
**DISCUSSION ON GAIN SHARE REVENUE
AND APPROPRIATION RESOLUTION FOR 2013-14 BUDGET**

POLICY ISSUE / SITUATION:

The administration requests the Board adopt a supplemental budget for the 2013-14 fiscal year in order to appropriate funds in the General Fund in the amount of \$2,311,853 to be received from Washington County Gain Share in accordance with ORS 294.471. The School Board will discuss the receipt of Gain Share revenue, and may take action to adopt a supplemental budget and appropriate expenditures.

BACKGROUND INFORMATION:

Beaverton School District Board may adopt a supplemental budget and appropriate budget in order to authorize additional expenditures from funds that are made available by another unit of federal, state or local government which the availability of which was not reasonably foreseen when preparing the original budget for the current year (ORS 294.471 (1)(c)). The Board appropriated the 2013-14 budget by functional groups within funds, in accordance with ORS 294.456. In each of the funds, the budgets for various functions were "best estimates" as of June 2013 when the Board adopted the budget. Actual needs in these functional categories are anticipated to vary from the original appropriation. Therefore, there is a need to appropriate additional funds to avoid any over-expenditure of appropriations.

Adding days positively impacts every student, staff member and family in the district. Therefore, it is the Superintendent's recommendation to restore two instructional days. One day would be restored now, and ask for discretion to hold the dollars for the second day based on the needs that can't be anticipated until students arrive to school. Staff would report to the board in October on whether or not the District would restore a second day.

RECOMMENDATION:

It is recommended that the School Board approve the following resolution.

BE IT RESOLVED that the School Board of Beaverton School District hereby adopts the supplemental budget for the 2013-14 fiscal year in the sum of \$501,700,089 now on file in the Office of the Chief Financial Officer.

BE IT FURTHER RESOLVED that the appropriations for the fiscal year beginning July 1, 2013, be amended within the following fund as follows:

GENERAL FUND:

Resources:

Local Revenue \$ 2,311,853

Requirements:

Instruction \$ 1,618,297

Support Services 693,556

Total \$ 2,311,853

To appropriate \$2,311,853 to be received from Washington County Gain Share.