7.9	10.4	0.6
Critical Equipment Purchases	24.0	24.0	3.4
Five Oaks Middle School	21.1	21.1	0.1
Maintenance Facility Improvements	10.0	10.0	-
District-wide Repairs to Schools and Facilities	98.0	98.0	7.2
Raleigh Hills K-8	9.7	9.7	0.2
School Kitchen Improvements	0.8	0.8	-
Springville K-8	2.0	0.7	0.2
<b>Modernization Regulatory Compliance</b>			
District-wide ADA Compliance	2.0	2.0	-
Domestic and Fire Protection Separation at Schools	0.8	0.8	-
Green Energy Technology	5.0	3.0	-
High School Title IX Compliance; Sunset and Aloha HS	4.0	5.7	0.9
McKay K-5 ADA Upgrades	0.4	0.6	0.1
Security Upgrades	10.0	10.0	0.2
Seismic Upgrades	4.2	4.2	-
Seclusion Rooms	-	0.1	0.1
<b>New Capacity</b>			
New Elementary School Site, Land Acquisition	3.0	3.0	-
New High School	109.0	146.4	3.8
New K-5 in North Bethany	25.0	25.0	0.1
New Middle School on Timberland Site	51.6	60.7	4.8
Portable Relocations	-	1.0	0.6
<b>Technology</b>			
HVAC Control System Upgrade	0.8	0.8	-
Unified Communication System	7.2	5.6	2.5
Learning Technology: Classroom Systems	56.0	56.0	7.9
<b>Program Contingency and Inflation Costs</b>			
Program Contingency	45.4	27.7	-
Program Inflation Costs	52.8	38.9	-
<b>Program Implementation Requirements</b>			
Prebond Planning Reimbursement	1.0	1.0	1.0
Bond Implementation/Management Costs @ \$2.5 million/year	20.0	20.0	0.3
Bond Issuance Services @ 1% of Bond Value	6.0	6.0	2.0
<b>Grand Total</b>	<b>\$ 680.0</b>	<b>\$ 695.5</b>	<b>\$ 36.0</b>

Note: The June 30, 2015 Adjusted Budget includes budget allocated from the bond premium of \$63.3 million.

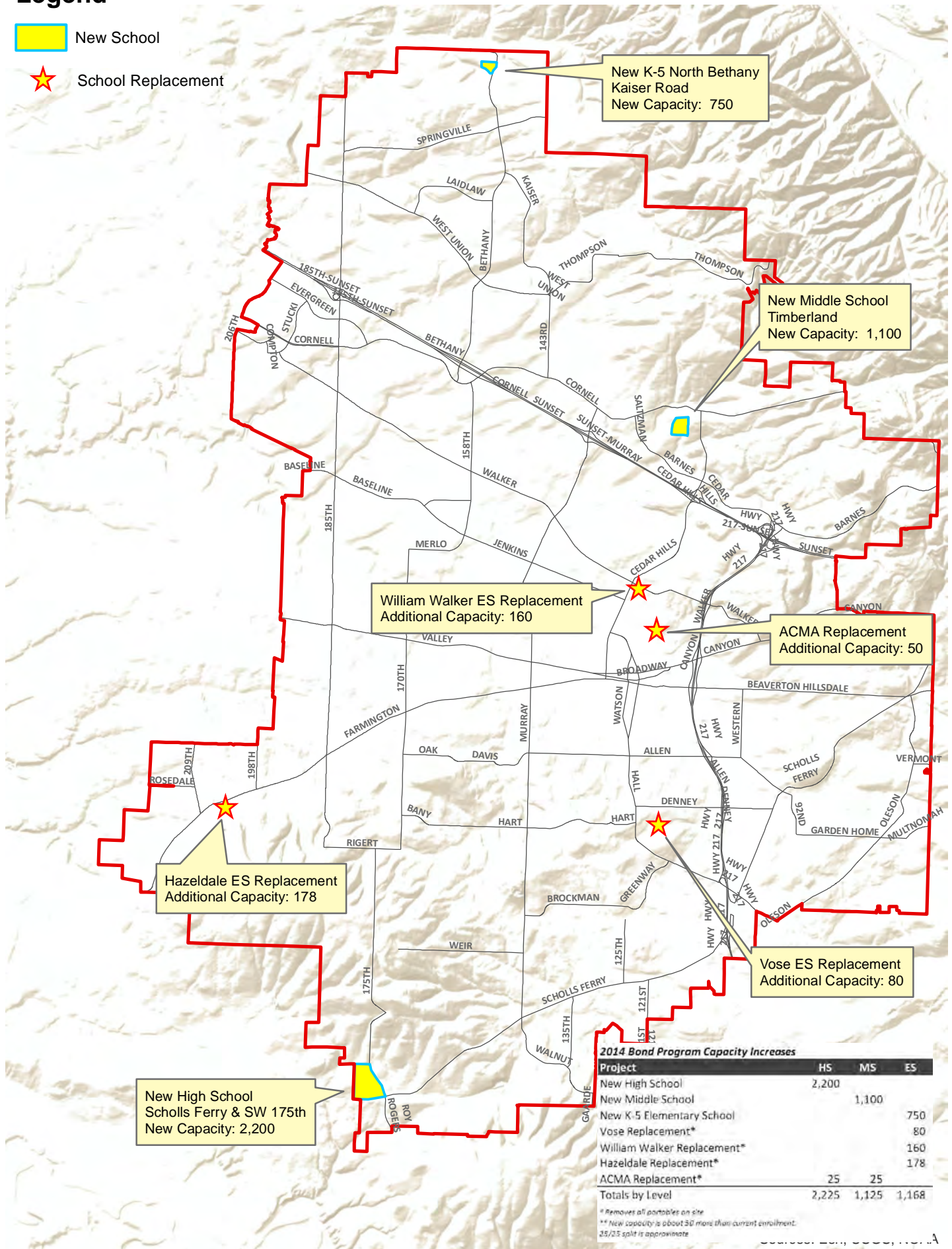


# Beaverton School District

## New Capacity: 2014 Bond Program

### Legend

- New School
- ★ School Replacement



**2014 Bond Program Capacity Increases**

Project	HS	MS	ES
New High School	2,200		
New Middle School		1,100	
New K-5 Elementary School			750
Vose Replacement*			80
William Walker Replacement**			160
Hazeldale Replacement*			178
ACMA Replacement*	25	25	
<b>Totals by Level</b>	<b>2,225</b>	<b>1,125</b>	<b>1,168</b>

\* Removes all portables on site

\*\* New capacity is about 30 more than current enrollment.

35/25 split is approximate



**BEAVERTON SCHOOL DISTRICT**  
**400 - CAPITAL PROJECTS FUND**  
**SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Adopted Budget 2015-2016	Proposed Budget 2016-2017
<b>1000 Revenue From Local Sources</b>	\$ 2,439,156	\$ 7,499,622	\$ 7,401,301	\$ 5,466,000	\$ 9,551,000
<b>5000 Other Sources</b>	18,935,579	15,046,583	450,965,633	409,525,000	363,530,000
<b>Total Revenues</b>	21,374,736	22,546,205	458,366,934	414,991,000	373,081,000
<b>0100 Salaries</b>	149,892	183,544	1,453,149	2,282,575	2,884,546
<b>0200 Associated Payroll Costs</b>	54,309	70,487	681,838	1,616,043	2,028,190
<b>0300 Purchased Services</b>	935,449	2,200,060	12,250,867	21,622,000	27,895,740
<b>0400 Supplies and Materials</b>	176,411	40,942	8,029,741	12,753,985	21,633,988
<b>0500 Capital Outlay</b>	4,843,875	13,339,561	19,506,274	160,448,162	263,191,392
<b>0600 Other Objects</b>	61,164	89,210	4,791,361	3,000,000	4,150,000
<b>0700 Transfers</b>	874,856	1,101,713	1,464,013	1,097,838	1,297,144
<b>0800 Other Uses of Funds</b>	0	0	0	212,170,397	50,000,000
<b>Total Expenditures</b>	7,095,956	17,025,516	48,177,244	414,991,000	373,081,000
<b>Ending Fund Balance</b>	\$ 14,278,780	\$ 5,520,688	\$ 410,189,690	\$ 0	\$ 0
<b>Beginning Fund Balance</b>	\$ 18,933,267	\$ 14,278,780	\$ 5,520,688		
<b>Change in Fund Balance</b>	(4,654,487)	(8,758,092)	404,669,002		
<b>Ending Fund Balance</b>	\$ 14,278,780	\$ 5,520,688	\$ 410,189,690		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1130 Construction Excise Tax	\$ 2,407,511	\$ 2,997,116	\$ 2,420,000	\$ 3,005,000	\$ 0	\$ 0
1510 Interest on Investments	45,505	1,946,247	1,511,000	2,011,000	0	0
1910 Rentals	29,509	26,790	35,000	35,000	0	0
1920 Contributions and Donations from Private Sources	4,895,658	496,584	1,500,000	4,500,000	0	0
1960 Recovery of Prior Years' Expenditures	121,439	1,934,109	0	0	0	0
1990 Miscellaneous	0	455	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>7,499,622</b>	<b>7,401,301</b>	<b>5,466,000</b>	<b>9,551,000</b>	<b>0</b>	<b>0</b>
5110 Bond Proceeds	0	445,444,745	0	92,000,000	0	0
5300 Sale of or Compensation for Loss of Fixed Assets	767,803	200	0	0	0	0
5400 Resources - Beginning Fund Balance	14,278,780	5,520,688	409,525,000	271,530,000	0	0
<b>5000 Other Sources</b>	<b>15,046,583</b>	<b>450,965,633</b>	<b>409,525,000</b>	<b>363,530,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 22,546,205</b>	<b>\$ 458,366,934</b>	<b>\$ 414,991,000</b>	<b>\$ 373,081,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

		ACTUAL (AUDITED)		CURRENT BUDGET		FYE 2017 BUDGET		
		FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted	
<b>Function: 2510 Direction of Business Support Services</b>								
0380 Non-instructional Professional and Technical Services	\$	0	\$ 2,025,635	\$ 0	\$ 1,000,000	\$ 0	0	
<b>0300 Purchased Services</b>		<b>0</b>	<b>2,025,635</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	
<b>Function Totals:</b>		<b>0</b>	<b>2,025,635</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	
<b>Function: 2520 Fiscal Services</b>								
0590 Other Capital Outlay		0	0	702,162	842,856	0	0	
<b>0500 Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>702,162</b>	<b>842,856</b>	<b>0</b>	<b>0</b>	
<b>Function Totals:</b>		<b>0</b>	<b>0</b>	<b>702,162</b>	<b>842,856</b>	<b>0</b>	<b>0</b>	
<b>Function: 2540 Operation and Maintenance of Plant Services</b>								
0320 Property Services		0	0	5,000	0	0	0	
0380 Non-instructional Professional and Technical Services		0	0	2,000,000	1,000,000	0	0	
<b>0300 Purchased Services</b>		<b>0</b>	<b>0</b>	<b>2,005,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	
0530 Improvements Other Than Buildings		0	0	200,000	500,000	0	0	
<b>0500 Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>200,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	
<b>Function Totals:</b>		<b>0</b>	<b>0</b>	<b>2,205,000</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	
<b>Function: 2550 Student Transportation Services</b>								
0350 Communication		0	113	0	0	0	0	
<b>0300 Purchased Services</b>		<b>0</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
0540 Depreciable Equipment		0	0	2,500,000	0	0	0	
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements		0	2,853,368	0	2,400,000	0	0	
<b>0500 Capital Outlay</b>		<b>0</b>	<b>2,853,368</b>	<b>2,500,000</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>	
<b>Function Totals:</b>		<b>0</b>	<b>2,853,480</b>	<b>2,500,000</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>	
<b>Function: 2570 Internal Services</b>								
0320 Property Services		0	3,435	5,000	5,000	0	0	
<b>0300 Purchased Services</b>		<b>0</b>	<b>3,435</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	
<b>Function Totals:</b>		<b>0</b>	<b>3,435</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	
<b>Function: 2620 Planning, Research, Development, Evaluation, GrantWriting &amp; Statistical Services</b>								

