

# PROPOSED BUDGET 2017-2018



WE  
EXPECT  
EXCELLENCE



WE  
EMBRACE  
EQUITY



WE  
INNOVATE



WE  
COLLABORATE



**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**  
**2017-18**

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2017-18 PROPOSED BUDGET DOCUMENT  
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# INTRODUCTORY SECTION



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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 2017-18 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 2017-18 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 financial goals guiding the budget process.

The Budget at a Glance highlights major budget changes from 2016-17 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 sixteen 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 an \$8.1 billion State School Funding level for 2017-19. The 2017-18 proposed budget for the District is \$1,076,300,812 for all funds, a \$72.8 million increase from the 2016-17 adopted all funds budget. The District has increased the General Fund budget by \$16.4 million for the 2017-18 proposed budget, with increases of \$14.0 million from State School Fund, \$2.0 million from Local Option Levy, \$2.8 million from Education Service District (ESD) and \$0.7 million from other local revenue and a decrease of \$3.1 million from beginning fund balance.

## General Fund

As proposed, the General Fund budget for 2017-18 totals \$471,284,740. This is an increase of \$16.4 million from the 2016-17 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 eight key efforts supporting the strategic plan. The local option levy will provide 298.5 teaching positions. An analysis of major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2017-18 proposed budget allocates 60.0% to Instruction, 33.7% to Support Services, 0.6% to Facilities Acquisition and

Construction, 0.7% to Transfers, and 5.0% to Contingency.

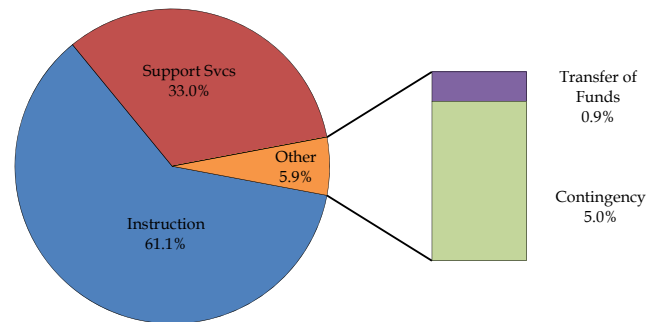
It is helpful to compare the 2017-18 proposed and 2016-17 adopted budgets. The allocation to Instruction decreased from 61.1% to 60.0% of the total General Fund budget. Support Services increased from 33.0% to 33.7%. Facilities Acquisition and Construction increased from 0.0% to 0.6%. Transfers decreased from 0.9% to 0.7%. Finally, the Operating Contingency remained constant at 5.0%.

## Revenue Outlook

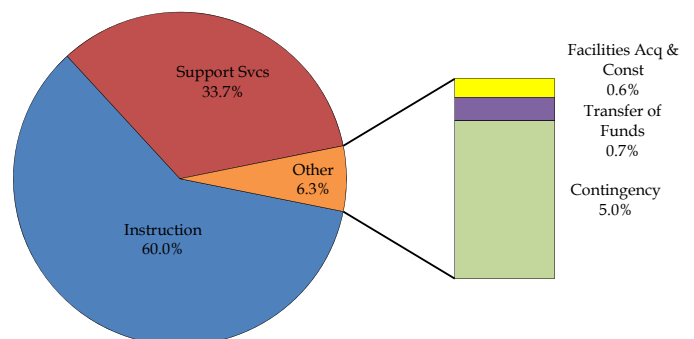
The General Fund revenue budget includes \$387,439,977 from the State School Fund formula. The estimate is based on ODE's March 3, 2017 projection adjusted to a projected statewide K-12 school funding level of \$8.1 billion. Of this amount, \$12.5 million is reimbursement for Transportation programs.

## Beaverton School District Budget Comparison by Function

### 2016-17 Adopted Budget



### 2017-18 Proposed Budget





**BEAVERTON SCHOOL DISTRICT  
MULTIYEAR FINANCE PLAN/BUDGET CALENDAR  
2017-18**

<b>Multiyear Financial Plan</b>	<b>August 29, 2016 Monday</b>	<b>School Board Meeting 6:30 pm</b> Budget Committee openings and application process discussion	<i>Administration Center</i>
	<b>November 14, 2016 Monday</b>	<b>School Board Meeting 6:30 pm</b> Appoint Budget Committee Members to fill vacancies	<i>Administration Center</i>
	<b>November 28, 2016 Monday</b>	<b>Listening &amp; Learning Session 6:30 pm</b> Multiyear Financial Plan	<i>Five Oaks Middle School Commons Area</i>
	<b>December 6, 2016 Tuesday</b>	<b>School Board Work Session</b> Discuss Multiyear Finance Plan and Financial Goals	<i>Administration Center</i>
	<b>December 12, 2016 Monday</b>	<b>School Board Meeting 6:30 pm</b> Approve Multiyear Finance Plan and Financial Goals	<i>Administration Center</i>
<b>Budget</b>	<b>January 30, 2017 Monday</b>	<b>Listening &amp; Learning Session 6:30pm</b> Budget update and community input	<i>Whitford Middle School Library</i>
	<b>February 13, 2017 Monday</b>	<b>Listening &amp; Learning Session 6:30 pm</b> (Session will be in English and Spanish) Budget update and community input	<i>Barnes Elementary School Library</i>
	<b>April 17, 2017 Monday</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>May 8, 2017 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 22, 2017 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 12, 2017 Monday</b>	<b>School Board Meeting 6:30 pm</b> Budget Public Hearing, Board Adopts Budget and Tax Levies	<i>Administration Center</i>

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

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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: March 20, 2017

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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.



WE EXPECT EXCELLENCE



WE INNOVATE



WE EMBRACE EQUITY



WE COLLABORATE

## Budget Message - 2017-18

Dear Budget Committee Members and Beaverton Community:

I submit for your consideration the Proposed Budget for the Beaverton School District for fiscal year 2017-2018. The proposed budget of \$1,076,300,812 is the result of the financial goals set by the School Board, staff, students and community, and the work of the 38 member Internal Budget Team (IBT). This budget proposal builds on some of the multiyear strategic investments we made last year, while recognizing the very real financial challenges the state faces with funding programs and services, including K-12 schools.

### Planning a Budget for 2017-2018

Our budget proposal comes at a time when the Oregon Legislature is determining the 2017-2019 biennial budget. Even though we have an improving economy, K-12 funding is not stable. Initial budgets proposed by both Governor Kate Brown and the Legislative Budget Co-Chairs are woefully short of what is needed to fund the K-12 system statewide. This is a very fluid funding environment. **In Beaverton, we are budgeting at a \$8.1 billion state school funding level.** We will not know the actual funding level until the Legislature finishes their work. Unfortunately, at this funding level, we are **planning for a \$15 million reduction in our budget coming from staff, programs and non-salary areas.** Why is this happening?

### PERS

The Legislature will have to deal with the long-term funding of the Public Employee Retirement System (PERS). For Beaverton that means an annual increase of \$14 million next year. This is not a short term problem. Funding PERS obligations will affect public agencies and schools for at least the next 6 years.

### Career & Technical Education

In November 2016, Oregon voters approved Measure 98 which dedicated funding to improving graduation rates through proven practices such as Career & Technical Education (CTE). While I am pleased with our improving graduation and dropout rates, we have more work to do. We want to make investments in CTE programming at our high schools, but we will need to wait for the Legislature to define the funding stream during this session. Meanwhile, we are evaluating our existing CTE programs and looking for ways to strengthen the great work that is happening already. We are working with industry partners and higher education leaders to ensure that many more students take advantage of these opportunities. Ultimately, it will help many more students succeed in high school and go on to family-wage careers.

### Early Childhood Education

I have proposed some initial funding to establish Early Childhood Education in the Beaverton School District. Many of our kindergartners come to us without any preschool or opportunities, putting them at a disadvantage and significantly behind their peers. We need to engage these young learners earlier and partner with their families so every kindergarten student is kindergarten ready.



### Opening New Schools

Finally, we are excited to be opening two new schools this fall including Mountainside High School and Sato Elementary School in North Bethany. These new schools will require staffing and operating funds. Vose Elementary will also move into their new school in September 2017.

### Local Option Levy

We are indeed fortunate to have a supportive community that values their schools. Our five year local option levy will end next year. The levy has provided about \$30 million annually and funded nearly 300 teachers. It allowed us to lower class sizes and provided more personalized attention for our students. We anticipate that our School Board will seek a renewal next May 2018.

So while there are challenges ahead of us, we know that our talented employees, parents and the Beaverton community stand ready and willing to help each child be successful.

### Strategic Plan

The Proposed Budget for 2017-2018 is focused and strategic. The School Board has provided clear direction and focus through the Strategic Plan.

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

### Our Four Pillars of Learning

#### **Expect Excellence**

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

#### **Innovate**

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

#### **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.

#### **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.

The Beaverton School Board and District leaders are developing new measurements to align to the Strategic Plan



and the Multiyear Finance Plan. These will be completed by June 2017. As a team of students, staff, parents, and community members, we are dedicated to all students' success.

There are three community priorities and eight key investments that have been identified in the Multiyear Finance Plan, to support the Strategic Plan. The three community priorities are: class size, comprehensive education (with an additional emphasis on Career & Technical Education), and more instructional time. Each Pillar of Learning has two focused key investments:

<b>Excellence</b>	Educator Effectiveness, Standards Based Learning System
<b>Innovation</b>	Future Ready Schools, Early Childhood Education
<b>Equity</b>	AVID, Culturally Relevant Practices
<b>Collaboration</b>	Learning Teams, Community Partnerships

The District calculates an Academic Return on Investment (A-ROI) to evaluate strategic investments. A-ROI is a system to inform the decision making process of making the wisest use of limited funds. It provides information on the educational results and cost-effectiveness of strategic investments. It looks at how much we are spending per student on each strategy, how much learning is being achieved for each dollar spent, and how does this learning per dollar spent compare to other alternatives. By analyzing the outcomes, we are creating a culture and protocols to facilitate shifting resources based on the results of the investments.

## Proposed Budget

The proposed budget assumes resources available to the District including:

- \$8.1 billion State School Fund (SSF) level with a 49%/51% split over the 2017-19 biennium
- Decreased federal poverty estimates leading to a decrease in State School Fund poverty weightings and over 20% in Title grant reductions
- Local Option Levy revenue increasing from \$26 million in 2015-16, \$28 million in 2016-17 and \$30 in 2017-18.

## Financial Goals for 2017-18

The School Board adopted a set of financial goals for the 2017-18 budget process as follows:

The District will develop a budget to:

1. Align with statutory, policy, and local funding measure requirements.
2. Implement 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. Preventing achievement gaps through increased access to early childhood education.
  - d. Reducing class size.
  - e. Providing additional instructional time.
3. Maintain 5% ending fund balance in General Fund and an additional 5% fund balance in a Rainy Day Reserve to support future bond ratings and long-term financial stability.

**Multiyear Finance Plan and Budget Development Process** for 2017-18 includes the following phases:

**PHASE 1:** The process to appoint vacant Budget Committee positions was determined at the August 2016 School Board Meeting and was advertised across the District.

**PHASE 2:** In October to December 2016, the District updated a Multiyear Finance Plan supporting community priorities and key investments at a Listening and Learning Session. Surveys were conducted of staff and community members to prioritize strategic investments and identify budget potential savings. The School Board established a budget process and approved financial goals for the 2017-18 budget. The School Board appointed budget committee members in October, and the members were provided orientation to the budget process.

**PHASE 3:** In January through March 2017, the District solicited feedback from the community by holding Budget Listening Sessions. The Internal Budget Team built a comprehensive budget aligned to the Multiyear Finance Plan, Learning Pillars, School Board policies and input from staff and the community. This process began with the current staffing and service levels from 2016-17, identifying reductions and strategic investments to be made to balance to a \$8.1 K-12 funding level for the 2017-19 biennium. The team built a budget based on analyzing student data and reviewing strategic measures, determining where improvement is needed to align to the District's Strategic Plan and incorporating a set of strategies to achieve the District goal.

**PHASE 4:** Beginning in April through May 2017, the final phase includes the delivery of the Budget Message by the Superintendent and the 2017-18 Proposed Budget to the Budget Committee. The Budget Committee will review the Proposed Budget, receive community testimony, and accept requests for additional information. Finally, the Budget Committee will approve the budget and tax levies and send the Approved Budget to the School Board for adoption.

In June, the Board will hold a Budget Hearing and vote on a resolution to adopt the 2017-18 Budget, levy taxes and appropriate funds.

### **Budget Summary**

The 2017-18 budget totals \$1,076,300,812 for all funds. The General Fund Budget totals \$471,284,740 and has been developed including the following revenue and expenditure assumptions.

### **Revenue and Resource Estimates**

The District projects additional enrollment of 90 students in 2017-18 from the 2016-17 projected enrollment for a



total of 41,002 students. Based on a statewide K-12 funding level of \$8.1 billion with a 49%/51% split for the 2017-19 biennium, the District will receive an estimated \$387 million in State School Fund formula revenue.

### Strategic Investments

The Internal Budget Team prioritized key investments to support the four Pillars of Learning and community priorities. To continue on previous year investments, resources have been allocated to:

Pillar/ Community Priority	Key Investment	Prior Cumulative Year Amount	2017-18 Investment Change	Total Cumulative Annual Investment
WE Expect Excellence	Standards Based Learning System	\$ 18,052,679	\$ (6,231,822)	\$ 11,820,857
	Educator Effectiveness	641,780	-	641,780
WE Innovate	Future Ready Schools	3,595,364	(203,783)	3,391,581
	Early Childhood	-	428,739	428,739
WE Embrace Equity	AVID	2,585,560	97,785	2,683,345
	Culturally Relevant Practices	6,635,658	(543,000)	6,092,658
WE Collaborate	Learning Teams	342,000	175,000	517,000
	Community Partnerships	65,000	-	65,000
Class Size		4,237,022	781,385	5,018,407
Instructional Time		1,240,000	-	1,240,000
Comprehensive Education		2,667,608	260,000	2,407,608



Resources were also allocated to address operational needs as follows:

<b>Operational Increases</b>	<b>Prior Cumulative Year Amount</b>	<b>2017-18 Investment Change</b>	<b>Total Cumulative Annual Investment</b>
Maintenance	\$ 1,734,622	\$ 3,285,135	\$ 5,019,757
Opening New Schools	943,618	5,422,015	6,365,633
Aloha CTE Redesign	120,000	2,800,000	2,920,000
Staffing Allocation Model (SAM) Changes	2,239,184	(1,469,352)	769,832
Insurance Fund Transfer Decrease	-	(600,000)	(600,000)

The operational investments include additional staffing for cleaning and maintaining new schools, responding to increased legislation in environmental school safety plans, and staffing to shorten response time to facility improvement projects and repair work orders. New principals will lead planning teams and purchase supplies and equipment to open Mountainside High School, Sato and Vose Elementary Schools in 2017-18. Staffing allocation changes are made each year to support schools as we open new schools and respond to funding levels from the legislature.

We have updated the Multiyear Finance Plan Investment Summary for each of the three community priorities and eight key investments. Included in the budget document, the summaries show metrics used and progress made in student achievement growth and increased staff development over two to three years.

### **Contingency and Ending Fund Balance Policy**

As outlined in the Board financial goals and policy for the District, the General Fund Contingency will continue to be budgeted at 5% of total revenues, and a transfer will be budgeted to maintain an additional 5% of total revenues as a reserve in the Sustainability Fund.





### Student Enrollment Compared to All Funds Full Time Equivalents (FTE)

All Funds	2015-16 Actual	2016-17 Budget	2017-18 Budget
Enrollment as of 9/30/XX	40,725	40,914 (Actual)	41,002
Classroom Teachers	2,189	2,320	2,245
Other Licensed Staff	248	268	279
Classified	1,236	1,382	1,430
Administrators	131	141	144
Total Staff	3,804	4,111	4,098

### Successful Bond Election

On May 20, 2014, our generous Beaverton community approved a \$680 million Capital Construction Bond by a vote of 55% to 45%.

The \$680 million bond is allowing us to address repairs, provide new capacity, modernize and renovate all facilities, improve safety and replace outdated learning technology, curriculum and equipment over a projected eight-year period.

The new middle school in the Timberland community opened in September 2016. It will serve as a temporary school for four existing schools while they are being rebuilt. Vose Elementary School is the first of the four schools to be demolished and rebuilt during the 2016-17 school year. It will open at its Denney Road location in September 2017. Mountainside High School (opening September 2017) in the south part of the District is on schedule to open with freshmen and sophomores. Sato Elementary School will open in September 2017 in the North Bethany area providing relief to the overcrowding at Springville K-8.

Repairs and improvements at existing schools are occurring throughout the District during the school year and in the summertime.

This Capital Construction Bond is part of Beaverton's long-term financial plan and it will enable the District to use bond funds instead of general operating funds to address repairs, build new capacity and make technology investments.

The School Board has established a Bond Accountability Committee to ensure that bond funds are spent according to the Bond Ballot Title. The committee meets monthly and provides regular reports to the School Board along with the District staff report.



## Conclusion

In closing, I want to thank the Internal Budget Team for preparing this Proposed Budget for 2017-18. We are tightening our belts while making some strategic investments in central support services and a few other areas that will help us meet our District Goal.

I want to thank our staff, students, parents and community for their input. I also want to thank the Budget Committee for their thoughtful attention to reviewing the Budget Proposal.

I believe we will continue to move forward despite funding challenges. We will continue to look for ways to innovate and improve and **WE** will continue to partner with our community to see that **ALL** students succeed.



**are the Beaverton School District.**

Thank you for your consideration of the 2017-18 Proposed Budget.

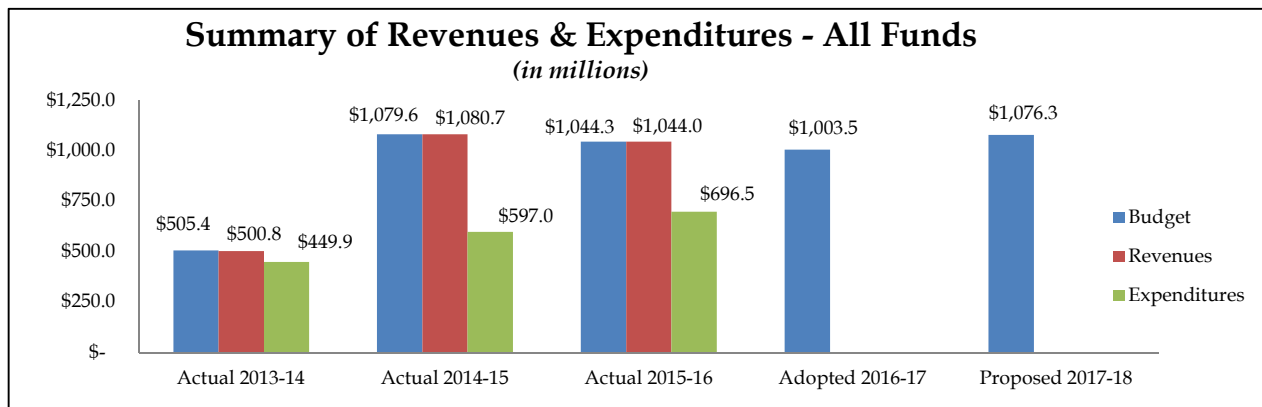
Respectfully submitted,

A handwritten signature in black ink that reads 'Don Grotting'. The signature is fluid and cursive, with a large, stylized 'G' at the end.

Don Grotting  
Superintendent

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

		Adopted Budget 2013-14	Adopted Budget 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17	Proposed Budget 2017-18
100	General Fund	\$ 349,039,337	\$ 392,488,987	\$ 444,195,598	\$ 454,853,893	\$ 471,284,740
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	5,135,493	5,135,493	5,155,694	9,439,089
240	Categorical Fund	2,052,000	875,000	1,125,000	1,250,000	10,725,000
250	Pension Fund	1,055,500	779,475	185,000	115,000	75,000
270	Grant Fund	26,406,635	26,389,494	26,653,534	28,206,293	33,010,265
280	Long-Term Planning Fund	1,747,600	1,747,600	21,452,600	23,311,000	24,383,827
290	Nutrition Services Fund	16,921,581	17,942,872	19,353,100	19,339,698	19,642,301
300	Debt Service/Gen Ob Bond Fund	50,044,937	50,417,310	52,104,367	53,848,970	58,658,323
301	Debt Service/Lease Purch Fund	552,613	400,778	200,389	-	-
302	Debt Service/PERS UAL Fund	12,745,146	95,152,102	19,707,509	20,484,036	21,014,964
303	Debt Service/FFCO	1,653,313	1,474,013	19,501,268	1,472,338	1,334,800
400	Capital Projects Fund	19,603,000	467,246,000	414,991,000	373,081,000	405,056,000
611	Insurance Reserve Fund	5,136,209	5,787,797	5,572,702	7,783,878	6,839,971
612	Workers Compensation Fund	2,076,140	2,617,257	2,981,692	3,489,213	3,736,532
614	Printing Services Fund	153,766	-	-	-	-
700	Scholarship Fund	400,000	400,000	400,000	400,000	400,000
		<b>\$ 505,400,089</b>	<b>\$ 1,079,554,178</b>	<b>\$ 1,044,259,252</b>	<b>\$ 1,003,491,013</b>	<b>\$ 1,076,300,812</b>

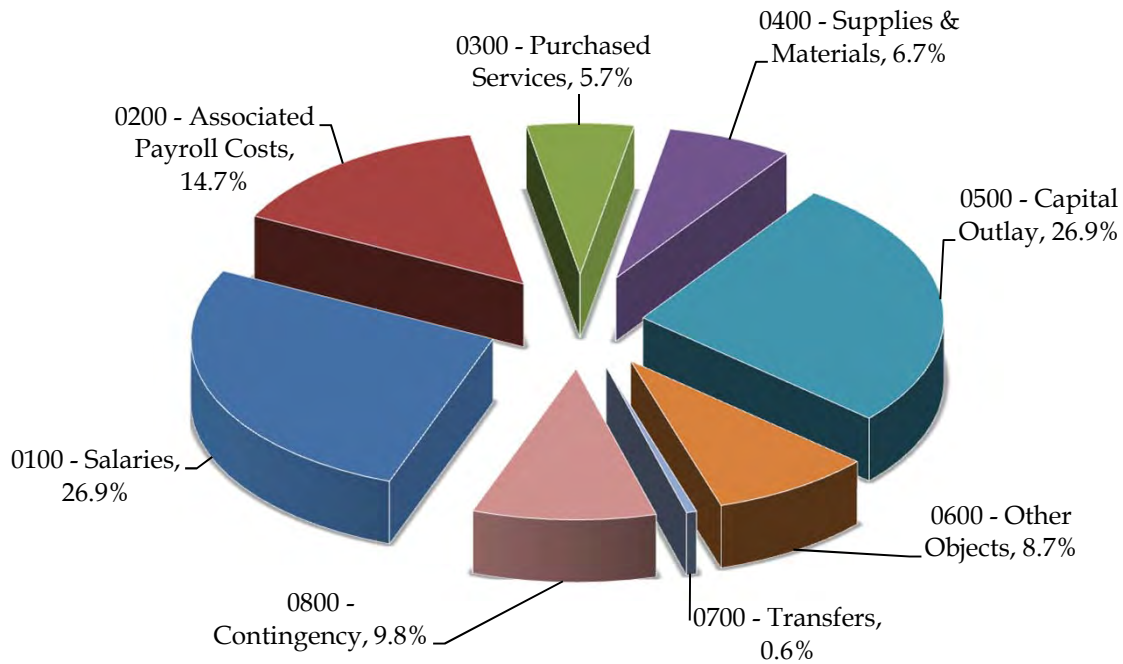


Total revenue and expenditures budget for all funds have increased by \$72.8 million from 2016-17 to 2017-18. This increase is primarily due to an increase in PERS costs and the anticipated sale of bonds in late 2016-17.

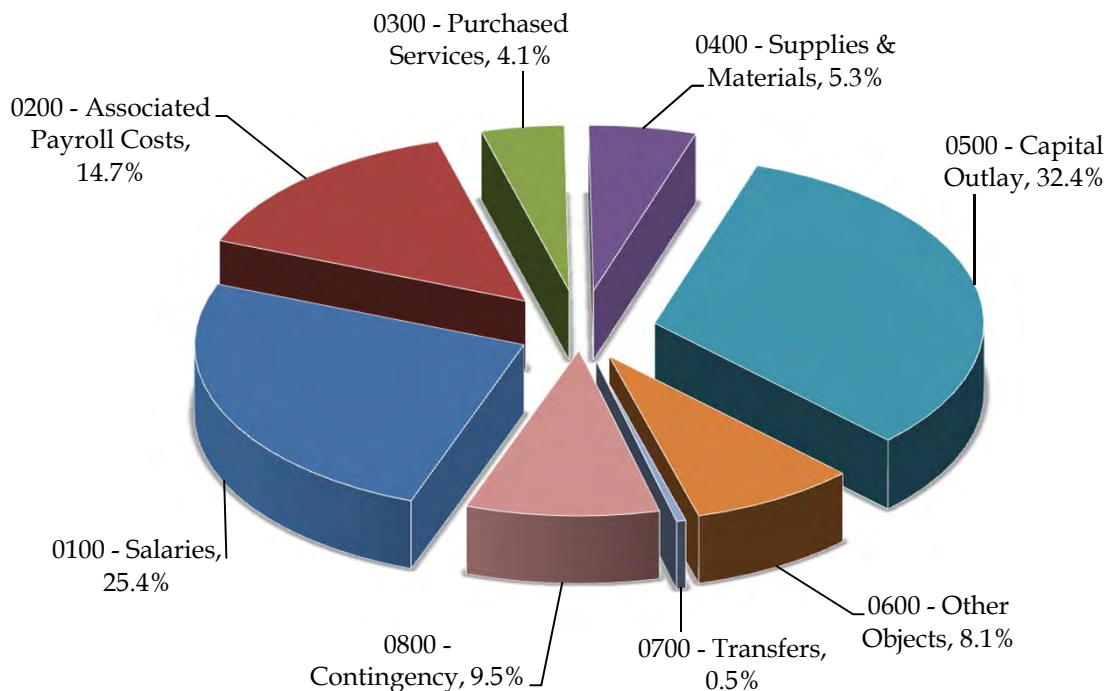
Over the past five years, all funds budget have increased by \$570.9 million. The areas of greatest change are the General Fund and Capital Projects Fund. The increases in General Fund are due to increased state and local funding for operation and an increase in PERS costs. The increase in the Capital Projects Fund is due bond construction associated with the \$680 million bond measure passed by voters in May 2014.

# BEAVERTON SCHOOL DISTRICT EXPENDITURES BY OBJECT ALL FUNDS

## 2016-17 Adopted Budget

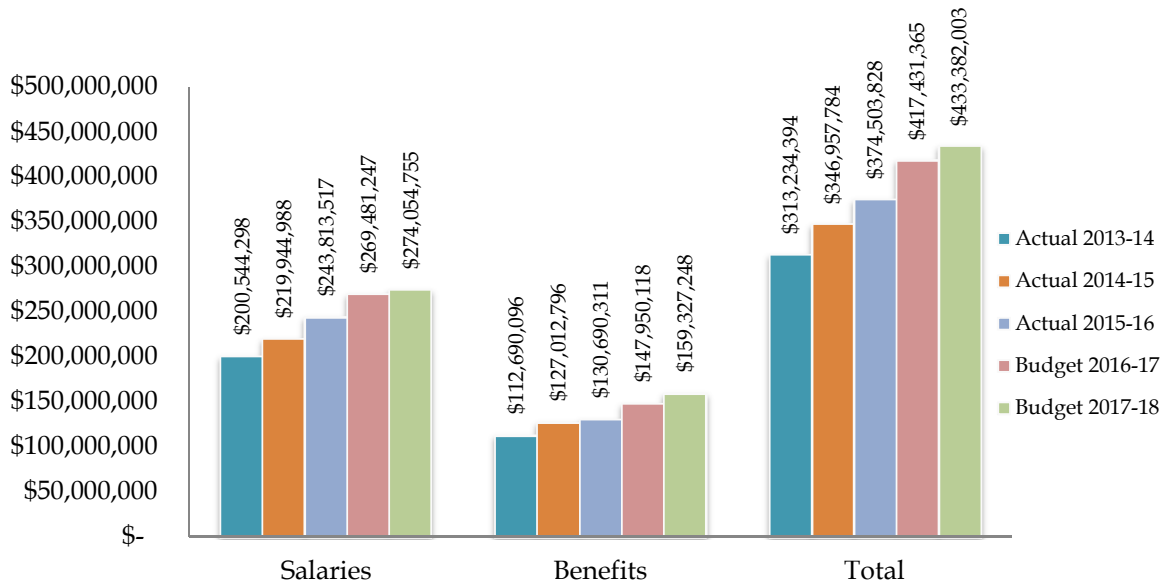


## 2017-18 Proposed Budget

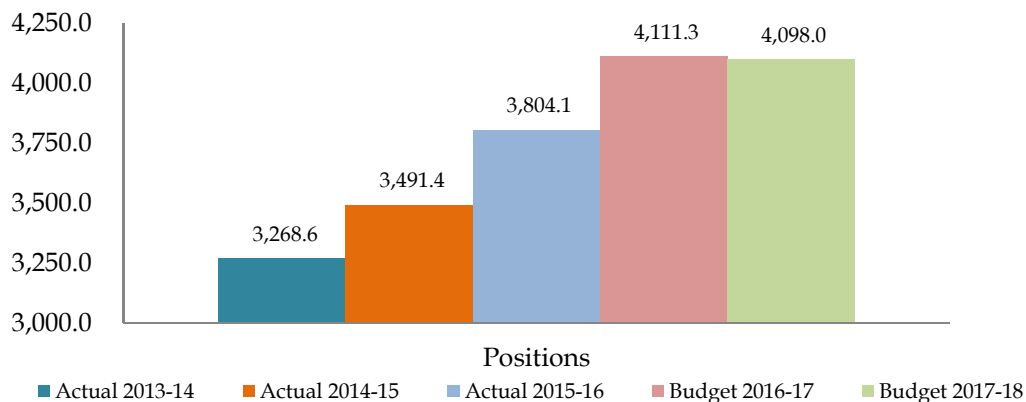


# BEAVERTON SCHOOL DISTRICT ALL FUNDS SALARIES, BENEFITS AND POSITIONS HISTORY AND BUDGET

## Salaries and Benefits



## Number of Positions

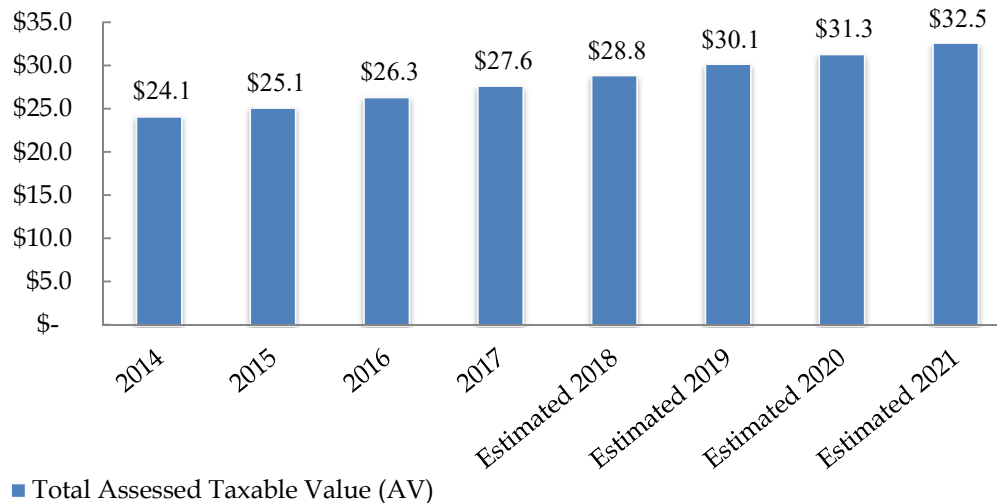


The Oregon economic outlook, State School Fund increase, and Oregon PERS increase of 6.3% have decreased positions 0.3% from 2016-17 to 2017-18. In the same time period, salaries have increased by 1.7%, while benefit costs have increased 7.7% due largely to the increase in PERS. Overall, salary and benefit expenditures budget for 2017-18 have increased 3.8% from the prior year.

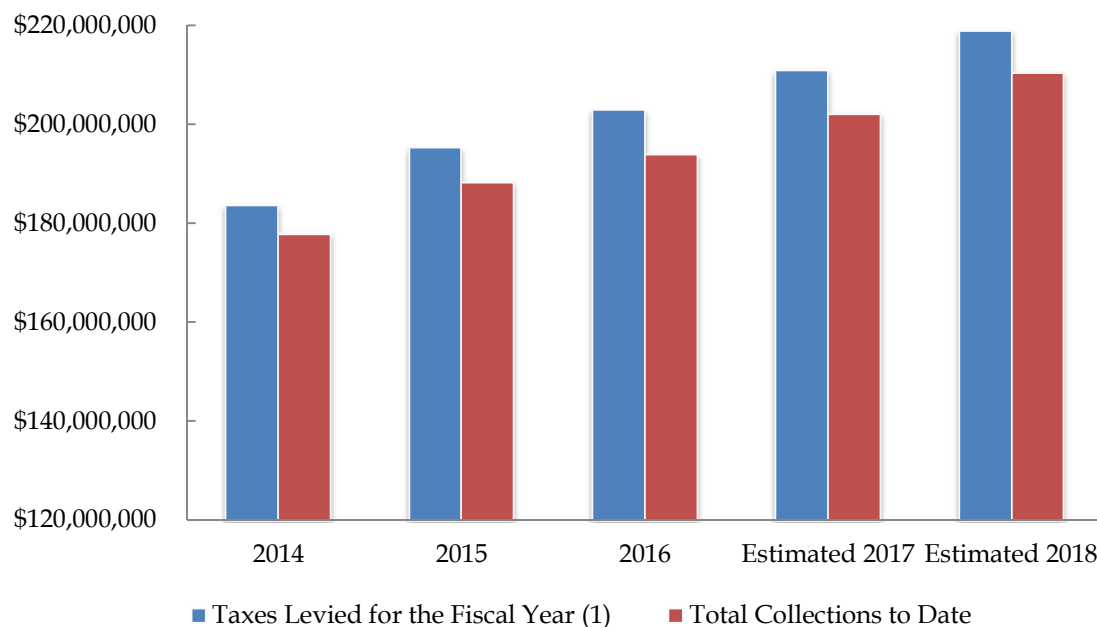
# BEAVERTON SCHOOL DISTRICT

## 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.

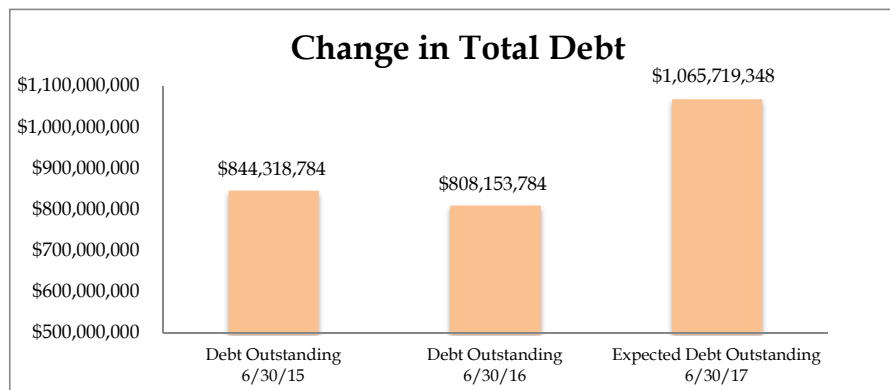
The permanent tax rate and local option tax collections are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Local option levies are limited to five years for operations and ten years for capital projects. Elections 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.

Note: See statistical information about taxes and taxpayers in the Informational Section.

# BEAVERTON SCHOOL DISTRICT

## DEBT SUMMARY

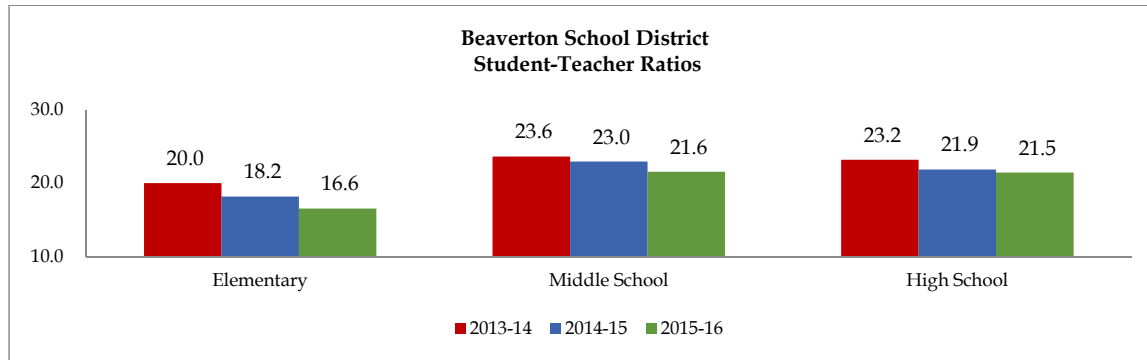
Issue Date	Original Issue	Principal				Outstanding at June 30, 2017	Interest Rates
		Outstanding at June 30, 2016	Additions	Reductions			
<u>General Obligation Bonds:</u>							
April 2, 2009	\$ 42,810,000	\$ 22,475,000	\$ -	\$ 9,750,000	\$ 12,725,000	3.00 - 5.00%	
August 25, 2011	42,175,000	24,140,000	-	3,015,000	21,125,000	2.00 - 5.00%	
December 11, 2012	33,075,000	10,995,000	-	7,750,000	3,245,000	0.36 - 1.72%	
December 11, 2012	126,325,000	125,335,000	-	6,985,000	118,350,000	1.75 - 4.00%	
August 7, 2014	20,393,784	20,393,784	-	1,324,436	19,069,348	0.93 - 2.15%	
August 7, 2014	361,755,000	359,770,000	-	-	359,770,000	2.00 - 5.00%	
2017 Estimate	297,850,000	-	297,850,000	-	297,850,000	NA	
		563,108,784	297,850,000	28,824,436	832,134,348		
<u>Limited Tax Pension Obligation Bonds:</u>							
June 21, 2005	189,935,000	151,515,000	-	7,155,000	144,360,000	3.68 - 4.76%	
February 26, 2015	79,220,000	74,780,000	-	3,670,000	71,110,000	0.35 - 4.06%	
		226,295,000	-	10,825,000	215,470,000		
<u>Full Faith and Credit Obligation Bonds:</u>							
March 19, 2009	22,650,000	2,490,000	-	585,000	1,905,000	2.50 - 5.13%	
April 27, 2016	16,260,000	16,260,000	-	50,000	16,210,000	2.00 - 4.00%	
		18,750,000	-	635,000	18,115,000		
<u>Total Bonds</u>							
		\$ 808,153,784	\$ 297,850,000	\$ 40,284,436	\$ 1,065,719,348		



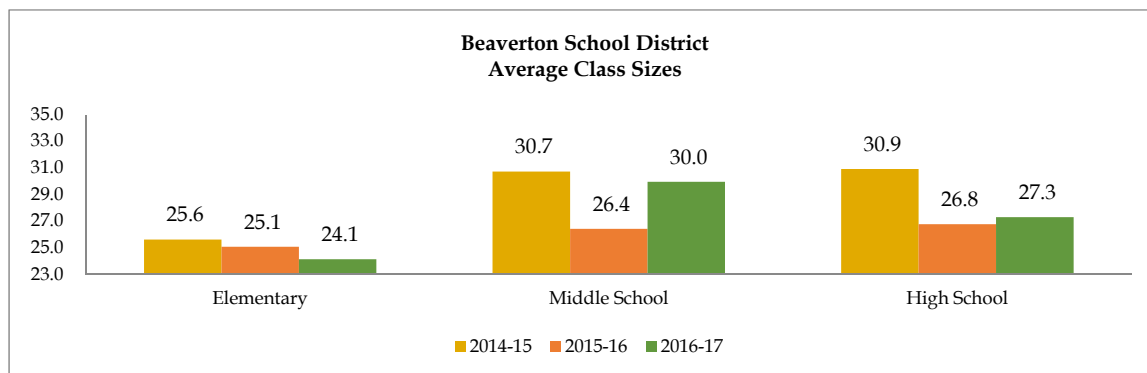
Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the Debt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

# BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

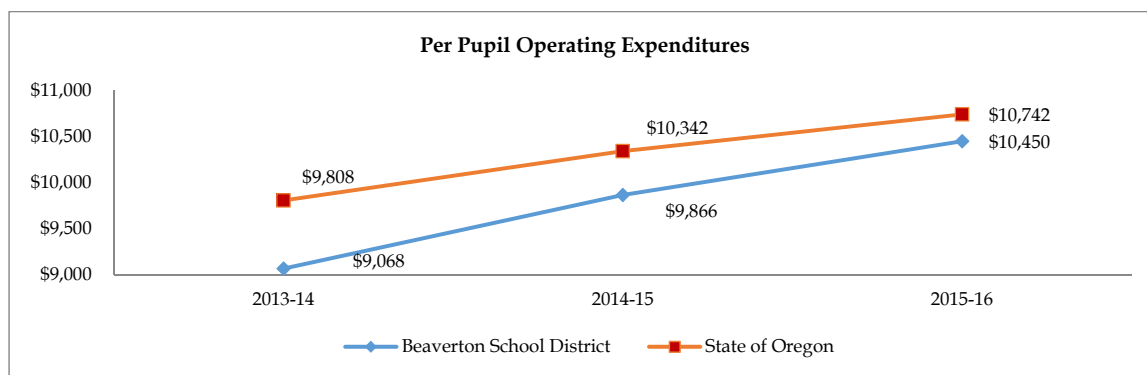
The average student-teacher ratio includes all teachers by FTE - elementary (music, art and physical education) specialists in addition to the individual classroom teachers - whereas a calculation of average class size would only include individual classroom teachers.



A calculation of average class size only includes individual classroom teachers.



Actual expenditures for operating funds (General, Special Revenue, Enterprise and Food Services Funds) per student based on enrollment as of September 30 of each year.





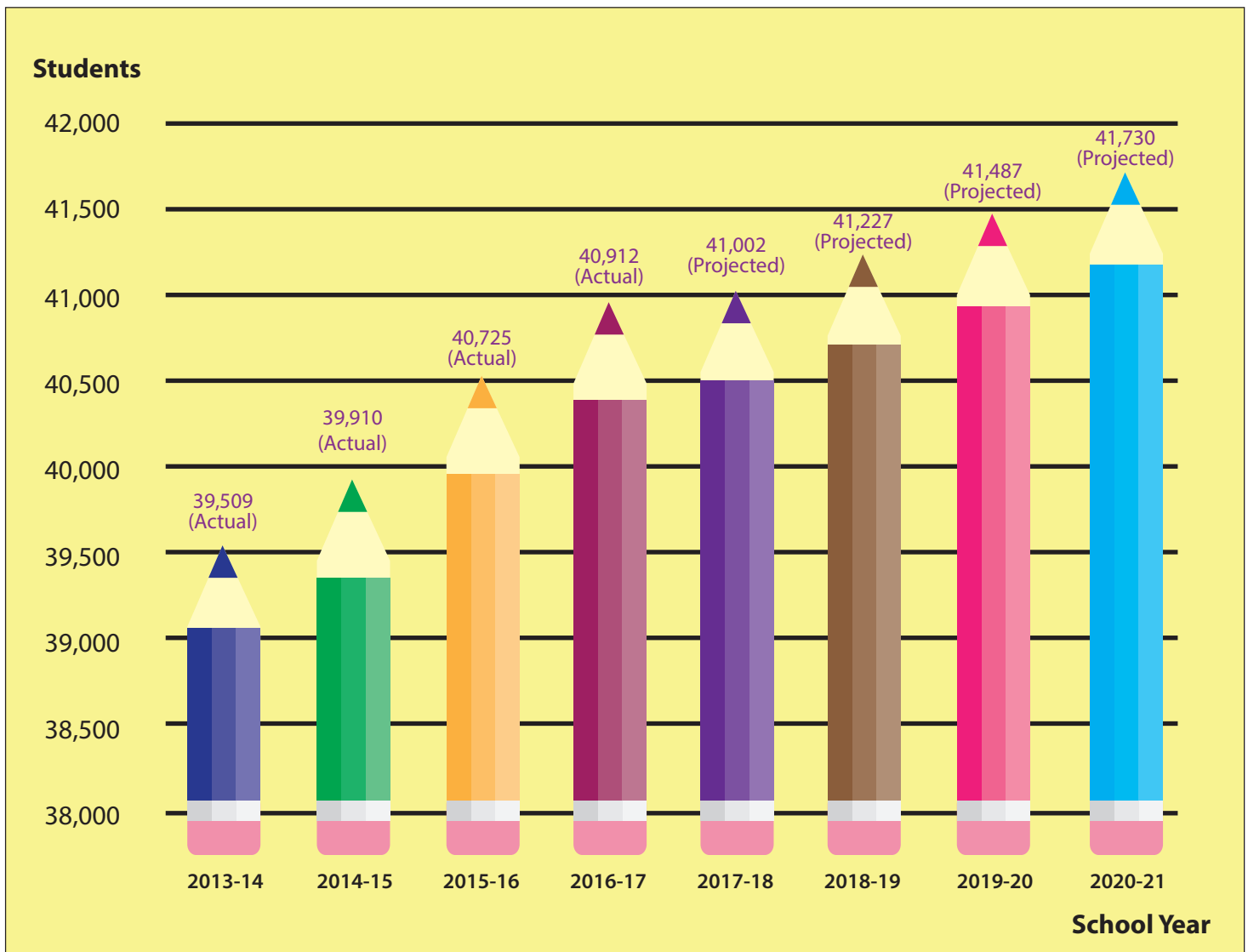
# STUDENT ENROLLMENT HISTORICAL AND PROJECTED

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 2017-18 budget projection includes an enrollment increase of 90 students from September of 2016 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 2017-18

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 Rain	6/30/2018
4	Donna Tyner	6/30/2017	Debra Ayo	6/30/2019
5	LeeAnn Larsen	6/30/2017	Denise Petterborg	6/30/2018
6	Becky Tymchuk - Vice Chair	6/30/2019	Heidi D. Edwards	6/30/2018
7	TBD	6/30/2019	Greg Gabriel	6/30/2019

## Administrative Staff

**Don Grotting - Superintendent**

**Steve Phillips - Deputy Superintendent for  
Human Resources, Instructional Technology and Teaching & Learning**

**Carl Mead - Deputy Superintendent for Operations & Support Services**

**Maureen Wheeler - Public Communications Officer**

**Ginny Hansmann - Chief Academic Officer**

**Claire Hertz - Chief Financial Officer**

**Sue Robertson - Chief Human Resource Officer**

**Steve Langford - Chief Information Officer**

**David Williams - Administrator for Government Relations**





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## BEAVERTON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink that reads 'Brenda Burkett'. The signature is written in a cursive, flowing style.

**Brenda R. Burkett, CPA, CSBA, SFO**  
President

A handwritten signature in black ink that reads 'John D. Musso'. The signature is written in a cursive, flowing style.

**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, 2016**

Executive Director

# ORGANIZATIONAL SECTION



WE  
INNOVATE





**BEAVERTON SCHOOL DISTRICT  
2017-18 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 2017-18 school year. The District offers 53 schools and two charter schools to its diverse population. The percentage of minority students in the District is 50.5%. The largest minority student group is Latinos followed by Asian Americans. There are 101 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 and graduation rates have increased in the past decade. 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 57 years of operations in 2017 with an enrollment that has quadrupled.

Beaverton School District has thirty-one elementary schools, three K-8 schools, eight middle schools, six 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 57.1% of these employees are teachers and other certified staff. The number of teachers with a master’s degree or higher in the District is 88.0%. Beaverton

teachers have an average overall teaching experience of 14 years and an average of 10.14 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 2013-14, 2014-15 and 2015-16 school years and the goals for the 2016-17 and 2017-18 school years, as reported at the fall 2016 Board work session.

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

Measurement	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Goal	2017-18 Goal
1. Graduates completing Oregon University System (OUS) minimum entrance requirements	60.3%	59.0%	58.4%	62.0%	65.0%
2. Students completing three or more college level courses	61.4%	59.8%	62.7%	64.0%	66.0%
3. Graduates completing four or more credits with a C or better in the six learning areas of the Oregon Skill Sets	55.7%	58.8%	60.5%	62.0%	64.0%
4. Students participating in at least one job, internship, apprenticeship, job-shadow, or service learning experience	66.3%	78.0%	75.0%	80.0%	82.0%
5. Students recording learning goals; students reporting on track to achieve those goals	85.0%; 85.0%	90.0%; 91.0%	90.0%; 92.0%	92.0%; 92.0%	93.0%; 93.0%
6. Families reporting they feel informed and valued as active partners in their child's education	85.0%	88.0%	80.0%	85.0%	90.0%

### Measurement 1 - OUS Minimum Entrance Requirements

#### Successes:

- Grade 8.5 summer school, 9<sup>th</sup> grade math and science interventions, and Advancement Via Individual Determination (AVID) will continue to provide students with additional opportunities to meet this requirement

#### Issues:

- There are large gaps in achievement by student group
- The success rate within each of the five core areas is relative 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
- Many of these students have experienced extremely large class sizes and a number of teachers new to the building or course they were teaching during their high school career

#### Action Plan (this year):

- The implementation of a common mathematics sequence, Algebra, Geometry and Statistics (AGS), ensuring all students learn the critical concepts and skills, will support student success
- The implementation of a common and rigorous reading and writing program with the new English Language Arts curriculum at the secondary levels will support student success



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### *Action Plan (long-term):*

- Continued investments in efforts focused on underperforming students, such as AVID, summer school, and credit recovery will provide supports needed for student success
- Inconsistencies between schools will continue until we can secure the significant and consistent time necessary for moderation work between schools. This should be realized in the 2017-18 school year with the early release schedule

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

#### *Successes:*

- The percentage of students completing three or more college courses continues on an upward trend
- Black, Hispanic/Latino, and Economically Disadvantaged student groups have made substantial gains over the past four years
- 94% of TAG students completed three or more college level courses in 2015-16
- Comprehensive schools have made substantial increases on this indicator over the past four years

#### *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 (this year):*

- Three of the seven Key Investments, Culturally Relevant Practices (CRP), AVID and Standards Based Learning System (SBLs), directly influence the success of the at risk student populations
- We are starting year three of AVID and these junior students are now beginning to

experience advanced level coursework for the first time

- Continued growth and increased capacity of the Early College Program

### *Action Plan (long-term):*

- Continue our focus on the seven Key Investments which most benefit students at risk
- 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:*

- Six in ten students meet this requirement
- Aloha High School and Southridge High School have increased their percentages by over 10 points in the last two years
- Aloha, Westview and Health and Sciences Economically Disadvantaged students measure above the BSD average in this category
- Aloha, Beaverton and Westview female students measure above the BSD average in this category
- Seven in ten Economically Disadvantaged and Hispanic/Latino students meet this requirement at Aloha High School



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### *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 (this year):*

- 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
- Sunset High School is implementing a CTE revitalization grant in engineering starting in 2016-17
- Certified Nursing Assistant (CNA) Program as a part of the Health Careers program will begin in 2016-17. Students in this program will graduate with a CNA certificate
- Additional resources added for CTE courses at PCC (Portland Community College)
- District emphasis on access to CTE courses has the potential to further increase student attainment of this measure
- Focused energy to open Aloha High School in fall of 2017 with three upgraded or new CTE programs - construction/architecture, computer programming, and media/film-making



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

#### *Successes:*

- The increase in percentage participating in career related experience is partly due to the student survey being expanded to include 11<sup>th</sup> and 12<sup>th</sup> grade students in 2014-15
- There is little variation across student groups

#### *Issues:*

- This data is pulled from the annual student survey and there were numerous schools which did not complete the survey for 2014-15. The 2015-16 data is the most accurate data to date because of improved participation and the inclusion of students in all grades 9-12

#### *Action Plan (this year):*

- Increased contract amount with the School to Career Program, through the Hillsboro Chamber of Commerce. This new contract adds additional spaces for students to be brought on for internships, career-related experiences, career spotlight events in the BSD area, and career day activities
- Increase partnerships with local businesses to provide students with more career related learning experiences in the field
- Implement Superintendent's goal of increasing career education programs to improve opportunities for all district students, particularly STEAM (Science, Technology, Engineering, Arts and Mathematics) opportunities

#### *Action Plan (long-term):*

- Increased capacity and partnership with the Hillsboro Chamber of Commerce

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

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

#### Successes:

- The Career Information System (CIS) was updated in January 2015 to allow 9<sup>th</sup> through 12<sup>th</sup> grade students to record their learning goals and assess their progress
- There is little variation across student groups

#### Issues:

- The data is self-reported by students

#### Action Plan (this year):

- Continue to explore the possibility of pulling high school data associated with this measure from CIS

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

#### Successes:

- 80% of families completing the survey feel informed and valued as active partners in their child's education
- After two years of discussions and planning, developed a partnership with Univision TV beginning in fall 2016
- Continued Parent Tips, School Leaders, Counselor Corner, Nurse's Notes rotating features in the weekly BSD Briefs, social media and website parent pages
- ParentVue and StudentVue continues to grow in use providing real time information about academic progress
- Continued regular special parent sections in the weekly BSD Briefs and social media

#### 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

#### Action Plan (this year):

- Implemented a partnership with Univision TV, the world's largest media conglomerate to co-produce 30 and 60 second educational segments in 2016-17 for our Spanish-speaking parents
- Finalize Communication Guidelines that set consistent expectations for one-way and two-way communication and engagement strategies across our system
- Build on the successful launch of SchoolMessenger mass communication system
- Launch a new BSD app with SchoolMessenger in fall 2016

#### Action Plan (long-term):

- Develop a plan with the Multilingual Department and schools to engage our Hispanic and other diverse parents at the local school level







# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

**CENTRAL SUPPORT SERVICES** is comprised of Business Services, Communications & Community Involvement, Facilities & Maintenance, Human Resources, Information & Technology, Teaching &

Learning, Nutrition Services, Public Safety & Security, and Transportation. All of the Central Support Services goals and objectives focus on the District's Strategic Plan.

PILLAR	ACTION	OUTCOME
<b>WE foster collaboration</b> 	<ul style="list-style-type: none"> <li>• Providing time, resources and support for teachers to collaborate</li> <li>• Developing communication standards for all schools and departments to effectively engage parents, families and the community</li> </ul>	<ul style="list-style-type: none"> <li>• Increased teacher effectiveness leads to higher student achievement and engagement</li> <li>• Improved understanding and support with parents, families and community</li> </ul>
<b>WE expect excellence</b> 	<ul style="list-style-type: none"> <li>• Providing targeted instructional support, professional development and coaching staff</li> <li>• Ensuring each student is ready to learn and has an individualized learning growth plan</li> </ul>	<ul style="list-style-type: none"> <li>• Effective instruction and leadership development results in increased student achievement and success</li> <li>• Students graduate with many options to enter further education programs and careers</li> </ul>
<b>WE innovate</b> 	<ul style="list-style-type: none"> <li>• Providing technology tools and training to support effective teaching and personalized student learning</li> <li>• Creating systems to increase efficient workflows for all staff</li> </ul>	<ul style="list-style-type: none"> <li>• Students are fully engaged and own their learning and success</li> <li>• Internal efficiencies allow staff more time to focus on instructional improvement</li> </ul>
<b>WE embrace equity</b> 	<ul style="list-style-type: none"> <li>• Allocating resources based on student need</li> <li>• Supporting our school to decrease suspensions and expulsions for historically underserved students</li> </ul>	<ul style="list-style-type: none"> <li>• Improved student attendance, engagement and achievement of underserved populations</li> <li>• Program evaluation and continuous improvement practices resulting in greater student achievement</li> </ul>

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### Business Services

**Purpose:** The Business Services Department provides services for budget development, implementation and control of District resources, purchasing for procuring products and services, accounting, financial reporting, and payroll services.

#### **Outcomes for 2015-16:**

- Audited by an external audit firm and received an unmodified audit with no comments
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fourth year and the Association of School Business Officials International (ASBO) Meritorious Budget Award for the fifth year
- Received the Certificate of Achievement for Excellence in Financial Reporting from the

GFOA for the 35th year and the ASBO Certificate of Excellence in Financial Reporting for the 34th year

- Created a multiyear finance plan

#### **Goals and objectives for 2016-17:**

- Continue the multiyear finance plan
- Adopt budget aligned to strategic plan and district goal
- Maintain minimum general fund 5% fund balance and 5% rainy day fund.

### Communications & Community Involvement

**Purpose:** The Communications and Community Involvement Department (CCI) provides internal and external communications to parents, community members, staff, students, and media outlets.

#### **CCI Primary Objective Measures**

Measurement	2012-13	2013-14	2014-15	2015-16	2016-17
Volunteers who report they have made a positive contribution	---	88%	Goal: 88%  Result: 88%	Goal: 90%  Result: 86%	Goal: 91%
Families who report they are active participants in the life of the school	79%	76%	Goal: 78%  Result: 80%	Goal: 81%  Result: 72%	Goal: 75%
Families who report they feel well-informed about what their students are earning and their progress	66%	76%	Goal: 77%  Result: 76%	Goal: 78%  Result: 77%	Goal: 79%



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### Outcomes for 2015-16:

- Record number of community volunteer applicants (1,404 volunteers)
- Clothes Closet/Shoe Box operations served 1,507 students
- Developed a plan with T&L research staff to get more parent/guardians to participate in the volunteer survey – response rate tripled from 2015

### Goals and objectives for 2016-17:

- Full implementation of the new Integrated Volunteer Management System (VMS-Better Impact) to improve volunteer service tracking and background check functionalities
- Support school-based volunteer coordinators and PTO leaders with professional development in volunteer management and leadership.
- Disseminate Communication Guidelines that set consistent expectations for one-way and two-way communication and engagement strategies across our system.
- Implement a partnership with Univision TV to co-produce 30 and 60 second educational segments.
- Continue Parent Tips, School Leaders, Counselor Corner, Nurse's Notes features in the weekly BSD Briefs, social media and website parent pages.

### Facilities and Maintenance

**Purpose:** The Facilities Department is responsible for the general management and support of the District's real property assets. It forecasts future facilities requirements based upon growth and projections, develops capital investment programs, and manages the planning, design, and construction of capital projects. The department provides

maintenance services, property management and environmental, custodial and resource management services.

### Outcomes for 2015-16:

- Staffing has recovered to pre-recession levels for maintenance services
- Implemented a bio-swale and cartridge storm-water treatment system management program
- Implemented a Safe and Healthy Schools program and are now monitoring, sampling, testing, and documenting of asbestos, radon, lead paint, and lead content in drinking water district-wide.
- Implemented a facility use reservation system, allowing the District to have visibility of over 3,400 extracurricular events being scheduled monthly
- New Middle School opened on time and within budget to house Vose @ 118<sup>th</sup> while new Vose is being constructed in 2016-17

### Goals and objectives for 2016-17:

- While staffing has recovered to pre-recession levels, BSD is still understaffed in the maintenance and custodial area. Continue to improve these levels of service.
- Reduce the number of projects that are backlogged due to lack of available staff to manage projects
- Substantially complete Mountainside High School, Sato Elementary School and Vose K-5 Replacement for opening in fall of 2017
- Execute 2014 bond construction program delivering quality facilities on time and with program budget

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### Human Resources

**Purpose:** The Human Resources Department is responsible for hiring, supporting and retaining excellent and accountable staff.

#### Outcomes for 2015-16:

Teacher Evaluation Ratings	Distinguished	Proficient	Basic	Unsatisfactory*
2013-14	27%	68%	4%	0%
2014-15	12%	77%	11%	0%
2015-16	16%	75%	9%	0%

\*Continuation of employment requires at least a rating of Basic

Measurement		2013-14	2014-15	2015-16	2016-17	2017-18 Goal
Percent of teachers and staff employed by Beaverton School District 5+ years	Admin	90%	92%	Goal: 98% Actual: 91%	Goal: 98% Actual: 88%	90%
	Licensed	86%	90%	Goal: 95% Actual: 97%	Goal: 98% Actual: 95%	98%
	Classified	74%	78%	Goal: 82% Actual: 83%	Goal: 85% Actual: 90%	93%
Number of teachers and staff hired	Admin	17	29	32	N/A	N/A
	Licensed	168	438	426		
	Classified	125	236	365		
Staff and administration diversity mirrors student diversity	Students	49%	51%	50%	50.5%	N/A
	Admin	15%	19%	Goal 22% Actual: 19%	Goal: 22% Actual: 17%	22%
	Licensed	10%	11%	Goal: 15% Actual: 11%	Goal: 15% Actual: 11%	15%
	Classified	19%	20%	Goal: 22% Actual: 21%	Goal: 22% Actual: 23%	28%
Percent of teachers reporting improved practice based on collaboration efforts		87%	79%	Goal: 85% Actual: 62%	Goal: 80%	
Percent of teachers reporting sufficient time to collaborate		40%	44%	Goal: 85% Actual: 51%	Goal: 80%	
Percent of teachers reporting improved practice based on professional development		25%	57%	Goal: 70% Actual: 74%	Goal: 85%	
Percent of teachers reporting improved practice based on evaluation system		30%	44%	Goal: 50% Actual: 45%	Goal: 70%	
Percent of teachers reporting they effectively provide differentiated instruction		93%	97%	Goal: 100% Actual: 96%	Goal: 100%	

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

## Goals and objectives 2016-17:

- Increase the number of teachers with proficient and distinguished evaluation ratings
- Increase the percent of staff employed 5+ years
- Increase the percentage of diverse staff
- Increase percentage of teachers reporting improved practice based on collaboration and sufficient time to do so
- Increase percentage of teachers reporting improved practice base on professional development and the evaluation system
- Increase percentage of teachers reporting they effectively differentiate instruction

## Information & Technology

**Purpose:** The purpose of the Information & Technology (IT) Department is to design, build, maintain, and enhance technology for our students and staff, enabling them to make efficient use of information technologies in their respective environments. The IT Department assesses new technologies and integrates them in innovative ways to support the District's goal of increased academic performance for all students. The department supports the effective and efficient use of technology as part of the community's investment in educating children.



## Outcomes for 2015-16:

Staff and student surveys report:

Measurement	2013-14	2014-15	2015-16	2016-17 Goal
% of teachers reporting adequate access to technology to support their instruction	47%	Goal: 48% Actual: 50%	Goal: 60% Actual: 67%	75%
% students reporting adequate access to technology to support their learning	84%	Goal: 88% Actual: 85%	Goal: 93% Actual: 91%	95%

## Goals and objectives for 2016-17:

- Continue to increase staff and student reporting adequate access to technology through bond and general fund investments
- Create online enrollment and enrollment verification application to provide parents and guardians a simplified and more intuitive registration process
- Implement an "Early Warning System" to provide district and school leadership to proactively identify students needing support

## Teaching & Learning

**Purpose:** The Teaching and Learning Department strives to ensure learning and growth for each student, teacher, administrator, and member of the BSD community. The work centers on implementing a Standards-Based Learning System, Inclusive Environments, and Learning Teams.

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

**Goals and objectives:** All students achieve post-high school success. The following measurements have been adopted to measure academic achievement:

Measurement	2013-14	2014-15	2015-16	2016-17 Goal	2017-18 Goal
% students graduating in 4 years	80%	81%	83%	85%	N/A
% students graduating in 5 years	82%	84%	86%	90%	N/A
% graduates who completed pre-calculus or AP/IB Math with a C or better	43%	46%	45%	51%	N/A
% graduates who completed AP/IB level science with a C or better	34%	30%	32%	48%	N/A
% graduates completing a CTE Program of Study	36%	42%	44%	46%	N/A

### Nutrition Services

**Purpose:** The Beaverton School District's Nutrition Services Department nourishes minds by providing appealing, nutritious meals for students while they are in school. Good nutrition is essential in the learning process, and the mission is to help ensure students are ready to learn.

#### **Goals and objectives:**

- Serve nutritious meals that appeal to students
- Maintain a self-funded operation
- Create a welcoming, safe environment for students to eat and practice their nutrition skills
- Provide reliable resources for nutrition education and information
- 

#### **Outcomes for 2015-16:**

- Implemented popularity of menu items for fine tuning future menus
- Advertised new access for reduced-price eligible students to free lunch
- Streamlined the meal application processing for faster approval and notification to parents

- Increased use of electronic files to reduce printing costs; hired bilingual English/Spanish staff to serve the Hispanic community
- Developed and implemented Outreach Plan to the Hispanic community
- Updated wellness policy



### Public Safety and Security

**Purpose:** The Public Safety & Security Department maintains a safe school environment, and collaborates with community partners to review and enhance the District's safety practices, emergency readiness and response.

# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

### Goals and objectives:

- Continue to work closely with our partners from Beaverton Police Department and Washington County Sheriff's Office
- Provide services to foster a safe school environment
- Update safety plan and continuously monitor for improvement

### Outcomes for 2015-16:

- Public Safety Office hired two additional positions to support district schools and central office
- Collaborated with staff at Merlo Station High School and City of Beaverton Emergency Management to create a school based Community Emergency Response Team (CERT) certification program for a group of students to complete
- District staff and community partners participated in a full-scale parent reunification exercise in fall of 2016

### Transportation

**Purpose:** Provide 30,000 students with safe and efficient transportation to and from school and for field trips, athletics and activities, and after-school programs with buses traveling over 3,000,000 miles annually.

### Goals and objectives:

- Train drivers to operate a school bus and safely transport students
- Ensure all routes have bus drivers daily
- Evaluate bus routes and bus stops for student and driver safety
- Create bus routes to ensure all eligible students receive bus service
- Maintain fleet of vehicles and complete inspections to ensure buses operate safely each day

### Outcomes for 2016-17:

- One of the cleanest running fleets in the state, with older buses retrofitted with advanced diesel particulate filters
- Installed Global Positions System enabling dispatch routing and management staff real-time views of bus location and speed
- Continued to the fleet replacement program as prescribed by the 2014 bond by purchasing and replacing 24 buses



**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. 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.



# BEAVERTON SCHOOL DISTRICT

## THE DISTRICT AND THE COMMUNITY

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 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 December 2016, the Portland metro area unemployment rate was 4.0%, Oregon rate was 4.2% and the nation's rate of 4.5%.

