

**Beaverton School District
General Fund CSL Expenditure Reconciliation
(In Millions)**

Projected Expenditures for 2009-10		283.20
Restore 2 days to Certified Staff	1.75	
Mid-year Salary Adjustment	2.65	
Mid-year Step	3.08	
2009-10 Salary	7.48	7.48
10-11 Step Increase	5.00	
10-11 Salary Adjustment	2.69	
2010-11 Salary	7.69	7.69
Bus Lease		1.20
Increased Enrollment Certified (44 APU)	3.39	
Increased Full Day Kindergarten Certified (17 APU)	1.31	
Increased Enrollment Classified (7 APU)	0.55	
Math Textbooks	0.40	
2009-10 Unidentified Attrition (81 Negative APU)*	6.23	
Budget Reductions**	(7.70)	
Enrollment Growth	4.18	4.18
Projected Expenditures for 2010-11		303.75

* The adopted budget for 2009-10 included \$5.3 million in reductions through unfilled positions, attrition and a hiring freeze. The specific positions were not identified, and a negative APU entry was posted to balance the budget in the spring of 2009. In the fall of 2009, enrollment was higher than budgeted and revenue increased. The district did not identify the final round of attrition reductions as they were no longer needed. Expenses increased to support the additional enrollment, and the full amount of attrition savings was never identified.

The 2010-11 budget was built by adding back the negative APU from 2009-10 and then making reductions through staffing allocations for 2010-11.

**Budget reductions excluding change in fund balance & athletics & activities fee increase as they are not a part of the expenditures budget.

Note: ADM Adjusted Projected Enrollment	
2009-10 Adopted Budget	35,682
2010-11 Proposed Budget	36,794
Enrollment Increase	1,112