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
0110 Regular Salaries	0	0	0	125,500	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,500</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	0	21,397	0	0
0220 Social Security Administration	0	0	0	9,601	0	0
0230 Other Required Payroll Costs	0	0	0	1,631	0	0
0240 Contractual Employee Benefits	0	0	0	27,647	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,276</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,776</b>	<b>0</b>	<b>0</b>
<b>Function: 4110 Service Area Direction, Facilities Acquisition and Construction</b>						
0110 Regular Salaries	147,410	1,288,097	2,282,575	2,759,046	0	0
0120 Nonpermanent Salaries	12,705	27,207	0	0	0	0
0130 Additional Salaries	23,428	32,393	0	0	0	0
<b>0100 Salaries</b>	<b>183,544</b>	<b>1,347,697</b>	<b>2,282,575</b>	<b>2,759,046</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	28,176	211,365	389,179	470,418	0	0
0220 Social Security Administration	14,213	106,539	174,618	211,067	0	0
0230 Other Required Payroll Costs	2,103	17,728	29,672	35,868	0	0
0240 Contractual Employee Benefits	25,994	306,633	1,022,574	1,250,561	0	0
<b>0200 Associated Payroll Costs</b>	<b>70,487</b>	<b>642,265</b>	<b>1,616,043</b>	<b>1,967,914</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	76	0	0	0	0
0340 Travel	0	31,307	20,000	37,298	0	0
0350 Communication	0	3,308	12,000	25,000	0	0
0380 Non-instructional Professional and Technical Services	3,750	653,243	100,000	100,000	0	0
<b>0300 Purchased Services</b>	<b>3,750</b>	<b>687,933</b>	<b>132,000</b>	<b>162,298</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	6,086	0	0	0	0
0460 Non-consumable Items	0	35,212	0	0	0	0
0470 Computer Software	0	242,044	0	300,000	0	0
0480 Computer Hardware	0	27,301	0	50,000	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>310,643</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	9,526	0	0	0	0
0540 Depreciable Equipment	0	64,056	100,000	100,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>73,582</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	180	0	50,000	0	0
0670 Taxes and Licenses	0	3,870,017	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>3,870,197</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>257,781</b>	<b>6,932,316</b>	<b>4,130,618</b>	<b>5,389,258</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0320 Property Services	0	7,605	0	1,000,000	0	0
0350 Communication	3,313	36,760	50,000	80,000	0	0
0380 Non-instructional Professional and Technical Services	2,192,997	9,105,926	19,430,000	24,500,000	0	0
<b>0300 Purchased Services</b>	<b>2,196,310</b>	<b>9,150,290</b>	<b>19,480,000</b>	<b>25,580,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	1,162	1,000,000	4,750,000	0	0
0460 Non-consumable Items	941	155,860	2,000,000	6,800,000	0	0
0470 Computer Software	40,000	0	0	0	0	0
0480 Computer Hardware	0	341,687	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>40,942</b>	<b>498,709</b>	<b>3,000,000</b>	<b>11,550,000</b>	<b>0</b>	<b>0</b>
0510 Land Acquisition	10,560,879	0	3,000,000	2,000,000	0	0
0520 Buildings Acquisition	2,032,947	11,165,572	148,471,000	253,316,000	0	0
0530 Improvements Other Than Buildings	745,736	4,667,463	2,625,000	1,439,224	0	0
0540 Depreciable Equipment	0	47,398	0	100,000	0	0
<b>0500 Capital Outlay</b>	<b>13,339,561</b>	<b>15,880,433</b>	<b>154,096,000</b>	<b>256,855,224</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,182	0	2,000,000	0	0	0
0670 Taxes and Licenses	88,028	919,664	1,000,000	4,100,000	0	0
<b>0600 Other Objects</b>	<b>89,210</b>	<b>919,664</b>	<b>3,000,000</b>	<b>4,100,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>15,666,022</b>	<b>26,449,096</b>	<b>179,576,000</b>	<b>298,085,224</b>	<b>0</b>	<b>0</b>
<b>Function: 4180 Other Capital Items</b>						
0110 Regular Salaries	0	105,245	0	0	0	0
0130 Additional Salaries	0	208	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>105,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	17,560	0	0	0	0
0220 Social Security Administration	0	5,601	0	0	0	0
0230 Other Required Payroll Costs	0	967	0	0	0	0
0240 Contractual Employee Benefits	0	15,445	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>39,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	148,080	0	148,442	0	0
0320 Property Services	0	1,730	0	0	0	0
0350 Communication	0	64	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	233,587	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>383,462</b>	<b>0</b>	<b>148,442</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	759	0	0	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
0420 Textbooks	0	445,076	2,753,985	0	0	0
0460 Non-consumable Items	0	262,662	0	260,000	0	0
0470 Computer Software	0	57,143	0	0	0	0
0480 Computer Hardware	0	6,454,749	7,000,000	9,473,988	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>7,220,389</b>	<b>9,753,985</b>	<b>9,733,988</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	156,737	0	0	0	0
0540 Depreciable Equipment	0	401,372	1,350,000	2,493,312	0	0
0550 Depreciable Technology	0	140,783	0	0	0	0
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements	0	0	1,500,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>698,892</b>	<b>2,850,000</b>	<b>2,493,312</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	0	1,500	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>8,449,269</b>	<b>12,603,985</b>	<b>12,375,742</b>	<b>0</b>	<b>0</b>
<b><u>Function: 5200 Transfers of Funds</u></b>						
0710 Fund Modifications	1,101,713	1,464,013	1,097,838	1,297,144	0	0
<b>0700 Transfers</b>	<b>1,101,713</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,297,144</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,101,713</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,297,144</b>	<b>0</b>	<b>0</b>
<b><u>Function: 6110 Operating Contingency</u></b>						
0810 Planned Reserve	0	0	212,170,397	50,000,000	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>212,170,397</b>	<b>50,000,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>212,170,397</b>	<b>50,000,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 17,025,516</b>	<b>\$ 48,177,244</b>	<b>\$ 414,991,000</b>	<b>\$ 373,081,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Adopted Budget 2015-2016	Proposed Budget 2016-2017
<b>1000 Revenue From Local Sources</b>	\$ 2,053,060	\$ 1,666,241	\$ 1,788,791	\$ 1,837,702	\$ 2,048,878
<b>5000 Other Sources</b>	2,918,770	3,995,987	5,203,409	3,735,000	5,735,000
<b>Total Revenues</b>	<u>4,971,829</u>	<u>5,662,228</u>	<u>6,992,200</u>	<u>5,572,702</u>	<u>7,783,878</u>
<b>0100 Salaries</b>	187,379	317,249	337,341	375,976	420,672
<b>0200 Associated Payroll Costs</b>	99,415	165,628	189,500	226,927	257,849
<b>0300 Purchased Services</b>	230,884	315,727	251,486	713,038	712,038
<b>0400 Supplies and Materials</b>	51,913	60,685	61,303	513,982	636,485
<b>0600 Other Objects</b>	2,641,250	1,829,530	2,038,438	3,219,910	3,414,910
<b>0800 Other Uses of Funds</b>	0	0	0	522,869	2,341,924
<b>Total Expenditures</b>	<u>3,210,842</u>	<u>2,688,819</u>	<u>2,878,068</u>	<u>5,572,702</u>	<u>7,783,878</u>
<b>Ending Fund Balance</b>	\$ <u>1,760,987</u>	\$ <u>2,973,409</u>	\$ <u>4,114,132</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 1,718,770	\$ 1,760,987	\$ 2,973,409		
<b>Change in Fund Balance</b>	<u>42,217</u>	<u>1,212,422</u>	<u>1,140,723</u>		
<b>Ending Fund Balance</b>	\$ <u>1,760,987</u>	\$ <u>2,973,409</u>	\$ <u>4,114,132</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 15,202	\$ 18,699	\$ 10,000	\$ 18,000	\$ 0	\$ 0
1960 Recovery of Prior Years' Expenditures	137,714	120,541	100,000	120,000	0	0
1970 Services Provided Other Funds	1,441,973	1,586,295	1,692,702	1,875,878	0	0
1990 Miscellaneous	71,352	63,256	35,000	35,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,666,241</b>	<b>1,788,791</b>	<b>1,837,702</b>	<b>2,048,878</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	2,235,000	2,230,000	1,735,000	1,735,000	0	0
5400 Resources - Beginning Fund Balance	1,760,987	2,973,409	2,000,000	4,000,000	0	0
<b>5000 Other Sources</b>	<b>3,995,987</b>	<b>5,203,409</b>	<b>3,735,000</b>	<b>5,735,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 5,662,228</b>	<b>\$ 6,992,200</b>	<b>\$ 5,572,702</b>	<b>\$ 7,783,878</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	\$ 0	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	0	14	0	0	0	0
0230 Other Required Payroll Costs	0	2	0	0	0	0
0240 Contractual Employee Benefits	0	51	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0110 Regular Salaries	50,272	53,104	55,195	58,608	0	0
<b>0100 Salaries</b>	<b>50,272</b>	<b>53,104</b>	<b>55,195</b>	<b>58,608</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	10,296	11,461	9,410	9,993	0	0
0220 Social Security Administration	3,521	3,735	4,222	4,483	0	0
0230 Other Required Payroll Costs	578	694	717	762	0	0
0240 Contractual Employee Benefits	6,072	6,984	13,451	14,282	0	0
<b>0200 Associated Payroll Costs</b>	<b>20,467</b>	<b>22,874</b>	<b>27,800</b>	<b>29,520</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	119,058	35,885	150,000	150,000	0	0
<b>0300 Purchased Services</b>	<b>119,058</b>	<b>35,885</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	0	2,864	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>2,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>189,796</b>	<b>114,727</b>	<b>232,995</b>	<b>238,128</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	117,093	131,050	143,591	178,142	0	0
0120 Nonpermanent Salaries	0	66	1,901	1,995	0	0
0130 Additional Salaries	1,330	350	18,207	18,938	0	0
<b>0100 Salaries</b>	<b>118,423</b>	<b>131,466</b>	<b>163,699</b>	<b>199,075</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	26,595	30,788	27,911	33,943	0	0
0220 Social Security Administration	8,647	9,623	12,523	15,229	0	0
0230 Other Required Payroll Costs	1,362	1,709	2,128	2,588	0	0
0240 Contractual Employee Benefits	29,526	34,237	53,684	69,175	0	0
<b>0200 Associated Payroll Costs</b>	<b>66,129</b>	<b>76,357</b>	<b>96,246</b>	<b>120,935</b>	<b>0</b>	<b>0</b>
0340 Travel	188	211	1,323	1,323	0	0
0380 Non-instructional Professional and Technical Services	68,869	61,113	63,222	63,222	0	0
<b>0300 Purchased Services</b>	<b>69,057</b>	<b>61,324</b>	<b>64,545</b>	<b>64,545</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
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	0	0	100	100	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>3,429</b>	<b>3,429</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	24	416	416	0	0
0650 Insurance and Judgments	0	55,446	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>55,470</b>	<b>416</b>	<b>416</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>253,609</b>	<b>324,618</b>	<b>328,335</b>	<b>388,400</b>	<b>0</b>	<b>0</b>
<b>Function: 2690 Other Support Services - Central</b>						
0110 Regular Salaries	148,223	148,838	157,082	162,989	0	0
0120 Nonpermanent Salaries	0	1,088	0	0	0	0
0130 Additional Salaries	331	2,654	0	0	0	0
<b>0100 Salaries</b>	<b>148,554</b>	<b>152,581</b>	<b>157,082</b>	<b>162,989</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	31,502	34,196	26,782	27,790	0	0
0220 Social Security Administration	11,177	11,656	12,017	12,469	0	0
0230 Other Required Payroll Costs	1,705	2,011	2,042	2,119	0	0
0240 Contractual Employee Benefits	34,648	42,339	62,040	65,016	0	0
<b>0200 Associated Payroll Costs</b>	<b>79,032</b>	<b>90,201</b>	<b>102,881</b>	<b>107,394</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	5,287	5,287	0	0
0320 Property Services	30,007	35,684	38,038	34,038	0	0
0340 Travel	4,362	2,182	7,240	7,240	0	0
0350 Communication	212	185	1,350	1,350	0	0
0380 Non-instructional Professional and Technical Services	93,031	116,226	186,270	189,270	0	0
<b>0300 Purchased Services</b>	<b>127,612</b>	<b>154,277</b>	<b>238,185</b>	<b>237,185</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	11,476	19,191	12,612	12,112	0	0
0440 Periodicals	179	314	229	229	0	0
0460 Non-consumable Items	24,976	19,439	489,591	605,094	0	0
0470 Computer Software	21,133	17,613	6,040	13,040	0	0
0480 Computer Hardware	2,920	1,882	2,081	2,581	0	0
<b>0400 Supplies and Materials</b>	<b>60,685</b>	<b>58,439</b>	<b>510,553</b>	<b>633,056</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	625	626	1,000	1,000	0	0
0650 Insurance and Judgments	1,828,905	1,982,341	3,218,494	3,413,494	0	0
<b>0600 Other Objects</b>	<b>1,829,530</b>	<b>1,982,967</b>	<b>3,219,494</b>	<b>3,414,494</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,245,413</b>	<b>2,438,465</b>	<b>4,228,195</b>	<b>4,555,118</b>	<b>0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
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
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>260,308</b>	<b>260,308</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>260,308</b>	<b>260,308</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	522,869	2,341,924	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>522,869</b>	<b>2,341,924</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>522,869</b>	<b>2,341,924</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 2,688,819</b>	<b>\$ 2,878,068</b>	<b>\$ 5,572,702</b>	<b>\$ 7,783,878</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
					<b>2015-2016</b>	<b>2016-2017</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 1,373,253	\$ 1,812,668	\$ 2,224,685	\$ 2,481,692	\$ 2,684,213
<b>3000</b>	<b>Revenue From State Sources</b>	0	0	17,614	0	0
<b>5000</b>	<b>Other Sources</b>	689,863	468,701	931,525	500,000	805,000
	<b>Total Revenues</b>	<u>2,063,116</u>	<u>2,281,369</u>	<u>3,173,825</u>	<u>2,981,692</u>	<u>3,489,213</u>
<b>0100</b>	<b>Salaries</b>	271,020	198,811	271,129	221,361	234,545
<b>0200</b>	<b>Associated Payroll Costs</b>	113,459	76,599	99,727	111,354	119,088
<b>0300</b>	<b>Purchased Services</b>	75,260	77,190	88,992	130,532	130,532
<b>0400</b>	<b>Supplies and Materials</b>	8,315	3,326	18,980	29,242	29,242
<b>0500</b>	<b>Capital Outlay</b>	0	0	0	5,000	5,000
<b>0600</b>	<b>Other Objects</b>	1,126,361	993,917	1,144,543	1,637,574	1,842,079
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	846,629	1,128,727
	<b>Total Expenditures</b>	<u>1,594,415</u>	<u>1,349,844</u>	<u>1,623,371</u>	<u>2,981,692</u>	<u>3,489,213</u>
<b>Ending Fund Balance</b>		\$ <u>468,701</u>	\$ <u>931,525</u>	\$ <u>1,550,454</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 689,863	\$ 468,701	\$ 931,525		
<b>Change in Fund Balance</b>		<u>(221,162)</u>	<u>462,824</u>	<u>618,929</u>		
<b>Ending Fund Balance</b>		\$ <u>468,701</u>	\$ <u>931,525</u>	\$ <u>1,550,454</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 8,972	\$ 10,638	\$ 5,000	\$ 11,000	\$ 0	\$ 0
1960 Recovery of Prior Years' Expenditures	126,493	37,600	100,000	35,000	0	0
1970 Services Provided Other Funds	1,677,043	2,176,447	2,371,692	2,638,213	0	0
1990 Miscellaneous	160	0	5,000	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,812,668</b>	<b>2,224,685</b>	<b>2,481,692</b>	<b>2,684,213</b>	<b>0</b>	<b>0</b>
3190 Other Unrestricted Grants-In-Aid	0	17,614	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>0</b>	<b>17,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	468,701	931,525	500,000	805,000	0	0
<b>5000 Other Sources</b>	<b>468,701</b>	<b>931,525</b>	<b>500,000</b>	<b>805,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 2,281,369</b>	<b>\$ 3,173,825</b>	<b>\$ 2,981,692</b>	<b>\$ 3,489,213</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
<b>Function: 2550 Student Transportation Services</b>						
0110 Regular Salaries	\$ 2,964	\$ 0	\$ 4,942	\$ 5,107	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>2,964</b>	<b>0</b>	<b>4,942</b>	<b>5,107</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	665	0	843	871	0	0
0220 Social Security Administration	220	0	378	391	0	0
0230 Other Required Payroll Costs	34	0	64	67	0	0
0240 Contractual Employee Benefits	2,119	0	2,498	2,609	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,037</b>	<b>0</b>	<b>3,783</b>	<b>3,938</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>6,001</b>	<b>0</b>	<b>8,725</b>	<b>9,045</b>	<b>0</b>	<b>0</b>
<b>Function: 2690 Other Support Services - Central</b>						
0110 Regular Salaries	101,647	141,135	145,540	156,513	0	0
0120 Nonpermanent Salaries	91,479	127,924	70,879	72,925	0	0
0130 Additional Salaries	2,722	2,069	0	0	0	0
<b>0100 Salaries</b>	<b>195,848</b>	<b>271,129</b>	<b>216,419</b>	<b>229,438</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	31,912	37,520	36,899	39,119	0	0
0220 Social Security Administration	14,864	20,662	16,556	17,552	0	0
0230 Other Required Payroll Costs	2,251	3,578	2,814	2,982	0	0
0240 Contractual Employee Benefits	24,535	37,967	51,302	55,497	0	0
<b>0200 Associated Payroll Costs</b>	<b>73,562</b>	<b>99,727</b>	<b>107,571</b>	<b>115,150</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	3,121	2,621	0	0
0320 Property Services	0	0	16,914	16,914	0	0
0340 Travel	0	2,568	1,405	1,405	0	0
0350 Communication	0	0	520	1,020	0	0
0380 Non-instructional Professional and Technical Services	77,190	86,424	98,168	98,168	0	0
0390 Other General Professional and Technological Services	0	0	10,404	10,404	0	0
<b>0300 Purchased Services</b>	<b>77,190</b>	<b>88,992</b>	<b>130,532</b>	<b>130,532</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	34	13,685	13,685	0	0
0440 Periodicals	0	0	111	111	0	0
0460 Non-consumable Items	3,326	18,917	15,446	15,446	0	0
0480 Computer Hardware	0	29	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,326</b>	<b>18,980</b>	<b>29,242</b>	<b>29,242</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	5,000	5,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	0	100	100	0	0
0650 Insurance and Judgments	993,917	1,144,543	1,637,474	1,841,979	0	0

