

PROPOSED BUDGET 2015-2016

WE are the Beaverton
School District



WE
EXPECT
EXCELLENCE



WE
EMRACE
EQUITY



WE
INNOVATE



WE
COLLABORATE



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



Beaverton School District

16550 SW Merlo Road • Beaverton, Oregon 97003 • Telephone: 503-591-8000

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

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

BEAVERTON SCHOOL DISTRICT
Beaverton, Oregon

PROPOSED BUDGET
2015-16

Prepared by:
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Superintendent

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Chief Financial Officer



**BEAVERTON SCHOOL DISTRICT
2015-16 PROPOSED BUDGET DOCUMENT
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INTRODUCTORY SECTION



WE
EXPECT
EXCELLENCE



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Executive Budget Summary

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



BUDGET DOCUMENT FORMAT

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

Budget Format

The budget document is organized into four sections:

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

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

The **Introductory Section** Summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and performance results.

The **District Goal, Student Goal, Learning Pillars** and **Budget Committee 2015-16** are included in the

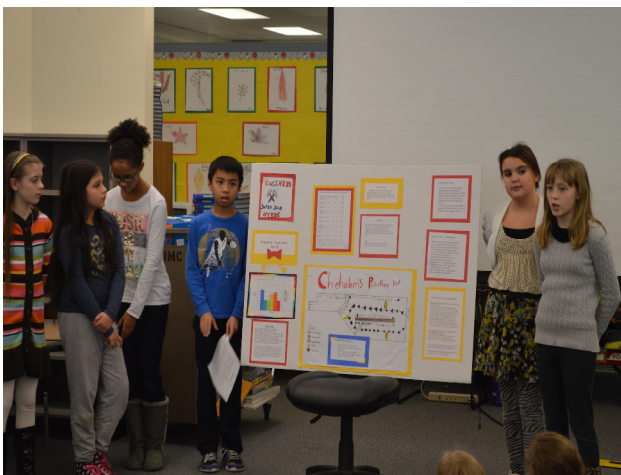
budget document. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget.

The **Budget at a Glance** highlights major budget changes from 2014-15 with an emphasis on the General Fund and Capital Projects Fund.

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

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

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



THE BUDGET AT A GLANCE

The Budget Process

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

The District's budget message and proposed budget is based on a \$7.5 billion State School Funding level for 2015-17. The District has increased the General Fund budget by \$40.6 million for the 2015-16 proposed budget, with \$21.3 million from State School Fund, \$12.4 million from beginning fund balance and \$7 million from local option levy.

General Fund

As proposed, the General Fund budget for 2015-16 totals \$433,088,355. This is an increase of \$40.6 million from the 2014-15 adopted budget. This increase will be used to maintain and increase teaching positions, address some extreme class sizes, cover increased contractual requirements, and make strategic investments. The local option levy will provide 329 teaching positions. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2015-16 proposed budget allocates 63.2% to Instruction, 31.2% to Support Services, 0.6% to Transfers, and 5.0% to Contingency.

It is helpful to compare the 2015-16 proposed and 2014-15 adopted budget. The allocation to Instruction increased from 62.0% to 63.2% of the total General Fund budget. Support Services decreased from 32.0% to 31.2%. Transfers decreased from 1.0%

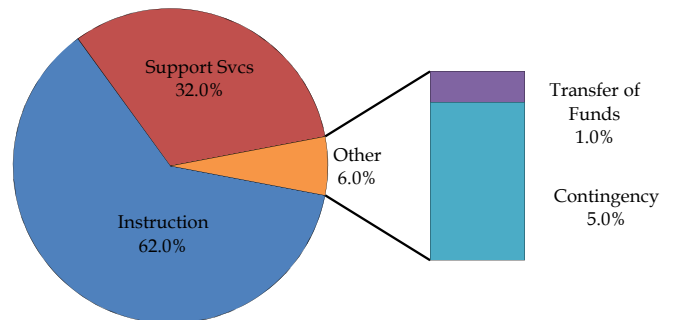
to 0.6%. Finally, the Operating Contingency remained unchanged at 5.0% in the 2015-16 budget.

Revenue Outlook

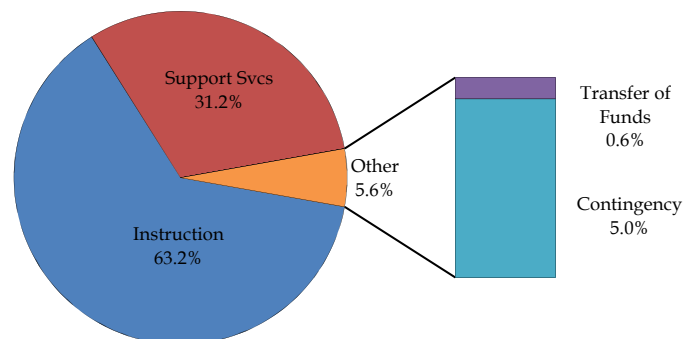
The General Fund revenue budget includes \$349,763,755 from the State School Fund formula. The estimate is based on ODE's February 24, 2015 projection adjusted to a projected statewide K-12 school funding level of \$7.5 billion. Of this amount, \$12.4 million is reimbursement for Transportation programs.

Beaverton School District Budget Comparison by Function

2014-15 Adopted Budget



2015-16 Proposed Budget



**BEAVERTON SCHOOL DISTRICT
2015 – 2016 DISTRICT BUDGET CALENDAR**

August 25, 2014	<i>School Board Meeting 6:30 pm</i> Budget Committee openings and application process discussion <i>Location: Administration Center</i>
October 15, 2014	<i>School Board Workshop 9:00 am</i> Budget Process and Calendar discussion
October 27, 2014	<i>School Board Meeting 6:30 pm</i> Approve Budget Process and Calendar Appoint Budget Committee Members to fill vacancies <i>Location: Administration Center</i>
December 9, 2014	<i>School Board Workshop 6:30 pm</i> Discuss Long Term Financial Goals, invite Budget Committee to attend <i>Location: Administration Center</i>
December 15, 2014	<i>School Board Meeting 6:30 pm</i> Approve Financial Goals <i>Location: Administration Center</i>
January 20, 2015	<i>Superintendent Budget Listening & Learning Session 6:30 pm</i> <i>Location: Administration Center</i>
February 25, 2015	<i>Regional Budget Listening & Learning Session 6:30 pm</i> Zones 2, 3 & 5 <i>Location: Sunset High School</i>
March 9, 2015	<i>Regional Budget Listening & Learning Session 6:30 pm</i> Zones 4 & 6 <i>Location: Southridge High School</i>
March 18, 2015	<i>Regional Budget Listening & Learning Session 6:30 pm</i> Zones 1 & 7 (This listening & learning session will be in Spanish.) <i>Location: Vose Elementary</i>
April 6, 2015	<i>Budget Committee Meeting 6:30 pm</i> Elect Budget Committee Officers, propose budget, deliver budget message, receive public testimony and receive Internal Budget Team presentation <i>Location: Aloha High School Commons</i>
April 20, 2015	<i>Budget Committee Meeting 6:30 pm</i> District presents information in response to questions and queries, Public Testimony, and Budget Committee discussion <i>Location: Administration Center</i>
May 4, 2015	<i>Budget Committee Meeting 6:30 pm</i> Budget Committee discussion, no Public Testimony, Approval of Budget and Tax Levies <i>Location: Administration Center</i>
June 1, 2015	<i>School Board Meeting 6:15 pm</i> Budget Public Hearing, Board Adopts Budget and Tax Levies <i>Location: Administration Center</i>

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

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

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



WE are the Beaverton School District

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



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

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

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

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

Our community depends on our students' success.

WE invite your participation:

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

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

THINK:
Creatively & Critically

KNOW:
Master Content

ACT:
Self Direct & Collaborate

GO:
Navigate Locally & Globally

Our Pillars of Learning

WE EXPECT EXCELLENCE

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



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

– BSD Student

WE INNOVATE

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



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

WE EMBRACE EQUITY

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



“When one person prospers, the group prospers.”

– BSD Teacher

WE COLLABORATE

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



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

– BSD Business Leader



WE Believe in the Beaverton School District

OUR VISION

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

OUR MISSION

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

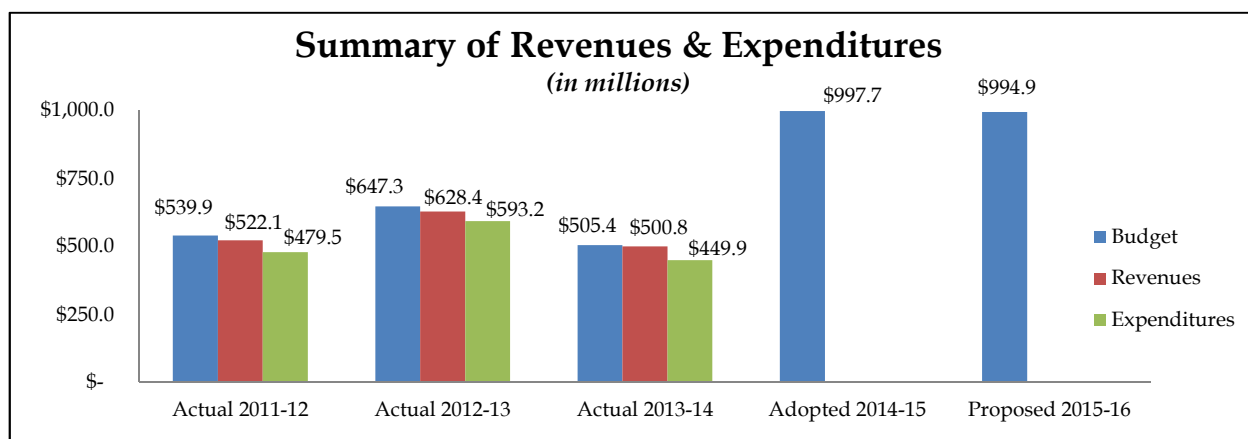
OUR VALUES

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

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

**BEAVERTON SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
FOUR YEARS ADOPTED BUDGETS AND CURRENT 2016 PROPOSED BUDGET**

	Adopted Budget 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16
100 General Fund	\$ 326,233,842	\$ 304,276,502	\$ 349,039,337	\$ 392,488,987	\$ 433,088,355
220 Student Body Fund	10,700,000	10,700,000	10,700,000	10,700,000	10,700,000
230 Special Purpose Fund	3,295,454	5,112,312	5,112,312	5,135,493	5,135,493
240 Categorical Fund	5,787,000	3,852,000	2,052,000	875,000	1,125,000
250 Pension Fund	1,777,925	2,002,500	1,055,500	779,475	185,000
270 Grant Fund	31,726,912	27,585,048	26,406,635	26,389,494	26,653,534
280 Long-Term Planning Fund	1,630,034	1,642,577	1,747,600	1,747,600	1,252,600
290 Nutrition Services Fund	14,078,610	16,502,731	16,921,581	17,942,872	19,353,100
300 Debt Service/Gen Ob Bond Fund	96,043,741	228,932,915	50,044,937	50,417,310	52,104,367
301 Debt Service/Lease Purch Fund	1,966,646	1,154,834	552,613	400,778	200,389
302 Debt Service/PERS UAL Fund	11,782,614	12,256,003	12,745,146	13,252,102	19,707,509
303 Debt Service/2009 FFCO	2,019,213	1,838,963	1,653,313	1,474,013	1,474,938
400 Capital Projects Fund	25,720,000	22,592,000	19,603,000	467,246,000	414,991,000
611 Insurance Reserve Fund	4,104,389	6,306,389	5,136,209	5,787,797	5,572,702
612 Workers Compensation Fund	2,108,176	1,900,000	2,076,140	2,617,257	2,981,692
614 Printing Services Fund	555,000	250,000	153,766	-	-
700 Scholarship Fund	345,207	400,000	400,000	400,000	400,000
	\$ 539,874,763	\$ 647,304,774	\$ 505,400,089	\$ 997,654,178	\$ 994,925,679

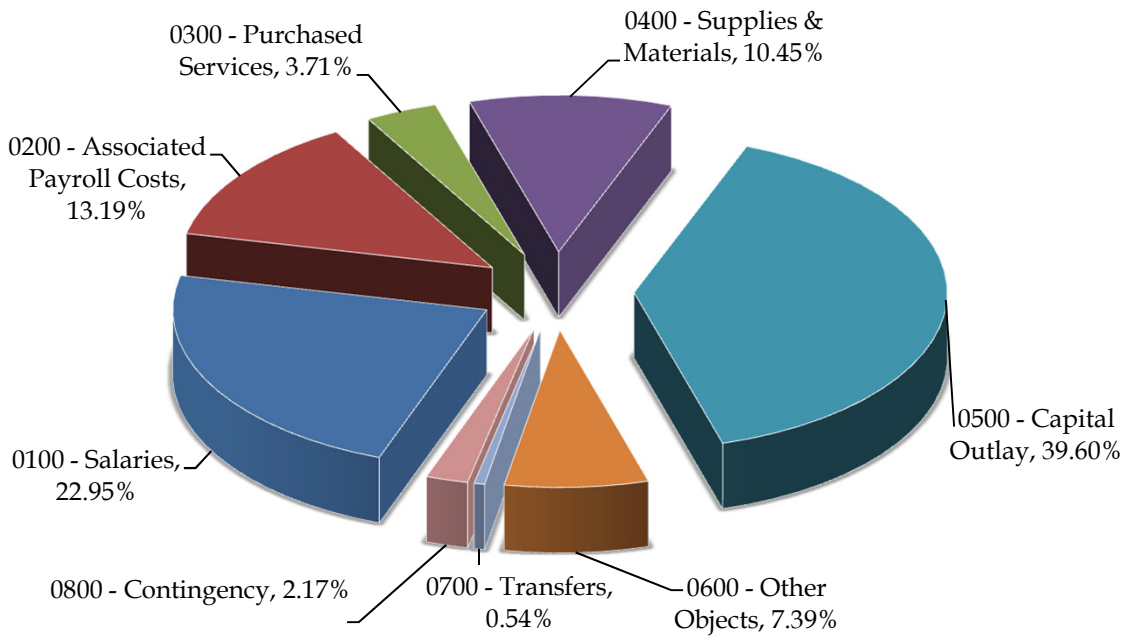


Total revenue and expenditures for all funds have decreased by \$2.8 million from 2014-15 to 2015-16. The most significant changes have been an increase in General Fund due to increased state and local funding for operations, and a decrease in Capital Projects Fund for construction and equipment due to expenditure of bond proceeds for construction in 2014-15.

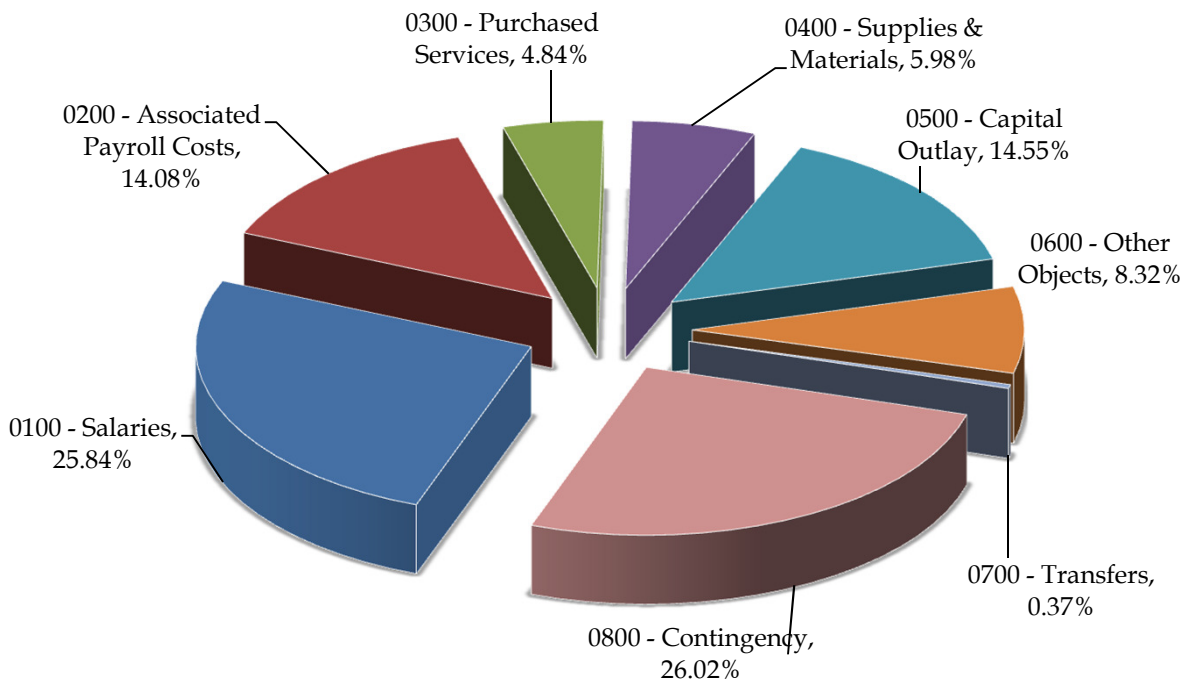
Over the past five years, all fund budgets have increased by \$455 million. The areas of greatest change are the General Fund and Capital Projects Fund for the above reasons.

BEAVERTON SCHOOL DISTRICT EXPENDITURES BY OBJECT ALL FUNDS

2014-15 Adopted Budget

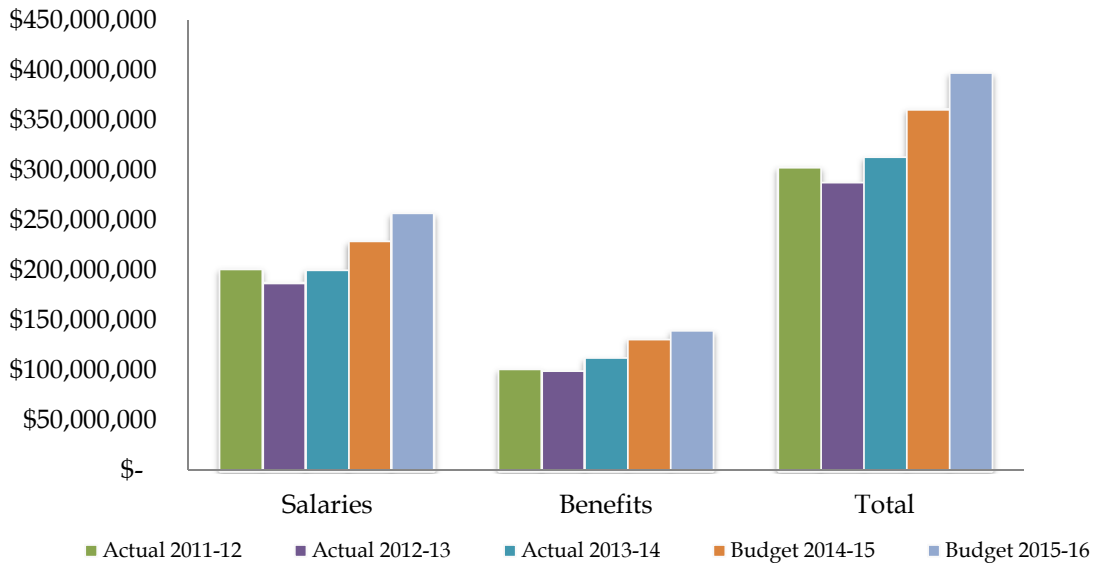


2015-16 Proposed Budget

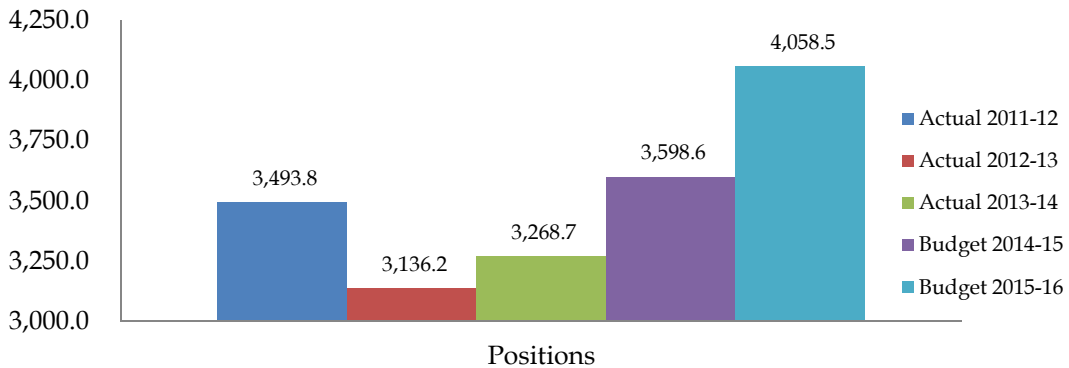


BEAVERTON SCHOOL DISTRICT ALL FUNDS SALARIES, BENEFITS AND POSITIONS HISTORY AND BUDGET

Salaries and Benefits



Number of Positions

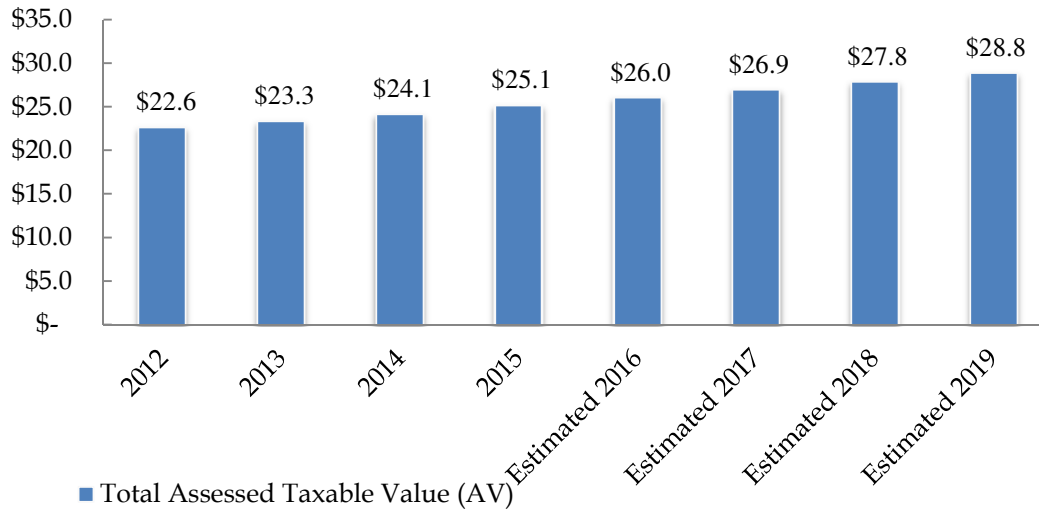


A significant increase of funding from the state level and increased taxes from a local option levy have increased positions and salaries in all funds by 12.3% from 2014-15 to 2015-16. In the same time period, benefit costs have increased by 6.4% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2015-16 have increased 10.1% from the prior year.

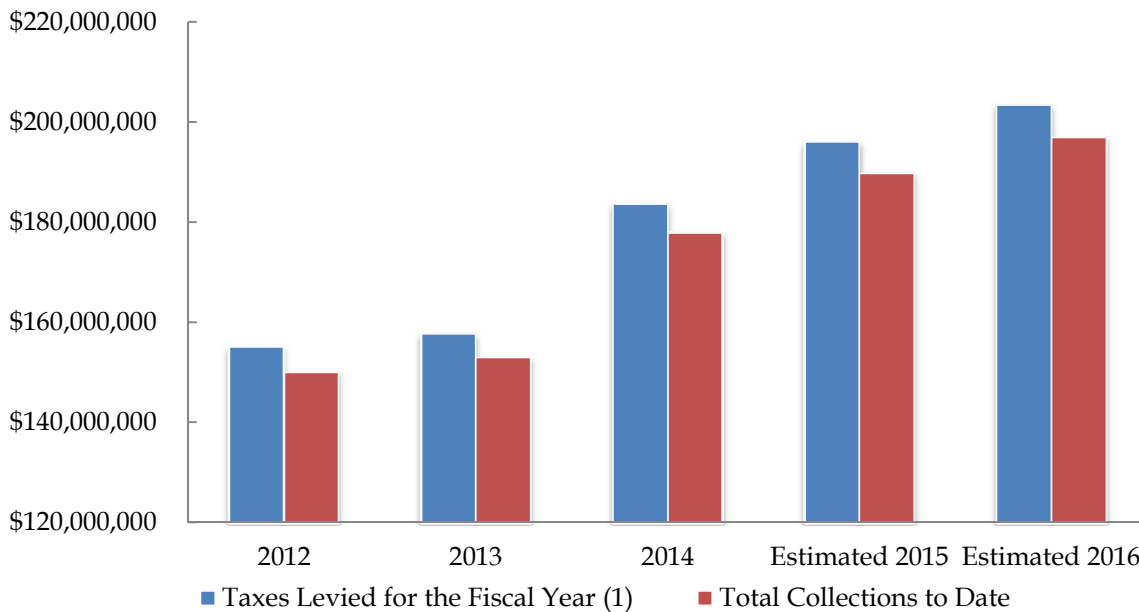
Comparing costs over the last five years, salaries have increased 27.6% while benefits have increased 38.1%. Overall, salary and benefit costs have increased by 31.1% in the last five years.

BEAVERTON SCHOOL DISTRICT ASSESSED VALUE AND PROPERTY TAX SUMMARIES

Assessed Value of Taxable Property
(in billions)



Property Tax Levies and Collections

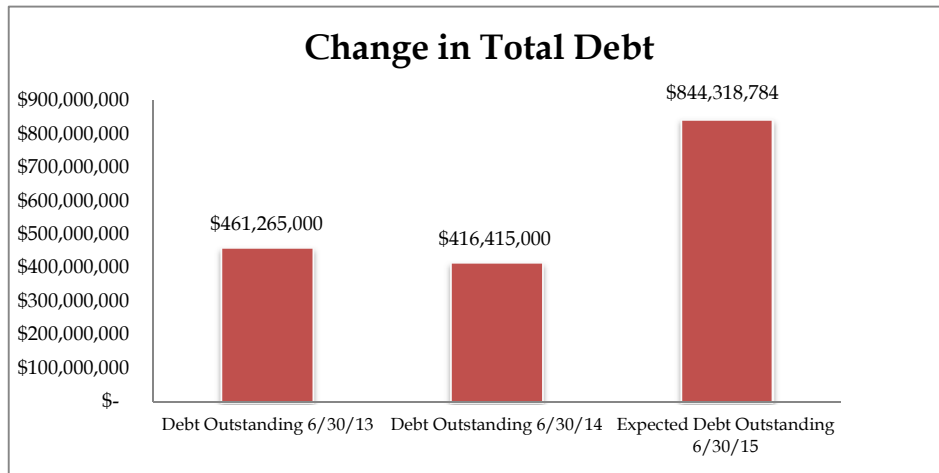


(1) Amounts are based upon the tax collection year July 1 to June 30.

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

BEAVERTON SCHOOL DISTRICT DEBT SUMMARY

Issue Date	Original Issue	Principal			Outstanding at June 30, 2015	Interest Rates
		Outstanding at June 30, 2014	Additions	Reductions		
<u>General Obligation Bonds:</u>						
November 10, 2005	\$ 49,470,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	3.50 - 5.00%
January 24, 2007	149,090,000	13,200,000	-	6,480,000	6,720,000	4.13 - 5.00%
April 2, 2009	42,810,000	28,920,000	-	-	28,920,000	3.00 - 5.00%
August 25, 2011	42,175,000	29,765,000	-	2,765,000	27,000,000	2.00 - 5.00%
December 11, 2012	33,075,000	31,340,000	-	10,135,000	21,205,000	0.36 - 1.72%
December 11, 2012	126,325,000	125,335,000	-	-	125,335,000	1.75 - 4.00%
August 7, 2014	20,393,784	-	20,393,784	-	20,393,784	0.93 - 2.15%
August 7, 2014	361,755,000	-	361,755,000	1,985,000	359,770,000	2.00 - 5.00%
		233,560,000	382,148,784	26,365,000	589,343,784	
<u>Limited Tax Pension Obligation Bonds:</u>						
June 21, 2005	189,935,000	163,375,000	-	5,540,000	157,835,000	3.68 - 4.76%
February 26, 2015	79,220,000	-	79,220,000	1,015,000	78,205,000	0.35 - 4.06%
		163,375,000	79,220,000	6,555,000	236,040,000	
<u>Full Faith and Credit Obligation Bonds:</u>						
March 19, 2009	22,650,000	19,480,000	-	545,000	18,935,000	2.50 - 5.13%
<u>Total Bonds</u>		\$ 416,415,000	\$ 461,368,784	\$ 33,465,000	\$ 844,318,784	

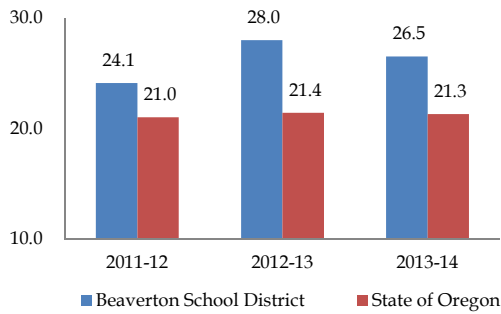


Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the General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

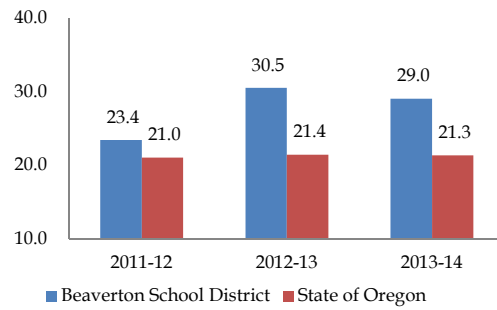
BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

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.

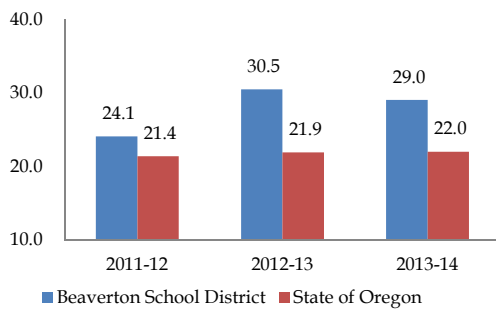
Kindergarten Student-Teacher Ratios



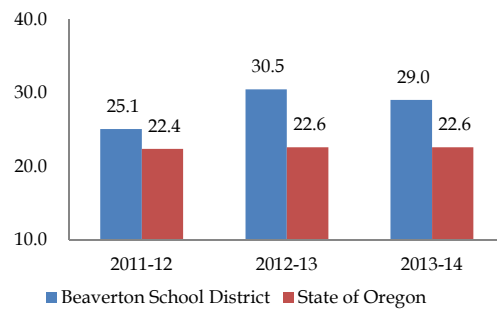
Elementary Student-Teacher Ratios



Middle School Student-Teacher Ratios



High School Student-Teacher Ratios



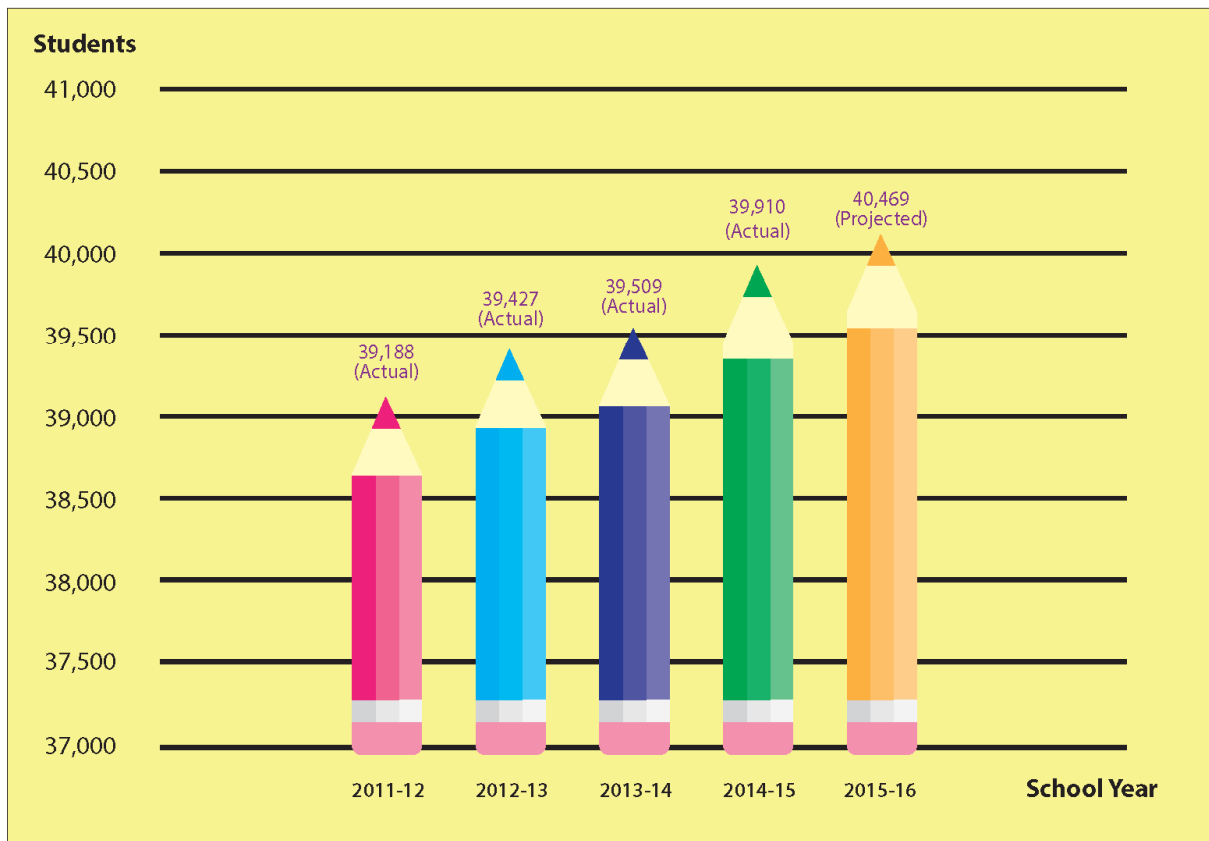
STUDENT ENROLLMENT HISTORICAL AND PROJECTED

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 2015-16 budget projection includes an enrollment increase of 559 students from September of 2014 with increases at all levels. Student population is expected to increase as the State economy improves.