The population within Washington County has increased 8.4% from 2010 to 2015 which is higher than the 6.9% student enrollment increase in the same time period. Personal income data for 2015 was released in fall of 2016 by the US Department of Commerce, Bureau of Economic Analysis. Total personal income for Portland-Vancouver-Hillsboro Metropolitan Statistical Area increased 62% from 2005 to 2015.



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### REPORTING ENTITY

Beaverton School District (the District), a consolidation of several districts since 1960, 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 (GAAP), 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 services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements.



The following is an overview of the District's sixteen 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 2016-17 and 2017-18 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 82.2% 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 Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of five grants including: general purpose, transportation, high cost disability, facility and Measure 98 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 6.4% 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.

# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

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

**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 bonds 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.



**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.



# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt 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, policy, and local funding measure requirements.
2. Implement 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. Preventing achievement gaps through increased access to early childhood education
  - d. Reducing class size
  - e. Providing additional instructional time
3. Maintain 5% ending fund balance in General Fund and an additional 5% fund balance in a Rainy Day Reserve to support future bond ratings and long-term financial stability.

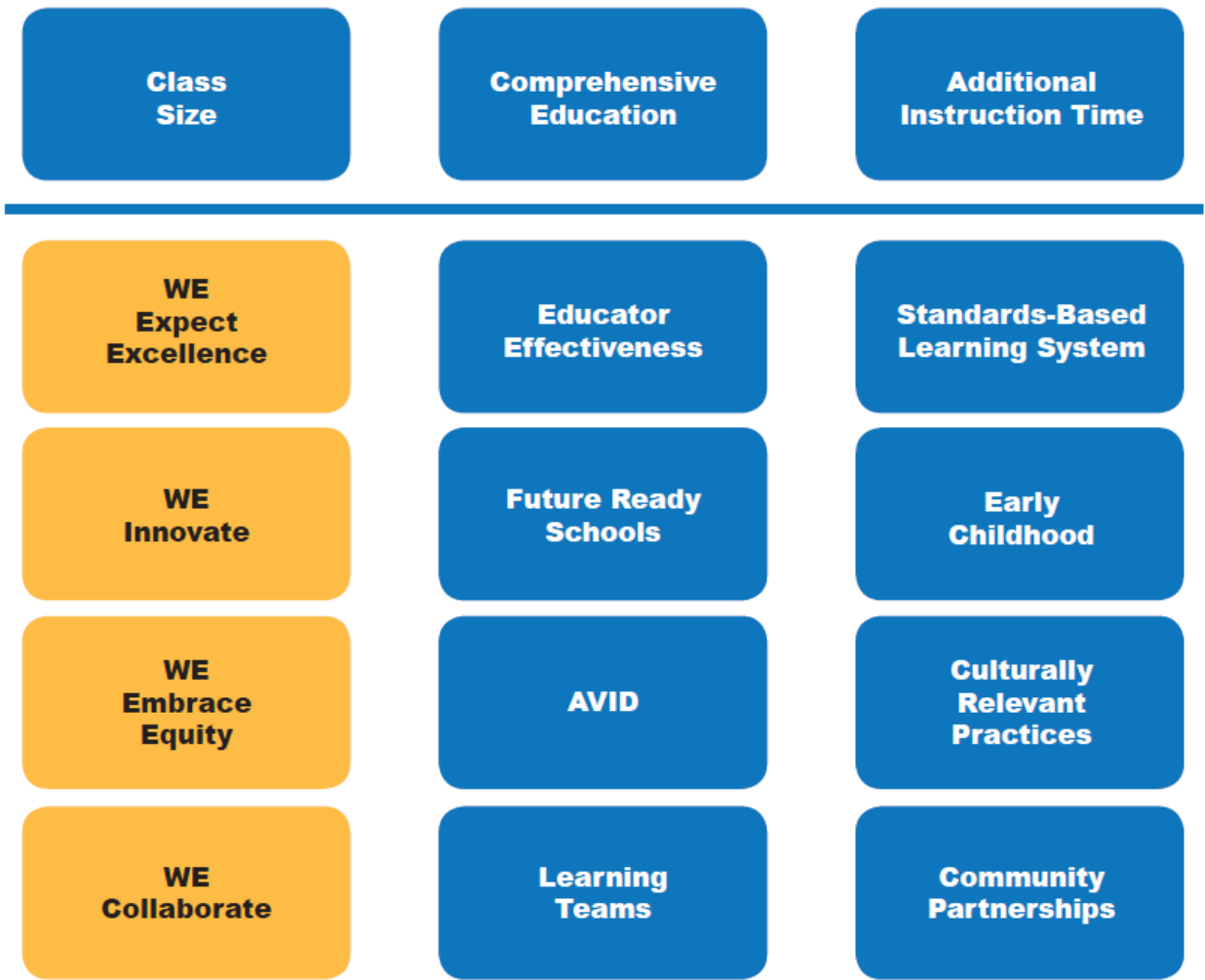
# BEAVERTON SCHOOL DISTRICT

## FINANCIAL REPORTING AND BUDGET PROCESS

### KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2017-18 budget were the unknown outcome of the 2017-19 Legislative funding level for the State School Fund (SSF), and the Oregon PERS increase of 6.3%. These revenue decreases challenged 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. The overall reduction of resources leads to a reduction in programs and services to students. Including the financial goals listed previously, the District has created a Multiyear Finance Plan focused on three community priorities and eight key efforts in support of the District’s Learning Pillars:

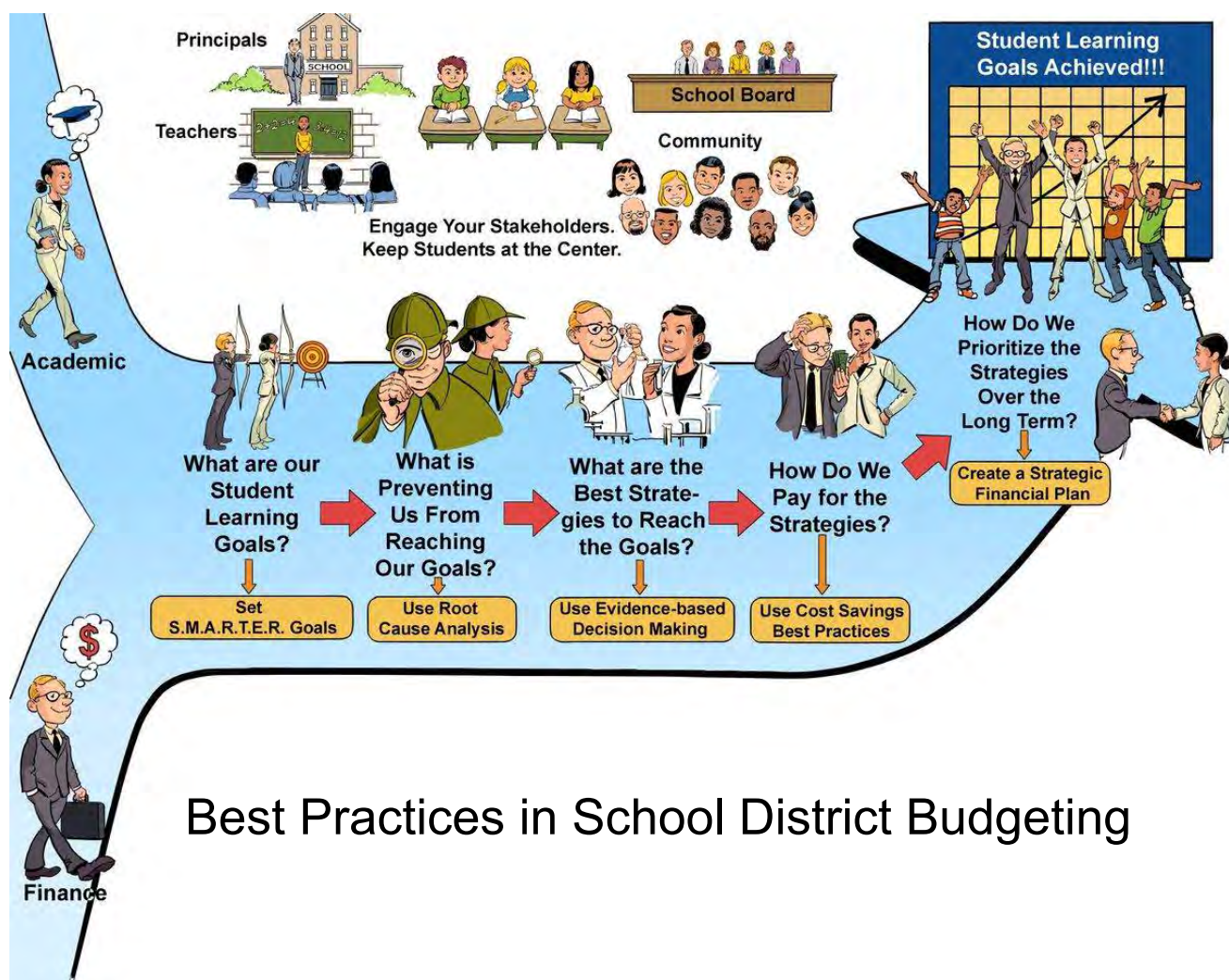


# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

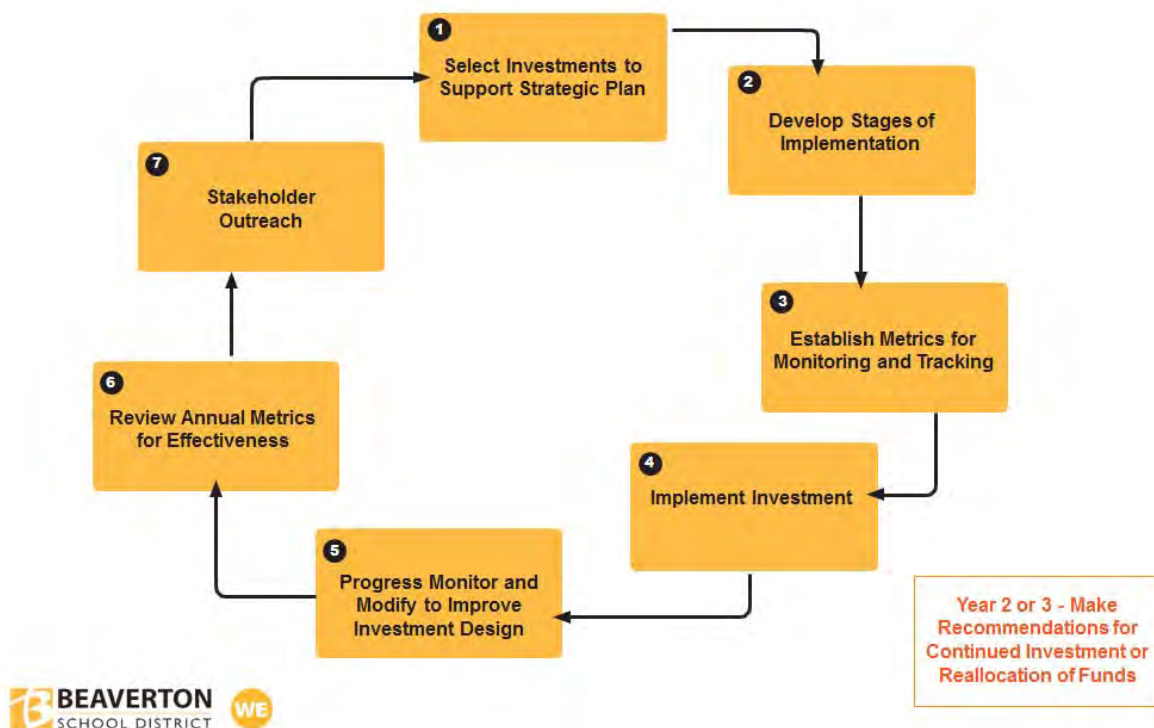
## THE BUDGET PROCESS

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 engage 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 eight 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 at least ten days before the first budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy by calling (503) 356-4540 or by downloading it from the District's website ([www.beaverton.k12.or.us](http://www.beaverton.k12.or.us)).



# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

## HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

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



## SUPPLEMENTAL BUDGETS

If the 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

## MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY



### Pillar: Excellence

Key Investment	Investment	Prior Cumulative Annual Investment	2017-18 Investment Change	Total Cumulative Annual Investment
Standards Based Learning System	Math/Science Intervention (9th Grade)	\$ 747,226	\$ -	\$ 747,226
Standards Based Learning System	Quality Curriculum Cycle (QCC) - Professional Development	3,523,620	(469,730)	3,053,890
Standards Based Learning System	Early College - PCC College Courses - Increase by 75 Students	650,000	(25,000)	625,000
	Early College - PCC - Explore/CTE options/late start/early release			
Standards Based Learning System	Transition Summer School Middle 5.5 Program	332,656	-	332,656
Standards Based Learning System	Increase Elementary Intervention to Full Time	1,761,319	-	1,761,319
Standards Based Learning System	Transition Summer School High 8.5 Program Credit Recovery Classes Enrichment/ Acceleration Courses	416,023	-	416,023
Standards Based Learning System	Evening Academy Extended Day Credit Recovery (9-12)	533,735	-	533,735
Standards Based Learning System	Academic Needs Based Staffing Allocation	10,088,100	(5,737,092)	4,351,008
Educator Effectiveness	Teacher Mentoring	345,681	-	345,681
Educator Effectiveness	Teach for Beaverton	296,099	-	296,099
<b>Total</b>		<b>\$ 18,694,459</b>	<b>\$ (6,231,822)</b>	<b>\$ 12,462,637</b>

### Pillar: Innovation

Key Investment	Investment	Prior Cumulative Annual Investment	2017-18 Investment Change	Total Cumulative Annual Investment
Future Ready Schools	Future Ready Libraries (LITT Position)	\$ 2,795,364	\$ (145,143)	\$ 2,650,221
Future Ready Schools	Future Ready Professional Development for Classroom Teachers	800,000	(58,640)	741,360
Early Childhood Education	Administrator/2 Pre-K Teachers/PD	-	428,739	428,739
<b>Total</b>		<b>\$ 3,595,364</b>	<b>\$ 224,956</b>	<b>\$ 3,820,320</b>

# BEAVERTON SCHOOL DISTRICT

## MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY

### Pillar: Equity

Key Investment	Investment	Prior Cumulative Annual Investment	2017-18 Investment Change	Total Cumulative Annual Investment
AVID	AVID - Classroom Staffing	\$ 1,600,560	\$ 372,551	\$ 1,973,111
AVID	AVID - Schoolwide Program	985,000	(274,766)	710,234
Culturally Relevant Practices	College and Career Ready K-12 Counseling, Counseling TOSA	2,509,673	-	2,509,673
Culturally Relevant Practices	Culturally Relevant Teaching Training for Teacher Leaders	70,453	-	70,453
Culturally Relevant Practices	Equity Teacher on Special Assignment (2.0 APU in 2016-17, 1.5 APU in 2017-18)	216,000	(43,000)	173,000
Culturally Relevant Practices	ELL Research Group Outcomes - Staffing and Professional Development	1,434,000	-	1,434,000
Culturally Relevant Practices	Regional Licensed Clinical Social Workers (5.0 APU in 2016-17)	576,134	-	576,134
Culturally Relevant Practices	Six 7.5 Hour Health Assistants	402,412	-	402,412
Culturally Relevant Practices	Intervention and Special Education Research	1,000,000	(500,000)	500,000
Culturally Relevant Practices	Dual Language Staffing at Meadow Park Middle School, Whitford Middle School and Beaverton High School	426,986	-	426,986
<b>Total</b>		<b>\$ 9,221,218</b>	<b>\$ (445,215)</b>	<b>\$ 8,776,003</b>

### Pillar: Collaboration

Key Investment	Investment	Prior Cumulative Annual Investment	2017-18 Investment Change	Total Cumulative Annual Investment
Learning Teams	Secondary Learning Team Facilitators	\$ 192,000	\$ -	\$ 192,000
Learning Teams	Elementary Learning Team Facilitators	-	175,000	175,000
Learning Teams	Data System - Early Warning System - Longleaf	150,000	-	150,000
Community Partnerships	Volunteer & Resource Coordinator for Community Partnership Teams (CPT) and AVID	65,000	-	65,000
<b>Total</b>		<b>\$ 407,000</b>	<b>\$ 175,000</b>	<b>\$ 582,000</b>

# BEAVERTON SCHOOL DISTRICT

## MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY

### Community Priorities

Key Investment	Investment	Prior Cumulative Annual Investment	2017-18 Investment Change	Total Cumulative Annual Investment
Class Size	Additional Teacher Allocations for Middle and Option Schools. Lower Student Classroom Teacher Ratio by One. Increase Bank of Classroom Staffing for Large Class Sizes. 2016-17 - Lowered High School Ratio by One Student and Increased Bank.	\$ 4,237,022	\$ 781,385	\$ 5,018,407
Instructional Time	Instructional Time	1,240,000	-	1,240,000
Comprehensive Education	Increase CTE Opportunities - - Comprehensive High School CTE Programs - Job Shadows & Internship Through the Hillsboro Chamber of Commerce	200,000	3,508,456	3,708,456
Comprehensive Education	Music - Increase Support for Music Instruction and Ensure All Elementary Students Receive 90 Minutes of Music on a 5 or 6 Day Rotation. - 10.0 Elementary Music Teachers - 1.0 Fine Arts TOSA K-12	1,147,535	259,445	1,406,980
Comprehensive Education	Elementary Visual Arts - Ensure All Elementary Students Receive Artist in Residence experiences.	200,000	(200,000)	-
Comprehensive Education	Elementary Physical Education - Ensure All Elementary Students Receive 90 Minutes of PE Every 5 or 6 Days. - 10.0 Elementary PE Teachers - Active Student Task Force (ASTF)	1,120,073	305,111	1,425,184
<b>Total</b>		<b>\$ 8,144,630</b>	<b>\$ 4,654,397</b>	<b>\$ 12,799,027</b>
<b>GRAND TOTAL</b>		<b>\$ 40,062,671</b>	<b>\$ (1,622,684)</b>	<b>\$ 38,439,987</b>

*Note: See full investment reports in the Informational Section.*

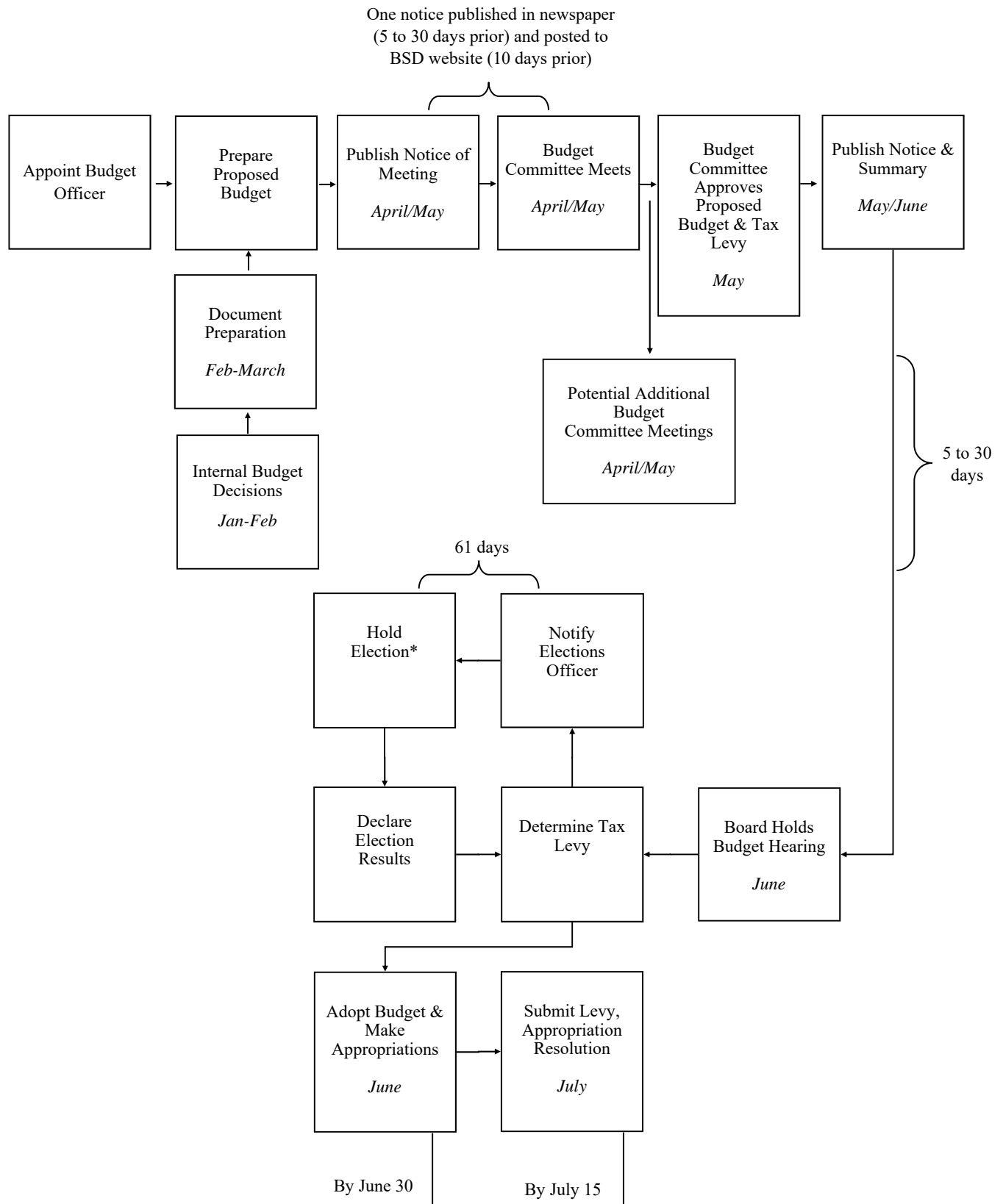


# BEAVERTON SCHOOL DISTRICT

## THE BUDGET PROCESS:

### REQUIREMENTS OF OREGON BUDGET LAW

*Beaverton School District Activity or Dates in Italics*



\* 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 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.693 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

## MEASURE 56

In November 2008, voters amended the state constitution to require that all local property tax

measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

## MEASURES 66 AND 67

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

## MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students in and to establish or expand dropout prevention strategies in high schools.

## 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

# BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

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**

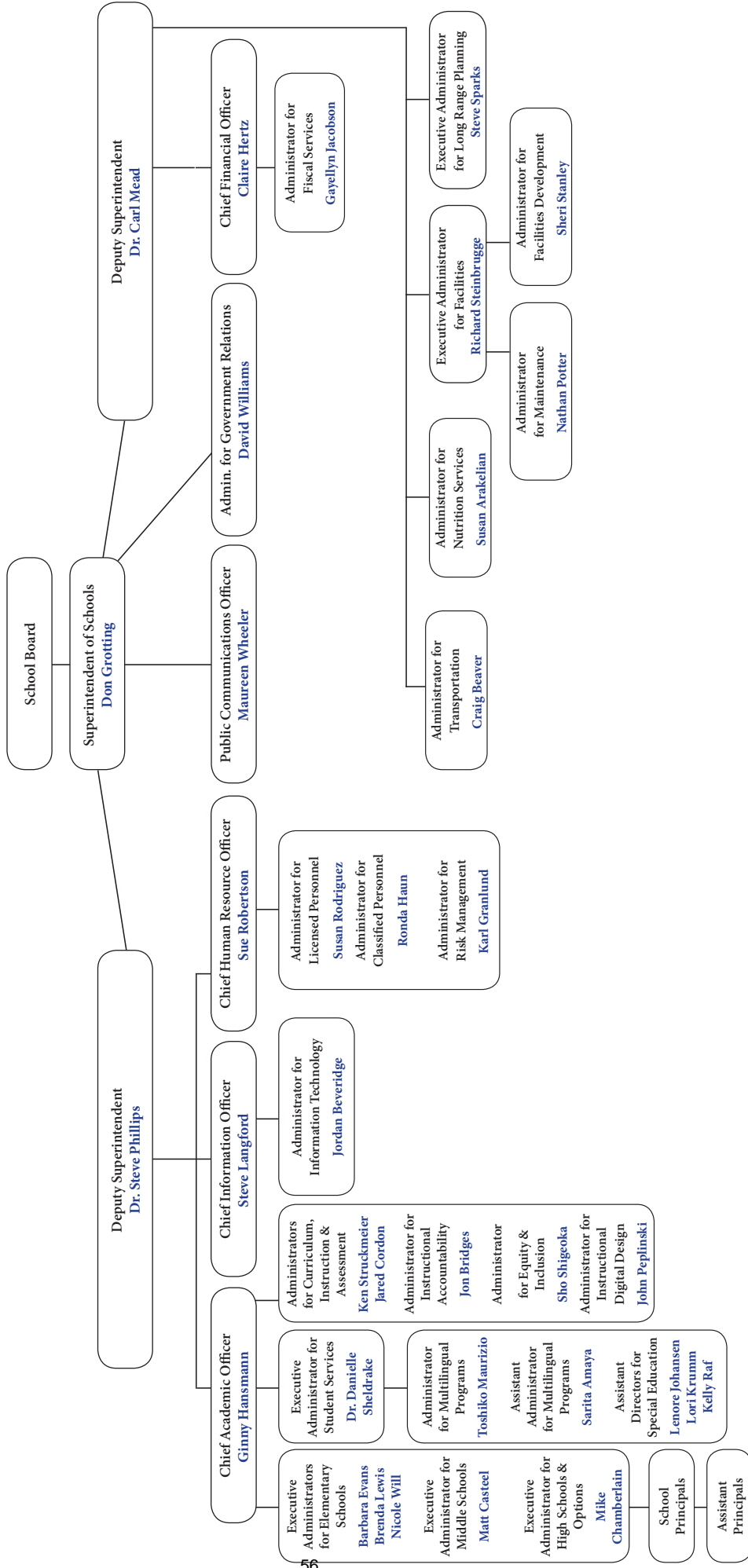
Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

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.

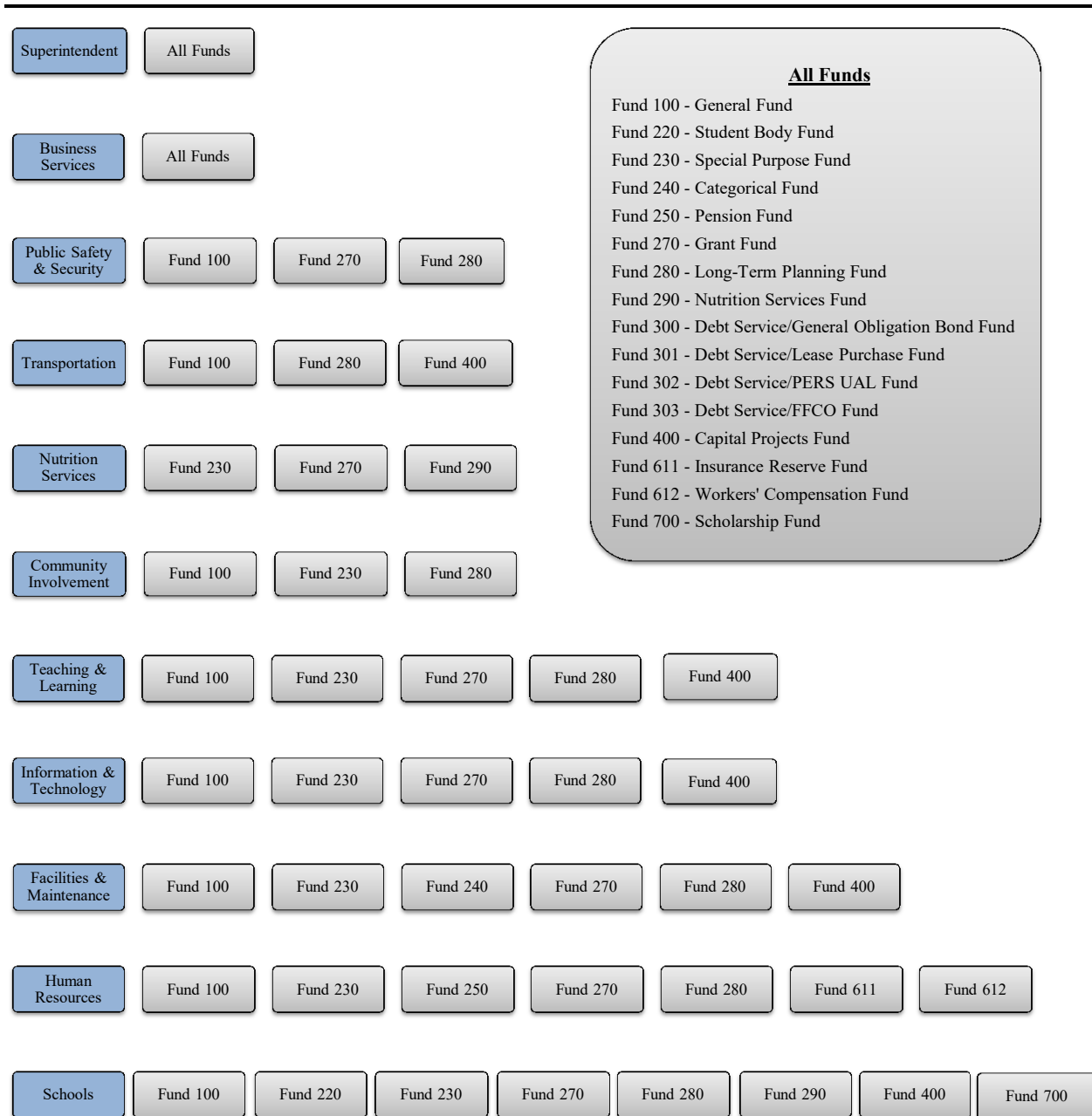
Voters approved a \$680 million bond measure on the May 20, 2014 ballot to provide funds for repairs, construction and improvements over a projected eight-year period.

# Organizational Chart 2016-2017



(effective July, 2016)

## BEAVERTON SCHOOL DISTRICT RELATIONSHIP BETWEEN DEPARTMENTS & FUNDS



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

## 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

## 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.

### 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

# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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)

Code: DBEA

Adopted: 3/8/93

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

Orig. Code: 3110.1

## BUDGET COMMITTEE

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

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

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

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

## Legal References:

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

Code: DBK

Adopted: 1/11/11

## BUDGET TRANSFER AUTHORITY

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The Superintendent has the authority to approve transfers between programs and object codes within the same level of appropriation.

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

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

## Legal References:

ORS 294.450

Code: DBL

Adopted: 4/25/77

Revised/Readopted: 10/12/98

Orig. Code: 3326.2

## USE OF BOND PROCEEDS TO IMPROVE AND EQUIP FACILITIES

Capital improvements and capital equipment (including furnishings as allowed by statute) for new facilities additions or renovations to existing facilities may be purchased from a capital project fund if the

# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

capital improvements/capital equipment are intrinsically related to the function of the structure. The following guidelines are to be used in making the specific determination of the capital improvements/capital equipment that may be purchased from a capital project fund that is funded by bond proceeds:

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

## Legal Reference:

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

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

## BORROWING FUNDS

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

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

## Legal References:

ORS 294.443  
ORS 328.565

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

## REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

The Board may authorize, accept and use private, state or federal funds available to the district to carry out district educational programs. The district, consistent with Board policy, will comply with all regulations and procedures required for receiving and using such funds.

## Funding Proposals and Grants

The Board directs the superintendent or designee to pursue outside funding recognizing the obligations, expectations or encumbrances which will exist when the grant or other outside funding ceases.

The district shall pursue federal or state grants-in-aid that will assist the district in meeting adopted goals and objectives of the curriculum or in creating facilities or in purchasing equipment.

In the event an opportunity arises to submit a grant proposal which needs Board approval and there is insufficient time to place it before the Board, the superintendent is authorized to use his/her judgment in approving it for submission. The superintendent will share the grant proposal with the Board at its next regular meeting. The Board reserves the right to reject funds associated with any grant which has been approved.

## Legal References:

ORS 294.305 - 294.565 [Local Budget Law]  
ORS 332.107



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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Code: DIC  
Adopted: 9/8/97

## FINANCIAL REPORTS AND STATEMENTS

Appropriate staff member(s) will be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

The Board will receive monthly financial reports that include estimates of expenditures for the major general fund accounts in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

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

### Legal References:

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

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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.

# BEAVERTON SCHOOL DISTRICT

## SCHOOL BOARD POLICIES

The inventory shall be reviewed annually by the individual schools or departments.

The criteria for maintenance of a formalized inventory of fixed assets shall be maintained in the administrative regulations.

Legal Reference:  
ORS 332.155

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

### AUDITS

An audit of the accounts of the district shall be made annually by an independent firm of certified public accountants selected by the Board from the roster of municipal accountants maintained by the Oregon Board of Accountancy. The Chief Financial Officer for Business shall prepare a request for proposal (RFP) for audit services every three to five years. Every effort shall be made to seek proposals from qualified firms licensed to perform municipal audits in the state of Oregon.

The audit examination shall be conducted with standards as established by the Secretary of State, in cooperation with the Oregon Board of Accountancy.

The duties of the independent auditor shall be as follows:

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

and related activities as may appear necessary or desirable;

6. To perform such other related services as may be requested by the Board.

#### Legal References:

ORS 294.155  
ORS Chapter 297  
ORS 327.137  
ORS 328.465  
OAR 581-023-0037

# Beaverton School District

## School Board Zones 2017-18



April 5, 2017

Date indicates expiration of current term.



**Zone 1**  
**Susan Greenberg (6/30/17)**  
 - Fir Grove  
 - Greenway  
 - McKay  
 - Montclair  
 - Vose  
 - Whitford  
 - Southridge



**Zone 2**  
**Anne Bryan (6/30/17)**  
 - Bethany  
 - Jacob Wismer  
 - Oak Hills  
 - Rock Creek  
 - Sato  
 - Springville K-8  
 - Stoller  
 - Westview



**Zone 3**  
**Eric Simpson (6/30/19)**  
 - Bonny Slope  
 - Cedar Mill  
 - Findley  
 - Ridgewood  
 - Terra Linda  
 - West Tualatin View  
 - Cedar Park  
 - Sunset



**Zone 4**  
**Donna Tyner (6/30/17)**  
 - Aloha-Huber Park  
 - Beaver Acres  
 - Errol Hassell  
 - Hazeldale  
 - Kinnaman  
 - Int'l School of Beaverton  
 - Mountain View  
 - Aloha



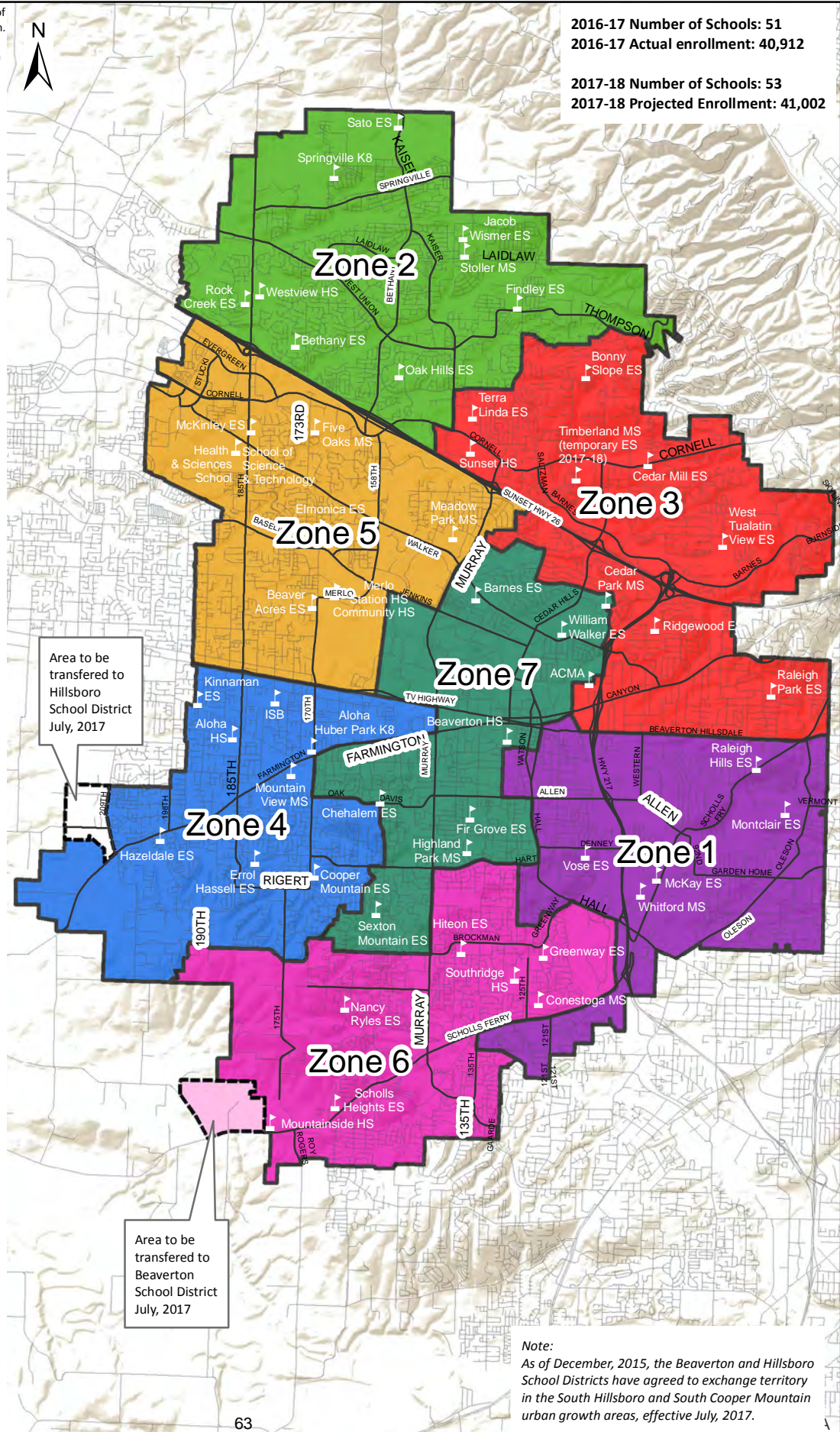
**Zone 5**  
**LeeAnne Larsen (6/30/17)**  
 - Elmonica  
 - McKinley  
 - Five Oaks  
 - Health & Science  
 - Bridges Academy  
 - Early College PCC  
 - Merlo Station



**Zone 6**  
**Becky Tymchuk (6/30/19)**  
 - Cooper Mountain  
 - Hiteon  
 - Nancy Ryles  
 - Scholls Heights  
 - Sexton Mtn  
 - Conestoga  
 - Highland Park  
 - Mountainside



**Zone 7**  
**Vacant (6/30/19)**  
 - Barnes  
 - Chehalem  
 - Raleigh Hills  
 - Raleigh Park  
 - William Walker  
 - Highland Park  
 - Meadow Park  
 - ACMA  
 - Beaverton



**2016-17 Number of Schools: 51**  
**2016-17 Actual enrollment: 40,912**  
**2017-18 Number of Schools: 53**  
**2017-18 Projected Enrollment: 41,002**

**Note:**  
 As of December, 2015, the Beaverton and Hillsboro School Districts have agreed to exchange territory in the South Hillsboro and South Cooper Mountain urban growth areas, effective July, 2017.



# 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

## 1962-67

- 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

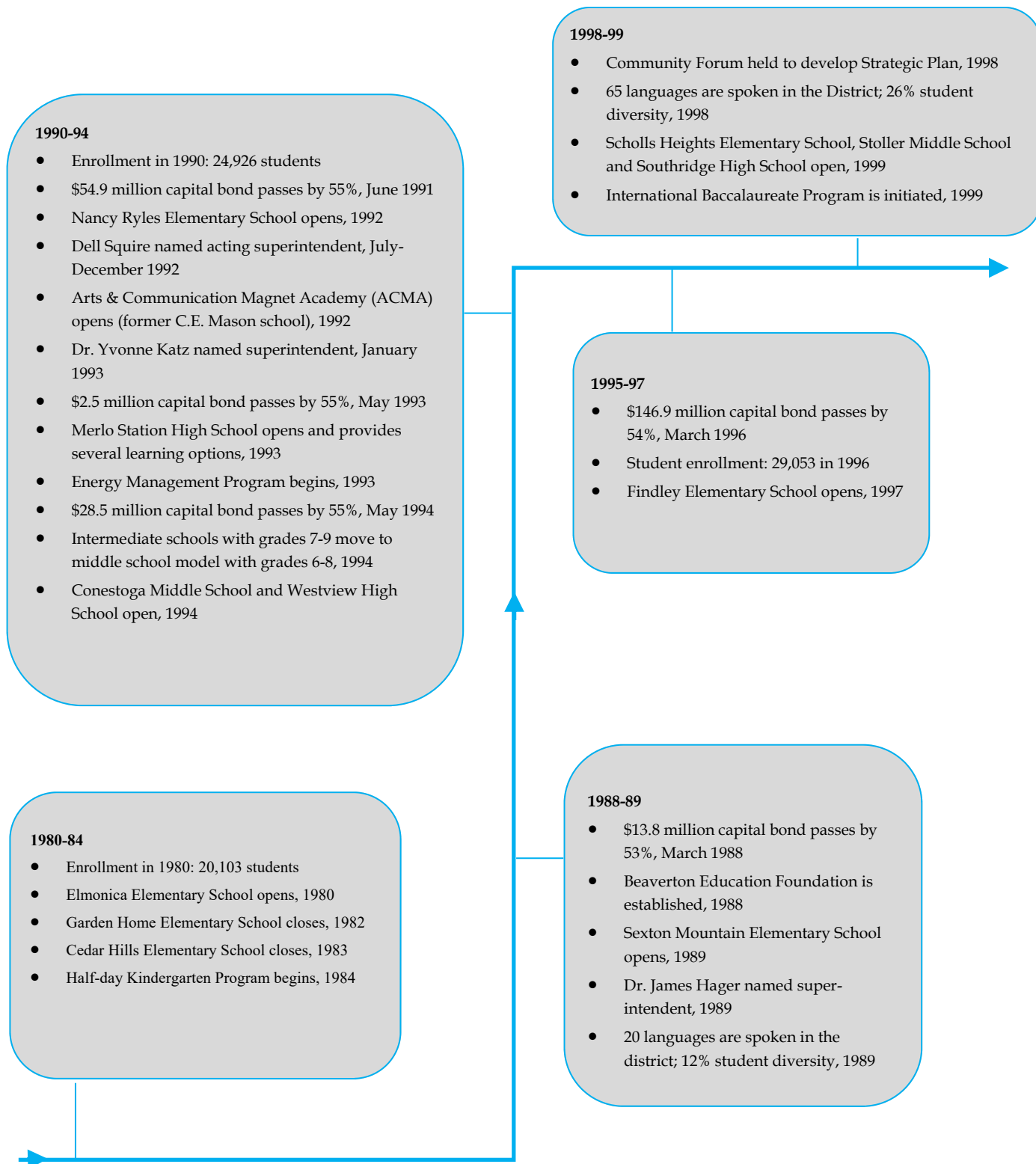
- Enrollment in 1970: 18,824 students
- Dr. Boyd Applegarth named superintendent in 1970
- Bethany, Montclair and Terra Linda Elementary Schools open, 1970
- Chehalem Elementary School and District Maintenance Center open, 1971
- Administration Center on Merlo Road opens, 1973
- Hiteon and Kinnaman Elementary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

## 2010-14

- 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 2011
- Five year Local Option Levy passes by 57%, May 2013
- Terra Nova High School closes, 2013
- \$680 million capital bond passes by 55%, May 2014

## 2015-17

- Enrollment in September 2015: 40,725 students
- 100 languages and dialects are spoken in the District; 50.5% student diversity, 2015
- Broke ground on Mountainside High School, October 2015 and Sato Elementary School, June 2016
- Future Ready program begins at 26 schools, 2016
- Don Grotting named superintendent, July 2016
- New middle school completed August 2016 (and used as a swing school for elementary schools as three are rebuilt)

## Looking forward:

- Mountainside High School and Sato Elementary School scheduled to open September 2017
- Vose Elementary School rebuild scheduled to open September 2017
- Complete teardown and rebuild of Hazeldale Elementary (2018) and William Walker Elementary (2019)
- All schools will be Future Ready by 2018
- Major remodel scheduled for 2019-2020 for ACMA and Five Oaks Middle School

# FINANCIAL SECTION



WE  
EMBRACE  
EQUITY







**BEAVERTON SCHOOL DISTRICT  
2017-18 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 2017-18 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 2017-18, the proposed revenue for all funds totals \$1.1 billion, an increase of \$0.1 billion, or 7.3%, compared to the 2016-17 adopted budget.

The 2017-18 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers and beginning fund balance.

The primary source of revenue for all funds is other sources totaling \$475.9 million or 44.2% of all sources. Other sources includes beginning fund balance, the largest of which is Capital Projects Fund with \$392.8 million budgeted beginning fund balance, representing funds from construction bonds issued in 2014 and

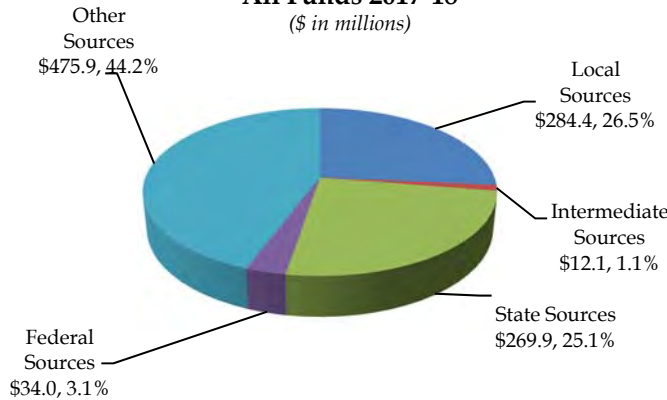
2017. Local sources (property taxes) totaling \$284.4 million or 26.5% and state revenue (income tax and lottery proceeds) totaling \$269.9 million or 25.1% are other major funding sources. Together, state, local and other sources comprise \$1.0 billion or 95.8% of all sources.

### Expenditure

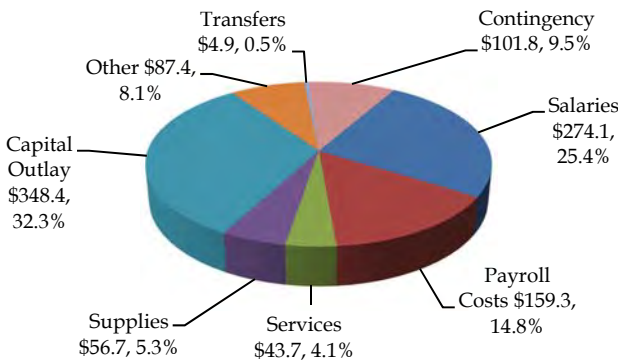
The 2017-18 proposed budget expenditures for all funds have increased by \$0.1 billion or 7.3% when compared to the 2016-17 adopted budget.

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 \$348.4 million or 32.3% of all funds. Within capital outlay, the largest is the Capital Projects Fund with 92.8% for continuing bond multiyear capital construction projects. Salaries are the second largest budget category at \$274.1 million or 25.4% of all funds.

**Summary of Revenue**  
**All Funds 2017-18**  
(\$ in millions)



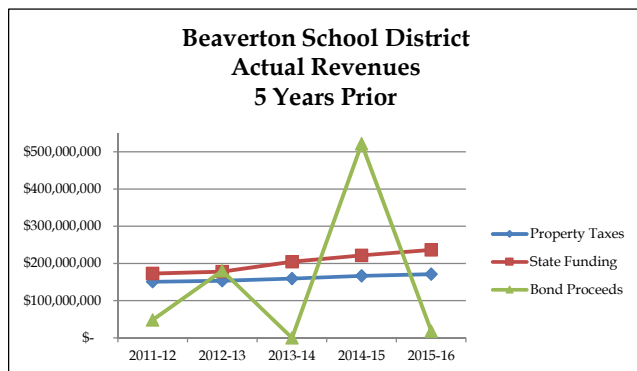
**Summary of Expenditures**  
**All Funds 2017-18**  
(\$ in millions)



# 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 \$8.1 billion for the 2017-19 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. See three year forecasts in each of the fund sections.



## 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. For the District, this includes Measure 98 funds.

### 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 REVENUES & EXPENDITURES BY OBJECT**  
**ALL FUNDS**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget</b>	<b>Budget</b>
					<b>2016-17</b>	<b>2017-18</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 220,903,016	\$ 238,353,841	\$ 246,519,381	\$ 264,226,408	\$ 284,441,248
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	10,387,971	14,746,576	10,454,985	9,102,486	12,102,325
<b>3000</b>	<b>Revenue From State Sources</b>	204,829,138	222,417,296	237,594,325	248,907,646	269,862,698
<b>4000</b>	<b>Revenue From Federal Sources</b>	22,879,197	24,331,919	23,887,298	33,995,254	33,977,466
<b>5000</b>	<b>Other Sources</b>	41,812,650	580,897,693	525,566,928	447,259,219	475,917,075
<b>Total Revenues</b>		<u>500,811,971</u>	<u>1,080,747,325</u>	<u>1,044,022,917</u>	<u>1,003,491,013</u>	<u>1,076,300,812</u>
<b>0100</b>	<b>Salaries</b>	200,544,298	219,944,988	243,813,517	269,481,247	274,054,755
<b>0200</b>	<b>Associated Payroll Costs</b>	112,690,096	127,012,796	130,690,311	147,950,118	159,327,248
<b>0300</b>	<b>Purchased Services</b>	23,220,625	34,448,444	38,250,688	57,480,900	43,695,751
<b>0400</b>	<b>Supplies and Materials</b>	24,550,233	34,545,694	45,062,009	67,452,788	56,657,658
<b>0500</b>	<b>Capital Outlay</b>	14,327,042	20,562,905	109,129,478	270,159,516	348,394,944
<b>0600</b>	<b>Other Objects</b>	68,781,160	155,087,082	105,804,805	86,806,252	87,475,298
<b>0700</b>	<b>Transfers</b>	5,816,820	5,351,052	23,737,909	5,567,838	4,878,838
<b>0800</b>	<b>Other Uses of Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>98,592,354</u>	<u>101,816,320</u>
<b>Total Expenditures</b>		<u>449,930,275</u>	<u>596,952,960</u>	<u>696,488,717</u>	<u>1,003,491,013</u>	<u>1,076,300,812</u>
<b>Ending Fund Balance</b>		<u>\$ 50,881,696</u>	<u>\$ 483,794,365</u>	<u>\$ 347,534,200</u>	<u>0</u>	<u>0</u>
<b>Beginning Fund Balance</b>		\$ 35,228,027	\$ 50,881,696	483,794,365		
<b>Change in Fund Balance</b>		<u>15,653,669</u>	<u>432,912,669</u>	<u>(136,260,165)</u>		
<b>Ending Fund Balance</b>		<u>\$ 50,881,696</u>	<u>\$ 483,794,365</u>	<u>347,534,200</u>		

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

		Actual	Actual	Actual	Adopted	Proposed
		2013-14	2014-15	2015-16	Budget 2016-17	Budget 2017-18
100	General Fund	\$ 134,675,318	\$ 146,130,348	\$ 150,143,991	\$ 157,547,000	\$ 165,987,000
220	Student Body Fund	6,652,407	6,446,898	5,356,534	7,700,000	7,700,000
230	Special Purpose Fund	1,597,131	1,961,411	2,598,723	4,445,694	8,139,089
240	Categorical Fund	127,869	159,364	140,510	600,000	425,000
250	Pension Fund	2,963	862	938	0	0
270	Grant Fund	389,951	442,522	875,384	1,332,158	1,381,252
280	Long-Term Planning Fund	3,944	2,894	11,646	255,000	255,000
290	Nutrition Services Fund	4,154,550	4,201,060	4,443,192	7,179,459	6,263,117
300	Debt Service/Gen Ob Fund	49,633,696	51,485,168	51,601,386	52,698,970	58,608,323
301	Debt Service/Lease Purch Fund	1,176	1,083	0	0	0
302	Debt Service/PERS UAL Fund	12,625,480	16,024,324	20,314,458	18,084,036	19,514,964
303	Debt Service/FFCO Fund	5,824	4,974	7,094	0	0
400	Capital Projects Fund	7,499,622	7,401,301	6,535,279	9,551,000	12,251,000
611	Insurance Reserve Fund	1,666,241	1,788,791	1,837,552	2,048,878	2,104,971
612	Workers' Compensation Fund	1,812,668	2,224,685	2,550,524	2,684,213	1,736,532
700	Scholarship Fund	54,176	78,157	102,170	100,000	75,000
<b>1000</b>	<b>Revenue From Local Sources</b>	<b>220,903,016</b>	<b>238,353,841</b>	<b>246,519,381</b>	<b>264,226,408</b>	<b>284,441,248</b>
100	General Fund	10,158,241	14,470,374	10,301,382	8,360,904	11,193,180
270	Grant Fund	229,730	276,202	153,602	741,582	909,145
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	<b>10,387,971</b>	<b>14,746,576</b>	<b>10,454,985</b>	<b>9,102,486</b>	<b>12,102,325</b>
100	General Fund	204,288,289	221,412,877	236,098,578	247,717,113	255,989,977
230	Special Purpose Fund	0	1,500	0	0	0
240	Categorical Fund	0	0	19,422	0	7,000,000
270	Grant Fund	382,148	828,473	1,192,279	1,065,533	6,692,721
290	Nutrition Services Fund	158,702	156,832	263,666	125,000	180,000
612	Workers' Compensation Fund	0	17,614	20,380	0	0
<b>3000</b>	<b>Revenue From State Sources</b>	<b>204,829,138</b>	<b>222,417,296</b>	<b>237,594,325</b>	<b>248,907,646</b>	<b>269,862,698</b>
270	Grant Fund	14,572,186	15,797,793	14,962,424	25,067,020	24,027,147
290	Nutrition Services Fund	8,307,010	8,534,126	8,924,874	8,928,234	9,950,319
<b>4000</b>	<b>Revenue From Federal Sources</b>	<b>22,879,197</b>	<b>24,331,919</b>	<b>23,887,298</b>	<b>33,995,254</b>	<b>33,977,466</b>
100	General Fund	7,699,313	31,344,339	55,398,731	41,228,876	38,114,583
220	Student Body Fund	2,732,183	2,943,385	2,866,864	3,000,000	3,000,000
230	Special Purpose Fund	754,569	593,477	675,548	710,000	1,300,000
240	Categorical Fund	1,049,292	707,232	631,280	650,000	3,300,000
250	Pension Fund	1,052,414	291,265	146,964	115,000	75,000
280	Long-Term Planning Fund	1,124,932	1,750,218	21,783,849	23,056,000	24,128,827
290	Nutrition Services Fund	3,320,274	3,378,433	3,107,005	3,107,005	3,248,865
300	Debt Service/Gen Ob Fund	577,859	166,831	1,236,641	1,150,000	50,000
301	Debt Service/Lease Purch Fund	551,755	401,097	200,389	0	0
302	Debt Service/PERS UAL Fund	1,378,503	80,478,837	2,159,334	2,400,000	1,500,000
303	Debt Service/FFCO Fund	1,661,117	1,477,650	19,502,386	1,472,338	1,334,800
400	Capital Projects Fund	15,046,583	450,965,633	410,198,015	363,530,000	392,805,000
611	Insurance Reserve Fund	3,995,987	5,203,409	5,849,132	5,735,000	4,735,000
612	Workers' Compensation Fund	468,701	931,525	1,550,454	805,000	2,000,000
614	Printing Services Fund	148,765	0	0	0	0
700	Scholarship Fund	250,402	264,362	260,336	300,000	325,000
<b>5000</b>	<b>Other Sources</b>	<b>41,812,650</b>	<b>580,897,693</b>	<b>525,566,928</b>	<b>447,259,219</b>	<b>475,917,075</b>
<b>Total Revenues</b>		<b>\$ 500,811,971</b>	<b>\$ 1,080,747,325</b>	<b>\$ 1,044,022,917</b>	<b>\$ 1,003,491,013</b>	<b>\$ 1,076,300,812</b>

Note: Minor differences are due to rounding



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

			Actual 2013-14		Actual 2014-15		Actual 2015-16		Adopted Budget 2016-17		Proposed Budget 2017-18
1000	Instruction	\$	210,118,819	\$	233,200,384	\$	254,862,990	\$	277,911,555	\$	282,751,371
2000	Support Services		110,808,529		120,876,383		131,465,034		149,988,946		158,707,438
4000	Facilities Acquisition & Const		22,431		0		0		0		2,800,000
5000	Other Uses		4,527,042		3,882,439		22,635,371		4,210,694		3,461,694
6000	Contingencies		0		0		0		22,742,698		23,564,237
<b>100</b>	<b>General Fund</b>		<b>325,476,821</b>		<b>357,959,206</b>		<b>408,963,395</b>		<b>454,853,893</b>		<b>471,284,740</b>
1000	Instruction		6,441,205		6,523,419		4,843,404		10,700,000		10,700,000
<b>220</b>	<b>Student Body Fund</b>		<b>6,441,205</b>		<b>6,523,419</b>		<b>4,843,404</b>		<b>10,700,000</b>		<b>10,700,000</b>
1000	Instruction		1,108,227		1,465,867		1,690,676		2,943,143		4,248,760
2000	Support Services		486,214		413,637		562,202		742,551		740,329
3000	Enterprise & Community Service		5,093		6,036		7,277		200,000		200,000
4000	Facilities Acquisition & Const		163,289		0		175,382		1,270,000		4,250,000
<b>230</b>	<b>Special Purpose Fund</b>		<b>1,762,823</b>		<b>1,885,540</b>		<b>2,435,537</b>		<b>5,155,694</b>		<b>9,439,089</b>
2000	Support Services		25,290		15,743		14,874		125,000		125,000
4000	Facilities Acquisition & Const		444,639		219,573		87,747		1,125,000		10,600,000
<b>240</b>	<b>Categorical Fund</b>		<b>469,929</b>		<b>235,316</b>		<b>102,621</b>		<b>1,250,000</b>		<b>10,725,000</b>
2000	Support Services		764,112		145,163		38,011		45,000		25,000
6000	Contingencies		0		0		0		70,000		50,000
<b>250</b>	<b>Pension Fund</b>		<b>764,112</b>		<b>145,163</b>		<b>38,011</b>		<b>115,000</b>		<b>75,000</b>
1000	Instruction		9,864,653		11,269,906		11,011,704		17,244,703		19,092,674
2000	Support Services		5,456,781		5,344,973		5,896,990		9,826,895		10,055,901
3000	Enterprise & Community Service		197,945		188,890		184,190		369,695		546,690
4000	Facilities Acquisition & Const		54,636		541,221		90,806		765,000		3,315,000
<b>270</b>	<b>Grant Fund</b>		<b>15,574,015</b>		<b>17,344,991</b>		<b>17,183,690</b>		<b>28,206,293</b>		<b>33,010,265</b>
1000	Instruction		0		0		0		50,000		56,000
2000	Support Services		630,320		301,047		1,052,967		3,391,000		3,575,000
4000	Facilities Acquisition & Const		0		0		0		70,000		75,000
6000	Contingencies		0		0		0		19,800,000		20,677,827
<b>280</b>	<b>Long-Term Planning Fund</b>		<b>630,320</b>		<b>301,047</b>		<b>1,052,967</b>		<b>23,311,000</b>		<b>24,383,827</b>
2000	Support Services		10,936		12,362		12,199		18,264		13,783
3000	Enterprise & Community Service		12,511,867		13,146,484		13,472,973		16,752,429		16,902,198
5000	Other Uses		39,300		4,600		4,700		60,000		120,000
6000	Contingencies		0		0		0		2,509,005		2,606,320
<b>290</b>	<b>Nutrition Services Fund</b>		<b>12,562,102</b>		<b>13,163,446</b>		<b>13,489,872</b>		<b>19,339,698</b>		<b>19,642,301</b>
5000	Other Uses		64,995,787		146,633,966		91,490,951		75,805,344		81,008,087
<b>300</b>	<b>Debt Service/Gen Ob Fund</b>		<b>64,995,787</b>		<b>146,633,966</b>		<b>91,490,951</b>		<b>75,805,344</b>		<b>81,008,087</b>
2000	Support Services		0		4,882,550		3,409,809		5,933,632		5,531,686
4000	Facilities Acquisition & Const		15,923,803		41,830,681		147,364,486		315,850,224		346,097,652
5000	Other Uses		1,101,713		1,464,013		1,097,838		1,297,144		1,297,144

Note: Minor differences are due to rounding

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

		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted Budget 2016-17	Proposed Budget 2017-18
6000	Contingencies	0	0	0	50,000,000	52,129,518
<b>400</b>	<b>Capital Projects Fund</b>	<b>17,025,516</b>	<b>48,177,244</b>	<b>151,872,134</b>	<b>373,081,000</b>	<b>405,056,000</b>
1000	Instruction	0	258	0	0	0
2000	Support Services	2,688,819	2,877,810	3,133,038	5,181,646	5,010,835
4000	Facilities Acquisition & Const	0	0	0	260,308	260,308
6000	Contingencies	0	0	0	2,341,924	1,568,828
<b>611</b>	<b>Insurance Reserve Fund</b>	<b>2,688,819</b>	<b>2,878,068</b>	<b>3,133,038</b>	<b>7,783,878</b>	<b>6,839,971</b>
2000	Support Services	1,349,844	1,623,371	1,833,407	2,360,486	2,516,942
6000	Contingencies	0	0	0	1,128,727	1,219,590
<b>612</b>	<b>Workers' Compensation Fund</b>	<b>1,349,844</b>	<b>1,623,371</b>	<b>1,833,407</b>	<b>3,489,213</b>	<b>3,736,532</b>
5000	Other Uses	148,765	0	0	0	0
<b>614</b>	<b>Printing Services Fund</b>	<b>148,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3000	Enterprise & Community Service	40,217	82,183	49,691	400,000	400,000
<b>700</b>	<b>Scholarship Fund</b>	<b>40,217</b>	<b>82,183</b>	<b>49,691</b>	<b>400,000</b>	<b>400,000</b>
<b>Total Expenditures</b>		<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 696,488,717</b>	<b>\$ 1,003,491,013</b>	<b>\$ 1,076,300,812</b>

*Note: Minor differences are due to rounding*

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

		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted Budget 2016-17	Proposed Budget 2017-18
100	General Fund	\$ 210,118,819	\$ 233,200,384	\$ 254,862,990	\$ 277,911,555	\$ 282,751,371
220	Student Body Fund	6,441,205	6,523,419	4,843,404	10,700,000	10,700,000
230	Special Purpose Fund	1,108,227	1,465,867	1,690,676	2,943,143	4,248,760
270	Grant Fund	9,864,653	11,269,906	11,011,704	17,244,703	19,092,674
280	Long-Term Planning Fund	0	0	0	50,000	56,000
611	Insurance Reserve Fund	0	258	0	0	0
<b>1000</b>	<b>Instruction</b>	<b>227,532,904</b>	<b>252,459,835</b>	<b>272,408,773</b>	<b>308,849,401</b>	<b>316,848,805</b>
100	General Fund	110,808,529	120,876,383	131,465,034	149,988,946	158,707,438
230	Special Purpose Fund	486,214	413,637	562,202	742,551	740,329
240	Categorical Fund	25,290	15,743	14,874	125,000	125,000
250	Pension Fund	764,112	145,163	38,011	45,000	25,000
270	Grant Fund	5,456,781	5,344,973	5,896,990	9,826,895	10,055,901
280	Long-Term Planning Fund	630,320	301,047	1,052,967	3,391,000	3,575,000
290	Nutrition Services Fund	10,936	12,362	12,199	18,264	13,783
400	Capital Projects Fund	0	4,882,550	3,409,809	5,933,632	5,531,686
611	Insurance Reserve Fund	2,688,819	2,877,810	3,133,038	5,181,646	5,010,835
612	Workers' Compensation Fund	1,349,844	1,623,371	1,833,407	2,360,486	2,516,942
<b>2000</b>	<b>Support Services</b>	<b>122,220,844</b>	<b>136,493,039</b>	<b>147,418,532</b>	<b>177,613,420</b>	<b>186,301,914</b>
230	Special Purpose Fund	5,093	6,036	7,277	200,000	200,000
270	Grant Fund	197,945	188,890	184,190	369,695	546,690
290	Nutrition Services Fund	12,511,867	13,146,484	13,472,973	16,752,429	16,902,198
700	Scholarship Fund	40,217	82,183	49,691	400,000	400,000
<b>3000</b>	<b>Enterprise &amp; Community Service</b>	<b>12,755,122</b>	<b>13,423,593</b>	<b>13,714,131</b>	<b>17,722,124</b>	<b>18,048,888</b>
100	General Fund	22,431	0	0	0	2,800,000
230	Special Purpose Fund	163,289	0	175,382	1,270,000	4,250,000
240	Categorical Fund	444,639	219,573	87,747	1,125,000	10,600,000
270	Grant Fund	54,636	541,221	90,806	765,000	3,315,000
280	Long-Term Planning Fund	0	0	0	70,000	75,000
400	Capital Projects Fund	15,923,803	41,830,681	147,364,486	315,850,224	346,097,652
611	Insurance Reserve Fund	0	0	0	260,308	260,308
<b>4000</b>	<b>Facilities Acquisition &amp; Const</b>	<b>16,608,797</b>	<b>42,591,475</b>	<b>147,718,422</b>	<b>319,340,532</b>	<b>367,397,960</b>
100	General Fund	4,527,042	3,882,439	22,635,371	4,210,694	3,461,694
290	Nutrition Services Fund	39,300	4,600	4,700	60,000	120,000
300	Debt Service/Gen Ob Fund	64,995,787	146,633,966	91,490,951	75,805,344	81,008,087
400	Capital Projects Fund	1,101,713	1,464,013	1,097,838	1,297,144	1,297,144
614	Printing Services Fund	148,765	0	0	0	0
<b>5000</b>	<b>Other Uses</b>	<b>70,812,607</b>	<b>151,985,018</b>	<b>115,228,860</b>	<b>81,373,182</b>	<b>85,886,925</b>
100	General Fund	0	0	0	22,742,698	23,564,237
250	Pension Fund	0	0	0	70,000	50,000
280	Long-Term Planning Fund	0	0	0	19,800,000	20,677,827
290	Nutrition Services Fund	0	0	0	2,509,005	2,606,320