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>0600 Other Objects</b>	<b>993,917</b>	<b>1,144,543</b>	<b>1,637,574</b>	<b>1,842,079</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,343,843</b>	<b>1,623,371</b>	<b>2,126,338</b>	<b>2,351,441</b>	<b>0</b>	<b>0</b>
<b><u>Function: 6110 Operating Contingency</u></b>						
0810 Planned Reserve	0	0	846,629	1,128,727	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>846,629</b>	<b>1,128,727</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>846,629</b>	<b>1,128,727</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,349,844</b>	<b>\$ 1,623,371</b>	<b>\$ 2,981,692</b>	<b>\$ 3,489,213</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.







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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>5000 Other Sources</b>	\$ 350,990	\$ 148,765	\$ 0	\$ 0	\$ 0
<b>Total Revenues</b>	350,990	148,765	0	0	0
<b>0300 Purchased Services</b>	2,225	0	0	0	0
<b>0700 Transfers</b>	200,000	148,765	0	0	0
<b>Total Expenditures</b>	202,225	148,765	0	0	0
<b>Ending Fund Balance</b>	\$ 148,765	\$ 0	\$ 0	\$ 0	\$ 0
<b>Beginning Fund Balance</b>	\$ 350,990	\$ 148,765	\$ 0		
<b>Change in Fund Balance</b>	(202,225)	(148,765)	0		
<b>Ending Fund Balance</b>	\$ 148,765	\$ 0	\$ 0		

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**614 - PRINTING SERVICES FUND**  
**BUDGET ESTIMATES - REVENUES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
5400 Resources - Beginning Fund Balance	\$ 148,765	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>5000 Other Sources</b>	<b>148,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 148,765</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**614 - PRINTING SERVICES FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	\$ 148,765	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>0700 Transfers</b>	<b>148,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>148,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 148,765</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

*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.







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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>			
<b>1000 Revenue From Local Sources</b>	\$ 39,348	\$ 54,176	\$ 78,157	\$ 100,000	\$ 100,000
<b>5000 Other Sources</b>	280,048	250,402	264,362	300,000	300,000
<b>Total Revenues</b>	<u>319,395</u>	<u>304,579</u>	<u>342,519</u>	<u>400,000</u>	<u>400,000</u>
<b>0300 Purchased Services</b>	37,948	23,082	60,500	400,000	400,000
<b>0400 Supplies and Materials</b>	31,045	17,135	21,683	0	0
<b>Total Expenditures</b>	<u>68,993</u>	<u>40,217</u>	<u>82,183</u>	<u>400,000</u>	<u>400,000</u>
<b>Ending Fund Balance</b>	\$ <u>250,402</u>	\$ <u>264,362</u>	\$ <u>260,336</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 280,048	\$ 250,402	\$ 264,362		
<b>Change in Fund Balance</b>	<u>(29,646)</u>	<u>13,960</u>	<u>(4,026)</u>		
<b>Ending Fund Balance</b>	<u>\$ 250,402</u>	<u>\$ 264,362</u>	<u>\$ 260,336</u>		

*Note: Minor differences are due to rounding*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015	FYE 2016	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 1,010	\$ 967	\$ 0	\$ 0	\$ 0	0
1920 Contributions and Donations from Private Sources	53,166	77,190	100,000	100,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>54,176</b>	<b>78,157</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	250,402	264,362	300,000	300,000	0	0
<b>5000 Other Sources</b>	<b>250,402</b>	<b>264,362</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 304,579</b>	<b>\$ 342,519</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*



**BEAVERTON SCHOOL DISTRICT**  
**700 - SCHOLARSHIP FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2017 BUDGET		
	FYE 2014	FYE 2015		Proposed	Approved	Adopted
<b>Function: 3390 Other Community Services</b>						
0370 Tuition	\$ 23,082	\$ 60,500	\$ 400,000	\$ 400,000	\$ 0	\$ 0
<b>0300 Purchased Services</b>	<b>23,082</b>	<b>60,500</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	17,135	21,683	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>17,135</b>	<b>21,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>40,217</b>	<b>82,183</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 40,217</b>	<b>\$ 82,183</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*







# INFORMATIONAL SECTION



WE  
COLLABORATE









**BEAVERTON SCHOOL DISTRICT  
2016-17 PROPOSED BUDGET DOCUMENT  
INFORMATIONAL SECTION  
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**BEAVERTON SCHOOL DISTRICT  
SUMMARY OF REVENUE & EXPENDITURES  
HISTORY AND BUDGETED - ALL FUNDS**

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	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Adopted Budget 2015-2016</b>	<b>Proposed Budget 2016-2017</b>
<b>Revenue</b>	\$ 580,009,193	\$ 459,767,124	\$ 1,024,514,577	\$ 525,311,591	\$ 654,792,347
<b>Transfers In</b>	5,820,373	5,816,820	5,351,052	23,916,427	5,567,838
<b>Beginning Balance</b>	<u>42,592,851</u>	<u>35,228,027</u>	<u>50,881,696</u>	<u>477,004,904</u>	<u>338,141,381</u>
<b>Total</b>	628,422,417	500,811,971	1,080,747,325	1,026,232,922	998,501,566
 <b>Expenditures</b>	 587,374,017	 444,113,455	 591,601,908	 744,851,113	 893,994,747
<b>Transfers Out</b>	5,820,373	5,816,820	5,351,052	23,916,427	5,567,838
<b>Contingency</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,465,382</u>	<u>98,938,981</u>
<b>Total</b>	593,194,390	449,930,275	596,952,960	1,026,232,922	998,501,566
 <b>Fund Balance</b>	 <u>\$ 35,228,027</u>	 <u>\$ 50,881,696</u>	 <u>\$ 483,794,365</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

*Note: Minor differences are due to rounding.*



## 2016-17 General Fund Local Option Levy Staffing By School

<b>Number of Classroom Teachers</b>	<b>2016-17 Without Levy</b>	1,701.3
	<b>2016-17 With Levy</b>	<u>1,992.3</u>
	<b>Increase of teachers =</b>	291.0

ELEMENTARY SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Aloha Huber (K-8)	1,030	41.5	48.5
Barnes	635	28.5	32.5
Beaver Acres	772	33.3	39.3
Bethany	571	24.0	28.0
Bonny Slope	663	28.5	33.5
Cedar Mill	416	17.0	21.0
Chehalem	523	24.7	27.7
Cooper Mountain	484	19.0	24.0
Elmonica	644	27.5	31.5
Errol Hassell	478	21.6	23.6
Findley	826	34.0	39.0
Fir Grove	494	24.0	26.0
Greenway	337	17.9	19.9
Hazeldale	534	25.2	30.2
Hiteon	686	29.5	33.5
Jacob Wismer	751	29.0	34.0
Kinnaman	662	31.5	36.5
McKay	320	15.5	20.5
McKinley	641	31.7	36.7
Montclair	396	17.8	22.8
Nancy Ryles	577	23.0	28.0
Oak Hills	542	23.0	26.0
Raleigh Hills (K-8)	555	25.9	29.9
Raleigh Park	374	18.5	21.5
Ridgewood	452	22.5	24.5
Rock Creek	596	23.5	28.5
Scholls Heights	540	23.0	27.0
Sexton Mountain	526	22.0	26.0
Springville (K-8)	1,077	43.6	49.6
Terra Linda	402	19.1	23.1
Vose	684	31.0	34.0
West TV	370	16.5	21.5
William Walker	464	21.3	25.3
<b>Elementary School Total</b>	<b>19,022</b>	<b>834.6</b>	<b>973.6</b>

MIDDLE SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Cedar Park	1,027	41.1	48.1
Conestoga	877	33.1	39.1
Five Oaks	1,015	46.3	53.3
Highland Park	857	33.6	39.6
Meadow Park	854	39.8	45.3
Mountain View	831	38.4	43.9
Stoller	1,491	52.1	62.1
Whitford	712	35.0	39.5
<b>Middle School Total</b>	<b>7,664</b>	<b>319.3</b>	<b>370.8</b>

HIGH SCHOOLS			
Aloha	1,944	89.2	101.0
Beaverton	1,674	75.8	85.8
Southridge	1,613	61.7	71.9
Sunset	2,217	83.4	97.0
Westview	2,610	97.5	113.5
<b>High School Total</b>	<b>10,058</b>	<b>407.5</b>	<b>469.1</b>

OPTIONS SCHOOLS			
Arts & Communication Magnet Academy (ACMA)	715	30.5	34.9
Community School	174	17.5	18.9
Health & Science High School	720	32.7	36.6
International School of Beaverton	895	36.8	42.4
School of Science & Technology	161	7.5	8.5
<b>Options Schools Total</b>	<b>2,665</b>	<b>124.9</b>	<b>141.3</b>

<b>Extreme Class Size K-12</b>	-	14.9	37.5
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<b>District Total</b>	<b>39,409</b>	<b>1,701.3</b>	<b>1,992.3</b>
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**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.