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

Five-Year Student Enrollment History & Projections



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

BUDGET COMMITTEE 2015-16

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 - Vice Chair	6/30/2017	Simer Singh	6/30/2017
3	Mary VanderWeele - Chair	6/30/2015	Carrie Anderson	6/30/2015
4	Donna Tyner	6/30/2017	Cindy Owen	6/30/2016
5	LeeAnn Larsen	6/30/2017	Kim Overhage	6/30/2015
6	Jeff Hicks	6/30/2015	Zhen (Eric) Liu	6/30/2015
7	Linda Degman	6/30/2015	Evelyn Brzezinski	6/30/2016

Administrative Staff

Jeff Rose - Superintendent

**Carl Mead - Deputy Superintendent of Teaching & Learning,
Human Resources and Information Technology**

Ron Porterfield - Deputy Superintendent of Operations & Support Services

Maureen Wheeler - Public Communication Officer

Claire Hertz - Chief Financial Officer

Sue Robertson - Chief Human Resources Officer

Steve Langford - Chief Information Officer





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

BEAVERTON SCHOOL DISTRICT 48J

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'. The signature is written in a cursive style and is positioned above a horizontal line.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Beaverton School District 48J

Oregon

For the Fiscal Year Beginning

July 1, 2014

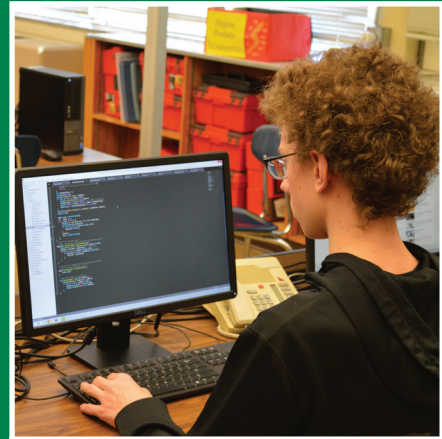
Executive Director



ORGANIZATIONAL SECTION



WE
INNOVATE



**BEAVERTON SCHOOL DISTRICT
2015-16 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 with just under 40,000 students enrolled. The District offers 51 schools and two charter schools to its diverse population. On average, the students of the District exceed the statewide test score averages and District schools receive positive ratings based on Oregon’s state education standards. The District’s dropout rates have continued to decline in the past decade and are lower than the state dropout rates. The success of the District’s educational program is the result of the support and involvement of parents, students, District staff and the community.

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

Beaverton School District now has thirty elementary schools, three K-8 schools, eight middle schools, five high schools and five middle/high option schools. The percentage of minority students in the District is 50.1%. The largest minority student group is Latinos followed by Asian Americans. There are 94 different primary languages spoken in students’ homes.

The District employs over 4,000 people, of which 56.3% of these employees are teachers and other certified staff. The number of teachers with a master’s degree or higher in the District is 85.0%. Beaverton teachers have an average overall teaching experience of 14.57 years and an average of 10.92 years of experience in the District.

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

The seven-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.

COMMUNITY – The City of Beaverton and surrounding unincorporated Washington County making up the District’s community, is full of opportunities to get out and explore the great outdoors, is one of the most ethnically diverse regions in Oregon, and is one of the most affordable communities in the area due to its wide diversity of housing. Beaverton has also been recognized as the safest city in the Pacific Northwest. Most recently, the city was awarded the 2015 National League of Cities’ Cultural Diversity Award. It was one of just four cities of its size recognized as a “Smarter City” energy leader by the Natural Resources Defense Council and one of the 100 Best Places to Live in America by *Money* magazine. Beaverton was named an All-America City finalist, one of the top 25 Suburbs for Retirement by *Forbes.com*, and one of the 100 Best Walking Cities in America by *Prevention* magazine, among many other recognitions.

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

The area’s current economic base includes electronics, manufacturing, construction, food processing, agriculture and timber. Of the approximately 36,500 employee high-tech industry

BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

jobs in Oregon, Washington County accounted for approximately 26,900 or 74.7% in the period ended June 30, 2014. 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 June 2014, the Portland-Vancouver PMSA unemployment rate was 6.1%, as compared to the Oregon unemployment rate of 6.3% and the nation's rate of 6.6%. As of June 30, 2013, the Portland-Vancouver PMSA rate was 8.4%, Oregon rate was 8.4% and national unemployment rate was 8.4%.

The population within Washington County has increased 15.6% from 2004 to 2013 which is slightly higher than the 9.4% student enrollment increase in the same time period. Personal income data for 2013 was released in fall of 2014 by the US Department of Commerce, Bureau of Economic Analysis. Total personal income for Washington County increased 43.3% from 2005 to 2013. The 2013 total personal income of \$24.8 billion ranked second in the state and accounted for 15.9% of the state total. In 2013 Washington County's per capita personal income was the third highest in the state at \$44,757, 112% of the state average of \$39,848.

BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

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

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide service within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements.

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

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

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and services analysis. In addition, explanations are available for significant variances which exist between the 2014-15 and 2015-16 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 81% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific

types of students: special education, English as a second language, poverty, foster care and pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically on classroom teachers. The levy comprises 7.4% 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 grants and State lottery grants.

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

BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

employees who earned supplemental early retirement stipends and post-employment health care benefits. If necessary, resources are contributed by the District's General Fund at actuarially determined amounts.

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

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

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

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

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

The Capital Budget includes a \$680 million bond measure that was passed by voters on May 20, 2014. The bond will provide funds for repairs, construction and improvements over a projected eight-year period. This bond program addresses

needs that have accumulated since the completion of the prior bond program in 2010, plus forecasted requirements through 2022. Additional information about the Capital Budget can be found in the Financial Section.



Insurance Reserve Fund - Accounts for administrative costs and costs incurred (up to insurance policy deductible limits) for the District's self-insurance programs. These programs include property, liability, life, long-term disability, and unemployment. Principal revenue sources are charges to other funds and a transfer from the General Fund.

Workers' Compensation Fund - Accounts for workers' compensation claims (up to insurance policy deductible limits) for on-the-job injuries. The primary revenue sources are charges to other funds and interest earnings.

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the

BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

United States of America for the governmental fund types and private purpose trust fund are budgeted by major function in the governmental fund types.

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

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



Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's

principal ongoing operations. The principal operating revenues of the District's internal service funds are insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, and administrative expenses.

BEAVERTON SCHOOL DISTRICT FINANCIAL GOALS FOR 2015-16

The District will develop a budget to:

1. Align with statutory and policy requirements, the Strategic Plan and community priorities with particular attention to:
 - Providing additional instruction time
 - Reducing class size
 - Supporting teachers with collaboration time to differentiate instruction
 - Ensuring all students have access to a comprehensive education including arts, music, physical education, foreign language, and CTE coursework
2. Maintain a higher fund balance in General Fund to support future bond issues and ensure good financial health of the District.

Approved by the School Board on December 15, 2014.

KEY FACTORS IN BUDGET DEVELOPMENT FOR 2015-16

The overarching factors affecting development of the 2015-16 budget were the Oregon economic outlook, State School Fund funding increase, Washington County Gain Share and Local Option Levy increase. These revenue increases allowed the Internal Budget Team to differentiate resource allocation to schools based on the District's goal and pillars of learning while maintaining expected contractual salary and benefit expense increases.

Other key factors:

- The Oregon Legislature is in session and State School Fund revenue is projected at a \$7.5 billion statewide funding level. The District must adopt a budget prior to June 30, and may not have final revenue information prior to completing the budget process.

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.

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

An Internal Budget Team is created comprised of Elementary, Middle, & High school principals, 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 Internal Budget Team works to build a comprehensive budget and budget message corresponding to the Strategic Plan, student outcomes, School Board policies and priorities and input from community listening sessions. This process entails starting with the Strategic Plan, District goal, board approved strategic measures and financial goals. The team focuses on building a budget based on what will increase student achievement and graduation rates, and other considerations corresponding to the priority data received from the Board and the community.

The Superintendent and Budget Committee Members hold Budget Listening Sessions from January through March with a brief presentation to inform the public about the budget process and its correlation to the priorities established by the community and School Board. These sessions provide the public with an opportunity for dialogue and to learn about the District's budget.

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

Notice of the first budget meeting is published either twice in the local newspaper, five to thirty days

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

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

HOW THE BUDGET IS ADOPTED

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

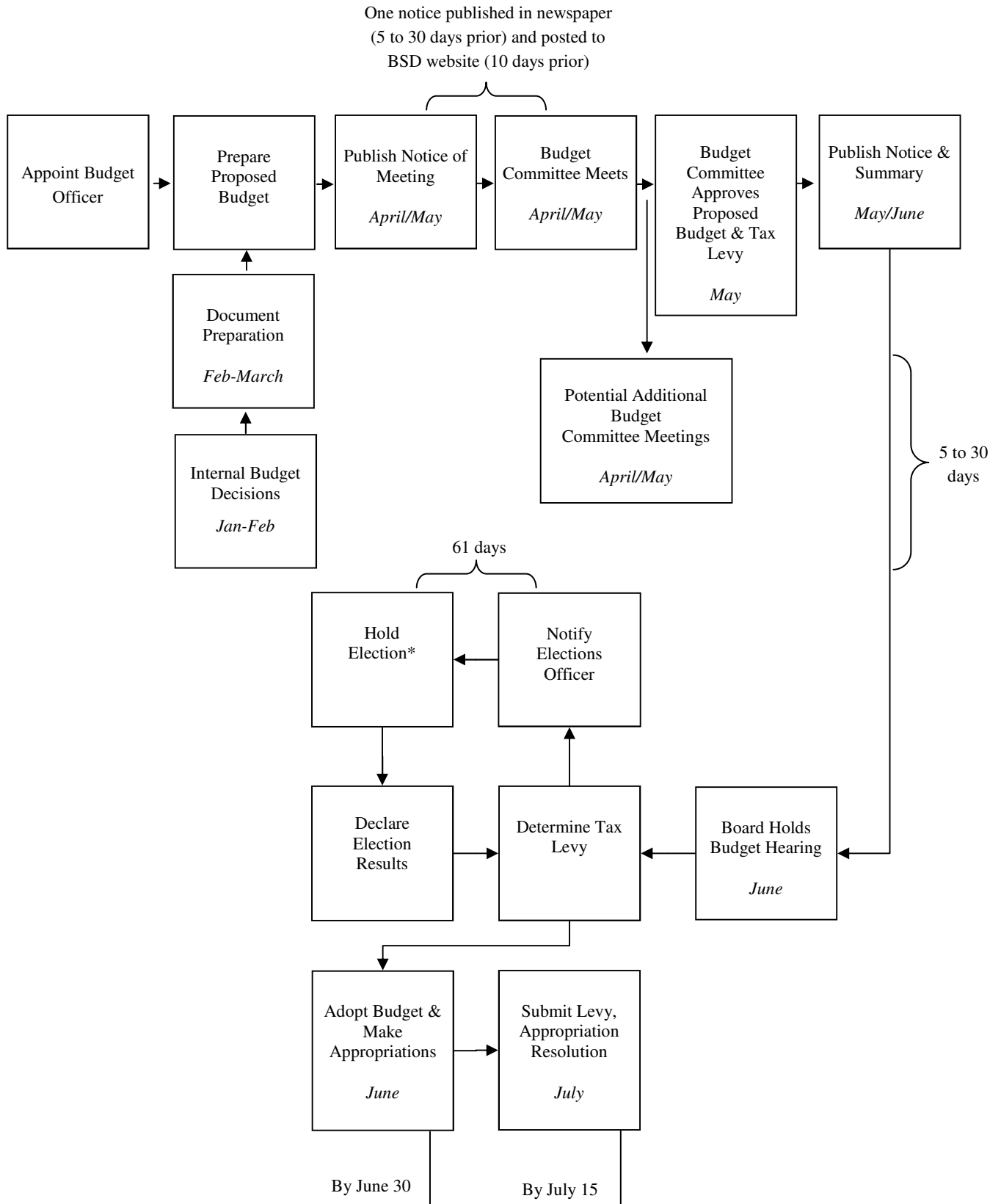
After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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

BEAVERTON SCHOOL DISTRICT THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW



* Elections may be held earlier

BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

MEASURE 5

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

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

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

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

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 valued minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.693 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 56

In November 2008, voters amended the state

constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

MEASURES 66 AND 67

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

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

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

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a

BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

tax rate. Local option revenue is excluded from the state funding formula.

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

GENERAL OBLIGATION BONDS

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

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

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

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

In 2008-09, Beaverton School District held meetings, focus groups and surveys involving students, parents, staff and community members to create a District vision, mission and five year strategic plan. The outcome of this work produced:

District Goal

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

WE want every student to graduate with many options and be prepared to:

THINK



Creatively & Critically

KNOW



Master Content

ACT



Self Direct & Collaborate

GO



Navigate Locally & Globally

Our Pillars of Learning

WE

EXPECT EXCELLENCE



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

WE

INNOVATE



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

WE

EMBRACE EQUITY



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

WE

COLLABORATE



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

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

Our Measures of SUCCESS

The Beaverton School 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 in the Beaverton School District 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 Oregon University System minimum entrance requirements (15 specified college-prep courses with C or better)
- Students earning nine or more college-level credits

▶ **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

Achievement Compact

The District has created an Achievement Compact with specific outcomes and targets on College and Career Readiness Measures for schools and students: 4- year graduation rate, 5-year completion rate, earning 9+ college credits and postsecondary enrollment. The District will also measure progress toward College and Career Readiness Measures using: Kindergarten Assessment participation, third grade reading proficiency, 5th grade math proficiency, 6th grade not chronically absent, 8th grade math proficiency, 9th grade credits earned and 9th grade not chronically absent.

In future years, the District will add additional measures in support of the strategic plan:

- % students completing Oregon University System minimum entrance requirements (15 specified college-prep courses with C or better)
- % students completing four credits or more of high-school level career and technical education courses with a C or better

The District has identified the Learning Pillars and key instructional strategies for achieving the District goal of ensuring all students graduate college and career ready:

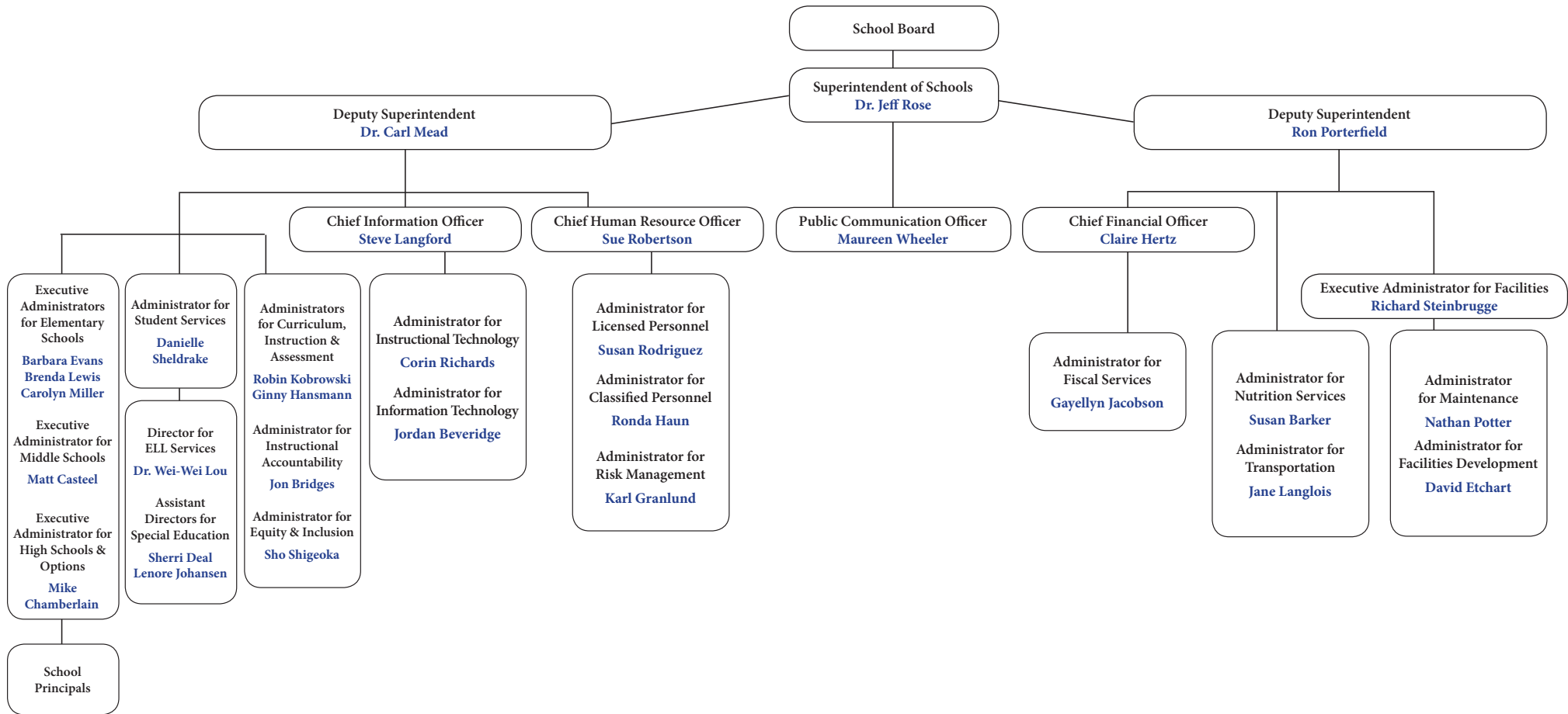
- Supportive, inclusive learning environments ensure each and every student, regardless of background, experiences success
- Effective instruction in a standards-based learning system ensures each and every student demonstrates mastery of K-12 Learning Targets
- Ongoing, job-embedded collaboration strengthens the instructional core

Central Support Services

The Central Support Services departments believe in the Beaverton School District and have adopted actions and outcomes in support of the District Goal and Learning pillars:

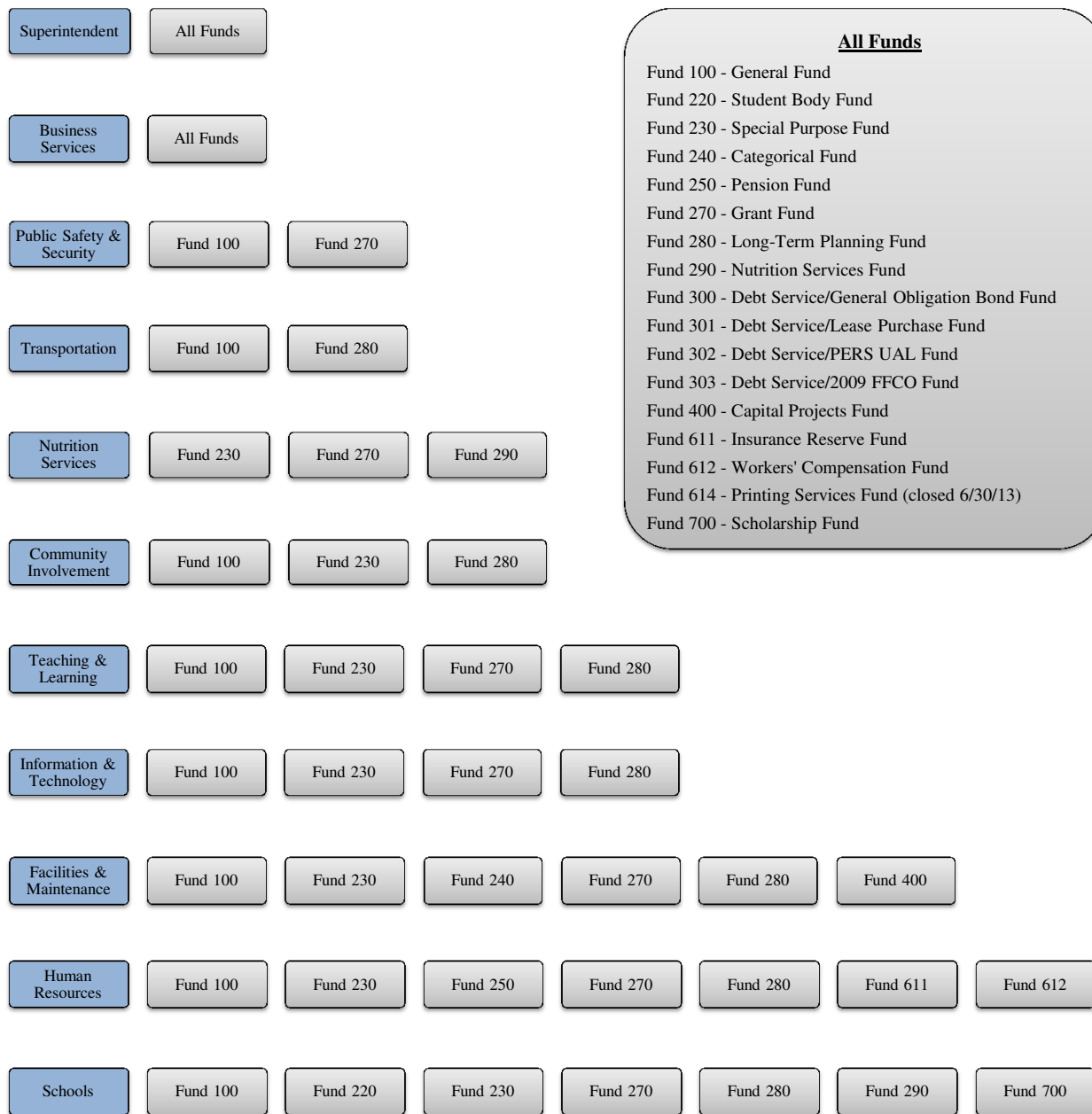
Pillar	Actions	Outcomes
Collaborate	<ul style="list-style-type: none"> • Providing time, resources and support for teachers to collaborate • Developing communication standards for all schools and department to effectively engage parents, families and the community 	<ul style="list-style-type: none"> • Increased teacher effectiveness leads to higher student achievement and engagement • Improved understanding and support with parents, families and the community
Expect Excellence	<ul style="list-style-type: none"> • Providing targeted instructional support, professional development and coaching for staff • Ensuring each student is ready to learn and has an individualized learning growth plan 	<ul style="list-style-type: none"> • Effective instruction and leadership development results in increased student achievement and success • Students graduate with many options to enter further education programs and careers
Innovate	<ul style="list-style-type: none"> • Providing technology tools and training to support effective teaching and personalized student learning • Creating systems to increase efficient workflows for all staff 	<ul style="list-style-type: none"> • Students are fully engaged and own their learning and success • Internal efficiencies allow staff more time to focus on instructional improvement
Embrace Equity	<ul style="list-style-type: none"> • Allocating resources based on student need • Supporting our schools to decrease suspensions and expulsions for historically under-served students 	<ul style="list-style-type: none"> • Improved student attendance, engagement and achievement of under-served populations • Program evaluation and continuous improvement practices result in greater student achievement

Organizational Chart 2014-2015



(effective Feb. 4, 2015)

BEAVERTON SCHOOL DISTRICT RELATIONSHIP BETWEEN DEPARTMENTS & FUNDS



BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DA
Adopted: 3/10/97

FISCAL MANAGEMENT GOALS

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

Legal Reference:
ORS 332.107

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

DISTRICT BUDGET

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

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

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

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

Legal References:
ORS 294.305 - 294.565
ORS 328.542 - 328.565

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

GENERAL FUND CONTINGENCY AND RESERVES

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

The contingency appropriation is necessary to:

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

BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

During times of emergency or catastrophic events, the Board may approve action to reduce the contingency appropriation. The Board's authority will be limited to the currently adopted budget or a budget for the following fiscal year. Any proposal to reduce the appropriation must include a "recovery plan" that demonstrates the Board and Superintendent's commitment to restore the contingency appropriation.

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

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

Legal References:

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

Code: DBEA
Adopted: 3/8/93
Readopted: 3/10/97, 2/9/98
Orig. Code: 3110.1

BUDGET COMMITTEE

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

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

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

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

Legal References:

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

Code: DBK
Adopted: 1/11/11

BUDGET TRANSFER AUTHORITY

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

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

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

BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

Legal References:

ORS 294.450

Code: DBL

Adopted: 4/25/77

Revised/Readopted: 10/12/98

Orig. Code: 3326.2

USE OF BOND PROCEEDS TO IMPROVE AND EQUIP FACILITIES

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

1. The amount of money estimated for the purchase of capital improvements/capital equipment should be based on the educational requirements and specifications and capital improvements/capital equipment in other comparable district facilities;
2. An item(s) to be classified as capital improvements/capital equipment should meet the unit characteristics and cost criteria in use at the time for preparing the operating budget;
3. Capital improvements/ capital equipment purchased from a capital project fund should be purchased or ordered by the end of the first full year of operating the facility, if practicable;

4. In the event sufficient funds are unavailable for meeting the estimated cost of constructing and equipping the project, the priority for expenditures should be to first construct and next to provide the essential fixed pieces of capital equipment;
5. If the capital project fund will not provide for the complete cost of construction and capital equipment of all designated projects, then the cost of completing the purchase of capital equipment may be appropriated in the general fund.

Legal Reference:

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

Code: DC

Adopted: 5/21/84

Readopted: 3/10/97

Orig. Code: 3290

BORROWING FUNDS

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

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

Legal References:

ORS 294.443

ORS 328.565

Code: DE/DEB/DEC

Adopted: 3/10/97

REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

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

BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

regulations and procedures required for receiving and using such funds.

Funding Proposals and Grants

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

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

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

Legal References:

ORS 294.305 - 294.565 [Local Budget Law]
ORS 332.107

Code: DI
Adopted: 3/10/97

FISCAL ACCOUNTING AND REPORTING

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the Board and school management, and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard both the taxpayer and the school employee, and to ensure adequate financial accountability.

Payment on all district accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

Source: District School Board Policies

The superintendent, assistant superintendent and cash management specialist shall be the lawful custodial officers of all district funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, monies, effects, books and papers belonging to the district. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time to time, funds may become available to the district prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the district's investment policies. Funds that are not currently needed for the operation of the district will be invested with the interest from these funds being credited to the same account as that to which the invested funds revert.

Legal References:

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

Code: DIC
Adopted: 9/8/97

FINANCIAL REPORTS AND STATEMENTS

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

The Board will receive monthly financial reports that include estimates of expenditures for the major 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.

BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

Legal References:

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

Code: DID

Adopted: 3/8/93

Readopted: 3/10/97, 12/13/04

Orig. Codes: 3440, 3532.1

FIXED ASSET INVENTORIES

The district shall maintain a formalized program of accountability and controls over district fixed assets. The purpose of the inventory will be to satisfy financial and insurance reporting requirements to aid the administration of district fixed assets.

Fixed assets includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than [\$5,000] as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

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

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

Legal Reference:

ORS 332.155

Code: DIE

Adopted: 8/15/77

Readopted: 3/10/97,

12/13/04, 5/9/05

Original Code: 3435

AUDITS

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

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

The duties of the independent auditor shall be as follows:

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

Legal References:

ORS 294.155

ORS Chapter 297

ORS 327.137

ORS 328.465

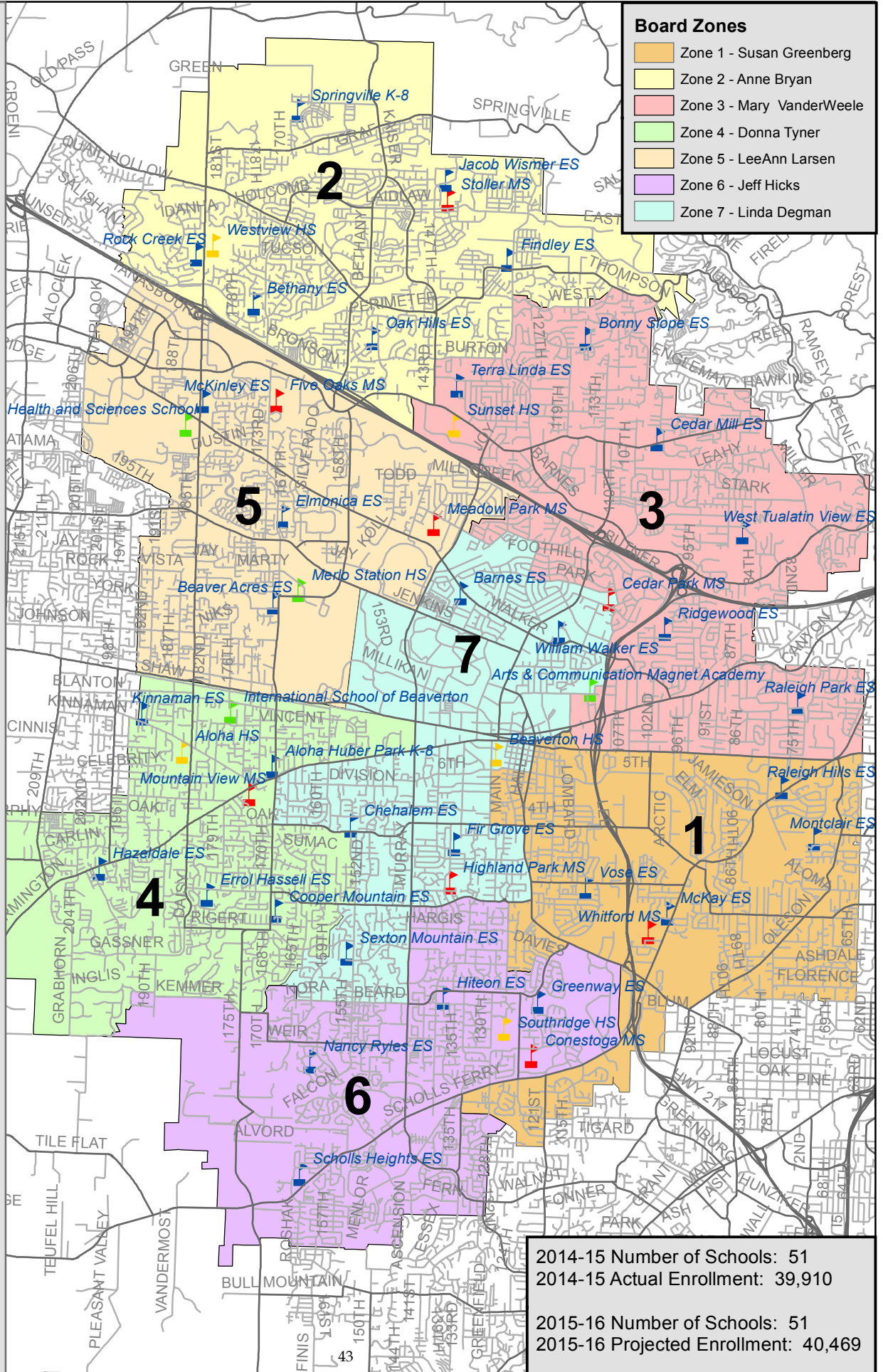
OAR 581-023-0037

Beaverton School District School Board Zones



Board Zones

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



Zone 1
Susan Greenberg



Zone 2
Anne Bryan



Zone 3
Mary VanderWeele



Zone 4
Donna Tyner



Zone 5
LeeAnn Larsen



Zone 6
Jeff Hicks



Zone 7
Linda Degman



2014-15 Number of Schools: 51
2014-15 Actual Enrollment: 39,910

2015-16 Number of Schools: 51
2015-16 Projected Enrollment: 40,469



FINANCIAL SECTION



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**BEAVERTON SCHOOL DISTRICT
2015-16 PROPOSED BUDGET DOCUMENT
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BEAVERTON SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Beaverton School District revenues and expenditures in the 2015-16 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 2015-16, the proposed revenue for all funds totals \$994.9 million, a decrease of \$2.8 million, or 0.3%, compared to the 2014-15 adopted budget.

The 2015-16 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary source of revenue for all funds is other sources totaling \$463.7 million or 46.6% of all sources. Other sources includes beginning fund balance, the largest of which is Capital Projects Fund with \$409.5

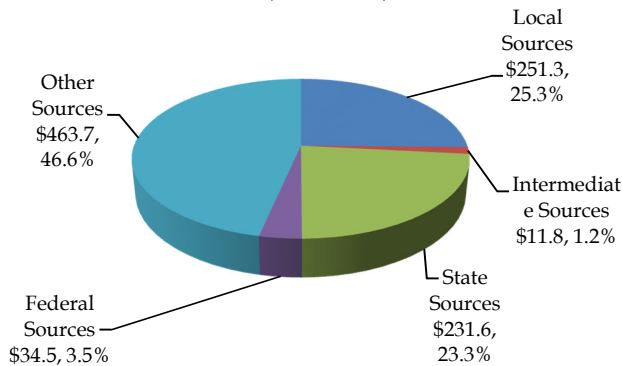
million budgeted beginning fund balance. Local sources (property taxes) totaling \$251.3 million or 25.3% and state revenue (income tax and lottery proceeds) totaling \$231.6 million or 23.3% are other major funding sources. Together, state, local and other sources comprise \$946.6 million or 95.1% of all sources.

Expenditure

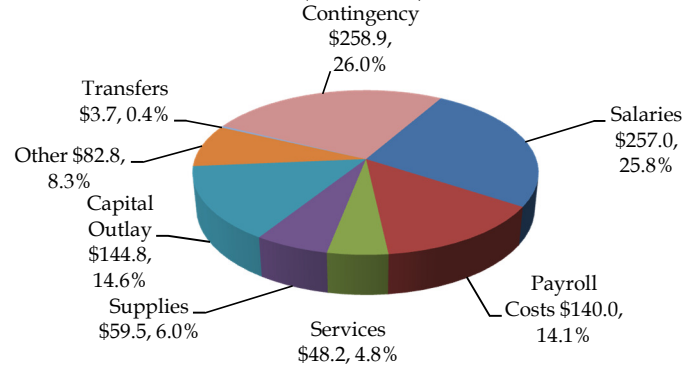
The 2015-16 proposed budget expenditures for all funds have increased by \$2.8 million or 0.3% when compared to the 2014-15 adopted budget.

Expenditures in the adjoining graph are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfer and reserves. Contingency is the largest component of the expenditure budget at \$258.9 million or 26.0% of all funds. Within contingency, the largest is the Capital Projects Fund's contingency for continuing bond multi-year capital construction projects. Salaries are the second largest budget category at \$257.0 million or 25.8% of all funds.

Summary of Revenue
All Funds 2015-16
(\$ in millions)



Summary of Expenditures
All Funds 2015-16
(\$ 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 almost 81% of all General Fund revenue.

Revenue trends are rising as the Oregon economy continues to strengthen. The SSF is being budgeted at \$7.5 billion for the 2015-17 biennium. Property tax assessed values and collections are expected to continue to increase. The growing economy is contributing to new housing developments in the area which will increase the District's student population resulting in increased revenue from the SSF.

LOCAL REVENUE - 1000

1110 Ad Valorem Taxes Levied by District

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

1120 Local Option Ad Valorem Taxes Levied by District

Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * 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 State School Fund 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 State School Fund support.

1510 Interest on Investments

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

1610 Daily Sales - Reimbursable Programs

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.

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.

BEAVERTON SCHOOL DISTRICT

REVENUE OVERVIEW

- 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.
- 1750 Concessions**
- 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.
- 2199 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.

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.
- 3199 Other Unrestricted Grants-in-aid**
All other unrestricted grants-in-aid revenue sources not listed in 3100, such as High Cost Disability revenues.

BEAVERTON SCHOOL DISTRICT

REVENUE OVERVIEW

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

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.