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>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget</b>	<b>Budget</b>
					<b>2016-17</b>	<b>2017-18</b>
400	Capital Projects Fund	0	0	0	50,000,000	52,129,518
611	Insurance Reserve Fund	0	0	0	2,341,924	1,568,828
612	Workers' Compensation Fund	0	0	0	1,128,727	1,219,590
<b>6000</b>	<b>Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,592,354</b>	<b>101,816,320</b>
<b>Total Expenditures</b>		<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 696,488,717</b>	<b>\$ 1,003,491,013</b>	<b>\$ 1,076,300,812</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
		2013-14	2014-15	2015-16	Budget	Budget
					2016-17	2017-18
100	General Fund	\$ 186,501,880	\$ 204,709,790	\$ 227,804,239	\$ 248,588,379	\$ 251,336,861
230	Special Purpose Fund	490,467	488,125	592,244	680,853	693,151
240	Categorical Fund	225,985	0	0	0	0
250	Pension Fund	668,800	95,400	0	0	0
270	Grant Fund	8,164,534	8,629,464	8,231,238	11,724,917	13,372,277
290	Nutrition Services Fund	3,793,028	3,960,589	4,139,585	4,928,983	5,150,271
400	Capital Projects Fund	183,544	1,453,149	2,452,921	2,902,898	2,794,174
611	Insurance Reserve Fund	317,249	337,341	368,692	420,672	437,442
612	Workers' Compensation Fund	198,811	271,129	224,597	234,545	270,579
<b>0100</b>	<b>Salaries</b>	<b>200,544,298</b>	<b>219,944,988</b>	<b>243,813,517</b>	<b>269,481,247</b>	<b>274,054,755</b>
100	General Fund	105,258,151	118,329,135	121,825,200	136,273,507	146,054,442
230	Special Purpose Fund	169,417	170,454	160,944	204,840	241,936
240	Categorical Fund	112,042	0	0	0	0
250	Pension Fund	95,312	49,763	38,011	0	0
270	Grant Fund	4,045,725	4,565,497	4,324,138	5,763,198	6,933,576
290	Nutrition Services Fund	2,696,735	2,926,881	2,915,012	3,306,204	3,657,191
400	Capital Projects Fund	70,487	681,838	1,146,796	2,026,309	2,005,207
611	Insurance Reserve Fund	165,628	189,500	191,749	257,050	279,744
612	Workers' Compensation Fund	76,599	99,727	88,461	119,010	155,152
<b>0200</b>	<b>Associated Payroll Costs</b>	<b>112,690,096</b>	<b>127,012,796</b>	<b>130,690,311</b>	<b>147,950,118</b>	<b>159,327,248</b>
100	General Fund	17,847,986	18,411,004	19,997,877	22,997,269	23,939,287
230	Special Purpose Fund	288,266	410,905	729,692	0	0
240	Categorical Fund	38,681	63,752	46,525	0	0
250	Pension Fund	0	0	0	45,000	25,000
270	Grant Fund	2,091,921	2,050,932	2,791,063	4,710,306	4,071,193
280	Long-Term Planning Fund	231,843	200,307	150,467	436,000	381,000
290	Nutrition Services Fund	105,871	115,085	117,320	154,015	152,600
302	Debt Service/PERS UAL Fund	0	544,615	0	0	0
303	Debt Service/FFCO Fund	0	0	158,054	0	0
400	Capital Projects Fund	2,200,060	12,250,867	13,908,293	27,895,740	18,898,101
611	Insurance Reserve Fund	315,727	251,486	217,231	712,038	703,038
612	Workers' Compensation Fund	77,190	88,992	100,665	130,532	125,532
700	Scholarship Fund	23,082	60,500	33,500	400,000	400,000
<b>0300</b>	<b>Purchased Services</b>	<b>23,220,625</b>	<b>34,448,444</b>	<b>38,250,688</b>	<b>57,480,900</b>	<b>48,695,751</b>
100	General Fund	10,356,288	11,854,273	15,819,525	19,260,409	19,326,006
220	Student Body Fund	6,441,205	6,523,419	4,843,404	10,700,000	10,700,000
230	Special Purpose Fund	600,431	725,466	806,371	3,000,001	4,254,002
240	Categorical Fund	9,355	14,148	20,476	0	0
270	Grant Fund	854,620	1,077,362	1,099,687	4,112,945	4,275,419
280	Long-Term Planning Fund	242,315	64,661	717	0	0
290	Nutrition Services Fund	5,923,932	6,154,657	6,309,491	8,078,841	7,903,419
400	Capital Projects Fund	40,942	8,029,741	16,064,518	21,633,988	14,450,482
611	Insurance Reserve Fund	60,685	61,303	58,037	637,284	728,010
612	Workers' Compensation Fund	3,326	18,980	23,591	29,320	20,320
700	Scholarship Fund	17,135	21,683	16,191	0	0
<b>0400</b>	<b>Supplies and Materials</b>	<b>24,550,233</b>	<b>34,545,694</b>	<b>45,062,009</b>	<b>67,452,788</b>	<b>61,657,658</b>
100	General Fund	543,961	308,387	349,830	231,595	3,100,125

Note: Minor differences are due to rounding

# BEAVERTON SCHOOL DISTRICT

## SUMMARY OF EXPENDITURES

### BY FUND AND OBJECT

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted Budget 2016-17	Proposed Budget 2017-18
230 Special Purpose Fund	194,997	67,122	142,404	1,270,000	4,250,000
240 Categorical Fund	83,866	156,916	35,620	1,250,000	10,725,000
270 Grant Fund	8,495	489,301	114,934	853,000	3,460,165
280 Long-Term Planning Fund	156,162	34,904	901,783	3,075,000	3,331,000
290 Nutrition Services Fund	0	0	2,306	300,000	50,000
400 Capital Projects Fund	13,339,561	19,506,274	107,580,500	263,174,921	308,643,412
611 Insurance Reserve Fund	0	0	2,100	0	0
612 Workers' Compensation Fund	0	0	0	5,000	3,280
<b>0500 Capital Outlay</b>	<b>14,327,042</b>	<b>20,562,905</b>	<b>109,129,478</b>	<b>270,159,516</b>	<b>333,562,982</b>
100 General Fund	441,514	464,178	531,353	549,342	502,088
230 Special Purpose Fund	19,245	23,468	3,880	0	0
240 Categorical Fund	0	500	0	0	0
270 Grant Fund	408,720	532,434	622,629	1,041,927	897,635
280 Long-Term Planning Fund	0	1,175	0	0	0
290 Nutrition Services Fund	3,237	1,634	1,457	2,650	2,500
300 Debt Service/Gen Ob Fund	50,044,725	50,415,358	52,104,076	53,848,970	58,658,323
301 Debt Service/Lease Purch Fund	552,612	400,777	200,389	0	0
302 Debt Service/PERS UAL Fund	12,745,146	93,799,212	19,707,504	20,484,036	21,014,964
303 Debt Service/FFCO Fund	1,653,304	1,474,004	19,320,929	1,472,338	1,334,800
400 Capital Projects Fund	89,210	4,791,361	9,621,267	4,150,000	5,000,000
611 Insurance Reserve Fund	1,829,530	2,038,438	2,295,229	3,414,910	3,122,909
612 Workers' Compensation Fund	993,917	1,144,543	1,396,093	1,842,079	1,942,079
<b>0600 Other Objects</b>	<b>68,781,160</b>	<b>155,087,082</b>	<b>105,804,805</b>	<b>86,806,252</b>	<b>92,475,298</b>
100 General Fund	4,527,042	3,882,439	22,635,371	4,210,694	3,461,694
290 Nutrition Services Fund	39,300	4,600	4,700	60,000	120,000
400 Capital Projects Fund	1,101,713	1,464,013	1,097,838	1,297,144	1,135,106
614 Printing Services Fund	148,765	0	0	0	0
<b>0700 Transfers</b>	<b>5,816,820</b>	<b>5,351,052</b>	<b>23,737,909</b>	<b>5,567,838</b>	<b>4,716,800</b>
100 General Fund	0	0	0	22,742,698	23,564,237
250 Pension Fund	0	0	0	70,000	50,000
280 Long-Term Planning Fund	0	0	0	19,800,000	20,677,827
290 Nutrition Services Fund	0	0	0	2,509,005	2,606,320
400 Capital Projects Fund	0	0	0	50,000,000	52,129,518
611 Insurance Reserve Fund	0	0	0	2,341,924	1,568,828
612 Workers' Compensation Fund	0	0	0	1,128,727	1,219,590
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,592,354</b>	<b>101,816,320</b>
<b>Total Expenditures</b>	<b>\$ 449,930,275</b>	<b>\$ 596,952,960</b>	<b>\$ 696,488,717</b>	<b>\$ 1,003,491,013</b>	<b>\$ 1,076,306,812</b>

Note: Minor differences are due to rounding

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

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Committed	\$ 1,612,745	\$ 969,517	\$ 789,822	\$ 1,599,028	\$ 20,852,418
Unassigned	7,969,481	7,550,548	31,344,339	55,398,731	42,979,287
Total General Fund	<u>\$ 9,582,226</u>	<u>\$ 8,520,065</u>	<u>\$ 32,134,161</u>	<u>\$ 56,997,759</u>	<u>\$ 63,831,705</u>
All Other Governmental Funds					
Non-spendable	\$ 363,240	\$ 346,922	\$ 391,594	\$ 290,613	\$ 287,230
Restricted	21,458,042	15,246,617	4,679,163	411,190,925	265,786,893
Committed	8,130,111	8,485,568	9,507,482	9,390,147	10,473,961
Total All Other Governmental Funds	<u>\$ 29,951,393</u>	<u>\$ 24,079,107</u>	<u>\$ 14,578,239</u>	<u>\$ 420,871,685</u>	<u>\$ 276,548,084</u>

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



**BEAVERTON SCHOOL DISTRICT  
VARIANCE ANALYSIS  
2017-18 PROPOSED BUDGET**

**GENERAL FUND (100)**

OBJECT	DESCRIPTION	VARIANCE FROM 2016-17 BUDGET	VARIANCE EXPLANATION
0100	Salaries	\$ 2,748,482	Contractual increase to salaries and reduction of positions -65.0 Certified Allocated Person Unit (APU) 41.1 Classified APU 2.0 Administrator APU -21.9 Total APU Decrease
0200	Associated Payroll Costs	9,780,935	PERS rate increase
0300	Purchased Services	942,018	Increases in charter school payments and tuition for Early College Students
0500	Capital Outlay	2,868,530	Aloha High School CTE Remodel
0700	Transfers	(749,000)	Decrease transfer to Insurance Reserve Fund and Equipment Replacement Fund
0800	Oth Uses of Funds (Contingency)	821,539	Increase to keep contingency at 5% of revenue

FUNCTION	DESCRIPTION	VARIANCE FROM 2016-17 BUDGET	VARIANCE EXPLANATION
1220	Restrictive Programs	\$ 2,464,062	Additional staffing to support Special Education Students
1280	Alternative Education	1,004,027	Increase to Early College Program enrollment
2220	Educational Media Services	771,709	Investment in Future Ready Schools
2540	Operation & Maint of Plant Srv	4,463,160	Increased investment in Maintenance and Custodial Services
4150	Bldg Acq Constr & Improv Serv	2,800,000	Aloha High School CTE Remodel
5200	Transfers of Funds	(749,000)	Decrease transfer to Insurance Reserve Fund and Equipment Replacement Fund

**SPECIAL PURPOSE FUND (230)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2016-17 BUDGET	VARIANCE EXPLANATION
1000	Instruction	\$ 1,305,617	Increased capacity to support donations
4000	Facilities Acquisition & Const	\$ 2,980,000	Increased capacity to support donations

**CATEGORICAL FUND (240)**

FUNCTION	DESCRIPTION	VARIANCE FROM 2016-17 BUDGET	VARIANCE EXPLANATION
4000	Facilities Acquisition & Const	\$ 9,475,000	Construction Increases

**BEAVERTON SCHOOL DISTRICT  
VARIANCE ANALYSIS  
2017-18 PROPOSED BUDGET**

**GRANT FUND (270)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
1000	Instruction	\$ 1,847,971	Increase for Measure 98 additions
3000	Enterprise & Community Service	176,995	Increase for new grant capacity
4000	Facilities Acquisition & Const	2,550,000	Increase for Measure 98 additions

**DEBT SERVICE/GEN OB FUND (300)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
5000	Other Uses	\$ 4,809,353	Increase in debt service payments

**DEBT SERVICE/FFCO FUND (303)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
5000	Other Uses	\$ (137,538)	Decrease due to refunding of the FFCO bonds in 2015-16

**CAPITAL PROJECTS FUND (400)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
2000	Support Services	\$ (401,946)	Reduced bond sale costs
4000	Facilities Acquisition & Const	30,409,466	Continued construction on new and replacement schools
5000	Other Uses	(162,038)	Decreased transfer expense to FFCO debt service
6000	Contingencies	2,129,518	Increased contingency for future construction

**INSURANCE RESERVE FUND (611)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
2000	Support Services	\$ (170,811)	Reduced unemployment costs
6000	Contingencies	(773,096)	Reduce contingency to support smaller transfer from General Fund

**WORKERS' COMPENSATION FUND (612)**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>VARIANCE FROM 2016-17 BUDGET</b>	<b>VARIANCE EXPLANATION</b>
2000	Support Services	\$ 156,456	Budget for possible claims increase



### *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
- 1140 Pre-kindergarten 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

- 2660 Technology Services

### FACILITIES ACQUISITION & CONSTRUCTION - 4000

- 4110 Building Acquisition, Construction, and Improvement Services

### OTHER USES - 5000

- 5200 Transfer of Funds

### CONTINGENCIES - 6000

- 6110 Operating Contingency

### 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

# 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 elementary 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 they achieve graduation requirements.

**1140 Pre-kindergarten Programs**

Educational Programs that are designed for the education and training of children who are enrolled in the pre-kindergarten programs.

**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 include 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



# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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	in an alternative setting, such as university coursework.		regular school term and the beginning of the next regular school term.
<b>1290</b>	<b>Designated Programs</b> These programs provide special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.	<b>1430</b>	<b>Summer School - High Programs</b> 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.
<b>1410</b>	<b>Summer School - Elementary School</b> 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.	<b>1460</b>	<b>Summer School - Special Programs</b> 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.
<b>1420</b>	<b>Summer School - Middle School</b> Instructional activities as defined under the function 1120 regular programs carried on during the period between the end of the	<b>1490</b>	<b>Summer School - Other Programs</b> 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.

<b>2110</b>	<b>Attendance &amp; Social Work Services</b> 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.	<b>2130</b>	<b>Health Services</b> Physical and mental health services which are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.
<b>2120</b>	<b>Guidance Services</b> Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.	<b>2140</b>	<b>Psychological Services</b> Activities concerned with administering psychological 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.

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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<b>2150 Speech Pathology &amp; Audiology Services</b> Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.	<b>2320 Executive Administration Services</b> Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.
<b>2190 Student Direction, Student Support Services</b> Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.	<b>2410 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 instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.
<b>2210 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>2490 Other Support Services – School Administration</b> Other school administration services which cannot be recorded under the preceding functions.
<b>2220 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>2510 Direction of Business Support Services</b> Activities concerned with directing and managing the business support services as a group.
<b>2230 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>2520 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>2240 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>2540 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
<b>2310 Board of Education Services</b> Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.	

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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- 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.
- 2550 Student Transportation Services**  
Activities concerned with the safe transportation of students to and from school, as provided by state law; including trips to school activities. The major activities of this program include 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) and Workers' Compensation Fund (612).
- 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.

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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**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.

**4150 Building Acquisition, Construction and Improvement Services**

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installment or extension of service systems, other built-in equipment and building additions are included.

**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 REVENUES & EXPENDITURES BY OBJECT**

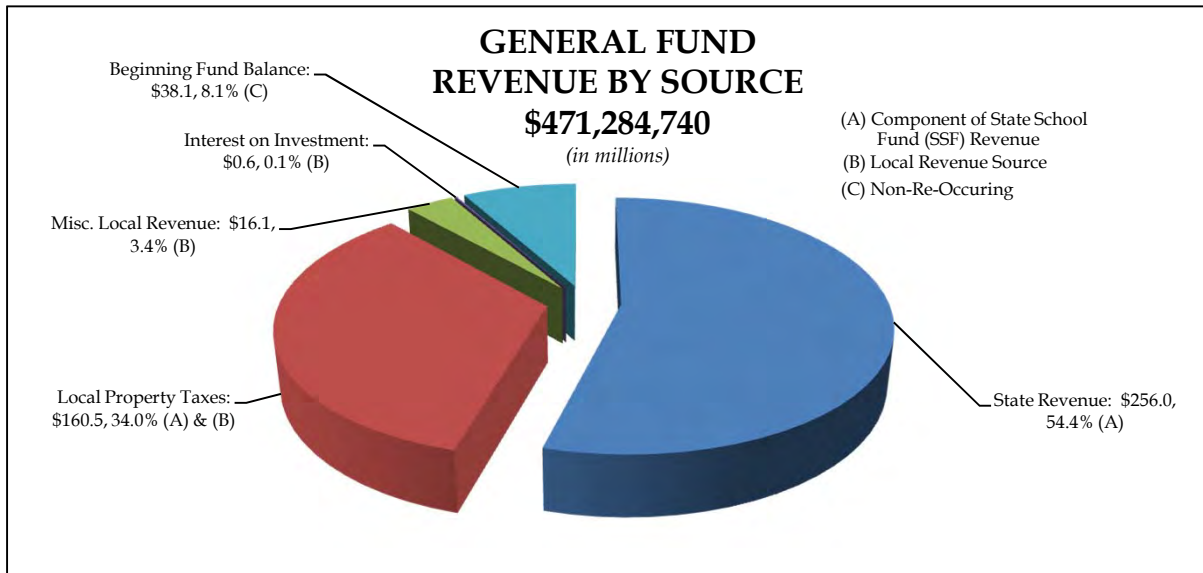
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
					2016-2017	2017-2018
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 134,675,319	\$ 146,130,348	\$ 150,143,991	\$ 157,547,000	\$ 165,987,000
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	10,158,241	14,470,374	10,301,382	8,360,904	11,193,180
<b>3000</b>	<b>Revenue From State Sources</b>	204,288,289	221,412,877	236,098,578	247,717,113	255,989,977
<b>5000</b>	<b>Other Sources</b>	7,699,313	31,344,339	55,398,731	41,228,876	38,114,583
<b>Total Revenues</b>		<u>356,821,160</u>	<u>413,357,937</u>	<u>451,942,682</u>	<u>454,853,893</u>	<u>471,284,740</u>
<b>0100</b>	<b>Salaries</b>	186,501,880	204,709,790	227,804,239	248,588,379	251,336,861
<b>0200</b>	<b>Associated Payroll Costs</b>	105,258,151	118,329,135	121,825,200	136,273,507	146,054,442
<b>0300</b>	<b>Purchased Services</b>	17,847,986	18,411,004	19,997,877	22,997,269	23,939,287
<b>0400</b>	<b>Supplies and Materials</b>	10,356,288	11,854,273	15,819,525	19,260,409	19,326,006
<b>0500</b>	<b>Capital Outlay</b>	543,961	308,387	349,830	231,595	3,100,125
<b>0600</b>	<b>Other Objects</b>	441,514	464,178	531,353	549,342	502,088
<b>0700</b>	<b>Transfers</b>	4,527,042	3,882,439	22,635,371	4,210,694	3,461,694
<b>0800</b>	<b>Other Uses of Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,742,698</u>	<u>23,564,237</u>
<b>Total Expenditures</b>		<u>325,476,821</u>	<u>357,959,206</u>	<u>408,963,395</u>	<u>454,853,893</u>	<u>471,284,740</u>
<b>Ending Fund Balance</b>		<u>\$ 31,344,339</u>	<u>\$ 55,398,731</u>	<u>\$ 42,979,287</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 7,550,547	\$ 31,344,339	\$ 55,398,731		
<b>Change in Fund Balance</b>		<u>23,793,792</u>	<u>24,054,392</u>	<u>(12,419,444)</u>		
<b>Ending Fund Balance</b>		<u>\$ 31,344,339</u>	<u>\$ 55,398,731</u>	<u>\$ 42,979,287</u>		

*Note: Minor differences are due to rounding*

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - REVENUES BY SOURCE

	Adopted Budget 2016-17	Proposed Budget 2017-18
1110 Ad Valorem Taxes Levied by District	\$ 124,575,000	\$ 130,460,000
1120 Local Option Ad Valorem Taxes Levied by District	28,000,000	30,000,000
1310 Regular Day School Tuition	-	890,000
1410 Regular Day School Transportation	250,000	250,000
1510 Interest on Investments	450,000	600,000
1710 Admissions	276,000	250,000
1740 Fees	1,639,000	1,665,000
1910 Rentals	607,000	722,000
1960 Recovery of Prior Years' Expenditures	50,000	50,000
1980 Fees Charged to Grants	500,000	500,000
1990 Miscellaneous	1,200,000	600,000
<b>1000 Revenue From Local Sources</b>	<b>157,547,000</b>	<b>165,987,000</b>
2100 Unrestricted Revenue	8,360,904	11,193,180
<b>2000 Revenue From Intermediate Sources</b>	<b>8,360,904</b>	<b>11,193,180</b>
3100 Unrestricted Grants-In-Aid	244,777,387	253,039,977
3190 Other Unrestricted Grants-In-Aid	2,939,726	2,950,000
<b>3000 Revenue From State Sources</b>	<b>247,717,113</b>	<b>255,989,977</b>
5400 Resources - Beginning Fund Balance	41,228,876	38,114,583
<b>5000 Other Sources</b>	<b>41,228,876</b>	<b>38,114,583</b>
<b>Total Revenues, All Sources:</b>	<b>\$ 454,853,893</b>	<b>\$ 471,284,740</b>



Note: Minor differences are due to rounding.

Source: District Financial Records

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - EXPENDITURES BY FUNCTION

	Adopted Budget 2016-17	APU	Proposed Budget 2017-18	APU
1110 Elementary Programs	\$ 104,575,975	1,005.9	\$ 103,115,601	956.7
1120 Middle School Programs	45,362,587	425.4	44,627,303	405.7
1130 High School Programs	64,409,709	550.5	66,142,117	531.1
1140 Pre-Kindergarten Programs	0	0.0	208,370	2.0
1210 Programs for the Talented and Gifted	385,370	0.8	375,025	0.8
1220 Restrictive Programs for Students with Disabilities	19,693,341	241.0	22,157,403	252.5
1250 Less Restrictive Programs for Students with Disabilities	10,990,276	110.3	11,998,827	113.0
1280 Alternative Education	8,600,601	27.6	9,604,628	26.9
1290 Designated Programs	22,438,894	209.5	23,328,968	216.7
1410 Summer School - Elementary School	75,835	0.0	66,225	0.0
1420 Summer School - Middle School	316,770	0.0	343,880	0.0
1430 Summer School - High School	485,839	0.0	527,249	0.0
1460 Summer School - Special Programs	575,758	0.0	252,675	0.0
1490 Summer School - Other Programs	600	0.0	3,100	0.0
<b>1000 Instruction</b>	<b>277,911,555</b>	<b>2,570.9</b>	<b>282,751,371</b>	<b>2,505.5</b>
2110 Attendance and Social Work Services	4,711,067	56.2	4,912,991	56.0
2120 Guidance Services	12,583,854	125.5	13,529,526	127.8
2130 Health Services	2,517,561	22.3	2,609,179	24.6
2140 Psychological Services	3,516,262	33.3	3,680,110	33.6
2150 Speech Pathology and Audiology Services	3,790,231	35.7	4,176,953	37.0
2190 Service Direction, Student Support Services	5,204,052	33.7	4,877,973	32.0
2210 Improvement of Instruction Services	3,311,037	17.2	3,363,459	20.0
2220 Educational Media Services	7,194,369	76.6	7,966,078	77.2
2230 Assessment and Testing	909,063	7.0	428,351	1.8
2240 Instructional Staff Development	7,021,131	10.6	6,994,950	12.1
2310 Board of Education Services	143,890	0.0	143,890	0.0
2320 Executive Administration Services	1,868,034	10.2	1,929,081	9.2
2410 Office of the Principal Services	26,922,117	217.8	29,098,577	227.8
2490 Other Support Services - School Administration	2,876,564	18.1	3,232,835	19.2
2510 Direction of Business Support Services	395,207	2.0	413,153	2.0
2520 Fiscal Services	1,907,188	16.8	2,213,926	17.8
2540 Operation and Maintenance of Plant Services	30,220,754	237.2	34,683,914	269.8
2550 Student Transportation Services	16,972,615	193.5	16,111,449	187.4
2570 Internal Services	1,551,963	8.5	1,784,634	11.8
2620 Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	643,890	3.8	628,946	3.8
2630 Information Services	872,917	6.7	880,415	6.7
2640 Staff Services	2,688,109	21.6	2,994,883	23.6
2660 Technology Services	12,167,071	74.5	12,052,165	71.2
<b>2000 Support Services</b>	<b>149,988,946</b>	<b>1,228.9</b>	<b>158,707,438</b>	<b>1,272.4</b>
4150 Building Acquisition, Construction, and Improvement Services	0	0.0	2,800,000	0.0
<b>4000 Facilities Acquisition and Construction</b>	<b>0</b>	<b>0.0</b>	<b>2,800,000</b>	<b>0.0</b>
5200 Transfers of Funds	4,210,694	0.0	3,461,694	0.0
<b>5000 Other Uses</b>	<b>4,210,694</b>	<b>0.0</b>	<b>3,461,694</b>	<b>0.0</b>
6110 Operating Contingency	22,742,698	0.0	23,564,237	0.0
<b>6000 Contingencies</b>	<b>22,742,698</b>	<b>0.0</b>	<b>23,564,237</b>	<b>0.0</b>
<b>Total Expenditures, All Functions:</b>	<b>\$ 454,853,893</b>	<b>3,799.8</b>	<b>\$ 471,284,740</b>	<b>3,777.9</b>

Note: Minor differences are due to rounding

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND BUDGET - EXPENDITURES BY OBJECT

	Adopted Budget 2016-17	Proposed Budget 2017-18
0110 Regular Salaries	\$ 233,695,207	\$ 236,836,090
0120 Nonpermanent Salaries	5,541,819	5,505,705
0130 Additional Salaries	9,351,353	8,995,066
<b>0100 Salaries</b>	<b>248,588,379</b>	<b>251,336,861</b>
0210 Public Employees Retirement System	42,384,226	57,505,681
0220 Social Security Administration	19,017,017	19,227,218
0230 Other Required Payroll Costs	3,231,712	2,287,194
0240 Contractual Employee Benefits	71,640,552	67,034,349
<b>0200 Associated Payroll Costs</b>	<b>136,273,507</b>	<b>146,054,442</b>
0310 Instructional, Professional and Technical Services	2,268,591	2,209,511
0320 Property Services	10,081,424	10,628,271
0330 Student Transportation Services	754,791	718,818
0340 Travel	758,137	714,110
0350 Communication	2,383,279	2,214,253
0360 Charter School Payments	3,502,100	3,552,100
0370 Tuition	1,776,881	2,621,881
0380 Non-instructional Professional and Technical Services	1,472,066	1,280,343
<b>0300 Purchased Services</b>	<b>22,997,269</b>	<b>23,939,287</b>
0410 Consumable Supplies and Materials	10,464,076	10,521,321
0420 Textbooks	3,768,039	3,763,792
0430 Library Books	91,388	77,099
0440 Periodicals	42,843	24,115
0460 Non-consumable Items	1,451,804	1,298,267
0470 Computer Software	1,800,311	2,112,512
0480 Computer Hardware	1,641,948	1,528,900
<b>0400 Supplies and Materials</b>	<b>19,260,409</b>	<b>19,326,006</b>
0520 Buildings Acquisition	0	2,800,000
0540 Depreciable Equipment	226,595	295,125
0550 Depreciable Technology	5,000	5,000
<b>0500 Capital Outlay</b>	<b>231,595</b>	<b>3,100,125</b>
0640 Dues and Fees	441,342	385,188
0650 Insurance and Judgments	100,000	100,000
0670 Taxes and Licenses	8,000	16,900
<b>0600 Other Objects</b>	<b>549,342</b>	<b>502,088</b>
0710 Fund Modifications	4,210,694	3,461,694
<b>0700 Transfers</b>	<b>4,210,694</b>	<b>3,461,694</b>
0810 Planned Reserve	22,742,698	23,564,237
<b>0800 Other Uses of Funds</b>	<b>22,742,698</b>	<b>23,564,237</b>
<b>Total Expenditures, All Objects:</b>	<b>\$ 454,853,893</b>	<b>\$ 471,284,740</b>

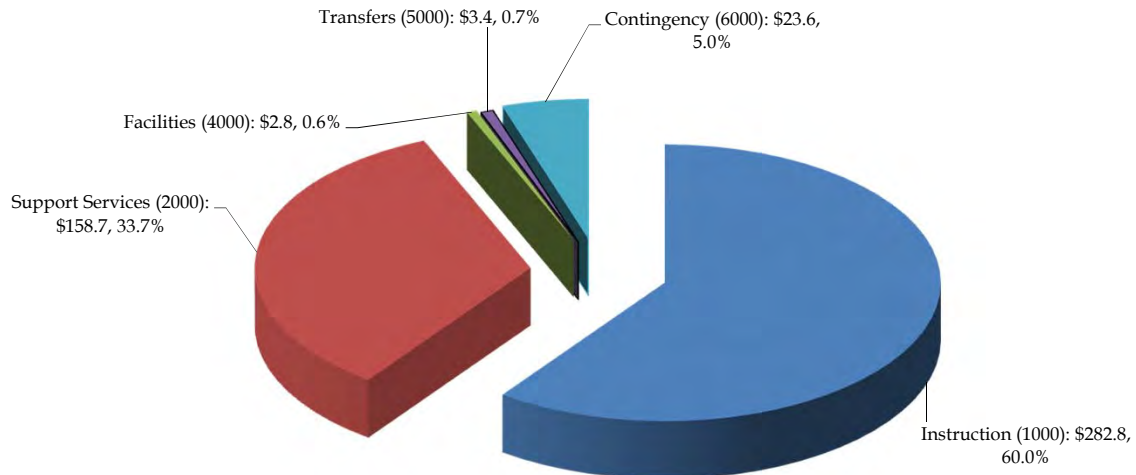
Note: Minor differences are due to rounding



## GENERAL FUND EXPENDITURES BY FUNCTION

**\$471,284,740**

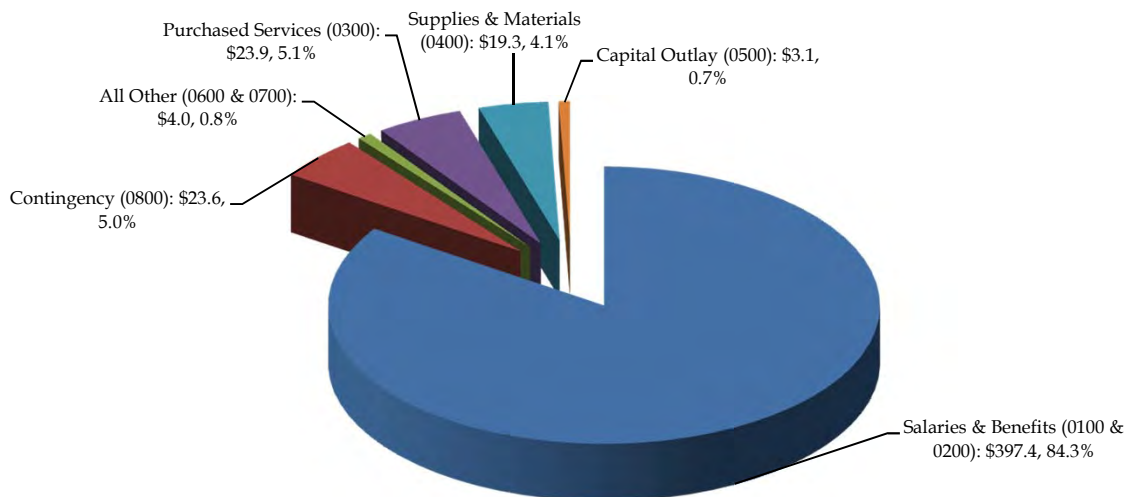
(in millions)



## GENERAL FUND EXPENDITURES BY OBJECT

**\$471,284,740**

(in millions)



**BEAVERTON SCHOOL DISTRICT  
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)  
FOR THE 2017-18 PROPOSED BUDGET DOCUMENT**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED				ADMINISTRATIVE		NUMBER OF STUDENTS	PROPOSED BUDGET	% OF BUDGET	COST PER STUDENT
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18				
1110	Elementary Programs	894.6	851.0	111.2	105.7	-	-	-	-	-	-	17,989	\$ 103,115,601	21.90%	\$ 5,732
1120	Middle School Programs	415.0	395.7	10.5	10.0	-	-	-	-	-	-	9,322	44,627,303	9.47%	4,787
1130	High School Programs	537.8	522.7	12.7	8.4	-	-	-	-	-	-	11,628	66,142,117	14.03%	5,688
1140	Pre-Kindergarten Programs	-	2.0	-	-	-	-	-	-	-	-	100	208,370	0.04%	2,084
1210	Programs for the Talented & Gifted	0.8	0.8	-	-	-	-	-	-	-	-	5,883	375,025	0.08%	64
1220	Restrictive Programs for Students with Disabilities	67.6	68.3	173.4	184.2	-	-	-	-	-	-	1,242	22,157,403	4.70%	17,840
1250	Less Restrictive Programs for Students with Disabilities	92.8	95.8	17.6	17.3	-	-	-	-	-	-	362	11,998,827	2.55%	33,146
1280	Alternative Education	23.0	23.0	4.6	3.9	-	-	-	-	-	-	1,455	9,604,628	2.04%	6,601
1290	Designated Programs	195.0	200.3	14.5	16.4	-	-	-	-	-	-	4,778	23,328,968	4.95%	4,882
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	-	-	150	66,225	0.01%	442
1420	Summer School - Middle School	-	-	-	-	-	-	-	-	-	-	480	343,880	0.07%	716
1430	Summer School - High School	-	-	-	-	-	-	-	-	-	-	900	527,249	0.11%	586
1460	Summer School - Special Programs	-	-	-	-	-	-	-	-	-	-	133	252,675	0.05%	1,900
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	-	-	50	3,100	0.00%	62
INSTRUCTION		2,226.6	2,159.6	344.5	345.9	-	-	-	-	-	-		282,751,371		
2110	Attendance & Social Work Services	7.5	5.5	47.7	49.5	1.0	1.0	-	-	-	-	40,476	4,912,991	1.04%	121
2120	Guidance Services	105.5	107.5	20.0	20.3	-	-	-	-	-	-	40,476	13,529,526	2.87%	334
2130	Health Services	12.8	13.8	9.6	10.8	-	-	-	-	-	-	40,476	2,609,179	0.55%	64
2140	Psychological Services	33.3	33.7	-	-	-	-	-	-	-	-	468	3,680,110	0.78%	7,863
2150	Speech Pathology and Audiology Services	33.5	34.9	2.2	2.2	-	-	-	-	-	-	1,618	4,176,953	0.89%	2,582
2190	Service Direction, Student Support Services	10.8	10.8	18.4	16.8	0.5	0.5	4.0	4.0	4.0	4.0	5,314	4,877,973	1.04%	918
2210	Improvement of Instruction Services	12.3	14.0	1.0	1.0	-	1.0	4.0	4.0	4.0	4.0	40,476	3,363,459	0.71%	83
2220	Educational Media Services	35.0	33.0	40.6	43.2	-	-	-	1.0	1.0	1.0	40,476	7,966,078	1.69%	197
2230	Assessment and Testing	-	-	7.0	1.8	-	-	-	-	-	-	40,476	428,351	0.09%	11
2240	Instructional Staff Development	10.6	12.1	-	-	-	-	-	-	-	-	40,476	6,994,950	1.48%	173
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	41,002	143,890	0.03%	4
2320	Executive Administration Services	-	-	1.5	1.6	4.9	3.9	3.8	3.8	3.8	3.8	41,002	1,929,081	0.41%	47
2410	Office of the Principal Services	8.0	7.0	107.8	116.8	-	-	102.0	104.0	104.0	104.0	40,476	29,098,577	6.17%	719
2490	Other Support Services - School Administration	0.2	0.2	8.9	9.0	1.0	1.0	1.0	8.0	9.0	9.0	41,002	3,232,835	0.69%	79
2510	Direction of Business Support Services	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	41,002	413,153	0.09%	10
2520	Fiscal Services	-	-	14.0	15.0	1.8	1.8	1.8	1.0	1.0	1.0	41,002	2,213,926	0.47%	54
2540	Operation & Maintenance of Plant Services	-	-	228.2	260.8	7.0	7.0	7.0	2.0	2.0	2.0	40,476	34,683,914	7.36%	857
2550	Student Transportation Services	-	-	189.2	183.0	3.1	3.1	3.1	1.2	1.2	1.2	36,253	16,111,449	3.42%	444
2570	Internal Services	-	-	7.5	10.8	1.0	1.0	1.0	-	-	-	40,476	1,784,634	0.38%	44
Planning, Research, Development, Evaluation, Grant															
2620	Writing and Statistical Services	-	-	2.8	2.8	-	-	-	1.0	1.0	1.0	41,002	628,946	0.13%	15
2630	Information Services	-	-	5.7	5.7	-	-	-	1.0	1.0	1.0	41,002	880,415	0.19%	21
2640	Staff Services	3.1	3.1	11.5	13.5	4.0	4.0	4.0	3.0	3.0	3.0	41,002	2,994,883	0.64%	73
2660	Technology Services	1.0	-	68.5	67.2	3.0	3.0	3.0	2.0	2.0	1.0	41,002	12,052,165	2.56%	294
SUPPORT SERVICES		273.6	275.6	792.1	831.8	28.3	28.3	28.3	135.0	137.0	137.0		158,707,438	33.68%	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	-	-	40,476	2,800,000	0.59%	69
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	41,002	3,461,694	0.73%	84
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	41,002	23,564,237	5.00%	575
FUND TOTAL:		2,500.2	2,435.2	1,136.6	1,177.7	28.3	28.3	28.3	135.0	137.0	137.0		\$ 471,284,740	100.00%	

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 115,080,801	\$ 119,524,620	\$ 124,575,000	\$ 130,460,000	0 \$	0
1120 Local Option Ad Valorem Taxes Levied by District	24,213,931	26,192,500	28,000,000	30,000,000	0	0
1310 Regular Day School Tuition	2,015,246	0	0	890,000	0	0
1410 Regular Day School Transportation	249,986	228,447	250,000	250,000	0	0
1510 Interest on Investments	458,367	764,387	450,000	600,000	0	0
1710 Admissions	276,776	183,296	276,000	250,000	0	0
1740 Fees	1,478,366	1,424,461	1,639,000	1,665,000	0	0
1910 Rentals	600,830	599,906	607,000	722,000	0	0
1920 Contributions and Donations from Private Sources	10,886	16,716	0	0	0	0
1960 Recovery of Prior Years' Expenditures	33,772	60,030	50,000	50,000	0	0
1980 Fees Charged to Grants	516,303	558,484	500,000	500,000	0	0
1990 Miscellaneous	1,195,086	591,144	1,200,000	600,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>146,130,348</b>	<b>150,143,991</b>	<b>157,547,000</b>	<b>165,987,000</b>	<b>0</b>	<b>0</b>
2100 Unrestricted Revenue	10,791,357	10,301,382	8,360,904	11,193,180	0	0
2190 Other Intermediate Sources	3,679,017	0	0	0	0	0
<b>2000 Revenue From Intermediate Sources</b>	<b>14,470,374</b>	<b>10,301,382</b>	<b>8,360,904</b>	<b>11,193,180</b>	<b>0</b>	<b>0</b>
3100 Unrestricted Grants-In-Aid	220,256,637	233,557,656	244,777,387	253,039,977	0	0
3190 Other Unrestricted Grants-In-Aid	1,156,240	2,540,922	2,939,726	2,950,000	0	0
<b>3000 Revenue From State Sources</b>	<b>221,412,877</b>	<b>236,098,578</b>	<b>247,717,113</b>	<b>255,989,977</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	0	0	0	0	0	0
5400 Resources - Beginning Fund Balance	31,344,339	55,398,731	41,228,876	38,114,583	0	0
<b>5000 Other Sources</b>	<b>31,344,339</b>	<b>55,398,731</b>	<b>41,228,876</b>	<b>38,114,583</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 413,357,937</b>	<b>\$ 451,942,682</b>	<b>\$ 454,853,893</b>	<b>\$ 471,284,740</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0110 Regular Salaries	\$ 50,663,846	\$ 58,029,886	\$ 63,454,625	\$ 61,415,537	\$ 0	\$ 0
0120 Nonpermanent Salaries	3,098,053	3,618,677	2,637,556	2,642,579	0	0
0130 Additional Salaries	196,703	96,664	2,505	86,436	0	0
<b>0100 Salaries</b>	<b>53,958,603</b>	<b>61,745,227</b>	<b>66,094,686</b>	<b>64,144,552</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	11,620,687	10,021,636	11,269,137	14,676,270	0	0
0220 Social Security Administration	4,059,196	4,675,993	5,056,244	4,907,053	0	0
0230 Other Required Payroll Costs	701,447	802,668	859,234	583,708	0	0
0240 Contractual Employee Benefits	13,268,967	16,147,008	17,207,786	15,024,044	0	0
<b>0200 Associated Payroll Costs</b>	<b>29,650,297</b>	<b>31,647,305</b>	<b>34,392,401</b>	<b>35,191,075</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	19,103	175,268	13,700	25,864	0	0
0320 Property Services	25,642	24,851	34,049	22,615	0	0
0330 Student Transportation Services	2,137	9,046	16,850	16,200	0	0
0340 Travel	15,882	31,743	14,100	16,472	0	0
0350 Communication	50,693	58,140	69,440	65,420	0	0
0380 Non-instructional Professional and Technical Services	490	5,219	0	1,005	0	0
<b>0300 Purchased Services</b>	<b>113,947</b>	<b>304,266</b>	<b>148,139</b>	<b>147,576</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	879,674	1,000,936	1,907,899	1,777,098	0	0
0420 Textbooks	346,758	3,399,496	1,268,250	1,150,986	0	0
0430 Library Books	9,493	6,304	4,000	5,000	0	0
0440 Periodicals	17,208	17,410	12,150	6,450	0	0
0460 Non-consumable Items	122,125	149,303	83,456	67,380	0	0
0470 Computer Software	33,976	36,030	31,350	32,850	0	0
0480 Computer Hardware	92,850	343,213	620,044	578,094	0	0
<b>0400 Supplies and Materials</b>	<b>1,502,085</b>	<b>4,952,691</b>	<b>3,927,149</b>	<b>3,617,858</b>	<b>0</b>	<b>0</b>
0590 Other Capital Outlay	546	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,141	2,699	13,600	14,540	0	0
<b>0600 Other Objects</b>	<b>1,141</b>	<b>2,699</b>	<b>13,600</b>	<b>14,540</b>	<b>0</b>	<b>0</b>
<b>Function 1110 Totals:</b>	<b>85,226,618</b>	<b>98,652,187</b>	<b>104,575,975</b>	<b>103,115,601</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0110 Regular Salaries	22,583,632	24,841,910	28,033,683	27,108,196	0	0
0120 Nonpermanent Salaries	1,266,421	1,345,010	844,997	843,839	0	0
0130 Additional Salaries	121,111	227,145	392,519	399,165	0	0
<b>0100 Salaries</b>	<b>23,971,163</b>	<b>26,414,065</b>	<b>29,271,199</b>	<b>28,351,200</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	5,185,279	4,338,680	4,990,730	6,486,548	0	0
0220 Social Security Administration	1,809,962	2,002,461	2,239,238	2,168,791	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0230 Other Required Payroll Costs	311,616	343,381	380,531	257,977	0	0
0240 Contractual Employee Benefits	5,586,261	6,403,290	7,232,802	6,283,988	0	0
<b>0200 Associated Payroll Costs</b>	<b>12,893,118</b>	<b>13,087,812</b>	<b>14,843,301</b>	<b>15,197,304</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,151	5,188	6,700	7,447	0	0
0320 Property Services	33,553	30,034	29,600	17,119	0	0
0330 Student Transportation Services	630	29,398	74,000	11,968	0	0
0340 Travel	2,791	19,862	1,000	3,657	0	0
0350 Communication	8,978	15,469	10,725	6,533	0	0
0380 Non-instructional Professional and Technical Services	2,273	2,158	0	0	0	0
<b>0300 Purchased Services</b>	<b>56,376</b>	<b>102,109</b>	<b>122,025</b>	<b>46,724</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	270,907	360,221	770,901	687,440	0	0
0420 Textbooks	656,482	110,729	5,500	6,716	0	0
0430 Library Books	5,072	9,240	0	3,391	0	0
0440 Periodicals	3,948	7,464	2,025	1,978	0	0
0460 Non-consumable Items	46,394	256,300	39,886	33,300	0	0
0470 Computer Software	7,707	15,256	5,550	2,692	0	0
0480 Computer Hardware	52,913	44,702	302,200	296,425	0	0
<b>0400 Supplies and Materials</b>	<b>1,043,423</b>	<b>803,913</b>	<b>1,126,062</b>	<b>1,031,942</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	553	2,032	0	133	0	0
0650 Insurance and Judgments	0	750	0	0	0	0
<b>0600 Other Objects</b>	<b>553</b>	<b>2,782</b>	<b>0</b>	<b>133</b>	<b>0</b>	<b>0</b>
<b>Function 1120 Totals:</b>	<b>37,964,633</b>	<b>40,410,681</b>	<b>45,362,587</b>	<b>44,627,303</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	30,097,007	32,505,124	36,463,773	35,814,171	0	0
0120 Nonpermanent Salaries	1,451,542	1,780,066	954,666	967,687	0	0
0130 Additional Salaries	1,805,273	2,033,514	1,929,535	2,491,660	0	0
<b>0100 Salaries</b>	<b>33,353,822</b>	<b>36,318,704</b>	<b>39,347,974</b>	<b>39,273,518</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	7,087,192	6,019,488	6,708,816	8,985,780	0	0
0220 Social Security Administration	2,518,370	2,755,419	3,010,121	3,004,431	0	0
0230 Other Required Payroll Costs	433,602	472,127	511,524	357,392	0	0
0240 Contractual Employee Benefits	7,284,005	8,107,148	9,418,085	8,279,602	0	0
<b>0200 Associated Payroll Costs</b>	<b>17,323,169</b>	<b>17,354,182</b>	<b>19,648,546</b>	<b>20,627,205</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	26,884	81,318	8,150	9,000	0	0
0320 Property Services	190,350	207,171	177,310	191,091	0	0
0330 Student Transportation Services	421,921	490,093	441,610	506,854	0	0
0340 Travel	42,511	99,001	22,635	26,335	0	0
0350 Communication	13,476	19,036	10,200	5,419	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	173,274	181,731	366,395	190,782	0	0
<b>0300 Purchased Services</b>	<b>868,417</b>	<b>1,078,349</b>	<b>1,026,300</b>	<b>929,481</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	598,876	710,283	1,490,173	2,322,830	0	0
0420 Textbooks	70,964	369,980	2,333,603	2,448,396	0	0
0430 Library Books	4,179	8,350	700	2,000	0	0
0440 Periodicals	2,320	2,064	1,402	1,200	0	0
0460 Non-consumable Items	370,577	310,095	76,991	57,175	0	0
0470 Computer Software	59,375	47,363	32,500	38,050	0	0
0480 Computer Hardware	128,528	89,820	411,500	396,637	0	0
<b>0400 Supplies and Materials</b>	<b>1,234,819</b>	<b>1,537,955</b>	<b>4,346,869</b>	<b>5,266,288</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	10,237	0	0	0	0
0540 Depreciable Equipment	6,612	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>6,612</b>	<b>10,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	42,417	56,424	40,020	45,625	0	0
<b>0600 Other Objects</b>	<b>42,417</b>	<b>56,424</b>	<b>40,020</b>	<b>45,625</b>	<b>0</b>	<b>0</b>
<b>Function 1130 Totals:</b>	<b>52,829,256</b>	<b>56,355,850</b>	<b>64,409,709</b>	<b>66,142,117</b>	<b>0</b>	<b>0</b>
<b>Function: 1140 Pre-Kindergarten Programs</b>						
0110 Regular Salaries	0	0	0	135,138	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,138</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	0	30,920	0	0
0220 Social Security Administration	0	0	0	10,338	0	0
0230 Other Required Payroll Costs	0	0	0	1,230	0	0
0240 Contractual Employee Benefits	0	0	0	30,744	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,232</b>	<b>0</b>	<b>0</b>
<b>Function 1140 Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,370</b>	<b>0</b>	<b>0</b>
<b>Function: 1210 Programs for the Talented and Gifted</b>						
0110 Regular Salaries	60,190	61,545	53,277	54,703	0	0
0120 Nonpermanent Salaries	42,296	33,015	46,207	45,997	0	0
0130 Additional Salaries	98,163	111,872	129,748	117,574	0	0
<b>0100 Salaries</b>	<b>200,650</b>	<b>206,432</b>	<b>229,232</b>	<b>218,274</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	36,034	28,390	39,084	49,941	0	0
0220 Social Security Administration	15,204	15,719	17,536	16,698	0	0
0230 Other Required Payroll Costs	2,609	2,685	2,980	1,987	0	0
0240 Contractual Employee Benefits	12,970	13,002	15,238	13,916	0	0
<b>0200 Associated Payroll Costs</b>	<b>66,818</b>	<b>59,797</b>	<b>74,838</b>	<b>82,542</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	3,500	3,750	20,000	20,000	0	0
0340 Travel	15,419	258	22,000	22,000	0	0
0350 Communication	186	119	0	0	0	0
<b>0300 Purchased Services</b>	<b>19,104</b>	<b>4,126</b>	<b>42,000</b>	<b>42,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	90,845	92,316	39,300	32,209	0	0
0420 Textbooks	261	55	0	0	0	0
0430 Library Books	1,281	4,967	0	0	0	0
0440 Periodicals	442	0	0	0	0	0
0470 Computer Software	0	2,822	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>92,829</b>	<b>100,159</b>	<b>39,300</b>	<b>32,209</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	2,771	6,227	0	0	0	0
<b>0600 Other Objects</b>	<b>2,771</b>	<b>6,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 1210 Totals:</b>	<b>382,171</b>	<b>376,741</b>	<b>385,370</b>	<b>375,025</b>	<b>0</b>	<b>0</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	9,530,071	10,266,875	11,158,284	12,049,941	0	0
0120 Nonpermanent Salaries	443,929	444,518	326,079	326,279	0	0
0130 Additional Salaries	41,995	40,497	30,551	31,995	0	0
<b>0100 Salaries</b>	<b>10,015,996</b>	<b>10,751,890</b>	<b>11,514,914</b>	<b>12,408,215</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	2,113,412	1,708,685	1,963,292	2,838,999	0	0
0220 Social Security Administration	755,162	814,569	880,891	949,228	0	0
0230 Other Required Payroll Costs	130,217	139,822	149,696	112,917	0	0
0240 Contractual Employee Benefits	4,602,388	5,007,743	4,459,515	4,479,119	0	0
<b>0200 Associated Payroll Costs</b>	<b>7,601,179</b>	<b>7,670,819</b>	<b>7,453,394</b>	<b>8,380,263</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	1,356,804	858,397	632,533	1,200,260	0	0
0320 Property Services	1,245	443	0	0	0	0
0340 Travel	14,350	17,239	18,200	18,100	0	0
0350 Communication	16	1,018	0	840	0	0
<b>0300 Purchased Services</b>	<b>1,372,415</b>	<b>877,098</b>	<b>650,733</b>	<b>1,219,200</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	33,471	50,141	74,300	149,725	0	0
0430 Library Books	2,181	0	0	0	0	0
0440 Periodicals	0	141	0	0	0	0
0460 Non-consumable Items	8,243	3,089	0	0	0	0
0470 Computer Software	864	985	0	0	0	0
0480 Computer Hardware	26,064	773	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>70,822</b>	<b>55,130</b>	<b>74,300</b>	<b>149,725</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	40	0	0	0	0	0

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT**  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0600 Other Objects</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 1220 Totals:</b>	<b>19,060,453</b>	<b>19,354,936</b>	<b>19,693,341</b>	<b>22,157,403</b>	<b>0</b>	<b>0</b>
<b>Function: 1250 Less Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	6,555,020	6,673,732	7,121,619	7,615,696	0	0
0120 Nonpermanent Salaries	130,780	269,600	38,372	38,372	0	0
0130 Additional Salaries	4,149	46	2,522	2,642	0	0
<b>0100 Salaries</b>	<b>6,689,948</b>	<b>6,943,378</b>	<b>7,162,513</b>	<b>7,656,710</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,472,139	1,126,595	1,221,207	1,751,855	0	0
0220 Social Security Administration	503,463	523,208	547,932	585,738	0	0
0230 Other Required Payroll Costs	86,992	90,265	93,113	69,676	0	0
0240 Contractual Employee Benefits	1,602,850	1,668,892	1,965,511	1,889,848	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,665,444</b>	<b>3,408,960</b>	<b>3,827,763</b>	<b>4,297,117</b>	<b>0</b>	<b>0</b>
0340 Travel	0	44	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	2,378	0	45,000	0	0
0470 Computer Software	0	22,669	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>25,047</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
<b>Function 1250 Totals:</b>	<b>10,355,392</b>	<b>10,377,429</b>	<b>10,990,276</b>	<b>11,998,827</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0110 Regular Salaries	1,517,027	1,569,136	1,697,649	1,698,458	0	0
0120 Nonpermanent Salaries	78,520	116,969	149,784	145,994	0	0
0130 Additional Salaries	40,496	60,045	9,813	0	0	0
<b>0100 Salaries</b>	<b>1,636,043</b>	<b>1,746,151</b>	<b>1,857,246</b>	<b>1,844,452</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	350,779	290,802	316,658	422,005	0	0
0220 Social Security Administration	124,773	133,964	142,079	141,101	0	0
0230 Other Required Payroll Costs	21,262	22,695	24,146	16,779	0	0
0240 Contractual Employee Benefits	423,038	467,440	477,401	426,319	0	0
<b>0200 Associated Payroll Costs</b>	<b>919,852</b>	<b>914,900</b>	<b>960,284</b>	<b>1,006,204</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	7,500	146,026	152,500	152,500	0	0
0320 Property Services	1,990	34	0	0	0	0
0330 Student Transportation Services	0	9,418	0	10,000	0	0
0340 Travel	12,728	19,404	12,000	12,000	0	0
0350 Communication	3,631	3,808	2,000	2,000	0	0
0360 Charter School Payments	2,076,338	2,505,182	3,502,100	3,552,100	0	0
0370 Tuition	1,369,042	1,224,871	1,776,881	2,621,881	0	0

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**BEAVERTON SCHOOL DISTRICT**  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	500	0	0	0	0
<b>0300 Purchased Services</b>	<b>3,471,228</b>	<b>3,909,245</b>	<b>5,445,481</b>	<b>6,350,481</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	21,107	89,499	30,474	96,375	0	0
0420 Textbooks	65,439	49,768	155,866	155,866	0	0
0430 Library Books	424	626	750	750	0	0
0440 Periodicals	18	0	0	0	0	0
0460 Non-consumable Items	4,546	9,976	0	0	0	0
0470 Computer Software	137,138	108,847	150,500	150,500	0	0
0480 Computer Hardware	43,173	47,778	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>271,844</b>	<b>306,494</b>	<b>337,590</b>	<b>403,491</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,482	1,994	0	0	0	0
<b>0600 Other Objects</b>	<b>1,482</b>	<b>1,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 1280 Totals:</b>	<b>6,300,449</b>	<b>6,878,783</b>	<b>8,600,601</b>	<b>9,604,628</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	12,462,227	13,183,433	13,679,754	14,366,909	0	0
0120 Nonpermanent Salaries	78,123	229,035	54,229	9,061	0	0
0130 Additional Salaries	82,613	110,386	72,164	50,964	0	0
<b>0100 Salaries</b>	<b>12,622,963</b>	<b>13,522,854</b>	<b>13,806,147</b>	<b>14,426,934</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	2,813,505	2,330,581	2,353,924	3,300,877	0	0
0220 Social Security Administration	951,478	1,023,883	1,056,180	1,103,701	0	0
0230 Other Required Payroll Costs	164,080	175,767	179,502	131,323	0	0
0240 Contractual Employee Benefits	3,037,974	3,287,580	3,637,480	3,447,969	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,967,038</b>	<b>6,817,811</b>	<b>7,227,086</b>	<b>7,983,870</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	269,379	502,999	138,000	93,500	0	0
0320 Property Services	3,158	32,613	1,000	700	0	0
0330 Student Transportation Services	4,747	8,166	4,500	4,500	0	0
0340 Travel	169,121	236,247	263,990	230,175	0	0
0350 Communication	4,800	3,292	2,950	2,250	0	0
0380 Non-instructional Professional and Technical Services	116,355	1,817	54,000	25,000	0	0
<b>0300 Purchased Services</b>	<b>567,560</b>	<b>785,135</b>	<b>464,440</b>	<b>356,125</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	55,877	155,418	706,391	401,781	0	0
0420 Textbooks	3,183	6,551	3,670	828	0	0
0430 Library Books	1,022	2,485	500	200	0	0
0440 Periodicals	1,787	1,288	1,380	700	0	0
0460 Non-consumable Items	23,198	174,954	70,000	3,500	0	0
0470 Computer Software	6,792	18,627	9,500	9,000	0	0
0480 Computer Hardware	28,148	24,695	5,000	1,500	0	0

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT**  
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**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0400 Supplies and Materials</b>	<b>120,006</b>	<b>384,018</b>	<b>796,441</b>	<b>417,509</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	120,348	138,217	144,780	144,530	0	0
<b>0600 Other Objects</b>	<b>120,348</b>	<b>138,217</b>	<b>144,780</b>	<b>144,530</b>	<b>0</b>	<b>0</b>
<b>Function 1290 Totals:</b>	<b>20,397,915</b>	<b>21,648,034</b>	<b>22,438,894</b>	<b>23,328,968</b>	<b>0</b>	<b>0</b>
<b>Function: 1410 Summer School - Elementary School</b>						
0120 Nonpermanent Salaries	0	472	0	0	0	0
0130 Additional Salaries	8,364	15,275	16,535	8,541	0	0
<b>0100 Salaries</b>	<b>8,364</b>	<b>15,747</b>	<b>16,535</b>	<b>8,541</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,816	3,551	2,820	1,954	0	0
0220 Social Security Administration	635	1,208	1,265	653	0	0
0230 Other Required Payroll Costs	109	206	215	77	0	0
0240 Contractual Employee Benefits	0	190	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>2,560</b>	<b>5,156</b>	<b>4,300</b>	<b>2,684</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	525	4,706	0	0	0	0
0330 Student Transportation Services	1,118	2,351	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,642</b>	<b>7,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3,110	6,099	55,000	55,000	0	0
<b>0400 Supplies and Materials</b>	<b>3,110</b>	<b>6,099</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>
<b>Function 1410 Totals:</b>	<b>15,677</b>	<b>34,059</b>	<b>75,835</b>	<b>66,225</b>	<b>0</b>	<b>0</b>
<b>Function: 1420 Summer School - Middle School</b>						
0110 Regular Salaries	0	230	0	0	0	0
0130 Additional Salaries	72,953	64,166	245,054	255,540	0	0
<b>0100 Salaries</b>	<b>72,953</b>	<b>64,396</b>	<b>245,054</b>	<b>255,540</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	15,220	12,442	41,780	58,466	0	0
0220 Social Security Administration	5,558	4,913	18,745	19,549	0	0
0230 Other Required Payroll Costs	948	837	3,191	2,325	0	0
<b>0200 Associated Payroll Costs</b>	<b>21,727</b>	<b>18,192</b>	<b>63,716</b>	<b>80,340</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	24,463	23,870	0	0	0	0
0340 Travel	40	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>24,503</b>	<b>23,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	6,666	4,201	8,000	8,000	0	0
<b>0400 Supplies and Materials</b>	<b>6,666</b>	<b>4,201</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	96	0	0	0	0	0

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT**  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0600 Other Objects</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 1420 Totals:</b>	<b>125,946</b>	<b>110,659</b>	<b>316,770</b>	<b>343,880</b>	<b>0</b>	<b>0</b>
<b>Function: 1430 Summer School - High School</b>						
0120 Nonpermanent Salaries	1,126	1,632	0	0	0	0
0130 Additional Salaries	308,580	295,983	333,994	351,680	0	0
<b>0100 Salaries</b>	<b>309,706</b>	<b>297,616</b>	<b>333,994</b>	<b>351,680</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	65,606	56,609	56,950	80,464	0	0
0220 Social Security Administration	23,661	22,655	25,550	26,903	0	0
0230 Other Required Payroll Costs	4,026	3,869	4,345	3,202	0	0
0240 Contractual Employee Benefits	222	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>93,514</b>	<b>83,133</b>	<b>86,845</b>	<b>110,569</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	16,794	16,899	0	0	0	0
0350 Communication	60	38	0	0	0	0
<b>0300 Purchased Services</b>	<b>16,854</b>	<b>16,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	5,144	6,479	65,000	65,000	0	0
0460 Non-consumable Items	0	148	0	0	0	0
0470 Computer Software	620	850	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>5,764</b>	<b>7,477</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
<b>Function 1430 Totals:</b>	<b>425,839</b>	<b>405,162</b>	<b>485,839</b>	<b>527,249</b>	<b>0</b>	<b>0</b>
<b>Function: 1460 Summer School - Special Programs</b>						
0120 Nonpermanent Salaries	3,687	899	0	0	0	0
0130 Additional Salaries	78,253	162,669	439,333	176,677	0	0
<b>0100 Salaries</b>	<b>81,940</b>	<b>163,568</b>	<b>439,333</b>	<b>176,677</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	16,777	28,328	74,906	40,424	0	0
0220 Social Security Administration	6,222	12,498	33,609	13,516	0	0
0230 Other Required Payroll Costs	1,062	2,126	5,710	1,608	0	0
0240 Contractual Employee Benefits	89	24	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>24,150</b>	<b>42,976</b>	<b>114,225</b>	<b>55,548</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,073	13,042	19,200	18,000	0	0
0340 Travel	141	0	200	200	0	0
<b>0300 Purchased Services</b>	<b>8,214</b>	<b>13,042</b>	<b>19,400</b>	<b>18,200</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	543	13,389	2,800	2,250	0	0
<b>0400 Supplies and Materials</b>	<b>543</b>	<b>13,389</b>	<b>2,800</b>	<b>2,250</b>	<b>0</b>	<b>0</b>