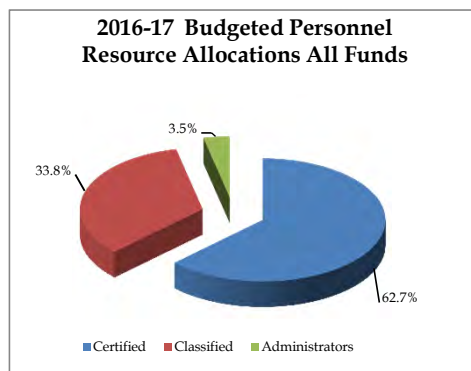
BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17
<b><u>ADMINISTRATORS</u></b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Chief Officer	3.0	3.9	3.0	4.0	4.0
Executive Administrator	4.0	5.0	5.0	6.0	7.0
Administrator	12.5	11.9	15.0	15.0	16.0
Coordinator	4.0	3.9	4.8	6.0	7.0
Elementary School Principal	29.8	30.0	30.0	30.0	31.0
Middle School Principal	8.0	7.9	8.0	8.0	8.0
High School Principal	5.0	5.0	5.0	5.0	6.0
Options Principal K-8	3.0	3.0	3.0	3.0	3.0
Options Principal Secondary	4.0	4.0	3.9	4.0	4.0
Vice Principal	29.9	34.7	41.5	46.0	52.0
Administrator Total	106.2	112.3	122.1	130.0	141.0
<b><u>CERTIFIED</u></b>					
Elementary School Teacher	609.5	664.3	710.0	846.7	840.1
Middle School Teacher	331.9	352.3	375.6	424.1	421.3
High School Teacher	398.9	439.4	478.2	527.9	543.0
Athletic Coordinator	4.4	4.5	4.8	4.2	4.2
BEA President (Reimbursement)	2.0	2.0	1.5	1.5	1.5
ELL Teacher	112.6	106.8	114.9	120.8	130.9
Guidance Counselor	74.8	79.9	94.0	102.5	104.5
Instructional Teacher - School-Based	1.9	2.0	1.9	-	-
Intern	-	1.5	-	-	-
Other Professional	26.2	32.7	47.1	78.4	90.6
Program Specialist	7.0	7.5	7.5	8.0	8.0
Psychologist	30.7	30.9	31.5	35.0	34.5
School Management Support	15.0	12.2	9.0	7.0	8.0
School Nurse	11.3	11.3	12.1	12.5	12.8
Special Education Teacher	240.8	237.4	240.2	248.5	244.1
Specialist	53.5	59.1	93.9	107.0	106.0
Certified Total	1,920.6	2,043.8	2,222.2	2,524.0	2,549.3



BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17
<b><u>CLASSIFIED</u></b>					
Account Assistant	20.2	20.4	20.3	21.7	22.2
Aide	321.8	321.5	336.1	379.9	423.1
AV/Data Technician	2.0	2.0	1.3	-	-
Bus Driver	132.7	130.3	128.3	159.9	150.2
Bus Routing Assistant	7.0	7.0	7.0	7.0	7.0
Campus Supervisor	11.0	11.0	11.5	13.5	14.3
Construction Project Manager	2.6	3.0	5.2	6.0	7.0
Coordinator/Supervisor	22.9	23.8	23.9	25.8	26.8
Courier	5.1	5.0	5.0	5.3	5.3
Crossing Guard	10.1	10.6	11.8	12.0	12.9
Custodian	97.8	100.9	99.8	122.4	111.4
Custodial Foreman/Manager	51.0	50.0	57.1	51.0	59.0
Dispatcher/Field Assistant	8.4	8.6	8.7	9.2	9.2
Food Services Manager	30.4	30.8	30.9	32.1	32.5
Food Server	62.2	60.1	59.2	80.5	71.2
Legal Counsel	1.9	2.0	2.0	2.0	2.0
Mechanic	16.8	17.5	17.9	18.0	18.0
Maintenance Crew	15.9	16.6	17.3	19.0	27.0
Maintenance Foreman	4.0	4.0	4.0	4.0	4.0
Maintenance Leader	7.0	7.0	6.5	7.0	9.0
Network Engineer	3.0	3.0	3.4	4.0	4.0
Secretary/Clerk	163.5	163.8	168.1	180.6	186.5
Systems Analyst	10.9	11.0	11.8	13.0	13.0
Professional/Technical	101.4	102.5	109.9	132.6	157.4
<b>Classified Total</b>	<b>1,109.4</b>	<b>1,112.5</b>	<b>1,147.0</b>	<b>1,306.5</b>	<b>1,373.0</b>
<b>District Totals</b>	<b>3,136.2</b>	<b>3,268.6</b>	<b>3,491.4</b>	<b>3,960.5</b>	<b>4,063.3</b>



A significant increase of funding from the state level and increased taxes from a local option levy have increased positions and salaries in all funds by 6.3% from 2015-16 to 2016-17. In the same time period, benefit costs have increased by 7.1% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2016-17 have increased 6.6% from the prior year.

Comparing costs over the last five years, salaries have increased 42.0% while benefits have increased 46.6%. Overall, salary and benefit costs have increased by 43.6% in the last five years.



BEAVERTON SCHOOL DISTRICT  
GENERAL FUND - 100  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Elementary Programs	1110			\$ 57,015,878	\$ 58,957,971	\$ 3,275,003	\$ 4,126,171			\$ 60,290,881	\$ 63,084,142
	FTE			887.1	888.2	92.0	112.8			979.1	1,001.0
Middle School Programs	1120			26,609,233	27,307,701	320,068	360,229			26,929,301	27,667,930
	FTE			412.5	409.7	9.0	10.0			421.5	419.7
High School Programs	1130			32,343,647	34,092,282	539,530	545,465			32,883,177	34,637,747
	FTE			500.5	510.5	12.8	12.6			513.3	523.0
Programs for the Talented and Gifted	1210			53,145	53,277					53,145	53,277
	FTE			0.8	0.8					0.8	0.8
Restrictive Programs for Students with Disabilities	1220			4,569,116	4,762,885	5,823,569	6,360,247			10,392,685	11,123,132
	FTE			69.0	68.1	161.1	171.5			230.1	239.6
Less Restrictive Programs for Students with Disabilities	1250			6,224,593	6,490,944	519,596	623,744			6,744,189	7,114,688
	FTE			94.0	92.8	14.6	17.4			108.6	110.1
Alternative Education	1280			1,354,794	1,533,049	162,551	164,683			1,517,345	1,697,732
	FTE			21.0	23.0	4.5	4.5			25.5	27.5
Designated Programs	1290			12,221,006	13,013,805	1,027,044	661,024			13,248,050	13,674,829
	FTE			185.4	195.0	23.1	14.4			208.5	209.4
Attendance and Social Work Services	2110			410,988	497,256	1,396,277	1,906,101	\$ 89,397	\$ 91,635	1,896,662	2,494,992
	FTE			5.8	7.0	36.9	46.5	1.0	1.0	43.7	54.5
Guidance Services	2120			6,649,104	7,006,078	841,576	782,498			7,490,680	7,788,576
	FTE			103.5	105.5	22.1	19.9			125.6	125.4
Health Services	2130			892,997	958,788	320,593	541,743			1,213,590	1,500,531
	FTE			12.5	12.8	5.8	9.5			18.3	22.2
Psychological Services	2140			2,248,239	2,304,368					2,248,239	2,304,368
	FTE			33.8	33.3					33.8	33.3
Speech Pathology and Audiology Services	2150			2,228,272	2,344,438	69,099	109,464			2,297,371	2,453,902
	FTE			33.7	33.5	1.4	2.1			35.1	35.6
Service Direction, Student Support Services	2190	\$ 356,152	\$ 476,838	822,515	759,391	489,310	738,425	118,671	134,429	1,786,648	2,109,083
	FTE	3.0	4.0	11.5	10.8	12.5	18.4	1.0	1.0	28.0	34.1
Improvement of Instruction Services	2210	246,408	525,826	841,463	870,198	38,013	65,420			1,125,884	1,461,444
	FTE	2.0	4.0	11.9	12.3	1.0	1.7			14.9	17.9
Educational Media Services	2220	109,743	112,919	1,275,480	2,486,289	1,440,027	1,503,219			2,825,250	4,102,427
	FTE	1.0	1.0	18.0	35.0	39.4	40.2			58.4	76.2
Assessment and Testing	2230					265,476	266,859			265,476	266,859
	FTE					7.0	7.0			7.0	7.0
Instructional Staff Development	2240			549,165	752,988					549,165	752,988
	FTE			7.8	10.6					7.8	10.6
Executive Administration Services	2320	602,117	625,325			68,728	60,251	201,262	261,115	872,107	946,691
	FTE	3.8	3.8			1.8	1.5	3.4	4.4	8.9	9.7
Office of the Principal Services	2410	10,812,968	12,056,916	482,090	593,824	3,995,682	4,212,294			15,290,740	16,863,034
	FTE	94.0	102.0	7.0	8.0	104.9	107.0			205.9	217.0
Other Support Services - School Administration	2490	1,179,408	1,069,073	15,709	16,638	274,787	332,931	38,013	51,678	1,507,917	1,470,320
	FTE	9.0	8.0	0.2	0.2	6.9	8.2	1.0	1.0	17.1	17.4
Direction of Business Support Services	2510	144,131	149,327					50,009	51,678	194,140	201,005
	FTE	1.0	1.0					1.0	1.0	2.0	2.0
Fiscal Services	2520	123,204	125,500			717,840	744,864	140,911	150,965	981,955	1,021,329
	FTE	1.0	1.0			14.0	14.0	1.8	1.8	16.8	16.8
Operation and Maintenance of Plant Services	2540	259,649	268,170			9,343,985	10,158,291	527,746	586,610	10,131,380	11,013,071
	FTE	2.0	2.0			219.9	227.9	7.0	7.0	228.9	236.9
Student Transportation Services	2550	163,432	167,183			7,723,798	7,530,278	226,351	254,624	8,113,581	7,952,085
	FTE	1.3	1.3			197.3	187.5	3.1	3.1	201.7	191.8

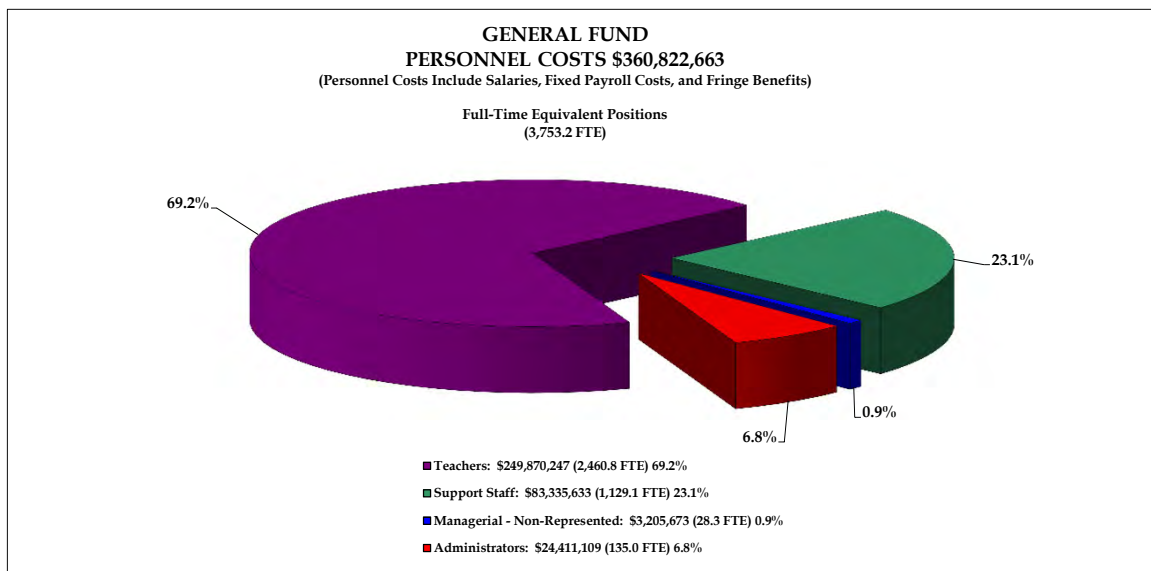
Note: Minor differences are due to rounding.  
The Dollars displayed are salaries only.