FEDERAL REVENUE - 4000

5400 Resources - Beginning Fund Balance.

4300 Restricted Revenue Direct From the Federal Government

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

4500 Restricted Revenue From the Federal Government Through the State

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

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.

OTHER REVENUE - 5000

5110 Bond Proceeds

Receipts of proceeds from the sale of bonds.

5160 Lease Purchase Receipts

5200 Interfund Transfers

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

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16
1000 Revenue From Local Sources	\$ 188,764,648	\$ 191,112,926	\$ 220,903,016	\$ 238,454,541	\$ 251,292,316
2000 Revenue From Intermediate Sources	6,644,011	6,687,868	10,387,971	11,754,159	13,789,775
3000 Revenue From State Sources	182,188,683	177,953,309	204,829,138	215,546,739	231,606,668
4000 Revenue From Federal Sources	26,463,475	23,887,026	22,879,197	34,515,697	34,515,589
5000 Other Sources	118,066,191	228,781,288	41,812,650	497,383,042	463,721,331
Total Revenues	<u>522,127,007</u>	<u>628,422,417</u>	<u>500,811,971</u>	<u>997,654,178</u>	<u>994,925,679</u>
0100 Salaries	201,453,675	187,686,710	200,544,298	228,978,903	257,060,199
0200 Associated Payroll Costs	101,410,444	99,957,527	112,690,096	131,631,839	140,045,953
0300 Purchased Services	20,780,054	21,318,202	23,220,625	36,986,310	48,160,731
0400 Supplies and Materials	24,657,322	24,130,588	24,550,233	104,109,093	59,527,525
0500 Capital Outlay	5,742,857	6,414,932	14,327,042	395,106,017	144,762,943
0600 Other Objects	115,081,236	247,866,058	68,781,160	73,736,198	82,786,519
0700 Transfers	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
0800 Other Uses of Funds	0	0	0	21,698,427	258,865,382
Total Expenditures	<u>479,534,157</u>	<u>593,194,390</u>	<u>449,930,275</u>	<u>997,654,178</u>	<u>994,925,679</u>
Ending Fund Balance	<u>\$ 42,592,851</u>	<u>\$ 35,228,027</u>	<u>\$ 50,881,696</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 59,813,811	\$ 42,592,851	\$ 35,228,027		
Change in Fund Balance	<u>(17,220,960)</u>	<u>(7,364,824)</u>	<u>15,653,669</u>		
Ending Fund Balance	<u>\$ 42,592,851</u>	<u>\$ 35,228,027</u>	<u>\$ 50,881,696</u>		

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16
100 General Fund	\$ 109,555,124	\$ 112,495,437	\$ 134,675,318	\$ 140,406,082	\$ 150,861,215
220 Student Body Fund	6,318,739	6,601,098	6,652,407	8,700,000	8,700,000
230 Special Purpose Fund	1,155,286	1,734,583	1,597,131	4,645,493	4,525,493
240 Categorical Fund	273,606	756,510	127,869	225,000	425,000
250 Pension Fund	9,514	4,245	2,963	0	0
270 Grant Fund	1,240,202	408,822	389,951	1,163,536	1,111,374
280 Long-Term Planning Fund	5,838	4,005	3,944	270,000	255,000
290 Nutrition Services Fund	4,659,539	4,354,054	4,154,550	5,831,964	5,831,964
300 Debt Service/Gen Ob Fund	47,605,995	47,371,367	49,633,696	50,239,310	51,164,367
301 Debt Service/Lease Purch Fund	6,033	2,534	1,176	0	0
302 Debt Service/PERS UAL Fund	12,267,900	11,468,862	12,625,480	12,752,102	18,532,509
303 Debt Service/2009 FFCO Fund	10,269	6,591	5,824	0	0
400 Capital Projects Fund	2,270,809	2,439,156	7,499,622	10,211,000	5,466,000
611 Insurance Reserve Fund	1,628,908	2,053,060	1,666,241	1,652,797	1,837,702
612 Workers' Compensation Fund	1,533,689	1,373,253	1,812,668	2,257,257	2,481,692
614 Printing Services Fund	189,761	0	0	0	0
700 Scholarship Fund	33,437	39,348	54,176	100,000	100,000
1000 Revenue From Local Sources	188,764,648	191,112,926	220,903,016	238,454,541	251,292,316
100 General Fund	6,347,440	6,365,472	10,158,241	11,408,924	13,179,000
230 Special Purpose Fund	0	20,000	0	0	0
270 Grant Fund	190,161	302,396	229,730	345,235	610,775
280 Long-Term Planning Fund	106,410	0	0	0	0
2000 Revenue From Intermediate Sources	6,644,011	6,687,868	10,387,971	11,754,159	13,789,775
100 General Fund	181,398,408	177,583,228	204,288,289	215,073,981	231,048,140
270 Grant Fund	633,372	206,713	382,148	252,891	338,661
290 Nutrition Services Fund	156,903	163,368	158,702	219,867	219,867
3000 Revenue From State Sources	182,188,683	177,953,309	204,829,138	215,546,739	231,606,668
100 General Fund	110,813	0	0	0	0
270 Grant Fund	18,098,919	15,786,503	14,572,186	24,627,832	24,592,724
290 Nutrition Services Fund	8,253,743	8,100,522	8,307,010	9,887,865	9,922,865
4000 Revenue From Federal Sources	26,463,475	23,887,026	22,879,197	34,515,697	34,515,589
100 General Fund	23,156,857	8,193,042	7,699,313	25,600,000	38,000,000
220 Student Body Fund	2,403,075	2,496,967	2,732,183	2,000,000	2,000,000
230 Special Purpose Fund	377,058	486,347	754,569	490,000	610,000
240 Categorical Fund	4,725,675	829,743	1,049,292	650,000	700,000
250 Pension Fund	1,784,421	1,839,340	1,052,414	779,475	185,000
280 Long-Term Planning Fund	1,321,726	1,215,982	1,124,932	1,477,600	997,600
290 Nutrition Services Fund	2,573,278	3,237,898	3,320,274	2,003,176	3,378,404
300 Debt Service/Gen Ob Fund	49,305,307	182,129,465	577,859	178,000	940,000
301 Debt Service/Lease Purch Fund	1,973,220	1,161,441	551,755	400,778	200,389
302 Debt Service/PERS UAL Fund	1,680,357	2,165,644	1,378,503	500,000	1,175,000
303 Debt Service/2009 FFCO Fund	2,030,138	1,850,168	1,661,117	1,474,013	1,474,938
400 Capital Projects Fund	22,295,115	18,935,579	15,046,583	457,035,000	409,525,000
611 Insurance Reserve Fund	2,938,038	2,918,770	3,995,987	4,135,000	3,735,000
612 Workers' Compensation Fund	681,201	689,863	468,701	360,000	500,000
614 Printing Services Fund	517,441	350,990	148,765	0	0
700 Scholarship Fund	303,283	280,048	250,402	300,000	300,000
5000 Other Sources	118,066,191	228,781,288	41,812,650	497,383,042	463,721,331
Total Revenues	\$ 522,127,007	\$ 628,422,417	\$ 500,811,971	\$ 997,654,178	\$ 994,925,679

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16
100 General Fund	\$ 185,368,032	\$ 172,936,950	\$ 186,501,880	\$ 209,117,472	\$ 235,860,531
230 Special Purpose Fund	389,802	480,648	490,467	659,150	661,400
240 Categorical Fund	90,060	99,074	225,985	0	0
250 Pension Fund	606,015	1,171,255	668,800	570,970	0
270 Grant Fund	10,721,820	8,624,437	8,164,534	11,806,688	12,865,858
290 Nutrition Services Fund	3,701,150	3,766,054	3,793,028	4,940,539	4,955,476
400 Capital Projects Fund	111,542	149,892	183,544	1,417,828	2,119,597
611 Insurance Reserve Fund	184,903	187,379	317,249	302,937	375,976
612 Workers' Compensation Fund	247,778	271,020	198,811	163,319	221,361
614 Printing Services Fund	32,574	0	0	0	0
0100 Salaries	201,453,675	187,686,710	200,544,298	228,978,903	257,060,199
100 General Fund	93,703,864	92,648,234	105,258,151	120,849,337	128,779,501
230 Special Purpose Fund	125,869	164,746	169,417	240,487	200,497
240 Categorical Fund	33,629	45,422	112,042	0	0
250 Pension Fund	98,580	119,916	95,312	49,217	0
270 Grant Fund	4,867,765	4,172,746	4,045,725	5,855,915	5,869,643
290 Nutrition Services Fund	2,331,055	2,539,280	2,696,735	3,302,313	3,325,025
400 Capital Projects Fund	36,663	54,309	70,487	1,036,135	1,533,006
611 Insurance Reserve Fund	92,679	99,415	165,628	208,599	226,927
612 Workers' Compensation Fund	101,016	113,459	76,599	89,836	111,354
614 Printing Services Fund	19,322	0	0	0	0
0200 Associated Payroll Costs	101,410,444	99,957,527	112,690,096	131,631,839	140,045,953
100 General Fund	15,731,443	16,139,699	17,847,986	20,975,574	21,686,836
230 Special Purpose Fund	129,427	181,146	288,266	0	0
240 Categorical Fund	287,145	61,625	38,681	0	0
250 Pension Fund	0	0	0	39,288	40,000
270 Grant Fund	2,770,001	2,294,571	2,091,921	2,779,968	3,934,775
280 Long-Term Planning Fund	412,119	215,940	231,843	897,600	447,600
290 Nutrition Services Fund	116,568	130,108	105,871	213,310	185,950
300 Debt Service/Gen Ob Fund	281,899	1,013,347	0	0	0
400 Capital Projects Fund	521,688	935,449	2,200,060	10,887,000	20,622,000
611 Insurance Reserve Fund	309,788	230,884	315,727	663,038	713,038
612 Workers' Compensation Fund	76,887	75,260	77,190	130,532	130,532
614 Printing Services Fund	105,035	2,225	0	0	0
700 Scholarship Fund	38,052	37,948	23,082	400,000	400,000
0300 Purchased Services	20,780,054	21,318,202	23,220,625	36,986,310	48,160,731
100 General Fund	10,285,458	9,641,279	10,356,288	17,351,549	21,814,713
220 Student Body Fund	6,224,847	6,365,882	6,441,205	10,700,000	10,700,000
230 Special Purpose Fund	323,497	625,650	600,431	2,735,856	2,773,596
240 Categorical Fund	34,817	22,851	9,355	0	0
270 Grant Fund	1,110,081	1,062,431	854,620	3,056,992	2,602,422
280 Long-Term Planning Fund	329,407	62,102	242,315	0	0
290 Nutrition Services Fund	6,245,313	6,082,710	5,923,932	8,569,750	8,093,570
400 Capital Projects Fund	4,615	176,411	40,942	61,250,000	13,000,000
611 Insurance Reserve Fund	48,702	51,913	60,685	416,088	513,982
612 Workers' Compensation Fund	973	8,315	3,326	28,858	29,242
614 Printing Services Fund	30,993	0	0	0	0
700 Scholarship Fund	18,620	31,045	17,135	0	0
0400 Supplies and Materials	24,657,322	24,130,588	24,550,233	104,109,093	59,527,525
100 General Fund	1,275,619	591,088	543,961	214,488	249,781
230 Special Purpose Fund	72,676	57,666	194,997	1,500,000	1,500,000
240 Categorical Fund	811,915	306,777	83,866	875,000	1,125,000
270 Grant Fund	0	78,157	8,495	1,787,000	430,000
280 Long-Term Planning Fund	83,367	524,842	156,162	850,000	805,000
290 Nutrition Services Fund	0	12,527	0	180,000	200,000
400 Capital Projects Fund	3,435,056	4,843,875	13,339,561	389,691,024	140,448,162
611 Insurance Reserve Fund	0	0	0	3,121	0

Note: Minor differences are due to rounding

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16
612 Workers' Compensation Fund	0	0	0	5,384	5,000
614 Printing Services Fund	64,224	0	0	0	0
0500 Capital Outlay	5,742,857	6,414,932	14,327,042	395,106,017	144,762,943
100 General Fund	353,409	383,866	441,514	472,740	483,986
230 Special Purpose Fund	4,725	15,805	19,245	0	0
240 Categorical Fund	11,972	1,212	0	0	0
270 Grant Fund	692,987	472,095	408,720	1,102,931	950,836
290 Nutrition Services Fund	11,479	4,889	3,237	6,820	7,010
300 Debt Service/Gen Ob Fund	94,861,690	227,909,625	50,044,725	50,417,310	52,104,367
301 Debt Service/Lease Purch Fund	1,966,645	1,154,833	552,612	400,778	200,389
302 Debt Service/PERS UAL Fund	11,782,613	12,256,003	12,745,146	13,252,102	19,707,509
303 Debt Service/2009 FFCO Fund	2,019,202	1,838,955	1,653,304	1,474,013	1,474,938
400 Capital Projects Fund	61,973	61,164	89,210	1,500,000	3,000,000
611 Insurance Reserve Fund	2,212,105	2,641,250	1,829,530	3,471,930	3,219,910
612 Workers' Compensation Fund	1,098,373	1,126,361	993,917	1,637,574	1,637,574
614 Printing Services Fund	4,063	0	0	0	0
0600 Other Objects	115,081,236	247,866,058	68,781,160	73,736,198	82,786,519
100 General Fund	5,861,774	4,745,517	4,527,042	3,883,378	2,558,589
240 Categorical Fund	2,900,000	0	0	0	0
280 Long-Term Planning Fund	85,676	0	0	0	0
290 Nutrition Services Fund	0	0	39,300	60,000	60,000
400 Capital Projects Fund	1,461,119	874,856	1,101,713	1,464,013	1,097,838
614 Printing Services Fund	100,000	200,000	148,765	0	0
0700 Transfers	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
100 General Fund	0	0	0	19,624,449	21,654,418
250 Pension Fund	0	0	0	120,000	145,000
290 Nutrition Services Fund	0	0	0	670,140	2,526,069
400 Capital Projects Fund	0	0	0	0	233,170,397
611 Insurance Reserve Fund	0	0	0	722,084	522,869
612 Workers' Compensation Fund	0	0	0	561,754	846,629
0800 Other Uses of Funds	0	0	0	21,698,427	258,865,382
Total Expenditures	\$ 479,534,157	\$ 593,194,390	\$ 449,930,275	\$ 997,654,178	\$ 994,925,679

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

	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Committed	\$ 1,688,104	\$ 1,362,113	\$ 1,612,745	\$ 969,517	\$ 789,822
Unassigned	24,798,034	20,156,857	7,969,481	7,550,548	31,344,339
Total General Fund	<u>\$ 26,486,138</u>	<u>\$ 21,518,970</u>	<u>\$ 9,582,226</u>	<u>\$ 8,520,065</u>	<u>\$ 32,134,161</u>
All Other Governmental Funds					
Non-spendable	\$ 383,175	\$ 395,505	\$ 363,240	\$ 346,922	\$ 391,594
Restricted	36,964,939	23,776,761	21,458,042	15,246,617	4,679,163
Committed	11,853,243	11,417,612	8,130,111	8,485,568	9,507,482
Total All Other Governmental Funds	<u>\$ 49,201,357</u>	<u>\$ 35,589,878</u>	<u>\$ 29,951,393</u>	<u>\$ 24,079,107</u>	<u>\$ 14,578,239</u>

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

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



General Fund (100)

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



BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTIONS

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

INSTRUCTION - 1000

- 1110 Elementary Programs
- 1120 Middle School Programs
- 1130 High School Programs
- 1210 Programs for the Talented & Gifted
- 1220 Restrictive Programs
- 1250 Less Restrictive Programs
- 1280 Alternative Education
- 1290 Designated Programs
- 1410 Summer School - Elementary School
- 1420 Summer School - Middle School
- 1430 Summer School - High School
- 1460 Summer School - Special Programs
- 1490 Summer School - Other Programs

SUPPORT SERVICES - 2000

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

FACILITIES ACQUISITION & CONSTRUCTION - 4000

- 4110 Direction of Facilities Acquisition & Construction

OTHER USES - 5000

- 5200 Transfer of Funds

CONTINGENCIES - 6000

- 6110 Operating Contingency

BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTION DESCRIPTIONS

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

1110 Elementary Program

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

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

1120 Middle School Programs

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

1250 Less Restrictive Programs

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

1130 High School Programs

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

1280 Alternative Education

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students in an alternative setting, such as university coursework.

1210 Programs for the Talented & Gifted (TAG)

Special learning experiences for students identified as gifted or talented.

1290 Designated Programs

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

1220 Restrictive Programs

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

BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTION DESCRIPTIONS

- | | | | |
|------|---|------|---|
| 1410 | Summer School – Elementary School
Instructional activities as defined under the Function 1110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. | | during the period between the end of the regular school term and the beginning of the next regular school term. |
| 1420 | Summer School – Middle School
Instructional activities as defined under the Function 1120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. | 1460 | Summer School – Special Programs
Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. |
| 1430 | Summer School – High Programs
Instructional activities as defined under the Function 1130 regular programs carried on | 1490 | Summer School – Other Programs
Other summer school programs which cannot be defined above. |

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

- | | | | |
|------|---|------|--|
| 2110 | Attendance & Social Work Services
Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is used for administrative services for Home Schooling as well as Drug and Alcohol Programs. | | appropriate medical, dental and nursing services. |
| 2120 | Guidance Services
Counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. | 2140 | Psychological Services
Activities concerned with administering psycho-logical tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations. |
| 2130 | Health Services
Physical and mental health services which are not direct instruction, and include activities that provide students with | 2150 | Speech Pathology & Audiology Services
Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language. |
| | | 2190 | Student Direction, Student Support Services
Activities concerned with direction and management of student support services; |

BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTION DESCRIPTIONS

- e.g., special education, ESL, and at-risk programs.
- 2210 Improvement of Instruction Services**
 Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
- 2220 Educational Media Services**
 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.
- 2230 Assessment & Testing**
 Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.
- 2240 Instructional Staff Development**
 Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2310 Board of Education Services**
 Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 Executive Administration Services**
 Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.
- 2410 Office of the Principal Services**
 Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instruction activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.
- 2490 Other Support Services - School Administration**
 Other school administration services which cannot be recorded under the preceding functions.
- 2510 Direction of Business Support Services**
 Activities concerned with directing and managing the business support services as a group.
- 2520 Fiscal Services**
 Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.
- 2540 Operation & Maintenance of Plant Services**
 Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTION DESCRIPTIONS

2550 **Student Transportation Services**

Activities concerned with the safe transportation of students to and from school, as provided by state law; and trips to school activities. The major activities of this program include the purchasing and maintaining buses, and driver training. Transportation is provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment are provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2570 **Internal Services**

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

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

Activities on a system-wide basis associated with conducting and managing

programs of planning, research, development, evaluation and grant writing for the District.

2630 **Information Services**

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

2640 **Staff Services**

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

2660 **Technology Services**

Activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

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

4110 **Direction of Facilities Acquisition & Construction**

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

BEAVERTON SCHOOL DISTRICT

GENERAL FUND FUNCTION DESCRIPTIONS

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

5200 Transfers of Funds

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

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

6110 Operating Contingency

The Board adopted a policy establishing a 5% operating contingency in December 1993. The General Fund contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event, and can only be transferred by School Board resolution.

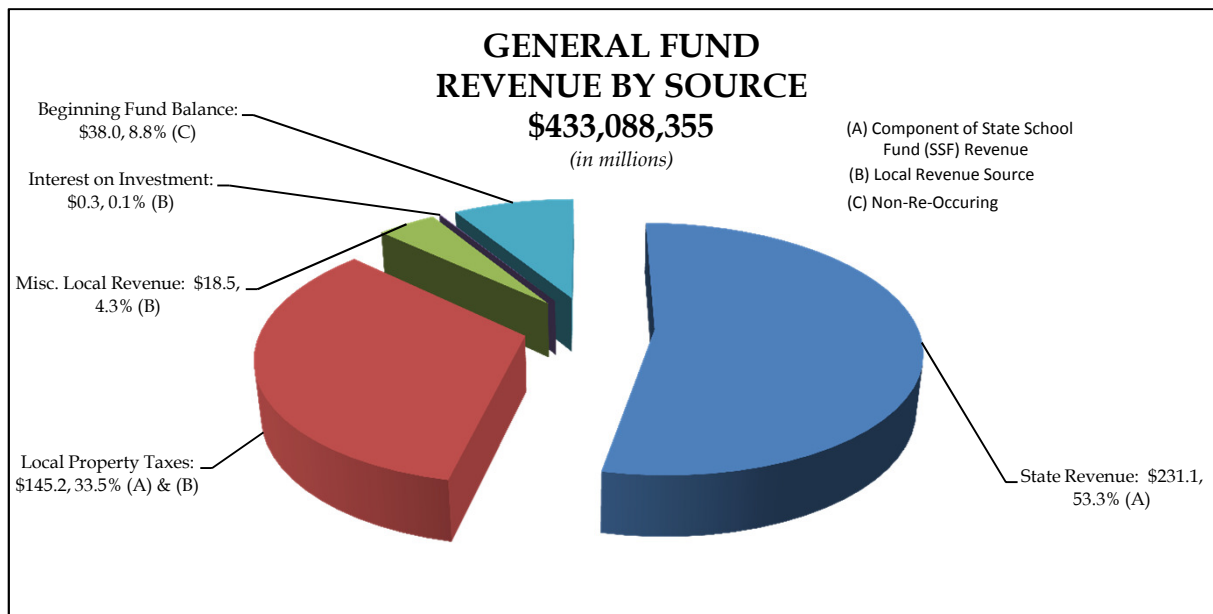
**BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
SUMMARY OF REVENUE & EXPENDITURES BY OBJECT**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 109,555,124	\$ 112,495,437	\$ 134,675,319	\$ 140,406,082	\$ 150,861,215
2000 Revenue From Intermediate Sources	6,347,440	6,365,472	10,158,241	11,408,924	13,179,000
3000 Revenue From State Sources	181,398,408	177,583,228	204,288,289	215,073,981	231,048,140
4000 Revenue From Federal Sources	110,813	0	0	0	0
5000 Other Sources	23,156,857	8,193,042	7,699,313	25,600,000	38,000,000
Total Revenues	<u>320,568,641</u>	<u>304,637,179</u>	<u>356,821,160</u>	<u>392,488,987</u>	<u>433,088,355</u>
0100 Salaries	185,368,032	172,936,950	186,501,880	209,117,472	235,860,531
0200 Associated Payroll Costs	93,703,864	92,648,234	105,258,151	120,849,337	128,779,501
0300 Purchased Services	15,731,443	16,139,699	17,847,986	20,975,574	21,686,836
0400 Supplies and Materials	10,285,458	9,641,279	10,356,288	17,351,549	21,814,713
0500 Capital Outlay	1,275,619	591,088	543,961	214,488	249,781
0600 Other Objects	353,409	383,866	441,514	472,740	483,986
0700 Transfers	5,861,774	4,745,517	4,527,042	3,883,378	2,558,589
0800 Other Uses of Funds	0	0	0	19,624,449	21,654,418
Total Expenditures	<u>312,579,599</u>	<u>297,086,632</u>	<u>325,476,821</u>	<u>392,488,987</u>	<u>433,088,355</u>
Ending Fund Balance	<u>\$ 7,989,042</u>	<u>\$ 7,550,547</u>	<u>\$ 31,344,339</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balance	\$ 20,156,857	\$ 7,989,042	\$ 7,550,547		
Change in Fund Balance	<u>(12,167,815)</u>	<u>(438,495)</u>	<u>23,793,792</u>		
Ending Fund Balance	<u>\$ 7,989,042</u>	<u>\$ 7,550,547</u>	<u>\$ 31,344,339</u>		

Note: Minor differences are due to rounding

BEAVERTON SCHOOL DISTRICT GENERAL FUND BUDGET - REVENUES BY SOURCE

	Adopted Budget 2014-15	Proposed Budget 2015-16
1110 Ad Valorem Taxes Levied by District	\$ 114,504,930	\$ 119,215,615
1120 Local Option Ad Valorem Taxes Levied by District	19,000,000	26,000,000
1310 Regular Day School Tuition	2,335,600	2,335,600
1410 Regular Day School Transportation	200,000	200,000
1510 Interest on Investments	300,000	300,000
1710 Admissions	196,000	196,000
1740 Fees	1,117,052	1,004,000
1910 Rentals	455,000	450,000
1920 Contributions and Donations from Private Sources	6,000	-
1960 Recovery of Prior Years' Expenditures	100,000	100,000
1980 Fees Charged to Grants	500,000	400,000
1990 Miscellaneous	1,691,500	660,000
1000 Revenue From Local Sources	140,406,082	150,861,215
2100 Unrestricted Revenue	9,097,071	9,500,000
2190 Other Intermediate Sources	2,311,853	3,679,000
2000 Revenue From Intermediate Sources	11,408,924	13,179,000
3100 Unrestricted Grants-In-Aid	212,845,922	229,868,140
3190 Other Unrestricted Grants-In-Aid	2,228,059	1,180,000
3000 Revenue From State Sources	215,073,981	231,048,140
5200 Interfund Transfers	-	-
5400 Resources - Beginning Fund Balance	25,600,000	38,000,000
5000 Other Sources	25,600,000	38,000,000
Total Revenues, All Sources:	\$ 392,488,987	\$ 433,088,355



Note: Minor differences are due to rounding.
Source: District Financial Records

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

	<u>Adopted Budget 2014-15</u>	<u>APU</u>	<u>Proposed Budget 2015-16</u>	<u>APU</u>
1110 Elementary Programs	\$ 88,578,971	836.0	\$ 103,903,376	1,027.2
1120 Middle School Programs	42,626,389	371.5	48,387,446	446.0
1130 High School Programs	54,265,760	474.5	60,287,430	542.7
1210 Programs for the Talented and Gifted	395,303	0.8	383,858	0.8
1220 Restrictive Programs for Students with Disabilities	20,052,432	246.1	18,702,930	230.1
1250 Less Restrictive Programs for Students with Disabilities	10,403,881	104.1	10,368,986	108.6
1280 Alternative Education	6,608,850	27.3	7,498,477	25.5
1290 Designated Programs	19,306,782	185.4	23,310,144	208.0
1410 Summer School - Elementary School	0	0.0	20,835	0.0
1420 Summer School - Middle School	318,754	0.0	312,286	0.0
1430 Summer School - High School	496,552	0.0	474,855	0.0
1460 Summer School - Special Programs	257,050	0.0	244,058	0.0
1490 Summer School - Other Programs	0	0.0	600	0.0
1000 Instruction	243,310,724	2,245.7	273,895,281	2,588.9
2110 Attendance and Social Work Services	2,210,534	31.5	3,326,946	43.7
2120 Guidance Services	10,950,267	110.6	11,887,332	125.6
2130 Health Services	1,919,278	17.4	2,018,247	18.3
2140 Psychological Services	3,351,207	30.8	3,400,716	33.8
2150 Speech Pathology and Audiology Services	3,680,621	35.1	3,537,136	35.1
2190 Service Direction, Student Support Services	3,421,945	23.4	3,982,228	28.0
2210 Improvement of Instruction Services	2,407,485	13.7	2,775,372	14.9
2220 Educational Media Services	4,206,437	48.4	5,239,065	58.4
2230 Assessment and Testing	660,072	5.5	942,722	7.0
2240 Instructional Staff Development	2,724,970	3.1	4,362,753	7.8
2310 Board of Education Services	128,890	0.0	128,890	0.0
2320 Executive Administration Services	1,676,363	8.2	1,892,309	8.9
2410 Office of the Principal Services	23,692,357	195.2	24,266,487	205.6
2490 Other Support Services - School Administration	2,056,260	13.4	2,747,218	16.1
2510 Direction of Business Support Services	335,750	1.5	384,765	2.0
2520 Fiscal Services	1,916,571	17.3	1,841,134	16.8
2540 Operation and Maintenance of Plant Services	27,649,676	216.9	28,296,172	228.9
2550 Student Transportation Services	17,088,108	201.7	17,125,227	201.7
2570 Internal Services	1,548,938	9.0	1,524,703	8.5
2620 Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	502,146	3.0	472,656	2.8
2630 Information Services	705,877	5.3	732,437	5.7
2640 Staff Services	2,234,404	18.4	2,401,999	20.1
2660 Technology Services	10,602,280	52.7	11,693,553	64.2
2000 Support Services	125,670,436	1,062.1	134,980,067	1,154.0
5200 Transfers of Funds	3,883,378	0.0	2,558,589	0.0
5000 Other Uses	3,883,378	0.0	2,558,589	0.0
6110 Operating Contingency	19,624,449	0.0	21,654,418	0.0
6000 Contingencies	19,624,449	0.0	21,654,418	0.0
Total Expenditures, All Functions:	\$ 392,488,987	3,307.9	\$ 433,088,355	3,742.9

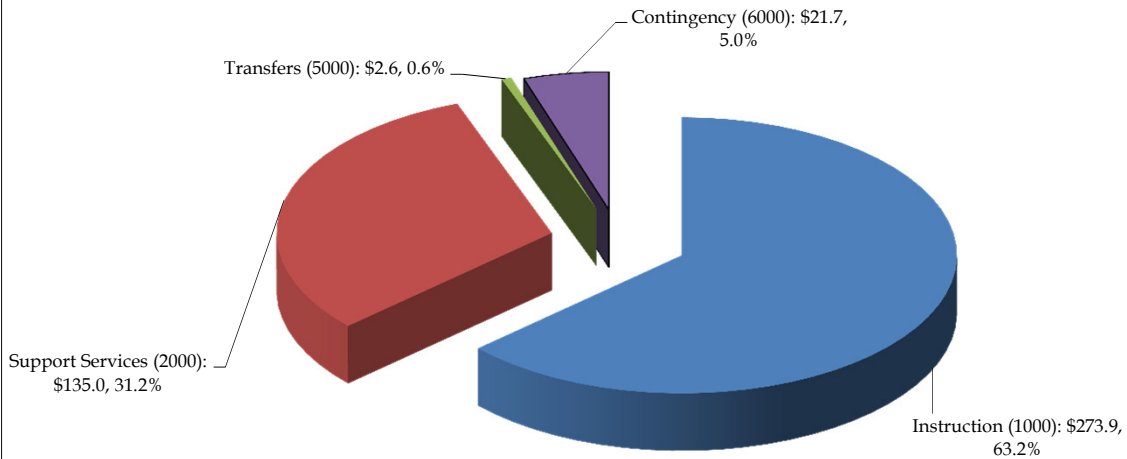
Note: Minor differences are due to rounding

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

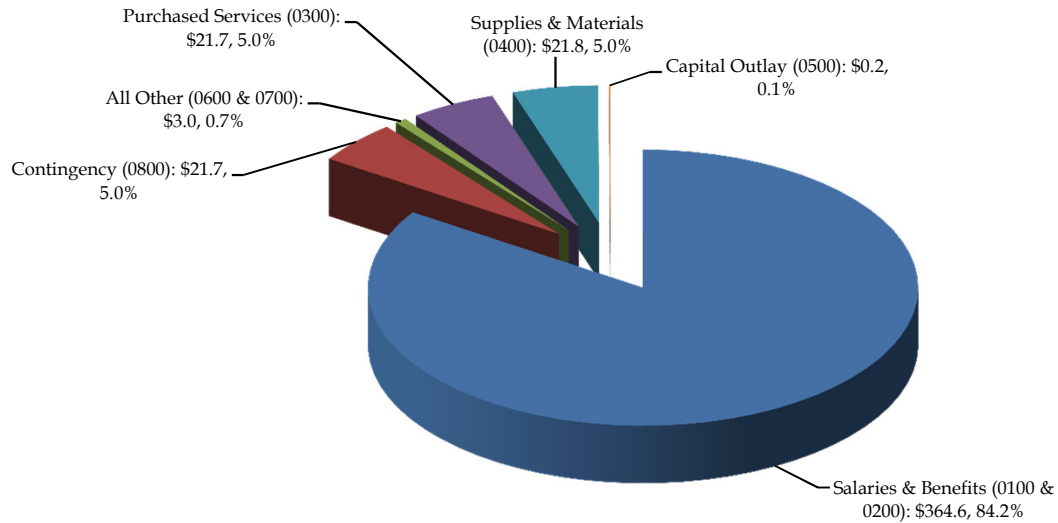
	<u>Adopted Budget 2014-15</u>	<u>Proposed Budget 2015-16</u>
0110 Regular Salaries	\$ 199,288,164	\$ 223,531,418
0120 Nonpermanent Salaries	4,858,481	5,386,699
0130 Additional Salaries	4,970,827	6,942,414
0100 Salaries	209,117,472	235,860,531
0210 Public Employees Retirement System	45,963,919	40,212,638
0220 Social Security Administration	15,997,445	18,042,630
0230 Other Required Payroll Costs	2,718,497	3,066,049
0240 Contractual Employee Benefits	56,169,476	67,458,184
0200 Associated Payroll Costs	120,849,337	128,779,501
0310 Instructional, Professional and Technical Services	1,688,933	1,958,798
0320 Property Services	10,042,418	10,209,068
0330 Student Transportation Services	406,355	437,935
0340 Travel	901,878	767,184
0350 Communication	2,991,536	2,509,576
0360 Charter School Payments	2,069,963	2,777,100
0370 Tuition	1,303,769	1,730,769
0380 Non-instructional Professional and Technical Services	1,570,722	1,296,406
0300 Purchased Services	20,975,574	21,686,836
0410 Consumable Supplies and Materials	11,414,969	14,817,895
0420 Textbooks	1,390,676	2,213,714
0430 Library Books	92,820	90,830
0440 Periodicals	45,231	47,498
0460 Non-consumable Items	1,266,866	1,346,471
0470 Computer Software	839,763	1,907,901
0480 Computer Hardware	2,301,224	1,390,404
0400 Supplies and Materials	17,351,549	21,814,713
0540 Depreciable Equipment	210,805	244,781
0550 Depreciable Technology	3,683	5,000
0500 Capital Outlay	214,488	249,781
0640 Dues and Fees	367,740	377,486
0650 Insurance and Judgments	100,000	100,000
0670 Taxes and Licenses	5,000	6,500
0600 Other Objects	472,740	483,986
0710 Fund Modifications	3,883,378	2,558,589
0700 Transfers	3,883,378	2,558,589
0810 Planned Reserve	19,624,449	21,654,418
0800 Other Uses of Funds	19,624,449	21,654,418
Total Expenditures, All Objects:	\$ 392,488,987	\$ 433,088,355