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**BEAVERTON SCHOOL DISTRICT**  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function 1460 Totals:</b>	<b>114,847</b>	<b>232,975</b>	<b>575,758</b>	<b>252,675</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	2	0	0	0	0	0
0130 Additional Salaries	82	0	0	0	0	0
<b>0100 Salaries</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	18	0	0	0	0	0
0220 Social Security Administration	6	0	0	0	0	0
0230 Other Required Payroll Costs	1	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	2,400	0	0	0	0
0330 Student Transportation Services	1,011	147	500	3,000	0	0
0340 Travel	0	21,911	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,011</b>	<b>24,458</b>	<b>500</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	66	1,035	100	100	0	0
<b>0400 Supplies and Materials</b>	<b>66</b>	<b>1,035</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Function 1490 Totals:</b>	<b>1,186</b>	<b>25,493</b>	<b>600</b>	<b>3,100</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	1,073,979	1,767,611	2,577,836	2,612,755	0	0
0120 Nonpermanent Salaries	3,466	9,536	0	0	0	0
0130 Additional Salaries	4,445	7,999	9,469	9,994	0	0
<b>0100 Salaries</b>	<b>1,081,890</b>	<b>1,785,147</b>	<b>2,587,305</b>	<b>2,622,749</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	241,239	282,512	441,137	600,086	0	0
0220 Social Security Administration	80,268	134,533	197,931	200,641	0	0
0230 Other Required Payroll Costs	14,055	23,178	33,632	23,866	0	0
0240 Contractual Employee Benefits	652,510	924,313	1,144,261	1,115,448	0	0
<b>0200 Associated Payroll Costs</b>	<b>988,073</b>	<b>1,364,537</b>	<b>1,816,961</b>	<b>1,940,041</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	19,000	48,569	48,569	0	0
0320 Property Services	948	3,924	20,500	20,500	0	0
0330 Student Transportation Services	0	50	0	0	0	0
0340 Travel	7,697	7,887	4,300	9,600	0	0
0350 Communication	37,280	53,797	48,075	65,975	0	0
0380 Non-instructional Professional and Technical Services	22,450	18,545	132,000	132,000	0	0
<b>0300 Purchased Services</b>	<b>68,376</b>	<b>103,202</b>	<b>253,444</b>	<b>276,644</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	25,849	50,556	34,580	54,780	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0460 Non-consumable Items	4,450	12,883	8,777	8,777	0	0
0470 Computer Software	984	720	1,000	1,000	0	0
0480 Computer Hardware	1,187	809	2,500	2,500	0	0
<b>0400 Supplies and Materials</b>	<b>32,470</b>	<b>64,968</b>	<b>46,857</b>	<b>67,057</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	572	0	6,000	6,000	0	0
<b>0500 Capital Outlay</b>	<b>572</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,050	749	500	500	0	0
<b>0600 Other Objects</b>	<b>1,050</b>	<b>749</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>Function 2110 Totals:</b>	<b>2,172,431</b>	<b>3,318,603</b>	<b>4,711,067</b>	<b>4,912,991</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	6,744,579	7,519,572	7,792,976	8,242,962	0	0
0120 Nonpermanent Salaries	5,863	14,709	0	0	0	0
0130 Additional Salaries	158,186	145,136	215,096	231,641	0	0
<b>0100 Salaries</b>	<b>6,908,629</b>	<b>7,679,417</b>	<b>8,008,072</b>	<b>8,474,603</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,531,509	1,329,385	1,365,374	1,938,962	0	0
0220 Social Security Administration	522,216	582,443	612,624	648,288	0	0
0230 Other Required Payroll Costs	89,778	99,772	104,110	77,157	0	0
0240 Contractual Employee Benefits	1,780,929	2,060,619	2,173,570	2,078,672	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,924,433</b>	<b>4,072,219</b>	<b>4,255,678</b>	<b>4,743,079</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	30,250	137,950	235,699	235,699	0	0
0320 Property Services	1,748	935	940	1,250	0	0
0330 Student Transportation Services	486	1,222	1,000	1,000	0	0
0340 Travel	2,914	27,514	200	333	0	0
0350 Communication	3,496	2,381	1,650	1,550	0	0
<b>0300 Purchased Services</b>	<b>38,894</b>	<b>170,001</b>	<b>239,489</b>	<b>239,832</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	19,415	29,932	56,415	47,347	0	0
0420 Textbooks	304	149	0	0	0	0
0430 Library Books	8	0	0	0	0	0
0440 Periodicals	0	99	0	0	0	0
0460 Non-consumable Items	26	2,787	200	665	0	0
0470 Computer Software	27,101	30,586	24,000	24,000	0	0
0480 Computer Hardware	1,068	1,636	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>47,923</b>	<b>65,190</b>	<b>80,615</b>	<b>72,012</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	573	185	0	0	0	0
<b>0600 Other Objects</b>	<b>573</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 2120 Totals:</b>	<b>10,920,451</b>	<b>11,987,012</b>	<b>12,583,854</b>	<b>13,529,526</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	1,097,513	1,205,855	1,506,505	1,537,545	0	0
0120 Nonpermanent Salaries	20,223	23,262	0	0	0	0
0130 Additional Salaries	4,760	6,876	48,179	52,076	0	0
<b>0100 Salaries</b>	<b>1,122,496</b>	<b>1,235,992</b>	<b>1,554,684</b>	<b>1,589,621</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	252,201	223,922	265,073	363,705	0	0
0220 Social Security Administration	84,999	93,182	118,934	121,606	0	0
0230 Other Required Payroll Costs	14,707	16,116	20,211	14,465	0	0
0240 Contractual Employee Benefits	316,825	361,942	519,759	476,768	0	0
<b>0200 Associated Payroll Costs</b>	<b>668,731</b>	<b>695,163</b>	<b>923,977</b>	<b>976,544</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	3,300	10,000	10,000	0	0
0320 Property Services	10	0	0	0	0	0
0340 Travel	10,605	10,319	10,200	11,500	0	0
0350 Communication	105	4,680	0	9,000	0	0
<b>0300 Purchased Services</b>	<b>10,720</b>	<b>18,299</b>	<b>20,200</b>	<b>30,500</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	13,103	13,449	13,500	12,514	0	0
0460 Non-consumable Items	1,298	4,588	5,200	0	0	0
0480 Computer Hardware	0	9,162	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>14,401</b>	<b>27,199</b>	<b>18,700</b>	<b>12,514</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	7,800	14,000	0	0	0	0
<b>0500 Capital Outlay</b>	<b>7,800</b>	<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 2130 Totals:</b>	<b>1,824,149</b>	<b>1,990,654</b>	<b>2,517,561</b>	<b>2,609,179</b>	<b>0</b>	<b>0</b>
<b>Function: 2140 Psychological Services</b>						
0110 Regular Salaries	2,014,615	2,240,327	2,304,368	2,349,954	0	0
0120 Nonpermanent Salaries	5,245	4,602	0	0	0	0
0130 Additional Salaries	0	1,110	0	21,000	0	0
<b>0100 Salaries</b>	<b>2,019,860</b>	<b>2,246,040</b>	<b>2,304,368</b>	<b>2,370,954</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	449,355	363,958	392,895	542,474	0	0
0220 Social Security Administration	148,339	166,384	176,284	181,378	0	0
0230 Other Required Payroll Costs	26,258	29,199	29,958	21,575	0	0
0240 Contractual Employee Benefits	441,922	502,408	584,157	534,614	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,065,874</b>	<b>1,061,949</b>	<b>1,183,294</b>	<b>1,280,041</b>	<b>0</b>	<b>0</b>
0340 Travel	5,435	5,609	4,600	4,600	0	0
<b>0300 Purchased Services</b>	<b>5,435</b>	<b>5,609</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	18,543	25,044	24,000	24,515	0	0
0440 Periodicals	244	244	0	0	0	0
0470 Computer Software	936	399	0	0	0	0

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**BEAVERTON SCHOOL DISTRICT**  
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**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0400 Supplies and Materials</b>	<b>19,723</b>	<b>25,688</b>	<b>24,000</b>	<b>24,515</b>	<b>0</b>	<b>0</b>
<b>Function 2140 Totals:</b>	<b>3,110,893</b>	<b>3,339,285</b>	<b>3,516,262</b>	<b>3,680,110</b>	<b>0</b>	<b>0</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						
0110 Regular Salaries	2,592,650	2,644,858	2,455,118	2,656,955	0	0
0120 Nonpermanent Salaries	88	281	0	0	0	0
0130 Additional Salaries	416	500	0	0	0	0
<b>0100 Salaries</b>	<b>2,593,154</b>	<b>2,645,638</b>	<b>2,455,118</b>	<b>2,656,955</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	579,792	484,104	418,598	607,911	0	0
0220 Social Security Administration	195,511	199,692	187,817	203,257	0	0
0230 Other Required Payroll Costs	33,711	34,394	31,917	24,179	0	0
0240 Contractual Employee Benefits	558,777	577,776	650,231	633,191	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,367,791</b>	<b>1,295,965</b>	<b>1,288,563</b>	<b>1,468,538</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	20,340	0	25,000	25,000	0	0
0340 Travel	1,585	1,628	1,550	1,460	0	0
<b>0300 Purchased Services</b>	<b>21,925</b>	<b>1,628</b>	<b>26,550</b>	<b>26,460</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	16,449	14,777	20,000	25,000	0	0
0440 Periodicals	94	0	0	0	0	0
0460 Non-consumable Items	225	0	0	0	0	0
0470 Computer Software	0	36	0	0	0	0
0480 Computer Hardware	138	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>16,906</b>	<b>14,813</b>	<b>20,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	3,375	2,925	0	0	0	0
<b>0600 Other Objects</b>	<b>3,375</b>	<b>2,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 2150 Totals:</b>	<b>4,003,151</b>	<b>3,960,969</b>	<b>3,790,231</b>	<b>4,176,953</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	1,459,046	1,655,178	2,055,904	2,095,853	0	0
0120 Nonpermanent Salaries	173,832	178,236	146,668	146,173	0	0
0130 Additional Salaries	277,906	343,885	241,268	418,361	0	0
<b>0100 Salaries</b>	<b>1,910,784</b>	<b>2,177,300</b>	<b>2,443,840</b>	<b>2,660,387</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	410,087	337,702	416,675	608,697	0	0
0220 Social Security Administration	142,366	162,072	186,953	203,520	0	0
0230 Other Required Payroll Costs	24,638	28,339	31,770	24,210	0	0
0240 Contractual Employee Benefits	419,365	500,590	698,157	648,559	0	0
<b>0200 Associated Payroll Costs</b>	<b>996,456</b>	<b>1,028,702</b>	<b>1,333,555</b>	<b>1,484,986</b>	<b>0</b>	<b>0</b>

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	156,983	139,776	633,333	185,000	0	0
0320 Property Services	9,928	8,245	22,000	22,000	0	0
0330 Student Transportation Services	68,114	54,254	92,600	31,000	0	0
0340 Travel	25,796	58,426	40,500	48,500	0	0
0350 Communication	506	2,275	400	1,521	0	0
0380 Non-instructional Professional and Technical Services	0	140	0	0	0	0
<b>0300 Purchased Services</b>	<b>261,327</b>	<b>263,115</b>	<b>788,833</b>	<b>288,021</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	198,865	107,454	452,324	281,979	0	0
0440 Periodicals	4,877	6,576	5,000	2,000	0	0
0460 Non-consumable Items	56,604	10,992	15,000	15,000	0	0
0470 Computer Software	19,097	44,084	5,000	5,000	0	0
0480 Computer Hardware	196,353	77,984	60,000	40,000	0	0
<b>0400 Supplies and Materials</b>	<b>475,795</b>	<b>247,090</b>	<b>537,324</b>	<b>343,979</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	922	926	500	600	0	0
0650 Insurance and Judgments	12,000	80,672	100,000	100,000	0	0
<b>0600 Other Objects</b>	<b>12,922</b>	<b>81,598</b>	<b>100,500</b>	<b>100,600</b>	<b>0</b>	<b>0</b>
<b>Function 2190 Totals:</b>	<b>3,657,285</b>	<b>3,797,805</b>	<b>5,204,052</b>	<b>4,877,973</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	889,350	1,275,117	1,435,310	1,657,995	0	0
0120 Nonpermanent Salaries	62,990	19,773	0	0	0	0
0130 Additional Salaries	501,970	372,003	727,102	431,714	0	0
<b>0100 Salaries</b>	<b>1,454,310</b>	<b>1,666,893</b>	<b>2,162,412</b>	<b>2,089,709</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	328,566	310,697	368,691	478,125	0	0
0220 Social Security Administration	109,754	125,954	165,425	159,863	0	0
0230 Other Required Payroll Costs	18,971	21,756	28,111	19,015	0	0
0240 Contractual Employee Benefits	207,668	294,690	358,649	381,696	0	0
<b>0200 Associated Payroll Costs</b>	<b>664,959</b>	<b>753,097</b>	<b>920,876</b>	<b>1,038,699</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	78,554	54,435	10,000	10,000	0	0
0320 Property Services	2,054	9,610	4,600	4,600	0	0
0340 Travel	616	6,924	0	0	0	0
0350 Communication	1,565	1,323	50	50	0	0
<b>0300 Purchased Services</b>	<b>82,789</b>	<b>72,293</b>	<b>14,650</b>	<b>14,650</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	21,171	22,090	123,099	130,401	0	0
0420 Textbooks	0	0	0	0	0	0
0430 Library Books	0	10,201	0	0	0	0
0460 Non-consumable Items	35,646	37,297	0	0	0	0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0400 Supplies and Materials</b>	<b>56,817</b>	<b>69,589</b>	<b>123,099</b>	<b>130,401</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	75,063	78,490	90,000	90,000	0	0
0650 Insurance and Judgments	464	468	0	0	0	0
<b>0600 Other Objects</b>	<b>75,527</b>	<b>78,958</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0</b>
<b>Function 2210 Totals:</b>	<b>2,334,402</b>	<b>2,640,829</b>	<b>3,311,037</b>	<b>3,363,459</b>	<b>0</b>	<b>0</b>
<b>Function: 2220 Educational Media Services</b>						
0110 Regular Salaries	2,081,194	3,154,032	4,115,900	4,188,841	0	0
0120 Nonpermanent Salaries	65,446	17,559	16,489	22,284	0	0
0130 Additional Salaries	39,477	19,912	0	0	0	0
<b>0100 Salaries</b>	<b>2,186,117</b>	<b>3,191,504</b>	<b>4,132,389</b>	<b>4,211,125</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	457,442	538,557	704,551	963,551	0	0
0220 Social Security Administration	164,049	241,511	316,132	322,143	0	0
0230 Other Required Payroll Costs	28,329	41,486	53,726	38,306	0	0
0240 Contractual Employee Benefits	873,270	1,186,688	1,422,530	1,358,770	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,523,090</b>	<b>2,008,243</b>	<b>2,496,939</b>	<b>2,682,770</b>	<b>0</b>	<b>0</b>
0320 Property Services	18,885	5,761	16,700	4,460	0	0
0340 Travel	29,147	24,440	3,600	4,100	0	0
0350 Communication	0	636	421	421	0	0
0380 Non-instructional Professional and Technical Services	0	400	0	0	0	0
<b>0300 Purchased Services</b>	<b>48,033</b>	<b>31,237</b>	<b>20,721</b>	<b>8,981</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	58,483	73,061	375,744	753,412	0	0
0420 Textbooks	4,092	8,351	200	0	0	0
0430 Library Books	74,702	75,911	80,600	61,758	0	0
0440 Periodicals	12,745	16,561	17,726	9,398	0	0
0460 Non-consumable Items	19,563	31,850	17,250	13,814	0	0
0470 Computer Software	160,647	329,009	8,600	194,990	0	0
0480 Computer Hardware	94,203	78,615	44,200	29,830	0	0
<b>0400 Supplies and Materials</b>	<b>424,436</b>	<b>613,358</b>	<b>544,320</b>	<b>1,063,202</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	60	688	0	0	0	0
<b>0600 Other Objects</b>	<b>60</b>	<b>688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 2220 Totals:</b>	<b>4,181,736</b>	<b>5,845,029</b>	<b>7,194,369</b>	<b>7,966,078</b>	<b>0</b>	<b>0</b>
<b>Function: 2230 Assessment and Testing</b>						
0110 Regular Salaries	216,901	267,369	269,448	72,538	0	0
0120 Nonpermanent Salaries	13,151	404	8,126	8,089	0	0
0130 Additional Salaries	25,995	1,722	0	0	0	0
<b>0100 Salaries</b>	<b>256,047</b>	<b>269,495</b>	<b>277,574</b>	<b>80,627</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0210 Public Employees Retirement System	54,288	41,833	47,319	18,447	0	0
0220 Social Security Administration	19,330	20,751	21,234	6,169	0	0
0230 Other Required Payroll Costs	3,324	3,491	3,606	732	0	0
0240 Contractual Employee Benefits	116,453	151,407	136,430	34,476	0	0
<b>0200 Associated Payroll Costs</b>	<b>193,394</b>	<b>217,483</b>	<b>208,589</b>	<b>59,824</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	3,606	4,112	8,000	8,000	0	0
0340 Travel	253	0	1,500	1,500	0	0
0350 Communication	0	0	2,000	2,000	0	0
<b>0300 Purchased Services</b>	<b>3,859</b>	<b>4,112</b>	<b>11,500</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	220,596	383,104	409,400	274,400	0	0
0460 Non-consumable Items	1,979	0	0	0	0	0
0470 Computer Software	25,869	26,000	0	0	0	0
0480 Computer Hardware	0	69	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>248,445</b>	<b>409,173</b>	<b>411,400</b>	<b>276,400</b>	<b>0</b>	<b>0</b>
<b>Function 2230 Totals:</b>	<b>701,745</b>	<b>900,262</b>	<b>909,063</b>	<b>428,351</b>	<b>0</b>	<b>0</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	375,532	397,549	752,988	880,818	0	0
0120 Nonpermanent Salaries	302,530	479,825	40,656	40,471	0	0
0130 Additional Salaries	305,055	1,220,164	3,601,870	3,313,929	0	0
<b>0100 Salaries</b>	<b>983,118</b>	<b>2,097,538</b>	<b>4,395,514</b>	<b>4,235,218</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	183,300	330,689	749,434	969,020	0	0
0220 Social Security Administration	73,198	158,005	336,256	323,997	0	0
0230 Other Required Payroll Costs	12,781	27,258	57,141	38,538	0	0
0240 Contractual Employee Benefits	686,570	869,173	958,158	967,430	0	0
<b>0200 Associated Payroll Costs</b>	<b>955,849</b>	<b>1,385,125</b>	<b>2,100,989</b>	<b>2,298,985</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	39,431	461,752	193,000	59,000	0	0
0320 Property Services	0	130	0	0	0	0
0330 Student Transportation Services	0	1,169	0	0	0	0
0340 Travel	261,575	185,390	138,428	119,787	0	0
0350 Communication	331	384	0	0	0	0
0370 Tuition	0	2,257	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	10,000	0	0	0	0
<b>0300 Purchased Services</b>	<b>301,337</b>	<b>661,081</b>	<b>331,428</b>	<b>178,787</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	108,727	105,059	138,412	278,466	0	0
0420 Textbooks	76,989	0	950	1,000	0	0
0430 Library Books	0	2,414	1,338	500	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0440 Periodicals	25	0	0	0	0	0
0460 Non-consumable Items	5,047	5,470	1,000	665	0	0
0470 Computer Software	1,539	14,839	1,500	997	0	0
0480 Computer Hardware	40	20,896	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>192,367</b>	<b>148,678</b>	<b>143,200</b>	<b>281,628</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	102,161	48,082	50,000	332	0	0
<b>0600 Other Objects</b>	<b>102,161</b>	<b>48,082</b>	<b>50,000</b>	<b>332</b>	<b>0</b>	<b>0</b>
<b>Function 2240 Totals:</b>	<b>2,534,830</b>	<b>4,340,505</b>	<b>7,021,131</b>	<b>6,994,950</b>	<b>0</b>	<b>0</b>
<b>Function: 2310 Board of Education Services</b>						
0310 Instructional, Professional and Technical Services	150	0	9,927	9,927	0	0
0340 Travel	1,168	7,891	10,550	10,550	0	0
0350 Communication	46	430	1,000	1,000	0	0
0380 Non-instructional Professional and Technical Services	154,644	137,085	81,138	81,138	0	0
<b>0300 Purchased Services</b>	<b>156,007</b>	<b>145,406</b>	<b>102,615</b>	<b>102,615</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	5,600	6,392	9,410	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>8,100</b>	<b>8,892</b>	<b>14,920</b>	<b>14,920</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	20,116	19,924	26,355	26,355	0	0
<b>0600 Other Objects</b>	<b>20,116</b>	<b>19,924</b>	<b>26,355</b>	<b>26,355</b>	<b>0</b>	<b>0</b>
<b>Function 2310 Totals:</b>	<b>184,223</b>	<b>174,221</b>	<b>143,890</b>	<b>143,890</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0110 Regular Salaries	743,981	928,635	1,020,178	1,062,999	0	0
0120 Nonpermanent Salaries	9,654	181	9,496	9,487	0	0
0130 Additional Salaries	14,672	9,548	42,928	37,838	0	0
<b>0100 Salaries</b>	<b>768,307</b>	<b>938,364</b>	<b>1,072,602</b>	<b>1,110,324</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	177,583	160,884	182,878	254,043	0	0
0220 Social Security Administration	48,864	59,458	82,054	84,939	0	0
0230 Other Required Payroll Costs	10,070	11,903	13,946	10,105	0	0
0240 Contractual Employee Benefits	178,812	209,633	252,972	247,115	0	0
<b>0200 Associated Payroll Costs</b>	<b>415,329</b>	<b>441,878</b>	<b>531,850</b>	<b>596,202</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	59,782	63,070	1,950	1,950	0	0
0320 Property Services	5,524	2,651	0	0	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0330 Student Transportation Services	3,007	0	0	0	0	0
0340 Travel	31,744	18,554	13,582	19,582	0	0
0350 Communication	5,208	676	517	617	0	0
0380 Non-instructional Professional and Technical Services	62,206	79,064	124,688	124,688	0	0
<b>0300 Purchased Services</b>	<b>167,472</b>	<b>164,016</b>	<b>140,737</b>	<b>146,837</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	37,043	11,026	84,801	52,606	0	0
0440 Periodicals	39	85	150	150	0	0
0460 Non-consumable Items	16,221	11,407	1,294	1,294	0	0
0470 Computer Software	4,627	2,305	2,000	2,000	0	0
0480 Computer Hardware	43,403	7,985	2,500	2,500	0	0
<b>0400 Supplies and Materials</b>	<b>101,333</b>	<b>32,808</b>	<b>90,745</b>	<b>58,550</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	20,239	29,482	32,100	17,168	0	0
<b>0600 Other Objects</b>	<b>20,239</b>	<b>29,482</b>	<b>32,100</b>	<b>17,168</b>	<b>0</b>	<b>0</b>
<b>Function 2320 Totals:</b>	<b>1,472,679</b>	<b>1,606,549</b>	<b>1,868,034</b>	<b>1,929,081</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0110 Regular Salaries	14,383,799	15,526,828	16,895,015	17,944,403	0	0
0120 Nonpermanent Salaries	6,744	9,618	3,854	3,805	0	0
0130 Additional Salaries	48,547	47,144	150,794	0	0	0
<b>0100 Salaries</b>	<b>14,439,090</b>	<b>15,583,590</b>	<b>17,049,663</b>	<b>17,948,208</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	3,353,074	2,874,073	2,906,959	4,106,552	0	0
0220 Social Security Administration	1,109,549	1,194,518	1,304,295	1,373,035	0	0
0230 Other Required Payroll Costs	190,236	204,397	221,650	163,337	0	0
0240 Contractual Employee Benefits	4,156,595	4,522,717	5,005,282	5,146,150	0	0
<b>0200 Associated Payroll Costs</b>	<b>8,809,454</b>	<b>8,795,705</b>	<b>9,438,186</b>	<b>10,789,074</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	4,481	2,535	1,400	665	0	0
0320 Property Services	14,975	18,070	18,017	8,969	0	0
0330 Student Transportation Services	0	24	0	0	0	0
0340 Travel	33,431	44,470	34,902	29,800	0	0
0350 Communication	6,086	12,735	18,630	19,115	0	0
0380 Non-instructional Professional and Technical Services	3,699	3,420	3,500	3,000	0	0
<b>0300 Purchased Services</b>	<b>62,672</b>	<b>81,254</b>	<b>76,449</b>	<b>61,549</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	118,371	171,238	237,341	217,046	0	0
0420 Textbooks	261	319	0	0	0	0
0430 Library Books	175	218	1,500	1,500	0	0
0440 Periodicals	662	679	1,450	779	0	0
0460 Non-consumable Items	33,060	60,160	53,093	33,891	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0470 Computer Software	2,974	4,157	5,400	2,832	0	0
0480 Computer Hardware	36,003	42,418	29,850	31,435	0	0
<b>0400 Supplies and Materials</b>	<b>191,505</b>	<b>279,190</b>	<b>328,634</b>	<b>287,483</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	39,339	20,595	3,325	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>39,339</b>	<b>20,595</b>	<b>3,325</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	6,672	15,290	8,590	8,938	0	0
<b>0600 Other Objects</b>	<b>6,672</b>	<b>15,290</b>	<b>8,590</b>	<b>8,938</b>	<b>0</b>	<b>0</b>
<b>Function 2410 Totals:</b>	<b>23,509,393</b>	<b>24,794,368</b>	<b>26,922,117</b>	<b>29,098,577</b>	<b>0</b>	<b>0</b>
<b>Function: 2490 Other Support Services - School Administration</b>						
0110 Regular Salaries	1,279,409	1,544,631	1,499,963	1,729,722	0	0
0120 Nonpermanent Salaries	43,519	101,008	63,215	64,806	0	0
0130 Additional Salaries	6,779	20,427	8,065	8,065	0	0
<b>0100 Salaries</b>	<b>1,329,706</b>	<b>1,666,066</b>	<b>1,571,243</b>	<b>1,802,593</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	298,333	304,662	267,898	412,432	0	0
0220 Social Security Administration	97,460	121,197	120,201	137,898	0	0
0230 Other Required Payroll Costs	17,211	21,865	20,426	16,404	0	0
0240 Contractual Employee Benefits	293,148	376,854	442,684	475,998	0	0
<b>0200 Associated Payroll Costs</b>	<b>706,153</b>	<b>824,577</b>	<b>851,209</b>	<b>1,042,732</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	3,550	2,500	2,500	0	0
0320 Property Services	162	4,154	27,000	25,000	0	0
0340 Travel	17,095	49,167	41,500	35,000	0	0
0350 Communication	602	9,930	4,300	4,300	0	0
0380 Non-instructional Professional and Technical Services	8,372	21,119	15,000	15,000	0	0
<b>0300 Purchased Services</b>	<b>26,231</b>	<b>87,919</b>	<b>90,300</b>	<b>81,800</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	6,148	52,649	268,103	223,001	0	0
0440 Periodicals	0	1,500	500	500	0	0
0460 Non-consumable Items	1,274	120,354	74,709	71,709	0	0
0470 Computer Software	0	4,859	4,000	3,000	0	0
0480 Computer Hardware	1,184	28,640	15,000	6,000	0	0
<b>0400 Supplies and Materials</b>	<b>8,606</b>	<b>208,002</b>	<b>362,312</b>	<b>304,210</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	4,106	1,500	1,500	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>4,106</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>Function 2490 Totals:</b>	<b>2,070,696</b>	<b>2,790,670</b>	<b>2,876,564</b>	<b>3,232,835</b>	<b>0</b>	<b>0</b>
<b>Function: 2510 Direction of Business Support Services</b>						

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0110 Regular Salaries	181,788	190,537	201,005	207,231	0	0
<b>0100 Salaries</b>	<b>181,788</b>	<b>190,537</b>	<b>201,005</b>	<b>207,231</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	44,298	38,064	34,271	47,415	0	0
0220 Social Security Administration	12,932	13,613	15,377	15,853	0	0
0230 Other Required Payroll Costs	2,394	2,513	2,613	1,885	0	0
0240 Contractual Employee Benefits	41,821	45,126	46,163	44,991	0	0
<b>0200 Associated Payroll Costs</b>	<b>101,445</b>	<b>99,315</b>	<b>98,424</b>	<b>110,144</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	0	3,898	2,428	0	0
0340 Travel	4,038	5,711	6,200	6,500	0	0
0350 Communication	48	24	0	0	0	0
0380 Non-instructional Professional and Technical Services	3,325	13,000	47,000	47,000	0	0
<b>0300 Purchased Services</b>	<b>7,411</b>	<b>18,735</b>	<b>57,098</b>	<b>55,928</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	855	1,681	1,200	2,000	0	0
0440 Periodicals	0	0	100	100	0	0
0460 Non-consumable Items	2,094	424	250	500	0	0
0470 Computer Software	11,367	11,540	30,200	30,200	0	0
0480 Computer Hardware	3,674	0	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>17,990</b>	<b>13,645</b>	<b>33,750</b>	<b>34,800</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	6,082	1,069	1,430	1,550	0	0
0670 Taxes and Licenses	0	0	3,500	3,500	0	0
<b>0600 Other Objects</b>	<b>6,082</b>	<b>1,069</b>	<b>4,930</b>	<b>5,050</b>	<b>0</b>	<b>0</b>
<b>Function 2510 Totals:</b>	<b>314,716</b>	<b>323,301</b>	<b>395,207</b>	<b>413,153</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>						
0110 Regular Salaries	989,027	1,021,138	1,021,329	1,166,200	0	0
0120 Nonpermanent Salaries	0	57	0	0	0	0
0130 Additional Salaries	1,840	1,101	0	0	0	0
<b>0100 Salaries</b>	<b>990,867</b>	<b>1,022,296</b>	<b>1,021,329</b>	<b>1,166,200</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	206,580	170,388	174,136	266,827	0	0
0220 Social Security Administration	74,507	76,803	78,132	89,214	0	0
0230 Other Required Payroll Costs	12,687	13,324	13,278	10,611	0	0
0240 Contractual Employee Benefits	257,493	278,827	441,307	476,506	0	0
<b>0200 Associated Payroll Costs</b>	<b>551,268</b>	<b>539,342</b>	<b>706,853</b>	<b>843,158</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	529	0	0	0	0
0320 Property Services	185	1,395	1,016	12,928	0	0
0340 Travel	10,732	18,306	22,025	23,375	0	0
0350 Communication	7,063	7,789	7,300	9,300	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	166,412	79,297	106,515	110,515	0	0
<b>0300 Purchased Services</b>	<b>184,390</b>	<b>107,316</b>	<b>136,856</b>	<b>156,118</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	9,729	6,942	9,390	8,690	0	0
0440 Periodicals	0	60	0	0	0	0
0460 Non-consumable Items	6,477	5,587	3,000	1,750	0	0
0470 Computer Software	1,244	1,067	10,600	10,600	0	0
0480 Computer Hardware	619	3,953	6,500	7,500	0	0
<b>0400 Supplies and Materials</b>	<b>18,069</b>	<b>17,609</b>	<b>29,490</b>	<b>28,540</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	10,587	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>10,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	27,396	9,850	12,660	13,410	0	0
0670 Taxes and Licenses	0	0	0	6,500	0	0
<b>0600 Other Objects</b>	<b>27,396</b>	<b>9,850</b>	<b>12,660</b>	<b>19,910</b>	<b>0</b>	<b>0</b>
<b>Function 2520 Totals:</b>	<b>1,771,991</b>	<b>1,707,000</b>	<b>1,907,188</b>	<b>2,213,926</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0110 Regular Salaries	9,515,234	9,920,039	11,024,056	12,755,552	0	0
0120 Nonpermanent Salaries	193,586	258,459	154,761	143,095	0	0
0130 Additional Salaries	156,629	248,916	145,349	66,626	0	0
<b>0100 Salaries</b>	<b>9,865,449</b>	<b>10,427,414</b>	<b>11,324,166</b>	<b>12,965,273</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	2,164,268	1,751,071	1,930,771	2,966,455	0	0
0220 Social Security Administration	748,803	793,616	866,299	991,844	0	0
0230 Other Required Payroll Costs	127,450	134,611	147,215	117,985	0	0
0240 Contractual Employee Benefits	3,397,950	3,741,512	5,346,562	5,792,656	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,438,472</b>	<b>6,420,810</b>	<b>8,290,847</b>	<b>9,868,940</b>	<b>0</b>	<b>0</b>
0320 Property Services	7,968,324	7,976,747	8,393,619	9,068,015	0	0
0330 Student Transportation Services	86	0	0	0	0	0
0340 Travel	9,130	19,049	8,600	8,600	0	0
0350 Communication	56,354	64,150	67,700	68,050	0	0
0380 Non-instructional Professional and Technical Services	41,209	139,118	90,000	81,000	0	0
<b>0300 Purchased Services</b>	<b>8,075,102</b>	<b>8,199,064</b>	<b>8,559,919</b>	<b>9,225,665</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	827,795	823,982	1,048,512	1,461,128	0	0
0460 Non-consumable Items	803,198	705,427	689,760	688,058	0	0
0470 Computer Software	41,795	104,415	109,550	164,550	0	0
0480 Computer Hardware	6,753	25,822	10,000	10,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,679,541</b>	<b>1,659,646</b>	<b>1,857,822</b>	<b>2,323,736</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	26,592	25,384	0	0	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0530 Improvements Other Than Buildings	5,088	29,741	0	0	0	0
0540 Depreciable Equipment	133,503	172,276	175,000	285,800	0	0
<b>0500 Capital Outlay</b>	<b>165,183</b>	<b>227,401</b>	<b>175,000</b>	<b>285,800</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	6,221	3,040	11,500	13,000	0	0
0650 Insurance and Judgments	0	157	0	0	0	0
0670 Taxes and Licenses	1,903	10,419	1,500	1,500	0	0
<b>0600 Other Objects</b>	<b>8,124</b>	<b>13,616</b>	<b>13,000</b>	<b>14,500</b>	<b>0</b>	<b>0</b>
<b>Function 2540 Totals:</b>	<b>26,231,871</b>	<b>26,947,952</b>	<b>30,220,754</b>	<b>34,683,914</b>	<b>0</b>	<b>0</b>
<b>Function: 2550 Student Transportation Services</b>						
0110 Regular Salaries	6,854,226	6,760,850	8,016,772	8,023,529	0	0
0120 Nonpermanent Salaries	102,982	99,754	0	0	0	0
0130 Additional Salaries	1,226,083	1,074,985	315,630	333,132	0	0
<b>0100 Salaries</b>	<b>8,183,291</b>	<b>7,935,589</b>	<b>8,332,402</b>	<b>8,356,661</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,744,886	1,246,971	1,420,675	1,912,004	0	0
0220 Social Security Administration	631,912	620,441	637,429	639,285	0	0
0230 Other Required Payroll Costs	107,973	105,430	108,320	76,046	0	0
0240 Contractual Employee Benefits	4,187,912	4,226,107	3,936,611	3,671,619	0	0
<b>0200 Associated Payroll Costs</b>	<b>6,672,683</b>	<b>6,198,949</b>	<b>6,103,035</b>	<b>6,298,954</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	4,030	0	3,800	0	0	0
0320 Property Services	84,751	137,024	142,754	114,754	0	0
0330 Student Transportation Services	60,119	119,774	123,731	134,296	0	0
0340 Travel	14,309	18,202	14,891	3,500	0	0
0350 Communication	20,109	22,862	33,834	35,584	0	0
0380 Non-instructional Professional and Technical Services	29,372	53,095	33,000	45,000	0	0
<b>0300 Purchased Services</b>	<b>212,691</b>	<b>350,957</b>	<b>352,010</b>	<b>333,134</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,227,620	813,720	1,856,619	841,800	0	0
0440 Periodicals	98	0	100	0	0	0
0460 Non-consumable Items	497,745	477,146	271,149	260,000	0	0
0470 Computer Software	32,885	71,377	15,000	15,000	0	0
0480 Computer Hardware	29,301	60,225	15,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,787,649</b>	<b>1,422,468</b>	<b>2,157,868</b>	<b>1,118,800</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	37,837	0	25,000	0	0	0
<b>0500 Capital Outlay</b>	<b>37,837</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	922	590	1,300	500	0	0
0670 Taxes and Licenses	3,421	3,310	1,000	3,400	0	0
<b>0600 Other Objects</b>	<b>4,343</b>	<b>3,900</b>	<b>2,300</b>	<b>3,900</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function 2550 Totals:</b>	<b>16,898,495</b>	<b>15,911,862</b>	<b>16,972,615</b>	<b>16,111,449</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0110 Regular Salaries	355,637	389,849	410,869	569,432	0	0
0120 Nonpermanent Salaries	0	3,953	1,710	1,765	0	0
0130 Additional Salaries	5,389	0	0	0	0	0
<b>0100 Salaries</b>	<b>361,026</b>	<b>393,802</b>	<b>412,579</b>	<b>571,197</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	74,044	65,263	70,345	130,689	0	0
0220 Social Security Administration	27,241	29,797	31,562	43,696	0	0
0230 Other Required Payroll Costs	4,579	5,096	5,363	5,197	0	0
0240 Contractual Employee Benefits	119,057	138,223	186,098	245,396	0	0
<b>0200 Associated Payroll Costs</b>	<b>224,921</b>	<b>238,378</b>	<b>293,368</b>	<b>424,978</b>	<b>0</b>	<b>0</b>
0320 Property Services	418,781	391,158	456,190	403,286	0	0
0340 Travel	1,436	2,571	3,000	3,000	0	0
0350 Communication	302,763	279,793	339,479	338,861	0	0
0380 Non-instructional Professional and Technical Services	60	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>723,040</b>	<b>673,522</b>	<b>798,669</b>	<b>745,147</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	62,636	72,233	41,347	37,312	0	0
0440 Periodicals	0	187	0	0	0	0
0460 Non-consumable Items	5,075	4,178	1,500	1,500	0	0
0470 Computer Software	1,585	242	500	500	0	0
0480 Computer Hardware	2,835	2,000	2,000	2,000	0	0
<b>0400 Supplies and Materials</b>	<b>72,131</b>	<b>78,840</b>	<b>45,347</b>	<b>41,312</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	1,272	3,757	0	0	0	0
<b>0500 Capital Outlay</b>	<b>1,272</b>	<b>3,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0620 Interest	199	0	0	0	0	0
0640 Dues and Fees	955	1,240	2,000	2,000	0	0
<b>0600 Other Objects</b>	<b>1,154</b>	<b>1,240</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Function 2570 Totals:</b>	<b>1,383,544</b>	<b>1,389,539</b>	<b>1,551,963</b>	<b>1,784,634</b>	<b>0</b>	<b>0</b>
<b>Function: 2620 Planning, Research, Development, Evaluation, GrantWriting &amp; Statistical Services</b>						
0110 Regular Salaries	257,872	278,971	326,671	343,605	0	0
0120 Nonpermanent Salaries	2,570	541	12,825	12,766	0	0
0130 Additional Salaries	1,851	0	0	0	0	0
<b>0100 Salaries</b>	<b>262,293</b>	<b>279,513</b>	<b>339,496</b>	<b>356,371</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	57,245	45,827	57,884	81,539	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0220 Social Security Administration	20,149	21,319	25,972	27,263	0	0
0230 Other Required Payroll Costs	3,377	3,655	4,412	3,242	0	0
0240 Contractual Employee Benefits	57,085	64,558	130,326	129,731	0	0
<b>0200 Associated Payroll Costs</b>	<b>137,856</b>	<b>135,359</b>	<b>218,594</b>	<b>241,775</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,500	2,500	12,804	4,804	0	0
0320 Property Services	0	0	2,996	2,996	0	0
0340 Travel	858	0	0	0	0	0
0350 Communication	0	1,345	500	0	0	0
0380 Non-instructional Professional and Technical Services	0	56,988	60,000	0	0	0
<b>0300 Purchased Services</b>	<b>9,358</b>	<b>60,833</b>	<b>76,300</b>	<b>7,800</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	5,689	1,500	15,000	0	0
0470 Computer Software	490	7,881	6,000	6,000	0	0
0480 Computer Hardware	0	2,188	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>490</b>	<b>15,757</b>	<b>7,500</b>	<b>21,000</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 2620 Totals:</b>	<b>409,998</b>	<b>491,462</b>	<b>643,890</b>	<b>628,946</b>	<b>0</b>	<b>0</b>
<b>Function: 2630 Information Services</b>						
0110 Regular Salaries	367,284	398,086	439,329	445,422	0	0
0130 Additional Salaries	2,940	5,993	0	0	0	0
<b>0100 Salaries</b>	<b>370,224</b>	<b>404,079</b>	<b>439,329</b>	<b>445,422</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	77,955	75,773	74,905	101,912	0	0
0220 Social Security Administration	27,130	29,453	33,609	34,075	0	0
0230 Other Required Payroll Costs	4,819	5,279	5,711	4,053	0	0
0240 Contractual Employee Benefits	100,276	111,049	186,759	177,349	0	0
<b>0200 Associated Payroll Costs</b>	<b>210,180</b>	<b>221,554</b>	<b>300,984</b>	<b>317,389</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	125	0	41,581	41,581	0	0
0320 Property Services	681	4,163	1,405	1,405	0	0
0340 Travel	5,782	8,225	6,607	6,607	0	0
0350 Communication	4,381	44,654	37,203	37,203	0	0
0380 Non-instructional Professional and Technical Services	130	21,950	21,000	6,000	0	0
<b>0300 Purchased Services</b>	<b>11,099</b>	<b>78,992</b>	<b>107,796</b>	<b>92,796</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	17,374	17,062	19,238	19,238	0	0
0440 Periodicals	476	734	766	766	0	0
0460 Non-consumable Items	2,917	4,586	0	0	0	0
0470 Computer Software	1,863	789	540	540	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0480 Computer Hardware	12,251	1,519	3,000	3,000	0	0
<b>0400 Supplies and Materials</b>	<b>34,882</b>	<b>24,690</b>	<b>23,544</b>	<b>23,544</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,638	2,538	1,264	1,264	0	0
<b>0600 Other Objects</b>	<b>1,638</b>	<b>2,538</b>	<b>1,264</b>	<b>1,264</b>	<b>0</b>	<b>0</b>
<b>Function 2630 Totals:</b>	<b>628,023</b>	<b>731,853</b>	<b>872,917</b>	<b>880,415</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	1,200,903	1,306,957	1,433,083	1,576,379	0	0
0120 Nonpermanent Salaries	11,111	15,549	32,129	33,156	0	0
0130 Additional Salaries	75,853	332,426	0	0	0	0
<b>0100 Salaries</b>	<b>1,287,867</b>	<b>1,654,931</b>	<b>1,465,212</b>	<b>1,609,535</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	283,801	277,577	249,819	368,262	0	0
0220 Social Security Administration	96,136	124,153	112,088	123,130	0	0
0230 Other Required Payroll Costs	16,820	21,611	19,046	14,647	0	0
0240 Contractual Employee Benefits	290,783	345,494	491,601	516,779	0	0
<b>0200 Associated Payroll Costs</b>	<b>687,541</b>	<b>768,835</b>	<b>872,554</b>	<b>1,022,818</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	1,725	0	0	0	0
0320 Property Services	774	0	0	0	0	0
0340 Travel	23,837	19,481	13,500	13,500	0	0
0350 Communication	4,742	4,410	500	4,000	0	0
0380 Non-instructional Professional and Technical Services	132,888	174,267	237,830	241,330	0	0
<b>0300 Purchased Services</b>	<b>162,242</b>	<b>199,883</b>	<b>251,830</b>	<b>258,830</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	23,822	24,304	7,500	7,500	0	0
0460 Non-consumable Items	3,360	1,569	0	0	0	0
0470 Computer Software	63,486	78,059	84,813	90,000	0	0
0480 Computer Hardware	1,138	12,851	3,800	3,800	0	0
<b>0400 Supplies and Materials</b>	<b>91,806</b>	<b>116,783</b>	<b>96,113</b>	<b>101,300</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	2,374	6,770	2,400	2,400	0	0
<b>0600 Other Objects</b>	<b>2,374</b>	<b>6,770</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>0</b>
<b>Function 2640 Totals:</b>	<b>2,231,830</b>	<b>2,747,202</b>	<b>2,688,109</b>	<b>2,994,883</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0110 Regular Salaries	3,026,012	3,994,202	4,477,920	4,456,651	0	0
0120 Nonpermanent Salaries	20,172	276	0	0	0	0
0130 Additional Salaries	185,057	128,589	241,330	97,816	0	0
<b>0100 Salaries</b>	<b>3,231,241</b>	<b>4,123,067</b>	<b>4,719,250</b>	<b>4,554,467</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	696,504	687,584	804,634	1,042,070	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0220 Social Security Administration	245,766	314,249	361,019	348,424	0	0
0230 Other Required Payroll Costs	42,087	53,602	61,363	41,438	0	0
0240 Contractual Employee Benefits	811,935	1,091,539	2,114,467	2,004,886	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,796,291</b>	<b>2,146,974</b>	<b>3,341,483</b>	<b>3,436,818</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	5,287	135,533	40,245	40,245	0	0
0320 Property Services	175,456	138,272	727,830	704,155	0	0
0340 Travel	38,114	50,885	23,777	23,777	0	0
0350 Communication	882,277	895,356	1,724,405	1,533,244	0	0
0380 Non-instructional Professional and Technical Services	148,186	133,622	100,000	176,885	0	0
<b>0300 Purchased Services</b>	<b>1,249,320</b>	<b>1,353,668</b>	<b>2,616,257</b>	<b>2,478,306</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	30,198	171,685	81,303	100,968	0	0
0430 Library Books	150	488	2,000	2,000	0	0
0440 Periodicals	0	39	94	94	0	0
0460 Non-consumable Items	47,681	66,781	38,634	38,634	0	0
0470 Computer Software	1,018,146	1,450,048	1,259,708	1,325,711	0	0
0480 Computer Hardware	864,734	368,802	102,499	109,324	0	0
<b>0400 Supplies and Materials</b>	<b>1,960,909</b>	<b>2,057,843</b>	<b>1,484,238</b>	<b>1,576,731</b>	<b>0</b>	<b>0</b>
0530 Improvements Other Than Buildings	5,088	0	0	0	0	0
0540 Depreciable Equipment	67,392	24,430	0	0	0	0
0550 Depreciable Technology	16,085	20,079	5,000	5,000	0	0
<b>0500 Capital Outlay</b>	<b>88,565</b>	<b>44,510</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,524	2,039	843	843	0	0
<b>0600 Other Objects</b>	<b>1,524</b>	<b>2,039</b>	<b>843</b>	<b>843</b>	<b>0</b>	<b>0</b>
<b>Function 2660 Totals:</b>	<b>8,327,852</b>	<b>9,728,101</b>	<b>12,167,071</b>	<b>12,052,165</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0520 Buildings Acquisition	0	0	0	2,800,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800,000</b>	<b>0</b>	<b>0</b>
<b>Function 4150 Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800,000</b>	<b>0</b>	<b>0</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	3,882,439	22,635,371	4,210,694	3,461,694	0	0
<b>0700 Transfers</b>	<b>3,882,439</b>	<b>22,635,371</b>	<b>4,210,694</b>	<b>3,461,694</b>	<b>0</b>	<b>0</b>
<b>Function 5200 Totals:</b>	<b>3,882,439</b>	<b>22,635,371</b>	<b>4,210,694</b>	<b>3,461,694</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</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.

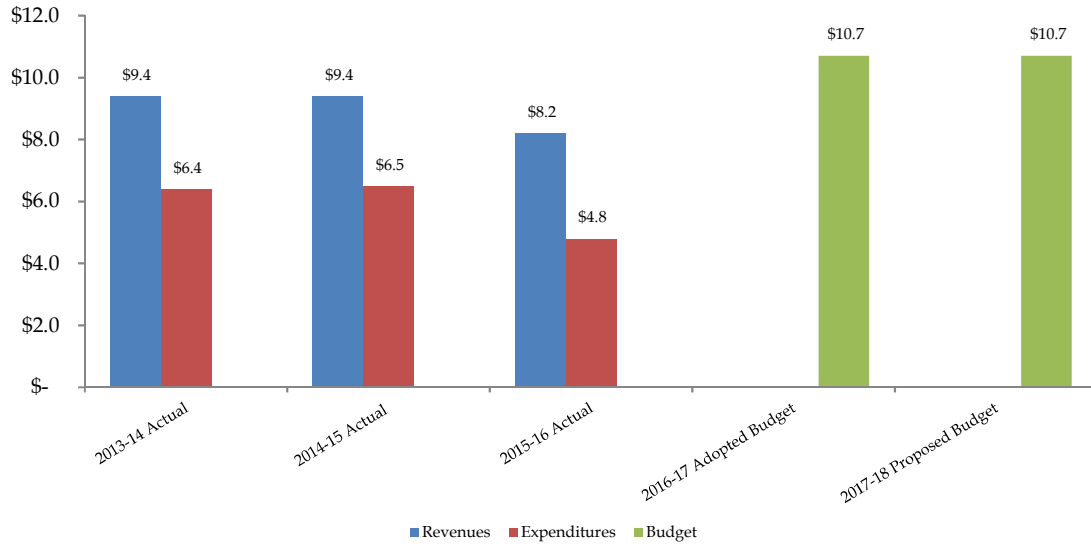


**BEAVERTON SCHOOL DISTRICT**  
**220 - STUDENT BODY FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>
		<b>2016-2017</b>	<b>2017-2018</b>			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 6,652,407	\$ 6,446,898	\$ 5,356,534	\$ 7,700,000	\$ 7,700,000
<b>5000</b>	<b>Other Sources</b>	2,732,183	2,943,385	2,866,864	3,000,000	3,000,000
	<b>Total Revenues</b>	<u>9,384,590</u>	<u>9,390,283</u>	<u>8,223,397</u>	<u>10,700,000</u>	<u>10,700,000</u>
<b>0400</b>	<b>Supplies and Materials</b>	6,441,205	6,523,419	4,843,404	10,700,000	10,700,000
	<b>Total Expenditures</b>	<u>6,441,205</u>	<u>6,523,419</u>	<u>4,843,404</u>	<u>10,700,000</u>	<u>10,700,000</u>
<b>Ending Fund Balance</b>		\$ <u>2,943,385</u>	\$ <u>2,866,864</u>	\$ <u>3,379,994</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 2,732,183	\$ 2,943,385	\$ 2,866,864		
<b>Change in Fund Balance</b>		211,202	(76,521)	513,130		
<b>Ending Fund Balance</b>		<u>\$ 2,943,385</u>	<u>\$ 2,866,864</u>	<u>\$ 3,379,994</u>		

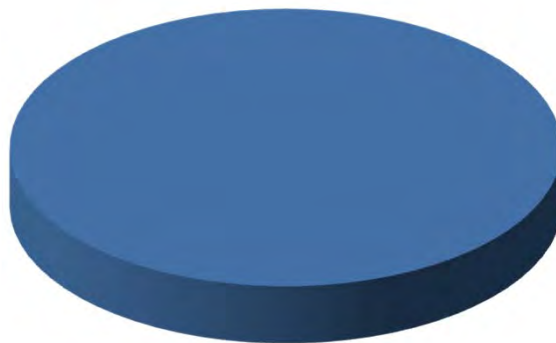
*Note: Minor differences are due to rounding*

# STUDENT BODY FUND FIVE YEAR FUND SUMMARY *(in millions)*



# STUDENT BODY FUND 2017-18 EXPENDITURES BY OBJECT \$10,700,000 *(in millions)*

Supplies & Materials (0400):  
\$10.7, 100.0%





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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1790 Other Extracurricular Activities	\$ 6,446,898	\$ 5,356,534	\$ 7,700,000	\$ 7,700,000	0 \$	0
<b>1000 Revenue From Local Sources</b>	<b>6,446,898</b>	<b>5,356,534</b>	<b>7,700,000</b>	<b>7,700,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	2,943,385	2,866,864	3,000,000	3,000,000	0	0
<b>5000 Other Sources</b>	<b>2,943,385</b>	<b>2,866,864</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 9,390,283</b>	<b>\$ 8,223,397</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0410 Consumable Supplies and Materials	\$ 713,931	\$ 817,451	\$ 1,900,000	\$ 1,900,000	\$ 0	\$ 0
<b>0400 Supplies and Materials</b>	<b>713,931</b>	<b>817,451</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>713,931</b>	<b>817,451</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	719,776	793,516	2,500,000	2,500,000	0	0
<b>0400 Supplies and Materials</b>	<b>719,776</b>	<b>793,516</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>719,776</b>	<b>793,516</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	5,089,712	3,232,437	6,300,000	6,300,000	0	0
<b>0400 Supplies and Materials</b>	<b>5,089,712</b>	<b>3,232,437</b>	<b>6,300,000</b>	<b>6,300,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,089,712</b>	<b>3,232,437</b>	<b>6,300,000</b>	<b>6,300,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 6,523,419</b>	<b>\$ 4,843,404</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.

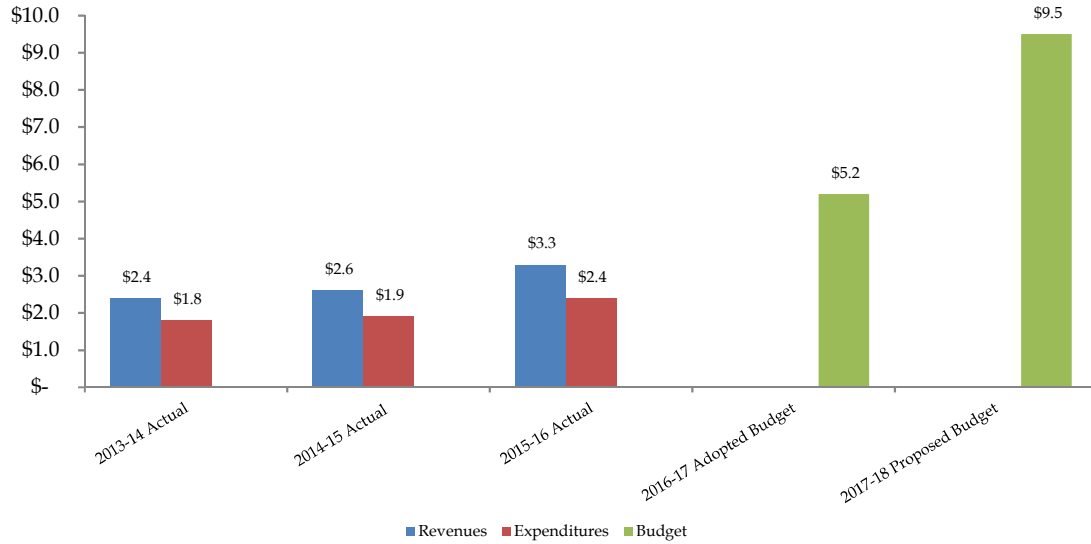


**BEAVERTON SCHOOL DISTRICT**  
**230 - SPECIAL PURPOSE FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

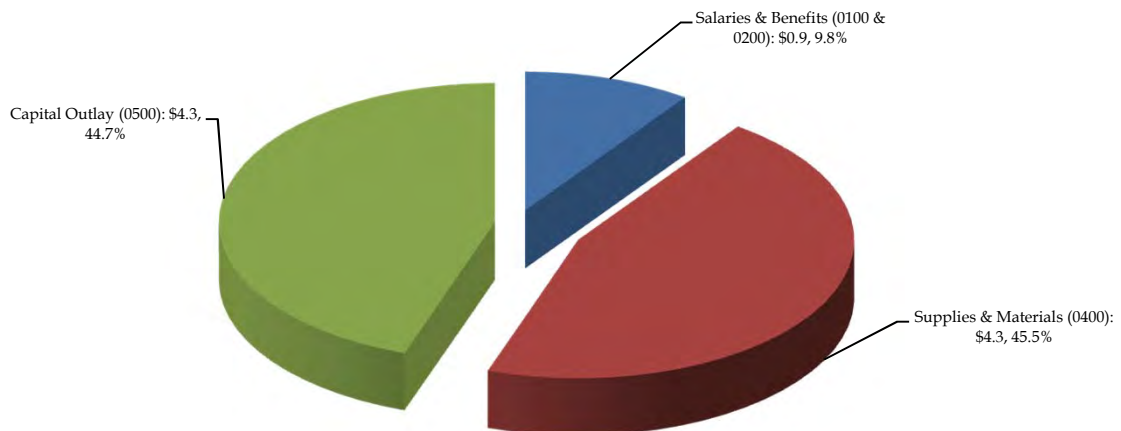
		Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Adopted Budget 2016-2017	Proposed Budget 2017-2018
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 1,597,131	\$ 1,961,411	\$ 2,598,723	\$ 4,445,694	\$ 8,139,089
<b>3000</b>	<b>Revenue From State Sources</b>	0	1,500	0	0	0
<b>5000</b>	<b>Other Sources</b>	754,569	593,477	675,548	710,000	1,370,000
	<b>Total Revenues</b>	<u>2,351,699</u>	<u>2,556,388</u>	<u>3,274,271</u>	<u>5,155,694</u>	<u>9,509,089</u>
<b>0100</b>	<b>Salaries</b>	490,467	488,125	592,244	680,853	693,151
<b>0200</b>	<b>Associated Payroll Costs</b>	169,417	170,454	160,944	204,840	241,936
<b>0300</b>	<b>Purchased Services</b>	288,266	410,905	729,692	0	0
<b>0400</b>	<b>Supplies and Materials</b>	600,431	725,466	806,371	3,000,001	4,324,002
<b>0500</b>	<b>Capital Outlay</b>	194,997	67,122	142,404	1,270,000	4,250,000
<b>0600</b>	<b>Other Objects</b>	19,245	23,468	3,880	0	0
	<b>Total Expenditures</b>	<u>1,762,823</u>	<u>1,885,540</u>	<u>2,435,537</u>	<u>5,155,694</u>	<u>9,509,089</u>
<b>Ending Fund Balance</b>		\$ <u>588,877</u>	\$ <u>670,848</u>	\$ <u>838,734</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 715,269	\$ 588,877	\$ 670,848		
<b>Change in Fund Balance</b>		(126,392)	81,971	167,886		
<b>Ending Fund Balance</b>		\$ <u>588,877</u>	\$ <u>670,848</u>	\$ <u>838,734</u>		

*Note: Minor differences are due to rounding*

### SPECIAL PURPOSE FUND FIVE YEAR FUND SUMMARY *(in millions)*



### SPECIAL REVENUE FUND 2017-18 EXPENDITURES BY OBJECT \$9,509,089 *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1760 Club Fund Raising	\$ 408,417	\$ 478,250	\$ 2,100,000	\$ 2,100,000	\$ 0	\$ 0
1920 Contributions and Donations from Private Sources	1,339,805	1,931,084	2,345,694	6,039,089	0	0
1960 Recovery of Prior Years' Expenditures	0	1,121	0	0	0	0
1990 Miscellaneous	213,189	188,268	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,961,411</b>	<b>2,598,723</b>	<b>4,445,694</b>	<b>8,139,089</b>	<b>0</b>	<b>0</b>
3190 Other Unrestricted Grants-In-Aid	1,500	0	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	4,600	4,700	60,000	120,000	0	0
5400 Resources - Beginning Fund Balance	588,877	670,848	650,000	1,250,000	0	0
<b>5000 Other Sources</b>	<b>593,477</b>	<b>675,548</b>	<b>710,000</b>	<b>1,370,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 2,556,388</b>	<b>\$ 3,274,271</b>	<b>\$ 5,155,694</b>	<b>\$ 9,509,089</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0120 Nonpermanent Salaries	\$ 23,348	\$ 24,867	\$ 0	\$ 0	\$ 0	0
0130 Additional Salaries	22,513	23,824	550,113	566,614	0	0
<b>0100 Salaries</b>	<b>45,860</b>	<b>48,691</b>	<b>550,113</b>	<b>566,614</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	7,485	5,721	93,794	129,641	0	0
0220 Social Security Administration	3,444	3,696	42,084	43,346	0	0
0230 Other Required Payroll Costs	596	632	7,151	5,157	0	0
0240 Contractual Employee Benefits	319	394	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>11,844</b>	<b>10,443</b>	<b>143,029</b>	<b>178,144</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	89,093	113,543	0	0	0	0
0320 Property Services	47,634	43,565	0	0	0	0
0330 Student Transportation Services	13,908	33,849	0	0	0	0
0340 Travel	1,573	5,424	0	0	0	0
0350 Communication	1,775	1,374	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	14,497	0	0	0	0
<b>0300 Purchased Services</b>	<b>153,982</b>	<b>212,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	77,594	98,960	500,000	1,824,002	0	0
0420 Textbooks	1,440	9,397	0	0	0	0
0430 Library Books	0	12,618	0	0	0	0
0440 Periodicals	557	3,939	0	0	0	0
0460 Non-consumable Items	58,510	34,813	0	0	0	0
0470 Computer Software	6,637	6,871	0	0	0	0
0480 Computer Hardware	199,047	129,768	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>343,785</b>	<b>296,366</b>	<b>500,000</b>	<b>1,824,002</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	33,842	16,493	0	0	0	0
0590 Other Capital Outlay	3,517	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>37,359</b>	<b>16,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	209	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>592,830</b>	<b>584,455</b>	<b>1,193,142</b>	<b>2,568,760</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	24,116	19,161	0	0	0	0
0130 Additional Salaries	18,464	9,914	0	0	0	0
<b>0100 Salaries</b>	<b>42,580</b>	<b>29,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	5,796	2,350	0	0	0	0
0220 Social Security Administration	3,175	2,207	0	0	0	0
0230 Other Required Payroll Costs	552	378	0	0	0	0
0240 Contractual Employee Benefits	887	313	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>10,411</b>	<b>5,248</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	39,929	41,879	0	0	0	0
0320 Property Services	5,039	1,677	0	0	0	0
0330 Student Transportation Services	7,301	20,947	0	0	0	0
0340 Travel	109	2,563	0	0	0	0
0380 Non-instructional Professional and Technical Services	400	1,880	0	0	0	0
<b>0300 Purchased Services</b>	<b>52,778</b>	<b>68,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	10,792	44,094	500,000	500,000	0	0
0440 Periodicals	0	321	0	0	0	0
0460 Non-consumable Items	12,763	8,282	0	0	0	0
0470 Computer Software	2,476	1,237	0	0	0	0
0480 Computer Hardware	17,011	15,228	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>43,042</b>	<b>69,162</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	304	62	0	0	0	0
<b>0600 Other Objects</b>	<b>304</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>149,115</b>	<b>172,494</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	19,259	25,920	0	0	0	0
0120 Nonpermanent Salaries	73,869	46,098	0	0	0	0
0130 Additional Salaries	61,571	194,110	0	0	0	0
<b>0100 Salaries</b>	<b>154,698</b>	<b>266,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	18,910	13,426	0	0	0	0
0220 Social Security Administration	11,712	20,305	0	0	0	0
0230 Other Required Payroll Costs	2,010	3,460	0	0	0	0
0240 Contractual Employee Benefits	2,327	1,674	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>34,959</b>	<b>38,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	1,465	3,448	0	0	0	0
0320 Property Services	28,747	35,240	0	0	0	0
0330 Student Transportation Services	18,656	37,148	0	0	0	0
0340 Travel	82,720	145,531	0	0	0	0
0350 Communication	1,595	9,816	0	0	0	0
0370 Tuition	140	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	51,938	113,216	0	0	0	0
<b>0300 Purchased Services</b>	<b>185,260</b>	<b>344,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	113,035	126,484	1,250,001	1,250,000	0	0
0420 Textbooks	1,900	7,629	0	0	0	0
0430 Library Books	85	531	0	0	0	0
0440 Periodicals	0	25	0	0	0	0
0460 Non-consumable Items	74,793	59,144	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0470 Computer Software	1,295	1,269	0	0	0	0
0480 Computer Hardware	61,559	21,869	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>252,667</b>	<b>216,951</b>	<b>1,250,001</b>	<b>1,250,000</b>	<b>0</b>	<b>0</b>
0530 Improvements Other Than Buildings	5,246	0	0	0	0	0
0540 Depreciable Equipment	17,278	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>22,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	21,330	3,201	0	0	0	0
<b>0600 Other Objects</b>	<b>21,330</b>	<b>3,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>671,438</b>	<b>869,543</b>	<b>1,250,001</b>	<b>1,250,000</b>	<b>0</b>	<b>0</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	0	7,934	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>7,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	1,456	0	0	0	0
0220 Social Security Administration	0	607	0	0	0	0
0230 Other Required Payroll Costs	0	103	0	0	0	0
0240 Contractual Employee Benefits	0	2,214	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>4,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	499	237	0	0	0	0
<b>0300 Purchased Services</b>	<b>499</b>	<b>237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	16,987	19,124	0	0	0	0
0460 Non-consumable Items	2,060	180	0	0	0	0
0470 Computer Software	495	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>19,542</b>	<b>19,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>20,041</b>	<b>31,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0120 Nonpermanent Salaries	0	1,091	0	0	0	0
0130 Additional Salaries	0	425	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>1,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	207	0	0	0	0
0220 Social Security Administration	0	116	0	0	0	0
0230 Other Required Payroll Costs	0	20	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	1,012	0	0	0	0
0330 Student Transportation Services	0	285	0	0	0	0
0340 Travel	0	7,874	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	500	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>9,671</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0410 Consumable Supplies and Materials	656	1,205	0	0	0	0
0430 Library Books	0	23	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>656</b>	<b>1,229</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>656</b>	<b>12,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0120 Nonpermanent Salaries	540	535	0	0	0	0
0130 Additional Salaries	2,855	474	0	0	0	0
<b>0100 Salaries</b>	<b>3,395</b>	<b>1,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	585	7	0	0	0	0
0220 Social Security Administration	260	77	0	0	0	0
0230 Other Required Payroll Costs	43	13	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>888</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	3,400	0	0	0	0	0
0340 Travel	4,881	1,940	0	0	0	0
<b>0300 Purchased Services</b>	<b>8,281</b>	<b>1,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	17,278	4,244	0	0	0	0
0430 Library Books	0	12,136	0	0	0	0
0460 Non-consumable Items	1,835	35	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>19,113</b>	<b>16,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	110	0	0	0	0	0
<b>0600 Other Objects</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>31,787</b>	<b>19,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0320 Property Services	0	12,000	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	600	430	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>600</b>	<b>430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>600</b>	<b>12,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0120 Nonpermanent Salaries	1,760	595	0	0	0	0
<b>0100 Salaries</b>	<b>1,760</b>	<b>595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	34	0	0	0	0
0220 Social Security Administration	135	46	0	0	0	0
0230 Other Required Payroll Costs	23	8	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0200 Associated Payroll Costs</b>	<b>158</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	0	75	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	708	21	0	0	0	0
0460 Non-consumable Items	500	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,208</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,126</b>	<b>778</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	359	164	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>359</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>359</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0130 Additional Salaries	28,651	52,308	0	0	0	0
<b>0100 Salaries</b>	<b>28,651</b>	<b>52,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,293	9,983	0	0	0	0
0220 Social Security Administration	2,160	3,969	0	0	0	0
0230 Other Required Payroll Costs	373	680	0	0	0	0
0240 Contractual Employee Benefits	59	15	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>8,885</b>	<b>14,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	338	1,312	0	0	0	0
0460 Non-consumable Items	1,896	0	0	0	0	0
0470 Computer Software	30	0	0	0	0	0
0480 Computer Hardware	1,455	2,890	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,720</b>	<b>4,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>41,255</b>	<b>71,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2220 Educational Media Services</b>						
0120 Nonpermanent Salaries	0	1,276	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>1,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	138	0	0	0	0
0220 Social Security Administration	0	89	0	0	0	0
0230 Other Required Payroll Costs	0	17	0	0	0	0
0240 Contractual Employee Benefits	0	119	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	3,547	0	0	0	0
0320 Property Services	0	6,280	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	910	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>10,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,399	15,724	250,000	250,000	0	0
0420 Textbooks	845	0	0	0	0	0
0430 Library Books	1,134	1,636	0	0	0	0
0460 Non-consumable Items	9,816	69,187	0	0	0	0
0470 Computer Software	179	60	0	0	0	0
0480 Computer Hardware	13,467	65,512	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>26,840</b>	<b>152,120</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>26,840</b>	<b>164,494</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	73,641	38,244	0	0	0	0
0120 Nonpermanent Salaries	0	1,520	0	0	0	0
0130 Additional Salaries	0	13,920	0	0	0	0
<b>0100 Salaries</b>	<b>73,641</b>	<b>53,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	17,120	9,838	0	0	0	0
0220 Social Security Administration	5,534	4,005	0	0	0	0
0230 Other Required Payroll Costs	957	698	0	0	0	0
0240 Contractual Employee Benefits	16,967	10,257	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>40,579</b>	<b>24,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	0	814	0	0	0	0
0340 Travel	432	5,000	0	0	0	0
0370 Tuition	0	2,243	0	0	0	0
<b>0300 Purchased Services</b>	<b>432</b>	<b>8,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	591	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>114,652</b>	<b>87,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0340 Travel	926	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	56	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>982</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>						
0320 Property Services	4,398	1,772	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0340 Travel	0	58	0	0	0	0
0350 Communication	0	845	0	0	0	0
0380 Non-instructional Professional and Technical Services	250	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>4,648</b>	<b>2,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,542	3,622	100,000	100,000	0	0
0420 Textbooks	0	79	0	0	0	0
0460 Non-consumable Items	713	2,790	0	0	0	0
0470 Computer Software	805	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,060</b>	<b>6,492</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	500	4,000	0	0	0	0
<b>0500 Capital Outlay</b>	<b>500</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	99	198	0	0	0	0
<b>0600 Other Objects</b>	<b>99</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>9,307</b>	<b>13,364</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0320 Property Services	2,576	6,375	0	0	0	0
<b>0300 Purchased Services</b>	<b>2,576</b>	<b>6,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	634	763	0	0	0	0
0460 Non-consumable Items	0	2,407	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>634</b>	<b>3,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,210</b>	<b>9,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	1,523	3,677	0	0	0	0
0350 Communication	0	438	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,523</b>	<b>4,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	100,000	100,000	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	6,739	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>6,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>8,262</b>	<b>4,115</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2630 Information Services</b>						
0410 Consumable Supplies and Materials	7,903	10,336	100,000	100,000	0	0
<b>0400 Supplies and Materials</b>	<b>7,903</b>	<b>10,336</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>7,903</b>	<b>10,336</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0110 Regular Salaries	114,066	106,544	109,740	105,537	0	0
0130 Additional Salaries	21,000	21,000	21,000	21,000	0	0
<b>0100 Salaries</b>	<b>135,066</b>	<b>127,544</b>	<b>130,740</b>	<b>126,537</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	25,700	23,566	22,291	28,952	0	0
0220 Social Security Administration	9,642	10,348	10,002	9,680	0	0
0230 Other Required Payroll Costs	1,756	1,658	1,699	1,151	0	0
0240 Contractual Employee Benefits	24,977	25,571	27,819	24,009	0	0
<b>0200 Associated Payroll Costs</b>	<b>62,075</b>	<b>61,143</b>	<b>61,811</b>	<b>63,792</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>197,142</b>	<b>188,687</b>	<b>192,551</b>	<b>190,329</b>	<b>0</b>	<b>0</b>
<b>Function: 3360 Welfare Activities Services</b>						
0130 Additional Salaries	2,472	2,484	0	0	0	0
<b>0100 Salaries</b>	<b>2,472</b>	<b>2,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	525	385	0	0	0	0
0220 Social Security Administration	100	113	0	0	0	0
0230 Other Required Payroll Costs	32	32	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>657</b>	<b>531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,281	0	75,000	75,000	0	0
<b>0400 Supplies and Materials</b>	<b>1,281</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,411</b>	<b>3,015</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function: 3390 Other Community Services</b>						
0370 Tuition	0	4,162	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>4,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	75,000	75,000	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	1,625	100	0	0	0	0
<b>0600 Other Objects</b>	<b>1,625</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,625</b>	<b>4,262</b>	<b>75,000</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	50,000	50,000	0	0
<b>0400 Supplies and Materials</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: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0320 Property Services	0	34,357	0	0	0	0
0350 Communication	0	4,009	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	5,686	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>44,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	0	9,419	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>9,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	55,947	0	0	0	0
0530 Improvements Other Than Buildings	0	65,964	1,270,000	4,250,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>121,911</b>	<b>1,270,000</b>	<b>4,250,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>175,382</b>	<b>1,270,000</b>	<b>4,250,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,885,540</b>	<b>\$ 2,435,537</b>	<b>\$ 5,155,694</b>	<b>\$ 9,509,089</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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.