BEAVERTON SCHOOL DISTRICT  
GENERAL FUND - 100  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Internal Services	2570					317,341	328,512	72,019	82,357	389,360	410,869
FTE						7.5	7.5	1.0	1.0	8.5	8.5
Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	2620	123,204	125,500			140,160	200,532			263,364	326,032
FTE		1.0	1.0			1.8	2.8			2.8	3.8
Information Services	2630	123,204	125,500			248,107	313,425			371,311	438,925
FTE		1.0	1.0			4.7	5.7			5.7	6.7
Staff Services	2640	390,539	400,327	184,892	221,109	484,093	560,428	234,406	251,219	1,293,930	1,433,083
FTE		3.0	3.0	2.6	3.1	10.5	11.5	4.0	4.0	20.1	21.6
Technology Services	2660	253,874	262,246	70,860	71,037	3,331,531	3,866,568	195,206	215,547	3,851,471	4,415,398
FTE		2.0	2.0	1.0	1.0	58.2	67.1	3.0	3.0	64.2	73.1
TOTAL SALARY		\$ 14,888,033	\$ 16,490,650	\$ 157,063,186	\$ 165,094,316	\$ 43,173,784	\$ 47,063,666	\$ 1,893,991	\$ 2,131,857	\$ 217,018,994	\$ 230,780,489
TOTAL FTE		125.0	135.0	2,419.3	2,460.9	1,071.0	1,129.1	27.3	28.3	3,642.6	3,753.2
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%		
TOTAL BENEFITS		\$ 7,195,386	\$ 7,920,459	\$ 80,023,693	\$ 84,775,931	\$ 33,058,166	\$ 36,271,967	\$ 954,003	\$ 1,073,816	\$ 121,231,249	\$ 130,042,174
TOTAL SALARY & BENEFITS		\$ 22,083,419	\$ 24,411,109	\$ 237,086,879	\$ 249,870,247	\$ 76,231,950	\$ 83,335,633	\$ 2,847,994	\$ 3,205,673	\$ 338,250,243	\$ 360,822,663
PERCENTAGE OF TOTAL SALARY AND BENEFITS		6.5%	6.8%	70.1%	69.3%	22.5%	23.1%	0.8%	0.9%	100.0%	100.0%

	2015-16		2016-17	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 101,481	\$ 207,633	\$ 103,511	\$ 211,786
CERTIFIED SALARY RANGE	\$ 40,036	\$ 79,944	\$ 40,837	\$ 81,543
SUPPORT SERVICES SALARY RANGE	\$ 19,824	\$ 143,721	\$ 20,220	\$ 146,595
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 37,608	\$ 87,240	\$ 38,360	\$ 88,985



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



BEAVERTON SCHOOL DISTRICT  
SPECIAL PURPOSE FUND - 230  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		MANAGERIAL - NON-REPRESENTED									
		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES				TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Staff Services	2640			\$ 114,354	\$ 109,740					\$ 114,354	\$ 109,740
FTE				1.5	1.5					1.5	1.5
TOTAL SALARY		\$ 0	\$ 0	\$ 114,354	\$ 109,740	\$ 0	\$ 0	\$ 0	\$ 0	\$ 114,354	\$ 109,740
TOTAL FTE		0.0	0.0	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%		
TOTAL BENEFITS		\$ 0	\$ 0	\$ 58,263	\$ 56,351	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,263	\$ 56,351
TOTAL SALARY & BENEFITS		\$ 0	\$ 0	\$ 172,617	\$ 166,091	\$ 0	\$ 0	\$ 0	\$ 0	\$ 172,617	\$ 166,091
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%

	2015-16				2016-17			
	Low	High	Low	High	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 101,481	\$ 207,633	\$ 103,511	\$ 211,786				
CERTIFIED SALARY RANGE	\$ 40,036	\$ 79,944	\$ 40,837	\$ 81,543				
SUPPORT SERVICES SALARY RANGE	\$ 19,824	\$ 143,721	\$ 20,220	\$ 146,595				
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 37,608	\$ 87,240	\$ 38,360	\$ 88,985				

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The Dollars displayed are salaries only.



BEAVERTON SCHOOL DISTRICT  
GRANT FUND - 270  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
High School Programs	1130			\$ 0	\$ 258,000	\$ 29,000	\$ 108,000			\$ 29,000	\$ 366,000
FTE				0.0	3.9	0.8	3.0			0.8	6.9
Restrictive Programs for Students with Disabilities	1220			1,809,700	1,822,000	123,729	250,400			1,933,429	2,072,400
FTE				28.1	27.3	3.5	7.0			31.6	34.3
Less Restrictive Programs for Students with Disabilities	1250			736,429	660,000					736,429	660,000
FTE				11.4	9.9					11.4	9.9
Educationally Underserved	1270			1,876,203	1,337,855	1,048,428	1,169,928			2,924,631	2,507,783
FTE				29.1	19.8	29.5	31.5			58.6	51.3
Designated Programs	1290			44,000	35,000	146,000	64,000			190,000	99,000
FTE				0.7	0.5	4.1	1.8			4.8	2.3
Attendance and Social Work Services	2110			34,800	36,500	109,500	276,985			144,300	313,485
FTE				0.5	0.5	3.1	7.7			3.6	8.2
Guidance Services	2120					12,186	0			12,186	0
FTE						0.3	0.0			0.3	0.0
Health Services	2130					19,940	26,989			19,940	26,989
FTE						0.6	0.8			0.6	0.8
Psychological Services	2140			79,729	77,000					79,729	77,000
FTE				1.2	1.2					1.2	1.2
Speech Pathology and Audiology Services	2150			796,626	875,000					796,626	875,000
FTE				12.3	13.1					12.3	13.1
Service Direction, Student Support Services	2190	\$ 220,000	\$ 230,000					\$ 0	\$ 120,000	220,000	350,000
FTE		2.0	2.0					0.0	1.0	2.0	3.0
Improvement of Instruction Services	2210			471,958	0	150,000	0			621,958	0
FTE				7.3	0.0	4.2	0.0			11.5	0.0
Instructional Staff Development	2240			500,679	432,204	0	100,000			500,679	532,204
FTE				7.8	6.5	0.0	2.8			7.8	9.3
Service Area Direction - Food Services	3110					0	799	0	390	0	1,189
FTE										0.0	0.0
Food Preparation and Dispensing Services	3120					1,320	6,500			1,320	6,500
FTE						0.0	0.2			0.0	0.2
Nonpublic School Students Services	3370			28,969	0					28,969	0
FTE				0.4	0.0					0.4	0.0
TOTAL SALARY		\$ 220,000	\$ 230,000	\$ 6,379,093	\$ 5,533,559	\$ 1,640,103	\$ 2,003,601	\$ 0	\$ 120,390	\$ 8,239,196	\$ 7,887,550
TOTAL FTE		2.0	2.0	98.8	82.7	46.1	54.8	0.0	1.0	146.9	140.5
BENEFIT RATE		43.4%	45.2%	50.5%	51.9%	80.5%	85.3%	50.1%	40.7%		
TOTAL BENEFITS		\$ 95,546	\$ 103,960	\$ 3,222,080	\$ 2,873,024	\$ 1,320,939	\$ 1,708,270	\$ 0	\$ 48,951	\$ 4,638,565	\$ 4,734,205
TOTAL SALARY & BENEFITS		\$ 315,546	\$ 333,960	\$ 9,601,173	\$ 8,406,583	\$ 2,961,042	\$ 3,711,871	\$ 0	\$ 169,341	\$ 12,877,761	\$ 12,621,755
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.5%	2.6%	74.6%	66.6%	23.0%	29.4%	0.0%	1.3%	100.0%	100.0%

		2015-16		2016-17	
		Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$	101,481	\$ 207,633	\$ 103,511	\$ 211,786
CERTIFIED SALARY RANGE	\$	40,036	\$ 79,944	\$ 40,837	\$ 81,543
SUPPORT SERVICES SALARY RANGE	\$	19,824	\$ 143,721	\$ 20,220	\$ 146,595
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$	37,608	\$ 87,240	\$ 38,360	\$ 88,985

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



BEAVERTON SCHOOL DISTRICT  
NUTRITION SERVICES FUND - 290  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		MANAGERIAL - NON-REPRESENTED									
		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES				TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Fiscal Services	2520 FTE							\$ 8,556	\$ 8,821	\$ 8,556	\$ 8,821
								0.1	0.1	0.1	0.1
Service Area Direction - Food Services	3110 FTE	\$ 123,204	\$ 125,500			\$ 377,646	\$ 393,322	435,591	491,606	936,441	1,010,428
		1.0	1.0			8.0	8.0	6.0	6.0	15.0	15.0
Food Preparation and Dispensing Services	3120 FTE					3,362,296	3,269,215			3,362,296	3,269,215
						112.9	104.0			112.9	104.0
TOTAL SALARY		\$ 123,204	\$ 125,500	\$ 0	\$ 0	\$ 3,739,942	\$ 3,662,537	\$ 444,147	\$ 500,427	\$ 4,307,293	\$ 4,288,464
TOTAL FTE		1.0	1.0	0.0	0.0	120.9	112.0	6.1	6.1	128.0	119.1
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%		
TOTAL BENEFITS		\$ 59,544	\$ 60,278	\$ 0	\$ 0	\$ 2,863,674	\$ 2,822,717	\$ 223,717	\$ 252,065	\$ 3,146,935	\$ 3,135,060
TOTAL SALARY & BENEFITS		\$ 182,748	\$ 185,778	\$ 0	\$ 0	\$ 6,603,616	\$ 6,485,254	\$ 667,864	\$ 752,492	\$ 7,454,228	\$ 7,423,524
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.5%	2.5%	0.0%	0.0%	88.6%	87.4%	9.0%	10.1%	100.0%	100.0%

	2015-16		2016-17	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 101,481	\$ 207,633	\$ 103,511	\$ 211,786
CERTIFIED SALARY RANGE	\$ 40,036	\$ 79,944	\$ 40,837	\$ 81,543
SUPPORT SERVICES SALARY RANGE	\$ 19,824	\$ 143,721	\$ 20,220	\$ 146,595
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 37,608	\$ 87,240	\$ 38,360	\$ 88,985

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BEAVERTON SCHOOL DISTRICT  
CAPITAL PROJECTS FUND - 400  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		ADMINISTRATORS								CERTIFIED				SUPPORT SERVICES				MANAGERIAL - NON-REPRESENTED				TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Planning, Research, Development, Evaluation, GrantWriting & Statistical	2620 FTE	\$ 0	\$ 125,500																			\$ 0	\$ 125,500
		0.0	1.0																			0.0	1.0
Service Area Direction, Facilities Acquisition and Construction	4110 FTE	123,204	125,500	\$ 304,698	\$ 298,354	\$ 1,782,654	\$ 2,165,528	\$ 72,019	\$ 169,664													2,282,575	2,759,046
		1.0	1.0	4.3	4.2	28.0	33.0	1.0	2.0													34.3	40.2
TOTAL SALARY		\$ 123,204	\$ 251,000	\$ 304,698	\$ 298,354	\$ 1,782,654	\$ 2,165,528	\$ 72,019	\$ 169,664													\$ 2,282,575	\$ 2,884,546
TOTAL FTE		1	2	4.3	4.2	28	33	1	2													34.3	41.2
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%														
TOTAL BENEFITS		\$ 59,544	\$ 120,555	\$ 155,244	\$ 153,205	\$ 1,364,978	\$ 1,668,972	\$ 36,276	\$ 85,460													\$ 1,616,042	\$ 2,028,192
TOTAL SALARY & BENEFITS		\$ 182,748	\$ 371,555	\$ 459,942	\$ 451,559	\$ 3,147,632	\$ 3,834,500	\$ 108,295	\$ 255,124													\$ 3,898,617	\$ 4,912,738
PERCENTAGE OF TOTAL SALARY AND BENEFITS		4.7%	7.6%	11.8%	9.2%	80.7%	78.1%	2.8%	5.2%													100.0%	100.0%

		2015-16				2016-17	
		Low	High			Low	High
ADMINISTRATOR SALARY RANGE	\$	101,481	\$ 207,633	\$	103,511	\$ 211,786	
CERTIFIED SALARY RANGE	\$	40,036	\$ 79,944	\$	40,837	\$ 81,543	
SUPPORT SERVICES SALARY RANGE	\$	19,824	\$ 143,721	\$	20,220	\$ 146,595	
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$	37,608	\$ 87,240	\$	38,360	\$ 88,985	

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**BEAVERTON SCHOOL DISTRICT  
INSURANCE RESERVE FUND - 611  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET**