Note: Minor differences are due to rounding

**GENERAL FUND
EXPENDITURES BY MAJOR FUNCTION
\$433,088,355
(in millions)**



**GENERAL FUND
EXPENDITURES BY OBJECT
\$433,088,355
(in millions)**



**BEAVERTON SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)
FOR THE 2015-16 PROPOSED BUDGET DOCUMENT**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	PROPOSED BUDGET	% OF BUDGET	COST PER STUDENT
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16				
1110	Elementary Programs	754.5	935.1	81.6	92.0	-	-	-	-	18,017	\$ 103,903,376	24.00%	\$ 5,767
1120	Middle School Programs	364.9	437.0	6.6	9.0	-	-	-	-	9,183	48,387,446	11.17%	5,269
1130	High School Programs	461.6	529.9	13.0	12.8	-	-	-	-	11,259	60,287,430	13.92%	5,355
1210	Programs for the Talented & Gifted	0.8	0.8	-	-	-	-	-	-	5,819	383,858	0.09%	66
1220	Restrictive Programs for Students with Disabilities	68.5	69.0	177.6	161.1	-	-	-	-	1,178	18,702,930	4.32%	15,877
1250	Less Restrictive Programs for Students with Disabilities	93.6	94.0	10.5	14.6	-	-	-	-	4,270	10,368,986	2.39%	2,428
1280	Alternative Education	22.8	21.0	4.5	4.5	-	-	-	-	1,439	7,498,477	1.73%	5,211
1290	Designated Programs	156.5	185.0	28.9	23.0	-	-	-	-	4,549	23,310,144	5.38%	5,124
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	150	20,835	0.00%	139
1420	Summer School - Middle School	-	-	-	-	-	-	-	-	480	312,286	0.07%	651
1430	Summer School - High School	-	-	-	-	-	-	-	-	750	474,855	0.11%	633
1460	Summer School - Special Programs	-	-	-	-	-	-	-	-	132	244,058	0.06%	1,849
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	50	600	0.00%	12
INSTRUCTION		1,923.2	2,271.8	322.7	317.0	-	-	-	-		273,895,281	63.24%	
2110	Attendance & Social Work Services	-	5.8	30.5	36.9	1.0	1.0	-	-	40,035	3,326,946	0.77%	83
2120	Guidance Services	91.5	103.5	19.1	22.1	-	-	-	-	40,035	11,887,332	2.74%	297
2130	Health Services	12.3	12.5	5.2	5.8	-	-	-	-	40,035	2,018,247	0.47%	50
2140	Psychological Services	30.8	33.8	-	-	-	-	-	-	463	3,400,716	0.79%	7,345
2150	Speech Pathology and Audiology Services	33.7	33.7	1.4	1.4	-	-	-	-	1,600	3,537,136	0.82%	2,211
2190	Service Direction, Student Support Services	9.0	11.5	11.4	12.5	1.0	1.0	2.0	3.0	5,354	3,982,228	0.92%	744
2210	Improvement of Instruction Services	9.7	11.9	1.0	1.0	-	-	3.0	2.0	40,035	2,775,372	0.64%	69
2220	Educational Media Services	8.0	18.0	39.4	39.4	-	-	1.0	1.0	40,035	5,239,065	1.21%	131
2230	Assessment and Testing	-	-	5.5	7.0	-	-	-	-	40,035	942,722	0.22%	24
2240	Instructional Staff Development	3.1	7.8	-	-	-	-	-	-	40,035	4,362,753	1.01%	109
2310	Board of Education Services	-	-	-	-	-	-	-	-	40,469	128,890	0.03%	3
2320	Executive Administration Services	-	-	2.3	2.8	3.1	2.4	2.8	3.8	40,469	1,892,309	0.44%	47
2410	Office of the Principal Services	7.0	7.0	98.2	104.6	-	-	90.0	94.0	40,035	24,266,487	5.60%	606
2490	Other Support Services - School Administration	0.2	0.2	7.2	6.9	-	-	6.0	9.0	40,469	2,747,218	0.63%	68
2510	Direction of Business Support Services	-	-	-	-	0.5	1.0	1.0	1.0	40,469	384,765	0.09%	10
2520	Fiscal Services	-	-	14.5	14.0	1.8	1.8	1.0	1.0	40,469	1,841,134	0.43%	45
2540	Operation & Maintenance of Plant Services	-	-	207.9	219.9	7.0	7.0	2.0	2.0	40,035	28,296,172	6.53%	707
2550	Student Transportation Services	-	-	197.3	197.3	3.1	3.1	1.2	1.2	34,849	17,125,227	3.95%	491
2570	Internal Services	-	-	8.0	7.5	1.0	1.0	-	-	40,035	1,524,703	0.35%	38
	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	2.0	1.8	-	-	1.0	1.0	40,469	472,656	0.11%	12
2630	Information Services	-	-	4.3	4.7	-	-	1.0	1.0	40,469	732,437	0.17%	18
2640	Staff Services	1.9	2.6	9.5	10.5	4.0	4.0	3.0	3.0	40,469	2,401,999	0.55%	59
2660	Technology Services	1.0	1.0	46.7	58.2	3.0	3.0	2.0	2.0	40,469	11,693,553	2.70%	289
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-	40,035	-	0.00%	-
SUPPORT SERVICES		208.2	249.3	711.4	754.3	25.5	25.3	117.0	125.0		134,980,067	31.17%	
5200	Transfers of Funds	-	-	-	-	-	-	-	-	40,469	2,558,589	0.59%	63
6110	Operating Contingency	-	-	-	-	-	-	-	-	40,469	21,654,418	5.00%	535
FUND TOTAL:		2,131.4	2,521.1	1,034.1	1,071.3	25.5	25.3	117.0	125.0		\$ 433,088,355	100.00%	

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 106,375,026	\$ 109,949,739	\$ 114,504,930	\$ 119,215,615	\$ 0	\$ 0
1120 Local Option Ad Valorem Taxes Levied by District	989	19,060,209	19,000,000	26,000,000	0	0
1310 Regular Day School Tuition	1,947,365	1,816,146	2,335,600	2,335,600	0	0
1410 Regular Day School Transportation	193,910	222,742	200,000	200,000	0	0
1510 Interest on Investments	244,854	332,286	300,000	300,000	0	0
1710 Admissions	265,280	280,505	196,000	196,000	0	0
1740 Fees	1,190,196	1,349,736	1,117,052	1,004,000	0	0
1750 Concessions	1,520	0	0	0	0	0
1910 Rentals	650,337	649,200	455,000	450,000	0	0
1920 Contributions and Donations from Private Sources	2,867	3,748	6,000	0	0	0
1950 Textbook Sales and Rentals	0	132	0	0	0	0
1960 Recovery of Prior Years' Expenditures	39,200	27,547	100,000	100,000	0	0
1980 Fees Charged to Grants	466,194	399,962	500,000	400,000	0	0
1990 Miscellaneous	1,117,699	583,368	1,691,500	660,000	0	0
1000 Revenue From Local Sources	112,495,437	134,675,318	140,406,082	150,861,215	0	0
2100 Unrestricted Revenue	6,365,472	7,846,388	9,097,071	9,500,000	0	0
2190 Other Intermediate Sources	0	2,311,853	2,311,853	3,679,000	0	0
2000 Revenue From Intermediate Sources	6,365,472	10,158,241	11,408,924	13,179,000	0	0
3100 Unrestricted Grants-In-Aid	176,130,804	203,106,558	212,845,922	229,868,140	0	0
3190 Other Unrestricted Grants-In-Aid	1,452,424	1,181,730	2,228,059	1,180,000	0	0
3000 Revenue From State Sources	177,583,228	204,288,289	215,073,981	231,048,140	0	0
5200 Interfund Transfers	200,000	148,765	0	0	0	0
5300 Sale of or Compensation for Loss of Fixed Assets	4,000	0	0	0	0	0
5400 Resources - Beginning Fund Balance	7,989,042	7,550,547	25,600,000	38,000,000	0	0
5000 Other Sources	8,193,042	7,699,313	25,600,000	38,000,000	0	0
Fund Total:	\$ 304,637,179	\$ 356,821,160	\$ 392,488,987	\$ 433,088,355	\$ 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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1110 Elementary Programs						
0110 Regular Salaries	\$ 40,550,583	\$ 45,172,840	\$ 52,626,624	\$ 63,392,312	\$ 0	0
0120 Nonpermanent Salaries	2,771,147	2,681,393	2,253,179	2,597,179	0	0
0130 Additional Salaries	177,310	196,491	0	2,397	0	0
0100 Salaries	43,499,039	48,050,724	54,879,803	65,991,888	0	0
0210 Public Employees Retirement System	8,052,324	10,059,779	12,062,578	11,245,901	0	0
0220 Social Security Administration	3,272,512	3,605,265	4,198,304	5,045,816	0	0
0230 Other Required Payroll Costs	428,521	552,545	713,445	857,455	0	0
0240 Contractual Employee Benefits	10,206,073	11,597,040	13,049,315	16,770,438	0	0
0200 Associated Payroll Costs	21,959,431	25,814,628	30,023,642	33,919,610	0	0
0310 Instructional, Professional and Technical Services	17,026	9,781	7,700	12,266	0	0
0320 Property Services	16,404	37,229	32,250	40,472	0	0
0330 Student Transportation Services	953	3,268	14,900	19,500	0	0
0340 Travel	1,368	13,070	4,500	13,100	0	0
0350 Communication	36,819	44,758	52,800	59,007	0	0
0380 Non-instructional Professional and Technical Services	0	120	0	0	0	0
0300 Purchased Services	72,570	108,227	112,150	144,345	0	0
0410 Consumable Supplies and Materials	689,144	793,923	2,573,402	2,923,693	0	0
0420 Textbooks	442,708	939,498	452,600	674,250	0	0
0430 Library Books	98	6,203	3,000	6,000	0	0
0440 Periodicals	10,716	12,033	13,580	13,100	0	0
0460 Non-consumable Items	39,796	106,515	50,200	79,340	0	0
0470 Computer Software	26,092	10,540	13,450	26,450	0	0
0480 Computer Hardware	360,939	72,434	443,844	111,500	0	0
0400 Supplies and Materials	1,569,494	1,941,146	3,550,076	3,834,333	0	0
0640 Dues and Fees	564	619	13,300	13,200	0	0
0600 Other Objects	564	619	13,300	13,200	0	0
Function Totals:	67,101,098	75,915,344	88,578,971	103,903,376	0	0
Function: 1120 Middle School Programs						
0110 Regular Salaries	19,301,573	20,882,139	24,161,707	28,510,136	0	0
0120 Nonpermanent Salaries	1,108,141	1,233,712	712,816	834,982	0	0
0130 Additional Salaries	99,256	93,303	304,180	309,132	0	0
0100 Salaries	20,508,970	22,209,154	25,178,703	29,654,250	0	0
0210 Public Employees Retirement System	3,835,416	4,680,493	5,534,280	5,056,052	0	0
0220 Social Security Administration	1,544,001	1,673,330	1,926,167	2,268,551	0	0
0230 Other Required Payroll Costs	201,733	255,329	327,315	385,495	0	0
0240 Contractual Employee Benefits	4,551,839	4,951,215	5,738,953	7,234,934	0	0
0200 Associated Payroll Costs	10,132,990	11,560,367	13,526,715	14,945,032	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0310 Instructional, Professional and Technical Services	24,229	14,524	2,865	1,865	0	0
0320 Property Services	21,677	28,154	47,962	25,350	0	0
0330 Student Transportation Services	1,434	2,748	27,500	31,500	0	0
0340 Travel	2,453	13,315	0	400	0	0
0350 Communication	9,009	6,258	14,000	11,500	0	0
0380 Non-instructional Professional and Technical Services	7,384	7,870	850	350	0	0
0300 Purchased Services	66,186	72,869	93,177	70,965	0	0
0410 Consumable Supplies and Materials	285,486	256,970	2,817,466	3,054,682	0	0
0420 Textbooks	51,696	47,330	608,500	608,413	0	0
0430 Library Books	5,361	3,751	250	500	0	0
0440 Periodicals	2,752	4,125	750	1,150	0	0
0460 Non-consumable Items	27,287	87,497	37,295	14,500	0	0
0470 Computer Software	6,951	15,663	4,200	3,350	0	0
0480 Computer Hardware	211,059	108,285	359,333	34,604	0	0
0400 Supplies and Materials	590,593	523,620	3,827,794	3,717,199	0	0
0640 Dues and Fees	89	495	0	0	0	0
0600 Other Objects	89	495	0	0	0	0
Function Totals:	31,298,828	34,366,505	42,626,389	48,387,446	0	0
Function: 1130 High School Programs						
0110 Regular Salaries	24,353,173	27,696,513	30,854,211	34,782,117	0	0
0120 Nonpermanent Salaries	1,425,954	1,423,465	787,976	924,204	0	0
0130 Additional Salaries	1,615,382	1,765,319	1,593,536	1,713,429	0	0
0100 Salaries	27,394,508	30,885,297	33,235,723	37,419,750	0	0
0210 Public Employees Retirement System	4,989,205	6,393,671	7,305,217	6,380,069	0	0
0220 Social Security Administration	2,072,197	2,328,886	2,542,545	2,862,612	0	0
0230 Other Required Payroll Costs	269,276	355,074	432,065	486,456	0	0
0240 Contractual Employee Benefits	5,717,168	6,493,592	7,369,531	8,860,264	0	0
0200 Associated Payroll Costs	13,047,845	15,571,223	17,649,358	18,589,401	0	0
0310 Instructional, Professional and Technical Services	9,696	21,947	7,958	18,058	0	0
0320 Property Services	145,418	164,978	133,021	151,178	0	0
0330 Student Transportation Services	142,683	280,014	163,644	177,204	0	0
0340 Travel	22,046	53,624	82,827	90,873	0	0
0350 Communication	11,803	13,978	165,230	167,398	0	0
0380 Non-instructional Professional and Technical Services	168,900	163,394	65,440	268,629	0	0
0300 Purchased Services	500,546	697,936	618,120	873,340	0	0
0410 Consumable Supplies and Materials	509,156	527,369	1,942,519	2,334,581	0	0
0420 Textbooks	510,343	221,828	209,433	770,422	0	0
0430 Library Books	1,096	3,787	500	2,000	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0440 Periodicals	3,404	2,471	3,531	3,531	0	0
0460 Non-consumable Items	164,144	171,558	83,658	80,395	0	0
0470 Computer Software	34,189	29,688	21,890	28,990	0	0
0480 Computer Hardware	253,668	178,694	488,187	166,824	0	0
0400 Supplies and Materials	1,476,000	1,135,394	2,749,718	3,386,743	0	0
0540 Depreciable Equipment	0	6,000	0	0	0	0
0500 Capital Outlay	0	6,000	0	0	0	0
0640 Dues and Fees	35,629	36,733	12,841	18,196	0	0
0600 Other Objects	35,629	36,733	12,841	18,196	0	0
Function Totals:	42,454,529	48,332,582	54,265,760	60,287,430	0	0
Function: 1210 Programs for the Talented and Gifted						
0110 Regular Salaries	112,986	87,299	55,051	53,145	0	0
0120 Nonpermanent Salaries	29,371	47,067	43,115	45,816	0	0
0130 Additional Salaries	99,269	101,042	129,503	129,152	0	0
0100 Salaries	241,626	235,407	227,669	228,113	0	0
0210 Public Employees Retirement System	38,940	42,091	50,042	38,893	0	0
0220 Social Security Administration	18,114	17,704	17,417	17,451	0	0
0230 Other Required Payroll Costs	2,357	2,694	2,960	2,965	0	0
0240 Contractual Employee Benefits	23,483	19,582	15,765	15,436	0	0
0200 Associated Payroll Costs	82,894	82,070	86,184	74,745	0	0
0310 Instructional, Professional and Technical Services	17,095	16,027	20,000	20,000	0	0
0320 Property Services	2,193	0	0	0	0	0
0340 Travel	16,792	9,038	22,000	22,000	0	0
0350 Communication	118	325	0	0	0	0
0300 Purchased Services	36,197	25,390	42,000	42,000	0	0
0410 Consumable Supplies and Materials	97,508	96,566	39,450	39,000	0	0
0420 Textbooks	0	314	0	0	0	0
0460 Non-consumable Items	1,695	0	0	0	0	0
0400 Supplies and Materials	99,203	96,880	39,450	39,000	0	0
0640 Dues and Fees	0	200	0	0	0	0
0600 Other Objects	0	200	0	0	0	0
Function Totals:	459,920	439,947	395,303	383,858	0	0
Function: 1220 Restrictive Programs for Students with Disabilities						
0110 Regular Salaries	9,304,597	8,998,065	11,072,496	10,392,685	0	0
0120 Nonpermanent Salaries	757,727	687,982	384,826	277,121	0	0
0130 Additional Salaries	17,637	17,478	0	30,551	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0100 Salaries	10,079,961	9,703,525	11,457,322	10,700,357	0	0
0210 Public Employees Retirement System	1,776,915	1,990,585	2,518,320	1,825,692	0	0
0220 Social Security Administration	761,489	728,559	876,485	819,153	0	0
0230 Other Required Payroll Costs	99,016	111,589	148,945	139,203	0	0
0240 Contractual Employee Benefits	4,277,806	4,384,222	3,966,407	4,098,492	0	0
0200 Associated Payroll Costs	6,915,226	7,214,955	7,510,157	6,882,540	0	0
0310 Instructional, Professional and Technical Services	1,092,072	1,500,496	997,453	1,032,533	0	0
0320 Property Services	13	517	0	0	0	0
0340 Travel	16,849	14,562	18,200	18,200	0	0
0350 Communication	32	63	0	0	0	0
0300 Purchased Services	1,108,965	1,515,638	1,015,653	1,050,733	0	0
0410 Consumable Supplies and Materials	32,169	31,035	69,300	69,300	0	0
0440 Periodicals	249	85	0	0	0	0
0460 Non-consumable Items	6,132	4,791	0	0	0	0
0470 Computer Software	237	0	0	0	0	0
0480 Computer Hardware	496	50	0	0	0	0
0400 Supplies and Materials	39,283	35,961	69,300	69,300	0	0
0640 Dues and Fees	77	0	0	0	0	0
0600 Other Objects	77	0	0	0	0	0
Function Totals:	18,143,511	18,470,079	20,052,432	18,702,930	0	0
Function: 1250 Less Restrictive Programs for Students with Disabilities						
0110 Regular Salaries	6,066,305	6,210,654	6,692,893	6,744,189	0	0
0120 Nonpermanent Salaries	53,047	13,954	0	38,241	0	0
0130 Additional Salaries	0	0	0	1,912	0	0
0100 Salaries	6,119,353	6,224,608	6,692,893	6,784,342	0	0
0210 Public Employees Retirement System	1,158,453	1,366,327	1,471,097	1,158,450	0	0
0220 Social Security Administration	460,035	466,052	512,006	519,774	0	0
0230 Other Required Payroll Costs	60,187	71,587	87,007	88,328	0	0
0240 Contractual Employee Benefits	1,599,035	1,509,389	1,640,878	1,818,092	0	0
0200 Associated Payroll Costs	3,277,710	3,413,355	3,710,988	3,584,644	0	0
Function Totals:	9,397,063	9,637,964	10,403,881	10,368,986	0	0
Function: 1280 Alternative Education						
0110 Regular Salaries	830,367	841,448	1,693,393	1,517,345	0	0
0120 Nonpermanent Salaries	104,818	121,022	149,651	148,452	0	0
0130 Additional Salaries	31,600	43,914	78,085	48,365	0	0
0100 Salaries	966,785	1,006,384	1,921,129	1,714,162	0	0
0210 Public Employees Retirement System	176,580	207,129	422,268	292,265	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0220 Social Security Administration	74,274	76,495	146,969	131,132	0	0
0230 Other Required Payroll Costs	9,536	11,559	24,972	22,286	0	0
0240 Contractual Employee Benefits	211,581	231,866	445,614	427,272	0	0
0200 Associated Payroll Costs	471,971	527,049	1,039,823	872,955	0	0
0310 Instructional, Professional and Technical Services	530	7,500	4,000	11,500	0	0
0330 Student Transportation Services	0	6,428	2,000	0	0	0
0340 Travel	16,843	11,227	9,500	8,625	0	0
0350 Communication	3,832	2,796	3,275	1,275	0	0
0360 Charter School Payments	1,060,084	1,499,088	2,069,963	2,777,100	0	0
0370 Tuition	1,078,372	1,281,246	1,303,769	1,730,769	0	0
0300 Purchased Services	2,159,662	2,808,285	3,392,507	4,529,269	0	0
0410 Consumable Supplies and Materials	9,605	18,605	49,025	83,025	0	0
0420 Textbooks	41,301	47,149	110,366	155,866	0	0
0440 Periodicals	55	0	0	0	0	0
0460 Non-consumable Items	1,059	1,895	0	0	0	0
0470 Computer Software	0	87,209	91,000	138,200	0	0
0480 Computer Hardware	372	0	5,000	5,000	0	0
0400 Supplies and Materials	52,392	154,858	255,391	382,091	0	0
0640 Dues and Fees	0	290	0	0	0	0
0600 Other Objects	0	290	0	0	0	0
Function Totals:	3,650,810	4,496,867	6,608,850	7,498,477	0	0
Function: 1290 Designated Programs						
0110 Regular Salaries	10,704,703	11,089,572	11,757,946	13,227,164	0	0
0120 Nonpermanent Salaries	53,414	49,797	70,788	65,658	0	0
0130 Additional Salaries	38,843	62,976	54,828	51,287	0	0
0100 Salaries	10,796,960	11,202,345	11,883,562	13,344,109	0	0
0210 Public Employees Retirement System	2,045,428	2,411,639	2,612,016	2,275,187	0	0
0220 Social Security Administration	814,530	838,764	909,088	1,020,845	0	0
0230 Other Required Payroll Costs	106,228	128,767	154,516	173,446	0	0
0240 Contractual Employee Benefits	2,577,914	2,698,647	3,015,835	3,568,319	0	0
0200 Associated Payroll Costs	5,544,100	6,077,817	6,691,455	7,037,797	0	0
0310 Instructional, Professional and Technical Services	312,934	391,360	116,000	291,000	0	0
0320 Property Services	520	497	7,100	1,500	0	0
0330 Student Transportation Services	5,364	6,526	2,700	4,700	0	0
0340 Travel	79,904	127,146	113,650	220,258	0	0
0350 Communication	5,554	5,502	3,750	5,750	0	0
0380 Non-instructional Professional and Technical Services	45,988	59,968	212,641	210,000	0	0
0300 Purchased Services	450,265	591,000	455,841	733,208	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0410 Consumable Supplies and Materials	19,819	36,220	98,698	2,022,378	0	0
0420 Textbooks	7,191	2,067	8,808	3,493	0	0
0430 Library Books	898	9,425	2,000	1,000	0	0
0440 Periodicals	1,599	830	1,250	1,250	0	0
0460 Non-consumable Items	5,308	5,682	21,050	17,391	0	0
0470 Computer Software	7,980	3,979	4,100	9,500	0	0
0480 Computer Hardware	26,551	62,622	5,000	5,000	0	0
0400 Supplies and Materials	69,347	120,824	140,906	2,060,012	0	0
0640 Dues and Fees	92,355	97,306	135,018	135,018	0	0
0670 Taxes and Licenses	0	25	0	0	0	0
0600 Other Objects	92,355	97,331	135,018	135,018	0	0
Function Totals:	16,953,026	18,089,318	19,306,782	23,310,144	0	0
Function: 1410 Summer School - Elementary School						
0130 Additional Salaries	0	0	0	16,535	0	0
0100 Salaries	0	0	0	16,535	0	0
0210 Public Employees Retirement System	0	0	0	2,820	0	0
0220 Social Security Administration	0	0	0	1,265	0	0
0230 Other Required Payroll Costs	0	0	0	215	0	0
0200 Associated Payroll Costs	0	0	0	4,300	0	0
Function Totals:	0	0	0	20,835	0	0
Function: 1420 Summer School - Middle School						
0120 Nonpermanent Salaries	0	228	0	0	0	0
0130 Additional Salaries	0	16,540	243,454	247,845	0	0
0100 Salaries	0	16,768	243,454	247,845	0	0
0210 Public Employees Retirement System	0	3,502	53,511	42,259	0	0
0220 Social Security Administration	0	1,283	18,624	18,960	0	0
0230 Other Required Payroll Costs	0	193	3,165	3,222	0	0
0200 Associated Payroll Costs	0	4,978	75,300	64,441	0	0
0330 Student Transportation Services	0	5,406	0	0	0	0
0300 Purchased Services	0	5,406	0	0	0	0
0410 Consumable Supplies and Materials	0	1,317	0	0	0	0
0400 Supplies and Materials	0	1,317	0	0	0	0
Function Totals:	0	28,469	318,754	312,286	0	0
Function: 1430 Summer School - High School						