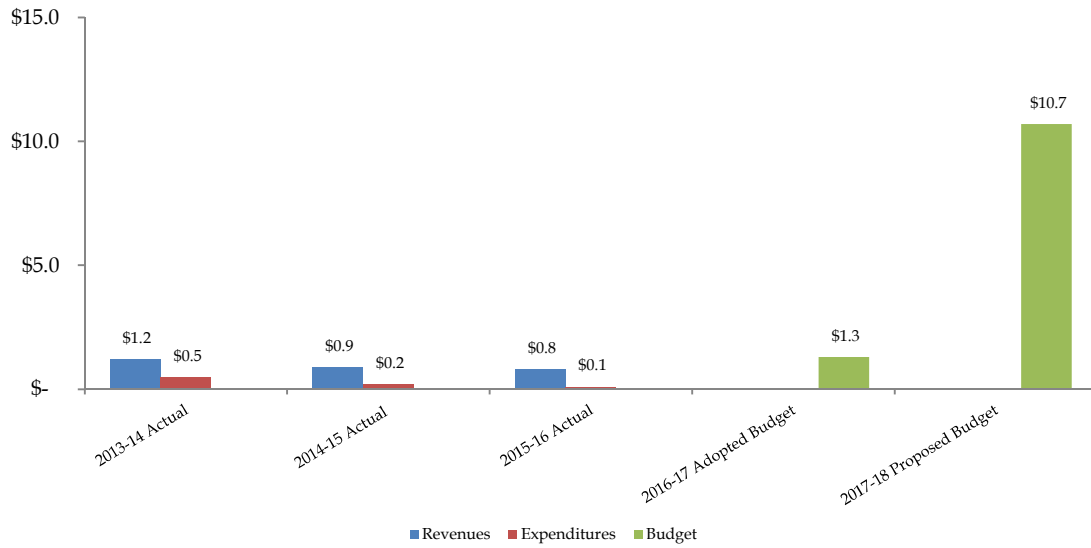


**BEAVERTON SCHOOL DISTRICT**  
**240 - CATEGORICAL FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

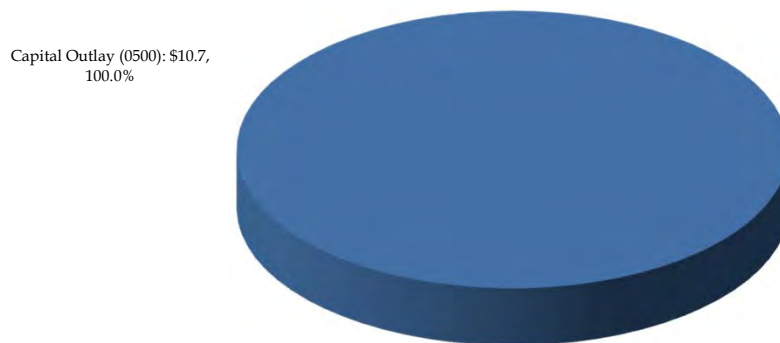
	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Adopted Budget 2016-2017	Proposed Budget 2017-2018
<b>1000 Revenue From Local Sources</b>	\$ 127,869	\$ 159,364	\$ 140,510	\$ 600,000	\$ 425,000
<b>3000 Revenue From State Sources</b>	0	0	19,422	0	7,000,000
<b>5000 Other Sources</b>	1,049,292	707,232	631,280	650,000	3,300,000
<b>Total Revenues</b>	<u>1,177,161</u>	<u>866,596</u>	<u>791,212</u>	<u>1,250,000</u>	<u>10,725,000</u>
<b>0100 Salaries</b>	225,985	0	0	0	0
<b>0200 Associated Payroll Costs</b>	112,042	0	0	0	0
<b>0300 Purchased Services</b>	38,681	63,752	46,525	0	0
<b>0400 Supplies and Materials</b>	9,355	14,148	20,476	0	0
<b>0500 Capital Outlay</b>	83,866	156,916	35,620	1,250,000	10,725,000
<b>0600 Other Objects</b>	0	500	0	0	0
<b>Total Expenditures</b>	<u>469,929</u>	<u>235,316</u>	<u>102,621</u>	<u>1,250,000</u>	<u>10,725,000</u>
<b>Ending Fund Balance</b>	\$ <u>707,232</u>	\$ <u>631,280</u>	\$ <u>688,591</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 1,049,292	\$ 707,232	\$ 631,280		
<b>Change in Fund Balance</b>	<u>(342,060)</u>	<u>(75,952)</u>	<u>57,311</u>		
<b>Ending Fund Balance</b>	<u>\$ 707,232</u>	<u>\$ 631,280</u>	<u>\$ 688,591</u>		

*Note: Minor differences are due to rounding*

# **CATEGORICAL FUND FIVE YEAR FUND SUMMARY** (in millions)



# **CATEGORICAL FUND 2017-18 EXPENDITURES BY OBJECT** **\$10,725,000** (in millions)



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 11,909	\$ 20,605	\$ 0	\$ 25,000	\$ 0	0
1920 Contributions and Donations from Private Sources	147,455	119,905	600,000	400,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>159,364</b>	<b>140,510</b>	<b>600,000</b>	<b>425,000</b>	<b>0</b>	<b>0</b>
3190 Other Unrestricted Grants-In-Aid	0	19,422	0	7,000,000	0	0
<b>3000 Revenue From State Sources</b>	<b>0</b>	<b>19,422</b>	<b>0</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	707,232	631,280	650,000	3,300,000	0	0
<b>5000 Other Sources</b>	<b>707,232</b>	<b>631,280</b>	<b>650,000</b>	<b>3,300,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 866,596</b>	<b>\$ 791,212</b>	<b>\$ 1,250,000</b>	<b>\$ 10,725,000</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0340 Travel	\$ 1,595	\$ 1,595	\$ 0	\$ 0	\$ 0	0
0380 Non-instructional Professional and Technical Services	0	8,506	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,595</b>	<b>10,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	14,148	4,773	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>14,148</b>	<b>4,773</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>15,743</b>	<b>14,874</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>						
0230 Other Required Payroll Costs	0	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	62,157	36,424	0	0	0	0
<b>0300 Purchased Services</b>	<b>62,157</b>	<b>36,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	11,220	0	0	0	0
0460 Non-consumable Items	0	4,483	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>15,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	156,916	35,620	1,125,000	10,600,000	0	0
<b>0500 Capital Outlay</b>	<b>156,916</b>	<b>35,620</b>	<b>1,125,000</b>	<b>10,600,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	500	0	0	0	0	0
<b>0600 Other Objects</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>219,573</b>	<b>87,747</b>	<b>1,125,000</b>	<b>10,600,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 235,316</b>	<b>\$ 102,621</b>	<b>\$ 1,250,000</b>	<b>\$ 10,725,000</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.



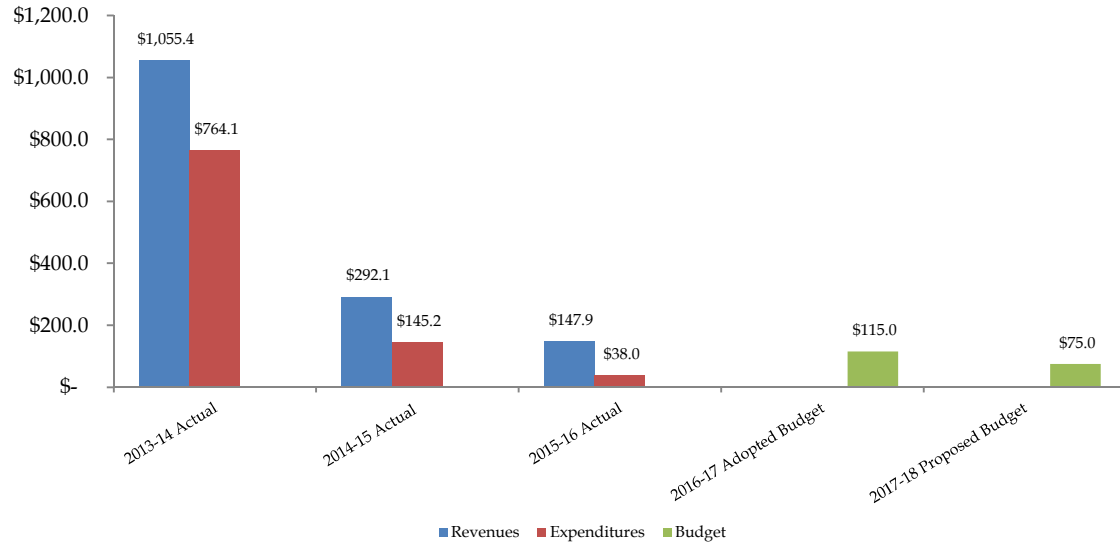


**BEAVERTON SCHOOL DISTRICT**  
**250 - PENSION FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

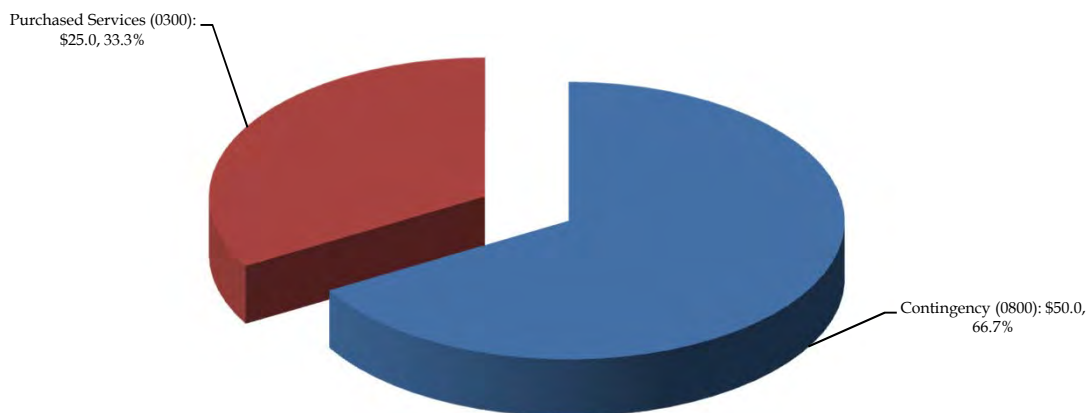
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>
	<b>2016-2017</b>	<b>2017-2018</b>			
<b>1000 Revenue From Local Sources</b>	\$ 2,963	\$ 862	\$ 938	\$ 0	\$ 0
<b>5000 Other Sources</b>	1,052,414	291,265	146,964	115,000	75,000
<b>Total Revenues</b>	<u>1,055,377</u>	<u>292,127</u>	<u>147,902</u>	<u>115,000</u>	<u>75,000</u>
<b>0100 Salaries</b>	668,800	95,400	0	0	0
<b>0200 Associated Payroll Costs</b>	95,312	49,763	38,011	0	0
<b>0300 Purchased Services</b>	0	0	0	45,000	25,000
<b>0800 Other Uses of Funds</b>	0	0	0	70,000	50,000
<b>Total Expenditures</b>	<u>764,112</u>	<u>145,163</u>	<u>38,011</u>	<u>115,000</u>	<u>75,000</u>
<b>Ending Fund Balance</b>	\$ <u>291,265</u>	\$ <u>146,964</u>	\$ <u>109,890</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 552,414	\$ 291,265	\$ 146,964		
<b>Change in Fund Balance</b>	<u>(261,149)</u>	<u>(144,301)</u>	<u>(37,074)</u>		
<b>Ending Fund Balance</b>	\$ <u>291,265</u>	\$ <u>146,964</u>	\$ <u>109,890</u>		

*Note: Minor differences are due to rounding*

# **PENSION FUND FIVE YEAR FUND SUMMARY** (in thousands)



# **PENSION FUND 2017-18 EXPENDITURES BY OBJECT** **\$75,000** (in thousands)



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 862	\$ 938	0 \$	0 \$	0 \$	0
<b>1000 Revenue From Local Sources</b>	<b>862</b>	<b>938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	291,265	146,964	115,000	75,000	0	0
<b>5000 Other Sources</b>	<b>291,265</b>	<b>146,964</b>	<b>115,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 292,127</b>	<b>\$ 147,902</b>	<b>\$ 115,000</b>	<b>\$ 75,000</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2700 Supplemental Retirement Program</b>						
0110 Regular Salaries	\$ 95,400	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>0100 Salaries</b>	<b>95,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	3,747	0	0	0	0	0
0240 Contractual Employee Benefits	46,016	38,011	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>49,763</b>	<b>38,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	0	0	45,000	25,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>145,163</b>	<b>38,011</b>	<b>45,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	70,000	50,000	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 145,163</b>	<b>\$ 38,011</b>	<b>\$ 115,000</b>	<b>\$ 75,000</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 one single-employer early retirement supplement program for its employees, and has one single-employer early retirement supplement program that has recently ended.

**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 is, in substance, a single employer defined benefit plan established under collective bargaining agreements. The incentive is 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 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, 2016 is \$109,890. The District's total remaining estimated liability for both plans is \$58,000 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 2016, 2015, and 2014 were \$38,011, \$145,163, and \$764,112 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 2, 3, and 3 for fiscal years 2016, 2015, and 2014 respectively. There are no longer any retirees receiving benefits from the Plan 2012, but the program membership for Plan 2012 was 57 previously 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.



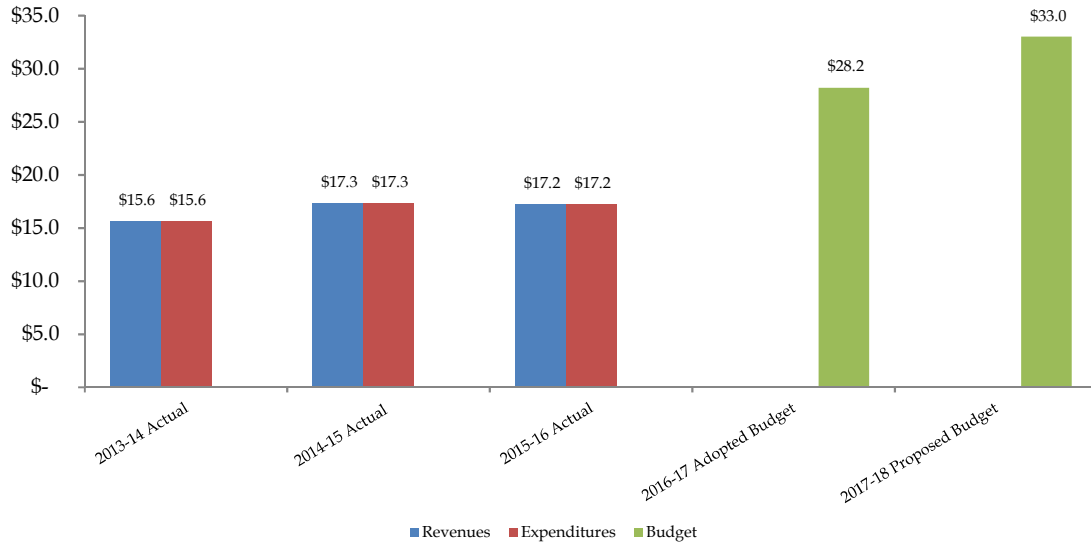


**BEAVERTON SCHOOL DISTRICT**  
**270 - GRANT FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

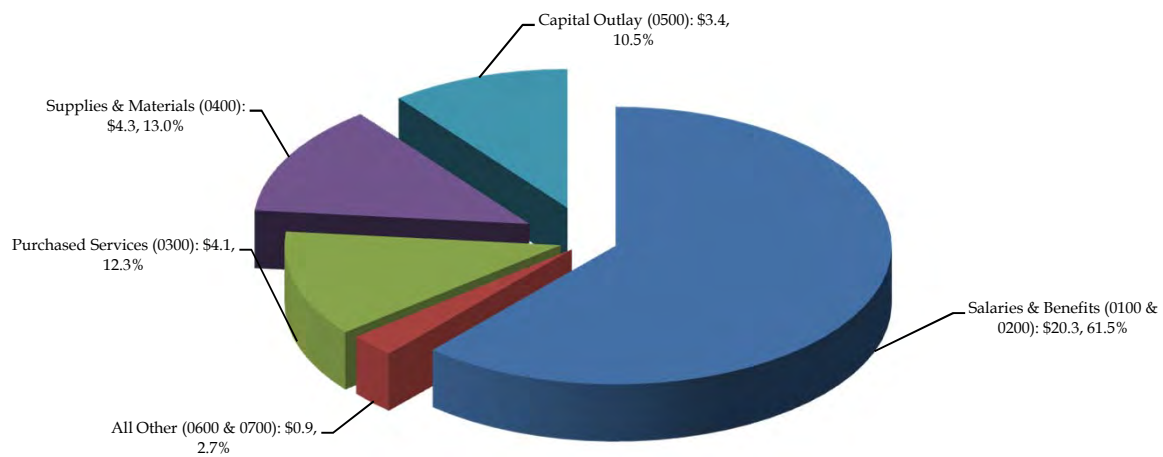
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
		2016-2017	2017-2018			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 389,951	\$ 442,522	\$ 875,384	\$ 1,332,158	\$ 1,381,252
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	229,730	276,202	153,602	741,582	909,145
<b>3000</b>	<b>Revenue From State Sources</b>	382,148	828,473	1,192,279	1,065,533	6,692,721
<b>4000</b>	<b>Revenue From Federal Sources</b>	14,572,186	15,797,793	14,962,424	25,067,020	24,027,147
<b>Total Revenues</b>		<u>15,574,015</u>	<u>17,344,991</u>	<u>17,183,690</u>	<u>28,206,293</u>	<u>33,010,265</u>
<b>0100</b>	<b>Salaries</b>	8,164,534	8,629,464	8,231,238	11,724,917	13,372,277
<b>0200</b>	<b>Associated Payroll Costs</b>	4,045,725	4,565,497	4,324,138	5,763,198	6,933,576
<b>0300</b>	<b>Purchased Services</b>	2,091,921	2,050,932	2,791,063	4,710,306	4,071,193
<b>0400</b>	<b>Supplies and Materials</b>	854,620	1,077,362	1,099,687	4,112,945	4,275,419
<b>0500</b>	<b>Capital Outlay</b>	8,495	489,301	114,934	853,000	3,460,165
<b>0600</b>	<b>Other Objects</b>	408,720	532,434	622,629	1,041,927	897,635
<b>Total Expenditures</b>		<u>15,574,015</u>	<u>17,344,991</u>	<u>17,183,690</u>	<u>28,206,293</u>	<u>33,010,265</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*

## GRANT FUND FIVE YEAR FUND SUMMARY *(in millions)*



## GRANT FUND 2017-18 EXPENDITURES BY OBJECT \$33,010,265 *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1920 Contributions and Donations from Private Sources	\$ 442,522	\$ 875,384	\$ 1,332,158	\$ 1,381,252	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>442,522</b>	<b>875,384</b>	<b>1,332,158</b>	<b>1,381,252</b>	<b>0</b>	<b>0</b>
2200 Restricted Revenue	276,202	152,348	741,582	909,145	0	0
2910 Strategic Investment Program (SIP)	0	1,254	0	0	0	0
<b>2000 Revenue From Intermediate Sources</b>	<b>276,202</b>	<b>153,602</b>	<b>741,582</b>	<b>909,145</b>	<b>0</b>	<b>0</b>
3290 Other Restricted Grants-In-Aid	828,473	1,192,279	1,065,533	6,692,721	0	0
<b>3000 Revenue From State Sources</b>	<b>828,473</b>	<b>1,192,279</b>	<b>1,065,533</b>	<b>6,692,721</b>	<b>0</b>	<b>0</b>
4300 Restricted Revenue Direct from the Federal Government	1,042,729	259,439	651,500	702,978	0	0
4500 Restricted Revenue from the Federal Government through the State	14,647,064	14,638,335	24,415,520	23,249,169	0	0
4700 Grants-In-Aid from the Federal Government through Other Intermediate Agencies	108,000	64,650	0	75,000	0	0
<b>4000 Revenue From Federal Sources</b>	<b>15,797,793</b>	<b>14,962,424</b>	<b>25,067,020</b>	<b>24,027,147</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 17,344,991</b>	<b>\$ 17,183,690</b>	<b>\$ 28,206,293</b>	<b>\$ 33,010,265</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0130 Additional Salaries	\$ 3,262	\$ 2,635	\$ 239,600	\$ 237,963	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>3,262</b>	<b>2,635</b>	<b>239,600</b>	<b>237,963</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	755	467	40,851	54,446	0	0
0220 Social Security Administration	248	196	18,329	18,204	0	0
0230 Other Required Payroll Costs	42	34	3,115	2,166	0	0
0240 Contractual Employee Benefits	0	0	647	643	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,045</b>	<b>697</b>	<b>62,942</b>	<b>75,459</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	3,500	3,500	0	0	0
0320 Property Services	120	0	0	0	0	0
0340 Travel	225	0	0	25,000	0	0
0350 Communication	0	0	0	300	0	0
0380 Non-instructional Professional and Technical Services	0	0	47,460	0	0	0
<b>0300 Purchased Services</b>	<b>345</b>	<b>3,500</b>	<b>50,960</b>	<b>25,300</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	3,407	4,070	0	16,542	0	0
0460 Non-consumable Items	300	0	0	0	0	0
0470 Computer Software	0	410	0	15	0	0
<b>0400 Supplies and Materials</b>	<b>3,707</b>	<b>4,480</b>	<b>0</b>	<b>16,557</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	100	0	0	0	0	0
<b>0600 Other Objects</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>8,458</b>	<b>11,312</b>	<b>353,502</b>	<b>355,279</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	2,291	854	776	0	0	0
0130 Additional Salaries	10,215	38,783	279,196	260,942	0	0
<b>0100 Salaries</b>	<b>12,506</b>	<b>39,637</b>	<b>279,972</b>	<b>260,942</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	2,537	5,500	47,734	59,703	0	0
0220 Social Security Administration	944	3,015	21,417	19,962	0	0
0230 Other Required Payroll Costs	162	514	3,640	2,376	0	0
0240 Contractual Employee Benefits	71	0	777	704	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,714</b>	<b>9,029</b>	<b>73,568</b>	<b>82,745</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	21,518	30,944	122,746	127,949	0	0
0320 Property Services	0	0	26,954	0	0	0
0330 Student Transportation Services	10,458	11,632	0	46,269	0	0
0340 Travel	0	0	0	25,000	0	0
0380 Non-instructional Professional and Technical Services	0	0	47,460	0	0	0
<b>0300 Purchased Services</b>	<b>31,976</b>	<b>42,576</b>	<b>197,160</b>	<b>199,218</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	7,538	10,358	15,000	30,044	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0460 Non-consumable Items	13,454	2,473	25,000	25,000	0	0
0470 Computer Software	9,800	0	0	0	0	0
0480 Computer Hardware	658	2,590	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>31,450</b>	<b>15,421</b>	<b>40,000</b>	<b>55,044</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>79,646</b>	<b>106,663</b>	<b>590,700</b>	<b>597,949</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	2,699	0	366,000	150,000	0	0
0120 Nonpermanent Salaries	2,706	2,858	43,000	48,700	0	0
0130 Additional Salaries	37,544	11,433	30,792	186,648	0	0
<b>0100 Salaries</b>	<b>42,948</b>	<b>14,291</b>	<b>439,792</b>	<b>385,348</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	8,739	2,484	74,985	88,169	0	0
0220 Social Security Administration	3,252	1,093	33,645	29,479	0	0
0230 Other Required Payroll Costs	558	186	5,718	3,507	0	0
0240 Contractual Employee Benefits	41	1	132,933	38,428	0	0
<b>0200 Associated Payroll Costs</b>	<b>12,590</b>	<b>3,764</b>	<b>247,281</b>	<b>159,583</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	1,155	14,190	41,000	40,176	0	0
0320 Property Services	0	1,040	20,000	0	0	0
0330 Student Transportation Services	5,371	1,556	2,000	22,000	0	0
0340 Travel	21,246	10,578	53,250	46,857	0	0
0350 Communication	49	84	0	200	0	0
0380 Non-instructional Professional and Technical Services	300	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>28,122</b>	<b>27,448</b>	<b>116,250</b>	<b>109,233</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	23,965	23,886	63,578	1,677,594	0	0
0420 Textbooks	15,355	19,481	0	370	0	0
0440 Periodicals	0	275	0	0	0	0
0460 Non-consumable Items	46,702	84,292	140,030	132,000	0	0
0470 Computer Software	39	5,841	0	122	0	0
0480 Computer Hardware	84,562	22,249	45,000	5,653	0	0
<b>0400 Supplies and Materials</b>	<b>170,623</b>	<b>156,025</b>	<b>248,608</b>	<b>1,815,739</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	4,800	0	0	0	0
0540 Depreciable Equipment	0	12,145	0	0	0	0
0550 Depreciable Technology	0	0	65,000	80,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>16,945</b>	<b>65,000</b>	<b>80,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	640	0	224	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>640</b>	<b>0</b>	<b>224</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>254,282</b>	<b>219,113</b>	<b>1,116,931</b>	<b>2,550,127</b>	<b>0</b>	<b>0</b>
<b>Function: 1140 Pre-Kindergarten Programs</b>						
0110 Regular Salaries	0	0	0	285,000	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	0	65,208	0	0
0220 Social Security Administration	0	0	0	21,803	0	0
0230 Other Required Payroll Costs	0	0	0	2,594	0	0
0240 Contractual Employee Benefits	0	0	0	98,685	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,290</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	0	26,710	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,710</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>

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

0110 Regular Salaries	1,588,750	1,908,532	2,072,400	1,986,055	0	0
0120 Nonpermanent Salaries	53,447	14,671	29,930	6,779	0	0
0130 Additional Salaries	1,588	513	0	0	0	0
<b>0100 Salaries</b>	<b>1,643,785</b>	<b>1,923,716</b>	<b>2,102,330</b>	<b>1,992,834</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	355,509	305,649	358,448	455,961	0	0
0220 Social Security Administration	124,637	146,548	160,828	152,450	0	0
0230 Other Required Payroll Costs	21,369	25,008	27,331	18,131	0	0
0240 Contractual Employee Benefits	474,029	626,228	626,457	712,897	0	0
<b>0200 Associated Payroll Costs</b>	<b>975,545</b>	<b>1,103,434</b>	<b>1,173,064</b>	<b>1,339,439</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	432,533	898,145	913,250	0	0	0
0340 Travel	73	117	0	0	0	0
<b>0300 Purchased Services</b>	<b>432,606</b>	<b>898,262</b>	<b>913,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	878	300,000	0	0	0
0460 Non-consumable Items	0	394	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>1,272</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,051,936</b>	<b>3,926,683</b>	<b>4,488,644</b>	<b>3,332,273</b>	<b>0</b>	<b>0</b>

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

0110 Regular Salaries	584,814	655,379	660,000	1,057,096	0	0
0120 Nonpermanent Salaries	13,987	15,742	0	17,968	0	0
<b>0100 Salaries</b>	<b>598,801</b>	<b>671,120</b>	<b>660,000</b>	<b>1,075,064</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	124,253	111,701	112,530	245,973	0	0
0220 Social Security Administration	45,367	51,043	50,490	82,242	0	0
0230 Other Required Payroll Costs	7,784	8,725	8,580	9,785	0	0
0240 Contractual Employee Benefits	145,141	166,311	172,854	269,918	0	0
<b>0200 Associated Payroll Costs</b>	<b>322,545</b>	<b>337,779</b>	<b>344,454</b>	<b>607,918</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	0	200,000	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	0	300,000	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>921,346</b>	<b>1,008,900</b>	<b>1,304,454</b>	<b>1,882,982</b>	<b>0</b>	<b>0</b>
<b>Function: 1270 Educationally Underserved</b>						
0110 Regular Salaries	2,561,254	2,006,368	2,507,783	2,397,771	0	0
0120 Nonpermanent Salaries	327,568	309,265	305,861	533,665	0	0
0130 Additional Salaries	395,003	297,675	517,403	873,900	0	0
<b>0100 Salaries</b>	<b>3,283,825</b>	<b>2,613,308</b>	<b>3,331,047</b>	<b>3,805,336</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	664,684	385,181	567,949	870,662	0	0
0220 Social Security Administration	246,511	195,912	254,825	291,115	0	0
0230 Other Required Payroll Costs	42,686	33,965	43,305	34,627	0	0
0240 Contractual Employee Benefits	942,918	910,128	1,054,168	919,671	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,896,800</b>	<b>1,525,187</b>	<b>1,920,247</b>	<b>2,116,075</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	73,996	92,668	81,542	21,617	0	0
0330 Student Transportation Services	65,663	87,143	84,368	139,708	0	0
0340 Travel	52,466	103,861	144,172	316,396	0	0
0350 Communication	5,210	2,508	11,530	10,500	0	0
0380 Non-instructional Professional and Technical Services	220	220	0	112,756	0	0
<b>0300 Purchased Services</b>	<b>197,555</b>	<b>286,399</b>	<b>321,612</b>	<b>600,977</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	163,948	205,681	1,704,321	463,824	0	0
0420 Textbooks	96,542	5,163	1,630	22,118	0	0
0430 Library Books	16,988	0	0	87,960	0	0
0440 Periodicals	7,707	12,204	12,784	41,678	0	0
0460 Non-consumable Items	21,596	6,636	9,246	22,316	0	0
0470 Computer Software	37,154	39,088	24,885	52,194	0	0
0480 Computer Hardware	90,877	84,804	153,209	169,028	0	0
<b>0400 Supplies and Materials</b>	<b>434,812</b>	<b>353,575</b>	<b>1,906,075</b>	<b>859,118</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	149	237	0	60	0	0
<b>0600 Other Objects</b>	<b>149</b>	<b>237</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,813,141</b>	<b>4,778,707</b>	<b>7,478,981</b>	<b>7,381,566</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0120 Nonpermanent Salaries	2,064	0	3,100	3,190	0	0
0130 Additional Salaries	2,406	0	101,000	159,950	0	0
<b>0100 Salaries</b>	<b>4,470</b>	<b>0</b>	<b>104,100</b>	<b>163,140</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	606	0	17,749	37,328	0	0
0220 Social Security Administration	339	0	7,963	12,481	0	0
0230 Other Required Payroll Costs	58	0	1,354	1,485	0	0
0240 Contractual Employee Benefits	0	0	365	501	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0200 Associated Payroll Costs</b>	<b>1,002</b>	<b>0</b>	<b>27,431</b>	<b>51,795</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	2,500	0	0	0	0	0
0320 Property Services	780	0	0	1,550	0	0
0330 Student Transportation Services	445	0	50,500	20,400	0	0
0340 Travel	13,299	0	10,288	41,673	0	0
0350 Communication	0	0	1,000	490	0	0
0380 Non-instructional Professional and Technical Services	0	0	23,730	20,000	0	0
<b>0300 Purchased Services</b>	<b>17,024</b>	<b>0</b>	<b>85,518</b>	<b>84,113</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,258	66	951	23,739	0	0
0420 Textbooks	91	23,913	0	0	0	0
0460 Non-consumable Items	2,968	306	233	55,779	0	0
0480 Computer Hardware	2,565	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>7,883</b>	<b>24,285</b>	<b>1,184</b>	<b>79,518</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>30,379</b>	<b>24,285</b>	<b>218,233</b>	<b>378,566</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	83,861	90,348	99,000	145,093	0	0
0120 Nonpermanent Salaries	41,515	38,020	36,015	243,656	0	0
0130 Additional Salaries	60,917	39,268	320,922	355,825	0	0
<b>0100 Salaries</b>	<b>186,293</b>	<b>167,636</b>	<b>455,937</b>	<b>744,574</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	32,635	24,055	77,739	170,359	0	0
0220 Social Security Administration	14,122	12,562	34,881	56,962	0	0
0230 Other Required Payroll Costs	2,426	2,176	5,931	6,777	0	0
0240 Contractual Employee Benefits	32,929	40,920	49,032	64,716	0	0
<b>0200 Associated Payroll Costs</b>	<b>82,112</b>	<b>79,714</b>	<b>167,583</b>	<b>298,814</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	121,103	111,332	146,350	179,328	0	0
0320 Property Services	969	673	270	260	0	0
0330 Student Transportation Services	0	0	40,500	38,824	0	0
0340 Travel	65,767	85,054	164,808	72,163	0	0
0350 Communication	0	21	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	6,045	28,560	0	0
<b>0300 Purchased Services</b>	<b>187,839</b>	<b>197,079</b>	<b>357,973</b>	<b>319,135</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	29,054	19,222	88,374	91,526	0	0
0420 Textbooks	0	3,450	0	0	0	0
0430 Library Books	608	0	0	100	0	0
0440 Periodicals	0	44	0	0	0	0
0460 Non-consumable Items	38,741	11,264	27,113	69,187	0	0
0470 Computer Software	720	63	0	7,183	0	0
0480 Computer Hardware	144,145	113,167	123,102	25,090	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0400 Supplies and Materials</b>	<b>213,268</b>	<b>147,210</b>	<b>238,589</b>	<b>193,086</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	22,286	23,000	38,685	0	0
0550 Depreciable Technology	0	0	0	26,480	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>22,286</b>	<b>23,000</b>	<b>65,165</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	513	4,636	2,600	4,645	0	0
<b>0600 Other Objects</b>	<b>513</b>	<b>4,636</b>	<b>2,600</b>	<b>4,645</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>670,024</b>	<b>618,560</b>	<b>1,245,682</b>	<b>1,625,419</b>	<b>0</b>	<b>0</b>
<b>Function: 1410 Summer School - Elementary School</b>						
0130 Additional Salaries	31,436	63,472	0	0	0	0
<b>0100 Salaries</b>	<b>31,436</b>	<b>63,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,857	12,035	0	0	0	0
0220 Social Security Administration	2,382	4,834	0	0	0	0
0230 Other Required Payroll Costs	408	825	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>9,648</b>	<b>17,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>41,084</b>	<b>81,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1430 Summer School - High School</b>						
0130 Additional Salaries	7,037	0	0	0	0	0
<b>0100 Salaries</b>	<b>7,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,108	0	0	0	0	0
0220 Social Security Administration	534	0	0	0	0	0
0230 Other Required Payroll Costs	91	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>8,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1460 Summer School - Special Programs</b>						
0130 Additional Salaries	18,507	0	0	0	0	0
<b>0100 Salaries</b>	<b>18,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	3,915	0	0	0	0	0
0220 Social Security Administration	1,413	0	0	0	0	0
0230 Other Required Payroll Costs	241	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>5,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>24,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	3,804	0	0	0	0	0
0130 Additional Salaries	239,459	148,946	308,532	321,556	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0100 Salaries</b>	<b>243,263</b>	<b>148,946</b>	<b>308,532</b>	<b>321,556</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	50,460	26,654	52,605	73,573	0	0
0220 Social Security Administration	18,507	11,355	23,602	24,599	0	0
0230 Other Required Payroll Costs	3,159	1,936	4,011	2,927	0	0
0240 Contractual Employee Benefits	0	0	833	868	0	0
<b>0200 Associated Payroll Costs</b>	<b>72,127</b>	<b>39,945</b>	<b>81,051</b>	<b>101,967</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	300	0	3,000	0	0	0
0330 Student Transportation Services	36,946	25,219	38,963	50,777	0	0
0340 Travel	0	0	0	11,900	0	0
<b>0300 Purchased Services</b>	<b>37,246</b>	<b>25,219</b>	<b>41,963</b>	<b>62,677</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	14,128	12,424	6,206	2,313	0	0
0460 Non-consumable Items	0	957	1,000	0	0	0
0480 Computer Hardware	0	8,824	8,824	0	0	0
<b>0400 Supplies and Materials</b>	<b>14,128</b>	<b>22,206</b>	<b>16,030</b>	<b>2,313</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>366,764</b>	<b>236,316</b>	<b>447,576</b>	<b>488,513</b>	<b>0</b>	<b>0</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	164,543	223,210	313,485	251,600	0	0
0120 Nonpermanent Salaries	18,811	1,512	7,285	32,630	0	0
0130 Additional Salaries	25,846	28,400	23,500	194,050	0	0
<b>0100 Salaries</b>	<b>209,200</b>	<b>253,122</b>	<b>344,270</b>	<b>478,280</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	41,585	47,203	58,699	109,432	0	0
0220 Social Security Administration	16,024	19,344	26,336	36,589	0	0
0230 Other Required Payroll Costs	2,727	3,287	4,476	4,352	0	0
0240 Contractual Employee Benefits	49,311	72,435	173,981	147,752	0	0
<b>0200 Associated Payroll Costs</b>	<b>109,647</b>	<b>142,270</b>	<b>263,492</b>	<b>298,125</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	8,885	8,248	23,805	48,950	0	0
0320 Property Services	0	0	10,000	0	0	0
0330 Student Transportation Services	0	288	1,000	11,000	0	0
0340 Travel	8,787	10,548	17,287	17,307	0	0
0350 Communication	994	1,110	0	2,790	0	0
0380 Non-instructional Professional and Technical Services	0	64,650	70,000	148,000	0	0
<b>0300 Purchased Services</b>	<b>18,666</b>	<b>84,844</b>	<b>122,092</b>	<b>228,047</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	10,399	8,319	40,180	90,681	0	0
0420 Textbooks	0	0	500	0	0	0
0440 Periodicals	0	0	1,000	0	0	0
0460 Non-consumable Items	0	0	5,308	6,308	0	0
0480 Computer Hardware	0	1,295	0	2,700	0	0
<b>0400 Supplies and Materials</b>	<b>10,399</b>	<b>9,614</b>	<b>46,988</b>	<b>99,689</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0640 Dues and Fees	50	0	50	0	0	0
<b>0600 Other Objects</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>347,962</b>	<b>489,850</b>	<b>776,892</b>	<b>1,104,141</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	24,307	0	0	0	0	0
0130 Additional Salaries	0	0	954	915	0	0
<b>0100 Salaries</b>	<b>24,307</b>	<b>0</b>	<b>954</b>	<b>915</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	5,035	0	163	210	0	0
0220 Social Security Administration	1,866	0	73	70	0	0
0230 Other Required Payroll Costs	319	0	12	8	0	0
0240 Contractual Employee Benefits	5,584	0	3	2	0	0
<b>0200 Associated Payroll Costs</b>	<b>12,805</b>	<b>0</b>	<b>251</b>	<b>290</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>37,112</b>	<b>0</b>	<b>1,205</b>	<b>1,205</b>	<b>0</b>	<b>0</b>
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	18,767	6,156	26,989	102,960	0	0
<b>0100 Salaries</b>	<b>18,767</b>	<b>6,156</b>	<b>26,989</b>	<b>102,960</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	4,065	1,107	4,602	23,557	0	0
0220 Social Security Administration	1,436	469	2,065	7,876	0	0
0230 Other Required Payroll Costs	244	80	351	937	0	0
0240 Contractual Employee Benefits	11,437	4,188	15,993	27,535	0	0
<b>0200 Associated Payroll Costs</b>	<b>17,182</b>	<b>5,844</b>	<b>23,011</b>	<b>59,905</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	166	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	862	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>36,977</b>	<b>12,000</b>	<b>50,000</b>	<b>162,865</b>	<b>0</b>	<b>0</b>
<b>Function: 2140 Psychological Services</b>						
0110 Regular Salaries	70,800	26,527	77,000	432,174	0	0
<b>0100 Salaries</b>	<b>70,800</b>	<b>26,527</b>	<b>77,000</b>	<b>432,174</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	16,718	5,961	13,129	98,881	0	0
0220 Social Security Administration	6,035	2,300	5,891	33,061	0	0
0230 Other Required Payroll Costs	920	345	1,001	3,932	0	0
0240 Contractual Employee Benefits	16,196	6,905	20,167	108,045	0	0
<b>0200 Associated Payroll Costs</b>	<b>39,870</b>	<b>15,511</b>	<b>40,188</b>	<b>243,919</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>110,670</b>	<b>42,038</b>	<b>117,188</b>	<b>676,093</b>	<b>0</b>	<b>0</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0110 Regular Salaries	690,422	870,284	875,000	110,466	0	0
<b>0100 Salaries</b>	<b>690,422</b>	<b>870,284</b>	<b>875,000</b>	<b>110,466</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	130,923	141,825	149,188	25,274	0	0
0220 Social Security Administration	51,778	65,883	66,938	8,450	0	0
0230 Other Required Payroll Costs	8,975	11,314	11,376	1,006	0	0
0240 Contractual Employee Benefits	185,528	238,742	229,164	31,599	0	0
<b>0200 Associated Payroll Costs</b>	<b>377,205</b>	<b>457,763</b>	<b>456,666</b>	<b>66,329</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,067,627</b>	<b>1,328,047</b>	<b>1,331,666</b>	<b>176,795</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	223,791	329,114	350,000	312,565	0	0
0120 Nonpermanent Salaries	20,550	25,411	61,041	31,424	0	0
0130 Additional Salaries	16,191	15,465	126,713	124,478	0	0
<b>0100 Salaries</b>	<b>260,532</b>	<b>369,989</b>	<b>537,754</b>	<b>468,467</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	58,745	65,428	81,005	102,086	0	0
0220 Social Security Administration	20,410	28,545	41,139	35,838	0	0
0230 Other Required Payroll Costs	3,363	4,870	6,990	4,263	0	0
0240 Contractual Employee Benefits	50,414	65,349	50,498	64,421	0	0
<b>0200 Associated Payroll Costs</b>	<b>132,933</b>	<b>164,192</b>	<b>179,632</b>	<b>206,608</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	207,990	241,699	1,139,643	1,290,878	0	0
<b>0300 Purchased Services</b>	<b>207,990</b>	<b>241,699</b>	<b>1,139,643</b>	<b>1,290,878</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	5,011	0	0	0	0
0480 Computer Hardware	0	29,968	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>34,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>601,455</b>	<b>810,859</b>	<b>1,857,029</b>	<b>1,965,953</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	121,770	287,602	0	310,629	0	0
0120 Nonpermanent Salaries	93,051	62,059	71,679	199,402	0	0
0130 Additional Salaries	78,509	48,988	329,503	238,563	0	0
<b>0100 Salaries</b>	<b>293,330</b>	<b>398,649</b>	<b>401,182</b>	<b>748,594</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	51,652	53,652	68,401	171,277	0	0
0220 Social Security Administration	21,777	29,934	30,690	57,268	0	0
0230 Other Required Payroll Costs	3,811	5,186	5,215	6,812	0	0
0240 Contractual Employee Benefits	35,412	59,258	3,019	81,277	0	0
<b>0200 Associated Payroll Costs</b>	<b>112,651</b>	<b>148,030</b>	<b>107,325</b>	<b>316,634</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	550,866	316,279	25,000	125,851	0	0
0320 Property Services	1,000	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0340 Travel	5,566	18,727	535,745	162,139	0	0
0350 Communication	17,745	36,158	0	0	0	0
0380 Non-instructional Professional and Technical Services	6,000	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>581,177</b>	<b>371,164</b>	<b>560,745</b>	<b>287,990</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	8,587	7,603	535,837	52,687	0	0
0440 Periodicals	0	0	4,671	0	0	0
0460 Non-consumable Items	0	0	0	133,474	0	0
0470 Computer Software	4,500	1,200	0	7,500	0	0
0480 Computer Hardware	0	0	0	14,191	0	0
<b>0400 Supplies and Materials</b>	<b>13,087</b>	<b>8,803</b>	<b>540,508</b>	<b>207,852</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	0	20,925	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>20,925</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,000,245</b>	<b>926,646</b>	<b>1,630,685</b>	<b>1,561,070</b>	<b>0</b>	<b>0</b>

**Function: 2220 Educational Media Services**

0130 Additional Salaries	0	0	75,000	75,000	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	12,788	17,160	0	0
0220 Social Security Administration	0	0	5,738	5,738	0	0
0230 Other Required Payroll Costs	0	0	976	683	0	0
0240 Contractual Employee Benefits	0	0	203	203	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>19,705</b>	<b>23,784</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	25,000	0	5,295	0	0	0
<b>0300 Purchased Services</b>	<b>25,000</b>	<b>0</b>	<b>5,295</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	0	1,216	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,216</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>25,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>

**Function: 2230 Assessment and Testing**

0130 Additional Salaries	0	0	17,660	16,500	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>17,660</b>	<b>16,500</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	3,011	3,776	0	0
0220 Social Security Administration	0	0	1,351	1,262	0	0
0230 Other Required Payroll Costs	0	0	230	150	0	0
0240 Contractual Employee Benefits	0	0	48	45	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>4,640</b>	<b>5,233</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	66,623	0	37,000	37,599	0	0
0380 Non-instructional Professional and Technical Services	6,150	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>72,773</b>	<b>0</b>	<b>37,000</b>	<b>37,599</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	29,652	29,919	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>29,652</b>	<b>29,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>102,425</b>	<b>29,919</b>	<b>59,300</b>	<b>59,332</b>	<b>0</b>	<b>0</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	464,411	473,746	532,204	402,700	0	0
0120 Nonpermanent Salaries	354,892	129,209	532,171	440,881	0	0
0130 Additional Salaries	104,729	45,810	328,234	650,680	0	0
<b>0100 Salaries</b>	<b>924,032</b>	<b>648,765</b>	<b>1,392,609</b>	<b>1,494,261</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	158,307	102,469	237,442	341,889	0	0
0220 Social Security Administration	69,585	49,064	106,536	114,311	0	0
0230 Other Required Payroll Costs	12,012	8,433	18,101	13,600	0	0
0240 Contractual Employee Benefits	115,361	110,282	189,149	143,821	0	0
<b>0200 Associated Payroll Costs</b>	<b>355,265</b>	<b>270,249</b>	<b>551,228</b>	<b>613,621</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	16,900	6,440	30,001	58,416	0	0
0330 Student Transportation Services	0	675	0	12,922	0	0
0340 Travel	128,170	537,819	85,512	201,096	0	0
0350 Communication	0	0	0	275	0	0
0370 Tuition	8,274	12,350	4,920	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	58,412	30,472	0	0
<b>0300 Purchased Services</b>	<b>153,344</b>	<b>557,284</b>	<b>178,845</b>	<b>303,181</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	33,546	98,917	141,391	50,895	0	0
0420 Textbooks	0	2,340	0	230	0	0
0430 Library Books	0	9,585	0	0	0	0
0440 Periodicals	0	8,400	0	5,190	0	0
0470 Computer Software	400	414	0	325	0	0
<b>0400 Supplies and Materials</b>	<b>33,946</b>	<b>119,656</b>	<b>141,391</b>	<b>56,640</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	58,632	0	24,340	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>58,632</b>	<b>0</b>	<b>24,340</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,466,586</b>	<b>1,654,587</b>	<b>2,264,073</b>	<b>2,492,043</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0120 Nonpermanent Salaries	0	216	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>19</b>	<b>0</b>	<b>0</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>0</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2490 Other Support Services - School Administration</b>						
0110 Regular Salaries	0	0	0	85,833	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,833</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	0	19,639	0	0
0220 Social Security Administration	0	0	0	6,566	0	0
0230 Other Required Payroll Costs	0	0	0	781	0	0
0240 Contractual Employee Benefits	0	0	0	18,214	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,200</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	0	151,423	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,423</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,456</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>						
0690 Grant Indirect Charges	516,303	558,484	1,018,352	868,366	0	0
<b>0600 Other Objects</b>	<b>516,303</b>	<b>558,484</b>	<b>1,018,352</b>	<b>868,366</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>516,303</b>	<b>558,484</b>	<b>1,018,352</b>	<b>868,366</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	0	208	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0120 Nonpermanent Salaries	0	281	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	25	0	0	0	0
0220 Social Security Administration	0	21	0	0	0	0
0230 Other Required Payroll Costs	0	4	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	0	2,000	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	332	0	0	0	0	0
<b>0600 Other Objects</b>	<b>332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>332</b>	<b>331</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0130 Additional Salaries	228	0	0	4,470	0	0
<b>0100 Salaries</b>	<b>228</b>	<b>0</b>	<b>0</b>	<b>4,470</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0210 Public Employees Retirement System	52	0	0	1,023	0	0
0220 Social Security Administration	17	0	0	342	0	0
0230 Other Required Payroll Costs	3	0	0	41	0	0
0240 Contractual Employee Benefits	0	0	0	12	0	0
<b>0200 Associated Payroll Costs</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>1,418</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	3,423	6,000	2,520	0	0
0340 Travel	1,625	0	203,000	202,776	0	0
0380 Non-instructional Professional and Technical Services	30,353	35,000	33,000	16,346	0	0
<b>0300 Purchased Services</b>	<b>31,978</b>	<b>38,423</b>	<b>242,000</b>	<b>221,642</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	5,364	200,000	200,336	0	0
0460 Non-consumable Items	0	0	0	4,976	0	0
0470 Computer Software	0	0	45,233	43,477	0	0
0480 Computer Hardware	0	0	131,272	129,263	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>5,364</b>	<b>376,505</b>	<b>378,052</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>32,279</b>	<b>43,787</b>	<b>618,505</b>	<b>605,582</b>	<b>0</b>	<b>0</b>
<b>Function: 3110 Service Area Direction - Food Services</b>						
0110 Regular Salaries	729	1,190	1,189	216	0	0
<b>0100 Salaries</b>	<b>729</b>	<b>1,190</b>	<b>1,189</b>	<b>216</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	159	179	169	45	0	0
0220 Social Security Administration	55	92	91	16	0	0
0230 Other Required Payroll Costs	10	16	16	0	0	0
0240 Contractual Employee Benefits	525	664	530	105	0	0
<b>0200 Associated Payroll Costs</b>	<b>749</b>	<b>951</b>	<b>806</b>	<b>166</b>	<b>0</b>	<b>0</b>
0350 Communication	0	2	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,478</b>	<b>2,143</b>	<b>1,995</b>	<b>382</b>	<b>0</b>	<b>0</b>
<b>Function: 3120 Food Preparation and Dispensing Services</b>						
0110 Regular Salaries	3,555	1,027	6,500	5,797	0	0
0120 Nonpermanent Salaries	4,516	9,564	2,500	1,419	0	0
0130 Additional Salaries	5,570	0	0	168	0	0
<b>0100 Salaries</b>	<b>13,641</b>	<b>10,591</b>	<b>9,000</b>	<b>7,384</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,302	153	1,535	1,691	0	0
0220 Social Security Administration	1,054	805	689	565	0	0
0230 Other Required Payroll Costs	176	138	118	68	0	0
0240 Contractual Employee Benefits	710	756	3,927	3,407	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,242</b>	<b>1,852</b>	<b>6,269</b>	<b>5,731</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,919	2,742	5,000	3,071	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0450 Nutrition Services Food Purchases	93,071	163,222	243,731	328,714	0	0
0460 Non-consumable Items	11,828	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>107,817</b>	<b>165,964</b>	<b>248,731</b>	<b>331,785</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>124,700</b>	<b>178,407</b>	<b>264,000</b>	<b>344,900</b>	<b>0</b>	<b>0</b>
<b>Function: 3140 Food Services - Summer School</b>						
0120 Nonpermanent Salaries	1,356	0	0	0	0	0
<b>0100 Salaries</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	104	0	0	0	0	0
0230 Other Required Payroll Costs	18	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	3,662	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3360 Welfare Activities Services</b>						
0120 Nonpermanent Salaries	12,101	0	0	0	0	0
<b>0100 Salaries</b>	<b>12,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	926	0	0	0	0	0
0230 Other Required Payroll Costs	157	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>13,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3370 Nonpublic School Students Services</b>						
0110 Regular Salaries	25,699	0	0	0	0	0
<b>0100 Salaries</b>	<b>25,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	6,068	0	0	0	0	0
0220 Social Security Administration	1,970	0	0	0	0	0
0230 Other Required Payroll Costs	334	0	0	0	0	0
0240 Contractual Employee Benefits	6,057	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>14,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>40,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3390 Other Community Services</b>						
0120 Nonpermanent Salaries	0	0	20,000	40,000	0	0
0130 Additional Salaries	1,285	707	25,000	35,000	0	0
<b>0100 Salaries</b>	<b>1,285</b>	<b>707</b>	<b>45,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	293	101	7,673	17,160	0	0
0220 Social Security Administration	99	54	3,443	5,738	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0230 Other Required Payroll Costs	16	9	586	683	0	0
0240 Contractual Employee Benefits	8	0	662	947	0	0
<b>0200 Associated Payroll Costs</b>	<b>416</b>	<b>164</b>	<b>12,364</b>	<b>24,528</b>	<b>0</b>	<b>0</b>
0340 Travel	1,668	1,854	38,000	70,731	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	30,472	0	0
<b>0300 Purchased Services</b>	<b>1,668</b>	<b>1,854</b>	<b>38,000</b>	<b>101,203</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	891	915	8,336	677	0	0
<b>0400 Supplies and Materials</b>	<b>891</b>	<b>915</b>	<b>8,336</b>	<b>677</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,260</b>	<b>3,640</b>	<b>103,700</b>	<b>201,408</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0110 Regular Salaries	6,901	0	0	0	0	0
<b>0100 Salaries</b>	<b>6,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	1,320	0	0	0	0	0
0220 Social Security Administration	533	0	0	0	0	0
0230 Other Required Payroll Costs	84	0	0	0	0	0
0240 Contractual Employee Benefits	1,461	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>3,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	80	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	25,378	15,103	0	0	0	0
<b>0300 Purchased Services</b>	<b>25,458</b>	<b>15,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	1,176	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	489,301	75,703	765,000	3,065,000	0	0
0540 Depreciable Equipment	0	0	0	250,000	0	0
<b>0500 Capital Outlay</b>	<b>489,301</b>	<b>75,703</b>	<b>765,000</b>	<b>3,315,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	14,987	0	0	0	0	0
<b>0600 Other Objects</b>	<b>14,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>541,221</b>	<b>90,806</b>	<b>765,000</b>	<b>3,315,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 17,344,991</b>	<b>\$ 17,183,690</b>	<b>\$ 28,206,293</b>	<b>\$ 33,010,265</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.

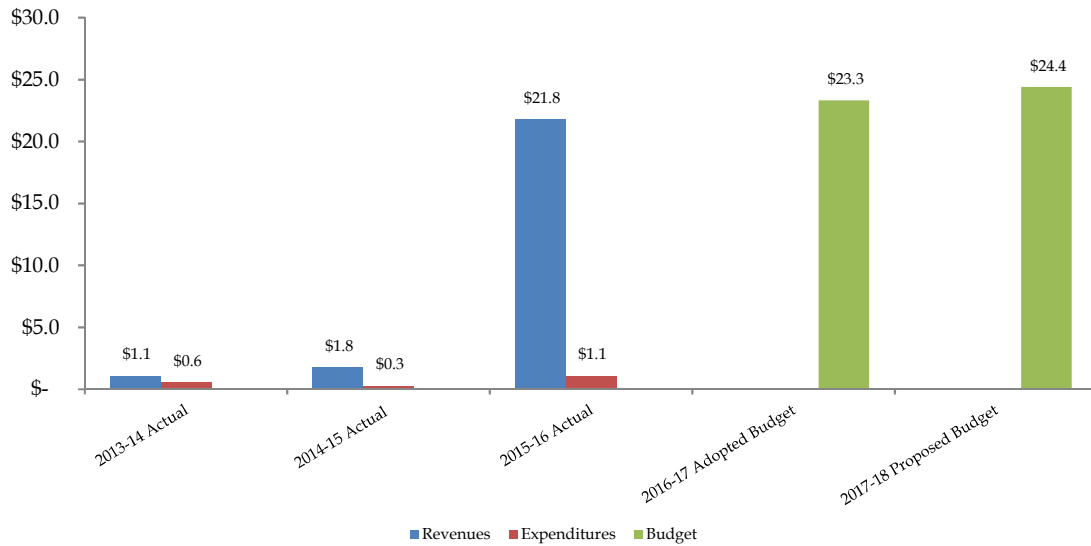


**BEAVERTON SCHOOL DISTRICT**  
**280 - LONG-TERM PLANNING FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

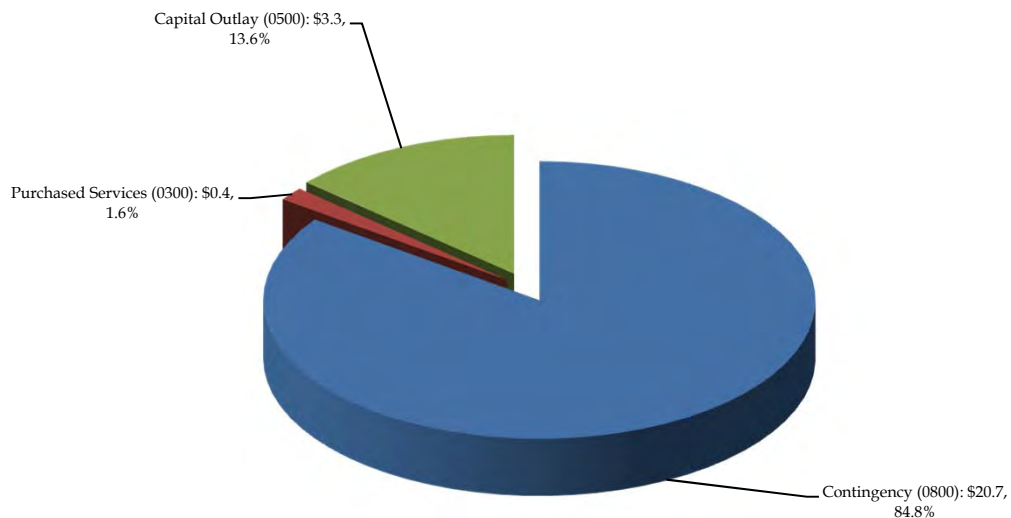
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
		2016-2017	2017-2018			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 3,944	\$ 2,894	\$ 11,646	\$ 255,000	\$ 255,000
<b>5000</b>	<b>Other Sources</b>	1,124,932	1,750,218	21,783,849	23,056,000	24,134,827
	<b>Total Revenues</b>	<u>1,128,876</u>	<u>1,753,112</u>	<u>21,795,495</u>	<u>23,311,000</u>	<u>24,389,827</u>
<b>0300</b>	<b>Purchased Services</b>	231,843	200,307	150,467	436,000	381,000
<b>0400</b>	<b>Supplies and Materials</b>	242,315	64,661	717	0	0
<b>0500</b>	<b>Capital Outlay</b>	156,162	34,904	901,783	3,075,000	3,331,000
<b>0600</b>	<b>Other Objects</b>	0	1,175	0	0	0
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	19,800,000	20,677,827
	<b>Total Expenditures</b>	<u>630,320</u>	<u>301,047</u>	<u>1,052,967</u>	<u>23,311,000</u>	<u>24,389,827</u>
<b>Ending Fund Balance</b>		<u>\$ 498,557</u>	<u>\$ 1,452,064</u>	<u>\$ 20,742,528</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 417,103	\$ 498,557	\$ 1,452,064		
<b>Change in Fund Balance</b>		81,454	933,507	19,290,464		
<b>Ending Fund Balance</b>		<u>\$ 498,557</u>	<u>\$ 1,452,064</u>	<u>\$ 20,742,528</u>		

*Note: Minor differences are due to rounding*

## LONG-TERM PLANNING FUND FIVE YEAR FUND SUMMARY *(in millions)*



## LONG-TERM PLANNING FUND 2017-18 EXPENDITURES BY OBJECT \$24,389,827 *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 2,894	\$ 11,646	\$ 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>2,894</b>	<b>11,646</b>	<b>255,000</b>	<b>255,000</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	1,251,661	20,331,785	2,306,000	2,157,000	0	0
5400 Resources - Beginning Fund Balance	498,557	1,452,064	20,750,000	21,977,827	0	0
<b>5000 Other Sources</b>	<b>1,750,218</b>	<b>21,783,849</b>	<b>23,056,000</b>	<b>24,134,827</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,753,112</b>	<b>\$ 21,795,495</b>	<b>\$ 23,311,000</b>	<b>\$ 24,389,827</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1130 High School Programs</b>						
0320 Property Services	\$ 0	\$ 0	\$ 50,000	\$ 56,000	\$ 0	\$ 0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>56,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>56,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0540 Depreciable Equipment	23,277	0	400,000	406,000	0	0
<b>0500 Capital Outlay</b>	<b>23,277</b>	<b>0</b>	<b>400,000</b>	<b>406,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>23,277</b>	<b>0</b>	<b>400,000</b>	<b>406,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2550 Student Transportation Services</b>						
0320 Property Services	41,137	4,813	0	0	0	0
<b>0300 Purchased Services</b>	<b>41,137</b>	<b>4,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	2,400	0	0	0	0	0
0470 Computer Software	6,597	0	0	0	0	0
0480 Computer Hardware	6,472	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>15,469</b>	<b>0</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	901,560	2,500,000	2,500,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>901,560</b>	<b>2,575,000</b>	<b>2,575,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	1,175	0	0	0	0	0
<b>0600 Other Objects</b>	<b>1,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>57,781</b>	<b>906,373</b>	<b>2,575,000</b>	<b>2,575,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	133,265	145,654	316,000	250,000	0	0
<b>0300 Purchased Services</b>	<b>133,265</b>	<b>145,654</b>	<b>316,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	977	481	0	0	0	0
0460 Non-consumable Items	588	237	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,565</b>	<b>717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	11,628	223	0	0	0	0
<b>0500 Capital Outlay</b>	<b>11,628</b>	<b>223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>146,457</b>	<b>146,594</b>	<b>316,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0380 Non-instructional Professional and Technical Services	25,904	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>25,904</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**  
**280 - LONG-TERM PLANNING FUND**  
**BUDGET ESTIMATES - EXPENDITURES BY OBJECT**

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0460 Non-consumable Items	43,365	0	0	0	0	0
0470 Computer Software	4,263	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>47,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0550 Depreciable Technology	0	0	100,000	350,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>73,532</b>	<b>0</b>	<b>100,000</b>	<b>350,000</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	70,000	75,000	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	19,800,000	20,677,827	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>19,800,000</b>	<b>20,677,827</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>19,800,000</b>	<b>20,677,827</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 301,047</b>	<b>\$ 1,052,967</b>	<b>\$ 23,311,000</b>	<b>\$ 24,389,827</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.