		MANAGERIAL - NON-REPRESENTED									
		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES				TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Executive Administration Services	2320 FTE							\$ 55,195 0.4	\$ 58,608 0.4	\$ 55,195 0.4	\$ 58,608 0.4
Staff Services	2640 FTE					\$ 70,993 1.5	\$ 96,208 1.9	72,598 1.0	81,934 1.0	143,591 2.5	178,142 2.9
Other Support Services - Central	2690 FTE	\$ 61,602 0.5	\$ 62,750 0.5			95,480 1.8	100,239 1.8			157,082 2.3	162,989 2.3
TOTAL SALARY		\$ 61,602	\$ 62,750	\$ 0	\$ 0	\$ 166,473	\$ 196,447	\$ 127,793	\$ 140,542	\$ 355,868	\$ 399,739
TOTAL FTE		0.5	0.5	0.0	0.0	3.3	3.7	1.4	1.4	5.2	5.6
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%		
TOTAL BENEFITS		\$ 29,772	\$ 30,139	\$ 0	\$ 0	\$ 127,468	\$ 151,402	\$ 64,369	\$ 70,791	\$ 221,610	\$ 252,332
TOTAL SALARY & BENEFITS		\$ 91,374	\$ 92,889	\$ 0	\$ 0	\$ 293,941	\$ 347,849	\$ 192,162	\$ 211,333	\$ 577,478	\$ 652,071
PERCENTAGE OF TOTAL SALARY AND BENEFITS		15.8%	14.2%	0.0%	0.0%	50.9%	53.3%	33.3%	32.4%	100.0%	100.0%

	2015-16		2016-17	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 101,481	\$ 207,633	\$ 103,511	\$ 211,786
CERTIFIED SALARY RANGE	\$ 40,036	\$ 79,944	\$ 40,837	\$ 81,543
SUPPORT SERVICES SALARY RANGE	\$ 19,824	\$ 143,721	\$ 20,220	\$ 146,595
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 37,608	\$ 87,240	\$ 38,360	\$ 88,985

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



BEAVERTON SCHOOL DISTRICT  
WORKERS' COMPENSATION FUND - 612  
EXPENDITURES FOR PERSONNEL SERVICES  
2016-17 BUDGET

		MANAGERIAL - NON-REPRESENTED									
		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES				TOTAL	
		2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
Student Transportation Services	2550 FTE				\$ 4,942	\$ 5,107				\$ 4,942	\$ 5,107
					0.1	0.1				0.1	0.1
Other Support Services - Central	2690 FTE	\$ 61,602	\$ 62,750		52,380	60,254	31,558	33,509		145,540	156,513
		0.5	0.5		1.2	1.3	0.2	0.2		1.9	2.0
TOTAL SALARY		\$ 61,602	\$ 62,750	\$ 0	\$ 0	\$ 57,322	\$ 65,361	\$ 31,558	\$ 33,509	\$ 150,482	\$ 161,620
TOTAL FTE		0.5	0.5	0.0	0.0	1.3	1.4	0.2	0.2	2.1	2.2
BENEFIT RATE		48.3%	48.0%	51.0%	51.4%	76.6%	77.1%	50.4%	50.4%		
TOTAL BENEFITS		\$ 29,772	\$ 30,139	\$ 0	\$ 0	\$ 43,891	\$ 50,374	\$ 15,896	\$ 16,878	\$ 89,559	\$ 97,391
TOTAL SALARY & BENEFITS		\$ 91,374	\$ 92,889	\$ 0	\$ 0	\$ 101,213	\$ 115,735	\$ 47,454	\$ 50,387	\$ 240,041	\$ 259,011
PERCENTAGE OF TOTAL SALARY AND BENEFITS		38.1%	35.9%	0.0%	0.0%	42.2%	44.7%	19.8%	19.5%	100.0%	100.0%

	2015-16		2016-17	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 101,481	\$ 207,633	\$ 103,511	\$ 211,786
CERTIFIED SALARY RANGE	\$ 40,036	\$ 79,944	\$ 40,837	\$ 81,543
SUPPORT SERVICES SALARY RANGE	\$ 19,824	\$ 143,721	\$ 20,220	\$ 146,595
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 37,608	\$ 87,240	\$ 38,360	\$ 88,985

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



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

	2012-13	2013-14	2014-15	2015-16	Projected 2016-17
<b><u>Tax Rates</u></b>					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.0819	2.1107	2.0938	2.0141	2.0095
Local Option Tax per \$1,000 of AV	-	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 220,644	\$ 228,700	\$ 236,139	\$ 244,150	\$ 252,530
Tax Burden	1,495	1,842	1,898	1,943	2,008

Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

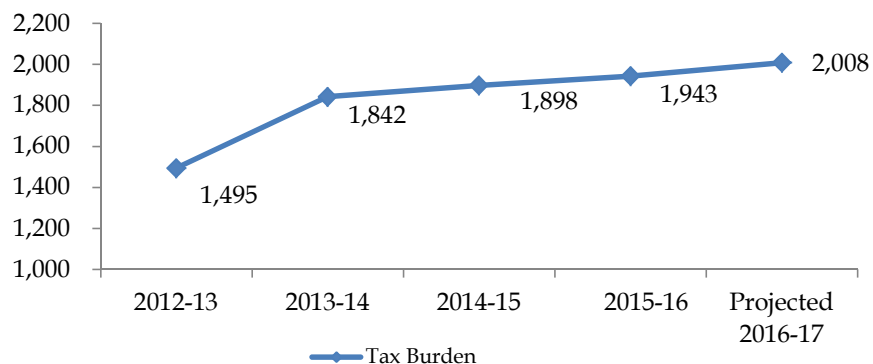
## Measure 5 (M5 limits)

- \$5 per \$1,000 real market value (RMV) for schools
- \$10 per \$1,000 RMV for general government taxes
- Applied only to operating taxes, not bonds
- For each property, school taxes and general government taxes compared to their limits respectively

## Measure 50 (M50 limit)

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

## Taxes Paid by Average Homeowner





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

Fiscal Year	Assessed Value		Total Taxable Value	Total Direct Rate <sup>a</sup>	Real Market Value		Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property			Residential Property	Personal Property		
2020 <sup>b</sup>	\$ 29,922,193,280	\$ 957,206,843	\$ 30,879,400,123	\$ 10.005	\$ 49,679,723,277	\$ 957,206,843	\$ 50,636,930,119	60.98 %
2019 <sup>b</sup>	28,742,318,942	922,872,410	29,665,191,352	9.448	45,973,945,125	922,872,410	46,896,817,535	63.26
2018 <sup>b</sup>	27,608,968,715	889,769,533	28,498,738,248	8.922	42,544,593,468	889,769,533	43,434,363,000	65.61
2017 <sup>b</sup>	26,520,308,089	857,854,035	27,378,162,124	8.426	39,371,048,719	857,854,035	40,228,902,755	68.06
2016	25,474,574,888	827,083,328	26,301,658,216	8.409	36,434,229,379	827,083,328	37,261,312,707	70.59
2015	24,377,039,678	766,409,601	25,143,449,279	8.037	33,933,616,189	766,409,601	34,700,025,790	72.46
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

a Per \$1,000 of assessed value

b Estimated

**PROPERTY TAX LEVIES AND COLLECTIONS**

Fiscal Year	Taxes Levied for the Fiscal Year **		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2017	\$	210,641,477 *	\$ 203,765,560 *	96.74 %	\$ - *	\$ 203,765,560 *	96.74 %
2016		202,651,911 *	195,042,441 *	96.25	- *	195,042,441 *	96.25
2015		195,294,087	186,692,754	95.60	-	186,692,754	95.60
2014		183,560,233	174,630,884	95.14	2,023,955	177,850,483	96.89
2013		157,726,841	150,601,309	95.48	2,229,414	152,830,723	96.90
2012		155,139,750	147,593,679	95.14	2,192,022	149,785,701	96.55

\* Estimated

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

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



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

<u>Taxpayer</u>	June 2015			June 2006		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
Nike, Inc.	\$ 448,011,063	1	1.78 %	\$ 367,976,542	1	2.09 %
PPR Washington Square LLC	119,009,428	5	0.47	70,402,377	9	0.40
PS Business Parks LP	103,695,691	7	0.41	135,731,878	3	0.77
Maxim Integrated Products, Inc.	116,922,300	8	0.47	110,835,060	7	0.63
Beaverton LLC of Delaware	90,898,710	9	0.36			
Bernard Properties LLC	63,502,480	10	0.25	48,483,780	10	0.28
ERP Operating Ltd Partnership			-	106,545,030	4	0.60
Tektronix Inc			-	127,854,765	5	0.73
			-			
			-			
<u>Public Utilities</u>			-			
Comcast Corporation	165,841,300	2	0.66			
Portland General Electric Co.	141,762,266	3	0.56	116,940,461	6	0.66
Northwest Natural Gas	134,736,800	4	0.54	90,084,600	8	0.51
Frontier Communications (formerly Verizon)	114,366,000	6	0.45	170,946,443	2	0.97
Subtotal of Ten Largest Taxpayers	1,498,746,038		5.96	1,345,800,936		7.64
All Other Taxpayers	23,644,703,241		94.04	16,276,965,375		92.36
Total Assessed Value of Tax District	\$ 25,143,449,279		100.00 %	\$ 17,622,766,311		100.00 %

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



# BEAVERTON SCHOOL DISTRICT

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### LAST TEN CALENDAR YEARS

<b>Calendar Year</b>	<b>Population<sup>a</sup> <i>Estimated</i></b>	<b>Personal Income<sup>b</sup> <i>(thousands of dollars)</i></b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate<sup>c</sup> <i>(Washington County)</i></b>
2015	269,023	n/a	n/a	4.8 %
2014	263,778	\$ 26,299,466	\$ 46,713	5.7
2013	258,199	24,839,911	44,757	6.3
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

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

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

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

<sup>c</sup> Oregon Labor Market, Labor Force Data for Washington County. Not seasonally adjusted.



# BEAVERTON SCHOOL DISTRICT

## DEBT SERVICE PAYMENTS

### 2016-17 BUDGET

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2016	Payment December 2016	Payment June 2017	Total Payments 2016-17	Amount Outstanding June 30, 2017
<b><u>General Obligation Bonds:</u></b>							
4/2/2009	42,810,000	3.00 - 5.00%	22,475,000				
Principal				-	9,750,000	9,750,000	12,725,000
Interest				555,875	555,875	1,111,750	-
8/25/2011	42,175,000	5.00%	24,140,000				
Principal				-	3,015,000	3,015,000	21,125,000
Interest				556,969	556,969	1,113,938	-
12/11/12A	33,075,000	0.36 - 1.72%	10,995,000				
Principal				-	7,750,000	7,750,000	3,245,000
Interest				70,635	70,635	141,269	-
12/11/12B	126,325,000	1.75 - 4.00%	125,335,000				
Principal				-	6,985,000	6,985,000	118,350,000
Interest				2,429,038	2,429,038	4,858,076	-
8/7/2014A	20,393,784	0.93 - 2.15%	20,393,784				
Principal				-	1,324,436	1,324,436	19,069,348
Interest				-	35,564	35,564	-
8/7/2014B	361,755,000	2.00 - 5.00%	359,770,000				
Principal				-	-	-	359,770,000
Interest				8,881,969	8,881,969	17,763,938	-
<b><u>Full Faith &amp; Credit Obligations:</u></b>							
3/19/2009	22,650,000	2.50 - 5.13%	18,370,000				
Principal				-	585,000	585,000	17,785,000
Interest				443,669	443,669	887,338	-
<b><u>Pension Obligation Bonds:</u></b>							
6/21/2005	189,935,000	3.68 - 4.76%	151,515,000				
Principal				-	7,155,000	7,155,000	144,360,000
Interest				3,589,677	3,589,677	7,179,354	-
2/26/2015	79,220,000	0.35 - 4.06%	74,780,000				
Principal				-	3,670,000	3,670,000	71,110,000
Interest				1,239,841	1,239,841	2,479,681	-
<b>Total</b>	<b>\$ 918,338,784</b>		<b>\$ 807,773,784</b>	<b>\$ 17,767,671</b>	<b>\$ 58,037,671</b>	<b>\$ 75,805,342</b>	<b>\$ 767,539,348</b>

Source: District Financial Records



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 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
<b><u>ELEMENTARY SCHOOLS</u></b>								
Aloha Huber K-5	836	774	814	833	842	852	860	871
Barnes	757	754	743	677	635	630	617	608
Beaver Acres	732	759	742	771	772	801	802	808
Bethany	536	526	519	552	571	566	575	590
Bonny Slope	603	622	655	643	663	676	694	720
Cedar Mill	261	310	339	386	416	456	495	529
Chehalem	453	487	488	513	523	534	552	578
Cooper Mountain	494	488	494	487	484	480	458	444
Elmonica	584	575	589	610	644	680	714	725
Errol Hassell	489	499	468	488	478	488	492	510
Findley	825	805	820	826	826	818	811	784
Fir Grove	503	502	508	501	494	488	477	485
Greenway	410	416	407	362	337	323	301	295
Hazeldale	450	444	420	505	534	544	532	574
Hiteon	663	667	673	679	686	676	680	687
Jacob Wismer	776	760	730	739	751	763	785	811
Kaiser Road K-5*	N/A	N/A	N/A	N/A	N/A	TBD	TBD	TBD
Kinnaman	667	688	699	670	662	645	639	614
McKay	363	386	351	348	320	316	287	262
McKinley	618	649	632	650	641	646	657	656
Montclair	394	394	358	387	396	402	404	419
Nancy Ryles	569	523	554	570	577	581	596	597
Oak Hills	585	550	560	552	542	543	538	537
Raleigh Hills K-5	327	344	372	363	368	354	355	341
Raleigh Park	431	422	403	395	374	372	364	343
Ridgewood	441	421	422	446	452	434	414	383
Rock Creek	512	533	530	582	596	611	631	629
Scholls Heights	554	553	535	546	540	565	596	658
Sexton Mountain	566	536	486	513	526	530	547	567
Springville K-5	577	639	712	834	977	1,098	1,215	1,298
Terra Linda	425	417	404	407	402	380	384	382
Vose	672	718	676	685	684	671	675	665
West TV	308	294	322	350	370	398	401	419
William Walker	571	532	494	475	464	453	434	426
Elementary Total	17,952	17,987	17,919	18,345	18,547	18,774	18,982	19,215