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0120 Nonpermanent Salaries	81	586	0	0	0	0
0130 Additional Salaries	25,950	130,753	379,249	376,868	0	0
0100 Salaries	26,031	131,339	379,249	376,868	0	0
0210 Public Employees Retirement System	5,573	28,067	83,359	64,257	0	0
0220 Social Security Administration	1,991	10,031	29,013	28,831	0	0
0230 Other Required Payroll Costs	299	1,509	4,931	4,899	0	0
0200 Associated Payroll Costs	7,863	39,607	117,303	97,987	0	0
0330 Student Transportation Services	0	14,606	0	0	0	0
0350 Communication	0	519	0	0	0	0
0300 Purchased Services	0	15,125	0	0	0	0
0410 Consumable Supplies and Materials	0	4,271	0	0	0	0
0470 Computer Software	0	180	0	0	0	0
0400 Supplies and Materials	0	4,451	0	0	0	0
Function Totals:	33,894	190,521	496,552	474,855	0	0
Function: 1460 Summer School - Special Programs						
0120 Nonpermanent Salaries	13,134	4,281	0	0	0	0
0130 Additional Salaries	76,691	102,986	179,370	176,078	0	0
0100 Salaries	89,825	107,267	179,370	176,078	0	0
0210 Public Employees Retirement System	15,441	20,794	39,426	30,021	0	0
0220 Social Security Administration	6,854	8,113	13,722	13,470	0	0
0230 Other Required Payroll Costs	872	1,234	2,332	2,289	0	0
0200 Associated Payroll Costs	23,167	30,140	55,480	45,780	0	0
0310 Instructional, Professional and Technical Services	7,360	11,496	19,200	19,200	0	0
0340 Travel	105	62	200	200	0	0
0300 Purchased Services	7,465	11,558	19,400	19,400	0	0
0410 Consumable Supplies and Materials	101	475	2,800	2,800	0	0
0400 Supplies and Materials	101	475	2,800	2,800	0	0
Function Totals:	120,558	149,441	257,050	244,058	0	0
Function: 1490 Summer School - Other Programs						
0120 Nonpermanent Salaries	0	53	0	0	0	0
0130 Additional Salaries	743	1,085	0	0	0	0
0100 Salaries	743	1,139	0	0	0	0
0210 Public Employees Retirement System	154	231	0	0	0	0
0220 Social Security Administration	57	88	0	0	0	0
0230 Other Required Payroll Costs	9	14	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0200 Associated Payroll Costs	219	332	0	0	0	0
0330 Student Transportation Services	59	308	0	500	0	0
0300 Purchased Services	59	308	0	500	0	0
0410 Consumable Supplies and Materials	0	3	0	100	0	0
0400 Supplies and Materials	0	3	0	100	0	0
Function Totals:	1,020	1,782	0	600	0	0
Function: 2110 Attendance and Social Work Services						
0110 Regular Salaries	912,755	990,293	1,210,476	1,896,662	0	0
0120 Nonpermanent Salaries	5,653	3,150	0	0	0	0
0130 Additional Salaries	1,969	1,421	0	0	0	0
0100 Salaries	920,377	994,864	1,210,476	1,896,662	0	0
0210 Public Employees Retirement System	171,765	217,788	266,062	323,380	0	0
0220 Social Security Administration	69,031	73,608	92,600	145,094	0	0
0230 Other Required Payroll Costs	9,006	11,431	15,737	24,657	0	0
0240 Contractual Employee Benefits	520,125	575,930	518,727	830,421	0	0
0200 Associated Payroll Costs	769,927	878,757	893,126	1,323,552	0	0
0310 Instructional, Professional and Technical Services	0	616	500	500	0	0
0320 Property Services	4,851	32,972	6,000	6,500	0	0
0330 Student Transportation Services	0	52	0	0	0	0
0340 Travel	4,262	3,915	3,875	4,100	0	0
0350 Communication	28,097	33,454	37,875	41,275	0	0
0380 Non-instructional Professional and Technical Services	20,950	23,484	22,000	22,000	0	0
0300 Purchased Services	58,161	94,494	70,250	74,375	0	0
0410 Consumable Supplies and Materials	76,938	28,209	10,600	13,580	0	0
0460 Non-consumable Items	2,067	5,205	8,777	8,777	0	0
0470 Computer Software	198	330	5,000	1,000	0	0
0480 Computer Hardware	1,259	4,863	5,805	2,500	0	0
0400 Supplies and Materials	80,462	38,607	30,182	25,857	0	0
0540 Depreciable Equipment	31,534	0	6,000	6,000	0	0
0500 Capital Outlay	31,534	0	6,000	6,000	0	0
0640 Dues and Fees	258	260	500	500	0	0
0600 Other Objects	258	260	500	500	0	0
Function Totals:	1,860,719	2,006,982	2,210,534	3,326,946	0	0
Function: 2120 Guidance Services						
0110 Regular Salaries	4,960,466	5,690,304	6,844,018	7,490,680	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0120 Nonpermanent Salaries	6,112	5,501	0	0	0	0
0130 Additional Salaries	94,468	106,225	111,775	213,206	0	0
0100 Salaries	5,061,046	5,802,030	6,955,793	7,703,886	0	0
0210 Public Employees Retirement System	964,781	1,273,541	1,528,884	1,313,532	0	0
0220 Social Security Administration	384,302	436,424	532,114	589,362	0	0
0230 Other Required Payroll Costs	49,777	66,719	90,404	100,142	0	0
0240 Contractual Employee Benefits	1,260,466	1,469,487	1,754,969	2,084,550	0	0
0200 Associated Payroll Costs	2,659,325	3,246,170	3,906,371	4,087,586	0	0
0310 Instructional, Professional and Technical Services	600	0	0	0	0	0
0320 Property Services	897	812	938	940	0	0
0330 Student Transportation Services	0	0	4,800	4,800	0	0
0340 Travel	8,292	13,910	8,915	95	0	0
0350 Communication	2,546	2,335	3,969	2,050	0	0
0380 Non-instructional Professional and Technical Services	100	0	0	0	0	0
0300 Purchased Services	12,434	17,058	18,622	7,885	0	0
0410 Consumable Supplies and Materials	20,149	19,926	44,362	63,505	0	0
0420 Textbooks	145	470	469	470	0	0
0430 Library Books	231	27	0	0	0	0
0440 Periodicals	0	99	0	0	0	0
0460 Non-consumable Items	1,333	488	650	0	0	0
0470 Computer Software	22,813	24,979	24,000	24,000	0	0
0480 Computer Hardware	978	1,867	0	0	0	0
0400 Supplies and Materials	45,650	47,854	69,481	87,975	0	0
0640 Dues and Fees	375	160	0	0	0	0
0600 Other Objects	375	160	0	0	0	0
Function Totals:	7,778,830	9,113,273	10,950,267	11,887,332	0	0
Function: 2130 Health Services						
0110 Regular Salaries	1,020,067	1,062,070	1,186,632	1,213,590	0	0
0120 Nonpermanent Salaries	0	2,343	0	0	0	0
0130 Additional Salaries	198	0	0	47,735	0	0
0100 Salaries	1,020,264	1,064,413	1,186,632	1,261,325	0	0
0210 Public Employees Retirement System	186,071	232,638	260,821	215,055	0	0
0220 Social Security Administration	76,448	79,952	90,777	96,492	0	0
0230 Other Required Payroll Costs	10,044	12,239	15,427	16,398	0	0
0240 Contractual Employee Benefits	272,090	294,114	337,321	384,927	0	0
0200 Associated Payroll Costs	544,654	618,943	704,346	712,872	0	0
0310 Instructional, Professional and Technical Services	11,100	0	0	10,000	0	0
0340 Travel	11,021	9,588	10,200	10,200	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0350 Communication	0	266	0	0	0	0
0300 Purchased Services	22,121	9,854	10,200	20,200	0	0
0410 Consumable Supplies and Materials	4,439	13,012	18,100	18,850	0	0
0460 Non-consumable Items	0	285	0	5,000	0	0
0400 Supplies and Materials	4,439	13,296	18,100	23,850	0	0
Function Totals:	1,591,479	1,706,506	1,919,278	2,018,247	0	0
Function: 2140 Psychological Services						
0110 Regular Salaries	1,884,360	1,992,281	2,153,621	2,248,239	0	0
0120 Nonpermanent Salaries	1,704	0	0	0	0	0
0130 Additional Salaries	1,692	14,297	0	0	0	0
0100 Salaries	1,887,756	2,006,578	2,153,621	2,248,239	0	0
0210 Public Employees Retirement System	358,456	414,533	473,366	383,324	0	0
0220 Social Security Administration	139,228	146,542	164,752	171,989	0	0
0230 Other Required Payroll Costs	18,583	23,075	27,997	29,228	0	0
0240 Contractual Employee Benefits	360,222	396,172	502,871	560,936	0	0
0200 Associated Payroll Costs	876,489	980,322	1,168,986	1,145,477	0	0
0340 Travel	4,807	5,170	4,600	4,600	0	0
0350 Communication	37	0	0	0	0	0
0300 Purchased Services	4,843	5,170	4,600	4,600	0	0
0410 Consumable Supplies and Materials	23,788	24,562	24,000	2,400	0	0
0440 Periodicals	232	240	0	0	0	0
0470 Computer Software	0	58	0	0	0	0
0400 Supplies and Materials	24,020	24,860	24,000	2,400	0	0
Function Totals:	2,793,109	3,016,930	3,351,207	3,400,716	0	0
Function: 2150 Speech Pathology and Audiology Services						
0110 Regular Salaries	2,385,006	2,520,285	2,342,711	2,297,371	0	0
0130 Additional Salaries	1,202	3,749	0	0	0	0
0100 Salaries	2,386,208	2,524,034	2,342,711	2,297,371	0	0
0210 Public Employees Retirement System	458,504	532,465	514,928	391,702	0	0
0220 Social Security Administration	178,385	188,408	179,217	175,749	0	0
0230 Other Required Payroll Costs	23,491	29,025	30,455	29,866	0	0
0240 Contractual Employee Benefits	475,569	509,195	561,760	590,898	0	0
0200 Associated Payroll Costs	1,135,950	1,259,093	1,286,360	1,188,215	0	0
0310 Instructional, Professional and Technical Services	0	0	25,000	25,000	0	0
0340 Travel	2,644	1,545	1,550	1,550	0	0
0350 Communication	21	21	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0300 Purchased Services	2,665	1,565	26,550	26,550	0	0
0410 Consumable Supplies and Materials	16,690	30,792	25,000	25,000	0	0
0460 Non-consumable Items	29	90	0	0	0	0
0470 Computer Software	242	25	0	0	0	0
0400 Supplies and Materials	16,961	30,907	25,000	25,000	0	0
0640 Dues and Fees	1,800	1,600	0	0	0	0
0600 Other Objects	1,800	1,600	0	0	0	0
Function Totals:	3,543,584	3,817,200	3,680,621	3,537,136	0	0
Function: 2190 Service Direction, Student Support Services						
0110 Regular Salaries	1,289,803	1,414,870	1,495,928	1,786,648	0	0
0120 Nonpermanent Salaries	131,250	146,326	132,769	139,098	0	0
0130 Additional Salaries	240,790	254,125	215,541	230,763	0	0
0100 Salaries	1,661,843	1,815,321	1,844,238	2,156,509	0	0
0210 Public Employees Retirement System	303,481	387,678	405,364	368,746	0	0
0220 Social Security Administration	124,883	135,499	141,084	165,449	0	0
0230 Other Required Payroll Costs	16,239	20,865	23,976	28,115	0	0
0240 Contractual Employee Benefits	321,532	342,166	448,683	568,015	0	0
0200 Associated Payroll Costs	766,135	886,208	1,019,107	1,130,325	0	0
0310 Instructional, Professional and Technical Services	352,900	259,690	300,000	300,000	0	0
0320 Property Services	15,767	9,060	17,500	21,500	0	0
0330 Student Transportation Services	36,631	43,249	61,000	71,000	0	0
0340 Travel	20,313	17,634	24,000	34,000	0	0
0350 Communication	445	508	100	400	0	0
0300 Purchased Services	426,055	330,142	402,600	426,900	0	0
0410 Consumable Supplies and Materials	32,232	27,431	52,500	82,994	0	0
0440 Periodicals	3,185	820	3,000	5,000	0	0
0460 Non-consumable Items	8,445	9,246	0	15,000	0	0
0470 Computer Software	1,803	17,878	0	5,000	0	0
0480 Computer Hardware	40,498	84,644	0	60,000	0	0
0400 Supplies and Materials	86,164	140,019	55,500	167,994	0	0
0640 Dues and Fees	577	126	500	500	0	0
0650 Insurance and Judgments	74,716	111,839	100,000	100,000	0	0
0600 Other Objects	75,292	111,965	100,500	100,500	0	0
Function Totals:	3,015,489	3,283,655	3,421,945	3,982,228	0	0
Function: 2210 Improvement of Instruction Services						
0110 Regular Salaries	486,660	713,801	1,126,255	1,125,884	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0120 Nonpermanent Salaries	131,449	166,158	28,432	0	0	0
0130 Additional Salaries	165,466	475,694	401,244	743,465	0	0
0100 Salaries	783,575	1,355,653	1,555,931	1,869,349	0	0
0210 Public Employees Retirement System	140,162	282,228	341,993	318,725	0	0
0220 Social Security Administration	58,690	100,480	119,029	143,005	0	0
0230 Other Required Payroll Costs	7,705	15,359	20,227	24,302	0	0
0240 Contractual Employee Benefits	106,565	148,219	264,305	284,191	0	0
0200 Associated Payroll Costs	313,123	546,285	745,554	770,223	0	0
0310 Instructional, Professional and Technical Services	46,674	0	10,000	10,000	0	0
0320 Property Services	0	816	2,000	2,000	0	0
0330 Student Transportation Services	66	0	0	0	0	0
0340 Travel	1,206	7,681	500	500	0	0
0350 Communication	298	5,121	2,500	2,500	0	0
0380 Non-instructional Professional and Technical Services	0	25,252	0	0	0	0
0300 Purchased Services	48,245	38,870	15,000	15,000	0	0
0410 Consumable Supplies and Materials	7,001	14,798	10,800	30,600	0	0
0420 Textbooks	557	0	0	0	0	0
0440 Periodicals	106	0	200	200	0	0
0460 Non-consumable Items	112	432	0	0	0	0
0470 Computer Software	0	10,220	0	0	0	0
0400 Supplies and Materials	7,775	25,450	11,000	30,800	0	0
0640 Dues and Fees	67,918	67,912	80,000	90,000	0	0
0600 Other Objects	67,918	67,912	80,000	90,000	0	0
Function Totals:	1,220,635	2,034,170	2,407,485	2,775,372	0	0
<u>Function: 2220 Educational Media Services</u>						
0110 Regular Salaries	1,594,569	1,674,339	2,132,740	2,825,250	0	0
0120 Nonpermanent Salaries	1,105	37,424	9,322	9,628	0	0
0130 Additional Salaries	26,818	13,229	0	0	0	0
0100 Salaries	1,622,491	1,724,992	2,142,062	2,834,878	0	0
0210 Public Employees Retirement System	289,275	352,285	470,850	483,380	0	0
0220 Social Security Administration	122,119	128,736	163,868	216,871	0	0
0230 Other Required Payroll Costs	15,762	19,826	27,825	36,878	0	0
0240 Contractual Employee Benefits	681,434	735,485	799,122	1,071,402	0	0
0200 Associated Payroll Costs	1,108,591	1,236,332	1,461,665	1,808,531	0	0
0310 Instructional, Professional and Technical Services	454	125	0	0	0	0
0320 Property Services	48,429	5,609	34,782	35,427	0	0
0340 Travel	2,886	7,613	4,969	10,509	0	0
0350 Communication	3,116	0	2,648	421	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0300 Purchased Services	54,885	13,348	42,399	46,357	0	0
0410 Consumable Supplies and Materials	65,531	63,966	81,658	78,052	0	0
0420 Textbooks	0	4,019	0	0	0	0
0430 Library Books	70,789	79,328	86,976	79,130	0	0
0440 Periodicals	13,799	11,785	19,605	20,476	0	0
0460 Non-consumable Items	33,175	26,789	39,091	40,041	0	0
0470 Computer Software	86,100	105,430	101,091	101,873	0	0
0480 Computer Hardware	173,827	80,268	231,685	229,522	0	0
0400 Supplies and Materials	443,221	371,584	560,106	549,094	0	0
0640 Dues and Fees	200	200	205	205	0	0
0600 Other Objects	200	200	205	205	0	0
Function Totals:	3,229,388	3,346,456	4,206,437	5,239,065	0	0
Function: 2230 Assessment and Testing						
0110 Regular Salaries	234,341	210,585	209,697	265,476	0	0
0120 Nonpermanent Salaries	6,944	23,987	36,743	39,044	0	0
0130 Additional Salaries	7,074	10,388	0	0	0	0
0100 Salaries	248,359	244,961	246,440	304,520	0	0
0210 Public Employees Retirement System	46,574	49,901	54,163	51,929	0	0
0220 Social Security Administration	18,864	18,498	18,853	23,299	0	0
0230 Other Required Payroll Costs	2,428	2,802	3,202	3,969	0	0
0240 Contractual Employee Benefits	112,179	112,305	95,514	136,105	0	0
0200 Associated Payroll Costs	180,044	183,506	171,732	215,302	0	0
0310 Instructional, Professional and Technical Services	6,108	9,172	8,000	8,000	0	0
0340 Travel	15	130	1,500	1,500	0	0
0350 Communication	1,236	1,351	2,000	2,000	0	0
0300 Purchased Services	7,359	10,652	11,500	11,500	0	0
0410 Consumable Supplies and Materials	199,044	221,940	228,400	409,400	0	0
0460 Non-consumable Items	3,089	0	0	0	0	0
0480 Computer Hardware	0	0	2,000	2,000	0	0
0400 Supplies and Materials	202,133	221,940	230,400	411,400	0	0
Function Totals:	637,895	661,058	660,072	942,722	0	0
Function: 2240 Instructional Staff Development						
0110 Regular Salaries	63,941	202,379	229,379	549,165	0	0
0120 Nonpermanent Salaries	21,576	32,345	0	17,387	0	0
0130 Additional Salaries	129,941	39,022	795,361	1,998,911	0	0
0100 Salaries	215,458	273,746	1,024,740	2,565,463	0	0
0210 Public Employees Retirement System	38,326	56,474	225,235	437,413	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0220 Social Security Administration	16,309	20,717	78,392	196,257	0	0
0230 Other Required Payroll Costs	2,103	3,139	13,321	33,350	0	0
0240 Contractual Employee Benefits	764,539	708,975	819,310	903,592	0	0
0200 Associated Payroll Costs	821,277	789,305	1,136,258	1,570,612	0	0
0310 Instructional, Professional and Technical Services	2,948	2,900	3,000	4,400	0	0
0340 Travel	2,246	62,610	447,017	126,028	0	0
0350 Communication	103	35	16,000	0	0	0
0300 Purchased Services	5,297	65,545	466,017	130,428	0	0
0410 Consumable Supplies and Materials	13,137	23,854	22,662	55,450	0	0
0420 Textbooks	1,133	580	300	600	0	0
0430 Library Books	0	0	0	200	0	0
0460 Non-consumable Items	0	0	12,000	0	0	0
0470 Computer Software	0	1,610	20,000	0	0	0
0400 Supplies and Materials	14,271	26,044	54,962	56,250	0	0
0640 Dues and Fees	37,528	41,551	42,993	40,000	0	0
0600 Other Objects	37,528	41,551	42,993	40,000	0	0
Function Totals:	1,093,830	1,196,191	2,724,970	4,362,753	0	0
Function: 2310 Board of Education Services						
0310 Instructional, Professional and Technical Services	0	0	9,927	9,927	0	0
0320 Property Services	0	300	0	0	0	0
0340 Travel	0	2,704	9,405	13,550	0	0
0350 Communication	0	891	0	0	0	0
0380 Non-instructional Professional and Technical Services	137,026	71,019	79,144	79,144	0	0
0300 Purchased Services	137,026	74,913	98,476	102,621	0	0
0410 Consumable Supplies and Materials	7,111	6,650	9,404	9,404	0	0
0460 Non-consumable Items	0	0	655	655	0	0
0470 Computer Software	2,500	2,500	1,800	2,500	0	0
0480 Computer Hardware	0	0	7,200	2,355	0	0
0400 Supplies and Materials	9,611	9,150	19,059	14,914	0	0
0640 Dues and Fees	19,810	20,116	11,355	11,355	0	0
0600 Other Objects	19,810	20,116	11,355	11,355	0	0
Function Totals:	166,448	104,179	128,890	128,890	0	0
Function: 2320 Executive Administration Services						
0110 Regular Salaries	691,502	734,184	776,722	872,107	0	0
0120 Nonpermanent Salaries	1,553	845	25,477	11,280	0	0
0130 Additional Salaries	4,385	2,625	27,797	42,533	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0100 Salaries	697,440	737,654	829,996	925,920	0	0
0210 Public Employees Retirement System	131,329	162,142	182,301	157,869	0	0
0220 Social Security Administration	43,571	46,004	63,449	70,832	0	0
0230 Other Required Payroll Costs	6,768	8,405	10,780	12,039	0	0
0240 Contractual Employee Benefits	141,515	149,780	192,592	231,893	0	0
0200 Associated Payroll Costs	323,183	366,331	449,122	472,633	0	0
0310 Instructional, Professional and Technical Services	27,409	54,880	55,450	77,961	0	0
0320 Property Services	3,760	12,382	5,000	5,000	0	0
0340 Travel	36,449	22,742	35,873	42,437	0	0
0350 Communication	2,104	5,263	2,017	2,017	0	0
0380 Non-instructional Professional and Technical Services	37,271	57,387	108,002	135,438	0	0
0300 Purchased Services	106,994	152,653	206,342	262,853	0	0
0410 Consumable Supplies and Materials	37,127	48,986	140,818	178,318	0	0
0420 Textbooks	0	348	0	0	0	0
0440 Periodicals	328	1,443	1,655	1,155	0	0
0460 Non-consumable Items	5,530	27,607	7,030	7,030	0	0
0470 Computer Software	15,082	3,432	6,500	6,500	0	0
0480 Computer Hardware	29,617	26,527	16,500	16,500	0	0
0400 Supplies and Materials	87,683	108,344	172,503	209,503	0	0
0640 Dues and Fees	3,691	17,227	18,400	21,400	0	0
0600 Other Objects	3,691	17,227	18,400	21,400	0	0
Function Totals:	1,218,991	1,382,209	1,676,363	1,892,309	0	0
Function: 2410 Office of the Principal Services						
0110 Regular Salaries	13,171,470	13,819,278	14,746,584	15,280,857	0	0
0120 Nonpermanent Salaries	10,025	12,290	0	0	0	0
0130 Additional Salaries	45,844	40,964	0	0	0	0
0100 Salaries	13,227,339	13,872,532	14,746,584	15,280,857	0	0
0210 Public Employees Retirement System	2,523,277	3,046,950	3,241,298	2,605,388	0	0
0220 Social Security Administration	994,185	1,039,817	1,128,112	1,168,983	0	0
0230 Other Required Payroll Costs	128,224	158,513	191,705	198,652	0	0
0240 Contractual Employee Benefits	3,342,416	3,575,722	4,002,714	4,550,417	0	0
0200 Associated Payroll Costs	6,988,102	7,821,002	8,563,829	8,523,440	0	0
0310 Instructional, Professional and Technical Services	0	7,421	2,050	6,758	0	0
0320 Property Services	43,987	35,094	27,059	27,859	0	0
0330 Student Transportation Services	652	0	1,080	0	0	0
0340 Travel	38,391	26,769	28,552	32,660	0	0
0350 Communication	17,547	9,634	22,051	22,762	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	7,068	6,999	3,200	3,000	0	0
0300 Purchased Services	107,644	85,918	83,992	93,039	0	0
0410 Consumable Supplies and Materials	154,783	141,842	195,090	226,679	0	0
0420 Textbooks	0	0	200	200	0	0
0440 Periodicals	1,249	554	300	576	0	0
0460 Non-consumable Items	47,931	42,456	34,668	49,900	0	0
0470 Computer Software	6,982	19,514	6,400	7,700	0	0
0480 Computer Hardware	26,100	37,872	31,902	41,100	0	0
0400 Supplies and Materials	237,045	242,237	268,560	326,155	0	0
0540 Depreciable Equipment	0	0	16,277	31,781	0	0
0500 Capital Outlay	0	0	16,277	31,781	0	0
0640 Dues and Fees	12,914	7,122	13,115	11,215	0	0
0650 Insurance and Judgments	0	324	0	0	0	0
0600 Other Objects	12,914	7,446	13,115	11,215	0	0
Function Totals:	20,573,044	22,029,135	23,692,357	24,266,487	0	0
Function: 2490 Other Support Services - School Administration						
0110 Regular Salaries	1,060,583	1,063,425	1,090,855	1,469,904	0	0
0120 Nonpermanent Salaries	77,987	28,711	64,474	66,658	0	0
0130 Additional Salaries	61,643	1,066	2,375	10,321	0	0
0100 Salaries	1,200,213	1,093,203	1,157,704	1,546,883	0	0
0210 Public Employees Retirement System	212,315	236,970	254,464	263,744	0	0
0220 Social Security Administration	85,524	77,530	88,564	118,336	0	0
0230 Other Required Payroll Costs	11,378	12,334	15,051	20,110	0	0
0240 Contractual Employee Benefits	205,765	215,777	302,089	409,406	0	0
0200 Associated Payroll Costs	514,982	542,611	660,168	811,596	0	0
0320 Property Services	0	1,428	22,000	22,000	0	0
0330 Student Transportation Services	5,095	0	20,000	20,000	0	0
0340 Travel	14,027	11,646	16,100	16,100	0	0
0350 Communication	143	200	700	800	0	0
0380 Non-instructional Professional and Technical Services	11,676	7,420	15,000	15,000	0	0
0300 Purchased Services	30,941	20,695	73,800	73,900	0	0
0410 Consumable Supplies and Materials	9,974	4,676	105,879	256,130	0	0
0420 Textbooks	7	0	0	0	0	0
0460 Non-consumable Items	2,671	0	58,709	58,709	0	0
0470 Computer Software	0	50	0	0	0	0
0400 Supplies and Materials	12,653	4,726	164,588	314,839	0	0
0640 Dues and Fees	200	1,150	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0600 Other Objects	200	1,150	0	0	0	0
Function Totals:	1,758,989	1,662,384	2,056,260	2,747,218	0	0
Function: 2510 Direction of Business Support Services						
0110 Regular Salaries	136,293	139,707	168,236	194,140	0	0
0130 Additional Salaries	320	2,973	0	0	0	0
0100 Salaries	136,613	142,680	168,236	194,140	0	0
0210 Public Employees Retirement System	26,446	32,357	36,978	33,100	0	0
0220 Social Security Administration	8,771	9,384	12,870	14,852	0	0
0230 Other Required Payroll Costs	1,325	1,633	2,188	2,524	0	0
0240 Contractual Employee Benefits	21,513	22,339	36,200	44,371	0	0
0200 Associated Payroll Costs	58,056	65,714	88,236	94,847	0	0
0320 Property Services	680	484	5,278	4,898	0	0
0340 Travel	2,792	3,258	5,000	5,000	0	0
0350 Communication	22	260	0	0	0	0
0380 Non-instructional Professional and Technical Services	950	13,000	47,000	47,000	0	0
0300 Purchased Services	4,444	17,002	57,278	56,898	0	0
0410 Consumable Supplies and Materials	1,040	1,725	820	1,200	0	0
0440 Periodicals	89	0	100	100	0	0
0460 Non-consumable Items	158	1,716	250	250	0	0
0470 Computer Software	13,468	29,119	14,400	30,400	0	0
0480 Computer Hardware	0	0	2,000	2,000	0	0
0400 Supplies and Materials	14,755	32,560	17,570	33,950	0	0
0640 Dues and Fees	855	1,093	1,430	1,430	0	0
0670 Taxes and Licenses	2,619	2,946	3,000	3,500	0	0
0600 Other Objects	3,475	4,039	4,430	4,930	0	0
Function Totals:	217,342	261,996	335,750	384,765	0	0
Function: 2520 Fiscal Services						
0110 Regular Salaries	823,993	900,694	1,033,641	981,955	0	0
0120 Nonpermanent Salaries	2,088	18,869	0	0	0	0
0130 Additional Salaries	4,643	11,248	0	0	0	0
0100 Salaries	830,724	930,811	1,033,641	981,955	0	0
0210 Public Employees Retirement System	139,436	195,789	227,195	167,423	0	0
0220 Social Security Administration	63,060	69,586	79,074	75,120	0	0
0230 Other Required Payroll Costs	7,957	10,687	13,437	12,766	0	0
0240 Contractual Employee Benefits	214,140	232,618	397,884	424,864	0	0
0200 Associated Payroll Costs	424,593	508,679	717,590	680,173	0	0
0320 Property Services	0	209	1,775	3,016	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0340 Travel	7,954	8,075	9,250	21,025	0	0
0350 Communication	5,860	1,736	6,300	5,300	0	0
0380 Non-instructional Professional and Technical Services	68,904	90,464	106,515	106,515	0	0
0300 Purchased Services	82,719	100,484	123,840	135,856	0	0
0410 Consumable Supplies and Materials	7,153	6,231	14,290	10,890	0	0
0460 Non-consumable Items	136	7,432	1,000	3,000	0	0
0470 Computer Software	91	10,349	6,500	10,600	0	0
0480 Computer Hardware	11,797	10,507	11,000	7,500	0	0
0400 Supplies and Materials	19,177	34,519	32,790	31,990	0	0
0640 Dues and Fees	9,794	10,064	8,710	11,160	0	0
0600 Other Objects	9,794	10,064	8,710	11,160	0	0
Function Totals:	1,367,006	1,584,556	1,916,571	1,841,134	0	0
Function: 2540 Operation and Maintenance of Plant Services						
0110 Regular Salaries	8,478,579	8,806,399	9,928,297	10,131,380	0	0
0120 Nonpermanent Salaries	231,818	226,239	115,239	126,987	0	0
0130 Additional Salaries	167,590	144,160	140,179	139,744	0	0
0100 Salaries	8,877,986	9,176,798	10,183,715	10,398,111	0	0
0210 Public Employees Retirement System	1,589,023	1,928,742	2,238,380	1,772,879	0	0
0220 Social Security Administration	674,639	693,600	779,054	795,456	0	0
0230 Other Required Payroll Costs	85,763	104,852	132,391	135,173	0	0
0240 Contractual Employee Benefits	2,944,743	3,115,174	4,250,378	4,917,878	0	0
0200 Associated Payroll Costs	5,294,169	5,842,369	7,400,203	7,621,386	0	0
0310 Instructional, Professional and Technical Services	0	750	0	0	0	0
0320 Property Services	7,314,849	7,559,684	8,212,708	8,415,268	0	0
0330 Student Transportation Services	394	0	0	0	0	0
0340 Travel	8,998	10,861	7,680	8,300	0	0
0350 Communication	58,068	60,552	67,000	67,200	0	0
0380 Non-instructional Professional and Technical Services	19,467	32,296	89,100	88,500	0	0
0300 Purchased Services	7,401,776	7,664,143	8,376,488	8,579,268	0	0
0410 Consumable Supplies and Materials	767,323	781,901	789,177	787,007	0	0
0460 Non-consumable Items	733,858	607,739	643,950	657,700	0	0
0470 Computer Software	32,550	28,916	54,643	52,200	0	0
0480 Computer Hardware	9,883	16,623	10,000	10,000	0	0
0400 Supplies and Materials	1,543,614	1,435,180	1,497,770	1,506,907	0	0
0520 Buildings Acquisition	0	41,529	0	0	0	0
0530 Improvements Other Than Buildings	0	13,557	0	0	0	0
0540 Depreciable Equipment	182,460	212,415	175,000	175,000	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0550 Depreciable Technology	5,927	0	0	0	0	0
0500 Capital Outlay	188,387	267,501	175,000	175,000	0	0
0640 Dues and Fees	7,041	11,788	16,500	15,500	0	0
0650 Insurance and Judgments	457	460	0	0	0	0
0670 Taxes and Licenses	2,247	1,798	0	0	0	0
0600 Other Objects	9,745	14,046	16,500	15,500	0	0
Function Totals:	23,315,677	24,400,036	27,649,676	28,296,172	0	0
Function: 2550 Student Transportation Services						
0110 Regular Salaries	6,545,119	6,687,648	8,130,539	8,113,581	0	0
0120 Nonpermanent Salaries	72,937	126,707	0	0	0	0
0130 Additional Salaries	958,874	1,065,260	304,306	303,458	0	0
0100 Salaries	7,576,930	7,879,615	8,434,845	8,417,039	0	0
0210 Public Employees Retirement System	1,392,632	1,648,272	1,853,979	1,435,104	0	0
0220 Social Security Administration	586,801	606,325	645,266	643,903	0	0
0230 Other Required Payroll Costs	75,577	91,991	109,653	109,423	0	0
0240 Contractual Employee Benefits	3,869,777	4,043,510	3,522,187	3,997,580	0	0
0200 Associated Payroll Costs	5,924,787	6,390,098	6,131,085	6,186,010	0	0
0310 Instructional, Professional and Technical Services	3,720	3,410	3,800	3,800	0	0
0320 Property Services	157,270	147,648	176,754	142,754	0	0
0330 Student Transportation Services	70,526	66,299	108,731	108,731	0	0
0340 Travel	5,323	6,287	4,891	14,891	0	0
0350 Communication	38,127	39,708	36,834	33,834	0	0
0380 Non-instructional Professional and Technical Services	29,364	33,376	34,000	33,000	0	0
0300 Purchased Services	304,331	296,727	365,010	337,010	0	0
0410 Consumable Supplies and Materials	1,587,926	1,578,422	1,878,619	1,856,619	0	0
0440 Periodicals	0	272	100	100	0	0
0460 Non-consumable Items	405,491	497,768	251,149	271,149	0	0
0470 Computer Software	6,913	35,657	13,000	15,000	0	0
0480 Computer Hardware	9,113	13,671	13,000	15,000	0	0
0400 Supplies and Materials	2,009,442	2,125,790	2,155,868	2,157,868	0	0
0540 Depreciable Equipment	14,000	8,398	0	25,000	0	0
0500 Capital Outlay	14,000	8,398	0	25,000	0	0
0640 Dues and Fees	1,260	1,008	1,300	1,300	0	0
0670 Taxes and Licenses	0	112	0	1,000	0	0
0600 Other Objects	1,260	1,120	1,300	2,300	0	0
Function Totals:	15,830,749	16,701,747	17,088,108	17,125,227	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2570 Internal Services						
0110 Regular Salaries	387,459	393,707	409,869	389,360	0	0
0120 Nonpermanent Salaries	351	0	1,602	1,630	0	0
0100 Salaries	387,810	393,707	411,471	390,990	0	0
0210 Public Employees Retirement System	73,631	83,344	90,441	66,664	0	0
0220 Social Security Administration	29,995	30,745	31,477	29,911	0	0
0230 Other Required Payroll Costs	3,757	4,470	5,348	5,082	0	0
0240 Contractual Employee Benefits	126,593	130,553	167,947	178,108	0	0
0200 Associated Payroll Costs	233,976	249,111	295,213	279,765	0	0
0320 Property Services	306,748	321,496	419,892	442,252	0	0
0340 Travel	3,813	1,002	4,000	4,000	0	0
0350 Communication	290,170	252,816	321,379	321,479	0	0
0300 Purchased Services	600,730	575,314	745,271	767,731	0	0
0410 Consumable Supplies and Materials	71,480	50,268	66,239	72,717	0	0
0460 Non-consumable Items	5,268	6,180	2,000	2,000	0	0
0470 Computer Software	2,220	1,585	1,000	500	0	0
0480 Computer Hardware	3,986	4,549	6,250	2,000	0	0
0400 Supplies and Materials	82,954	62,583	75,489	77,217	0	0
0540 Depreciable Equipment	12,912	0	13,528	7,000	0	0
0500 Capital Outlay	12,912	0	13,528	7,000	0	0
0640 Dues and Fees	6,100	897	7,966	2,000	0	0
0600 Other Objects	6,100	897	7,966	2,000	0	0
Function Totals:	1,324,482	1,281,611	1,548,938	1,524,703	0	0
Function: 2620 Planning, Research, Development, Evaluation, GrantWriting & Statistical Services						
0110 Regular Salaries	240,460	248,682	279,022	263,364	0	0
0120 Nonpermanent Salaries	0	0	11,967	12,716	0	0
0130 Additional Salaries	1,742	1,802	0	0	0	0
0100 Salaries	242,202	250,484	290,989	276,080	0	0
0210 Public Employees Retirement System	39,342	54,168	63,959	47,071	0	0
0220 Social Security Administration	18,460	18,922	22,261	21,120	0	0
0230 Other Required Payroll Costs	2,358	2,881	3,781	3,590	0	0
0240 Contractual Employee Benefits	47,844	51,575	95,356	98,995	0	0
0200 Associated Payroll Costs	108,003	127,546	185,357	170,776	0	0
0310 Instructional, Professional and Technical Services	1,618	5,000	12,804	12,804	0	0
0320 Property Services	0	0	2,996	2,996	0	0
0340 Travel	109	0	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0350 Communication	301	1,789	500	500	0	0
0300 Purchased Services	2,029	6,789	16,300	16,300	0	0
0410 Consumable Supplies and Materials	0	0	1,500	1,500	0	0
0470 Computer Software	5,230	17,120	6,000	6,000	0	0
0480 Computer Hardware	0	873	0	0	0	0
0400 Supplies and Materials	5,230	17,993	7,500	7,500	0	0
0670 Taxes and Licenses	0	0	2,000	2,000	0	0
0600 Other Objects	0	0	2,000	2,000	0	0
Function Totals:	357,465	402,812	502,146	472,656	0	0
Function: 2630 Information Services						
0110 Regular Salaries	281,137	289,259	355,691	371,311	0	0
0120 Nonpermanent Salaries	1,343	692	0	0	0	0
0130 Additional Salaries	3,833	2,671	0	0	0	0
0100 Salaries	286,313	292,621	355,691	371,311	0	0
0210 Public Employees Retirement System	54,857	65,374	78,181	63,309	0	0
0220 Social Security Administration	20,724	21,283	27,210	28,405	0	0
0230 Other Required Payroll Costs	2,784	3,365	4,624	4,827	0	0
0240 Contractual Employee Benefits	58,906	61,743	128,567	152,981	0	0
0200 Associated Payroll Costs	137,270	151,766	238,582	249,522	0	0
0310 Instructional, Professional and Technical Services	17,629	4,762	42,981	42,981	0	0
0320 Property Services	1,028	1,854	1,405	1,405	0	0
0340 Travel	2,609	2,103	5,207	5,207	0	0
0350 Communication	15,791	27,654	37,203	37,203	0	0
0300 Purchased Services	37,057	36,374	86,796	86,796	0	0
0410 Consumable Supplies and Materials	6,508	17,186	19,238	19,238	0	0
0440 Periodicals	307	732	766	766	0	0
0460 Non-consumable Items	1,194	5	0	0	0	0
0470 Computer Software	1,251	372	540	540	0	0
0480 Computer Hardware	2,298	0	3,000	3,000	0	0
0400 Supplies and Materials	11,559	18,295	23,544	23,544	0	0
0640 Dues and Fees	865	984	1,264	1,264	0	0
0600 Other Objects	865	984	1,264	1,264	0	0
Function Totals:	473,065	500,041	705,877	732,437	0	0
Function: 2640 Staff Services						
0110 Regular Salaries	1,068,115	1,126,204	1,196,835	1,293,930	0	0
0120 Nonpermanent Salaries	1,937	13,673	30,105	30,618	0	0
0130 Additional Salaries	167,934	82,718	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0100 Salaries	1,237,986	1,222,595	1,226,940	1,324,548	0	0
0210 Public Employees Retirement System	231,156	264,793	269,681	225,836	0	0
0220 Social Security Administration	92,110	90,537	93,861	101,328	0	0
0230 Other Required Payroll Costs	11,869	13,962	15,951	17,220	0	0
0240 Contractual Employee Benefits	254,568	264,263	366,028	436,724	0	0
0200 Associated Payroll Costs	589,702	633,556	745,521	781,108	0	0
0310 Instructional, Professional and Technical Services	6,006	0	0	0	0	0
0320 Property Services	0	50	0	0	0	0
0340 Travel	7,655	10,943	12,299	13,499	0	0
0350 Communication	1,521	4,785	500	500	0	0
0380 Non-instructional Professional and Technical Services	128,826	245,060	187,830	187,830	0	0
0300 Purchased Services	144,009	260,838	200,629	201,829	0	0
0410 Consumable Supplies and Materials	12,315	20,456	6,500	7,500	0	0
0440 Periodicals	297	179	300	0	0	0
0460 Non-consumable Items	26	1,192	0	0	0	0
0470 Computer Software	41,174	43,904	45,314	80,814	0	0
0480 Computer Hardware	8,982	8,675	7,700	3,800	0	0
0400 Supplies and Materials	62,793	74,405	59,814	92,114	0	0
0640 Dues and Fees	1,179	3,040	1,500	2,400	0	0
0600 Other Objects	1,179	3,040	1,500	2,400	0	0
Function Totals:	2,035,669	2,194,434	2,234,404	2,401,999	0	0
Function: 2660 Technology Services						
0110 Regular Salaries	2,660,361	2,788,467	3,326,095	3,851,471	0	0
0120 Nonpermanent Salaries	4,571	15,996	0	0	0	0
0130 Additional Salaries	39,284	124,166	10,044	108,727	0	0
0100 Salaries	2,704,216	2,928,629	3,336,139	3,960,198	0	0
0210 Public Employees Retirement System	507,402	620,322	733,282	675,199	0	0
0220 Social Security Administration	205,066	220,756	255,221	302,957	0	0
0230 Other Required Payroll Costs	26,135	33,462	43,364	51,479	0	0
0240 Contractual Employee Benefits	673,877	723,385	1,362,654	1,806,683	0	0
0200 Associated Payroll Costs	1,412,481	1,597,926	2,394,521	2,836,318	0	0
0310 Instructional, Professional and Technical Services	17,118	0	40,245	40,245	0	0
0320 Property Services	945,992	823,122	885,998	856,753	0	0
0340 Travel	19,338	30,743	5,618	23,777	0	0
0350 Communication	799,595	780,636	2,192,905	1,724,405	0	0
0380 Non-instructional Professional and Technical Services	326,643	471,819	600,000	100,000	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0300 Purchased Services	2,108,686	2,106,320	3,724,766	2,745,180	0	0
0410 Consumable Supplies and Materials	32,599	32,665	76,653	81,303	0	0
0430 Library Books	194	325	94	2,000	0	0
0440 Periodicals	39	0	94	94	0	0
0460 Non-consumable Items	49,931	46,169	14,734	35,634	0	0
0470 Computer Software	395,351	359,388	398,935	1,356,784	0	0
0480 Computer Hardware	241,446	791,987	651,818	670,199	0	0
0400 Supplies and Materials	719,559	1,230,534	1,142,328	2,146,014	0	0
0520 Buildings Acquisition	0	17,807	0	0	0	0
0540 Depreciable Equipment	0	70,580	0	0	0	0
0550 Depreciable Technology	259,501	167,352	3,683	5,000	0	0
0500 Capital Outlay	259,501	255,739	3,683	5,000	0	0
0640 Dues and Fees	2,749	1,819	843	843	0	0
0600 Other Objects	2,749	1,819	843	843	0	0
Function Totals:	7,207,193	8,120,967	10,602,280	11,693,553	0	0
Function: 4110 Service Area Direction, Facilities Acquisition and Construction						
0110 Regular Salaries	0	0	0	0	0	0
0100 Salaries	0	0	0	0	0	0
0210 Public Employees Retirement System	0	0	0	0	0	0
0220 Social Security Administration	0	0	0	0	0	0
0240 Contractual Employee Benefits	0	0	0	0	0	0
0200 Associated Payroll Costs	0	0	0	0	0	0
0320 Property Services	19,112	10,578	0	0	0	0
0340 Travel	3,893	797	0	0	0	0
0350 Communication	25	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	4,302	0	0	0	0	0
0300 Purchased Services	27,332	11,375	0	0	0	0
0410 Consumable Supplies and Materials	1,579	1,910	0	0	0	0
0460 Non-consumable Items	2,115	0	0	0	0	0
0480 Computer Hardware	0	2,573	0	0	0	0
0400 Supplies and Materials	3,694	4,483	0	0	0	0
0520 Buildings Acquisition	0	6,323	0	0	0	0
0500 Capital Outlay	0	6,323	0	0	0	0
0640 Dues and Fees	0	250	0	0	0	0
0600 Other Objects	0	250	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function Totals:	31,026	22,431	0	0	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0520 Buildings Acquisition	74,173	0	0	0	0	0
0530 Improvements Other Than Buildings	10,580	0	0	0	0	0
0500 Capital Outlay	84,753	0	0	0	0	0
Function Totals:	84,753	0	0	0	0	0
Function: 5200 Transfers of Funds						
0710 Fund Modifications	4,745,517	4,527,042	3,883,378	2,558,589	0	0
0700 Transfers	4,745,517	4,527,042	3,883,378	2,558,589	0	0
Function Totals:	4,745,517	4,527,042	3,883,378	2,558,589	0	0
Function: 6110 Operating Contingency						
0810 Planned Reserve	0	0	19,624,449	21,654,418	0	0
0800 Other Uses of Funds	0	0	19,624,449	21,654,418	0	0
Function Totals:	0	0	19,624,449	21,654,418	0	0
Fund Total:	\$ 297,086,632	\$ 325,476,821	\$ 392,488,987	\$ 433,088,355	\$ 0	\$ 0