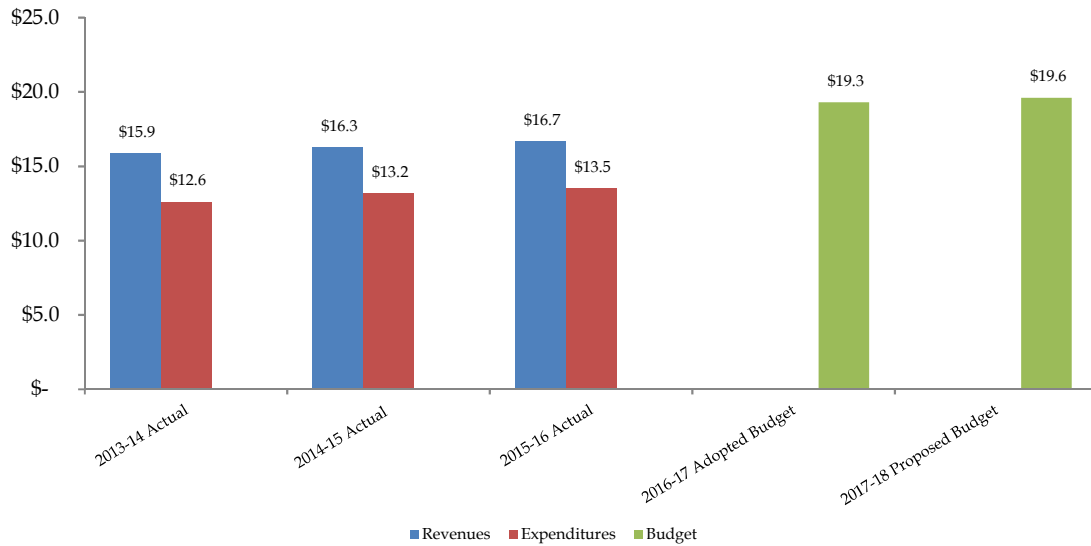


**BEAVERTON SCHOOL DISTRICT**  
**290 - NUTRITION SERVICES FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

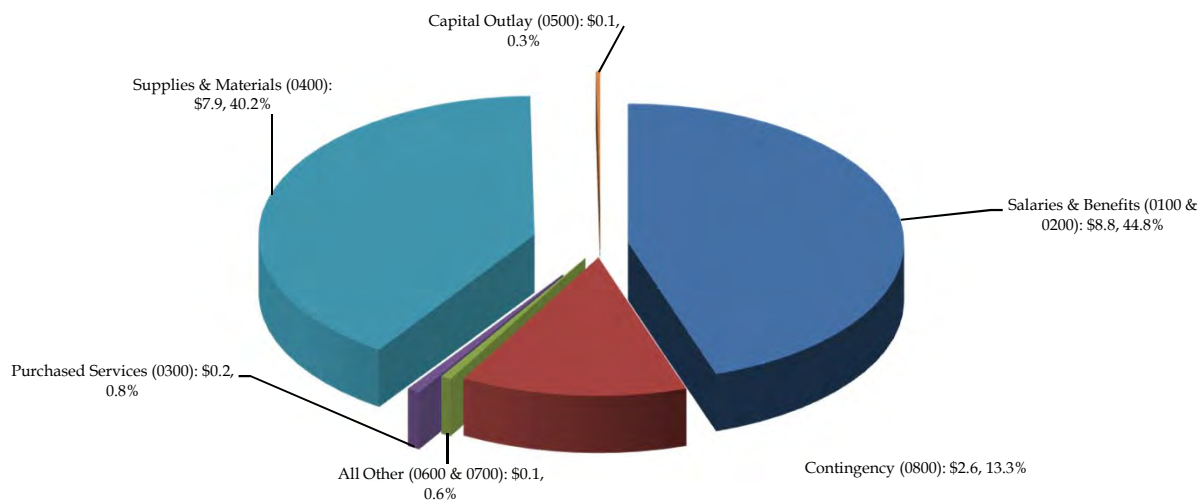
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
		2016-2017	2017-2018			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 4,154,550	\$ 4,201,060	\$ 4,443,192	\$ 7,179,459	\$ 6,263,117
<b>3000</b>	<b>Revenue From State Sources</b>	158,702	156,832	263,666	125,000	180,000
<b>4000</b>	<b>Revenue From Federal Sources</b>	8,307,010	8,534,126	8,924,874	8,928,234	9,950,319
<b>5000</b>	<b>Other Sources</b>	3,320,274	3,378,433	3,107,005	3,107,005	3,248,865
<b>Total Revenues</b>		<u>15,940,535</u>	<u>16,270,451</u>	<u>16,738,737</u>	<u>19,339,698</u>	<u>19,642,301</u>
<b>0100</b>	<b>Salaries</b>	3,793,028	3,960,589	4,139,585	4,928,983	5,150,271
<b>0200</b>	<b>Associated Payroll Costs</b>	2,696,735	2,926,881	2,915,012	3,306,204	3,657,191
<b>0300</b>	<b>Purchased Services</b>	105,871	115,085	117,320	154,015	152,600
<b>0400</b>	<b>Supplies and Materials</b>	5,923,932	6,154,657	6,309,491	8,078,841	7,903,419
<b>0500</b>	<b>Capital Outlay</b>	0	0	2,306	300,000	50,000
<b>0600</b>	<b>Other Objects</b>	3,237	1,634	1,457	2,650	2,500
<b>0700</b>	<b>Transfers</b>	39,300	4,600	4,700	60,000	120,000
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	2,509,005	2,606,320
<b>Total Expenditures</b>		<u>12,562,102</u>	<u>13,163,446</u>	<u>13,489,872</u>	<u>19,339,698</u>	<u>19,642,301</u>
<b>Ending Fund Balance</b>		<u>\$ 3,378,433</u>	<u>\$ 3,107,005</u>	<u>\$ 3,248,865</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 3,320,274	\$ 3,378,433	\$ 3,107,005		
<b>Change in Fund Balance</b>		58,159	(271,428)	141,860		
<b>Ending Fund Balance</b>		<u>\$ 3,378,433</u>	<u>\$ 3,107,005</u>	<u>\$ 3,248,865</u>		

*Note: Minor differences are due to rounding*

## NUTRITION SERVICES FUND FIVE YEAR FUND SUMMARY *(in millions)*



## NUTRITION SERVICES FUND 2017-18 EXPENDITURES BY OBJECT \$19,642,301 *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 10,858	\$ 16,292	\$ 11,000	\$ 20,000	\$ 0	0
1610 Daily Sales - Reimbursable Programs	3,172,237	3,233,577	3,500,000	3,970,867	0	0
1620 Daily Sales - Non-reimbursable Programs	1,016,273	1,192,092	3,500,000	2,272,050	0	0
1910 Rentals	1,692	1,098	0	0	0	0
1960 Recovery of Prior Years' Expenditures	0	96	168,459	200	0	0
1990 Miscellaneous	0	36	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>4,201,060</b>	<b>4,443,192</b>	<b>7,179,459</b>	<b>6,263,117</b>	<b>0</b>	<b>0</b>
3100 Unrestricted Grants-In-Aid	124,970	124,100	125,000	130,000	0	0
3290 Other Restricted Grants-In-Aid	31,862	139,566	0	50,000	0	0
<b>3000 Revenue From State Sources</b>	<b>156,832</b>	<b>263,666</b>	<b>125,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>
4500 Restricted Revenue from the Federal Government through the State	7,856,455	8,030,214	8,038,234	9,000,000	0	0
4910 Commodities	677,670	894,660	890,000	950,319	0	0
<b>4000 Revenue From Federal Sources</b>	<b>8,534,126</b>	<b>8,924,874</b>	<b>8,928,234</b>	<b>9,950,319</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	3,378,433	3,107,005	3,107,005	3,248,865	0	0
<b>5000 Other Sources</b>	<b>3,378,433</b>	<b>3,107,005</b>	<b>3,107,005</b>	<b>3,248,865</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 16,270,451</b>	<b>\$ 16,738,737</b>	<b>\$ 19,339,698</b>	<b>\$ 19,642,301</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2520    Fiscal Services</b>						
0110   Regular Salaries	\$            8,235	\$            8,421	\$            8,821	\$            9,029	\$            0	\$            0
<b>0100   Salaries</b>	<b>8,235</b>	<b>8,421</b>	<b>8,821</b>	<b>9,029</b>	<b>0</b>	<b>0</b>
0210   Public Employees Retirement System	1,768	1,293	1,504	2,065	0	0
0220   Social Security Administration	630	643	675	691	0	0
0230   Other Required Payroll Costs	107	109	114	82	0	0
0240   Contractual Employee Benefits	1,621	1,732	2,150	1,916	0	0
<b>0200   Associated Payroll Costs</b>	<b>4,126</b>	<b>3,778</b>	<b>4,443</b>	<b>4,754</b>	<b>0</b>	<b>0</b>
0410   Consumable Supplies and Materials	0	0	5,000	0	0	0
<b>0400   Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>12,362</b>	<b>12,199</b>	<b>18,264</b>	<b>13,783</b>	<b>0</b>	<b>0</b>
<b>Function: 3110    Service Area Direction - Food Services</b>						
0110   Regular Salaries	743,268	838,243	1,010,428	984,125	0	0
0120   Nonpermanent Salaries	40,280	24,820	46,866	4,220	0	0
0130   Additional Salaries	6,760	7,232	8,835	13,874	0	0
<b>0100   Salaries</b>	<b>790,307</b>	<b>870,295</b>	<b>1,066,129</b>	<b>1,002,219</b>	<b>0</b>	<b>0</b>
0210   Public Employees Retirement System	165,342	156,404	181,775	229,308	0	0
0220   Social Security Administration	61,397	67,029	81,559	76,670	0	0
0230   Other Required Payroll Costs	10,406	11,428	13,859	9,120	0	0
0240   Contractual Employee Benefits	204,959	237,404	348,480	297,950	0	0
<b>0200   Associated Payroll Costs</b>	<b>442,104</b>	<b>472,265</b>	<b>625,673</b>	<b>613,048</b>	<b>0</b>	<b>0</b>
0320   Property Services	5,413	598	1,400	1,700	0	0
0340   Travel	4,360	12,030	9,450	9,550	0	0
0350   Communication	6,989	7,608	18,600	12,500	0	0
0380   Non-instructional Professional and Technical Services	0	3,000	500	5,500	0	0
<b>0300   Purchased Services</b>	<b>16,762</b>	<b>23,236</b>	<b>29,950</b>	<b>29,250</b>	<b>0</b>	<b>0</b>
0410   Consumable Supplies and Materials	3,324	3,293	6,600	5,600	0	0
0430   Library Books	9	0	0	0	0	0
0450   Nutrition Services Food Purchases	677,767	894,660	890,000	960,319	0	0
0460   Non-consumable Items	1,667	1,635	1,500	3,000	0	0
0470   Computer Software	754	380	3,000	3,000	0	0
0480   Computer Hardware	0	11,549	5,000	25,000	0	0
<b>0400   Supplies and Materials</b>	<b>683,520</b>	<b>911,518</b>	<b>906,100</b>	<b>996,919</b>	<b>0</b>	<b>0</b>
0640   Dues and Fees	1,482	1,287	2,000	2,000	0	0
<b>0600   Other Objects</b>	<b>1,482</b>	<b>1,287</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,934,175</b>	<b>2,278,600</b>	<b>2,629,852</b>	<b>2,643,436</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
0110 Regular Salaries	2,706,098	2,785,398	3,301,980	3,677,500	0	0
0120 Nonpermanent Salaries	132,148	164,936	157,037	106,155	0	0
0130 Additional Salaries	194,234	189,292	282,762	238,470	0	0
<b>0100 Salaries</b>	<b>3,032,479</b>	<b>3,139,626</b>	<b>3,741,779</b>	<b>4,022,125</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	651,025	508,059	637,975	920,262	0	0
0220 Social Security Administration	217,962	229,228	286,243	307,694	0	0
0230 Other Required Payroll Costs	39,369	40,781	48,640	36,603	0	0
0240 Contractual Employee Benefits	1,534,498	1,627,722	1,674,044	1,738,078	0	0
<b>0200 Associated Payroll Costs</b>	<b>2,442,853</b>	<b>2,405,791</b>	<b>2,646,902</b>	<b>3,002,637</b>	<b>0</b>	<b>0</b>
0320 Property Services	43,831	48,480	56,065	87,000	0	0
0340 Travel	2,008	1,908	5,000	3,050	0	0
0350 Communication	14,069	8,468	1,000	10,100	0	0
0380 Non-instructional Professional and Technical Services	24,118	25,053	46,000	6,000	0	0
<b>0300 Purchased Services</b>	<b>84,026</b>	<b>83,909</b>	<b>108,065</b>	<b>106,150</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	583,379	522,542	700,988	473,500	0	0
0450 Nutrition Services Food Purchases	4,572,401	4,620,178	4,600,000	5,820,000	0	0
0460 Non-consumable Items	99,710	86,250	258,375	141,500	0	0
0470 Computer Software	49,628	35,450	100,000	15,000	0	0
0480 Computer Hardware	3,535	2,410	500,000	275,000	0	0
<b>0400 Supplies and Materials</b>	<b>5,308,653</b>	<b>5,266,831</b>	<b>6,159,363</b>	<b>6,725,000</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	2,306	100,000	50,000	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>2,306</b>	<b>100,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	152	170	650	500	0	0
<b>0600 Other Objects</b>	<b>152</b>	<b>170</b>	<b>650</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,868,164</b>	<b>10,898,634</b>	<b>12,756,759</b>	<b>13,906,412</b>	<b>0</b>	<b>0</b>

**Function: 3140 Food Services - Summer  
School**

0120 Nonpermanent Salaries	4,242	5,522	0	0	0	0
0130 Additional Salaries	125,325	115,721	112,254	116,898	0	0
<b>0100 Salaries</b>	<b>129,566</b>	<b>121,243</b>	<b>112,254</b>	<b>116,898</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	26,372	22,420	19,140	26,746	0	0
0220 Social Security Administration	9,745	9,183	8,587	8,943	0	0
0230 Other Required Payroll Costs	1,680	1,574	1,459	1,063	0	0
0240 Contractual Employee Benefits	0	1	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>37,798</b>	<b>33,179</b>	<b>29,186</b>	<b>36,752</b>	<b>0</b>	<b>0</b>
0320 Property Services	770	729	2,000	3,000	0	0
0340 Travel	759	834	1,000	1,200	0	0
0350 Communication	10,942	6,296	10,000	10,000	0	0
0380 Non-instructional Professional and Technical Services	1,826	2,316	3,000	3,000	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>14,297</b>	<b>10,175</b>	<b>16,000</b>	<b>17,200</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	22,498	23,383	12,700	31,000	0	0
0450 Nutrition Services Food Purchases	123,411	107,252	135,000	150,000	0	0
0460 Non-consumable Items	4,719	356	1,100	500	0	0
0480 Computer Hardware	0	152	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>150,629</b>	<b>131,142</b>	<b>148,800</b>	<b>181,500</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>332,290</b>	<b>295,739</b>	<b>306,240</b>	<b>352,350</b>	<b>0</b>	<b>0</b>
<b>Function: 3190 Other Food Services</b>						
0460 Non-consumable Items	10,220	0	859,578	0	0	0
0480 Computer Hardware	1,635	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>11,855</b>	<b>0</b>	<b>859,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	200,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>11,855</b>	<b>0</b>	<b>1,059,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	4,600	4,700	0	0	0	0
0790 Other Transfers	0	0	60,000	120,000	0	0
<b>0700 Transfers</b>	<b>4,600</b>	<b>4,700</b>	<b>60,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,600</b>	<b>4,700</b>	<b>60,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	2,509,005	2,606,320	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>2,509,005</b>	<b>2,606,320</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>2,509,005</b>	<b>2,606,320</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 13,163,446</b>	<b>\$ 13,489,872</b>	<b>\$ 19,339,698</b>	<b>\$ 19,642,301</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 \$58,658,323 in fiscal year 2017-18, during which the final payment on the District's remaining 2009 GO bonds will occur in June 2018. Debt service payments will increase to \$61,688,820 in fiscal year 2018-19. These estimates of future debt service are contingent upon the final results of the sale of GO bonds slated for late 2016-17, part of the GO bonds approved by voters in May 2014.

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 2017-18 are projected at \$21,014,964. Payment requirements are expected to increase to \$21,350,399 in fiscal year 2018-19.

The District also has debt service for Full Faith and Credit Obligations (FFCO). In April 2016, the District refunded the majority of the FFCO entered into in 2009. Debt service payments consist of the remaining 2009 FFCO and the 2016 FFCO, and extend until 2036. FFCO debt service requirements for fiscal year 2017-18 will be \$1,334,800 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 \$1.34 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.	General Bonded Debt			Pension			FFC	Primary Government	As			
				General Bonded Debt	As a Percentage of Actual Value of Property	Per Capita <sup>a</sup>	Obligation Bonds	Bonds	Obligation Bonds			Bonds	Percentage of Taxable Value	Percentage of Personal Income <sup>a</sup>	
2016	\$ 563,109	\$ 78,037	\$ (1,881)	\$ 639,265	1.716	%	\$ 2,334	\$ 226,295	\$ 18,750	\$ -	\$ 886,191	3.369	%	n/a	\$ 3,236
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		1.680	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

<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 2016**

Real Market Value	\$ 37,261,312,707
Debt limit (7.95% of real market value <sup>1</sup> )	2,962,274,360
Debt applicable to limit	563,109,000
Legal debt margin	<u>\$ 2,399,165,360</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>
2016	\$ 2,962,274,360	\$ 563,109,000	\$ 2,399,165,360	19.01 %
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

<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.

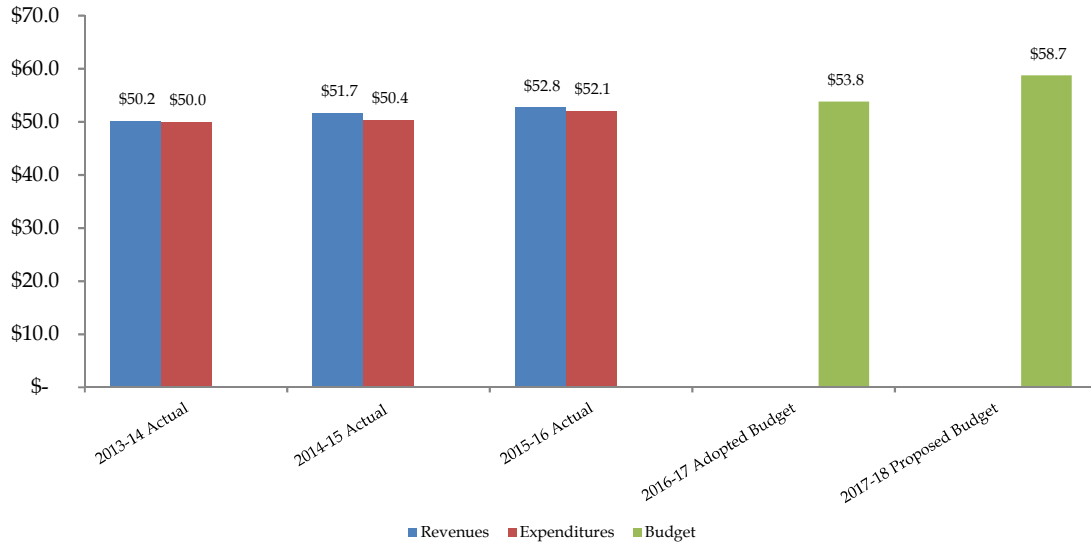


**BEAVERTON SCHOOL DISTRICT**  
**300 - DEBT SERVICE/GEN OB BOND FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

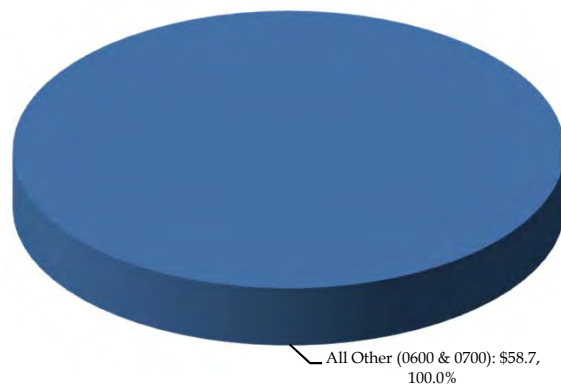
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>
					<b>2016-2017</b>	<b>2017-2018</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 49,633,696	\$ 51,485,168	\$ 51,601,386	\$ 52,698,970	\$ 58,608,323
<b>5000</b>	<b>Other Sources</b>	577,859	166,831	1,236,641	1,150,000	50,000
	<b>Total Revenues</b>	50,211,555	51,651,999	52,838,028	53,848,970	58,658,323
<b>0600</b>	<b>Other Objects</b>	50,044,725	50,415,358	52,104,076	53,848,970	58,658,323
	<b>Total Expenditures</b>	50,044,725	50,415,358	52,104,076	53,848,970	58,658,323
<b>Ending Fund Balance</b>		\$ 166,831	\$ 1,236,641	\$ 733,952	\$ 0	\$ 0
<b>Beginning Fund Balance</b>		\$ 577,859	\$ 166,831	\$ 1,236,641		
<b>Change in Fund Balance</b>		(411,028)	1,069,810	(502,689)		
<b>Ending Fund Balance</b>		\$ 166,831	\$ 1,236,641	\$ 733,952		

*Note: Minor differences are due to rounding*

**DEBT SERVICE/GENERAL OBLIGATION BOND FUND  
FIVE YEAR FUND SUMMARY**  
*(in millions)*



**DEBT SERVICE/GENERAL OBLIGATION BOND FUND  
2017-18 EXPENDITURES BY OBJECT**  
**\$58,658,323**  
*(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 51,440,929	\$ 51,502,850	\$ 52,658,970	\$ 58,558,323	\$ 0	\$ 0
1510 Interest on Investments	44,240	98,536	40,000	50,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>51,485,168</b>	<b>51,601,386</b>	<b>52,698,970</b>	<b>58,608,323</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	166,831	1,236,641	1,150,000	50,000	0	0
<b>5000 Other Sources</b>	<b>166,831</b>	<b>1,236,641</b>	<b>1,150,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 51,651,999</b>	<b>\$ 52,838,028</b>	<b>\$ 53,848,970</b>	<b>\$ 58,658,323</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 26,365,000	\$ 26,235,000	\$ 28,824,436	\$ 31,164,513	\$ 0	0
0620 Interest	24,050,358	25,869,076	25,024,534	27,493,810	0	0
<b>0600 Other Objects</b>	<b>50,415,358</b>	<b>52,104,076</b>	<b>53,848,970</b>	<b>58,658,323</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>50,415,358</b>	<b>52,104,076</b>	<b>53,848,970</b>	<b>58,658,323</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 50,415,358</b>	<b>\$ 52,104,076</b>	<b>\$ 53,848,970</b>	<b>\$ 58,658,323</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.

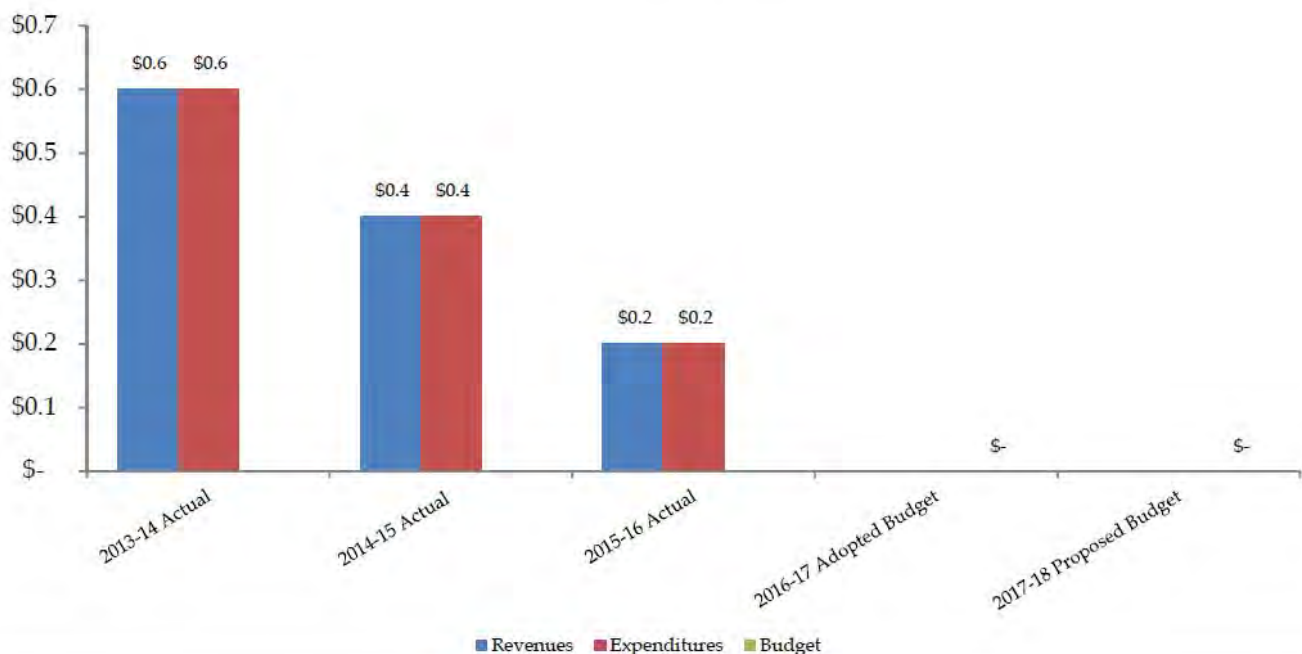




**BEAVERTON SCHOOL DISTRICT**  
**301 - DEBT SERVICE/LEASE PURCH FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Adopted Budget 2016-2017	Proposed Budget 2017-2018
<b>1000 Revenue From Local Sources</b>	\$ 1,176	\$ 1,083	\$ 0	\$ 0	\$ 0
<b>5000 Other Sources</b>	551,755	401,097	200,389	0	0
<b>Total Revenues</b>	552,931	402,180	200,389	0	0
<b>0600 Other Objects</b>	552,612	400,777	200,389	0	0
<b>Total Expenditures</b>	552,612	400,777	200,389	0	0
<b>Ending Fund Balance</b>	\$ 319	\$ 1,403	\$ 0	\$ 0	\$ 0
<b>Beginning Fund Balance</b>	\$ 9,142	\$ 319	\$ 1,403		
<b>Change in Fund Balance</b>	(8,823)	1,084	(1,403)		
<b>Ending Fund Balance</b>	\$ 319	\$ 1,403	\$ 0		

**DEBT SERVICE/LEASE PURCHASE FUND**  
**FIVE YEAR FUND SUMMARY**  
*(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 1,083	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>1,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	400,778	198,986	0	0	0	0
5400 Resources - Beginning Fund Balance	319	1,403	0	0	0	0
<b>5000 Other Sources</b>	<b>401,097</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 402,180</b>	<b>\$ 200,389</b>	<b>\$ 0</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 385,765	\$ 197,349	0	\$ 0	\$ 0	0
0620 Interest	15,012	3,039	0	0	0	0
<b>0600 Other Objects</b>	<b>400,777</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>400,777</b>	<b>200,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 400,777</b>	<b>\$ 200,389</b>	<b>\$ 0</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.

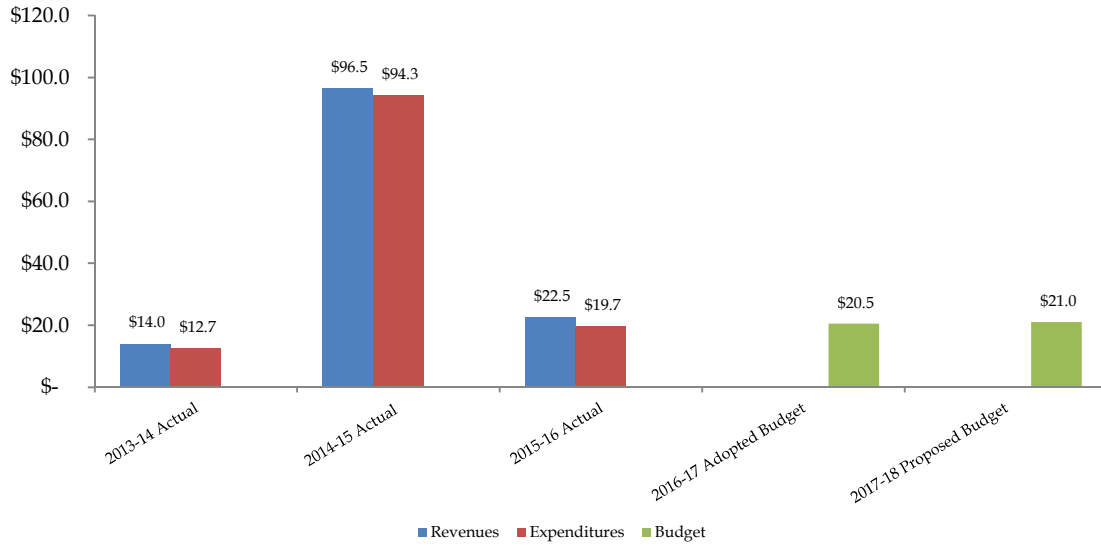


**BEAVERTON SCHOOL DISTRICT**  
**302 - DEBT SERVICE/PERS UAL FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

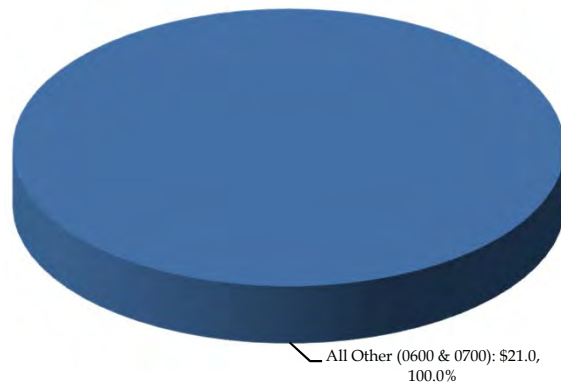
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>
		<b>2016-2017</b>	<b>2017-2018</b>			
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 12,625,480	\$ 16,024,324	\$ 20,314,458	\$ 18,084,036	\$ 19,514,964
<b>5000</b>	<b>Other Sources</b>	1,378,503	80,478,837	2,159,334	2,400,000	1,500,000
	<b>Total Revenues</b>	<u>14,003,983</u>	<u>96,503,161</u>	<u>22,473,793</u>	<u>20,484,036</u>	<u>21,014,964</u>
<b>0300</b>	<b>Purchased Services</b>	0	544,615	0	0	0
<b>0600</b>	<b>Other Objects</b>	12,745,146	93,799,212	19,707,504	20,484,036	21,014,964
	<b>Total Expenditures</b>	<u>12,745,146</u>	<u>94,343,827</u>	<u>19,707,504</u>	<u>20,484,036</u>	<u>21,014,964</u>
<b>Ending Fund Balance</b>		\$ <u>1,258,837</u>	\$ <u>2,159,334</u>	\$ <u>2,766,289</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 1,378,503	\$ 1,258,837	\$ 2,159,334		
<b>Change in Fund Balance</b>		<u>(119,666)</u>	<u>900,497</u>	<u>606,955</u>		
<b>Ending Fund Balance</b>		\$ <u>1,258,837</u>	\$ <u>2,159,334</u>	\$ <u>2,766,289</u>		

*Note: Minor differences are due to rounding*

**DEBT SERVICE/PERS UAL BOND FUND  
FIVE YEAR FUND SUMMARY**  
(in millions)



**DEBT SERVICE/PERS UAL BOND FUND  
2017-18 EXPENDITURES BY OBJECT**  
**\$21,014,964**  
(in millions)





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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 30,957	\$ 41,639	\$ 20,000	\$ 20,000	0 \$	0
1970 Services Provided Other Funds	15,993,367	20,272,819	18,064,036	19,494,964	0	0
<b>1000 Revenue From Local Sources</b>	<b>16,024,324</b>	<b>20,314,458</b>	<b>18,084,036</b>	<b>19,514,964</b>	<b>0</b>	<b>0</b>
5110 Bond Proceeds	79,220,000	0	0	0	0	0
5400 Resources - Beginning Fund Balance	1,258,837	2,159,334	2,400,000	1,500,000	0	0
<b>5000 Other Sources</b>	<b>80,478,837</b>	<b>2,159,334</b>	<b>2,400,000</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 96,503,161</b>	<b>\$ 22,473,793</b>	<b>\$ 20,484,036</b>	<b>\$ 21,014,964</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 6,555,000	\$ 9,745,000	\$ 10,825,000	\$ 11,730,000	\$ 0	\$ 0
0620 Interest	8,573,573	9,962,504	9,659,036	9,284,964	0	0
<b>0600 Other Objects</b>	<b>15,128,573</b>	<b>19,707,504</b>	<b>20,484,036</b>	<b>21,014,964</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>15,128,573</b>	<b>19,707,504</b>	<b>20,484,036</b>	<b>21,014,964</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	544,615	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>544,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0680 PERS UAL Lump Sum Payment to PERS	78,670,639	0	0	0	0	0
<b>0600 Other Objects</b>	<b>78,670,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>79,215,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 94,343,827</b>	<b>\$ 19,707,504</b>	<b>\$ 20,484,036</b>	<b>\$ 21,014,964</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Note: Minor differences are due to rounding*

### *Debt Service / FFCO Fund (303)*

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

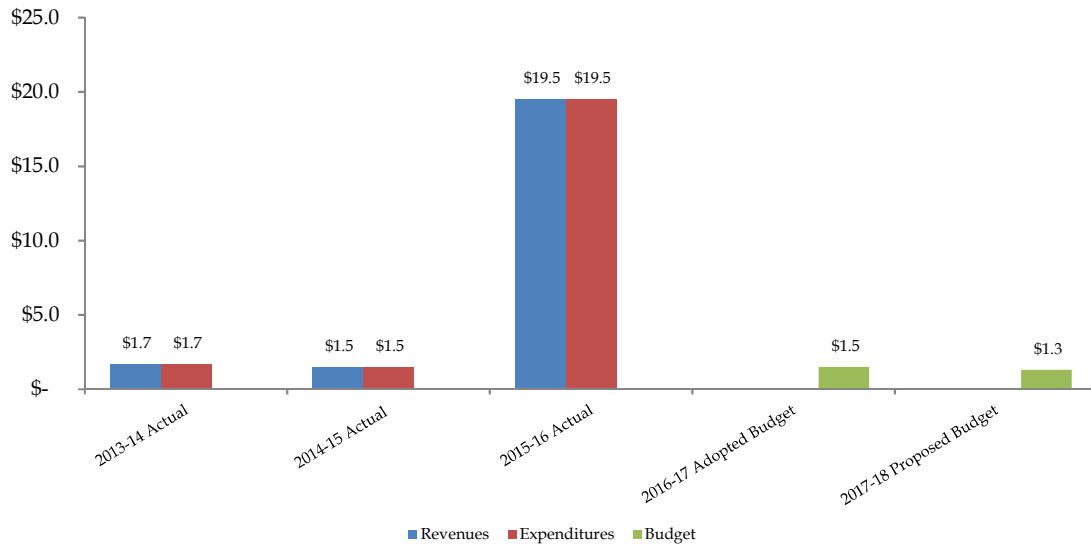


**BEAVERTON SCHOOL DISTRICT**  
**303 - DEBT SERVICE/FFCO FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

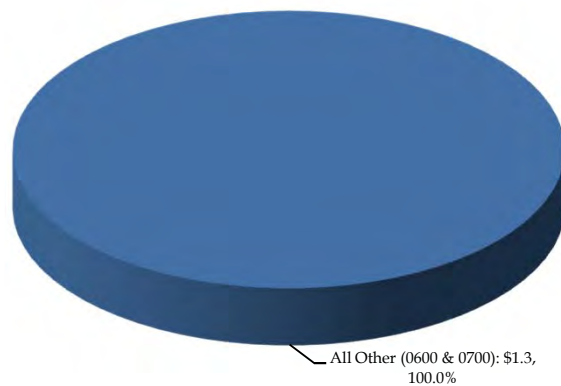
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>
	<b>2016-2017</b>	<b>2017-2018</b>			
<b>1000 Revenue From Local Sources</b>	\$ 5,824	\$ 4,974	\$ 7,094	\$ 0	\$ 0
<b>5000 Other Sources</b>	1,661,117	1,477,650	19,502,386	1,472,338	1,334,800
<b>Total Revenues</b>	1,666,941	1,482,623	19,509,481	1,472,338	1,334,800
<b>0300 Purchased Services</b>	0	0	158,054	0	0
<b>0600 Other Objects</b>	1,653,304	1,474,004	19,320,929	1,472,338	1,334,800
<b>Total Expenditures</b>	1,653,304	1,474,004	19,478,983	1,472,338	1,334,800
<b>Ending Fund Balance</b>	\$ 13,637	\$ 8,619	\$ 30,498	\$ 0	\$ 0
<b>Beginning Fund Balance</b>	\$ 17,804	\$ 13,637	\$ 8,619		
<b>Change in Fund Balance</b>	(4,167)	(5,018)	21,879		
<b>Ending Fund Balance</b>	\$ 13,637	\$ 8,619	\$ 30,498		

*Note: Minor differences are due to rounding*

# **DEBT SERVICE/FFCO FUND** **FIVE YEAR FUND SUMMARY** *(in millions)*



# **DEBT SERVICE/FFCO FUND** **2017-18 EXPENDITURES BY OBJECT** **\$1,334,800** *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,974	\$ 7,094	\$ 0	\$ 0	\$ 0	0
<b>1000 Revenue From Local Sources</b>	<b>4,974</b>	<b>7,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5110 Bond Proceeds	0	18,026,329	0	0	0	0
5200 Interfund Transfers	1,464,013	1,467,438	1,466,838	1,304,800	0	0
5400 Resources - Beginning Fund Balance	13,637	8,619	5,500	30,000	0	0
<b>5000 Other Sources</b>	<b>1,477,650</b>	<b>19,502,386</b>	<b>1,472,338</b>	<b>1,334,800</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,482,623</b>	<b>\$ 19,509,481</b>	<b>\$ 1,472,338</b>	<b>\$ 1,334,800</b>	<b>\$ 0</b>	<b>0</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0350 Communication	\$ 0	\$ 26	\$ 0	\$ 0	\$ 0	0
0380 Non-instructional Professional and Technical Services	0	158,028	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>158,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0610 Redemption of Principal	545,000	16,445,000	585,000	660,000	0	0
0620 Interest	929,004	2,875,929	887,338	674,800	0	0
<b>0600 Other Objects</b>	<b>1,474,004</b>	<b>19,320,929</b>	<b>1,472,338</b>	<b>1,334,800</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,474,004</b>	<b>19,478,983</b>	<b>1,472,338</b>	<b>1,334,800</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 1,474,004</b>	<b>\$ 19,478,983</b>	<b>\$ 1,472,338</b>	<b>\$ 1,334,800</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, 2016, the Beaverton School District had \$125,917,792 in Construction in Progress (CIP). CIP is comprised of the capital projects that are less than 95% complete at year end. Once a project is at least 95% complete, it is moved out of CIP and categorized in the proper capital asset classification and depreciation begins.

	July 1, 2015	Additions	Reductions	June 30, 2016
Construction in Progress	\$ 17,628,989	\$ 114,723,630	\$ (6,434,827)	\$ 125,917,792

The June 30, 2016 CIP balance is made up of:

Project - New Middle School	\$ 50,596,730
Project - Mountainside High School	48,685,747
Project - Capital Center Improvements	12,265,635
Project - Sato Elementary School	3,298,054
Project - Vose K-5 Replacement	2,354,118
Other Various Projects	8,717,508
	<u>\$ 125,917,792</u>

The five projects listed above make up 93.1% of the total June 30, 2016 CIP balance.

It is estimated that at June 30, 2017 approximately 53.9% of the June 30, 2016 balance will be substantially complete and moved to a depreciable capital asset classification. Large amounts in the CIP balance are due to the construction of three new schools that will not be substantially complete until summer 2017.

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 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

# BEAVERTON SCHOOL DISTRICT

## CAPITAL PROJECTS INFORMATION

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
Mountainside High School	2017-18	Building Personnel, Custodial Supplies, Electricity	\$ 4,036,000
Sato Elementary School	2017-18	Building Personnel, Custodial Supplies, Electricity	1,356,000
Vose Replacement	2017-18	Bussing to Swing School	121,000*
Hazeldale Replacement	2018-19	Bussing to Swing School	93,000*
William Walker Replacement	2019-20	Bussing to Swing School	47,000*
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 (2014-15) 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 (2015-16) 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 were initiated:

- New high school construction
- New middle school construction
- New elementary school design
- Vose Elementary replacement design
- Security Upgrades Phase I
- District-wide Title IX improvements
- 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:

- New Middle School construction - complete
- Sunset High School Title IX improvements - complete
- McKay K-5 ADA improvements - complete
- Capital Center building improvements - Phase I & II complete
- Cedar Park Middle School HVAC upgrade - complete
- Meadow Park Middle School HVAC upgrade - complete
- Conestoga Middle School Roof Replacement & HVAC upgrade - complete
- Conestoga Middle School plumbing and moisture intrusion repair - continues
- Vose K-5 replacement, Sato Elementary and Mountainside High School - construction continues
- William Walker K-5 and Hazeldale K-5 replacement - design continues
- Westview High School roof replacement - design complete, Phase I construction begins
- Aloha High School Title IX - construction begins
- Raleigh Hills K-8 renovation phase II - schematic design complete
- ACMA Replacement - schematic design complete
- Five Oaks Middle School renovation - design continues, Flooring replacement begins
- Maintenance Facility Improvements - design continues
- Various seismic retrofits - grant application submitted

- Various roof replacements - design continues
- Various door and hardware replacements
- District-wide security upgrades - design and construction continue
- Beaverton High School HVAC upgrades - construction begins
- Highland Park Plumbing - construction begins
- Various elementary school playgrounds - complete
- District-wide Title IX improvements - complete

## Fourth Year (2017-18) Capital Budget

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

- Vose K-5 replacement, Sato Elementary and Mountainside High School - construction will be completed
- William Walker K-5 replacement - construction of access road through THPRD park begins
- Hazeldale K-5 replacement - construction begins
- Five Oaks Renovation - construction begins
- Westview High School roof replacement - Phase I will be completed
- Maintenance Facility Improvements
- Aloha High School Title IX improvements - will be completed
- District-wide security upgrades - continue
- Various seismic construction projects
- Various roof replacement construction projects

## 2014 Bond Program

Project	Original Cost Estimate (\$M)	Adjusted Budget 6/30/16	Project Costs as of 6/30/16
<b>Modernization Replacement Projects</b>			
Arts and Communication Magnet Academy (ACMA)	\$ 28.3	\$ 39.0	\$ -
Hazeldale K-5	24.6	35.5	0.1
Vose K-5	24.8	33.8	2.4
William Walker K-5	24.6	35.6	0.1
<b>Modernization Renovation Projects</b>			
Capital Center Building Improvements	7.9	11.8	11.1
Critical Equipment Purchases	24.0	24.0	9.0
Five Oaks Middle School	21.1	32.4	0.1
Maintenance Facility Improvements	10.0	12.4	0.1
District-wide Repairs to Schools and Facilities	98.0	96.8	13.0
Raleigh Hills K-8	9.7	12.3	0.8
School Kitchen Improvements	0.8	1.0	-
Springville K-8	2.0	0.5	0.6
<b>Modernization Regulatory Compliance</b>			
District-wide ADA Compliance	2.0	2.0	-
Domestic and Fire Protection Separation at Schools	0.8	1.0	-
Green Energy Technology	5.0	3.0	-
High School Title IX Compliance; Sunset and Aloha HS	4.0	7.7	4.6
McKay K-5 ADA Upgrades	0.4	0.7	0.2
Security Upgrades	10.0	10.0	2.2
Seismic Upgrades	4.2	5.2	-
Seclusion Rooms	-	0.1	0.1
<b>New Capacity</b>			
New Elementary School Site, Land Acquisition	3.0	4.4	0.1
New High School	109.0	183.7	47.7
New K-5 in North Bethany	25.0	38.0	5.5
New Middle School on Timberland Site	51.6	60.9	48.5
Portable Relocations	-	0.9	0.9
<b>Technology</b>			
HVAC Control System Upgrade	0.8	0.8	0.1
Unified Communication System	7.2	5.6	5.3
Learning Technology: Classroom Systems	56.0	56.0	24.1
<b>Program Contingency and Inflation Costs</b>			
Program Contingency	45.4	-	-
Program Inflation Costs	52.8	-	-
<b>Program Implementation Requirements</b>			
Prebond Planning Reimbursement	1.0	1.0	1.0
Bond Implementation/Management Costs @ \$2.5 million/year	20.0	28.0	0.4
Bond Issuance Services @ 1% of Bond Value	6.0	6.0	2.0
<b>Grand Total</b>	<b>\$ 680.0</b>	<b>\$ 750.0</b>	<b>\$ 180.0</b>

Note: The Program Contingency and Inflation Costs have been allocated to the expected projects.

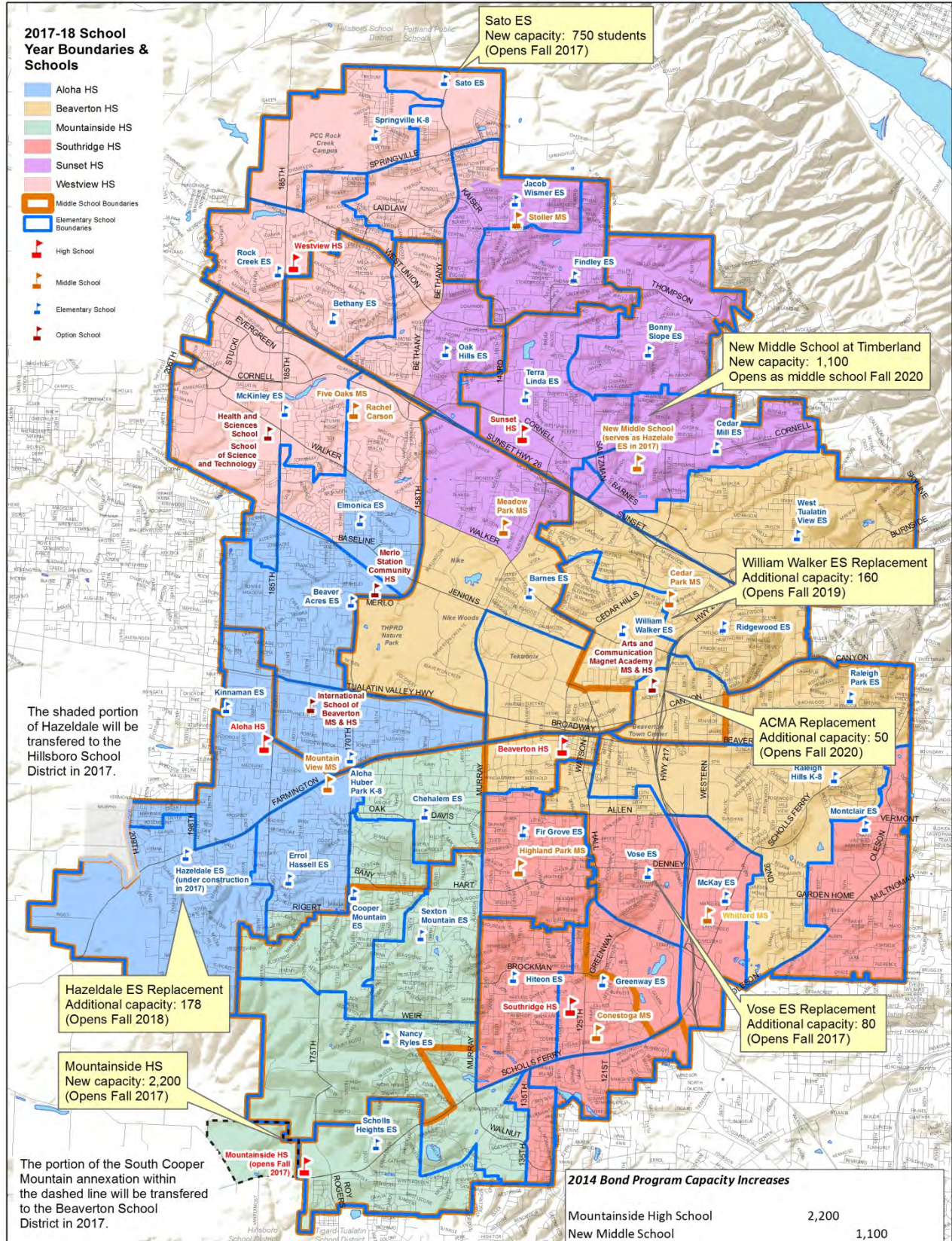
Minor differences due to rounding.



# Beaverton School District 2017-18 School Year

## Schools, Attendance Boundaries & 2014 Bond Program Capacity Projects

March 23, 2017



For more information, please visit:  
<https://www.beaverton.k12.or.us/district/bond-measure-information>

### 2014 Bond Program Capacity Increases

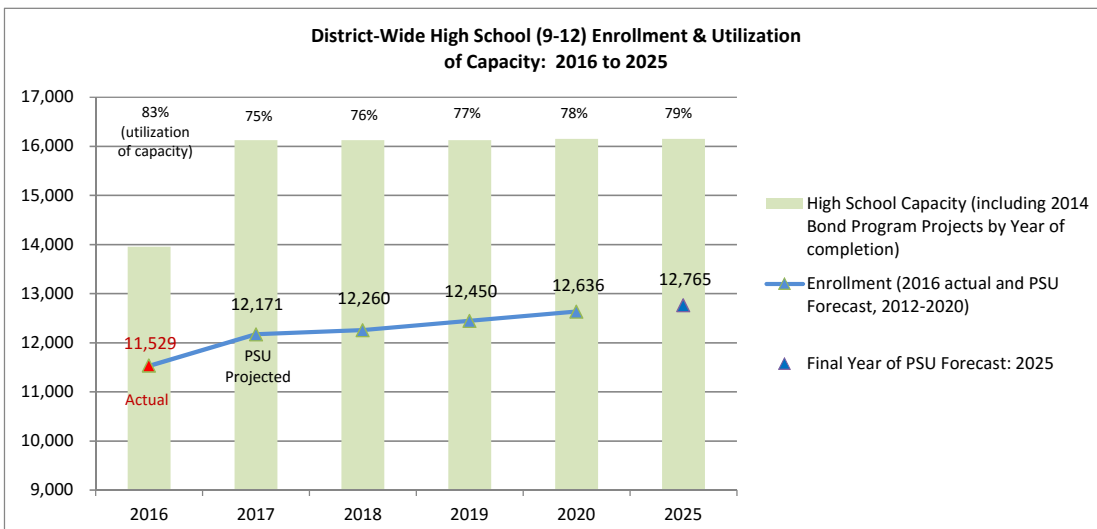
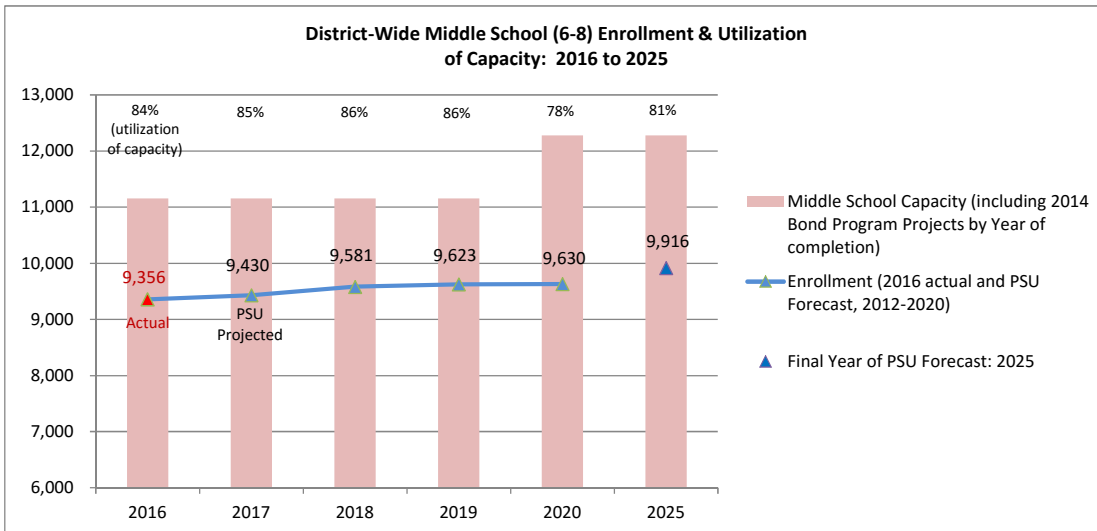
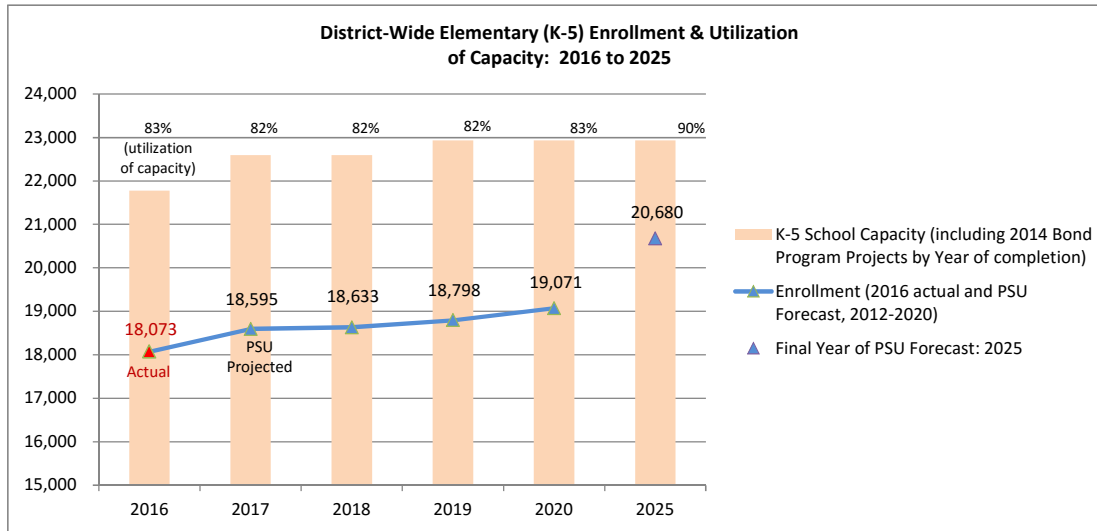
Mountainside High School	2,200	
New Middle School	1,100	
Sato Elementary School		750
Vose Replacement*		80
William Walker Replacement*		160
Hazeldale Replacement*		178
ACMA Replacement**	25	25
Totals by Level	2,225	1,125 1,168

\* Removes all portables on site

\*\* New capacity is about 50 more than current enrollment.  
 25/25 split is approximate



**BEAVERTON SCHOOL DISTRICT  
PROJECTED ENROLLMENT AND CAPACITY BY SCHOOL LEVEL  
2016-2025**

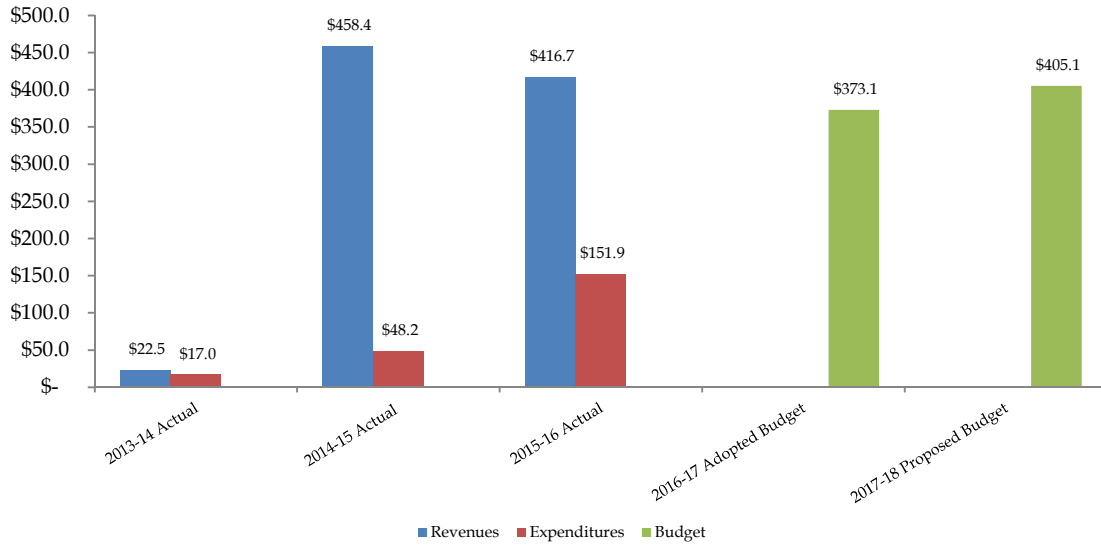


**BEAVERTON SCHOOL DISTRICT**  
**400 - CAPITAL PROJECTS FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

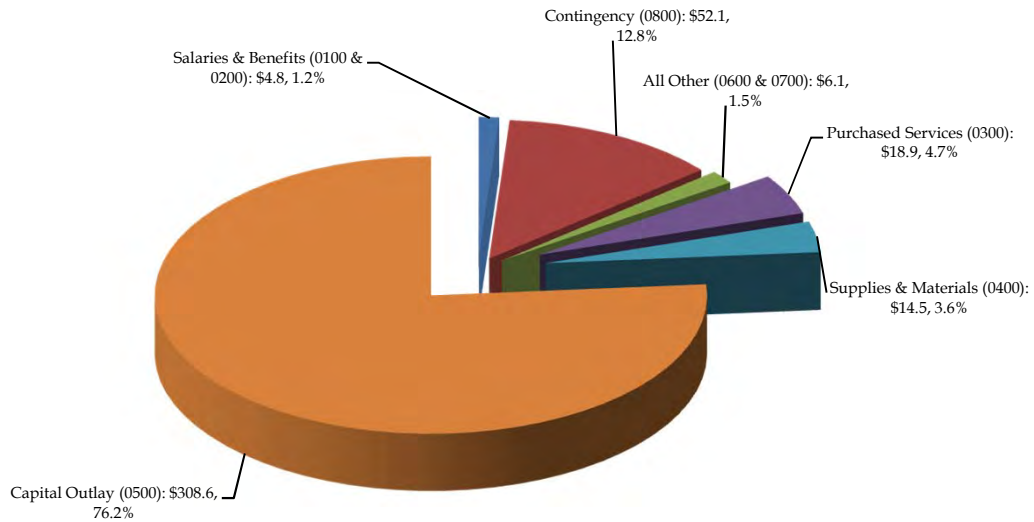
		Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Adopted Budget 2016-2017	Proposed Budget 2017-2018
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 7,499,622	\$ 7,401,301	\$ 6,535,279	\$ 9,551,000	\$ 12,251,000
<b>5000</b>	<b>Other Sources</b>	15,046,583	450,965,633	410,198,015	363,530,000	392,805,000
	<b>Total Revenues</b>	<u>22,546,205</u>	<u>458,366,934</u>	<u>416,733,294</u>	<u>373,081,000</u>	<u>405,056,000</u>
<b>0100</b>	<b>Salaries</b>	183,544	1,453,149	2,452,921	2,902,898	2,794,174
<b>0200</b>	<b>Associated Payroll Costs</b>	70,487	681,838	1,146,796	2,026,309	2,005,207
<b>0300</b>	<b>Purchased Services</b>	2,200,060	12,250,867	13,908,293	27,895,740	18,898,101
<b>0400</b>	<b>Supplies and Materials</b>	40,942	8,029,741	16,064,518	21,633,988	14,450,482
<b>0500</b>	<b>Capital Outlay</b>	13,339,561	19,506,274	107,580,500	263,174,921	308,643,412
<b>0600</b>	<b>Other Objects</b>	89,210	4,791,361	9,621,267	4,150,000	5,000,000
<b>0700</b>	<b>Transfers</b>	1,101,713	1,464,013	1,097,838	1,297,144	1,135,106
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	50,000,000	52,129,518
	<b>Total Expenditures</b>	<u>17,025,516</u>	<u>48,177,244</u>	<u>151,872,134</u>	<u>373,081,000</u>	<u>405,056,000</u>
<b>Ending Fund Balance</b>		<u>\$ 5,520,688</u>	<u>\$ 410,189,690</u>	<u>\$ 264,861,161</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>		\$ 14,278,780	\$ 5,520,688	\$ 410,189,690		
<b>Change in Fund Balance</b>		(8,758,092)	404,669,002	(145,328,529)		
<b>Ending Fund Balance</b>		<u>\$ 5,520,688</u>	<u>\$ 410,189,690</u>	<u>\$ 264,861,161</u>		

*Note: Minor differences are due to rounding*

## CAPITAL PROJECTS FUND FIVE YEAR FUND SUMMARY *(in millions)*



## CAPITAL PROJECTS 2017-18 EXPENDITURES BY OBJECT \$405,056,000 *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1130 Construction Excise Tax	\$ 2,997,116	\$ 3,069,069	\$ 3,005,000	\$ 3,690,000	\$ 0	0
1510 Interest on Investments	1,946,247	2,192,642	2,011,000	3,526,000	0	0
1910 Rentals	26,790	32,520	35,000	35,000	0	0
1920 Contributions and Donations from Private Sources	496,584	11,410	4,500,000	2,500,000	0	0
1960 Recovery of Prior Years' Expenditures	1,934,109	2,840	0	0	0	0
1990 Miscellaneous	455	1,226,798	0	2,500,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>7,401,301</b>	<b>6,535,279</b>	<b>9,551,000</b>	<b>12,251,000</b>	<b>0</b>	<b>0</b>
5110 Bond Proceeds	445,444,745	0	92,000,000	0	0	0
5300 Sale of or Compensation for Loss of Fixed Assets	200	8,325	0	0	0	0
5400 Resources - Beginning Fund Balance	5,520,688	410,189,690	271,530,000	392,805,000	0	0
<b>5000 Other Sources</b>	<b>450,965,633</b>	<b>410,198,015</b>	<b>363,530,000</b>	<b>392,805,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 458,366,934</b>	<b>\$ 416,733,294</b>	<b>\$ 373,081,000</b>	<b>\$ 405,056,000</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 2018 BUDGET		
		FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2510 Direction of Business Support Services</b>							
0380 Non-instructional Professional and Technical Services	\$	2,025,635	\$ 0	\$ 1,000,000	\$ 500,000	\$ 0	\$ 0
<b>0300 Purchased Services</b>		<b>2,025,635</b>	<b>0</b>	<b>1,000,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Function 2510 Totals:</b>		<b>2,025,635</b>	<b>0</b>	<b>1,000,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>							
0590 Other Capital Outlay		0	0	842,856	0	0	0
<b>0500 Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>842,856</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 2520 Totals:</b>		<b>0</b>	<b>0</b>	<b>842,856</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>							
0380 Non-instructional Professional and Technical Services		0	0	1,000,000	500,000	0	0
<b>0300 Purchased Services</b>		<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
0530 Improvements Other Than Buildings		0	0	472,185	300,000	0	0
<b>0500 Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>472,185</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Function 2540 Totals:</b>		<b>0</b>	<b>0</b>	<b>1,472,185</b>	<b>800,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2550 Student Transportation Services</b>							
0350 Communication		113	0	0	0	0	0
0380 Non-instructional Professional and Technical Services		0	5,221	0	0	0	0
<b>0300 Purchased Services</b>		<b>113</b>	<b>5,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items		0	5,894	0	0	0	0
<b>0400 Supplies and Materials</b>		<b>0</b>	<b>5,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements		2,853,368	3,372,310	2,400,000	4,000,000	0	0
<b>0500 Capital Outlay</b>		<b>2,853,368</b>	<b>3,372,310</b>	<b>2,400,000</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>
<b>Function 2550 Totals:</b>		<b>2,853,480</b>	<b>3,383,426</b>	<b>2,400,000</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>							
0320 Property Services		3,435	0	5,000	5,000	0	0
<b>0300 Purchased Services</b>		<b>3,435</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Function 2570 Totals:</b>		<b>3,435</b>	<b>0</b>	<b>5,000</b>	<b>5,000</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2620 Planning, Research, Development, Evaluation, GrantWriting &amp; Statistical Services</b>						
0110 Regular Salaries	0	18,513	143,852	147,852	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>18,513</b>	<b>143,852</b>	<b>147,852</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	3,349	24,526	33,828	0	0
0220 Social Security Administration	0	1,445	11,005	11,311	0	0
0230 Other Required Payroll Costs	0	245	1,870	1,345	0	0
0240 Contractual Employee Benefits	0	2,832	32,338	32,350	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>7,871</b>	<b>69,739</b>	<b>78,834</b>	<b>0</b>	<b>0</b>
<b>Function 2620 Totals:</b>	<b>0</b>	<b>26,384</b>	<b>213,591</b>	<b>226,686</b>	<b>0</b>	<b>0</b>
<b>Function: 4110 Service Area Direction, Facilities Acquisition and Construction</b>						
0110 Regular Salaries	1,288,097	2,277,774	2,759,046	2,646,322	0	0
0120 Nonpermanent Salaries	27,207	45,371	0	0	0	0
0130 Additional Salaries	32,393	103,765	0	0	0	0
<b>0100 Salaries</b>	<b>1,347,697</b>	<b>2,426,910</b>	<b>2,759,046</b>	<b>2,646,322</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	211,365	348,316	470,418	605,478	0	0
0220 Social Security Administration	106,539	186,350	211,067	202,444	0	0
0230 Other Required Payroll Costs	17,728	31,344	35,868	24,082	0	0
0240 Contractual Employee Benefits	306,633	555,627	1,239,217	1,094,369	0	0
<b>0200 Associated Payroll Costs</b>	<b>642,265</b>	<b>1,121,636</b>	<b>1,956,570</b>	<b>1,926,373</b>	<b>0</b>	<b>0</b>
0320 Property Services	76	6,523	0	0	0	0
0340 Travel	31,307	7,850	37,298	35,000	0	0
0350 Communication	3,308	9,799	25,000	25,000	0	0
0380 Non-instructional Professional and Technical Services	653,243	43,257	100,000	125,000	0	0
<b>0300 Purchased Services</b>	<b>687,933</b>	<b>67,430</b>	<b>162,298</b>	<b>185,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	6,086	8,908	0	0	0	0
0460 Non-consumable Items	35,212	10,111	0	50,000	0	0
0470 Computer Software	242,044	72,152	300,000	0	0	0
0480 Computer Hardware	27,301	4,618	50,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>310,643</b>	<b>95,790</b>	<b>350,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	9,526	0	0	0	0	0
0540 Depreciable Equipment	64,056	0	100,000	0	0	0
<b>0500 Capital Outlay</b>	<b>73,582</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	180	200	50,000	0	0	0
0670 Taxes and Licenses	3,870,017	4,384,219	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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>0600 Other Objects</b>	<b>3,870,197</b>	<b>4,384,419</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 4110 Totals:</b>	<b>6,932,316</b>	<b>8,096,185</b>	<b>5,377,914</b>	<b>4,807,695</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0320 Property Services	7,605	128,846	1,000,000	0	0	0
0350 Communication	36,760	72,417	80,000	0	0	0
0380 Non-instructional Professional and Technical Services	9,105,926	12,863,204	24,500,000	17,580,439	0	0
<b>0300 Purchased Services</b>	<b>9,150,290</b>	<b>13,064,466</b>	<b>25,580,000</b>	<b>17,580,439</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,162	5,360	4,750,000	0	0	0
0460 Non-consumable Items	155,860	556,113	6,800,000	5,000,000	0	0
0480 Computer Hardware	341,687	372,635	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>498,709</b>	<b>934,108</b>	<b>11,550,000</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>
0510 Land Acquisition	0	0	2,000,000	0	0	0
0520 Buildings Acquisition	11,165,572	100,216,834	253,327,344	300,973,412	0	0
0530 Improvements Other Than Buildings	4,667,463	1,949,876	1,439,224	0	0	0
0540 Depreciable Equipment	47,398	76,322	100,000	0	0	0
<b>0500 Capital Outlay</b>	<b>15,880,433</b>	<b>102,243,032</b>	<b>256,866,568</b>	<b>300,973,412</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	0	0	5,000,000	0	0
0670 Taxes and Licenses	919,664	5,236,098	4,100,000	0	0	0
<b>0600 Other Objects</b>	<b>919,664</b>	<b>5,236,098</b>	<b>4,100,000</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>
<b>Function 4150 Totals:</b>	<b>26,449,096</b>	<b>121,477,705</b>	<b>298,096,568</b>	<b>328,553,851</b>	<b>0</b>	<b>0</b>
<b>Function: 4180 Other Capital Items</b>						
0110 Regular Salaries	105,245	0	0	0	0	0
0120 Nonpermanent Salaries	0	2,607	0	0	0	0
0130 Additional Salaries	208	4,892	0	0	0	0
<b>0100 Salaries</b>	<b>105,452</b>	<b>7,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	17,560	16,607	0	0	0	0
0220 Social Security Administration	5,601	574	0	0	0	0
0230 Other Required Payroll Costs	967	95	0	0	0	0
0240 Contractual Employee Benefits	15,445	12	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>39,573</b>	<b>17,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	148,080	130,047	148,442	127,662	0	0
0320 Property Services	1,730	37	0	0	0	0
0350 Communication	64	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	233,587	641,092	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>383,462</b>	<b>771,176</b>	<b>148,442</b>	<b>127,662</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	759	0	0	0	0	0
0420 Textbooks	445,076	0	0	0	0	0
0460 Non-consumable Items	262,662	1,838,858	260,000	260,000	0	0
0470 Computer Software	57,143	13,386	0	0	0	0
0480 Computer Hardware	6,454,749	13,176,481	9,473,988	9,140,482	0	0
<b>0400 Supplies and Materials</b>	<b>7,220,389</b>	<b>15,028,725</b>	<b>9,733,988</b>	<b>9,400,482</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	156,737	1,418,260	0	0	0	0
0540 Depreciable Equipment	401,372	401,071	2,493,312	3,370,000	0	0
0550 Depreciable Technology	140,783	145,827	0	0	0	0
<b>0500 Capital Outlay</b>	<b>698,892</b>	<b>1,965,157</b>	<b>2,493,312</b>	<b>3,370,000</b>	<b>0</b>	<b>0</b>
0670 Taxes and Licenses	1,500	750	0	0	0	0
<b>0600 Other Objects</b>	<b>1,500</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function 4180 Totals:</b>	<b>8,449,269</b>	<b>17,790,596</b>	<b>12,375,742</b>	<b>12,898,144</b>	<b>0</b>	<b>0</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	1,464,013	1,097,838	1,297,144	1,135,106	0	0
<b>0700 Transfers</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,297,144</b>	<b>1,135,106</b>	<b>0</b>	<b>0</b>
<b>Function 5200 Totals:</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,297,144</b>	<b>1,135,106</b>	<b>0</b>	<b>0</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	50,000,000	52,129,518	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>50,000,000</b>	<b>52,129,518</b>	<b>0</b>	<b>0</b>
<b>Function 6110 Totals:</b>	<b>0</b>	<b>0</b>	<b>50,000,000</b>	<b>52,129,518</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 48,177,244</b>	<b>\$ 151,872,134</b>	<b>\$ 373,081,000</b>	<b>\$ 405,056,000</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.