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

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
<b><u>MIDDLE SCHOOLS</u></b>								
Cedar Park	934	935	1,007	1,005	1,027	1,031	1,114	1,164
Conestoga	892	861	859	853	877	902	910	869
Five Oaks	1,041	1,036	994	980	1,015	1,045	1,039	1,040
Highland Park	774	782	850	885	857	846	828	809
Meadow Park	749	734	800	848	854	826	799	769
Mountain View	835	825	848	842	831	846	887	890
Stoller	1,264	1,318	1,363	1,415	1,491	1,524	1,549	1,681
Whitford	709	686	656	682	712	728	722	737
Aloha Huber 6-8	162	168	180	178	188	188	188	188
Raleigh Hills 6-8	166	171	183	187	187	194	194	194
Springville 6-8	138	156	169	153	100	102	153	151
ACMA Middle	332	335	341	342	338	340	343	343
ISB Middle	478	484	480	483	495	480	480	480
Health and Science Middle	368	379	337	347	377	361	363	364
<b>Middle School Total</b>	<b>8,842</b>	<b>8,870</b>	<b>9,067</b>	<b>9,200</b>	<b>9,349</b>	<b>9,413</b>	<b>9,567</b>	<b>9,678</b>
<b><u>HIGH SCHOOLS</u></b>								
Aloha	1,957	1,999	1,989	1,937	1,944	1,947	1,918	1,943
Beaverton	1,573	1,568	1,649	1,692	1,674	1,675	1,691	1,709
South Cooper Mountain*	N/A	N/A	N/A	N/A	N/A	TBD	TBD	TBD
Southridge	1,673	1,666	1,615	1,581	1,613	1,706	1,718	1,760
Sunset	1,937	1,946	2,020	2,124	2,217	2,470	2,575	2,571
Westview	2,441	2,406	2,450	2,553	2,610	2,791	2,848	2,940
Merlo Station								
Community School	182	182	182	164	174	180	180	180
Science and Technology	171	174	158	161	161	167	177	187
ACMA High	369	378	386	376	377	380	385	390
ISB High	385	384	389	401	400	400	400	400
Health and Science High	346	316	341	355	343	350	355	360
Early College	193	243	226	244	275	275	275	275
<b>High School Total</b>	<b>11,227</b>	<b>11,262</b>	<b>11,405</b>	<b>11,588</b>	<b>11,788</b>	<b>12,341</b>	<b>12,522</b>	<b>12,715</b>
<b>Total Elementary</b>	<b>17,952</b>	<b>17,987</b>	<b>17,919</b>	<b>18,345</b>	<b>18,547</b>	<b>18,774</b>	<b>18,982</b>	<b>19,215</b>
<b>Total Middle</b>	<b>8,842</b>	<b>8,870</b>	<b>9,067</b>	<b>9,200</b>	<b>9,349</b>	<b>9,413</b>	<b>9,567</b>	<b>9,678</b>
<b>Total High</b>	<b>11,227</b>	<b>11,262</b>	<b>11,405</b>	<b>11,588</b>	<b>11,788</b>	<b>12,341</b>	<b>12,522</b>	<b>12,715</b>
<b>Special Education</b>	<b>908</b>	<b>899</b>	<b>911</b>	<b>952</b>	<b>1,015</b>	<b>1,015</b>	<b>1,015</b>	<b>1,015</b>
<b>Total All Levels</b>	<b>38,929</b>	<b>39,018</b>	<b>39,302</b>	<b>40,085</b>	<b>40,699</b>	<b>41,543</b>	<b>42,086</b>	<b>42,623</b>
<b>Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools</b>	<b>498</b>	<b>491</b>	<b>608</b>	<b>640</b>	<b>778</b>	<b>932</b>	<b>932</b>	<b>932</b>
<b>DISTRICT GRAND TOTAL</b>	<b>39,427</b>	<b>39,509</b>	<b>39,910</b>	<b>40,725</b>	<b>41,477</b>	<b>42,475</b>	<b>43,018</b>	<b>43,555</b>

\*Future enrollment estimates for the new high school (South Cooper Mountain) and the new K-5 at Kaiser Road (North Bethany), both scheduled to open in the 2017-18 school year, will be provided in the final budget document. Such estimates may be subject to change.

The new K-5 and new high school have not yet been named. The names used above are their geographic locations until the official names have been announced.



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

	ENGLISH LANGUAGE ARTS 2015*	READING 2014	READING 2013
GRADE	3rd	3rd	3rd
Participation Percentage	98.2%	99.4%	99.4%
District Level 3 or 4 Percentage**	58.9%	74.1%	72.7%
State Level 3 or 4 Percentage**	45.6%	66.2%	66.4%
GRADE	4th	4th	4th
Participation Percentage	98.4%	99.5%	99.7%
District Level 3 or 4 Percentage**	64.7%	77.0%	77.4%
State Level 3 or 4 Percentage**	49.0%	72.0%	73.2%
GRADE	5th	5th	5th
Participation Percentage	97.9%	99.7%	99.8%
District Level 3 or 4 Percentage**	64.2%	73.8%	74.2%
State Level 3 or 4 Percentage**	53.6%	67.6%	67.6%
GRADE	6th	6th	6th
Participation Percentage	97.9%	99.4%	99.7%
District Level 3 or 4 Percentage**	62.3%	69.5%	69.3%
State Level 3 or 4 Percentage**	52.7%	64.6%	63.4%
GRADE	7th	7th	7th
Participation Percentage	97.3%	99.6%	99.6%
District Level 3 or 4 Percentage**	65.9%	79.3%	79.4%
State Level 3 or 4 Percentage**	55.5%	73.9%	73.0%
GRADE	8th	8th	8th
Participation Percentage	97.6%	99.4%	99.5%
District Level 3 or 4 Percentage**	65.7%	74.7%	72.0%
State Level 3 or 4 Percentage**	57.0%	66.5%	66.5%
GRADE	11th	11th	11th
Participation Percentage	89.9%	99.8%	99.6%
District Level 3 or 4 Percentage**	70.7%	87.5%	88.7%
State Level 3 or 4 Percentage**	67.2%	84.5%	84.5%
DISTRICT TOTALS			
Participation Percentage	96.9%	99.5%	99.6%
District Level 3 or 4 Percentage**	64.4%	76.4%	76.0%
State Level 3 or 4 Percentage**	54.1%	70.7%	70.6%

\* 2014-15 was the first year using the Smarter Balanced scale.

\*\* Previously, was called "Meets or Exceeds"



# BEAVERTON SCHOOL DISTRICT

## ODE STANDARDIZED TEST SCORES

### GRADES 3-8, 11

	MATHEMATICS	MATHEMATICS	MATHEMATICS
	2015*	2014	2013
GRADE	3rd	3rd	3rd
Participation Percentage	97.9%	99.2%	99.5%
District Level 3 or 4 Percentage**	58.9%	73.2%	72.8%
State Level 3 or 4 Percentage**	45.6%	59.7%	61.3%
GRADE	4th	4th	4th
Participation Percentage	98.4%	99.7%	99.7%
District Level 3 or 4 Percentage**	62.0%	75.7%	75.4%
State Level 3 or 4 Percentage**	49.0%	63.7%	63.6%
GRADE	5th	5th	5th
Participation Percentage	97.5%	99.7%	99.8%
District Level 3 or 4 Percentage**	57.8%	71.4%	69.7%
State Level 3 or 4 Percentage**	40.8%	59.4%	58.2%
GRADE	6th	6th	6th
Participation Percentage	98.0%	99.4%	99.7%
District Level 3 or 4 Percentage**	53.3%	68.3%	70.6%
State Level 3 or 4 Percentage**	38.1%	58.5%	59.1%
GRADE	7th	7th	7th
Participation Percentage	96.8%	99.6%	99.5%
District Level 3 or 4 Percentage**	57.0%	75.5%	72.5%
State Level 3 or 4 Percentage**	42.6%	62.7%	61.1%
GRADE	8th	8th	8th
Participation Percentage	96.7%	99.5%	99.6%
District Level 3 or 4 Percentage**	58.7%	74.6%	72.4%
State Level 3 or 4 Percentage**	42.9%	62.2%	62.8%
GRADE	11th	11th	11th
Participation Percentage	89.1%	99.6%	99.7%
District Level 3 or 4 Percentage**	45.0%	76.0%	75.4%
State Level 3 or 4 Percentage**	30.5%	69.8%	68.8%
DISTRICT TOTALS			
Participation Percentage	96.5%	99.5%	99.6%
District Level 3 or 4 Percentage**	57.2%	73.6%	72.7%
State Level 3 or 4 Percentage**	40.8%	62.3%	62.1%

\* 2014-15 was the first year using the Smarter Balanced scale.

\*\* Previously, was called "Meets or Exceeds"



# BEAVERTON SCHOOL DISTRICT

## ODE STANDARDIZED TEST SCORES

### GRADES 3-8, 11

	SCIENCE	SCIENCE	SCIENCE
	2015	2014	2013
GRADE	5th	5th	5th
Participation Percentage	98.7%	99.5%	99.4%
District Meets or Exceeds Percentage	71.9%	73.9%	74.7%
State Meets or Exceeds Percentage	65.5%	68.5%	66.8%
GRADE	8th	8th	8th
Participation Percentage	7.4%	16.8%	43.8%
District Meets or Exceeds Percentage	51.6%	65.4%	78.4%
State Meets or Exceeds Percentage	63.5%	65.0%	65.5%
GRADE	11th	11th	11th
Participation Percentage	18.7%	23.3%	86.1%
District Meets or Exceeds Percentage	78.8%	79.0%	68.0%
State Meets or Exceeds Percentage	60.8%	62.4%	62.9%
DISTRICT TOTALS			
Participation Percentage	42.8%	48.2%	76.2%
District Meets or Exceeds Percentage	71.6%	73.6%	73.1%
State Meets or Exceeds Percentage	63.5%	65.5%	65.1%

Beginning in 2014-15, Oregon's Achievement Standards in Mathematics and English Language Arts were aligned with the Smarter Balanced scale. These new assessments replaced the previous state tests in reading, writing and math. Science was not included in the new assessments.

\* 2014-15 was the first year using the Smarter Balanced scale.

\*\* Previously, was called "Meets or Exceeds"



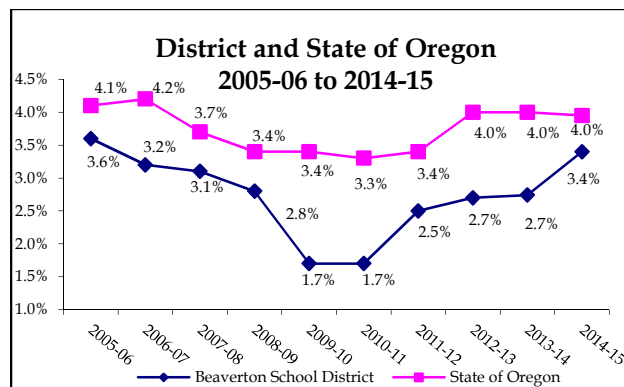
# BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

## Drop Out Rates

Drop out data is collected in the Annual Cumulative Average Daily Membership (ADM) Data Collection each year at the end of the school year, which identifies students' enrollment dates and status as of the last day of enrollment for the year. A drop out is a student who withdrew from school and did not graduate or transfer to another school that leads to graduation. Drop outs do not include students who:

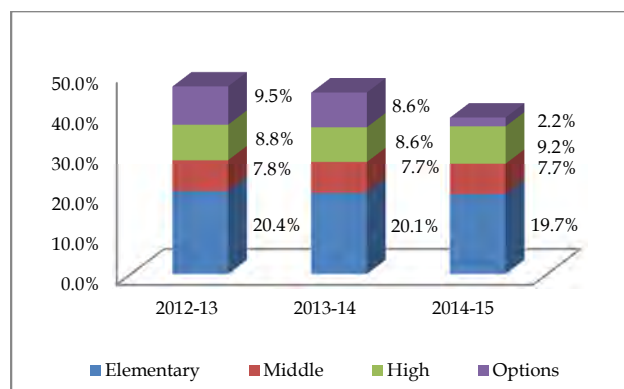
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems that prevent attendance at school,
- received a GED certificate,
- received an adult high school diploma from a community college.