Note: Minor differences are due to rounding



Student Body Fund (220)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 6,318,739	\$ 6,601,098	\$ 6,652,407	\$ 8,700,000	\$ 8,700,000
5000 Other Sources	2,403,075	2,496,967	2,732,183	2,000,000	2,000,000
Total Revenues	<u>8,721,814</u>	<u>9,098,065</u>	<u>9,384,590</u>	<u>10,700,000</u>	<u>10,700,000</u>
0400 Supplies and Materials	6,224,847	6,365,882	6,441,205	10,700,000	10,700,000
Total Expenditures	<u>6,224,847</u>	<u>6,365,882</u>	<u>6,441,205</u>	<u>10,700,000</u>	<u>10,700,000</u>
Ending Fund Balance	<u>\$ 2,496,967</u>	<u>\$ 2,732,183</u>	<u>\$ 2,943,385</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 2,403,075	\$ 2,496,967	\$ 2,732,183		
Change in Fund Balance	93,892	235,216	211,202		
Ending Fund Balance	<u>\$ 2,496,967</u>	<u>\$ 2,732,183</u>	<u>\$ 2,943,385</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1790 Other Extracurricular Activities	\$ 6,601,098	\$ 6,652,407	\$ 8,700,000	\$ 8,700,000	\$ 0	\$ 0
1000 Revenue From Local Sources	6,601,098	6,652,407	8,700,000	8,700,000	0	0
5400 Resources - Beginning Fund Balance	2,496,967	2,732,183	2,000,000	2,000,000	0	0
5000 Other Sources	2,496,967	2,732,183	2,000,000	2,000,000	0	0
Fund Total:	\$ 9,098,065	\$ 9,384,590	\$ 10,700,000	\$ 10,700,000	\$ 0	\$ 0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1110 Elementary Programs						
0410 Consumable Supplies and Materials	\$ 686,257	\$ 713,604	\$ 1,900,000	\$ 1,900,000	\$ 0	0
0400 Supplies and Materials	686,257	713,604	1,900,000	1,900,000	0	0
Function Totals:	686,257	713,604	1,900,000	1,900,000	0	0
Function: 1120 Middle School Programs						
0410 Consumable Supplies and Materials	903,292	815,122	2,500,000	2,500,000	0	0
0400 Supplies and Materials	903,292	815,122	2,500,000	2,500,000	0	0
Function Totals:	903,292	815,122	2,500,000	2,500,000	0	0
Function: 1130 High School Programs						
0410 Consumable Supplies and Materials	4,776,333	4,912,479	6,300,000	6,300,000	0	0
0400 Supplies and Materials	4,776,333	4,912,479	6,300,000	6,300,000	0	0
Function Totals:	4,776,333	4,912,479	6,300,000	6,300,000	0	0
Fund Total:	\$ 6,365,882	\$ 6,441,205	\$ 10,700,000	\$ 10,700,000	\$ 0	0

Note: Minor differences are due to rounding

Special Purpose Fund (230)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 1,155,286	\$ 1,734,583	\$ 1,597,131	\$ 4,645,493	\$ 4,525,493
2000 Revenue From Intermediate Sources	0	20,000	0	0	0
5000 Other Sources	377,058	486,347	754,569	490,000	610,000
Total Revenues	<u>1,532,343</u>	<u>2,240,931</u>	<u>2,351,699</u>	<u>5,135,493</u>	<u>5,135,493</u>
0100 Salaries	389,802	480,648	490,467	659,150	661,400
0200 Associated Payroll Costs	125,869	164,746	169,417	240,487	200,497
0300 Purchased Services	129,427	181,146	288,266	0	0
0400 Supplies and Materials	323,497	625,650	600,431	2,735,856	2,773,596
0500 Capital Outlay	72,676	57,666	194,997	1,500,000	1,500,000
0600 Other Objects	4,725	15,805	19,245	0	0
Total Expenditures	<u>1,045,996</u>	<u>1,525,662</u>	<u>1,762,823</u>	<u>5,135,493</u>	<u>5,135,493</u>
Ending Fund Balance	<u>\$ 486,347</u>	<u>\$ 715,269</u>	<u>\$ 588,877</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 377,058	\$ 486,347	\$ 715,269		
Change in Fund Balance	<u>109,289</u>	<u>228,922</u>	<u>(126,392)</u>		
Ending Fund Balance	<u>\$ 486,347</u>	<u>\$ 715,269</u>	<u>\$ 588,877</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 0	\$ 0	\$ 2,000	\$ 0	\$ 0	0
1760 Club Fund Raising	347,019	273,623	2,200,000	2,200,000	0	0
1920 Contributions and Donations from Private Sources	1,385,912	1,305,254	2,443,493	2,325,493	0	0
1960 Recovery of Prior Years' Expenditures	300	9,374	0	0	0	0
1990 Miscellaneous	1,352	8,880	0	0	0	0
1000 Revenue From Local Sources	1,734,583	1,597,131	4,645,493	4,525,493	0	0
2100 Unrestricted Revenue	20,000	0	0	0	0	0
2000 Revenue From Intermediate Sources	20,000	0	0	0	0	0
5200 Interfund Transfers	0	39,299	60,000	60,000	0	0
5400 Resources - Beginning Fund Balance	486,347	715,269	430,000	550,000	0	0
5000 Other Sources	486,347	754,569	490,000	610,000	0	0
Fund Total:	\$ 2,240,931	\$ 2,351,699	\$ 5,135,493	\$ 5,135,493	\$ 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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1110 Elementary Programs						
0120 Nonpermanent Salaries	\$ 18,082	\$ 17,215	\$ 0	\$ 0	\$ 0	0
0130 Additional Salaries	20,312	20,440	481,348	526,046	0	0
0100 Salaries	38,395	37,656	481,348	526,046	0	0
0210 Public Employees Retirement System	4,628	6,040	105,800	89,691	0	0
0220 Social Security Administration	2,802	2,805	36,823	40,243	0	0
0230 Other Required Payroll Costs	359	424	6,257	6,839	0	0
0240 Contractual Employee Benefits	1,197	312	0	0	0	0
0200 Associated Payroll Costs	8,986	9,581	148,880	136,773	0	0
0310 Instructional, Professional and Technical Services	25,155	65,819	0	0	0	0
0320 Property Services	5,963	5,366	0	0	0	0
0330 Student Transportation Services	11,041	8,072	0	0	0	0
0340 Travel	170	512	0	0	0	0
0350 Communication	0	1,719	0	0	0	0
0380 Non-instructional Professional and Technical Services	18,181	0	0	0	0	0
0300 Purchased Services	60,510	81,488	0	0	0	0
0410 Consumable Supplies and Materials	44,845	65,935	250,000	250,000	0	0
0420 Textbooks	943	2,748	0	0	0	0
0430 Library Books	1,681	1,250	0	0	0	0
0440 Periodicals	4,323	2,050	0	0	0	0
0460 Non-consumable Items	16,299	29,313	0	0	0	0
0470 Computer Software	6,613	7,778	0	0	0	0
0480 Computer Hardware	255,343	165,219	0	0	0	0
0400 Supplies and Materials	330,048	274,293	250,000	250,000	0	0
0540 Depreciable Equipment	13,478	0	0	0	0	0
0590 Other Capital Outlay	0	12,165	0	0	0	0
0500 Capital Outlay	13,478	12,165	0	0	0	0
Function Totals:	451,417	415,183	880,228	912,819	0	0
Function: 1120 Middle School Programs						
0120 Nonpermanent Salaries	23,618	17,877	0	0	0	0
0130 Additional Salaries	13,966	20,118	0	0	0	0
0100 Salaries	37,584	37,995	0	0	0	0
0210 Public Employees Retirement System	3,933	5,234	0	0	0	0
0220 Social Security Administration	2,829	2,865	0	0	0	0
0230 Other Required Payroll Costs	371	436	0	0	0	0
0240 Contractual Employee Benefits	537	195	0	0	0	0
0200 Associated Payroll Costs	7,670	8,730	0	0	0	0
0310 Instructional, Professional and Technical Services	4,541	29,390	0	0	0	0
0320 Property Services	50	1,974	0	0	0	0
0330 Student Transportation Services	0	9,820	0	0	0	0
0340 Travel	0	929	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	6,209	2,450	0	0	0	0
0300 Purchased Services	10,800	44,563	0	0	0	0
0410 Consumable Supplies and Materials	5,038	18,374	250,000	250,000	0	0
0420 Textbooks	0	174	0	0	0	0
0430 Library Books	693	0	0	0	0	0
0460 Non-consumable Items	1,000	5,435	0	0	0	0
0470 Computer Software	550	0	0	0	0	0
0480 Computer Hardware	10,059	36,886	0	0	0	0
0400 Supplies and Materials	17,341	60,869	250,000	250,000	0	0
Function Totals:	73,394	152,156	250,000	250,000	0	0
Function: 1130 High School Programs						
0110 Regular Salaries	0	13,078	0	0	0	0
0120 Nonpermanent Salaries	65,344	83,344	0	0	0	0
0130 Additional Salaries	50,921	55,865	0	0	0	0
0100 Salaries	116,265	152,287	0	0	0	0
0210 Public Employees Retirement System	10,143	13,202	0	0	0	0
0220 Social Security Administration	8,837	11,587	0	0	0	0
0230 Other Required Payroll Costs	1,142	1,747	0	0	0	0
0240 Contractual Employee Benefits	460	828	0	0	0	0
0200 Associated Payroll Costs	20,582	27,363	0	0	0	0
0310 Instructional, Professional and Technical Services	5,278	8,446	0	0	0	0
0320 Property Services	7,853	20,808	0	0	0	0
0330 Student Transportation Services	14,650	23,328	0	0	0	0
0340 Travel	10,519	35,100	0	0	0	0
0350 Communication	63	1,460	0	0	0	0
0380 Non-instructional Professional and Technical Services	42,292	59,757	0	0	0	0
0300 Purchased Services	80,654	148,899	0	0	0	0
0410 Consumable Supplies and Materials	28,066	77,025	1,468,808	1,503,596	0	0
0420 Textbooks	16,873	726	0	0	0	0
0440 Periodicals	0	124	0	0	0	0
0460 Non-consumable Items	9,335	37,399	0	0	0	0
0470 Computer Software	3,697	3,197	0	0	0	0
0480 Computer Hardware	102,572	37,309	0	0	0	0
0400 Supplies and Materials	160,542	155,780	1,468,808	1,503,596	0	0
0540 Depreciable Equipment	10,500	0	0	0	0	0
0500 Capital Outlay	10,500	0	0	0	0	0
0640 Dues and Fees	15,805	19,116	0	0	0	0
0600 Other Objects	15,805	19,116	0	0	0	0
Function Totals:	404,348	503,446	1,468,808	1,503,596	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1210 Programs for the Talented and Gifted						
0410 Consumable Supplies and Materials	4,501	2,697	0	0	0	0
0400 Supplies and Materials	4,501	2,697	0	0	0	0
Function Totals:	4,501	2,697	0	0	0	0
Function: 1220 Restrictive Programs for Students with Disabilities						
0120 Nonpermanent Salaries	0	340	0	0	0	0
0100 Salaries	0	340	0	0	0	0
0220 Social Security Administration	0	26	0	0	0	0
0230 Other Required Payroll Costs	0	4	0	0	0	0
0200 Associated Payroll Costs	0	30	0	0	0	0
0320 Property Services	701	641	0	0	0	0
0340 Travel	25	10	0	0	0	0
0300 Purchased Services	726	651	0	0	0	0
0410 Consumable Supplies and Materials	13,676	14,923	0	0	0	0
0460 Non-consumable Items	2,534	3,039	0	0	0	0
0400 Supplies and Materials	16,210	17,962	0	0	0	0
0640 Dues and Fees	0	10	0	0	0	0
0600 Other Objects	0	10	0	0	0	0
Function Totals:	16,937	18,993	0	0	0	0
Function: 1280 Alternative Education						
0340 Travel	0	3,608	0	0	0	0
0300 Purchased Services	0	3,608	0	0	0	0
0410 Consumable Supplies and Materials	2,194	2,390	0	0	0	0
0400 Supplies and Materials	2,194	2,390	0	0	0	0
Function Totals:	2,194	5,998	0	0	0	0
Function: 1290 Designated Programs						
0120 Nonpermanent Salaries	90	0	0	0	0	0
0130 Additional Salaries	365	68	0	0	0	0
0100 Salaries	455	68	0	0	0	0
0210 Public Employees Retirement System	81	0	0	0	0	0
0220 Social Security Administration	35	5	0	0	0	0
0230 Other Required Payroll Costs	4	1	0	0	0	0
0200 Associated Payroll Costs	120	6	0	0	0	0
0340 Travel	470	1,144	0	0	0	0
0300 Purchased Services	470	1,144	0	0	0	0
0410 Consumable Supplies and Materials	2,545	3,302	0	0	0	0
0480 Computer Hardware	600	0	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0400 Supplies and Materials	3,145	3,302	0	0	0	0
Function Totals:	4,191	4,520	0	0	0	0
Function: 1490 Summer School - Other Programs						
0130 Additional Salaries	0	4,023	0	0	0	0
0100 Salaries	0	4,023	0	0	0	0
0210 Public Employees Retirement System	0	857	0	0	0	0
0220 Social Security Administration	0	308	0	0	0	0
0230 Other Required Payroll Costs	0	46	0	0	0	0
0200 Associated Payroll Costs	0	1,211	0	0	0	0
Function Totals:	0	5,233	0	0	0	0
Function: 2120 Guidance Services						
0410 Consumable Supplies and Materials	0	30	0	0	0	0
0400 Supplies and Materials	0	30	0	0	0	0
Function Totals:	0	30	0	0	0	0
Function: 2190 Service Direction, Student Support Services						
0410 Consumable Supplies and Materials	492	928	0	0	0	0
0460 Non-consumable Items	1,446	0	0	0	0	0
0480 Computer Hardware	0	1,412	0	0	0	0
0400 Supplies and Materials	1,938	2,340	0	0	0	0
Function Totals:	1,938	2,340	0	0	0	0
Function: 2210 Improvement of Instruction Services						
0120 Nonpermanent Salaries	59	0	0	0	0	0
0130 Additional Salaries	26,825	22,689	0	0	0	0
0100 Salaries	26,884	22,689	0	0	0	0
0210 Public Employees Retirement System	4,995	4,970	0	0	0	0
0220 Social Security Administration	2,041	1,716	0	0	0	0
0230 Other Required Payroll Costs	261	261	0	0	0	0
0240 Contractual Employee Benefits	18	48	0	0	0	0
0200 Associated Payroll Costs	7,315	6,995	0	0	0	0
0310 Instructional, Professional and Technical Services	225	0	0	0	0	0
0340 Travel	0	473	0	0	0	0
0300 Purchased Services	225	473	0	0	0	0
0410 Consumable Supplies and Materials	625	4,157	0	0	0	0
0400 Supplies and Materials	625	4,157	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function Totals:	35,049	34,313	0	0	0	0
Function: 2220 Educational Media Services						
0130 Additional Salaries	217	376	0	0	0	0
0100 Salaries	217	376	0	0	0	0
0210 Public Employees Retirement System	44	84	0	0	0	0
0220 Social Security Administration	17	29	0	0	0	0
0230 Other Required Payroll Costs	2	4	0	0	0	0
0200 Associated Payroll Costs	63	117	0	0	0	0
0310 Instructional, Professional and Technical Services	1,818	3,800	0	0	0	0
0340 Travel	0	0	0	0	0	0
0350 Communication	13	595	0	0	0	0
0300 Purchased Services	1,831	4,395	0	0	0	0
0410 Consumable Supplies and Materials	880	2,918	172,048	175,000	0	0
0430 Library Books	1,625	0	0	0	0	0
0460 Non-consumable Items	6,629	3,266	0	0	0	0
0470 Computer Software	1,250	7,528	0	0	0	0
0480 Computer Hardware	61,416	38,577	0	0	0	0
0400 Supplies and Materials	71,800	52,289	172,048	175,000	0	0
Function Totals:	73,911	57,177	172,048	175,000	0	0
Function: 2240 Instructional Staff Development						
0110 Regular Salaries	82,772	81,631	0	0	0	0
0120 Nonpermanent Salaries	1,375	179	0	0	0	0
0130 Additional Salaries	9,000	0	0	0	0	0
0100 Salaries	93,147	81,810	0	0	0	0
0210 Public Employees Retirement System	17,946	18,222	0	0	0	0
0220 Social Security Administration	7,106	6,153	0	0	0	0
0230 Other Required Payroll Costs	915	941	0	0	0	0
0240 Contractual Employee Benefits	17,812	16,504	0	0	0	0
0200 Associated Payroll Costs	43,779	41,820	0	0	0	0
0340 Travel	603	0	0	0	0	0
0300 Purchased Services	603	0	0	0	0	0
0410 Consumable Supplies and Materials	1,132	500	0	0	0	0
0400 Supplies and Materials	1,132	500	0	0	0	0
Function Totals:	138,660	124,130	0	0	0	0
Function: 2320 Executive Administration Services						
0130 Additional Salaries	399	0	0	0	0	0
0100 Salaries	399	0	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0210 Public Employees Retirement System	84	0	0	0	0	0
0220 Social Security Administration	31	0	0	0	0	0
0230 Other Required Payroll Costs	4	0	0	0	0	0
0200 Associated Payroll Costs	118	0	0	0	0	0
0340 Travel	0	959	0	0	0	0
0380 Non-instructional Professional and Technical Services	17,013	0	0	0	0	0
0300 Purchased Services	17,013	959	0	0	0	0
0410 Consumable Supplies and Materials	0	57	0	0	0	0
0400 Supplies and Materials	0	57	0	0	0	0
Function Totals:	17,531	1,017	0	0	0	0

**Function: 2410 Office of the Principal
Services**

0120 Nonpermanent Salaries	0	1,500	0	0	0	0
0130 Additional Salaries	1,583	0	0	0	0	0
0100 Salaries	1,583	1,500	0	0	0	0
0210 Public Employees Retirement System	329	310	0	0	0	0
0220 Social Security Administration	121	115	0	0	0	0
0230 Other Required Payroll Costs	18	17	0	0	0	0
0200 Associated Payroll Costs	468	442	0	0	0	0
0320 Property Services	2,128	1,014	0	0	0	0
0340 Travel	858	0	0	0	0	0
0300 Purchased Services	2,986	1,014	0	0	0	0
0410 Consumable Supplies and Materials	82	389	0	0	0	0
0460 Non-consumable Items	290	0	0	0	0	0
0400 Supplies and Materials	372	389	0	0	0	0
0540 Depreciable Equipment	0	7,495	0	0	0	0
0500 Capital Outlay	0	7,495	0	0	0	0
0640 Dues and Fees	0	99	0	0	0	0
0600 Other Objects	0	99	0	0	0	0
Function Totals:	5,409	10,939	0	0	0	0

**Function: 2540 Operation and Maintenance
of Plant Services**

0320 Property Services	2,615	0	0	0	0	0
0300 Purchased Services	2,615	0	0	0	0	0
0410 Consumable Supplies and Materials	239	4,931	0	0	0	0
0460 Non-consumable Items	0	319	0	0	0	0
0400 Supplies and Materials	239	5,251	0	0	0	0
Function Totals:	2,853	5,251	0	0	0	0

Function: 2570 Internal Services

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0320 Property Services	1,469	845	0	0	0	0
0350 Communication	1,150	0	0	0	0	0
0300 Purchased Services	2,619	845	0	0	0	0
0410 Consumable Supplies and Materials	0	2,957	200,000	200,000	0	0
0400 Supplies and Materials	0	2,957	200,000	200,000	0	0
0540 Depreciable Equipment	12,763	12,048	0	0	0	0
0500 Capital Outlay	12,763	12,048	0	0	0	0
Function Totals:	15,382	15,850	200,000	200,000	0	0
Function: 2630 Information Services						
0350 Communication	94	0	0	0	0	0
0300 Purchased Services	94	0	0	0	0	0
0410 Consumable Supplies and Materials	11,203	12,726	200,000	200,000	0	0
0400 Supplies and Materials	11,203	12,726	200,000	200,000	0	0
Function Totals:	11,298	12,726	200,000	200,000	0	0
Function: 2640 Staff Services						
0110 Regular Salaries	144,721	128,808	156,802	114,354	0	0
0130 Additional Salaries	21,000	21,000	21,000	21,000	0	0
0100 Salaries	165,721	149,808	177,802	135,354	0	0
0210 Public Employees Retirement System	32,436	33,794	39,081	23,078	0	0
0220 Social Security Administration	12,559	11,310	13,602	10,355	0	0
0230 Other Required Payroll Costs	1,629	1,723	2,311	1,760	0	0
0240 Contractual Employee Benefits	29,021	25,808	36,613	28,531	0	0
0200 Associated Payroll Costs	75,645	72,635	91,607	63,724	0	0
0410 Consumable Supplies and Materials	148	0	0	0	0	0
0400 Supplies and Materials	148	0	0	0	0	0
Function Totals:	241,514	222,442	269,409	199,078	0	0
Function: 3360 Welfare Activities Services						
0130 Additional Salaries	0	1,917	0	0	0	0
0100 Salaries	0	1,917	0	0	0	0
0210 Public Employees Retirement System	0	396	0	0	0	0
0220 Social Security Administration	0	70	0	0	0	0
0230 Other Required Payroll Costs	0	22	0	0	0	0
0200 Associated Payroll Costs	0	488	0	0	0	0
0310 Instructional, Professional and Technical Services	0	150	0	0	0	0
0300 Purchased Services	0	150	0	0	0	0
0410 Consumable Supplies and Materials	1,583	1,517	75,000	75,000	0	0
0460 Non-consumable Items	1,648	0	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0400 Supplies and Materials	3,231	1,517	75,000	75,000	0	0
Function Totals:	3,231	4,073	75,000	75,000	0	0
Function: 3390 Other Community Services						
0310 Instructional, Professional and Technical Services	0	75	0	0	0	0
0300 Purchased Services	0	75	0	0	0	0
0410 Consumable Supplies and Materials	982	926	80,000	80,000	0	0
0400 Supplies and Materials	982	926	80,000	80,000	0	0
0640 Dues and Fees	0	20	0	0	0	0
0600 Other Objects	0	20	0	0	0	0
Function Totals:	982	1,021	80,000	80,000	0	0
Function: 3500 Custody and Care of Children Services						
0410 Consumable Supplies and Materials	0	0	40,000	40,000	0	0
0400 Supplies and Materials	0	0	40,000	40,000	0	0
Function Totals:	0	0	40,000	40,000	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0520 Buildings Acquisition	7,666	0	0	0	0	0
0530 Improvements Other Than Buildings	13,258	163,289	1,500,000	1,500,000	0	0
0500 Capital Outlay	20,925	163,289	1,500,000	1,500,000	0	0
Function Totals:	20,925	163,289	1,500,000	1,500,000	0	0
Fund Total:	\$ 1,525,662	\$ 1,762,823	\$ 5,135,493	\$ 5,135,493	\$ 0	\$ 0

Note: Minor differences are due to rounding



Categorical Fund (240)

Accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students.



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 273,606	\$ 756,510	\$ 127,869	\$ 225,000	\$ 425,000
5000 Other Sources	4,725,675	829,743	1,049,292	650,000	700,000
Total Revenues	<u>4,999,280</u>	<u>1,586,253</u>	<u>1,177,161</u>	<u>875,000</u>	<u>1,125,000</u>
0100 Salaries	90,060	99,074	225,985	0	0
0200 Associated Payroll Costs	33,629	45,422	112,042	0	0
0300 Purchased Services	287,145	61,625	38,681	0	0
0400 Supplies and Materials	34,817	22,851	9,355	0	0
0500 Capital Outlay	811,915	306,777	83,866	875,000	1,125,000
0600 Other Objects	11,972	1,212	0	0	0
0700 Transfers	2,900,000	0	0	0	0
Total Expenditures	<u>4,169,537</u>	<u>536,961</u>	<u>469,929</u>	<u>875,000</u>	<u>1,125,000</u>
Ending Fund Balance	<u>\$ 829,743</u>	<u>\$ 1,049,292</u>	<u>\$ 707,232</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 4,725,675	\$ 829,743	\$ 1,049,292		
Change in Fund Balance	<u>(3,895,932)</u>	<u>219,549</u>	<u>(342,060)</u>		
Ending Fund Balance	<u>\$ 829,743</u>	<u>\$ 1,049,292</u>	<u>\$ 707,232</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 9,950	\$ 9,213	\$ 25,000	\$ 25,000	\$ 0	\$ 0
1920 Contributions and Donations from Private Sources	746,560	118,656	200,000	400,000	0	0
1000 Revenue From Local Sources	756,510	127,869	225,000	425,000	0	0
5400 Resources - Beginning Fund Balance	829,743	1,049,292	650,000	700,000	0	0
5000 Other Sources	829,743	1,049,292	650,000	700,000	0	0
Fund Total:	\$ 1,586,253	\$ 1,177,161	\$ 875,000	\$ 1,125,000	\$ 0	\$ 0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2540 Operation and Maintenance of Plant Services						
0320 Property Services	\$ 0	\$ 1,354	\$ 0	\$ 0	\$ 0	0
0380 Non-instructional Professional and Technical Services	0	19,492	0	0	0	0
0300 Purchased Services	0	20,846	0	0	0	0
0460 Non-consumable Items	17,638	4,444	0	0	0	0
0400 Supplies and Materials	17,638	4,444	0	0	0	0
0520 Buildings Acquisition	0	0	50,000	125,000	0	0
0500 Capital Outlay	0	0	50,000	125,000	0	0
Function Totals:	17,638	25,290	50,000	125,000	0	0
Function: 2570 Internal Services						
0460 Non-consumable Items	1,007	0	0	0	0	0
0400 Supplies and Materials	1,007	0	0	0	0	0
Function Totals:	1,007	0	0	0	0	0
Function: 2660 Technology Services						
0350 Communication	2,152	0	0	0	0	0
0300 Purchased Services	2,152	0	0	0	0	0
Function Totals:	2,152	0	0	0	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0110 Regular Salaries	99,074	225,985	0	0	0	0
0100 Salaries	99,074	225,985	0	0	0	0
0210 Public Employees Retirement System	18,322	47,585	0	0	0	0
0220 Social Security Administration	7,576	17,255	0	0	0	0
0230 Other Required Payroll Costs	960	2,599	0	0	0	0
0240 Contractual Employee Benefits	18,564	44,603	0	0	0	0
0200 Associated Payroll Costs	45,422	112,042	0	0	0	0
0320 Property Services	25,690	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	33,783	17,835	0	0	0	0
0300 Purchased Services	59,473	17,835	0	0	0	0
0460 Non-consumable Items	4,205	4,911	0	0	0	0
0400 Supplies and Materials	4,205	4,911	0	0	0	0
0520 Buildings Acquisition	306,777	68,884	825,000	1,000,000	0	0
0530 Improvements Other Than Buildings	0	14,982	0	0	0	0
0500 Capital Outlay	306,777	83,866	825,000	1,000,000	0	0
0640 Dues and Fees	250	0	0	0	0	0
0670 Taxes and Licenses	962	0	0	0	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0600 Other Objects	1,212	0	0	0	0	0
Function Totals:	516,163	444,639	825,000	1,000,000	0	0
Fund Total:	\$ 536,961	\$ 469,929	\$ 875,000	\$ 1,125,000	\$ 0	\$ 0

Note: Minor differences are due to rounding



Pension Fund (250)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 9,514	\$ 4,245	\$ 2,963	\$ 0	\$ 0
5000 Other Sources	1,784,421	1,839,340	1,052,414	779,475	185,000
Total Revenues	<u>1,793,935</u>	<u>1,843,585</u>	<u>1,055,377</u>	<u>779,475</u>	<u>185,000</u>
0100 Salaries	606,015	1,171,255	668,800	570,970	0
0200 Associated Payroll Costs	98,580	119,916	95,312	49,217	0
0300 Purchased Services	0	0	0	39,288	40,000
0800 Other Uses of Funds	0	0	0	120,000	145,000
Total Expenditures	<u>704,595</u>	<u>1,291,171</u>	<u>764,112</u>	<u>779,475</u>	<u>185,000</u>
Ending Fund Balance	<u>\$ 1,089,340</u>	<u>\$ 552,414</u>	<u>\$ 291,265</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 734,421	\$ 1,089,340	\$ 552,414		
Change in Fund Balance	<u>354,919</u>	<u>(536,926)</u>	<u>(261,149)</u>		
Ending Fund Balance	<u>\$ 1,089,340</u>	<u>\$ 552,414</u>	<u>\$ 291,265</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,245	\$ 2,963	\$ 0	\$ 0	\$ 0	\$ 0
1000 Revenue From Local Sources	4,245	2,963	0	0	0	0
5200 Interfund Transfers	750,000	500,000	500,000	0	0	0
5400 Resources - Beginning Fund Balance	1,089,340	552,414	279,475	185,000	0	0
5000 Other Sources	1,839,340	1,052,414	779,475	185,000	0	0
Fund Total:	\$ 1,843,585	\$ 1,055,377	\$ 779,475	\$ 185,000	\$ 0	\$ 0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2700 Supplemental Retirement Program						
0110 Regular Salaries	\$ 1,171,255	\$ 668,800	\$ 570,970	\$ 0	\$ 0	0
0100 Salaries	1,171,255	668,800	570,970	0	0	0
0210 Public Employees Retirement System	248	0	0	0	0	0
0220 Social Security Administration	57,928	31,089	43,679	0	0	0
0230 Other Required Payroll Costs	501	414	5,538	0	0	0
0240 Contractual Employee Benefits	61,239	63,809	0	0	0	0
0200 Associated Payroll Costs	119,916	95,312	49,217	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	39,288	40,000	0	0
0300 Purchased Services	0	0	39,288	40,000	0	0
Function Totals:	1,291,171	764,112	659,475	40,000	0	0
Function: 6110 Operating Contingency						
0810 Planned Reserve	0	0	120,000	145,000	0	0
0800 Other Uses of Funds	0	0	120,000	145,000	0	0
Function Totals:	0	0	120,000	145,000	0	0
Fund Total:	\$ 1,291,171	\$ 764,112	\$ 779,475	\$ 185,000	\$ 0	0

Note: Minor differences are due to rounding

BEAVERTON SCHOOL DISTRICT ACCRUED OBLIGATION FOR POST-EMPLOYMENT BENEFITS

EARLY RETIREMENT

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

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

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

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

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

Employees must have five plus years of Beaverton School District experience and be PERS eligible. There is no survivor option. The early retirement benefit is determined by base salary for fiscal year 2010-11 only.

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

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

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

Program membership for Plan 2004 consisted of 183 retirees receiving benefits at July 1, 2006, the date of the last actuarial valuation. Retirees receiving early retirement supplement benefits totaled 3, 3, and 5 for fiscal years 2015, 2014, and 2013 respectively. Program membership for Plan 2011 receiving benefits totaled 72 in fiscal year 2014. Program membership for Plan 2012 receiving benefits totaled 57 in fiscal year 2014.