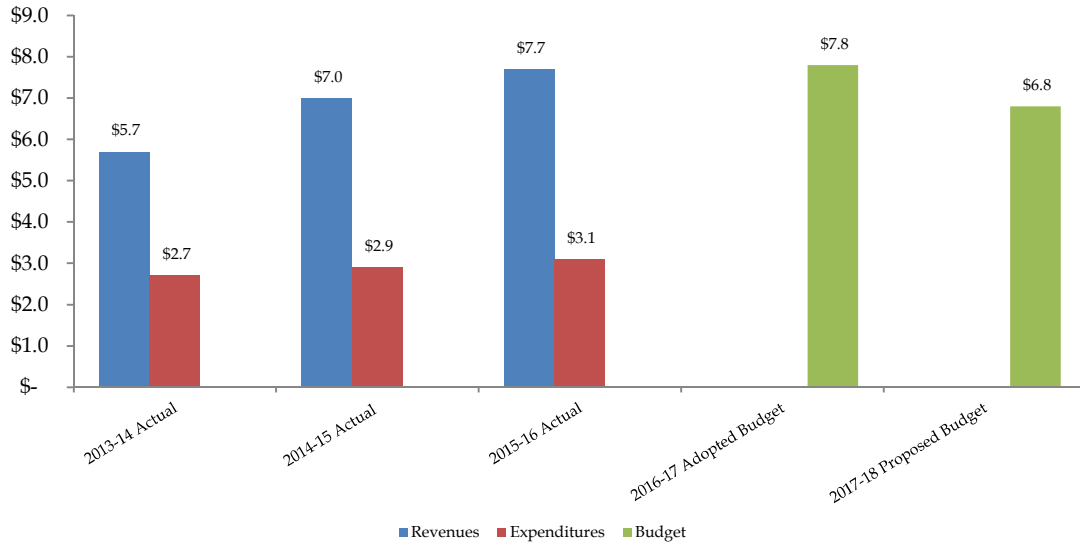


**BEAVERTON SCHOOL DISTRICT**  
**611 - INSURANCE RESERVE FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

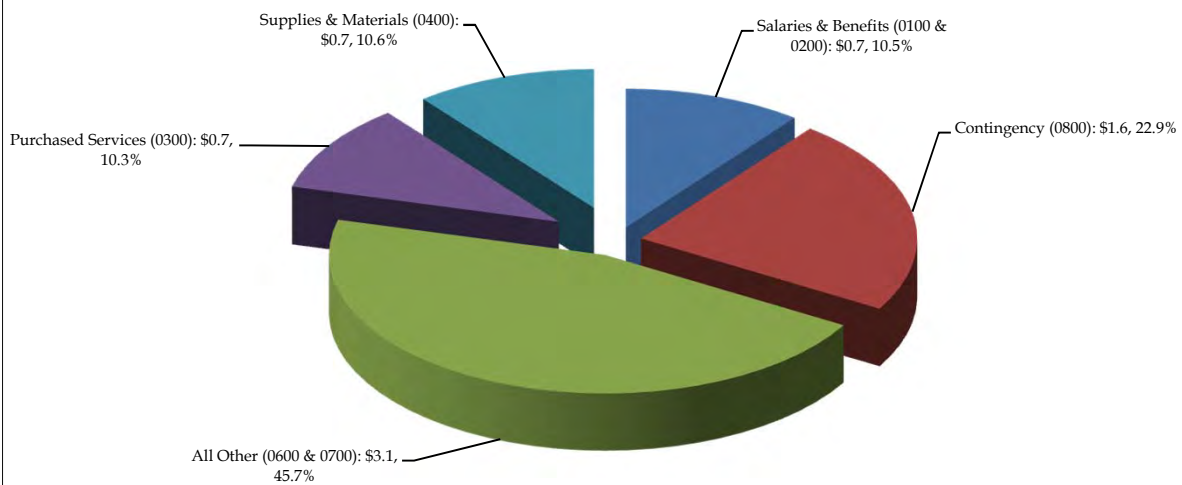
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
					2016-2017	2017-2018
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 1,666,241	\$ 1,788,791	\$ 1,837,552	\$ 2,048,878	\$ 2,104,971
<b>5000</b>	<b>Other Sources</b>	3,995,987	5,203,409	5,849,132	5,735,000	4,735,000
	<b>Total Revenues</b>	<u>5,662,228</u>	<u>6,992,200</u>	<u>7,686,684</u>	<u>7,783,878</u>	<u>6,839,971</u>
<b>0100</b>	<b>Salaries</b>	317,249	337,341	368,692	420,672	437,442
<b>0200</b>	<b>Associated Payroll Costs</b>	165,628	189,500	191,749	257,050	279,744
<b>0300</b>	<b>Purchased Services</b>	315,727	251,486	217,231	712,038	703,038
<b>0400</b>	<b>Supplies and Materials</b>	60,685	61,303	58,037	637,284	728,010
<b>0500</b>	<b>Capital Outlay</b>	0	0	2,100	0	0
<b>0600</b>	<b>Other Objects</b>	1,829,530	2,038,438	2,295,229	3,414,910	3,122,909
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	2,341,924	1,568,828
	<b>Total Expenditures</b>	<u>2,688,819</u>	<u>2,878,068</u>	<u>3,133,038</u>	<u>7,783,878</u>	<u>6,839,971</u>
<b>Ending Fund Balance</b>		\$ <u>2,973,409</u>	\$ <u>4,114,132</u>	\$ <u>4,553,646</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 1,760,987	\$ 2,973,409	\$ 4,114,132		
<b>Change in Fund Balance</b>		<u>1,212,422</u>	<u>1,140,723</u>	<u>439,514</u>		
<b>Ending Fund Balance</b>		\$ <u>2,973,409</u>	\$ <u>4,114,132</u>	\$ <u>4,553,646</u>		

*Note: Minor differences are due to rounding*

# **INSURANCE RESERVE FUND FIVE YEAR FUND SUMMARY** (in millions)



# **INSURANCE RESERVE FUND 2017-18 EXPENDITURES BY OBJECT** **\$6,839,971** (in millions)



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 18,699	\$ 23,610	\$ 18,000	\$ 18,000	0 \$	0
1960 Recovery of Prior Years' Expenditures	120,541	5,402	120,000	120,000	0	0
1970 Services Provided Other Funds	1,586,295	1,755,063	1,875,878	1,931,971	0	0
1990 Miscellaneous	63,256	53,477	35,000	35,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,788,791</b>	<b>1,837,552</b>	<b>2,048,878</b>	<b>2,104,971</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	2,230,000	1,735,000	1,735,000	1,135,000	0	0
5400 Resources - Beginning Fund Balance	2,973,409	4,114,132	4,000,000	3,600,000	0	0
<b>5000 Other Sources</b>	<b>5,203,409</b>	<b>5,849,132</b>	<b>5,735,000</b>	<b>4,735,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 6,992,200</b>	<b>\$ 7,686,684</b>	<b>\$ 7,783,878</b>	<b>\$ 6,839,971</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	14	0	0	0	0	0
0230 Other Required Payroll Costs	2	0	0	0	0	0
0240 Contractual Employee Benefits	51	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0110 Regular Salaries	53,104	55,951	58,608	58,360	0	0
<b>0100 Salaries</b>	<b>53,104</b>	<b>55,951</b>	<b>58,608</b>	<b>58,360</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	11,461	8,616	9,993	13,353	0	0
0220 Social Security Administration	3,735	3,892	4,483	4,465	0	0
0230 Other Required Payroll Costs	694	729	762	531	0	0
0240 Contractual Employee Benefits	6,984	7,032	14,282	12,384	0	0
<b>0200 Associated Payroll Costs</b>	<b>22,874</b>	<b>20,269</b>	<b>29,520</b>	<b>30,733</b>	<b>0</b>	<b>0</b>
0350 Communication	0	144	0	0	0	0
0380 Non-instructional Professional and Technical Services	35,885	45,478	150,000	150,000	0	0
<b>0300 Purchased Services</b>	<b>35,885</b>	<b>45,622</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	2,864	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>114,727</b>	<b>121,842</b>	<b>238,128</b>	<b>239,093</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0480 Computer Hardware	0	150	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	131,050	153,078	178,142	185,702	0	0
0120 Nonpermanent Salaries	66	0	1,995	2,059	0	0
0130 Additional Salaries	350	0	18,938	19,988	0	0
<b>0100 Salaries</b>	<b>131,466</b>	<b>153,078</b>	<b>199,075</b>	<b>207,749</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	30,788	29,504	33,943	47,533	0	0
0220 Social Security Administration	9,623	11,297	15,229	15,893	0	0
0230 Other Required Payroll Costs	1,709	1,990	2,588	1,890	0	0

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0240 Contractual Employee Benefits	34,237	42,949	68,646	65,387	0	0
<b>0200 Associated Payroll Costs</b>	<b>76,357</b>	<b>85,740</b>	<b>120,406</b>	<b>130,703</b>	<b>0</b>	<b>0</b>
0340 Travel	211	147	1,323	1,323	0	0
0380 Non-instructional Professional and Technical Services	61,113	53,260	63,222	63,222	0	0
<b>0300 Purchased Services</b>	<b>61,324</b>	<b>53,407</b>	<b>64,545</b>	<b>64,545</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	3,878	3,878	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>4,228</b>	<b>4,228</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	24	0	416	416	0	0
0650 Insurance and Judgments	55,446	0	0	0	0	0
<b>0600 Other Objects</b>	<b>55,470</b>	<b>0</b>	<b>416</b>	<b>416</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>324,618</b>	<b>292,225</b>	<b>388,670</b>	<b>407,641</b>	<b>0</b>	<b>0</b>
<b>Function: 2690 Other Support Services - Central</b>						
0110 Regular Salaries	148,838	154,215	162,989	171,333	0	0
0120 Nonpermanent Salaries	1,088	2,881	0	0	0	0
0130 Additional Salaries	2,654	2,568	0	0	0	0
<b>0100 Salaries</b>	<b>152,581</b>	<b>159,663</b>	<b>162,989</b>	<b>171,333</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	34,196	27,458	27,790	39,201	0	0
0220 Social Security Administration	11,656	12,301	12,469	13,107	0	0
0230 Other Required Payroll Costs	2,011	2,097	2,119	1,559	0	0
0240 Contractual Employee Benefits	42,339	43,883	64,746	64,441	0	0
<b>0200 Associated Payroll Costs</b>	<b>90,201</b>	<b>85,740</b>	<b>107,124</b>	<b>118,308</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	1,000	5,287	5,287	0	0
0320 Property Services	35,684	39,033	34,038	35,038	0	0
0340 Travel	2,182	5,597	7,240	7,240	0	0
0350 Communication	185	365	1,350	1,350	0	0
0380 Non-instructional Professional and Technical Services	116,226	72,207	189,270	179,270	0	0
<b>0300 Purchased Services</b>	<b>154,277</b>	<b>118,202</b>	<b>237,185</b>	<b>228,185</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	19,191	15,143	12,112	12,107	0	0
0440 Periodicals	314	179	229	229	0	0
0460 Non-consumable Items	19,439	23,534	605,094	685,825	0	0
0470 Computer Software	17,613	17,917	13,040	23,040	0	0
0480 Computer Hardware	1,882	1,114	2,581	2,581	0	0
<b>0400 Supplies and Materials</b>	<b>58,439</b>	<b>57,887</b>	<b>633,056</b>	<b>723,782</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0520 Buildings Acquisition	0	2,100	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	626	1,270	1,000	1,000	0	0
0650 Insurance and Judgments	1,982,341	2,293,959	3,413,494	3,121,493	0	0
<b>0600 Other Objects</b>	<b>1,982,967</b>	<b>2,295,229</b>	<b>3,414,494</b>	<b>3,122,493</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,438,465</b>	<b>2,718,821</b>	<b>4,554,848</b>	<b>4,364,101</b>	<b>0</b>	<b>0</b>
<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	2,341,924	1,568,828	0	0
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>2,341,924</b>	<b>1,568,828</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>2,341,924</b>	<b>1,568,828</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 2,878,068</b>	<b>\$ 3,133,038</b>	<b>\$ 7,783,878</b>	<b>\$ 6,839,971</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.

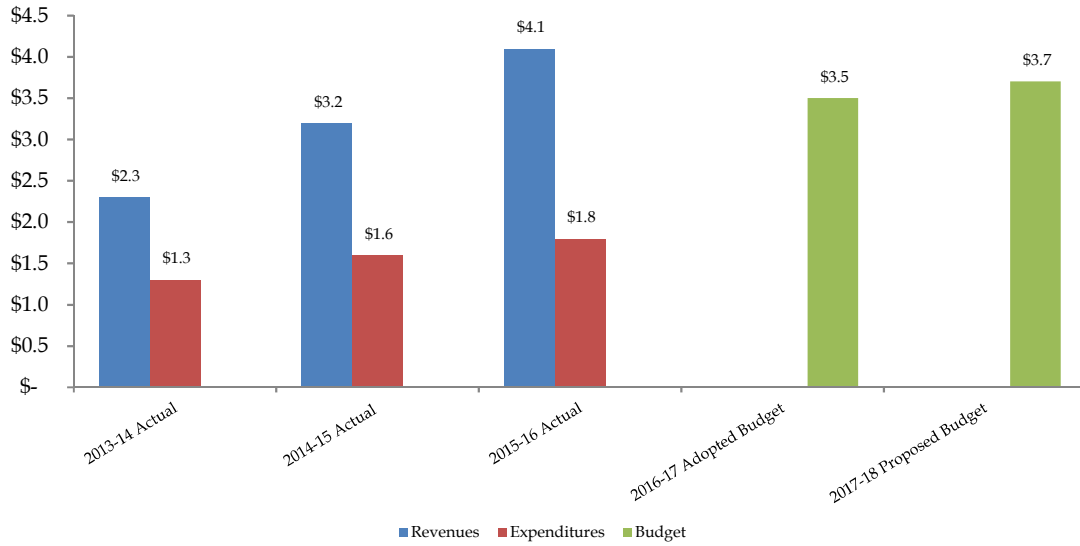


**BEAVERTON SCHOOL DISTRICT**  
**612 - WORKERS COMPENSATION FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

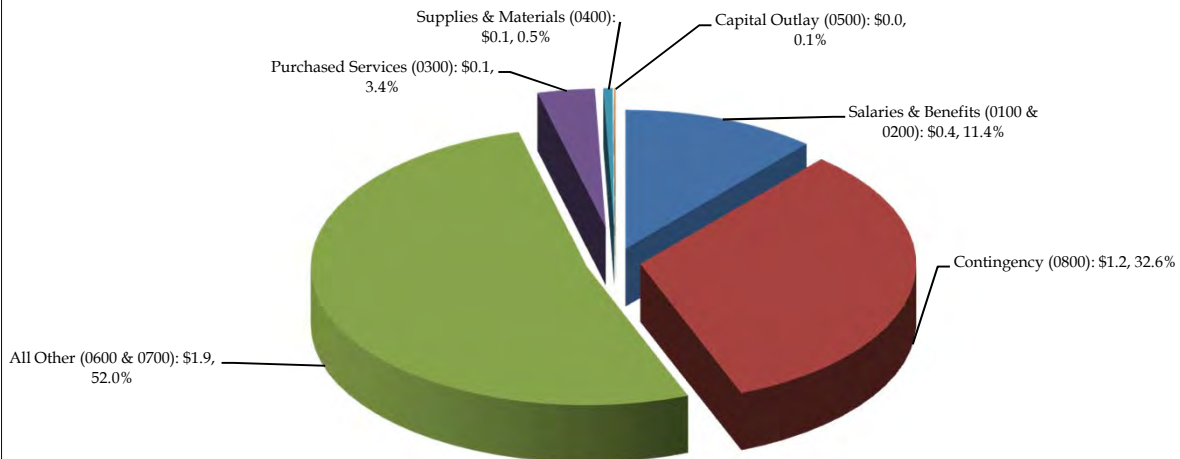
		Actual	Actual	Actual	Adopted	Proposed
		2013-2014	2014-2015	2015-2016	Budget	Budget
					2016-2017	2017-2018
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 1,812,668	\$ 2,224,685	\$ 2,550,524	\$ 2,684,213	\$ 1,736,532
<b>3000</b>	<b>Revenue From State Sources</b>	0	17,614	20,380	0	0
<b>5000</b>	<b>Other Sources</b>	468,701	931,525	1,550,454	805,000	2,000,000
	<b>Total Revenues</b>	<u>2,281,369</u>	<u>3,173,825</u>	<u>4,121,358</u>	<u>3,489,213</u>	<u>3,736,532</u>
<b>0100</b>	<b>Salaries</b>	198,811	271,129	224,597	234,545	270,579
<b>0200</b>	<b>Associated Payroll Costs</b>	76,599	99,727	88,461	119,010	155,152
<b>0300</b>	<b>Purchased Services</b>	77,190	88,992	100,665	130,532	125,532
<b>0400</b>	<b>Supplies and Materials</b>	3,326	18,980	23,591	29,320	20,320
<b>0500</b>	<b>Capital Outlay</b>	0	0	0	5,000	3,280
<b>0600</b>	<b>Other Objects</b>	993,917	1,144,543	1,396,093	1,842,079	1,942,079
<b>0800</b>	<b>Other Uses of Funds</b>	0	0	0	1,128,727	1,219,590
	<b>Total Expenditures</b>	<u>1,349,844</u>	<u>1,623,371</u>	<u>1,833,407</u>	<u>3,489,213</u>	<u>3,736,532</u>
<b>Ending Fund Balance</b>		\$ <u>931,525</u>	\$ <u>1,550,454</u>	\$ <u>2,287,951</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>		\$ 468,701	\$ 931,525	\$ 1,550,454		
<b>Change in Fund Balance</b>		<u>462,824</u>	<u>618,929</u>	<u>737,497</u>		
<b>Ending Fund Balance</b>		\$ <u>931,525</u>	\$ <u>1,550,454</u>	\$ <u>2,287,951</u>		

*Note: Minor differences are due to rounding*

# **WORKERS COMPENSATION FUND** **FIVE YEAR FUND SUMMARY** *(in millions)*



# **WORKERS COMPENSATION FUND** **2017-18 EXPENDITURES BY OBJECT** **\$3,736,532** *(in millions)*



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 10,638	\$ 21,246	\$ 11,000	\$ 21,000	\$ 0	0
1960 Recovery of Prior Years' Expenditures	37,600	114,223	35,000	80,000	0	0
1970 Services Provided Other Funds	2,176,447	2,415,055	2,638,213	1,635,532	0	0
<b>1000 Revenue From Local Sources</b>	<b>2,224,685</b>	<b>2,550,524</b>	<b>2,684,213</b>	<b>1,736,532</b>	<b>0</b>	<b>0</b>
3190 Other Unrestricted Grants-In-Aid	17,614	20,380	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>17,614</b>	<b>20,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	931,525	1,550,454	805,000	2,000,000	0	0
<b>5000 Other Sources</b>	<b>931,525</b>	<b>1,550,454</b>	<b>805,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 3,173,825</b>	<b>\$ 4,121,358</b>	<b>\$ 3,489,213</b>	<b>\$ 3,736,532</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 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
<b>Function: 2550 Student Transportation Services</b>						
0110 Regular Salaries	\$ 0	\$ 0	\$ 5,107	\$ 5,342	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>5,107</b>	<b>5,342</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	0	871	1,222	0	0
0220 Social Security Administration	0	0	391	409	0	0
0230 Other Required Payroll Costs	0	0	67	49	0	0
0240 Contractual Employee Benefits	0	0	2,580	2,520	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>3,909</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>9,016</b>	<b>9,542</b>	<b>0</b>	<b>0</b>
<b>Function: 2690 Other Support Services - Central</b>						
0110 Regular Salaries	141,135	145,749	156,513	191,292	0	0
0120 Nonpermanent Salaries	127,924	72,056	72,925	73,945	0	0
0130 Additional Salaries	2,069	6,792	0	0	0	0
<b>0100 Salaries</b>	<b>271,129</b>	<b>224,597</b>	<b>229,438</b>	<b>265,237</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	37,520	30,790	39,119	60,686	0	0
0220 Social Security Administration	20,662	17,005	17,552	20,291	0	0
0230 Other Required Payroll Costs	3,578	2,935	2,982	2,413	0	0
0240 Contractual Employee Benefits	37,967	37,731	55,448	67,562	0	0
<b>0200 Associated Payroll Costs</b>	<b>99,727</b>	<b>88,461</b>	<b>115,101</b>	<b>150,952</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	0	2,621	2,621	0	0
0320 Property Services	0	0	16,914	16,914	0	0
0340 Travel	2,568	0	1,405	1,405	0	0
0350 Communication	0	180	1,020	1,020	0	0
0380 Non-instructional Professional and Technical Services	86,424	100,380	98,168	98,168	0	0
0390 Other General Professional and Technological Services	0	105	10,404	5,404	0	0
<b>0300 Purchased Services</b>	<b>88,992</b>	<b>100,665</b>	<b>130,532</b>	<b>125,532</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	34	1,892	13,763	8,763	0	0
0440 Periodicals	0	0	111	111	0	0
0460 Non-consumable Items	18,917	21,699	15,446	11,446	0	0
0480 Computer Hardware	29	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>18,980</b>	<b>23,591</b>	<b>29,320</b>	<b>20,320</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	0	5,000	3,280	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>3,280</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	0	100	100	0	0
0650 Insurance and Judgments	1,144,543	1,396,093	1,841,979	1,941,979	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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
0600 Other Objects	1,144,543	1,396,093	1,842,079	1,942,079	0	0
Function Totals:	1,623,371	1,833,407	2,351,470	2,507,400	0	0
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	1,128,727	1,219,590	0	0
0800 Other Uses of Funds	0	0	1,128,727	1,219,590	0	0
Function Totals:	0	0	1,128,727	1,219,590	0	0
Fund Total:	\$ 1,623,371	\$ 1,833,407	\$ 3,489,213	\$ 3,736,532	\$ 0	\$ 0

*Note: Minor differences are due to rounding*





### *Scholarship Fund (700)*

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

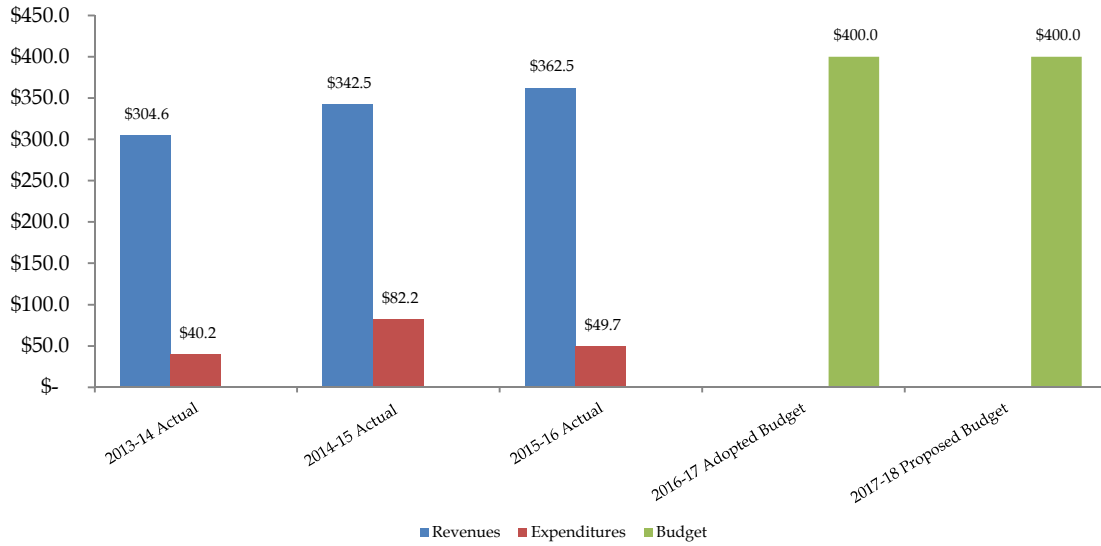


**BEAVERTON SCHOOL DISTRICT**  
**700 - SCHOLARSHIP FUND**  
**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT**

	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Adopted</u> <u>Budget</u> <u>2016-2017</u>	<u>Proposed</u> <u>Budget</u> <u>2017-2018</u>
<b>1000 Revenue From Local Sources</b>	\$ 54,176	\$ 78,157	\$ 102,170	\$ 100,000	\$ 75,000
<b>5000 Other Sources</b>	250,402	264,362	260,336	300,000	325,000
<b>Total Revenues</b>	<u>304,579</u>	<u>342,519</u>	<u>362,506</u>	<u>400,000</u>	<u>400,000</u>
<b>0300 Purchased Services</b>	23,082	60,500	33,500	400,000	400,000
<b>0400 Supplies and Materials</b>	17,135	21,683	16,191	0	0
<b>Total Expenditures</b>	<u>40,217</u>	<u>82,183</u>	<u>49,691</u>	<u>400,000</u>	<u>400,000</u>
<b>Ending Fund Balance</b>	\$ <u>264,362</u>	\$ <u>260,336</u>	\$ <u>312,814</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balance</b>	\$ 250,402	\$ 264,362	\$ 260,336		
<b>Change in Fund Balance</b>	<u>13,960</u>	<u>(4,026)</u>	<u>52,478</u>		
<b>Ending Fund Balance</b>	\$ <u>264,362</u>	\$ <u>260,336</u>	\$ <u>312,814</u>		

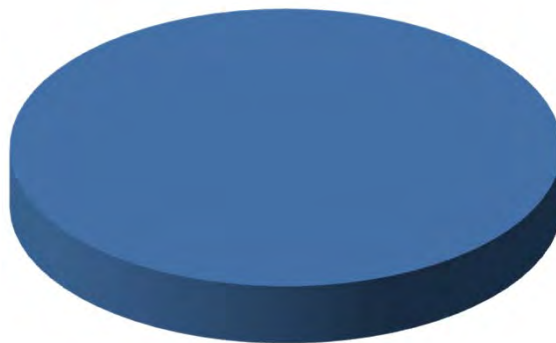
*Note: Minor differences are due to rounding*

# **SCHOLARSHIP FUND FIVE YEAR FUND SUMMARY** *(in thousands)*



# **SCHOLARSHIP FUND 2017-18 EXPENDITURES BY OBJECT** **\$400,000** *(in thousands)*

Purchased Services (0300):  
\$400.0, 100.0%



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2018 BUDGET		
	FYE 2015	FYE 2016	FYE 2017	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 967	\$ 1,449	\$ 0	\$ 0	\$ 0	0
1920 Contributions and Donations from Private Sources	77,190	100,721	100,000	75,000	0	0
<b>1000 Revenue From Local Sources</b>	<b>78,157</b>	<b>102,170</b>	<b>100,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
5400 Resources - Beginning Fund Balance	264,362	260,336	300,000	325,000	0	0
<b>5000 Other Sources</b>	<b>264,362</b>	<b>260,336</b>	<b>300,000</b>	<b>325,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 342,519</b>	<b>\$ 362,506</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 2018 BUDGET		
	FYE 2015	FYE 2016		Proposed	Approved	Adopted
<b>Function: 3390 Other Community Services</b>						
0370 Tuition	\$ 60,500	\$ 33,500	\$ 400,000	\$ 400,000	\$ 0	\$ 0
<b>0300 Purchased Services</b>	<b>60,500</b>	<b>33,500</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	21,683	16,191	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>21,683</b>	<b>16,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>82,183</b>	<b>49,691</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 82,183</b>	<b>\$ 49,691</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  
2017-18 PROPOSED BUDGET DOCUMENT  
INFORMATIONAL SECTION  
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**BEAVERTON SCHOOL DISTRICT  
SUMMARY OF REVENUES & EXPENDITURES  
HISTORY AND BUDGETED - ALL FUNDS**

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	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Adopted Budget 2016-2017	Proposed Budget 2017-2018
<b>Revenue</b>	\$ 459,767,124	\$ 1,024,514,577	\$ 536,490,643	\$ 648,231,794	\$ 600,383,737
<b>Transfers In</b>	5,816,820	5,351,052	23,737,909	5,567,838	4,716,800
<b>Beginning Balance</b>	35,228,027	50,881,696	483,794,365	349,691,381	471,276,275
<b>Total</b>	500,811,971	1,080,747,325	1,044,022,917	1,003,491,013	1,076,376,812
 <b>Expenditures</b>	 444,113,455	 591,601,908	 672,750,808	 899,330,821	 969,843,692
<b>Transfers Out</b>	5,816,820	5,351,052	23,737,909	5,567,838	4,716,800
<b>Contingency</b>	0	0	0	98,592,354	101,816,320
<b>Total</b>	449,930,275	596,952,960	696,488,717	1,003,491,013	1,076,376,812
 <b>Fund Balance</b>	 \$ 50,881,696	 \$ 483,794,365	 \$ 347,534,200	 \$ 0	 \$ 0

*Note: Minor differences are due to rounding.*

## 2017-18 General Fund Local Option Levy Staffing By School

<b>Number of Classroom Teachers</b>	<b>2017-18 Without Levy</b>	1,516.7
	<b>2017-18 With Levy</b>	<u>1,815.2</u>
	<b>Increase of teachers =</b>	298.5

ELEMENTARY SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Aloha Huber (K-8)	958	37.0	43.0
Barnes	612	23.0	28.0
Beaver Acres	749	29.0	35.0
Bethany	546	24.0	26.0
Bonny Slope	612	25.0	28.0
Cedar Mill	425	15.0	21.0
Chehalem	473	18.0	24.0
Cooper Mountain	510	21.0	24.0
Elmonica	672	27.0	31.0
Errol Hassell	461	18.0	23.0
Findley	752	30.5	36.5
Fir Grove	467	17.0	21.0
Greenway	375	15.0	20.0
Hazeldale	480	19.0	25.0
Hiteon	630	26.0	31.0
Jacob Wismer	695	27.0	31.0
Kinnaman	667	25.0	31.0
McKay	276	11.0	17.0
McKinley	602	25.0	30.0
Montclair	353	15.0	17.0
Nancy Ryles	625	23.0	28.0
Oak Hills	565	23.0	29.0
Raleigh Hills (K-8)	580	24.0	30.0
Raleigh Park	349	16.0	18.0
Ridgewood	444	19.0	23.0
Rock Creek	612	24.0	29.0
Sato	511	21.0	25.0
Scholls Heights	528	21.0	25.0
Sexton Mountain	501	21.0	24.0
Springville (K-8)	721	31.0	33.0
Terra Linda	370	16.0	21.0
Vose	577	22.0	27.0
West TV	361	16.0	22.0
William Walker	469	19.0	23.0
<b>Elementary School Total</b>	<b>18,528</b>	<b>743.5</b>	<b>899.5</b>

MIDDLE SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Cedar Park	968	33.6	39.6
Conestoga	925	31.1	37.1
Five Oaks	1,031	40.2	47.2
Highland Park	876	30.2	35.7
Meadow Park	790	32.5	37.5
Mountain View	849	32.8	38.3
Stoller	1,499	48.1	58.1
Whitford	686	29.5	34.0
<b>Middle School Total</b>	<b>7,624</b>	<b>277.9</b>	<b>327.4</b>

HIGH SCHOOLS			
Aloha	1,862	76.6	88.4
Beaverton	1,636	63.8	73.8
Mountainside	760	32.2	37.0
Southridge	1,477	53.9	63.1
Sunset	2,050	70.8	83.4
Westview	2,380	82.0	96.6
<b>High School Total</b>	<b>10,165</b>	<b>379.2</b>	<b>442.2</b>

OPTIONS SCHOOLS			
Arts & Communication Magnet Academy (ACMA)	714	27.5	32.4
Community School	174	12.1	13.3
Health & Science High School	704	29.4	33.6
International School of Beaverton	857	33.7	39.4
School of Science & Technology	173	7.4	8.4
<b>Options Schools Total</b>	<b>2,622</b>	<b>110.1</b>	<b>127.1</b>

<b>Extreme Class Size K-12</b>	-	6.0	19.0
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<b>District Total</b>	<b>38,939</b>	<b>1,516.7</b>	<b>1,815.2</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

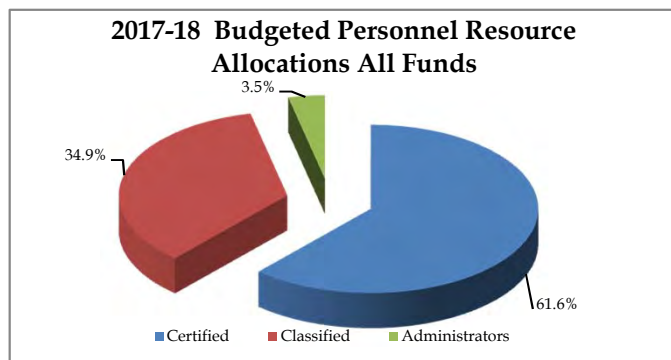
	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18
<b>ADMINISTRATORS</b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Chief Officer	3.9	3.0	4.0	4.0	4.0
Executive Administrator	5.0	5.0	6.0	8.0	9.0
Administrator	11.9	15.0	16.0	15.0	15.0
Coordinator	3.9	4.8	5.0	7.0	7.0
Elementary School Principal	30.0	30.0	30.0	31.0	31.0
Middle School Principal	7.9	8.0	8.0	8.0	8.0
High School Principal	5.0	5.0	5.0	6.0	6.0
Options Principal K-8	3.0	3.0	3.0	3.0	3.0
Options Principal Secondary	4.0	3.9	4.0	4.0	4.0
Vice Principal	34.7	41.5	47.0	52.0	54.0
Administrator Total	112.3	122.1	131.0	141.0	144.0
<b>CERTIFIED</b>					
Pre-K School Teacher	-	-	-	-	5.0
Elementary School Teacher	664.3	710.0	815.7	846.4	803.6
Middle School Teacher	352.3	375.6	401.8	426.6	410.3
High School Teacher	439.4	478.2	502.5	568.5	550.5
Athletic Coordinator	4.5	4.8	5.0	4.2	5.0
BEA President (Reimbursement)	2.0	1.5	1.5	1.5	1.5
ELL Teacher	106.8	114.9	119.8	130.9	132.9
Guidance Counselor	79.9	94.0	101.9	104.5	106.5
Instructional Teacher - School-Based	2.0	1.9	-	-	-
Intern	1.5	-	1.9	-	-
Other Professional	32.7	47.1	75.8	94.4	95.7
Program Specialist	7.5	7.5	8.0	8.0	8.0
Psychologist	30.9	31.5	33.3	34.5	40.0
School Management Support	12.2	9.0	8.2	8.0	7.0
School Nurse	11.3	12.1	12.5	12.8	15.2
Special Education Teacher	237.4	240.2	244.4	242.3	235.0
Specialist	59.1	93.9	104.9	106.2	108.0
Certified Total	2,043.8	2,222.2	2,437.3	2,588.6	2,524.1

Source: District Records

Note: Minor differences are due to rounding.

**BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Budget 2016-17</b>	<b>Budget 2017-18</b>
<b><u>CLASSIFIED</u></b>					
Account Assistant	20.4	20.3	21.9	22.3	23.3
Aide	321.5	336.1	375.9	426.2	439.2
AV/Data Technician	2.0	1.3	-	-	-
Bus Driver	130.3	128.3	126.0	151.8	146.1
Bus Routing Assistant	7.0	7.0	6.9	7.0	7.0
Campus Supervisor	11.0	11.5	12.3	15.2	13.8
Construction Project Manager	3.0	5.2	6.1	7.0	8.0
Coordinator/Supervisor	23.8	23.9	25.7	25.8	27.9
Courier	5.0	5.0	5.1	5.3	8.5
Crossing Guard	10.6	11.8	12.3	13.1	13.4
Custodian	100.9	99.8	102.6	111.7	135.8
Custodial Foreman/Manager	50.0	57.1	57.5	59.0	61.0
Dispatcher/Field Assistant	8.6	8.7	9.4	9.3	9.7
Food Services Manager	30.8	30.9	30.8	32.9	35.9
Food Server	60.1	59.2	58.5	72.1	75.3
Legal Counsel	2.0	2.0	2.0	2.0	2.0
Mechanic	17.5	17.9	17.1	18.0	18.0
Maintenance Crew	16.6	17.3	18.9	27.0	29.0
Maintenance Foreman	4.0	4.0	4.0	4.0	4.0
Maintenance Leader	7.0	6.5	7.0	9.0	9.0
Network Engineer	3.0	3.4	4.0	4.0	4.0
Secretary/Clerk	163.8	168.1	176.6	186.9	189.8
Systems Analyst	11.0	11.8	12.0	13.0	13.5
Professional/Technical	102.5	109.9	143.2	159.2	155.7
<b>Classified Total</b>	<b>1,112.5</b>	<b>1,147.0</b>	<b>1,235.9</b>	<b>1,381.7</b>	<b>1,429.9</b>
<b>District Totals</b>	<b>3,268.6</b>	<b>3,491.4</b>	<b>3,804.1</b>	<b>4,111.3</b>	<b>4,098.0</b>



The Oregon economic outlook, State School Fund increase, and Oregon PERS increase of 6.3% have decreased positions 0.3% from 2016-17 to 2017-18. In the same time period, salaries have increased by 1.7%, while benefit costs have increased 7.7% due largely to the increase in PERS. Overall, salary and benefit expenditures budget for 2017-18 have increased 3.8% from the prior year.

Source: District Records

Note: Minor differences are due to rounding.

**BEAVERTON SCHOOL DISTRICT  
GENERAL FUND - 100  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Elementary Programs	1110			\$ 59,389,697	\$ 57,453,806	\$ 4,064,928	\$ 3,961,731			\$ 63,454,625	\$ 61,415,537
	FTE			894.6	851.0	111.2	105.7			1,005.9	956.7
Middle School Programs	1120			27,658,303	26,739,315	375,380	368,881			28,033,683	27,108,196
	FTE			415.0	395.7	10.5	10.0			425.4	405.7
High School Programs	1130			35,912,681	35,400,907	551,092	413,264			36,463,773	35,814,171
	FTE			537.8	522.7	12.7	8.4			550.5	531.1
Pre-Kindergarten Programs	1140				135,138					0	135,138
	FTE				2.0					0.0	2.0
Programs for the Talented and Gifted	1210			53,277	54,703					53,277	54,703
	FTE			0.8	0.8					0.8	0.8
Restrictive Programs for Students with Disabilities	1220			4,727,367	4,976,572	6,430,917	7,073,369			11,158,284	12,049,941
	FTE			67.6	68.3	173.4	184.2			241.0	252.5
Less Restrictive Programs for Students with Disabilities	1250			6,490,944	6,976,672	630,675	639,024			7,121,619	7,615,696
	FTE			92.8	95.8	17.6	17.3			110.3	113.0
Alternative Education	1280			1,533,049	1,554,087	164,600	144,371			1,697,649	1,698,458
	FTE			23.0	23.0	4.6	3.9			27.6	26.9
Designated Programs	1290			13,013,805	13,633,002	665,949	733,907			13,679,754	14,366,909
	FTE			195.0	200.3	14.5	16.4			209.5	216.7
Attendance and Social Work Services	2110			532,774	401,152	1,953,427	2,138,278	\$ 91,635	\$ 73,325	2,577,836	2,612,755
	FTE			7.5	5.5	47.7	49.5	1.0	1.0	56.2	56.0
Guidance Services	2120			7,006,078	7,410,083	786,898	832,879			7,792,976	8,242,962
	FTE			105.5	107.5	20.0	20.3			125.5	127.8
Health Services	2130			958,788	1,017,575	547,717	519,970			1,506,505	1,537,545
	FTE			12.8	13.8	9.6	10.8			22.3	24.6
Psychological Services	2140			2,304,368	2,349,954					2,304,368	2,349,954
	FTE			33.3	33.7					33.3	33.7
Speech Pathology and Audiology Services	2150			2,344,438	2,539,290	110,680	117,665			2,455,118	2,656,955
	FTE			33.5	34.9	2.2	2.2			35.7	37.0
Service Direction, Student Support Services	2190	\$ 495,190	\$ 514,910	759,391	811,889	740,154	706,437	61,169	62,617	2,055,904	2,095,853
	FTE	4.0	4.0	10.8	10.8	18.4	16.8	0.5	0.5	33.7	32.0
Improvement of Instruction Services	2210	525,826	542,696	870,198	1,021,116	39,286	41,095	0	53,088	1,435,310	1,657,995
	FTE	4.0	4.0	12.3	14.0	1.0	1.0	0.0	1.0	17.3	20.0
Educational Media Services	2220	112,919	118,770	2,486,289	2,406,916	1,516,692	1,663,155			4,115,900	4,188,841
	FTE	1.0	1.0	35.0	33.0	40.6	43.2			76.6	77.2
Assessment and Testing	2230					269,448	72,538			269,448	72,538
	FTE					7.0	1.8			7.0	1.8
Instructional Staff Development	2240			752,988	880,818					752,988	880,818
	FTE			10.6	12.1					10.6	12.1
Executive Administration Services	2320	625,325	712,875			60,478	63,737	334,375	286,387	1,020,178	1,062,999
	FTE	3.8	3.8			1.5	1.6	4.9	3.9	10.2	9.2
Office of the Principal Services	2410	12,056,916	12,646,126	593,824	492,072	4,244,275	4,806,205			16,895,015	17,944,403
	FTE	102.0	104.0	8.0	7.0	107.8	116.8			217.8	227.8
Other Support Services - School Administration	2490	1,069,073	1,247,810	16,638	16,954	362,574	379,125	51,678	85,833	1,499,963	1,729,722
	FTE	8.0	9.0	0.2	0.2	8.9	9.0	1.0	1.0	18.1	19.2
Direction of Business Support Services	2510	149,327	154,143					51,678	53,088	201,005	207,231
	FTE	1.0	1.0					1.0	1.0	2.0	2.0
Fiscal Services	2520	125,500	129,518			744,864	879,320	150,965	157,362	1,021,329	1,166,200
	FTE	1.0	1.0			14.0	15.0	1.8	1.8	16.8	17.8
Operation and Maintenance of Plant Services	2540	268,170	276,163			10,169,276	11,867,140	586,610	612,249	11,024,056	12,755,552
	FTE	2.0	2.0			228.2	260.8	7.0	7.0	237.2	269.8
Student Transportation Services	2550	167,183	173,647			7,594,965	7,583,354	254,624	266,528	8,016,772	8,023,529
	FTE	1.3	1.3			189.2	183.0	3.1	3.1	193.5	187.4

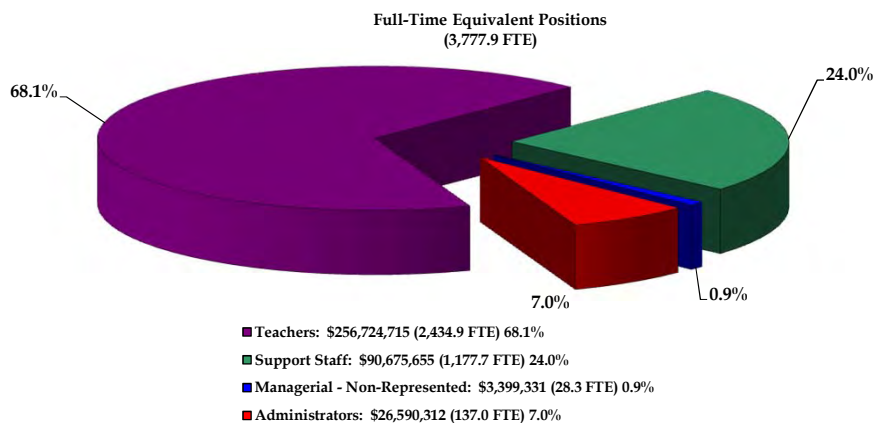
Note: Minor differences are due to rounding.  
The Dollars displayed are salaries only.

**BEAVERTON SCHOOL DISTRICT  
GENERAL FUND - 100  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Internal Services	2570 FTE					328,512 7.5	479,792 10.8	82,357 1.0	89,640 1.0	410,869 8.5	569,432 11.8
Planning, Research, Development, Evaluation,	2620 FTE	125,500 1.0	129,518 1.0			201,171 2.8	214,087 2.8			326,671 3.8	343,605 3.8
Information Services	2630 FTE	125,500 1.0	129,518 1.0			313,829 5.7	315,904 5.7			439,329 6.7	445,422 6.7
Staff Services	2640 FTE	400,327 3.0	413,179 3.0	221,109 3.1	226,919 3.1	560,428 11.5	674,419 13.5	251,219 4.0	261,862 4.0	1,433,083 21.6	1,576,379 23.6
Technology Services	2660 FTE	262,246 2.0	154,143 1.0	71,037 1.0	0 0.0	3,929,090 68.5	4,077,754 67.2	215,547 3.0	224,754 3.0	4,477,920 74.5	4,456,651 71.2
TOTAL SALARY		\$16,509,002	\$17,343,016	\$167,697,043	\$166,498,940	\$47,357,305	\$50,767,401	\$2,131,857	\$2,226,733	\$233,695,207	\$236,836,090
TOTAL FTE		135.0	137.0	2,499.9	2,434.9	1,136.6	1,177.7	28.3	28.3	3,799.8	3,777.9
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$8,003,564	\$9,247,296	\$86,112,432	\$90,225,776	\$36,237,810	\$39,908,254	\$1,073,816	\$1,172,598	\$131,427,622	\$140,553,923
TOTAL SALARY & BENEFITS		\$24,512,566	\$26,590,312	\$253,809,475	\$256,724,716	\$83,595,115	\$90,675,655	\$3,205,673	\$3,399,331	\$365,122,829	\$377,390,013
PERCENTAGE OF TOTAL SALARY AND BENEFITS		6.7%	7.0%	69.5%	68.0%	22.9%	24.0%	0.9%	0.9%	100.0%	100.0%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON- REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

**GENERAL FUND  
PERSONNEL COSTS \$377,390,013**  
(Personnel Costs Include Salaries, Fixed Payroll Costs, and Fringe Benefits)



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



**BEAVERTON SCHOOL DISTRICT  
SPECIAL PURPOSE FUND - 230  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Staff Services	2640 FTE			\$ 109,740	\$ 105,537					\$ 109,740	\$ 105,537
				1.5	1.5					1.5	1.5
TOTAL SALARY		\$ 0	\$ 0	\$ 109,740	\$ 105,537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,740	\$ 105,537
TOTAL FTE		0.0	0.0	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$ 0	\$ 0	\$ 56,351	\$ 57,191	\$ 0	\$ 0	\$ 0	\$ 0	\$ 56,351	\$ 57,191
TOTAL SALARY & BENEFITS		\$ 0	\$ 0	\$ 166,091	\$ 162,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 166,091	\$ 162,728
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%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON- REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

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

**BEAVERTON SCHOOL DISTRICT**  
**GRANT FUND - 270**  
**EXPENDITURES FOR PERSONNEL SERVICES**  
**2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
High School Programs	1130			\$ 258,000	\$ 150,000	\$ 108,000	\$ 0			\$ 366,000	\$ 150,000
	FTE			3.9	2.2	3.0	0.0			6.9	2.2
Pre-Kindergarten Programs	1140			0	200,000	0	85,000			0	285,000
	FTE			0.0	3.0	0.0	2.3			0.0	5.3
Restrictive Programs for Students with Disabilities	1220			1,822,000	1,319,246	250,400	666,809			2,072,400	1,986,055
	FTE			27.3	19.5	7.0	18.0			34.3	37.5
Less Restrictive Programs for Students with Disabilities	1250			660,000	1,028,582	0	28,514			660,000	1,057,096
	FTE			9.9	15.2	0.0	0.8			9.9	16.0
Educationally Underserved	1270			1,337,855	1,457,720	1,169,928	940,051			2,507,783	2,397,771
	FTE			20.1	21.6	32.6	25.4			52.7	47.0
Designated Programs	1290			35,000	75,093	64,000	70,000			99,000	145,093
	FTE			0.5	1.1	1.8	1.9			2.3	3.0
Attendance and Social Work Services	2110			36,500	0	276,985	251,600			313,485	251,600
	FTE			0.5	0.0	7.7	6.8			8.2	6.8
Health Services	2130			0	96,370	26,989	6,590			26,989	102,960
	FTE			0.0	1.4	0.8	0.2			0.8	1.6
Psychological Services	2140			77,000	426,901	0	5,273			77,000	432,174
	FTE			1.2	6.3	0.0	0.1			1.2	6.4
Speech Pathology and Audiology Services	2150			875,000	97,285	0	13,181			875,000	110,466
	FTE			13.1	1.4	0.0	0.4			13.1	1.8
Service Direction, Student Support Services	2190	\$ 230,000	\$ 201,546	0	51,019			\$ 120,000	\$ 60,000	350,000	312,565
	FTE	2.0	3.0	0.0	0.8			1.0	0.5	3.0	4.3
Improvement of Instruction Services	2210			0	310,629					0	310,629
	FTE			0.0	4.6					0.0	4.6
Instructional Staff Development	2240			432,204	302,700	100,000	100,000			532,204	402,700
	FTE			6.5	4.5	2.8	2.7			9.3	7.2
Other Support Services - School Administration	2490							0	85,833	0	85,833
	FTE							0.0	1.0	0.0	1.0
Service Area Direction - Food Services	3110					799	171	390	45	1,189	216
	FTE									0.0	0.0
Food Preparation and Dispensing Services	3120					6,500	5,797			6,500	5,797
	FTE					0.2	0.2			0.2	0.2
TOTAL SALARY		\$ 230,000	\$ 201,546	\$ 5,533,559	\$ 5,515,545	\$ 2,003,601	\$ 2,172,986	\$ 120,390	\$ 145,878	\$ 7,887,550	\$ 8,035,955
TOTAL FTE		2.0	3.0	83.0	81.6	55.9	58.8	1.0	1.5	141.9	144.9
BENEFIT RATE		45.7%	52.4%	51.9%	55.8%	82.3%	89.7%	40.7%	45.8%		
TOTAL BENEFITS		\$ 104,995	\$ 105,650	\$ 2,873,024	\$ 3,075,468	\$ 1,648,162	\$ 1,948,734	\$ 48,951	\$ 66,739	\$ 4,675,132	\$ 5,196,591
TOTAL SALARY & BENEFITS		\$ 334,995	\$ 307,196	\$ 8,406,583	\$ 8,591,013	\$ 3,651,763	\$ 4,121,720	\$ 169,341	\$ 212,617	\$ 12,562,682	\$ 13,232,546
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.7%	2.3%	66.9%	64.9%	29.1%	31.1%	1.3%	1.6%	100.0%	100.0%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON- REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

Note: Minor differences are due to rounding.  
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**BEAVERTON SCHOOL DISTRICT  
NUTRITION SERVICES FUND - 290  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Fiscal Services	2520 FTE							\$ 8,821 0.1	\$ 9,029 0.1	\$ 8,821 0.1	\$ 9,029 0.1
Service Area Direction - Food Services	3110 FTE	\$ 125,500 1.0	\$ 129,518 1.0			\$ 393,322 8.0	\$ 339,608 6.8	491,606 6.0	514,999 6.0	1,010,428 15.0	984,125 13.8
Food Preparation and Dispensing Services	3120 FTE					3,301,980 105.1	3,677,500 111.5			3,301,980 105.1	3,677,500 111.5
TOTAL SALARY		\$ 125,500	\$ 129,518	\$ 0	\$ 0	\$ 3,695,302	\$ 4,017,108	\$ 500,427	\$ 524,028	\$ 4,321,229	\$ 4,670,654
TOTAL FTE		1.0	1.0	0.0	0.0	113.1	118.3	6.1	6.1	120.2	125.4
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$ 60,842	\$ 69,059	\$ 0	\$ 0	\$ 2,827,645	\$ 3,157,849	\$ 252,065	\$ 275,953	\$ 3,140,553	\$ 3,502,861
TOTAL SALARY & BENEFITS		\$ 186,342	\$ 198,577	\$ 0	\$ 0	\$ 6,522,947	\$ 7,174,957	\$ 752,492	\$ 799,981	\$ 7,461,782	\$ 8,173,515
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.5%	2.4%	0.0%	0.0%	87.4%	87.8%	10.1%	9.8%	100.0%	100.0%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON- REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

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**BEAVERTON SCHOOL DISTRICT  
CAPITAL PROJECTS FUND - 400  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Planning, Research, Development, Evaluation,	2620 FTE	\$ 143,852 1.0	\$ 147,852 1.0							\$ 143,852 1.0	\$ 147,852 1.0
Service Area Direction, Facilities Acquisition and	4110 FTE	125,500 1.0	129,518 1.0	\$ 298,354 4.2	\$ 306,335 4.2	\$ 2,165,528 33.0	\$ 2,031,898 29.0	\$ 169,664 2.0	\$ 178,571 2.0	2,759,046 40.2	2,646,322 36.2
TOTAL SALARY		\$ 269,352	\$ 277,370	\$ 298,354	\$ 306,335	\$ 2,165,528	\$ 2,031,898	\$ 169,664	\$ 178,571	\$ 2,902,898	\$ 2,794,174
TOTAL FTE		2.0	2.0	4.2	4.2	33.0	29.0	2.0	2.0	41.2	37.2
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$ 130,582	\$ 147,894	\$ 153,205	\$ 166,003	\$ 1,657,062	\$ 1,597,275	\$ 85,460	\$ 94,035	\$ 2,026,308	\$ 2,005,207
TOTAL SALARY & BENEFITS		\$ 399,934	\$ 425,264	\$ 451,559	\$ 472,338	\$ 3,822,590	\$ 3,629,173	\$ 255,124	\$ 272,606	\$ 4,929,206	\$ 4,799,381
PERCENTAGE OF TOTAL SALARY AND BENEFITS		8.1%	8.9%	9.2%	9.8%	77.5%	75.6%	5.2%	5.7%	100.0%	100.0%

		2016-17		2017-18	
		Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$	104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$	41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$	20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON- REPRESENTED SALARY	\$	38,830	\$ 90,075	\$ 40,092	\$ 93,002

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The Dollars displayed are salaries only.*

**BEAVERTON SCHOOL DISTRICT  
INSURANCE RESERVE FUND - 611  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Executive Administration Services	2320 FTE							\$ 58,608 0.4	\$ 58,360 0.4	\$ 58,608 0.4	\$ 58,360 0.4
Staff Services	2640 FTE					\$ 96,208 1.9	\$ 99,869 1.9	81,934 1	85,833 1	178,142 2.9	185,702 2.9
Other Support Services - Central	2690 FTE	\$ 62,750 0.5	\$ 64,759 0.5			100,239 1.8	106,574 1.8			162,989 2.3	171,333 2.3
TOTAL SALARY		\$ 62,750	\$ 64,759	\$ 0	\$ 0	\$ 196,447	\$ 206,443	\$ 140,542	\$ 144,193	\$ 399,739	\$ 415,395
TOTAL FTE		0.5	0.5	0.0	0.0	3.7	3.7	1.4	1.4	5.6	5.6
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$ 30,421	\$ 34,529	\$ 0	\$ -	\$ 150,321	\$ 162,285	\$ 70,791	\$ 75,932	\$ 251,533	\$ 272,746
TOTAL SALARY & BENEFITS		\$ 93,171	\$ 99,288	\$ 0	\$ 0	\$ 346,768	\$ 368,728	\$ 211,333	\$ 220,125	\$ 651,272	\$ 688,141
PERCENTAGE OF TOTAL SALARY AND BENEFITS		14.3%	14.4%	0.0%	0.0%	53.2%	53.6%	32.4%	32.0%	100.0%	100.0%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON-REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

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

**BEAVERTON SCHOOL DISTRICT  
WORKERS' COMPENSATION FUND - 612  
EXPENDITURES FOR PERSONNEL SERVICES  
2017-18 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Student Transportation Services	2550 FTE					\$ 5,107	\$ 5,342			\$ 5,107	\$ 5,342
						0.13	0.13			0.13	0.13
Other Support Services - Central	2690 FTE	\$ 62,750	\$ 64,759			60,254	93,165	33,509	33,368	156,513	191,292
		0.5	0.5			1.3	1.8	0.2287	0.2287	2.0287	2.5287
TOTAL SALARY		\$ 62,750	\$ 64,759	\$ 0	\$ 0	\$ 65,361	\$ 98,507	\$ 33,509	\$ 33,368	\$ 161,620	\$ 196,634
TOTAL FTE		0.5	0.5	0.0	0.0	1.4	1.9	0.2	0.2	2.2	2.7
BENEFIT RATE		48.5%	53.3%	51.4%	54.2%	76.5%	78.6%	50.4%	52.7%		
TOTAL BENEFITS		\$ 30,421	\$ 34,529	\$ 0	\$ -	\$ 50,014	\$ 77,436	\$ 16,878	\$ 17,572	\$ 97,314	\$ 129,537
TOTAL SALARY & BENEFITS		\$ 93,171	\$ 99,288	\$ 0	\$ 0	\$ 115,375	\$ 175,943	\$ 50,387	\$ 50,940	\$ 258,934	\$ 326,171
PERCENTAGE OF TOTAL SALARY AND BENEFITS		36.0%	30.4%	0.0%	0.0%	44.6%	53.9%	19.5%	15.6%	100.0%	100.0%

	2016-17		2017-18	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 104,779	\$ 214,381	\$ 108,184	\$ 221,348
CERTIFIED SALARY RANGE	\$ 41,337	\$ 82,542	\$ 42,680	\$ 85,225
SUPPORT SERVICES SALARY RANGE	\$ 20,468	\$ 148,392	\$ 21,133	\$ 153,215
MANAGERIAL - NON-REPRESENTED SALARY	\$ 38,830	\$ 90,075	\$ 40,092	\$ 93,002

*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

	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
<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	2.1107	2.0938	2.0141	1.9775	2.1213
Local Option Tax per \$1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	\$ 228,700	\$ 236,139	\$ 244,150	\$ 252,294	\$ 260,688
Tax Burden	1,842	1,898	1,943	1,998	2,102

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.

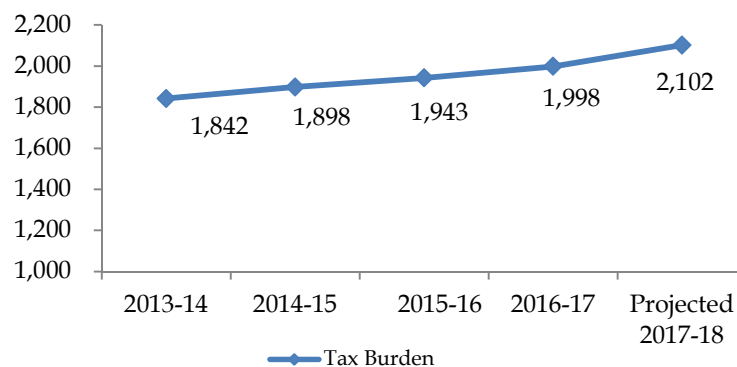
#### Measure 5 (M5 limits)

- \$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
- 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

(in millions)

Fiscal Year	Assessed Value		Total Taxable Value	Total Direct Rate <sup>a</sup>	Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property				
2021 <sup>b</sup>	\$ 31,526.7	\$ 979.1	\$ 32,505.8	\$ 9.343	\$ 58,105.3	55.94 %
2020 <sup>b</sup>	30,326.6	947.5	31,274.1	8.988	54,018.9	57.89
2019 <sup>b</sup>	29,074.9	914.9	29,989.8	8.617	49,562.6	60.51
2018 <sup>b</sup>	27,874.8	883.3	28,758.1	8.261	45,476.1	63.24
2017	26,724.3	852.9	27,577.2	7.921	41,728.8	66.09
2016	25,474.6	827.1	26,301.7	7.957	37,261.3	70.59
2015	24,377.0	766.4	25,143.4	8.037	34,700.0	72.46
2014	23,358.6	756.4	24,114.9	8.054	31,401.9	76.79

a Per \$1,000 of assessed value

b Estimated

## PROPERTY TAX LEVIES AND COLLECTIONS

(in millions)

Fiscal Year	Taxes Levied for the Fiscal Year **	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Percentage			Percentage
		Amount	of Levy		Amount	of Levy
2018	\$ 218.9 *	\$ 210.3 *	96.07 %	\$ - *	\$ 210.3 *	96.07 %
2017	210.7 *	202.1 *	95.83	- *	202.1 *	95.83
2016	202.8	193.8	95.57	-	193.8	95.57
2015	195.3	186.7	95.60	1.6	188.3	96.40
2014	183.6	174.6	95.14	2.5	177.1	96.89

\* 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 2016			June 2007		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
Nike, Inc.	\$ 508,961,335	1	1.93 %	\$ 363,109,344	1	1.95 %
PPR Washington Square LLC	122,455,555	5	0.47	88,651,665	9	0.48
Maxim Integrated Products, Inc.	114,027,620	6	0.43	123,831,590	5	0.67
Beaverton LLC	92,143,920	8	0.35			
Bernard Properties LLC	67,040,330	9	0.25	50,954,660	10	0.27
WRPV XI Lasalle Beaverton LLC	56,873,970	10	0.22			
Tektronix Inc				135,098,946	3	0.73
ERP Operating Ltd Partnership				108,787,770	4	0.59
PS Business Parks LP				96,770,507	6	0.52
<u>Public Utilities</u>						
Comcast Corporation	170,816,800	2	0.65			
Portland General Electric Co.	162,845,000	3	0.62	100,498,110	8	0.54
Northwest Natural Gas	135,652,100	4	0.52	92,378,900	7	0.50
Frontier Communications (formerly Verizon)	90,914,000	7	0.35	173,163,700	2	0.93
Subtotal of Ten Largest Taxpayers	1,521,730,630		5.79	1,333,245,192		7.18
All Other Taxpayers	24,779,927,586		94.21	17,235,005,051		92.82
Total Assessed Value of Tax District	\$ 26,301,658,216		100.00 %	\$ 18,568,250,243		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>
2016	273,845	n/a	n/a	4.2 %
2015	269,023	\$ 29,812,561	\$ 51,909	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

**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

### 2017-18 BUDGET

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2017	Payment December 2017	Payment June 2018	Total Payments 2017-18	Amount Outstanding June 30, 2018
<b><u>General Obligation Bonds:</u></b>							
4/2/2009	42,810,000	3.00 - 5.00%	12,725,000				
Principal				-	12,725,000	12,725,000	-
Interest				312,125	312,125	624,250	-
8/25/2011	42,175,000	5.00%	21,125,000				
Principal				-	3,120,000	3,120,000	18,005,000
Interest				499,731	499,731	999,463	-
12/11/12A	33,075,000	0.36 - 1.72%	3,245,000				
Principal				-	1,615,000	1,615,000	1,630,000
Interest				25,840	25,840	51,679	-
12/11/12B	126,325,000	1.75 - 4.00%	118,350,000				
Principal				-	7,045,000	7,045,000	111,305,000
Interest				2,359,188	2,359,188	4,718,375	-
8/7/2014A	20,393,784	0.93 - 2.15%	19,069,348				
Principal				-	6,659,513	6,659,513	12,409,835
Interest				-	330,487	330,487	-
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	-
2017 Estimate *	297,850,000	NA	297,850,000				
Principal				-	-	-	297,850,000
Interest				1,632,493	1,373,125	3,005,618	-
<b><u>Full Faith &amp; Credit Obligations:</u></b>							
3/19/2009	22,650,000	2.50 - 5.13%	1,905,000				
Principal				-	610,000	610,000	1,295,000
Interest				38,100	38,100	76,200	-
4/27/2016	16,260,000	3.00 - 4.00%	16,210,000				
Principal				-	50,000	50,000	16,160,000
Interest				299,300	299,300	598,600	-
<b><u>Pension Obligation Bonds:</u></b>							
6/21/2005	189,935,000	3.68 - 4.76%	144,360,000				
Principal				-	8,065,000	8,065,000	136,295,000
Interest				3,422,679	3,422,679	6,845,359	-
2/26/2015	79,220,000	0.35 - 4.06%	71,110,000				
Principal				-	3,665,000	3,665,000	67,445,000
Interest				1,219,802	1,219,802	2,439,605	-
<b>Total</b>	<b>\$ 1,232,448,784</b>		<b>\$ 1,065,719,348</b>	<b>\$ 18,691,227</b>	<b>\$ 62,316,859</b>	<b>\$ 81,008,085</b>	<b>\$ 1,022,164,835</b>

\* All figures related to the 2017 Bond issuance are estimated and dependant on the final sale in late 2016-17.