While drop out rates from 2012-13 to 2014-15 at the State level have leveled, the drop out rate for the District have shown an increase during that same time period. Drop out rates for Beaverton School District are, on average, one percent less than the State drop out rates for the last ten years.



## Free/Reduced Lunch Statistics

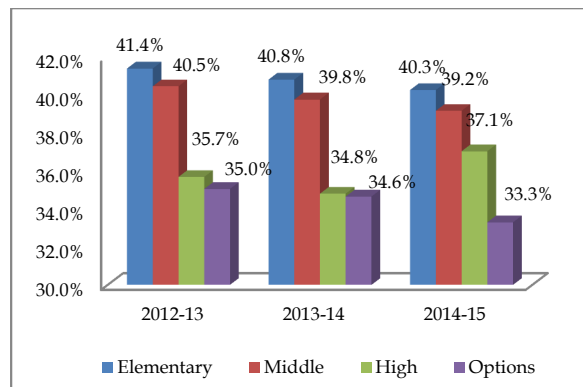
The graph below depicts the breakdown by level of students receiving free/reduced lunches in the past three years. The overall district total of students receiving free/reduced lunches as of June of each year was 39.37% in 2012-13, 38.7% in 2013-14 and 38.8% in 2014-15.





## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

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



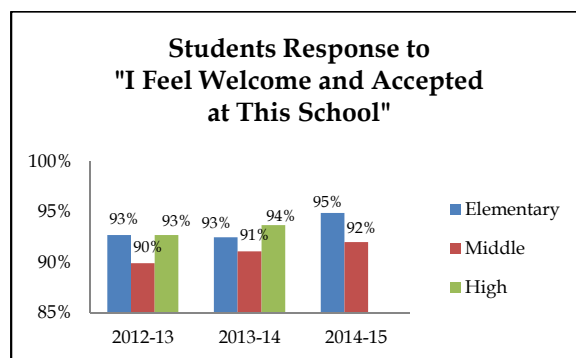
### Student Surveys

In the spring of 2015, online surveys at all levels were conducted in the District. The following graphs depict the survey results as they compare to the 2013 and 2014 survey results.

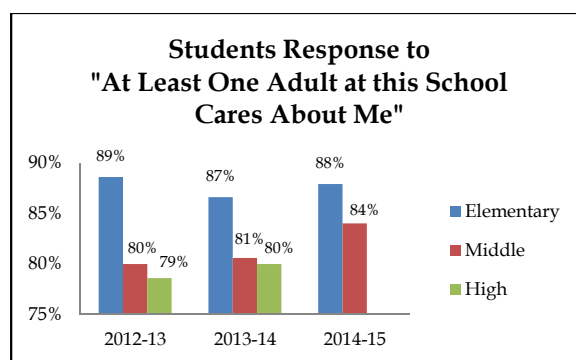
	Survey Response Rates		
Level	2012-13	2013-14	2015-16
Elementary:	46.1%	75.7%	63.9%
Middle:	79.7%	77.6%	73.3%
High:	86.1%	76.8%	10.0%

Due to the low number of response rates for 2014-15 from the high school level, high school survey data will not be included in the following information as the sample was not representative of the population.

The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of students surveyed that feel welcome and accepted at their school has increased by 2% at both elementary and middle schools over the past three years.



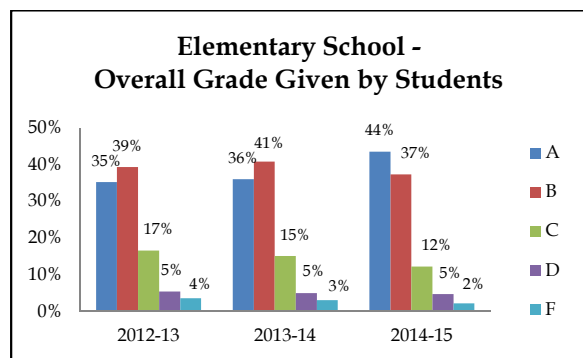
Student survey participants were asked if there was at least one adult at their school who cares about them. At elementary schools, the percentage is down from 89% in 2012-13 to 88% in 2014-15, while middle school students reported a 4% increase in the same time period.



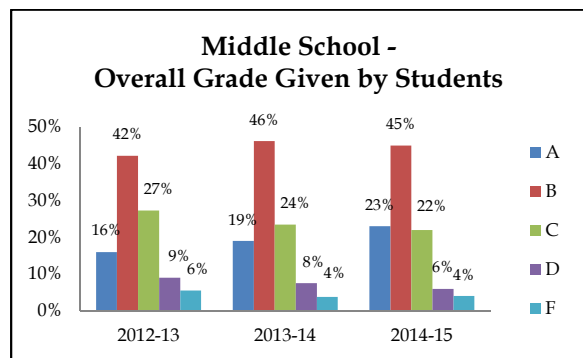


## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

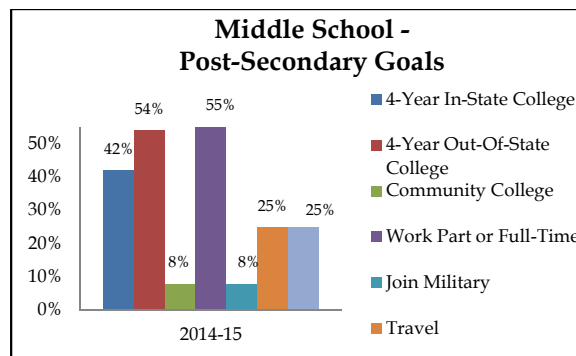
Of elementary students surveyed, 93% would grade their school a C or better, with the largest amount of students giving their school an A in 2014-15. This percentage has increased over the past three years, including the majority of students giving the grade of a B in past years.



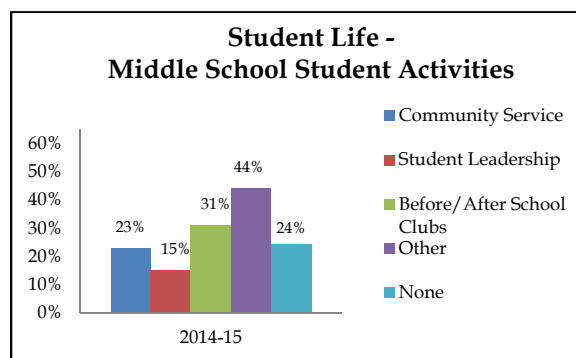
Approximately 90% of middle school students would grade their school a C or better in 2014-15, with the largest amount giving their school a B. This has increased from 85% in 2012-13.



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 55% planning to work part- or full-time.



Middle school students were surveyed as to what types of school-sponsored activities they participate. They were asked to mark all that apply. The Other category includes athletics that are not school sponsored and other activities.



### Parent Surveys

The parent survey was sent by email in the spring to all parents in the Beaverton School District with valid email addresses. There was an average response rate for all questions of 2,425. Not all parents answered every question.

Key survey questions included feeling welcome and accepted at their child's school, feeling well-informed, that their voice is heard in school and district-level decisions, and grading their child's school.

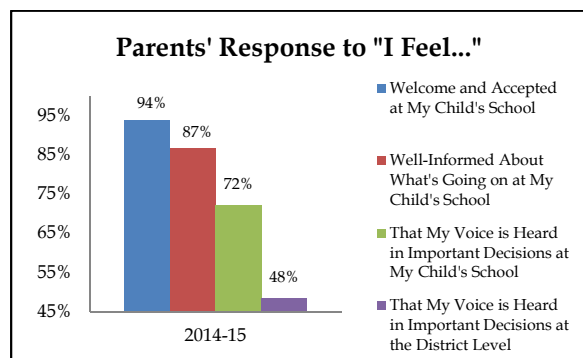


## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

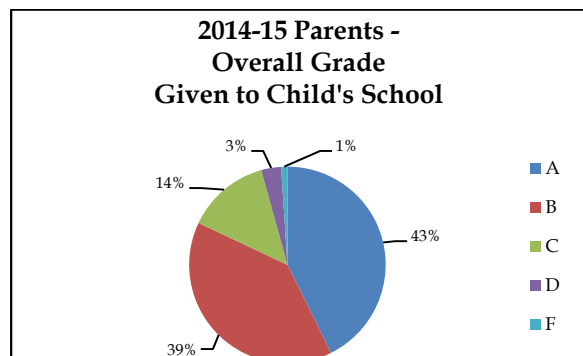
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Parents were asked if they felt welcome and accepted at their child's school. Of all parent responses, 94% answered that they strongly agreed or agreed. When asked if they felt well-informed about what's going on in general in their child's school, 87% responded that they strongly agreed or agreed.

When asked if the parents felt that their voice is heard in important decisions at their child's school, 72% agreed. However, only 48% agreed that they felt their voice is heard in important decisions at the District level.



Of the parents who responded to the survey, approximately 96% would grade their child's school with a C or better.





# BEAVERTON SCHOOL DISTRICT

## 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 that is the basis for appropriations (ORS 294.456).

### **APPROPRIATION:**

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

### **APPROVED BUDGET:**

The budget that has been approved by the budget committee.

### **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 real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

### **BALANCED BUDGET:**

Projected resources equal projected requirements within each fund.

### **BASIS OF ACCOUNTING:**

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

### **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 purposed means of financing them.

### **BUDGET COMMITTEE:**

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

### **BUDGET DOCUMENT:**

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

### **BUDGET MESSAGE:**

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.



# BEAVERTON SCHOOL DISTRICT

## GLOSSARY

### **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.

### **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.



# BEAVERTON SCHOOL DISTRICT

## GLOSSARY

### **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.

### **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.

### **MEASUREMENT FOCUS:**

The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial

flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

### **OAR:**

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

### **OBJECT CLASSIFICATION:**

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

### **ORS:**

Oregon Revised Statute. Oregon laws established by the legislature.

### **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.



# **BEAVERTON SCHOOL DISTRICT**

## **GLOSSARY**

### **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.

### **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.



# BEAVERTON SCHOOL DISTRICT

## ACRONYMS

**ACA**

Affordable Care Act

**ADM**

Average daily membership

**ADMw**

Average daily membership, weighted for additional student characteristics

**AP**

Advanced Placement

**APU**

Allocated Person Unit

**ARRA**

American Recovery and Reinvestment Act of 2009

**ASBO**

Association of School Business Officials  
International

**AV**

Assessed property value

**AVID**

Advancement Via Individual Determination

**AYP**

Adequate yearly progress

**BEA**

Beaverton Education Association

**BSD**

Beaverton School District

**CAFR**

Comprehensive Annual Financial Report

**CCI**

Communications & Community Involvement

**CET**

Construction Excise Tax

**CIP**

Construction in progress

**CIS**

Career Information System

**CTE**

Career and Technical Education

**ELL**

English Language Learner

**ESD**

Education Service District

**ESEA**

Elementary and Secondary Education Act

**ESL**

English as a Second Language

**ESSA**

Every Student Succeeds Act

**FFCO**

Full Faith & Credit Obligation

**FTE**

Full-time equivalent

**GAAP**

Generally Accepted Accounting Principles

**GFOA**

Government Finance Officers Association

**GO**

General Obligation Bond

**HR**

Human Resources Department

**IB**

International Baccalaureate

**IBT**

Internal Budget Team

**IDEA**

Individuals with Disabilities Education Act

**IEP**

Individualized Education Program

**IRS**

Internal Revenue System

**IT**

Information & Technology



# BEAVERTON SCHOOL DISTRICT

## ACRONYMS

**JTPA**

Job Training Partnership Act

**MYP**

Middle Years Program

**NCLB**

No Child Left Behind Act

**NSD**

Nutrition Services Department

**NSLP**

National School Lunch Program

**OAKS**

Oregon Assessment of Knowledge and Skills

**OAR**

Oregon Administrative Rules

**ODE**

Oregon Department of Education

**OEBB**

Oregon Educators' Benefit Board

**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

**PCC**

Portland Community College

**PERS**

Public Employees Retirement System

**PLC**

Professional Learning Community

**PMSA**

Portland-Vancouver Metropolitan Statistical Area

**PTA**

Parent Teacher Association

**PYP**

Primary Years Program

**RFP**

Request for proposal

**RMV**

Real market property value

**SAT**

SAT Reasoning Test, formerly Scholastic Aptitude Test

**SB**

Senate Bill

**SBLS**

Standards Based Learning Systems

**SBP**

School Breakfast Program

**SFSF**

State Fiscal Stabilization Fund

**SIF**

School Improvement Fund

**SIG**

School Improvement Grant

**SIP**

Strategic Investment Program

**SSF**

State School Fund

**STEM**

Science, Technology, Engineering and Mathematics

**StEPP**

Student Education Plan and Profile



# **BEAVERTON SCHOOL DISTRICT ACRONYMS**

## **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