Grant Fund (270)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 1,240,202	\$ 408,822	\$ 389,951	\$ 1,163,536	\$ 1,111,374
2000 Revenue From Intermediate Sources	190,161	302,396	229,730	345,235	610,775
3000 Revenue From State Sources	633,372	206,713	382,148	252,891	338,661
4000 Revenue From Federal Sources	18,098,919	15,786,503	14,572,186	24,627,832	24,592,724
Total Revenues	<u>20,162,654</u>	<u>16,704,435</u>	<u>15,574,015</u>	<u>26,389,494</u>	<u>26,653,534</u>
0100 Salaries	10,721,820	8,624,437	8,164,534	11,806,688	12,865,858
0200 Associated Payroll Costs	4,867,765	4,172,746	4,045,725	5,855,915	5,869,643
0300 Purchased Services	2,770,001	2,294,571	2,091,921	2,779,968	3,934,775
0400 Supplies and Materials	1,110,081	1,062,431	854,620	3,056,992	2,602,422
0500 Capital Outlay	0	78,157	8,495	1,787,000	430,000
0600 Other Objects	692,987	472,095	408,720	1,102,931	950,836
Total Expenditures	<u>20,162,654</u>	<u>16,704,435</u>	<u>15,574,015</u>	<u>26,389,494</u>	<u>26,653,534</u>
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 0	\$ 0	\$ 0		
Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1200 Revenue from Local Governmental Units other than Districts	\$ 277	\$ 0	\$ 0	\$ 0	\$ 0	0
1920 Contributions and Donations from Private Sources	408,546	389,951	1,163,536	1,111,374	0	0
1000 Revenue From Local Sources	408,822	389,951	1,163,536	1,111,374	0	0
2200 Restricted Revenue	302,396	229,730	343,980	609,520	0	0
2910 Strategic Investment Program (SIP)	0	0	1,255	1,255	0	0
2000 Revenue From Intermediate Sources	302,396	229,730	345,235	610,775	0	0
3290 Other Restricted Grants-In-Aid	206,713	382,148	252,891	338,661	0	0
3000 Revenue From State Sources	206,713	382,148	252,891	338,661	0	0
4300 Restricted Revenue Direct from the Federal Government	1,018,753	902,809	1,495,867	651,331	0	0
4500 Restricted Revenue from the Federal Government through the State	14,767,750	13,669,377	23,131,965	23,941,393	0	0
4000 Revenue From Federal Sources	15,786,503	14,572,186	24,627,832	24,592,724	0	0
Fund Total:	\$ 16,704,435	\$ 15,574,015	\$ 26,389,494	\$ 26,653,534	\$ 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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1110 Elementary Programs						
0110 Regular Salaries	\$ 0	\$ 0	70,000	\$ 0	\$ 0	0
0120 Nonpermanent Salaries	0	4,803	0	0	0	0
0130 Additional Salaries	6,670	2,939	18,333	175,000	0	0
0100 Salaries	6,670	7,742	88,333	175,000	0	0
0210 Public Employees Retirement System	1,255	0	19,097	29,838	0	0
0220 Social Security Administration	510	592	6,757	13,388	0	0
0230 Other Required Payroll Costs	65	89	1,148	2,276	0	0
0240 Contractual Employee Benefits	0	0	17,935	0	0	0
0200 Associated Payroll Costs	1,830	681	44,937	45,502	0	0
0310 Instructional, Professional and Technical Services	0	3,800	15,000	0	0	0
0340 Travel	0	0	14,000	1,000	0	0
0350 Communication	0	440	10,000	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	10,000	11,000	0	0
0300 Purchased Services	0	4,240	49,000	12,000	0	0
0410 Consumable Supplies and Materials	0	1,954	23,000	3,498	0	0
0420 Textbooks	0	0	15,000	0	0	0
0430 Library Books	0	0	5,000	0	0	0
0440 Periodicals	0	0	9,730	0	0	0
0460 Non-consumable Items	0	5,925	3,761	0	0	0
0470 Computer Software	0	55	0	0	0	0
0480 Computer Hardware	0	1,000	0	0	0	0
0400 Supplies and Materials	0	8,934	56,491	3,498	0	0
0540 Depreciable Equipment	0	0	0	70,000	0	0
0500 Capital Outlay	0	0	0	70,000	0	0
Function Totals:	8,500	21,597	238,761	306,000	0	0
Function: 1120 Middle School Programs						
0110 Regular Salaries	0	0	70,000	0	0	0
0120 Nonpermanent Salaries	2,757	2,562	0	0	0	0
0130 Additional Salaries	38,891	32,886	26,733	187,301	0	0
0100 Salaries	41,648	35,448	96,733	187,301	0	0
0210 Public Employees Retirement System	7,808	6,983	20,914	31,936	0	0
0220 Social Security Administration	3,169	2,685	7,400	14,329	0	0
0230 Other Required Payroll Costs	419	407	1,258	2,435	0	0
0240 Contractual Employee Benefits	0	62	17,965	0	0	0
0200 Associated Payroll Costs	11,396	10,137	47,537	48,700	0	0
0310 Instructional, Professional and Technical Services	0	2,300	3,000	3,000	0	0
0330 Student Transportation Services	10,275	9,890	13,500	8,500	0	0
0340 Travel	0	1,499	0	5,000	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	11,000	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0300 Purchased Services	10,275	13,689	16,500	27,500	0	0
0410 Consumable Supplies and Materials	2,922	1,150	30,730	9,743	0	0
0420 Textbooks	0	0	15,000	0	0	0
0430 Library Books	0	997	6,000	0	0	0
0440 Periodicals	0	0	5,000	0	0	0
0460 Non-consumable Items	1,748	8,798	41,062	19,500	0	0
0470 Computer Software	0	502	5,000	0	0	0
0480 Computer Hardware	0	1,794	25,000	1,000	0	0
0400 Supplies and Materials	4,670	13,240	127,792	30,243	0	0
0540 Depreciable Equipment	0	0	0	70,000	0	0
0500 Capital Outlay	0	0	0	70,000	0	0
0640 Dues and Fees	0	824	0	0	0	0
0600 Other Objects	0	824	0	0	0	0
Function Totals:	67,990	73,337	288,562	363,744	0	0
Function: 1130 High School Programs						
0110 Regular Salaries	0	0	28,400	29,000	0	0
0120 Nonpermanent Salaries	16,977	4,407	2,107	2,800	0	0
0130 Additional Salaries	13,459	29,728	83,829	107,863	0	0
0100 Salaries	30,436	34,134	114,336	139,663	0	0
0210 Public Employees Retirement System	2,244	6,546	24,720	23,812	0	0
0220 Social Security Administration	2,326	2,578	8,747	10,685	0	0
0230 Other Required Payroll Costs	302	387	1,487	1,816	0	0
0240 Contractual Employee Benefits	0	285	14,211	15,896	0	0
0200 Associated Payroll Costs	4,872	9,796	49,165	52,209	0	0
0310 Instructional, Professional and Technical Services	0	0	2,000	6,157	0	0
0330 Student Transportation Services	829	477	8,500	8,500	0	0
0340 Travel	2,281	3,143	6,800	11,723	0	0
0350 Communication	0	0	1,750	0	0	0
0370 Tuition	919	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	500	0	21,200	239	0	0
0300 Purchased Services	4,528	3,620	40,250	26,619	0	0
0410 Consumable Supplies and Materials	3,139	4,765	33,708	43,825	0	0
0420 Textbooks	326	5,025	2,000	1,700	0	0
0430 Library Books	0	42	0	0	0	0
0460 Non-consumable Items	3,353	6,076	7,137	9,220	0	0
0470 Computer Software	39	2,109	100	160	0	0
0480 Computer Hardware	0	13,711	47,471	43,700	0	0
0400 Supplies and Materials	6,857	31,728	90,416	98,605	0	0
0540 Depreciable Equipment	0	0	0	70,000	0	0
0500 Capital Outlay	0	0	0	70,000	0	0
0640 Dues and Fees	80	76	0	224	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0600 Other Objects	80	76	0	224	0	0
Function Totals:	46,774	79,355	294,167	387,320	0	0
Function: 1220 Restrictive Programs for Students with Disabilities						
0110 Regular Salaries	1,553,373	1,470,827	1,875,771	1,933,429	0	0
0120 Nonpermanent Salaries	0	82	2,715	20,924	0	0
0130 Additional Salaries	0	0	0	1,350	0	0
0100 Salaries	1,553,373	1,470,909	1,878,486	1,955,703	0	0
0210 Public Employees Retirement System	291,609	302,149	406,130	333,448	0	0
0220 Social Security Administration	118,377	111,486	143,706	149,610	0	0
0230 Other Required Payroll Costs	15,281	16,915	24,423	25,425	0	0
0240 Contractual Employee Benefits	428,621	421,568	504,663	511,630	0	0
0200 Associated Payroll Costs	853,889	852,119	1,078,922	1,020,113	0	0
0310 Instructional, Professional and Technical Services	915,204	360,421	569,932	485,000	0	0
0340 Travel	0	0	0	225	0	0
0300 Purchased Services	915,204	360,421	569,932	485,225	0	0
0410 Consumable Supplies and Materials	9,015	0	0	420,880	0	0
0460 Non-consumable Items	450	0	0	394	0	0
0400 Supplies and Materials	9,465	0	0	421,274	0	0
Function Totals:	3,331,931	2,683,450	3,527,340	3,882,315	0	0
Function: 1250 Less Restrictive Programs for Students with Disabilities						
0110 Regular Salaries	619,390	557,849	548,857	736,429	0	0
0120 Nonpermanent Salaries	0	0	35,000	0	0	0
0130 Additional Salaries	0	0	25,000	0	0	0
0100 Salaries	619,390	557,849	608,857	736,429	0	0
0210 Public Employees Retirement System	115,521	117,559	131,635	125,561	0	0
0220 Social Security Administration	47,119	42,015	46,578	56,337	0	0
0230 Other Required Payroll Costs	6,101	6,415	7,915	9,574	0	0
0240 Contractual Employee Benefits	166,671	147,228	141,306	180,499	0	0
0200 Associated Payroll Costs	335,411	313,217	327,434	371,971	0	0
0310 Instructional, Professional and Technical Services	0	0	20,475	0	0	0
0300 Purchased Services	0	0	20,475	0	0	0
Function Totals:	954,801	871,067	956,766	1,108,400	0	0
Function: 1270 Educationally Underserved						
0110 Regular Salaries	2,215,148	2,259,566	2,474,961	2,924,631	0	0
0120 Nonpermanent Salaries	197,281	376,250	515,978	272,990	0	0
0130 Additional Salaries	326,861	391,191	537,834	749,893	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0100 Salaries	2,739,290	3,027,007	3,528,773	3,947,514	0	0
0210 Public Employees Retirement System	486,454	607,661	755,270	673,054	0	0
0220 Social Security Administration	205,349	226,634	269,957	301,983	0	0
0230 Other Required Payroll Costs	26,861	34,752	45,880	51,323	0	0
0240 Contractual Employee Benefits	699,240	702,830	833,471	1,039,398	0	0
0200 Associated Payroll Costs	1,417,904	1,571,877	1,904,578	2,065,758	0	0
0310 Instructional, Professional and Technical Services	27,820	8,735	115,922	86,309	0	0
0320 Property Services	0	0	0	1,500	0	0
0330 Student Transportation Services	38,805	66,110	139,791	63,191	0	0
0340 Travel	79,858	115,474	130,441	98,966	0	0
0350 Communication	3,942	1,099	3,359	5,000	0	0
0380 Non-instructional Professional and Technical Services	3,200	95	10,530	61,220	0	0
0300 Purchased Services	153,626	191,513	400,043	316,186	0	0
0410 Consumable Supplies and Materials	151,259	106,107	333,301	254,442	0	0
0420 Textbooks	34,060	74,719	86,204	145,200	0	0
0430 Library Books	18,611	1,381	6,608	20,550	0	0
0440 Periodicals	9,219	4,814	14,252	6,575	0	0
0460 Non-consumable Items	39,485	17,254	21,411	39,305	0	0
0470 Computer Software	39,791	42,367	34,293	43,790	0	0
0480 Computer Hardware	220,838	113,070	122,275	110,536	0	0
0400 Supplies and Materials	513,262	359,711	618,344	620,398	0	0
0640 Dues and Fees	2,000	139	0	350	0	0
0600 Other Objects	2,000	139	0	350	0	0
Function Totals:	4,826,081	5,150,247	6,451,738	6,950,206	0	0
Function: 1280 Alternative Education						
0120 Nonpermanent Salaries	2,474	7,278	25,733	12,022	0	0
0130 Additional Salaries	4,201	3,514	22,030	30,000	0	0
0100 Salaries	6,675	10,792	47,763	42,022	0	0
0210 Public Employees Retirement System	971	1,434	10,325	7,165	0	0
0220 Social Security Administration	497	811	3,654	3,215	0	0
0230 Other Required Payroll Costs	63	123	621	547	0	0
0240 Contractual Employee Benefits	145	244	882	341	0	0
0200 Associated Payroll Costs	1,676	2,611	15,482	11,268	0	0
0310 Instructional, Professional and Technical Services	0	5,883	0	8,000	0	0
0320 Property Services	0	0	0	1,000	0	0
0330 Student Transportation Services	222	56	0	5,234	0	0
0340 Travel	3,141	2,666	0	6,050	0	0
0350 Communication	144	0	0	600	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	12,200	0	0
0300 Purchased Services	3,507	8,605	0	33,084	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0410 Consumable Supplies and Materials	2,557	7,651	9,624	11,941	0	0
0420 Textbooks	0	1,001	0	0	0	0
0460 Non-consumable Items	32	0	154	500	0	0
0400 Supplies and Materials	2,589	8,652	9,778	12,441	0	0
Function Totals:	14,447	30,660	73,023	98,815	0	0
Function: 1290 Designated Programs						
0110 Regular Salaries	296,095	103,910	267,773	190,000	0	0
0120 Nonpermanent Salaries	37,814	56,206	98,963	83,100	0	0
0130 Additional Salaries	56,567	72,596	180,270	267,796	0	0
0100 Salaries	390,476	232,712	547,006	540,896	0	0
0210 Public Employees Retirement System	70,601	43,381	118,265	92,227	0	0
0220 Social Security Administration	29,298	17,590	41,846	41,380	0	0
0230 Other Required Payroll Costs	3,812	2,661	7,113	7,033	0	0
0240 Contractual Employee Benefits	89,874	36,028	113,400	92,765	0	0
0200 Associated Payroll Costs	193,585	99,659	280,624	233,405	0	0
0310 Instructional, Professional and Technical Services	59,799	47,147	50,300	101,616	0	0
0320 Property Services	0	1,252	1,650	1,000	0	0
0330 Student Transportation Services	902	0	1,000	561	0	0
0340 Travel	65,524	89,670	56,072	71,356	0	0
0350 Communication	0	94	300	0	0	0
0380 Non-instructional Professional and Technical Services	2,668	1,957	33,750	6,498	0	0
0300 Purchased Services	128,893	140,120	143,072	181,031	0	0
0410 Consumable Supplies and Materials	18,463	16,417	80,879	47,976	0	0
0460 Non-consumable Items	13,979	24,687	38,598	84,400	0	0
0470 Computer Software	14,818	10,633	12,500	720	0	0
0480 Computer Hardware	49,616	73,999	70,140	137,600	0	0
0400 Supplies and Materials	96,876	125,737	202,117	270,696	0	0
0540 Depreciable Equipment	22,311	8,495	9,000	0	0	0
0500 Capital Outlay	22,311	8,495	9,000	0	0	0
0640 Dues and Fees	551	537	700	1,500	0	0
0600 Other Objects	551	537	700	1,500	0	0
Function Totals:	832,693	607,261	1,182,519	1,227,528	0	0
Function: 1430 Summer School - High School						
0130 Additional Salaries	0	1,895	16,804	17,460	0	0
0100 Salaries	0	1,895	16,804	17,460	0	0
0210 Public Employees Retirement System	0	396	3,633	2,977	0	0
0220 Social Security Administration	0	145	1,286	1,336	0	0
0230 Other Required Payroll Costs	0	22	218	227	0	0
0240 Contractual Employee Benefits	0	0	59	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0200 Associated Payroll Costs	0	562	5,196	4,540	0	0
Function Totals:	0	2,458	22,000	22,000	0	0
Function: 1490 Summer School - Other Programs						
0120 Nonpermanent Salaries	10,572	7,865	0	0	0	0
0130 Additional Salaries	112,564	220,128	347,373	501,377	0	0
0100 Salaries	123,136	227,993	347,373	501,377	0	0
0210 Public Employees Retirement System	23,085	46,140	75,102	85,485	0	0
0220 Social Security Administration	9,440	17,377	26,575	38,355	0	0
0230 Other Required Payroll Costs	1,265	2,748	4,516	6,518	0	0
0240 Contractual Employee Benefits	1	0	1,215	0	0	0
0200 Associated Payroll Costs	33,791	66,265	107,408	130,358	0	0
0310 Instructional, Professional and Technical Services	75	150	0	0	0	0
0330 Student Transportation Services	14,570	29,384	3,400	48,288	0	0
0340 Travel	45	35	50	0	0	0
0300 Purchased Services	14,690	29,569	3,450	48,288	0	0
0410 Consumable Supplies and Materials	10,209	12,606	19,000	5,473	0	0
0460 Non-consumable Items	0	1,304	0	0	0	0
0480 Computer Hardware	5,675	7,485	0	0	0	0
0400 Supplies and Materials	15,884	21,395	19,000	5,473	0	0
Function Totals:	187,501	345,222	477,231	685,496	0	0
Function: 2110 Attendance and Social Work Services						
0110 Regular Salaries	99,274	84,736	140,544	144,300	0	0
0120 Nonpermanent Salaries	11,025	2,280	1,700	123,294	0	0
0130 Additional Salaries	5,174	6,790	55,700	59,000	0	0
0100 Salaries	115,473	93,806	197,944	326,594	0	0
0210 Public Employees Retirement System	21,361	20,590	42,797	55,685	0	0
0220 Social Security Administration	8,772	7,127	15,145	24,986	0	0
0230 Other Required Payroll Costs	1,134	1,075	2,575	4,247	0	0
0240 Contractual Employee Benefits	34,398	30,249	52,613	71,740	0	0
0200 Associated Payroll Costs	65,664	59,041	113,130	156,658	0	0
0310 Instructional, Professional and Technical Services	1,000	385	385	14,678	0	0
0330 Student Transportation Services	0	0	100	4,500	0	0
0340 Travel	3,059	4,794	11,730	19,701	0	0
0350 Communication	21	0	960	4,200	0	0
0380 Non-instructional Professional and Technical Services	8,188	17,548	70	70,000	0	0
0300 Purchased Services	12,268	22,726	13,245	113,079	0	0
0410 Consumable Supplies and Materials	13,403	3,421	15,717	37,639	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0420 Textbooks	0	0	3,582	0	0	0
0480 Computer Hardware	869	0	0	0	0	0
0400 Supplies and Materials	14,272	3,421	19,299	37,639	0	0
0540 Depreciable Equipment	9,950	0	0	20,000	0	0
0500 Capital Outlay	9,950	0	0	20,000	0	0
0640 Dues and Fees	0	15	0	50	0	0
0600 Other Objects	0	15	0	50	0	0
Function Totals:	217,627	179,010	343,618	654,020	0	0
Function: 2120 Guidance Services						
0110 Regular Salaries	396,272	102,128	93,350	12,186	0	0
0120 Nonpermanent Salaries	0	0	0	2,329	0	0
0130 Additional Salaries	14,722	15,065	15,000	0	0	0
0100 Salaries	410,995	117,192	108,350	14,515	0	0
0210 Public Employees Retirement System	77,863	24,942	20,182	2,475	0	0
0220 Social Security Administration	31,354	8,931	8,289	1,110	0	0
0230 Other Required Payroll Costs	4,045	1,348	1,409	189	0	0
0240 Contractual Employee Benefits	84,269	21,595	26,328	6,713	0	0
0200 Associated Payroll Costs	197,530	56,816	56,208	10,487	0	0
0330 Student Transportation Services	165	0	0	0	0	0
0340 Travel	391	0	0	0	0	0
0300 Purchased Services	557	0	0	0	0	0
0410 Consumable Supplies and Materials	2,535	155	0	0	0	0
0460 Non-consumable Items	261	0	0	0	0	0
0400 Supplies and Materials	2,796	155	0	0	0	0
Function Totals:	611,877	174,163	164,558	25,002	0	0
Function: 2130 Health Services						
0110 Regular Salaries	3,828	0	5,904	19,940	0	0
0120 Nonpermanent Salaries	0	0	1,000	0	0	0
0100 Salaries	3,828	0	6,904	19,940	0	0
0210 Public Employees Retirement System	634	0	1,493	3,400	0	0
0220 Social Security Administration	293	0	528	1,525	0	0
0230 Other Required Payroll Costs	38	0	89	259	0	0
0240 Contractual Employee Benefits	2,637	0	2,911	10,876	0	0
0200 Associated Payroll Costs	3,601	0	5,021	16,060	0	0
0310 Instructional, Professional and Technical Services	120,000	0	0	0	0	0
0350 Communication	0	0	500	0	0	0
0300 Purchased Services	120,000	0	500	0	0	0
0410 Consumable Supplies and Materials	0	0	1,525	0	0	0
0400 Supplies and Materials	0	0	1,525	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function Totals:	127,429	0	13,950	36,000	0	0
Function: 2140 Psychological Services						
0110 Regular Salaries	136,761	65,704	64,631	79,729	0	0
0100 Salaries	136,761	65,704	64,631	79,729	0	0
0210 Public Employees Retirement System	26,626	14,804	13,974	13,593	0	0
0220 Social Security Administration	10,957	5,583	4,944	6,099	0	0
0230 Other Required Payroll Costs	1,336	756	840	1,037	0	0
0240 Contractual Employee Benefits	28,563	14,757	16,500	19,542	0	0
0200 Associated Payroll Costs	67,482	35,900	36,258	40,271	0	0
Function Totals:	204,243	101,605	100,889	120,000	0	0
Function: 2150 Speech Pathology and Audiology Services						
0110 Regular Salaries	641,629	587,131	590,639	796,626	0	0
0100 Salaries	641,629	587,131	590,639	796,626	0	0
0210 Public Employees Retirement System	119,119	126,074	127,697	135,824	0	0
0220 Social Security Administration	47,722	43,788	45,184	60,942	0	0
0230 Other Required Payroll Costs	6,322	6,752	7,678	10,356	0	0
0240 Contractual Employee Benefits	171,341	154,906	150,790	195,253	0	0
0200 Associated Payroll Costs	344,505	331,520	331,349	402,375	0	0
Function Totals:	986,134	918,652	921,988	1,199,001	0	0
Function: 2190 Service Direction, Student Support Services						
0110 Regular Salaries	207,522	212,785	216,528	220,000	0	0
0120 Nonpermanent Salaries	74,112	46,116	11,510	34,570	0	0
0130 Additional Salaries	10,221	8,794	46,751	32,513	0	0
0100 Salaries	291,854	267,695	274,789	287,083	0	0
0210 Public Employees Retirement System	46,806	54,356	59,411	48,949	0	0
0220 Social Security Administration	21,758	20,421	21,022	21,963	0	0
0230 Other Required Payroll Costs	2,821	3,076	3,573	3,732	0	0
0240 Contractual Employee Benefits	39,235	40,168	31,292	26,498	0	0
0200 Associated Payroll Costs	110,620	118,021	115,298	101,142	0	0
0310 Instructional, Professional and Technical Services	176,274	417,857	799,803	1,481,780	0	0
0300 Purchased Services	176,274	417,857	799,803	1,481,780	0	0
0410 Consumable Supplies and Materials	14,187	5	0	0	0	0
0460 Non-consumable Items	5,836	0	0	0	0	0
0470 Computer Software	1,366	0	0	0	0	0
0400 Supplies and Materials	21,389	5	0	0	0	0
Function Totals:	600,138	803,577	1,189,890	1,870,005	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2210 Improvement of Instruction Services						
0110 Regular Salaries	222,668	170,755	888,582	621,958	0	0
0120 Nonpermanent Salaries	70,636	125,611	174,312	107,028	0	0
0130 Additional Salaries	134,775	169,290	306,997	146,632	0	0
0100 Salaries	428,079	465,656	1,369,891	875,618	0	0
0210 Public Employees Retirement System	73,950	84,419	267,193	149,294	0	0
0220 Social Security Administration	32,048	35,103	104,798	66,986	0	0
0230 Other Required Payroll Costs	4,270	5,338	17,808	11,383	0	0
0240 Contractual Employee Benefits	52,324	42,459	273,495	200,516	0	0
0200 Associated Payroll Costs	162,592	167,319	663,294	428,179	0	0
0310 Instructional, Professional and Technical Services	655,266	629,021	175,000	379,526	0	0
0320 Property Services	124	0	0	0	0	0
0330 Student Transportation Services	112	0	0	0	0	0
0340 Travel	12,723	5,985	66,293	25,295	0	0
0350 Communication	5,155	8,257	5,000	0	0	0
0380 Non-instructional Professional and Technical Services	450	5,264	211,000	27,660	0	0
0300 Purchased Services	673,831	648,526	457,293	432,481	0	0
0410 Consumable Supplies and Materials	30,443	15,670	40,619	22,263	0	0
0440 Periodicals	4,975	0	0	0	0	0
0460 Non-consumable Items	4,765	4,174	15,000	0	0	0
0470 Computer Software	13,500	58,893	0	0	0	0
0480 Computer Hardware	68,219	589	0	0	0	0
0400 Supplies and Materials	121,902	79,325	55,619	22,263	0	0
Function Totals:	1,386,404	1,360,826	2,546,097	1,758,541	0	0
Function: 2220 Educational Media Services						
0120 Nonpermanent Salaries	500	0	25,000	0	0	0
0130 Additional Salaries	4,293	0	0	30,000	0	0
0100 Salaries	4,793	0	25,000	30,000	0	0
0210 Public Employees Retirement System	832	0	5,405	5,115	0	0
0220 Social Security Administration	363	0	1,913	2,295	0	0
0230 Other Required Payroll Costs	43	0	326	390	0	0
0240 Contractual Employee Benefits	0	0	783	0	0	0
0200 Associated Payroll Costs	1,239	0	8,427	7,800	0	0
0340 Travel	207	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	25,000	60,000	62,200	0	0
0300 Purchased Services	207	25,000	60,000	62,200	0	0
0410 Consumable Supplies and Materials	0	0	6,573	0	0	0
0460 Non-consumable Items	3,006	0	0	0	0	0
0480 Computer Hardware	90,787	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0400 Supplies and Materials	93,793	0	6,573	0	0	0
Function Totals:	100,031	25,000	100,000	100,000	0	0
Function: 2230 Assessment and Testing						
0380 Non-instructional Professional and Technical Services	0	0	15,000	15,000	0	0
0300 Purchased Services	0	0	15,000	15,000	0	0
0410 Consumable Supplies and Materials	0	31,805	0	0	0	0
0460 Non-consumable Items	1,001	0	0	0	0	0
0400 Supplies and Materials	1,001	31,805	0	0	0	0
Function Totals:	1,001	31,805	15,000	15,000	0	0
Function: 2240 Instructional Staff Development						
0110 Regular Salaries	264,851	298,393	410,000	500,679	0	0
0120 Nonpermanent Salaries	230,109	220,907	437,326	768,490	0	0
0130 Additional Salaries	370,430	332,720	982,577	786,936	0	0
0100 Salaries	865,391	852,020	1,829,903	2,056,105	0	0
0210 Public Employees Retirement System	145,128	159,538	321,470	350,569	0	0
0220 Social Security Administration	64,481	63,765	139,987	157,296	0	0
0230 Other Required Payroll Costs	8,472	9,772	23,788	26,730	0	0
0240 Contractual Employee Benefits	63,403	70,482	138,067	144,464	0	0
0200 Associated Payroll Costs	281,484	303,556	623,312	679,059	0	0
0310 Instructional, Professional and Technical Services	25,835	17,078	34,413	47,041	0	0
0330 Student Transportation Services	0	0	0	25,000	0	0
0340 Travel	46,898	65,869	35,019	198,755	0	0
0380 Non-instructional Professional and Technical Services	0	0	20,000	75,668	0	0
0300 Purchased Services	72,733	82,947	89,432	346,464	0	0
0410 Consumable Supplies and Materials	22,917	79,826	95,606	20,465	0	0
0420 Textbooks	0	0	11,000	0	0	0
0430 Library Books	0	0	9,000	0	0	0
0440 Periodicals	0	0	6,000	0	0	0
0460 Non-consumable Items	480	0	26,401	2,135	0	0
0470 Computer Software	0	0	10,000	5,000	0	0
0480 Computer Hardware	0	0	40,000	0	0	0
0400 Supplies and Materials	23,397	79,826	198,007	27,600	0	0
0640 Dues and Fees	0	3,386	0	0	0	0
0600 Other Objects	0	3,386	0	0	0	0
Function Totals:	1,243,004	1,321,735	2,740,654	3,109,228	0	0
Function: 2320 Executive Administration Services						

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	0	35,000	0	0	0	0
0300 Purchased Services	0	35,000	0	0	0	0
Function Totals:	0	35,000	0	0	0	0
Function: 2410 Office of the Principal Services						
0120 Nonpermanent Salaries	292	0	0	0	0	0
0130 Additional Salaries	33,872	6,148	0	0	0	0
0100 Salaries	34,164	6,148	0	0	0	0
0210 Public Employees Retirement System	6,280	1,299	0	0	0	0
0220 Social Security Administration	2,622	478	0	0	0	0
0230 Other Required Payroll Costs	336	71	0	0	0	0
0240 Contractual Employee Benefits	32	0	0	0	0	0
0200 Associated Payroll Costs	9,269	1,848	0	0	0	0
0340 Travel	1,555	0	0	0	0	0
0350 Communication	301	0	0	0	0	0
0300 Purchased Services	1,856	0	0	0	0	0
0410 Consumable Supplies and Materials	1,201	763	0	0	0	0
0460 Non-consumable Items	9,201	1,330	0	0	0	0
0470 Computer Software	1,031	60	0	0	0	0
0480 Computer Hardware	0	19,758	0	0	0	0
0400 Supplies and Materials	11,434	21,911	0	0	0	0
Function Totals:	56,723	29,907	0	0	0	0
Function: 2520 Fiscal Services						
0640 Dues and Fees	0	0	0	75	0	0
0690 Grant Indirect Charges	466,194	399,962	1,077,869	948,637	0	0
0600 Other Objects	466,194	399,962	1,077,869	948,712	0	0
Function Totals:	466,194	399,962	1,077,869	948,712	0	0
Function: 2570 Internal Services						
0320 Property Services	126	0	0	0	0	0
0300 Purchased Services	126	0	0	0	0	0
Function Totals:	126	0	0	0	0	0
Function: 2620 Planning, Research, Development, Evaluation, Grant Writing & Statistical Services						
0120 Nonpermanent Salaries	2,034	6,154	0	0	0	0
0130 Additional Salaries	6,858	3,268	0	0	0	0
0100 Salaries	8,892	9,423	0	0	0	0
0210 Public Employees Retirement System	752	452	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0220 Social Security Administration	676	719	0	0	0	0
0230 Other Required Payroll Costs	87	108	0	0	0	0
0200 Associated Payroll Costs	1,515	1,280	0	0	0	0
Function Totals:	10,407	10,703	0	0	0	0
Function: 2640 Staff Services						
0340 Travel	474	0	0	0	0	0
0300 Purchased Services	474	0	0	0	0	0
0410 Consumable Supplies and Materials	0	57	0	0	0	0
0400 Supplies and Materials	0	57	0	0	0	0
0640 Dues and Fees	3,270	685	8,662	0	0	0
0600 Other Objects	3,270	685	8,662	0	0	0
Function Totals:	3,744	741	8,662	0	0	0
Function: 2660 Technology Services						
0120 Nonpermanent Salaries	1,173	0	0	0	0	0
0130 Additional Salaries	86,509	0	0	0	0	0
0100 Salaries	87,682	0	0	0	0	0
0210 Public Employees Retirement System	16,247	0	0	0	0	0
0220 Social Security Administration	6,616	0	0	0	0	0
0230 Other Required Payroll Costs	842	0	0	0	0	0
0240 Contractual Employee Benefits	125	0	0	0	0	0
0200 Associated Payroll Costs	23,830	0	0	0	0	0
0320 Property Services	5,225	0	0	0	0	0
0340 Travel	0	7,398	9,850	8,200	0	0
0380 Non-instructional Professional and Technical Services	0	45,000	0	29,000	0	0
0300 Purchased Services	5,225	52,398	9,850	37,200	0	0
0410 Consumable Supplies and Materials	0	0	10,000	10,000	0	0
0460 Non-consumable Items	1,619	1,717	0	0	0	0
0470 Computer Software	0	2,972	50,000	43,000	0	0
0480 Computer Hardware	68,846	7,008	1,154,245	881,300	0	0
0400 Supplies and Materials	70,465	11,697	1,214,245	934,300	0	0
0550 Depreciable Technology	31,996	0	0	0	0	0
0500 Capital Outlay	31,996	0	0	0	0	0
Function Totals:	219,198	64,095	1,224,095	971,500	0	0
Function: 3110 Service Area Direction - Food Services						
0110 Regular Salaries	0	1,393	0	0	0	0
0100 Salaries	0	1,393	0	0	0	0
0210 Public Employees Retirement System	0	291	0	0	0	0
0220 Social Security Administration	0	107	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0230 Other Required Payroll Costs	0	16	0	0	0	0
0240 Contractual Employee Benefits	0	157	0	0	0	0
0200 Associated Payroll Costs	0	571	0	0	0	0
Function Totals:	0	1,964	0	0	0	0
Function: 3120 Food Preparation and Dispensing Services						
0110 Regular Salaries	10,015	4,247	8,850	1,320	0	0
0120 Nonpermanent Salaries	782	3,657	527	6,693	0	0
0130 Additional Salaries	540	755	0	12,301	0	0
0100 Salaries	11,336	8,660	9,377	20,314	0	0
0210 Public Employees Retirement System	588	325	2,027	3,466	0	0
0220 Social Security Administration	857	655	718	1,554	0	0
0230 Other Required Payroll Costs	109	100	122	265	0	0
0240 Contractual Employee Benefits	1,236	749	4,333	909	0	0
0200 Associated Payroll Costs	2,789	1,829	7,200	6,194	0	0
0410 Consumable Supplies and Materials	2,524	3,195	107,076	10,455	0	0
0450 Nutrition Services Food Purchases	46,969	52,295	0	104,388	0	0
0460 Non-consumable Items	0	215	0	449	0	0
0400 Supplies and Materials	49,493	55,705	107,076	115,292	0	0
Function Totals:	63,619	66,194	123,653	141,800	0	0
Function: 3140 Food Services - Summer School						
0350 Communication	0	33	0	0	0	0
0300 Purchased Services	0	33	0	0	0	0
0460 Non-consumable Items	0	366	0	0	0	0
0400 Supplies and Materials	0	366	0	0	0	0
Function Totals:	0	399	0	0	0	0
Function: 3360 Welfare Activities Services						
0120 Nonpermanent Salaries	0	11,510	6,337	12,000	0	0
0100 Salaries	0	11,510	6,337	12,000	0	0
0210 Public Employees Retirement System	0	0	1,370	2,046	0	0
0220 Social Security Administration	0	881	485	918	0	0
0230 Other Required Payroll Costs	0	132	83	156	0	0
0240 Contractual Employee Benefits	0	0	198	340	0	0
0200 Associated Payroll Costs	0	1,013	2,136	3,460	0	0
0330 Student Transportation Services	0	4,000	4,000	1,740	0	0
0300 Purchased Services	0	4,000	4,000	1,740	0	0
Function Totals:	0	16,523	12,473	17,200	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 3370 Nonpublic School Students Services						
0110 Regular Salaries	32,933	23,849	23,459	28,969	0	0
0100 Salaries	32,933	23,849	23,459	28,969	0	0
0210 Public Employees Retirement System	6,456	5,374	5,072	4,939	0	0
0220 Social Security Administration	2,494	1,823	1,795	2,216	0	0
0230 Other Required Payroll Costs	324	274	305	377	0	0
0240 Contractual Employee Benefits	7,576	5,562	5,989	7,100	0	0
0200 Associated Payroll Costs	16,850	13,033	13,161	14,632	0	0
Function Totals:	49,783	36,882	36,620	43,601	0	0
Function: 3390 Other Community Services						
0110 Regular Salaries	31,898	47,615	25,000	0	0	0
0120 Nonpermanent Salaries	2,358	51	0	0	0	0
0130 Additional Salaries	5,277	200	0	75,000	0	0
0100 Salaries	39,533	47,865	25,000	75,000	0	0
0210 Public Employees Retirement System	6,656	10,449	5,405	12,788	0	0
0220 Social Security Administration	3,041	3,658	1,913	5,738	0	0
0230 Other Required Payroll Costs	386	550	326	976	0	0
0240 Contractual Employee Benefits	19,337	12,394	12,194	0	0	0
0200 Associated Payroll Costs	29,420	27,052	19,838	19,502	0	0
0310 Instructional, Professional and Technical Services	0	0	10,000	0	0	0
0340 Travel	298	599	28,323	9,400	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	5,498	0	0
0300 Purchased Services	298	599	38,323	14,898	0	0
0410 Consumable Supplies and Materials	1,051	467	326,910	2,700	0	0
0400 Supplies and Materials	1,051	467	326,910	2,700	0	0
Function Totals:	70,302	75,983	410,071	112,100	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0350 Communication	0	552	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	50,505	49,800	300,000	0	0
0300 Purchased Services	0	51,057	49,800	300,000	0	0
0410 Consumable Supplies and Materials	0	0	3,800	0	0	0
0460 Non-consumable Items	1,833	482	0	0	0	0
0400 Supplies and Materials	1,833	482	3,800	0	0	0
0520 Buildings Acquisition	13,900	0	1,778,000	0	0	0
0540 Depreciable Equipment	0	0	0	200,000	0	0
0500 Capital Outlay	13,900	0	1,778,000	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0640 Dues and Fees	0	0	15,700	0	0	0
0670 Taxes and Licenses	0	3,096	0	0	0	0
0600 Other Objects	0	3,096	15,700	0	0	0
Function Totals:	15,733	54,636	1,847,300	500,000	0	0
Fund Total:	\$ 16,704,435	\$ 15,574,015	\$ 26,389,494	\$ 26,653,534	\$ 0	\$ 0