**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.

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>	<b>Projected 2019-20</b>	<b>Projected 2020-21</b>
<b>ELEMENTARY SCHOOLS</b>								
Aloha Huber K-5	774	814	833	794	774	760	743	728
Barnes	754	743	677	631	612	583	557	537
Beaver Acres	759	742	771	743	749	740	728	720
Bethany	526	519	552	554	546	550	559	561
Bonny Slope	622	655	643	622	612	632	661	679
Cedar Mill	310	339	386	408	425	436	438	445
Chehalem	487	488	513	494	473	449	445	437
Cooper Mountain	488	494	487	508	510	511	515	530
Elmonica	575	589	610	650	672	685	690	693
Errol Hassell	499	468	488	453	461	464	473	476
Findley	805	820	826	778	752	749	740	752
Fir Grove	502	508	501	470	467	462	465	469
Greenway	416	407	362	380	375	356	359	345
Hazeldale	444	420	505	495	480	461	457	456
Hiteon	667	673	679	657	630	616	611	609
Jacob Wismer	760	730	739	702	695	702	701	692
Kinnaman	688	699	670	682	667	658	626	605
McKay	386	351	348	292	276	236	206	194
McKinley	649	632	650	619	602	601	587	584
Montclair	394	358	387	366	353	337	338	334
Nancy Ryles	523	554	570	616	625	671	687	704
Oak Hills	550	560	552	562	565	555	554	555
Raleigh Hills K-5	344	372	363	397	395	408	398	385
Raleigh Park	422	403	395	354	349	347	334	326
Ridgewood	421	422	446	448	444	433	423	420
Rock Creek	533	530	582	598	612	632	621	628
Sato	N/A	N/A	N/A	N/A	511	589	646	675
Scholls Heights	553	535	546	525	528	568	631	711
Sexton Mountain	536	486	513	506	501	506	509	507
Springville K-5	639	712	834	944	551	575	610	644
Terra Linda	417	404	407	393	370	364	370	375
Vose	718	676	685	613	577	553	530	517
West TV	294	322	350	349	361	352	363	353
William Walker	532	494	475	470	469	453	445	447
Elementary Total	<b>17,987</b>	<b>17,919</b>	<b>18,345</b>	<b>18,073</b>	<b>17,989</b>	<b>17,994</b>	<b>18,020</b>	<b>18,093</b>

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

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b><u>MIDDLE SCHOOLS</u></b>								
Cedar Park	935	1,007	1,005	1,006	968	1,026	1,049	1,062
Conestoga	861	859	853	893	925	945	948	954
Five Oaks	1,036	994	980	998	1,031	1,010	1,013	1,023
Highland Park	782	850	885	874	876	864	876	877
Meadow Park	734	800	848	848	790	790	778	768
Mountain View	825	848	842	836	849	891	872	858
Stoller	1,318	1,363	1,415	1,490	1,499	1,513	1,591	1,640
Whitford	686	656	682	715	686	665	666	649
Aloha Huber 6-8	168	180	178	182	184	184	184	184
Raleigh Hills 6-8	171	183	187	180	185	185	185	185
Springville 6-8	156	169	153	169	170	170	170	170
ACMA Middle	335	341	342	344	341	341	341	341
ISB Middle	484	480	483	480	472	472	472	472
Health and Science Middle	379	337	347	341	346	346	346	346
Middle School Total	8,870	9,067	9,200	9,356	9,322	9,402	9,491	9,529
<b><u>HIGH SCHOOLS</u></b>								
Aloha	1,999	1,989	1,937	1,899	1,862	1,851	1,869	1,842
Beaverton	1,568	1,649	1,692	1,773	1,636	1,607	1,588	1,619
Mountainside	N/A	N/A	N/A	N/A	760	1,133	1,502	1,536
Southridge	1,666	1,615	1,581	1,598	1,477	1,478	1,467	1,523
Sunset	1,946	2,020	2,124	2,228	2,050	1,973	1,854	1,883
Westview	2,406	2,450	2,553	2,576	2,380	2,262	2,169	2,180
Merlo Station	182	182	164	164	174	174	174	174
ACMA High	378	386	376	390	385	385	385	385
ISB High	384	389	401	356	358	358	358	358
Health and Science High	316	341	355	176	173	173	173	173
Science and Technology	174	158	161	369	373	373	373	373
Early College	243	226	244	272	275	275	275	275
High School Total	11,262	11,405	11,588	11,801	11,903	12,042	12,187	12,321
Total Elementary	17,987	17,919	18,345	18,073	17,989	17,994	18,020	18,093
Total Middle	8,870	9,067	9,200	9,356	9,322	9,402	9,491	9,529
Total High	11,262	11,405	11,588	11,801	11,903	12,042	12,187	12,321
Special Education	899	911	952	1,012	1,042	1,042	1,042	1,042
Total All Levels	39,018	39,302	40,085	40,242	40,256	40,480	40,741	40,984
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	491	608	640	670	746	746	746	746
<b>DISTRICT GRAND TOTAL</b>	<b>39,509</b>	<b>39,910</b>	<b>40,725</b>	<b>40,912</b>	<b>41,002</b>	<b>41,226</b>	<b>41,487</b>	<b>41,730</b>

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

	ENGLISH LANGUAGE ARTS 2016*	ENGLISH LANGUAGE ARTS 2015*	READING 2014
GRADE	3rd	3rd	3rd
Participation Percentage	98.5%	98.2%	99.4%
District Level 3 or 4 Percentage**	61.8%	58.9%	74.1%
State Level 3 or 4 Percentage**	47.4%	45.6%	66.2%
GRADE	4th	4th	4th
Participation Percentage	97.9%	98.4%	99.5%
District Level 3 or 4 Percentage**	64.6%	64.7%	77.0%
State Level 3 or 4 Percentage**	49.9%	49.0%	72.0%
GRADE	5th	5th	5th
Participation Percentage	98.3%	97.9%	99.7%
District Level 3 or 4 Percentage**	67.8%	64.2%	73.8%
State Level 3 or 4 Percentage**	56.5%	53.6%	67.6%
GRADE	6th	6th	6th
Participation Percentage	98.5%	97.9%	99.4%
District Level 3 or 4 Percentage**	63.7%	62.3%	69.5%
State Level 3 or 4 Percentage**	53.0%	52.7%	64.6%
GRADE	7th	7th	7th
Participation Percentage	97.9%	97.3%	99.6%
District Level 3 or 4 Percentage**	66.3%	65.9%	79.3%
State Level 3 or 4 Percentage**	56.1%	55.5%	73.9%
GRADE	8th	8th	8th
Participation Percentage	97.1%	97.6%	99.4%
District Level 3 or 4 Percentage**	64.5%	65.7%	74.7%
State Level 3 or 4 Percentage**	57.2%	57.0%	66.5%
GRADE	11th	11th	11th
Participation Percentage	88.1%	89.9%	99.8%
District Level 3 or 4 Percentage**	72.1%	70.7%	87.5%
State Level 3 or 4 Percentage**	68.5%	67.2%	84.5%
DISTRICT TOTALS			
Participation Percentage	96.8%	96.9%	99.5%
District Level 3 or 4 Percentage**	65.6%	64.4%	76.4%
State Level 3 or 4 Percentage**	55.2%	54.1%	70.7%

\* 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 2016*	MATHEMATICS 2015*	MATHEMATICS 2014
GRADE	3rd	3rd	3rd
Participation Percentage	98.3%	97.9%	99.2%
District Level 3 or 4 Percentage**	64.8%	64.2%	73.2%
State Level 3 or 4 Percentage**	47.5%	45.6%	59.7%
GRADE	4th	4th	4th
Participation Percentage	97.7%	98.4%	99.7%
District Level 3 or 4 Percentage**	60.1%	62.0%	75.7%
State Level 3 or 4 Percentage**	43.5%	43.7%	63.7%
GRADE	5th	5th	5th
Participation Percentage	98.1%	97.5%	99.7%
District Level 3 or 4 Percentage**	54.4%	57.8%	71.4%
State Level 3 or 4 Percentage**	40.4%	40.8%	59.4%
GRADE	6th	6th	6th
Participation Percentage	98.0%	98.0%	99.4%
District Level 3 or 4 Percentage**	53.2%	53.3%	68.3%
State Level 3 or 4 Percentage**	38.8%	38.1%	58.5%
GRADE	7th	7th	7th
Participation Percentage	97.5%	96.8%	99.6%
District Level 3 or 4 Percentage**	58.1%	57.0%	75.5%
State Level 3 or 4 Percentage**	43.7%	42.6%	62.7%
GRADE	8th	8th	8th
Participation Percentage	96.6%	96.7%	99.5%
District Level 3 or 4 Percentage**	55.3%	58.7%	74.6%
State Level 3 or 4 Percentage**	42.4%	42.9%	62.2%
GRADE	11th	11th	11th
Participation Percentage	86.2%	89.1%	99.6%
District Level 3 or 4 Percentage**	46.8%	45.0%	76.0%
State Level 3 or 4 Percentage**	33.0%	30.5%	69.8%
DISTRICT TOTALS			
Participation Percentage	96.3%	96.5%	99.5%
District Level 3 or 4 Percentage**	56.4%	57.2%	73.6%
State Level 3 or 4 Percentage**	41.5%	40.8%	62.3%

\* 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 2016	SCIENCE 2015	SCIENCE 2014
GRADE	5th	5th	5th
Participation Percentage	98.3%	98.7%	99.5%
District Meets or Exceeds Percentage	71.8%	71.9%	73.9%
State Meets or Exceeds Percentage	65.6%	65.5%	68.5%
GRADE	8th	8th	8th
Participation Percentage	8.8%	7.4%	16.8%
District Meets or Exceeds Percentage	57.4%	51.6%	65.4%
State Meets or Exceeds Percentage	62.6%	63.5%	65.0%
GRADE	11th	11th	11th
Participation Percentage	11.8%	18.7%	23.3%
District Meets or Exceeds Percentage	86.7%	78.8%	79.0%
State Meets or Exceeds Percentage	58.5%	60.8%	62.4%
DISTRICT TOTALS			
Participation Percentage	41.5%	42.8%	48.2%
District Meets or Exceeds Percentage	72.1%	71.6%	73.6%
State Meets or Exceeds Percentage	62.5%	63.5%	65.5%

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"



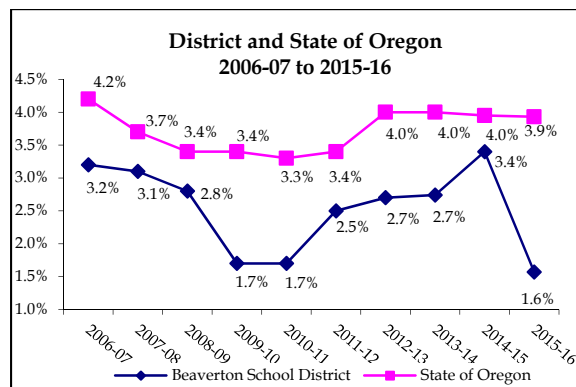
# BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

## 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:

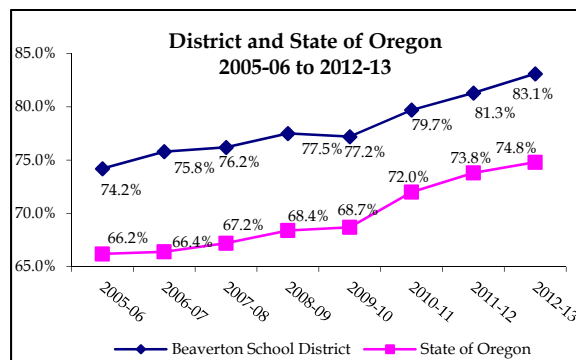
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems 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 2015-16 at the State level have leveled, the drop out rate for the District have shown an increase initially and a large decrease during that same time period. Drop out rates for Beaverton School District in 2015-16 are at the lowest rate in the past ten years, almost 2% lower than the previous year.



While the drop out rates for Beaverton School District were plummeting, the graduation rate has increased, hitting an all-time high of 83.1% of students graduating on time in four years. This is over 8% higher than the State graduation rate.

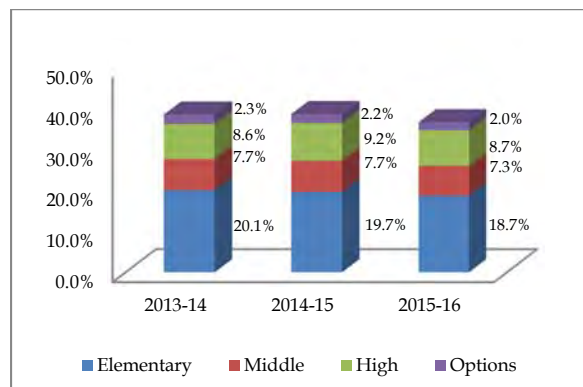
The following data is 4 year cohort graduation rates for 9<sup>th</sup> graders entering in 2005-06 through 2012-13.



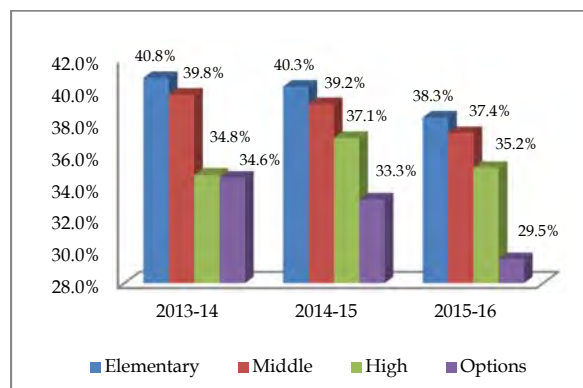
# BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

## 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 38.7% in 2013-14, 38.8% in 2014-15 and 36.7% in 2015-16.



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



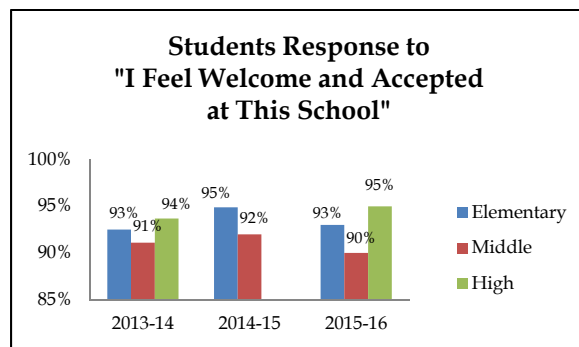
## Student Surveys

In the spring of 2016, online surveys at all levels were conducted in the District. The following graphs depict the survey results as they compare to the 2014 and 2015 survey results.

	Survey Response Rates		
Level	2013-14	2014-15	2015-16
Elementary:	75.7%	63.9%	80.3%
Middle:	77.6%	73.3%	88.1%
High:	76.8%	10.0%	47.1%

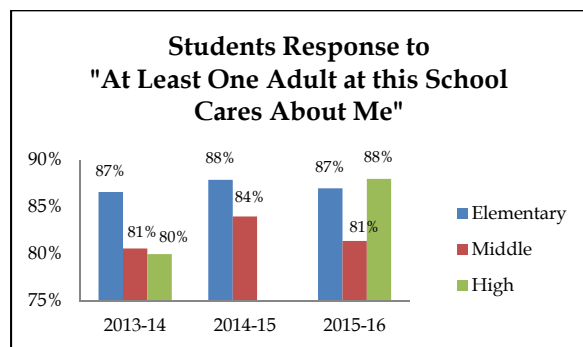
Due to the low number of response rates for 2014-15 from the high school level, high school survey data will not be included in the following information as the sample was not representative of the population.

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 remained consistent over the past three years.

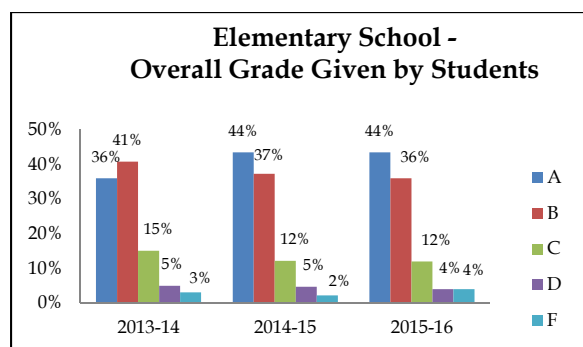


## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

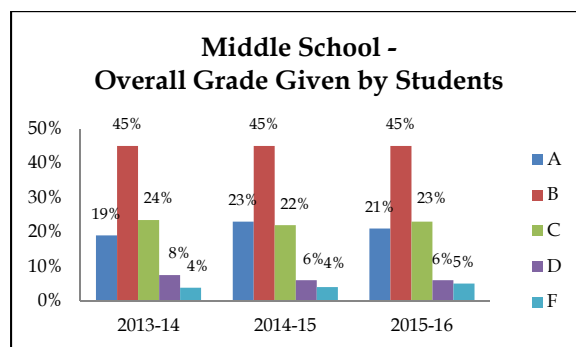
Student survey participants were asked if there was at least one adult at their school who cares about them. At elementary and middle schools, the percentage has remained the same since 2013-14, while high school students reported a large increase in the same time period.



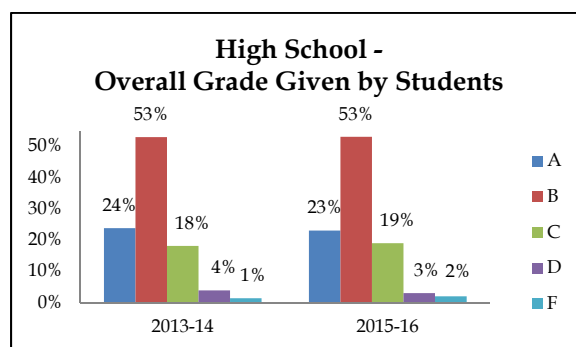
Of elementary students surveyed, 92% would grade their school a C or better, with the largest amount of students giving their school an A in 2015-16. This percentage has remained consistent over the past three years.



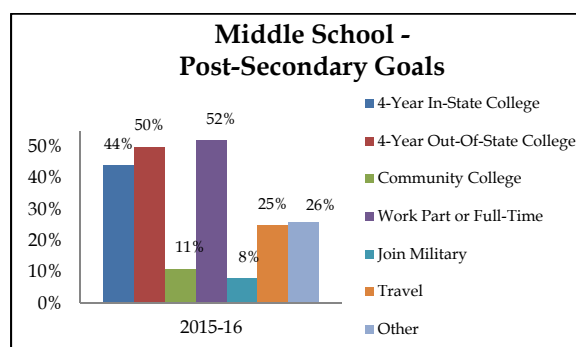
Approximately 89% of middle school students would grade their school a C or better in 2015-16, with the largest amount giving their school a B. This is a 1% increase from 2013-14.



In 2013-14 and 2015-16, 95% of high school students surveyed would give their school a grade of a C or better. No results were posted in 2014-15 due to low survey response rates.

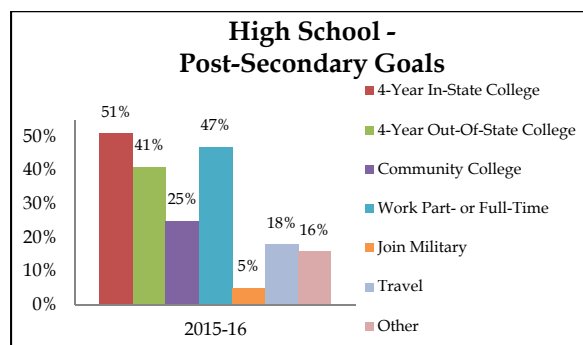


Middle school students were asked what their plans are for the first year after high school graduation. They were asked to mark any that apply. The majority say they plan to attend a 4-year college, with 52% planning to work part- or full-time.

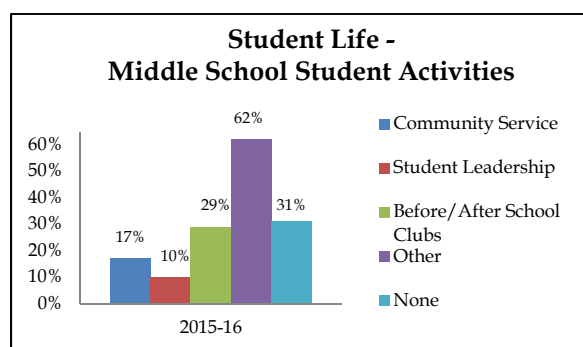


## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

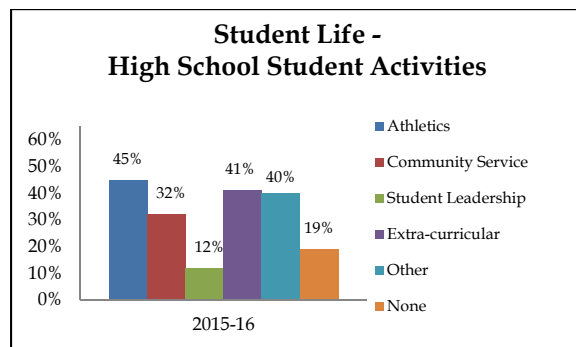
High school students were also surveyed on their plans for the first year after high school graduation. Similarly, the majority say they plan to attend a 4-year college, with 47% planning to work part- or full-time.



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.



High school students were also 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

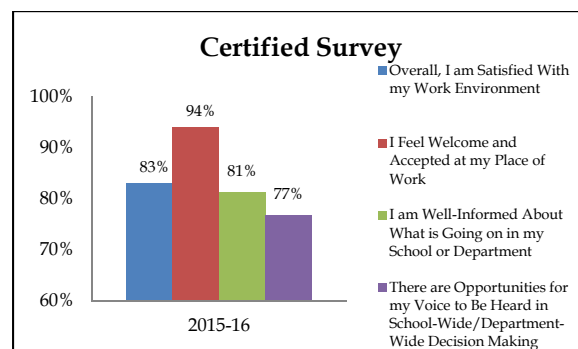
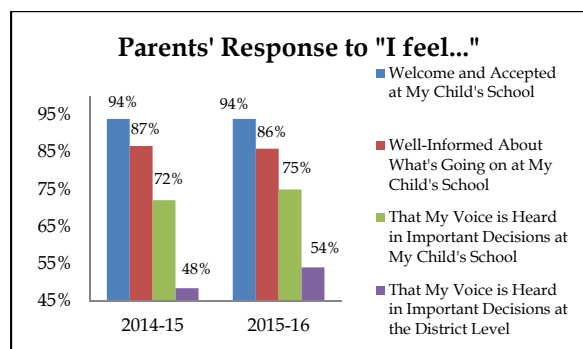
The parent survey was sent by email in the spring to all parents in the Beaverton School District with valid email addresses. There was an average response rate for all questions of 6,488, which was an increase from the average response rate of 2,425 from 2014-15. Not all parents answered every question.

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.

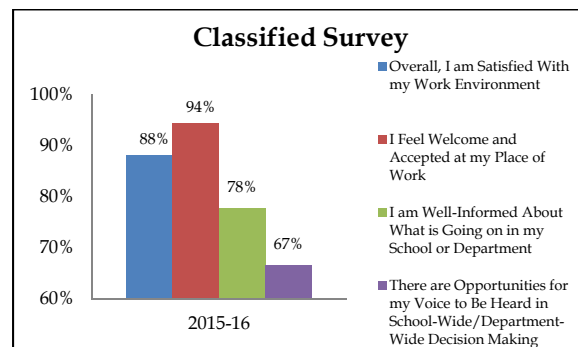
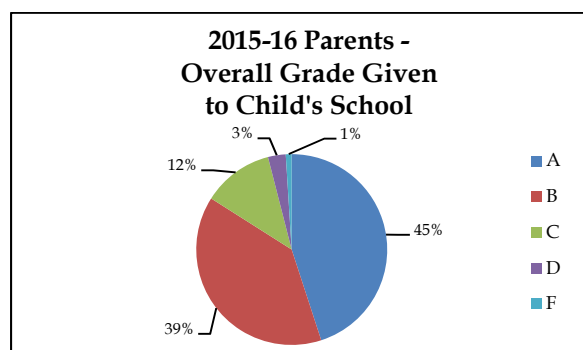
Parents were asked if they felt welcome and accepted at their child's school. Of all parent responses, 94% answered that they strongly agreed or agreed, which was the same as the prior year. When asked if they felt well-informed about what's going on in general in their child's school, 86% responded that they strongly agreed or agreed, a 1% decrease from 2014-15.

When asked if the parents felt that their voice is heard in important decisions at their child's school, 75% agreed, which is 3% higher than 2014-15, and 54% felt their voice is heard in important decisions at the District level, a 6% increase from the prior year.

## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

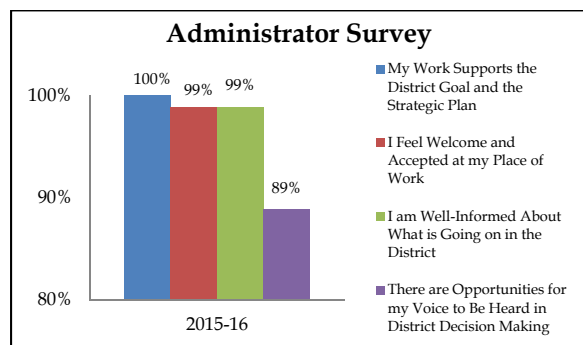


Of the parents who responded to the survey, approximately 95% would grade their child's school with a C or better.



### Staff Surveys

Staff surveys were provided online in the spring of 2016. Staff had several weeks to complete the survey online. Questions varied by employee type but several questions had a common theme across all employee classifications. Below is a summary of the questions that applied across all employee classifications by type.



### Strategic Investments

The Internal Budget Team (IBT) prioritized eleven key investments to support the four Pillars of Learning and Community Priorities, building on previous year investments. The following pages include detailed reports on the individual investments included in the 2017-18 budget supporting the key investments which are aligned to the four Pillars of Learning: Excellence, Innovation, Equity and Collaboration, as well as the three Community Priorities of Class Size, Instructional Time and Comprehensive Education.

## Multiyear Finance Plan Investment Report

Pillar: Excellence					
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC			
1 Standards Based Learning System	Math/Science Intervention (9th Grade) (7.0 APU)	Percentage of 9th grade students taking science who earn at least one credit with grades of C or better (OUS eligible).			
		Percentage of 9th grade students taking math who earn at least one credit with grades of C or better (OUS eligible).			
	9th Grade Students in Intervention	Students Served	Cost Per Student	Reporting	
	2013-14 (Baseline)	N/A	N/A	February/October	
	2014-15	1,154	\$614	Notes	
	2015-16	2,820	\$242		
	2016-17	N/A	N/A		
	All 9th Grade Students	Students Served			
	2013-14 (Baseline)	N/A			
	2014-15	3,029			
	2015-16	3,085			
	2016-17	3,115			
	Metrics	Measurement			
	Percentage of 9th Grade Students Earning C or Better in Science				
		All Students	Students in Intervention		
	2013-14 (Baseline)	72.4%	N/A		
	2014-15	82.7%	61.5%		
	2015-16	83.7%	42.2%		
	2016-17	N/A	N/A		
	Percentage of 9th Grade Students Earning C or Better in Math				
		All Students	Students in Intervention		
	2013-14 (Baseline)	72.5%	N/A		
	2014-15	71.3%	51.7%		
	2015-16	80.1%	36.0%		
	2016-17	N/A	N/A		
	Annual Budgeted Investment Amount		Staffing		
	2014-15		\$708,195		
	2015-16		\$681,687		
	2016-17 (Evaluation Year)		\$706,170		
	2017-18		\$747,226		
	2018-19		\$747,226		
	2019-20		\$747,226		
	2 Standards Based Learning System	Quality Curriculum Cycle (QCC) - Professional Development	District Survey of Teachers: The professional development I have participated in this year has improved my instructional practice.		
		Students Served	Cost Per Student	Reporting	
	2014-15	39,910	\$20.67	October	
	2015-16	40,725	\$61.41	Notes	
	2016-17 (Projected)	40,914	\$86.12		
	Metrics	Measurement			
	2014-15	84%			
	2015-16	74%			
	2016-17 (Projected)	N/A			
	Annual Budgeted Investment Amount		Professional Development		
	2014-15		\$825,000		
	2015-16 - A		\$2,501,000		
	2016-17 (Evaluation Year) - A		\$3,523,620		
	2017-18 - R		\$3,053,890		
	2018-19		\$3,053,890		
	2019-20		\$3,053,890		

Note: All investments include rollout costs.

A new investment is denoted with an A next to the year.

A reduction in investment is denoted with an R next to the year.

## Multiyear Finance Plan Investment Report

Pillar: Excellence					
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC			
3 Standards Based Learning System	Early College - PCC College Courses - Increase by 75 Students	Percentage of graduates completing 3 or more college courses increases.			
	Early College - PCC - Explore/CTE Options/Late Start/Early Release				
	All Students	Students Served	Cost Per Student	Reporting	
	2014-15 (Baseline)	11,405	N/A	October	
	2015-16	11,588	\$39	Notes	
	2016-17 (Projected)	11,919	\$38		
	Early College Students	Students Served	Cost Per Student		
	2014-15 (Baseline)	N/A	N/A		
	2015-16	303	\$1,485		
	2016-17	272	\$2,390		
	Metrics	Measurement			
	Percentage of Students Completing 3+ College Courses	All Students	Early College Students		
	2014-15 (Baseline)	60%	94%		
	2015-16	63%	93%		
	2016-17 (Projected)	N/A	N/A		
		Non-Salary			
	Annual Budgeted Investment Amount	All Students	Early College Students		Total
	2015-16	\$0	\$450,000		\$450,000
	2016-17 - A	\$200,000	\$450,000		\$650,000
	2017-18 (Evaluation Year) - R	\$175,000	\$450,000		\$625,000
	2018-19	\$175,000	\$450,000		\$625,000
	2019-20	\$175,000	\$450,000		\$625,000
	4 Standards Based Learning System	Transition Summer School Middle 5.5 Program	Percentage of 6th grade students earning a C or better in humanities and math.		
		Students Served	Cost Per Student	Reporting	
	2013-14 (Baseline)	N/A	N/A	February/October	
	2014-15	256	\$1,250	Notes	
	2015-16	318	\$917		
	2016-17	320	\$925		
	Metrics	Measurement			
	Percentage of Students Earning a C or Better in Humanities				
	2013-14 (Baseline)	76%			
	2014-15	76%			
	2015-16	91%			
	2016-17	N/A			
	Percentage of Students Earning a C or Better in Math				
	2013-14 (Baseline)	80%			
	2014-15	78%			
	2015-16	87%			
	2016-17	N/A			
	Annual Budgeted Investment Amount	Extended Contract	Non-Salary		Total
	2014-15	\$312,000	\$8,000		\$320,000
	2015-16	\$283,456	\$8,000		\$291,456
	2016-17 (Evaluation Year)	\$287,936	\$8,000		\$295,936
	2017-18	\$324,656	\$8,000		\$332,656
2018-19	\$324,656	\$8,000	\$332,656		
2019-20	\$324,656	\$8,000	\$332,656		

Note: All investments include rollup costs.

A new investment is denoted with an A next to the year.

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## Multiyear Finance Plan Investment Report

Pillar: Excellence				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
5 Standards Based Learning System	Increase Elementary Intervention Teacher to Full Time (16.5 APU)	Academic achievement and growth in elementary ELA and math increase.		
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	N/A	N/A	February
	2015-16	3,669	\$438	Notes
	2016-17 (Projected)	3,721	\$447	
	Metrics	Measurement		
		ELA Achievement	ELA Growth	
	2014-15 (Baseline)	64%	61%	
	2015-16	66%	53%	
	2016-17 (Projected)	N/A	N/A	
		Math Achievement	Math Growth	
	2014-15 (Baseline)	63%	60%	
	2015-16	61%	48%	
	2016-17 (Projected)	N/A	N/A	
	Annual Budgeted Investment Amount	Staffing		
	2015-16	\$1,606,836		
	2016-17	\$1,664,537		
	2017-18 (Evaluation Year)	\$1,761,319		
	2018-19	\$1,761,319		
	2019-20	\$1,761,319		
6 Standards Based Learning System	Transition Summer School High 8.5 Program, Credit Recovery Classes, Enrichment/Acceleration Courses	<p>8.5 Program - Number of students who started and completed the program, total core credits earned and GPA each semester for students who completed the program.</p> <p>Credit Recovery - Number of students completing one or more credit recovery course, number of students acquiring necessary credit(s) to graduate in the summer.</p> <p>Enrichment - Number of credits earned, pass rate, percentage, readiness for next course.</p>		
		Students Served	Cost Per Student	Reporting
	2014-15	N/A	N/A	February/October
	2015-16	927	\$395	Notes
	2016-17	N/A	N/A	
	Metrics	Measurement		
		8.5 GPA	8.5 Credits Earned	
	2014-15	2.24	234	
	2015-16	2.25	525	
	2016-17	N/A	N/A	
		Number of Students Completing One or More Credit Recovery Courses	Number of Students Acquiring Necessary Credit(s) to Graduate in Summer	
	2014-15	380	10	
	2015-16	513	13	
	2016-17	N/A	N/A	
	Enrichment Credits Earned	Enrichment Credits Earned	Enrichment Pass Rate Percentage	Enrichment - Readiness for Next Course
	2014-15	128	97%	N/A
	2015-16	95	99%	99%
	2016-17	N/A	N/A	N/A
	Annual Budgeted Investment Amount	Extended Contract	Non-Salary	Total
	2014-15	\$395,000	\$5,000	\$400,000
	2015-16	\$361,168	\$5,000	\$366,168
	2016-17 (Evaluation Year)	\$364,527	\$5,000	\$369,527
	2017-18	\$411,023	\$5,000	\$416,023
	2018-19	\$411,023	\$5,000	\$416,023
	2019-20	\$411,023	\$5,000	\$416,023

Note: All investments include rollout costs.

A new investment is denoted with an A next to the year.

A reduction in investment is denoted with an R next to the year.



## Multiyear Finance Plan Investment Report

Pillar: Excellence				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
7 Standards Based Learning System	Evening Academy Extended Day Credit Recovery (9-12) (5.0 APU)	Number of total credits earned and number of students who earned credit.		
		Students Served	Cost Per Student	Reporting
	2014-15	313	\$1,616	February/October
	2015-16	531	\$917	Notes
	2016-17	N/A	N/A	
	Metrics	Measurement		
	Number of Credits Earned			
	2014-15	52		
	2015-16	265.9		
	2016-17	N/A		
	Graduation Rate (District)			
	2013-14 (Baseline)	79.7%		
	2014-15	81.3%		
	2015-16	83.1%		
	2016-17	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2014-15		\$505,855	
	2015-16		\$486,920	
	2016-17 (Evaluation Year)		\$504,407	
	2017-18		\$533,735	
	2018-19		\$533,735	
	2019-20		\$533,735	
8 Standards Based Learning System	Academic Needs Based Staffing Allocation	Schools making improvement on their ODE School Report Card (more increases in report card categories than decreases).		
		Schools no longer eligible for Academic Achievement Funding based on their School Report Card.		
		Students Served	Cost Per Student	Reporting
	2015-16	6,095	\$1,598	April/October
	2016-17 (Projected)	N/A	N/A	Notes
	Metrics	Measurement		
	Schools making progress on their School Report Card			
	2015-16	70%		100.0 APU for 2015-16 and 2016-17
	2016-17 (Projected)	N/A		40.76 APU for 2017-18
	Schools no longer eligible for Academic Achievement Funding			
	2015-16	52%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2015-16		\$9,738,400	
	2016-17		\$10,088,100	
	2017-18 (Evaluation Year) - R		\$4,351,008	
	2018-19		\$4,351,008	
	2019-20		\$4,351,008	

Note: All investments include rollup costs.

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## Multiyear Finance Plan Investment Report

Pillar: Excellence				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
9 Educator Effectiveness	Teacher Mentoring	Retention rate of mentored 1st and 2nd year teachers		
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	N/A	N/A	April
	2015-16	9,100	\$24	Notes
	2016-17 (Projected)	N/A	N/A	2.0 APU in 2015-16 3.0 APU in 2016-17
	Metrics	Measurement		
	2014-15 (Baseline)	90%		
	2015-16	97%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount	Staffing		
	2015-16	\$213,926		
	2016-17 - A	\$322,542		
	2017-18 (Evaluation Year)	\$345,681		
	2018-19	\$345,681		
	2019-20	\$345,681		
10 Educator Effectiveness	Teach for Beaverton	The disparity between the percentage of students enrolled and teachers of color decreases over time.		
	0.5 APU in 2015-16			
	2.2 APU in 2016-17			
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	N/A	N/A	February
	2015-16	0	N/A	Notes
	2016-17 (Projected)	150	\$1,861	
	Metrics	Measurement		
	2014-15 (Baseline)	40%		
	2015-16	39%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount	Staffing	Non-Salary	Total
	2015-16	\$53,482	\$0	\$53,482
	2016-17 - A	\$236,531	\$42,600	\$279,131
	2017-18 (Evaluation Year)	\$253,499	\$42,600	\$296,099
	2018-19	\$253,499	\$42,600	\$296,099
	2019-20	\$253,499	\$42,600	\$296,099

Note: All investments include rollout costs.

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## Multiyear Finance Plan Investment Report

Pillar: Innovation				
Key Investment	Investment	Investment Specific Metric		
1 Future Ready Schools	Future Ready Libraries (LITT Positions)	-Certified Staff Survey: Teacher who report they are Very Confident integrating technology into instruction increases more in Future Ready schools.		
	15.0 APU in 2015-16 26.0 APU in 2016-17 23.0 APU in 2017-18	-Percentage of students meeting academic growth targets increases faster in Future Ready schools.		
	Future Ready Professional Development for Classroom Teachers	-Achievement gap decreases faster in Future Ready schools.		
		Students Served	Cost Per Student	Reporting
	2014-15	N/A	N/A	October
	2015-16	11,606	\$181	Notes
	2016-17	25,561	\$141	
Metrics	Measurement			Phase 1 Future Ready Schools: Beaver Acres ES, Bethany ES, Springville K-8, McKay ES, Scholls Heights ES, Montclair ES, Raleigh Hills K-8, Raleigh Park ES, Kinnaman ES, Conestoga MS, Highland Park MS, Whitford MS, Merlo Station HS, Beaverton HS, Sunset HS
Confidence in Integrating Technology into Instruction Increases	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)	
2014-15 (Phase 1 Baseline)	41%	46%	35%	
2015-16 (Phase 2 Baseline)	46%	44%	31%	
2016-17 (Phase 3 Baseline)	N/A	N/A	N/A	
Percentage of Students Meeting Academic Growth Targets Increases - ELA	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)	Phase 2 Future Ready Schools: Cedar Park MS, ACMA, Meadow Park MS, Stoller MS, Mountain View MS, Five Oaks MS, ISB, HS2, Aloha HS, Southridge HS, Westview HS
2014-15 (Phase 1 Baseline)	52%	54%	61%	
2015-16 (Phase 2 Baseline)	60%	60%	53%	
2016-17 (Phase 3 Baseline)	N/A	N/A	N/A	
Percentage of Students Meeting Academic Growth Targets Increases - Math	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)	Phase 3 Future Ready Schools: Aloha Huber K-8, Mountainside HS
2014-15 (Phase 1 Baseline)	53%	53%	61%	
2015-16 (Phase 2 Baseline)	55%	58%	53%	
2016-17 (Phase 3 Baseline)	N/A	N/A	N/A	
Acheivement Gap Decreases Faster in FR Schools - ELA	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)	All elementary LITTs reduced in 2017-18 . Three District LITTs were added in 2017-18 to support elementary schools.
2014-15 (Phase 1 Baseline)	34%	35%	27%	
2015-16 (Phase 2 Baseline)	29%	31%	27%	
2016-17 (Phase 3 Baseline)	N/A	N/A	N/A	
Acheivement Gap Decreases Faster in FR Schools - Math	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)	
2014-15 (Phase 1 Baseline)	27%	30%	27%	
2015-16 (Phase 2 Baseline)	26%	29%	25%	
2016-17 (Phase 3 Baseline)	N/A	N/A	N/A	
Annual Budgeted Investment Amount	Staffing	Professional Development	Total	
2015-16	\$1,604,445	\$500,000	\$2,104,445	
2016-17 - A	\$2,795,364	\$800,000	\$3,595,364	
2017-18 (Evaluation Year) - R	\$2,650,221	\$741,360	\$3,391,581	
2018-19	\$2,650,221	\$741,360	\$3,391,581	
2019-20	\$2,650,221	\$741,360	\$3,391,581	

Note: All investments include rollout costs.

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## Multiyear Finance Plan Investment Report

Pillar: Innovation							
Key Investment	Investment	Investment Specific Metric					
2 Future Ready Schools	Future Ready Technology (1:1 devices and digital curriculum development) (Bond Funded) Approximately 59,200 devices to be purchased over 8 years.	District Student Survey: My school has the necessary technology available to support my learning.					
		Students Served	Cost Per Student	Reporting			
	2014-15	N/A	N/A	October			
	2015-16 (Phase 1)	11,606	\$743	Notes			
	2015-16 (Phase 2)	13,531	\$491	2015-16 Phase 1 is 2015-16 actual enrollment for the first 15 Future Ready schools.			
	2016-17 (Phase 3) (Projected)	13,510	\$453				
Metrics	Measurement			2015-16 Phase 2 is 2016-17 actual enrollment for the next 11 Future Ready schools.  2016-17 Phase 3 is 2017-18 projected enrollment for the remaining 26 Future Ready schools.  In 2015-16, devices for both Phase 1 and Phase 2 were purchased.			
My school has the necessary technology available to support my learning.	Future Ready Schools (Phase 1)	Future Ready Schools (Phase 2)	Future Ready Schools (Phase 3)				
2014-15 (Baseline)	90%	82%	93%				
2015-16	95%	87%	93%				
2016-17	N/A	N/A	N/A				
Annual Budgeted Investment Amount		Non-Salary					
2014-15		\$2,468,947					
2015-16 - A		\$15,274,070					
2016-17		\$6,123,088					
2017-18 (Evaluation Year)		\$4,540,482					
2018-19		\$4,540,482					
2019-20		\$4,540,482					
3 Early Childhood Education	1 Administrator	Kindergarten readiness assessment					
	2 Pre-K Teachers				3rd grade reading assessment		
	Professional Development						
		Students Served	Cost Per Student		Reporting		
		2016-17	N/A		N/A		
2017-18 (Projected)		N/A	N/A	Notes			
Metrics	Measurement						
Kindergarten readiness assessment							
2017-18 (Baseline)	N/A						
2018-19	N/A						
2019-20	N/A						
3rd grade reading assessment							
2017-18 (Baseline)	N/A						
2018-19	N/A						
2019-20	N/A						
Annual Budgeted Investment Amount					Salary	Professional Development	Total
2017-18					\$412,071	\$16,668	\$428,739
2018-19		\$412,071	\$16,668		\$428,739		
2019-20 (Evaluation Year)		\$412,071	\$16,668		\$428,739		

Note: All investments include rollup costs.

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## Multiyear Finance Plan Investment Report

Pillar: Equity				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
1 AVID	AVID	Percentage of AVID students in: - 8th grade algebra - 8th grade AVID students received C or better in humanities. - 8th grade AVID students received C or better in math. - 9th grade AVID students who earned 6+ credits in a year.		
	AVID Elective Students	Students Served	Cost Per Student	Reporting
	2014-15	475	\$1,048	April
	2015-16	1,341	\$733	Notes
	2016-17	1,742	\$919	
	All Students	Students Served	Cost Per Student	
	2014-15	6,200	\$133	
	2015-16	14,651	\$75	
	2016-17	20,354	\$48	
	Metrics	Measurement		
		AVID Students	All Students	
	% of 8th Grade Students Enrolled Algebra I			
	2014-15	51.6%	47.3%	
	2015-16	56.9%	44.6%	
	2016-17	69.1%	58.6%	
	8th Grade Students Received a C or Better in Humanities			
	2014-15	86.9%	80.0%	
	2015-16	84.1%	80.3%	
	2016-17	89.5%	84.7%	
	8th Grade Students Received a C or Better in Math			
	2014-15	92.2%	84.2%	
	2015-16	83.7%	75.8%	
	2016-17	84.9%	86.1%	
	9th Grade Students Who Earned 6+ Credits in a Year			
	2014-15	89.5%	85.5%	
	2015-16	89.9%	85.1%	
	2016-17	N/A	N/A	
	Annual Budgeted Investment Amount	Staffing	Professional Development	Total
	2014-15	\$497,692	\$825,885	\$1,323,577
	2015-16 - A	\$983,418	\$1,096,096	\$2,079,514
	2016-17 (Evaluation Year) - A	\$1,600,560	\$985,000	\$2,585,560
	2017-18 - A	\$1,973,111	\$710,234	\$2,683,345
	2018-19	\$1,973,111	\$710,234	\$2,683,345
	2019-20	\$1,973,111	\$710,234	\$2,683,345

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## Multiyear Finance Plan Investment Report

Pillar: Equity				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
2 Culturally Relevant Practices	College and Career Ready Counseling K-12 and Counseling TOSA	Students recording learning goals; students reporting on track to achieve those goals. Targeted professional development for counselors.		
		Students Served	Cost Per Student	Reporting
	2013-14 (Baseline)	N/A	N/A	October
	2014-15	39,910	\$30	Notes
	2015-16	40,725	\$55	11.5 APU in 2014-15
	2016-17	40,914	\$57	23.0 APU in 2015-16
	Metrics	Measurement		
	Recording Learning Goals			
	2013-14 (Baseline)	85%		
	2014-15	90%		
	2015-16	90%		
	2016-17	N/A		
	Reporting on Track to Achieve Goals			
	2013-14 (Baseline)	86%		
	2014-15	91%		
	2015-16	91%		
	2016-17	N/A		
	Professional Development Options			
	2013-14 (Baseline)	0		
	2014-15	0		
	2015-16	9		
	2016-17	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2014-15		\$1,181,017	
	2015-16 - A		\$2,238,248	
	2016-17 (Evaluation Year)		\$2,317,239	
	2017-18		\$2,509,673	
	2018-19		\$2,509,673	
	2019-20		\$2,509,673	
3 Culturally Relevant Practices	Culturally Relevant Teaching Training for Teacher Leaders	<p>BSD Certified Staff Survey: Teachers who report being very confident in the use of culturally relevant teaching practices increases.</p> <p>BSD Student Survey: Students who report feeling safe and welcome at their school.</p> <p>BSD Student Survey: There is at least one adult at school who really cares about me.</p> <p>BSD Student Survey: There is at least one adult at school who knows me well enough that I might ask them to help me make decisions.</p>		
		Students Served	Cost Per Student	Reporting
	2014-15	39,910	N/A	October
	2015-16	40,725	N/A	Notes
	2016-17	40,914	\$2	
	Annual Budgeted Investment Amount		Professional Development	
	2016-17		\$65,000	
	2017-18		\$70,453	
	2018-19 (Evaluation Year)		\$70,453	
	2019-20		\$70,453	

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## Multiyear Finance Plan Investment Report

Pillar: Equity				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
4 Culturally Relevant Practices	Equity TOSA (Equity & Native American)	See # 3 above.		
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	39,910	N/A	October
	2015-16	40,725	\$5	Notes
	2016-17	40,914	\$5	2.0 APU in 2015-16 and 2016-17
	Metrics	Measurement		1.5 APU beginning in 2017-18
	Teachers who report being very confident in the use of culturally relevant teaching practices.			
	2014-15 (Baseline)	55%		
	2015-16	57%		
	2016-17 (Projected)	N/A		
	Students who report feeling safe and welcome at their school.	All Students	Historically Underserved Students	
	2014-15 (Baseline)	88%	86%	
	2015-16	87%	85%	
	2016-17 (Projected)	N/A	N/A	
	Students who report there is at least one adult at school who really cares about me.	All Students	Historically Underserved Students	
	2014-15 (Baseline)	87%	86%	
	2015-16	86%	86%	
	2016-17 (Projected)	N/A	N/A	
	Students: There is at least one adult at school..to help me make decisions.	All Students	Historically Underserved Students	
	2014-15 (Baseline)	78%	71%	
	2015-16	77%	76%	
	2016-17 (Projected)	N/A	N/A	
	Annual Budgeted Investment Amount		Staffing	
	2015-16		\$214,000	
	2016-17		\$216,000	
	2017-18 (Evaluation Year) - R		\$173,000	
	2018-19		\$173,000	
	2019-20		\$173,000	
5 Culturally Relevant Practices	ELL Research Group Outcomes - Staffing and Professional Development to create individualized programs to deliver instruction using best practices at each school.	Percentage of ELL students showing progress towards proficiency increased.		
		Percentage of students exiting the program within 5 years.		
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	5,056	\$12	February
	2015-16	5,017	\$482	Notes
	2016-17	5,390	\$210	
	Metrics	Measurement		
	Percentage of ELL Students Showing Progress Towards Proficiency			
	2014-15 (Baseline)	61%		
	2015-16	46%		
	2016-17	N/A		
	Percentage of Students Exiting the Program Within 5 Years			
	2014-15 (Baseline)	15%		
	2015-16	8%		
	2016-17	N/A		
	Annual Budgeted Investment Amount	Staffing	Non-Salary	Total
	2014-15	\$0	\$60,000	\$60,000
	2015-16 - A	\$515,000	\$1,903,000	\$2,418,000
	2016-17 - R	\$1,072,000	\$60,000	\$1,132,000
	2017-18 (Evaluation Year)	\$1,374,000	\$60,000	\$1,434,000
	2018-19	\$1,374,000	\$60,000	\$1,434,000
	2019-20	\$1,374,000	\$60,000	\$1,434,000

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## Multiyear Finance Plan Investment Report

Pillar: Equity				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
6 Culturally Relevant Practices	Regional Licensed Clinical Social Workers - 5.0 APU	Number of social work referrals with meaningful service. Continuation of the mental health survey.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	823	\$650	April
	2016-17	N/A	N/A	Notes
	Metrics	Measurement		
	2015-16 (Baseline)	823 Referrals		
	2016-17	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2015-16		\$534,816	
	2016-17		\$537,570	
	2017-18 (Evaluation Year)		\$576,134	
	2018-19		\$576,134	
	2019-20		\$576,134	
7 Culturally Relevant Practices	Six 7.5 Hour Health Assistants (5.81119 APU)	Number of students receiving medical support from a medical professional.		
		Students Served	Cost Per Student	Reporting
	2015-16	0	N/A	October
	2016-17 (Baseline)	N/A	N/A	Notes
	Metrics	Measurement		
	2015-16	0 Students		
	2016-17 (Baseline)	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2016-17		\$369,172	
	2017-18		\$402,412	
	2018-19 (Evaluation Year)		\$402,412	
	2019-20		\$402,412	
8 Culturally Relevant Practices	Intervention and Special Education Research - Assessment, Research, Design	Percentage of students eligible for special education.  Percentage of 9th grade students with disabilities on track to graduate.		
		Students Served	Cost Per Student	Reporting
	2014-15	4,829	N/A	October
	2015-16	4,846	N/A	Notes
	2016-17 (Baseline)	N/A	N/A	
	Metrics	Measurement		
	Percentage of Students Eligible for Special Education			
	2014-15	12.1%		
	2015-16	11.9%		
	2016-17 (Baseline)	N/A		
	Percentage of Students With Disabilities on Track to Graduate			
	2014-15	60.1%		
	2015-16	63.3%		
	2016-17 (Baseline)	N/A		
	Annual Budgeted Investment Amount		Non-Salary	
	2016-17		\$1,000,000	
	2017-18 - R		\$500,000	
	2018-19 (Evaluation Year)		\$500,000	
	2019-20		\$500,000	

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## Multiyear Finance Plan Investment Report

Pillar: Equity				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
9 Culturally Relevant Practices	Dual Language Staffing at the Secondary Level (4.0 APU)	Percentage of Dual Language 7th grade students performing at the 50th percentile or better on the APRENDA assessment.		
		Percentage of 6th-8th Grade Dual Language students meeting or exceeding ELA and Math targets.		
		Percentage of Dual Language students exiting ELL program.		
		Percentage of Dual Language students graduating from high school.		
		Students Served	Cost Per Student	Reporting
	2015-16	1,422	\$274	February
	2016-17 (Projected)	1,626	\$248	Notes
	Metrics	Measurement		
	Percent of Dual Language 7th Grade students performing at the 50th Percentile or better on the APRENDA assessment.	Reading	Math	
	2015-16	35.8%	72.9%	
	2016-17 (Projected)	N/A	N/A	
	Percentage of Secondary Dual Language Students Meeting or Exceeding ELA Targets	DL Students	All Students	
	2015-16	46.1%	59.1%	
	2016-17 (Projected)	N/A	N/A	
	Percentage of Secondary Dual Language Students Meeting or Exceeding Math Targets	DL Students	All Students	
	2015-16	39.9%	43.0%	
	2016-17 (Projected)	N/A	N/A	
	Percentage of Dual Language Students Exiting ELL Program			
	2015-16	3.2%		
	2016-17 (Projected)	N/A		
	Percentage of Dual Language Students Graduating from High School			
	2015-16	75%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2015-16		\$389,536	
2016-17		\$403,526		
2017-18 (Evaluation Year)		\$426,986		
2018-19		\$426,986		
2019-20		\$426,986		

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## Multiyear Finance Plan Investment Report

Pillar: Collaboration				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
1 Learning Teams	Secondary Learning Team Facilitators (11.49877 APU)	District Survey: Secondary Teachers - Collaboration time with my colleagues during my learning team has had a positive impact on my instructional practices.		
		Students Served	Cost Per Student	Reporting
	2013-14 (Baseline)	N/A	N/A	October
	2014-15	20,472	\$9	Notes
	2015-16	20,788	\$8	
	2016-17	20,983	\$8	
	Metrics	Measurement		
	2013-14 (Baseline)	91%		
	2014-15	84%		
	2015-16	68%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Extended Contract	
	2015-16		\$168,000	
	2016-17		\$170,000	
	2017-18 (Evaluation Year)		\$192,000	
	2018-19		\$192,000	
	2019-20		\$192,000	
2 Learning Teams	Elementary Learning Team Facilitators (10.49944 APU)	District Survey: Elementary Teachers - Collaboration time with my colleagues during my learning team has had a positive impact on my instructional practices.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	N/A	N/A	October
	2016-17	18,606	N/A	Notes
	Metrics	Measurement		
	2015-16 (Baseline)	61%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Extended Contract	
	2017-18		\$175,000	
	2018-19		\$175,000	
	2019-20 (Evaluation Year)		\$175,000	
3 Learning Teams	Data System - Early Warning System - Longleaf	District Survey: I have easy access to data to identify student learning needs and monitor student growth.		
		Students Served	Cost Per Student	Reporting
	2015-16	40,725	\$4	October
	2016-17	40,914	\$4	Notes
	Metrics	Measurement		
	2015-16	77%		
	2016-17	N/A		
	Annual Budgeted Investment Amount		Non-Salary	
	2015-16		\$150,000	
	2016-17		\$150,000	
	2017-18 (Evaluation Year)		\$150,000	
	2018-19		\$150,000	
	2019-20		\$150,000	

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## Multiyear Finance Plan Investment Report

Pillar: Collaboration				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
4 Community Partnerships	Community Resource Coordinator/ AVID Coordinator (0.83079 APU)	Percent of schools with functioning Community Partnership Teams (CPTs), database development, updated webpage.		
		Increase the number of AVID volunteers.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	40,725	N/A	October
	2016-17	40,914	\$2	Notes
	Metrics	Measurement		
	Percent of Schools with Functioning CPTs, Database Development, Updated Webpage			
	2015-16 (Baseline)	N/A		
	2016-17 (Projected)	90%		
	Number of AVID Volunteers			
	2015-16 (Baseline)	111		
	2016-17 (Projected)	300		
	Annual Budgeted Investment Amount		Staffing	
	2016-17		\$61,000	
	2017-18		\$65,000	
	2018-19 (Evaluation Year)		\$65,000	
	2019-20		\$65,000	

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## Multiyear Finance Plan Investment Report

Community Priorities				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
1 Class Size	Additional teacher allocations for Middle and Option schools.	Average Class Size		
	Lower student classroom teacher ratio by one.			
	Increase bank of classroom staffing for large class sizes.			
		Students Served	Cost Per Student	Reporting
	2014-15 (Baseline)	39,910	\$28	October
	2015-16	40,725	\$167	
	2016-17	40,914	\$104	
	Metrics	Elementary	Middle	High
	2014-15 (Baseline)	25.6	30.7	30.9
	2015-16	25.1	26.4	26.8
	2016-17 (Projected)	N/A	N/A	N/A
	Annual Budgeted Investment Amount		Salary	Notes
	2014-15		\$1,112,878	11 APU in 2014-15,
	2015-16 - A		\$6,816,872	70 APU in 2015-16,
	2016-17 - A		\$4,237,022	42 APU in 2016-17,
	2017-18 (Evaluation Year) - A		\$781,385	7.5 APU in 2017-18
	2018-19		\$781,385	
	2019-20		\$781,385	

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## Multiyear Finance Plan Investment Report

Community Priorities				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
2 Instructional Time	Number of hours by level:  Required by OAR 581-022-1620 - Grades K-8 - 900 hours Grades 9-11 - 990 hours Grade 12 - 966 hours  Offered by BSD - ES (K-3) - 1,069 hours ES (4-5) - 1,018 hours MS - 1,009 hours MS Option - 1,006.5 hours HS (9-11) - 1,050 hours HS (12) - 990.7 hours HS (9-11) Option - 1,006.5 hours HS (12) - 950 hours	Percentage of the minimum instructional time met by level		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	N/A	N/A	October
	2016-17	40,914	N/A	Notes
	Metrics	Measurement		
	Percent of instructional time	Elementary (K-3)	Elementary (4-5)	
	2015-16 (Baseline)	119%	113%	
	2016-17 (Projected)	N/A	N/A	
	Percent of instructional time	Middle	Middle - Option	
	2015-16 (Baseline)	112%	112%	
	2016-17 (Projected)	N/A	N/A	
	Percent of instructional time	High (9-11)	High (12)	
	2015-16 (Baseline)	106%	103%	
	2016-17 (Projected)	N/A	N/A	
	Percent of instructional time	High - Option (9-11)	High - Option (12)	
	2015-16 (Baseline)	102%	98%	
	2016-17 (Projected)	N/A	N/A	
	Annual Budgeted Investment Amount	Salary	Non-Salary	Total
	2016-17	\$2,400,000	\$80,000	\$2,480,000
	2017-18	\$2,400,000	\$80,000	\$2,480,000
	2018-19 (Evaluation Year) - A	\$6,000,000	\$200,000	\$6,200,000
	2019-20	\$6,000,000	\$200,000	\$6,200,000

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## Multiyear Finance Plan Investment Report

Community Priorities				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
3 Comprehensive Education	Increase CTE Opportunities -  -Comprehensive High School CTE Programs -Job Shadows & Internship through the Hillsboro Chamber of Commerce	Number of students earning CTE credit at comprehensive high school  Number of students in job shadow/internship		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	11,702	\$17	October
	2016-17	11,919	\$311	Notes
	Metrics	Measurement		
	Number of students earning CTE credits at comprehensive high school			
	2015-16	4,081		
	2016-17	N/A		
	% of students reporting that they participated in a career-related experience.			
	2015-16	75%		
	2016-17	N/A		
	Annual Budgeted Investment Amount		Non-Salary	
	2015-16		\$200,000	
	2016-17		\$200,000	
	2017-18 - A		\$3,708,456	
	2018-19		\$3,708,456	
	2019-20 (Evaluation Year)		\$3,708,456	
4 Comprehensive Education	Music - Increase support for music instruction and ensure all elementary students receive 90 minutes of music on a 5 or 6 day rotation.  - 10 Elementary Music Teachers - 1.0 Fine Arts TOSA K-12	Increase elementary music minutes.  Increase secondary music enrollment.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	18,345	\$57	October
	2016-17	18,606	\$58	Notes
	Metrics	Measurement		
	Percent of Elementary Schools with a min. of 90 minutes of music every 5 or 6 days.			
	2015-16 (Baseline)	100%		
	2016-17 (Projected)	N/A		
	Number of secondary students enrolled in band and choir ensembles.			
	2015-16 (Baseline)	5,158		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Staffing	
	2015-16		\$1,050,854	
	2016-17		\$1,081,158	
	2017-18 (Evaluation Year) - A		\$1,406,980	
	2018-19		\$1,406,980	
	2019-20		\$1,406,980	

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## Multiyear Finance Plan Investment Report

Community Priorities				
KEY INVESTMENT	INVESTMENT	INVESTMENT SPECIFIC METRIC		
5 Comprehensive Education	Elementary Visual Arts - Ensure all elementary students receive Art Literacy and Arts for Learning (for the 3rd-5th grade students and include Visual Arts) experiences.	Increase the frequency of Arts for Learning experiences through Artists in Residence.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	18,345	\$11	October
	2016-17	18,606	\$11	Notes
	Number of students participating in Art Literacy or Arts for Learning			
	2015-16 (Baseline)	5,000		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Non-Salary	
	2015-16		\$200,000	
	2016-17		\$200,000	
	2017-18 (Evaluation Year) - R		\$0	
	2018-19		\$0	
	2019-20		\$0	
6 Comprehensive Education	Elementary Physical Education - Ensure all elementary students receive 90 minutes of PE every 5 or 6 days.  - 10 Elementary PE Teachers - Active Student Task Force (ASTF)	Elementary PE minutes at a minimum of 90 minutes every 5 or 6 day rotation.		
		Students Served	Cost Per Student	Reporting
	2015-16 (Baseline)	18,345	\$56	October
	2016-17	18,606	\$57	Notes
	Metrics	Measurement		
	Percent of Elementary Schools with a min. of 90 minutes of PE every 5 or 6 days.			
	2015-16 (Baseline)	100%		
	2016-17 (Projected)	N/A		
	Annual Budgeted Investment Amount		Staffing	Non-Salary
	2015-16	\$943,891	\$85,000	\$1,028,891
	2016-17	\$973,644	\$85,000	\$1,058,644
	2017-18 (Evaluation Year) - A	\$1,400,184	\$25,000	\$1,425,184
	2018-19	\$1,400,184	\$25,000	\$1,425,184
	2019-20	\$1,400,184	\$25,000	\$1,425,184

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# 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 adopted 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

**AAF**

Academic Achievement Funds

**ACA**

Affordable Care Act

**ACMA**

Arts and Communications Magnet Academy

**ADA**

Americans with Disabilities Act

**ADM**

Average daily membership

**ADMw**

Average daily membership, weighted for additional student characteristics

**AP**

Advanced Placement

**APREND A**

Reading and math proficiency assessment administered in Spanish for dual language students

**APU**

Allocated Person Unit

**ARO-I**

Academic Return on Investment

**ARRA**

American Recovery and Reinvestment Act of 2009

**ASBO**

Association of School Business Officials International

**ASIST**

Applied Suicide Intervention Skills Training

**ASTF**

Active Students Task Force

**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

**CCR**

College and Career Counselor

**CERT**

Community Emergency

**CET**

Construction Excise Tax

**CIP**

Construction in progress

**CIS**

Career Information System

**CPT**

Community Partnership Team

**CTE**

Career and Technical Education

**ELA**

English Language Arts

**ELL**

English Language Learner

**ES**

Elementary School

**ESD**

Education Service District

**ESEA**

Elementary and Secondary Education Act

**ESL**

English as a Second Language

# BEAVERTON SCHOOL DISTRICT

## ACRONYMS

**ESSA**

Every Student Succeeds Act

**FFCO**

Full Faith & Credit Obligation

**FR**

Future Ready

**FTE**

Full-time equivalent

**FYE**

Fiscal Year End

**GAAP**

Generally Accepted Accounting Principles

**GASB**

Governmental Accounting Standards Board

**GED**

General Education Development

**GFOA**

Government Finance Officers Association

**GO**

General Obligation Bond

**GPA**

Grade Point Average

**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

**JTPA**

Job Training Partnership Act

**LITT**

Library Instructional Technology Teacher

**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

# BEAVERTON SCHOOL DISTRICT

## ACRONYMS

**PD**

Professional Development

**PCC**

Portland Community College

**PERS**

Public Employees Retirement System

**PLC**

Professional Learning Community

**PMSA**

Portland-Vancouver Metropolitan Statistical Area

**PSU**

Portland State University

**PTA**

Parent Teacher Association

**PTO**

Parent-Teacher Organization

**PYP**

Primary Years Program

**QCC**

Quality Curriculum Cycle

**RFP**

Request for proposal

**RMV**

Real market property value

**SAT**

SAT Reasoning Test

**SB**

Senate Bill

**SBAC**

Smarter Balanced Assessment Consortium

**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

**SPED**

Special Education

**SSF**

State School Fund

**STAT**

Student Threat Assessment Team

**STEM**

Science, Technology, Engineering and Mathematics

**STEAM**

Science, Technology, Engineering, Arts and Mathematics

**StEPP**

Student Education Plan and Profile

**TAG**

Talented and Gifted

**THPRD**

Tualatin Hills Parks and Recreation District

**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

**VMS**

Volunteer Management System