Note: Minor differences are due to rounding

Long-Term Planning Fund (280)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 5,838	\$ 4,005	\$ 3,944	\$ 270,000	\$ 255,000
2000 Revenue From Intermediate Sources	106,410	0	0	0	0
5000 Other Sources	1,321,726	1,215,982	1,124,932	1,477,600	997,600
Total Revenues	<u>1,433,974</u>	<u>1,219,987</u>	<u>1,128,876</u>	<u>1,747,600</u>	<u>1,252,600</u>
0300 Purchased Services	412,119	215,940	231,843	897,600	447,600
0400 Supplies and Materials	329,407	62,102	242,315	0	0
0500 Capital Outlay	83,367	524,842	156,162	850,000	805,000
0700 Transfers	85,676	0	0	0	0
Total Expenditures	<u>910,569</u>	<u>802,884</u>	<u>630,320</u>	<u>1,747,600</u>	<u>1,252,600</u>
Ending Fund Balance	<u>\$ 523,405</u>	<u>\$ 417,103</u>	<u>\$ 498,557</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 627,692	\$ 523,405	\$ 417,103		
Change in Fund Balance	<u>(104,287)</u>	<u>(106,302)</u>	<u>81,454</u>		
Ending Fund Balance	<u>\$ 523,405</u>	<u>\$ 417,103</u>	<u>\$ 498,557</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 4,005	\$ 3,944	\$ 0	\$ 5,000	\$ 0	\$ 0
1920 Contributions and Donations from Private Sources	0	0	270,000	250,000	0	0
1000 Revenue From Local Sources	4,005	3,944	270,000	255,000	0	0
5200 Interfund Transfers	692,577	707,829	747,600	253,600	0	0
5400 Resources - Beginning Fund Balance	523,405	417,103	730,000	744,000	0	0
5000 Other Sources	1,215,982	1,124,932	1,477,600	997,600	0	0
Fund Total:	\$ 1,219,987	\$ 1,128,876	\$ 1,747,600	\$ 1,252,600	\$ 0	\$ 0

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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1130 High School Programs						
0320 Property Services	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 0
0300 Purchased Services	0	0	50,000	50,000	0	0
Function Totals:	0	0	50,000	50,000	0	0
Function: 2540 Operation and Maintenance of Plant Services						
0460 Non-consumable Items	12,242	0	0	0	0	0
0400 Supplies and Materials	12,242	0	0	0	0	0
0540 Depreciable Equipment	51,138	11,177	100,000	100,000	0	0
0500 Capital Outlay	51,138	11,177	100,000	100,000	0	0
Function Totals:	63,380	11,177	100,000	100,000	0	0
Function: 2550 Student Transportation Services						
0540 Depreciable Equipment	0	0	75,000	75,000	0	0
0500 Capital Outlay	0	0	75,000	75,000	0	0
Function Totals:	0	0	75,000	75,000	0	0
Function: 2570 Internal Services						
0320 Property Services	207,647	191,541	697,600	247,600	0	0
0300 Purchased Services	207,647	191,541	697,600	247,600	0	0
0410 Consumable Supplies and Materials	245	686	0	0	0	0
0460 Non-consumable Items	22,228	260	0	0	0	0
0400 Supplies and Materials	22,472	946	0	0	0	0
0540 Depreciable Equipment	39,675	16,437	0	0	0	0
0500 Capital Outlay	39,675	16,437	0	0	0	0
Function Totals:	269,794	208,924	697,600	247,600	0	0
Function: 2660 Technology Services						
0320 Property Services	5,508	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	2,785	40,302	0	0	0	0
0300 Purchased Services	8,293	40,302	0	0	0	0
0460 Non-consumable Items	9,604	4,010	0	0	0	0
0470 Computer Software	0	74,676	0	0	0	0
0480 Computer Hardware	17,784	162,683	0	0	0	0
0400 Supplies and Materials	27,388	241,369	0	0	0	0
0550 Depreciable Technology	434,030	128,549	675,000	630,000	0	0
0500 Capital Outlay	434,030	128,549	675,000	630,000	0	0
Function Totals:	469,711	410,219	675,000	630,000	0	0

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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0380 Non-instructional Professional and Technical Services	0	0	150,000	150,000	0	0
0300 Purchased Services	0	0	150,000	150,000	0	0
Function Totals:	0	0	150,000	150,000	0	0
Fund Total:	\$ 802,884	\$ 630,320	\$ 1,747,600	\$ 1,252,600	\$ 0	\$ 0

Note: Minor differences are due to rounding



Nutrition Services Fund (290)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 4,659,539	\$ 4,354,054	\$ 4,154,550	\$ 5,831,964	\$ 5,831,964
3000 Revenue From State Sources	156,903	163,368	158,702	219,867	219,867
4000 Revenue From Federal Sources	8,253,743	8,100,522	8,307,010	9,887,865	9,922,865
5000 Other Sources	2,573,278	3,237,898	3,320,274	2,003,176	3,378,404
Total Revenues	<u>15,643,463</u>	<u>15,855,843</u>	<u>15,940,535</u>	<u>17,942,872</u>	<u>19,353,100</u>
0100 Salaries	3,701,150	3,766,054	3,793,028	4,940,539	4,955,476
0200 Associated Payroll Costs	2,331,055	2,539,280	2,696,735	3,302,313	3,325,025
0300 Purchased Services	116,568	130,108	105,871	213,310	185,950
0400 Supplies and Materials	6,245,313	6,082,710	5,923,932	8,569,750	8,093,570
0500 Capital Outlay	0	12,527	0	180,000	200,000
0600 Other Objects	11,479	4,889	3,237	6,820	7,010
0700 Transfers	0	0	39,300	60,000	60,000
0800 Other Uses of Funds	0	0	0	670,140	2,526,069
Total Expenditures	<u>12,405,565</u>	<u>12,535,569</u>	<u>12,562,102</u>	<u>17,942,872</u>	<u>19,353,100</u>
Ending Fund Balance	<u>\$ 3,237,898</u>	<u>\$ 3,320,274</u>	<u>\$ 3,378,433</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 2,487,602	\$ 3,237,898	\$ 3,320,274		
Change in Fund Balance	750,296	82,376	58,159		
Ending Fund Balance	<u>\$ 3,237,898</u>	<u>\$ 3,320,274</u>	<u>\$ 3,378,433</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 11,221	\$ 12,688	\$ 27,685	\$ 27,685	\$ 0	\$ 0
1610 Daily Sales - Reimbursable Programs	3,091,849	2,868,865	2,871,684	2,871,684	0	0
1620 Daily Sales - Non-reimbursable Programs	1,243,745	1,268,872	2,932,595	2,932,595	0	0
1910 Rentals	3,939	3,194	0	0	0	0
1960 Recovery of Prior Years' Expenditures	3,299	12	0	0	0	0
1990 Miscellaneous	0	917	0	0	0	0
1000 Revenue From Local Sources	4,354,054	4,154,550	5,831,964	5,831,964	0	0
3100 Unrestricted Grants-In-Aid	132,797	129,788	219,867	219,867	0	0
3290 Other Restricted Grants-In-Aid	30,571	28,914	0	0	0	0
3000 Revenue From State Sources	163,368	158,702	219,867	219,867	0	0
4500 Restricted Revenue from the Federal Government through the State	7,476,672	7,489,462	9,237,865	9,237,865	0	0
4910 Commodities	623,851	817,548	650,000	685,000	0	0
4000 Revenue From Federal Sources	8,100,522	8,307,010	9,887,865	9,922,865	0	0
5400 Resources - Beginning Fund Balance	3,237,898	3,320,274	2,003,176	3,378,404	0	0
5000 Other Sources	3,237,898	3,320,274	2,003,176	3,378,404	0	0
Fund Total:	\$ 15,855,843	\$ 15,940,535	\$ 17,942,872	\$ 19,353,100	\$ 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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2520 Fiscal Services						
0110 Regular Salaries	\$ 5,292	\$ 7,393	\$ 8,388	\$ 8,556	\$ 0	\$ 0
0100 Salaries	5,292	7,393	8,388	8,556	0	0
0210 Public Employees Retirement System	324	1,512	1,844	1,458	0	0
0220 Social Security Administration	404	565	642	655	0	0
0230 Other Required Payroll Costs	51	85	109	112	0	0
0240 Contractual Employee Benefits	1,125	1,380	2,044	2,085	0	0
0200 Associated Payroll Costs	1,904	3,543	4,639	4,310	0	0
Function Totals:	7,196	10,936	13,027	12,866	0	0
Function: 2570 Internal Services						
0320 Property Services	987	0	0	0	0	0
0300 Purchased Services	987	0	0	0	0	0
Function Totals:	987	0	0	0	0	0
Function: 3110 Service Area Direction - Food Services						
0110 Regular Salaries	723,951	751,123	959,791	936,441	0	0
0120 Nonpermanent Salaries	27,422	17,399	52,286	46,732	0	0
0130 Additional Salaries	11,978	8,275	65,925	20,218	0	0
0100 Salaries	763,352	776,797	1,078,002	1,003,391	0	0
0210 Public Employees Retirement System	135,751	165,008	236,945	171,078	0	0
0220 Social Security Administration	57,855	58,878	82,467	76,760	0	0
0230 Other Required Payroll Costs	7,343	8,903	14,013	13,043	0	0
0240 Contractual Employee Benefits	177,453	182,713	310,227	326,861	0	0
0200 Associated Payroll Costs	378,402	415,502	643,652	587,742	0	0
0320 Property Services	1,936	2,961	1,600	10,700	0	0
0340 Travel	10,152	4,564	8,950	15,950	0	0
0350 Communication	13,717	11,823	31,300	22,300	0	0
0380 Non-instructional Professional and Technical Services	2,293	0	500	500	0	0
0300 Purchased Services	28,098	19,348	42,350	49,450	0	0
0410 Consumable Supplies and Materials	7,108	9,227	25,900	14,000	0	0
0450 Nutrition Services Food Purchases	623,936	817,548	650,000	685,000	0	0
0460 Non-consumable Items	132	5,417	10,000	7,000	0	0
0470 Computer Software	449	142	800	20,500	0	0
0480 Computer Hardware	12,021	2,986	1,500	6,000	0	0
0400 Supplies and Materials	643,646	835,320	688,200	732,500	0	0
0640 Dues and Fees	576	1,429	1,810	2,000	0	0
0600 Other Objects	576	1,429	1,810	2,000	0	0
Function Totals:	1,814,074	2,048,395	2,454,014	2,375,083	0	0
Function: 3120 Food Preparation and Dispensing Services						

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0110 Regular Salaries	2,582,414	2,618,974	3,275,065	3,362,296	0	0
0120 Nonpermanent Salaries	130,455	119,870	130,152	154,357	0	0
0130 Additional Salaries	166,520	141,515	347,427	314,866	0	0
0100 Salaries	2,879,389	2,880,359	3,752,644	3,831,519	0	0
0210 Public Employees Retirement System	507,441	592,435	824,831	653,277	0	0
0220 Social Security Administration	205,171	203,937	287,076	293,113	0	0
0230 Other Required Payroll Costs	28,219	33,092	48,786	49,810	0	0
0240 Contractual Employee Benefits	1,386,109	1,409,991	1,461,933	1,707,650	0	0
0200 Associated Payroll Costs	2,126,940	2,239,455	2,622,626	2,703,850	0	0
0310 Instructional, Professional and Technical Services	0	2,035	0	0	0	0
0320 Property Services	50,140	46,474	67,990	70,990	0	0
0330 Student Transportation Services	0	0	20	20	0	0
0340 Travel	3,547	2,011	4,540	3,430	0	0
0350 Communication	18,388	9,262	25,420	15,570	0	0
0380 Non-instructional Professional and Technical Services	23,815	23,194	65,490	40,490	0	0
0300 Purchased Services	95,889	82,976	163,460	130,500	0	0
0410 Consumable Supplies and Materials	429,424	410,922	654,530	104,510	0	0
0450 Nutrition Services Food Purchases	4,658,680	4,392,892	6,450,490	6,450,490	0	0
0460 Non-consumable Items	33,009	37,207	289,530	270,570	0	0
0470 Computer Software	46,919	7,984	2,000	50,000	0	0
0480 Computer Hardware	53,817	56,884	210,000	210,000	0	0
0400 Supplies and Materials	5,221,849	4,905,889	7,606,550	7,085,570	0	0
0640 Dues and Fees	4,313	1,808	5,010	5,010	0	0
0600 Other Objects	4,313	1,808	5,010	5,010	0	0
Function Totals:	10,328,381	10,110,487	14,150,290	13,756,449	0	0
Function: 3140 Food Services - Summer School						
0120 Nonpermanent Salaries	1,840	1,822	0	0	0	0
0130 Additional Salaries	116,008	126,657	101,505	112,010	0	0
0100 Salaries	117,849	128,479	101,505	112,010	0	0
0210 Public Employees Retirement System	21,867	27,088	22,311	19,098	0	0
0220 Social Security Administration	8,930	9,673	7,765	8,569	0	0
0230 Other Required Payroll Costs	1,188	1,475	1,320	1,456	0	0
0200 Associated Payroll Costs	31,985	38,235	31,396	29,123	0	0
0320 Property Services	575	814	1,400	1,000	0	0
0340 Travel	1,278	907	1,900	1,500	0	0
0350 Communication	1,532	0	400	500	0	0
0380 Non-instructional Professional and Technical Services	1,749	1,826	3,800	3,000	0	0
0300 Purchased Services	5,134	3,546	7,500	6,000	0	0
0410 Consumable Supplies and Materials	23,770	24,661	31,500	31,500	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0450 Nutrition Services Food Purchases	116,210	138,244	200,000	200,000	0	0
0460 Non-consumable Items	4,711	1,372	3,500	4,000	0	0
0400 Supplies and Materials	144,691	164,276	235,000	235,500	0	0
Function Totals:	299,658	334,537	375,401	382,633	0	0
Function: 3190 Other Food Services						
0130 Additional Salaries	174	0	0	0	0	0
0100 Salaries	174	0	0	0	0	0
0210 Public Employees Retirement System	34	0	0	0	0	0
0220 Social Security Administration	13	0	0	0	0	0
0230 Other Required Payroll Costs	2	0	0	0	0	0
0200 Associated Payroll Costs	49	0	0	0	0	0
0460 Non-consumable Items	72,523	18,447	40,000	40,000	0	0
0400 Supplies and Materials	72,523	18,447	40,000	40,000	0	0
0540 Depreciable Equipment	12,527	0	180,000	200,000	0	0
0500 Capital Outlay	12,527	0	180,000	200,000	0	0
Function Totals:	85,273	18,447	220,000	240,000	0	0
Function: 5200 Transfers of Funds						
0710 Fund Modifications	0	39,300	0	0	0	0
0790 Other Transfers	0	0	60,000	60,000	0	0
0700 Transfers	0	39,300	60,000	60,000	0	0
Function Totals:	0	39,300	60,000	60,000	0	0
Function: 6110 Operating Contingency						
0810 Planned Reserve	0	0	670,140	2,526,069	0	0
0800 Other Uses of Funds	0	0	670,140	2,526,069	0	0
Function Totals:	0	0	670,140	2,526,069	0	0
Fund Total:	\$ 12,535,569	\$ 12,562,102	\$ 17,942,872	\$ 19,353,100	\$ 0	\$ 0

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 \$52,104,367 in fiscal year 2015-16. Final payment on the District's 2005 GO bonds series is due in June 2015. This reduction in payments on the 2005 Series is mostly offset by the District's 2012 GO bonds Series, the proceeds of which were used to retire the District's 2004 GO bonds series and 2007 GO bond series. In turn, the District will experience a further slight increase in debt service requirements in fiscal year 2016-17 to \$53,848,969.

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

The lease purchase agreement payments account for \$200,389 in fiscal year 2015-16, when the final bus lease purchase agreement expires in November 2015.

The FFCO extend to June 2036. FFCO debt service payments for fiscal year 2015-16 will total \$1,474,938 and are paid from the proceeds of the Construction Excise Taxes (CET) and a transfer from the General Fund. Debt service requirements will remain at about the \$1.47 million level through the remainder of the life of the obligations.

In 2005 the District participated in a state sponsored funding of the District's Unfunded Actuarial Liability (UAL) under Oregon's Public Employee Retirement System (PERS). Funding to meet the debt service requirements for the 2005 UAL Bonds is deducted from State School Fund payments. 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 2015-16 is projected at \$19,707,509. Payment requirements are expected to increase to \$20,484,035 in fiscal year 2016-17.

**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	As a Percentage of Actual Value of Property	Per Capita ^a	Pension Obligation Bonds	FFC Obligation Bonds	Capital Leases	Primary Government	As Percentage of Taxable Value	Percentage of Personal Income ^a	Per Capita ^a
2014	\$ 233,560	\$ 24,782	\$ (2,323)	\$ 260,665	0.830 %	\$ 988	\$ 163,375	\$ 19,480	\$ 583	\$ 441,780	1.832 %	n/a	\$ 1,675
2013	272,895	28,192	(2,591)	303,678	1.025	1,176	168,195	20,175	1,108	490,565	2.104	n/a	1,900
2012	307,620	13,948	(3,939)	325,507	1.084	1,264	172,345	21,030	2,212	517,155	2.287	2.127 %	2,008
2011	341,575	11,186	(3,030)	355,791	1.136	1,396	175,870	22,040	4,080	554,751	2.525	2.407	2,176
2010	370,250	13,007	(3,371)	386,628	1.168	1,532	178,815	22,595	4,056	588,722	2.800	2.727	2,333
2009	395,935	14,828	(2,403)	413,166	1.162	1,664	181,225	22,650	5,650	620,288	3.000	2.925	2,499
2008	377,140	13,137	(5,935)	396,212	1.138	1,565	183,135	-	4,223	577,635	3.000	3.104	2,316
2007	397,880	14,616	(5,877)	418,373	1.325	1,685	184,025	-	2,536	599,057	3.200	3.219	2,447
2006	267,395	13,597	(6,563)	287,555	1.119	1,195	187,700	-	-	468,692	2.700	2.703	1,994
2005	284,875	10,789	(5,351)	301,015	1.302	1,283	189,935	-	-	485,599	2.900	3.012	2,107

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

n/a - Information not available as of printing.

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

Legal Debt Margin Calculation for Fiscal Year 2014

Real Market Value	\$ 31,401,901,089
Debt limit (7.95% of real market value ¹)	2,496,451,137
Debt applicable to limit	<u>233,560,000</u>
Legal debt margin	<u>\$ 2,262,891,137</u>

Fiscal Year	Debt limit	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2014	\$ 2,496,451,137	\$ 233,560,000	\$ 2,262,891,137	9.36 %
2013	2,355,607,716	272,895,000	2,082,712,716	11.58
2012	2,388,350,916	307,620,000	2,080,730,916	12.88
2011	2,489,994,115	341,575,000	2,148,419,115	13.72
2010	2,631,443,095	370,250,000	2,261,193,095	14.07
2009	2,810,618,284	395,935,000	2,414,683,284	14.09
2008	2,726,227,271	377,140,000	2,349,087,271	13.83
2007	2,475,051,735	397,880,000	2,077,171,735	16.08
2006	1,996,521,674	267,395,000	1,729,126,674	13.39
2005	1,804,633,090	284,875,000	1,519,758,090	15.79

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market value of all taxable properties within the District based on:

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

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

Allowable Percentage of Real Market Value:

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



Debt Service / General Obligation Bond Fund (300)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 47,605,995	\$ 47,371,367	\$ 49,633,696	\$ 50,239,310	\$ 51,164,367
5000 Other Sources	49,305,307	182,129,465	577,859	178,000	940,000
Total Revenues	<u>96,911,302</u>	<u>229,500,832</u>	<u>50,211,555</u>	<u>50,417,310</u>	<u>52,104,367</u>
0300 Purchased Services	281,899	1,013,347	0	0	0
0600 Other Objects	94,861,690	227,909,625	50,044,725	50,417,310	52,104,367
Total Expenditures	<u>95,143,589</u>	<u>228,922,972</u>	<u>50,044,725</u>	<u>50,417,310</u>	<u>52,104,367</u>
Ending Fund Balance	<u>\$ 1,767,713</u>	<u>\$ 577,859</u>	<u>\$ 166,831</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 1,461,496	\$ 1,767,713	\$ 577,859		
Change in Fund Balance	<u>306,217</u>	<u>(1,189,854)</u>	<u>(411,028)</u>		
Ending Fund Balance	<u>\$ 1,767,713</u>	<u>\$ 577,859</u>	<u>\$ 166,831</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1110 Ad Valorem Taxes Levied by District	\$ 47,307,790	\$ 49,584,859	\$ 50,189,310	\$ 51,119,367	\$ 0	\$ 0
1510 Interest on Investments	63,577	48,837	50,000	45,000	0	0
1000 Revenue From Local Sources	47,371,367	49,633,696	50,239,310	51,164,367	0	0
5110 Bond Proceeds	180,361,752	0	0	0	0	0
5400 Resources - Beginning Fund Balance	1,767,713	577,859	178,000	940,000	0	0
5000 Other Sources	182,129,465	577,859	178,000	940,000	0	0
Fund Total:	\$ 229,500,832	\$ 50,211,555	\$ 50,417,310	\$ 52,104,367	\$ 0	\$ 0

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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 5110 Long-Term Debt Service						
0380 Non-instructional Professional and Technical Services	\$ 1,013,347	\$ 0	\$ 0	\$ 0	\$ 0	0
0300 Purchased Services	1,013,347	0	0	0	0	0
0610 Redemption of Principal	194,125,000	39,335,000	24,380,000	26,235,000	0	0
0620 Interest	33,784,625	10,709,725	26,037,310	25,869,367	0	0
0600 Other Objects	227,909,625	50,044,725	50,417,310	52,104,367	0	0
Function Totals:	228,922,972	50,044,725	50,417,310	52,104,367	0	0
Fund Total:	\$ 228,922,972	\$ 50,044,725	\$ 50,417,310	\$ 52,104,367	\$ 0	0

Note: Minor differences are due to rounding

Debt Service / Lease Purchase Fund (301)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 6,033	\$ 2,534	\$ 1,176	\$ 0	\$ 0
5000 Other Sources	1,973,220	1,161,441	551,755	400,778	200,389
Total Revenues	<u>1,979,253</u>	<u>1,163,975</u>	<u>552,931</u>	<u>400,778</u>	<u>200,389</u>
0600 Other Objects	1,966,645	1,154,833	552,612	400,778	200,389
Total Expenditures	<u>1,966,645</u>	<u>1,154,833</u>	<u>552,612</u>	<u>400,778</u>	<u>200,389</u>
Ending Fund Balance	<u>\$ 12,608</u>	<u>\$ 9,142</u>	<u>\$ 319</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 148,574	\$ 12,608	\$ 9,142		
Change in Fund Balance	<u>(135,966)</u>	<u>(3,466)</u>	<u>(8,823)</u>		
Ending Fund Balance	<u>\$ 12,608</u>	<u>\$ 9,142</u>	<u>\$ 319</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 2,534	\$ 1,176	\$ 0	\$ 0	\$ 0	\$ 0
1000 Revenue From Local Sources	2,534	1,176	0	0	0	0
5200 Interfund Transfers	1,148,833	542,613	400,778	200,389	0	0
5400 Resources - Beginning Fund Balance	12,608	9,142	0	0	0	0
5000 Other Sources	1,161,441	551,755	400,778	200,389	0	0
Fund Total:	\$ 1,163,975	\$ 552,931	\$ 400,778	\$ 200,389	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 5110 Long-Term Debt Service						
0610 Redemption of Principal	\$ 1,103,283	\$ 525,306	\$ 385,766	\$ 197,349	\$ 0	0
0620 Interest	51,551	27,306	15,012	3,040	0	0
0600 Other Objects	1,154,833	552,612	400,778	200,389	0	0
Function Totals:	1,154,833	552,612	400,778	200,389	0	0
Fund Total:	\$ 1,154,833	\$ 552,612	\$ 400,778	\$ 200,389	\$ 0	0

Note: Minor differences are due to rounding

Debt Service / PERS UAL Fund (302)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 12,267,900	\$ 11,468,862	\$ 12,625,480	\$ 12,752,102	\$ 18,532,509
5000 Other Sources	1,680,357	2,165,644	1,378,503	500,000	1,175,000
Total Revenues	<u>13,948,257</u>	<u>13,634,506</u>	<u>14,003,983</u>	<u>13,252,102</u>	<u>19,707,509</u>
0600 Other Objects	11,782,613	12,256,003	12,745,146	13,252,102	19,707,509
Total Expenditures	<u>11,782,613</u>	<u>12,256,003</u>	<u>12,745,146</u>	<u>13,252,102</u>	<u>19,707,509</u>
Ending Fund Balance	<u>\$ 2,165,644</u>	<u>\$ 1,378,503</u>	<u>\$ 1,258,837</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 1,680,357	\$ 2,165,644	\$ 1,378,503		
Change in Fund Balance	485,287	(787,141)	(119,666)		
Ending Fund Balance	<u>\$ 2,165,644</u>	<u>\$ 1,378,503</u>	<u>\$ 1,258,837</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 31,086	\$ 30,965	\$ 20,000	\$ 20,000	\$ 0	\$ 0
1970 Services Provided Other Funds	11,437,776	12,594,515	12,732,102	18,512,509	0	0
1000 Revenue From Local Sources	11,468,862	12,625,480	12,752,102	18,532,509	0	0
5400 Resources - Beginning Fund Balance	2,165,644	1,378,503	500,000	1,175,000	0	0
5000 Other Sources	2,165,644	1,378,503	500,000	1,175,000	0	0
Fund Total:	\$ 13,634,506	\$ 14,003,983	\$ 13,252,102	\$ 19,707,509	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 5110 Long-Term Debt Service						
0610 Redemption of Principal	\$ 4,150,000	\$ 4,820,000	\$ 5,540,000	\$ 9,745,000	\$ 0	0
0620 Interest	8,106,003	7,925,146	7,712,102	9,962,509	0	0
0600 Other Objects	12,256,003	12,745,146	13,252,102	19,707,509	0	0
Function Totals:	12,256,003	12,745,146	13,252,102	19,707,509	0	0
Fund Total:	\$ 12,256,003	\$ 12,745,146	\$ 13,252,102	\$ 19,707,509	\$ 0	0

Note: Minor differences are due to rounding

Debt Service / 2009 FFCO Fund (303)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 10,269	\$ 6,591	\$ 5,824	\$ 0	\$ 0
5000 Other Sources	2,030,138	1,850,168	1,661,117	1,474,013	1,474,938
Total Revenues	<u>2,040,407</u>	<u>1,856,759</u>	<u>1,666,941</u>	<u>1,474,013</u>	<u>1,474,938</u>
0600 Other Objects	2,019,202	1,838,955	1,653,304	1,474,013	1,474,938
Total Expenditures	<u>2,019,202</u>	<u>1,838,955</u>	<u>1,653,304</u>	<u>1,474,013</u>	<u>1,474,938</u>
Ending Fund Balance	<u>\$ 21,205</u>	<u>\$ 17,804</u>	<u>\$ 13,637</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 10,925	\$ 21,205	\$ 17,804		
Change in Fund Balance	<u>10,280</u>	<u>(3,401)</u>	<u>(4,167)</u>		
Ending Fund Balance	<u>\$ 21,205</u>	<u>\$ 17,804</u>	<u>\$ 13,637</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 6,591	\$ 5,824	\$ 0	\$ 0	\$ 0	\$ 0
1000 Revenue From Local Sources	6,591	5,824	0	0	0	0
5200 Interfund Transfers	1,828,963	1,643,313	1,464,013	1,467,438	0	0
5400 Resources - Beginning Fund Balance	21,205	17,804	10,000	7,500	0	0
5000 Other Sources	1,850,168	1,661,117	1,474,013	1,474,938	0	0
Fund Total:	\$ 1,856,759	\$ 1,666,941	\$ 1,474,013	\$ 1,474,938	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 5110 Long-Term Debt Service						
0610 Redemption of Principal	\$ 855,000	\$ 695,000	\$ 464,507	\$ 565,000	\$ 0	0
0620 Interest	983,955	958,304	1,009,506	909,938	0	0
0600 Other Objects	1,838,955	1,653,304	1,474,013	1,474,938	0	0
Function Totals:	1,838,955	1,653,304	1,474,013	1,474,938	0	0
Fund Total:	\$ 1,838,955	\$ 1,653,304	\$ 1,474,013	\$ 1,474,938	\$ 0	0

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, 2014, the Beaverton School District had \$1,005,000 in Construction in Progress (CIP). CIP is comprised of the capital projects that are less than 95% complete at year end. Once a project is at least 95% complete, it is moved out of CIP and categorized in the proper capital asset classification and depreciation begins.

	<u>July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2014</u>
Construction in Progress	\$ 4,272,892	\$ 953,470	\$ (4,221,362)	\$ 1,005,000

The June 30, 2014 CIP balance is made up of:

Project - Sunset HS Roof	\$ 743,790
Project - Sunset HS Field	121,592
Other Various Projects	139,618
	<u>\$ 1,005,000</u>

The two projects listed above make up 86.1% of the total June 30, 2014 CIP balance.

It is estimated that at June 30, 2015 approximately 98% of the June 30, 2014 balance will be substantially complete and moved to a depreciable capital asset classification.

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

BEAVERTON SCHOOL DISTRICT CAPITAL PROJECTS INFORMATION

District Capital Improvement Plan

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

The District's 2014 *Capital Improvement Plan* is an 8-year program funded by a \$680 million capital bond program authorized by the voters in May 2014. Investments are grouped into three categories: modernization and repairs, new capacity, and technology. This bond program addresses needs that have accumulated since the completion of the prior bond program in 2010, plus forecasted requirements through 2022. Execution of this capital program was initiated in the 2014-2015 budget year.

Modernization and repair work constitutes 55% of the *Capital Plan* funding and includes replacement of four old schools, renovations of some buildings, renewing worn out building components, safety improvements for seismic and security needs, and building code compliance upgrades. To identify repair requirements, School District staff conducted inspections of all existing buildings evaluating the condition and life expectancy of facility components. Projects address items that should have been replaced already, plus forecasted requirements over the term of the Bond based upon the life expectancy estimates. Prioritization was accomplished by scoring each item with two factors: (1) likelihood of failure, and (2) severity of the impact of a failure. These were combined into a single score which was then used in the priority ranking. The total budget for capital repair work is about \$98 million, approximately one-third of the

modernization total, and will be performed over the 8 year bond cycle.

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

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

Impact of Capital Investments on Operating Budget

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

BEAVERTON SCHOOL DISTRICT CAPITAL PROJECTS INFORMATION

those buildings and improve their energy efficiency.

As the new schools are constructed, some operating costs will rise to support the substantial amounts of new building space and school grounds. These additional requirements will result in added operation and maintenance staff and utility costs. Future General Fund budgets will address these new operational costs.

First Year (2014-2015) Capital Budget

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

- New high school design substantially complete
- New middle school design substantially complete
- A portion of the capital repair work including a roof replacement and turf field

- Portable classroom relocations
- Planning and design work for multiple projects
- Bus purchases

Second Year (2015-2016) Capital Budget

The first bond sale for the \$680 million *Capital Plan* will support the second year of capital work planned in 2015-2016. The following projects will be initiated during this budget year:

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 2,270,809	\$ 2,439,156	\$ 7,499,622	\$ 10,211,000	\$ 5,466,000
5000 Other Sources	22,295,115	18,935,579	15,046,583	457,035,000	409,525,000
Total Revenues	<u>24,565,924</u>	<u>21,374,736</u>	<u>22,546,205</u>	<u>467,246,000</u>	<u>414,991,000</u>
0100 Salaries	111,542	149,892	183,544	1,417,828	2,119,597
0200 Associated Payroll Costs	36,663	54,309	70,487	1,036,135	1,533,006
0300 Purchased Services	521,688	935,449	2,200,060	10,887,000	20,622,000
0400 Supplies and Materials	4,615	176,411	40,942	61,250,000	13,000,000
0500 Capital Outlay	3,435,056	4,843,875	13,339,561	389,691,024	140,448,162
0600 Other Objects	61,973	61,164	89,210	1,500,000	3,000,000
0700 Transfers	1,461,119	874,856	1,101,713	1,464,013	1,097,838
0800 Other Uses of Funds	0	0	0	0	233,170,397
Total Expenditures	<u>5,632,657</u>	<u>7,095,956</u>	<u>17,025,516</u>	<u>467,246,000</u>	<u>414,991,000</u>
Ending Fund Balance	<u>\$ 18,933,267</u>	<u>\$ 14,278,780</u>	<u>\$ 5,520,688</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balance	\$ 22,295,115	\$ 18,933,267	\$ 14,278,780		
Change in Fund Balance	<u>(3,361,848)</u>	<u>(4,654,487)</u>	<u>(8,758,092)</u>		
Ending Fund Balance	<u>\$ 18,933,267</u>	<u>\$ 14,278,780</u>	<u>\$ 5,520,688</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1130 Construction Excise Tax	\$ 1,863,969	\$ 2,407,511	\$ 1,800,000	\$ 2,420,000	\$ 0	\$ 0
1510 Interest on Investments	101,519	45,505	2,556,000	1,511,000	0	0
1910 Rentals	29,890	29,509	35,000	35,000	0	0
1920 Contributions and Donations from Private Sources	0	4,895,658	4,000,000	1,500,000	0	0
1960 Recovery of Prior Years' Expenditures	443,777	121,439	1,820,000	0	0	0
1000 Revenue From Local Sources	2,439,156	7,499,622	10,211,000	5,466,000	0	0
5110 Bond Proceeds	0	0	450,000,000	0	0	0
5300 Sale of or Compensation for Loss of Fixed Assets	2,312	767,803	0	0	0	0
5400 Resources - Beginning Fund Balance	18,933,267	14,278,780	7,035,000	409,525,000	0	0
5000 Other Sources	18,935,579	15,046,583	457,035,000	409,525,000	0	0
Fund Total:	\$ 21,374,736	\$ 22,546,205	\$ 467,246,000	\$ 414,991,000	\$ 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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2520 Fiscal Services						
0590 Other Capital Outlay	\$ 0	\$ 0	\$ 315,987	\$ 702,162	\$ 0	\$ 0
0500 Capital Outlay	0	0	315,987	702,162	0	0
Function Totals:	0	0	315,987	702,162	0	0
Function: 2540 Operation and Maintenance of Plant Services						
0120 Nonpermanent Salaries	37	0	0	0	0	0
0100 Salaries	37	0	0	0	0	0
0220 Social Security Administration	3	0	0	0	0	0
0230 Other Required Payroll Costs	0	0	0	0	0	0
0200 Associated Payroll Costs	3	0	0	0	0	0
0320 Property Services	0	0	10,000	5,000	0	0
0380 Non-instructional Professional and Technical Services	0	0	0	1,000,000	0	0
0300 Purchased Services	0	0	10,000	1,005,000	0	0
0530 Improvements Other Than Buildings	0	0	200,000	200,000	0	0
0500 Capital Outlay	0	0	200,000	200,000	0	0
Function Totals:	40	0	210,000	1,205,000	0	0
Function: 2570 Internal Services						
0320 Property Services	0	0	0	5,000	0	0
0300 Purchased Services	0	0	0	5,000	0	0
Function Totals:	0	0	0	5,000	0	0
Function: 4110 Service Area Direction, Facilities Acquisition and Construction						
0110 Regular Salaries	117,840	147,410	1,412,783	2,119,597	0	0
0120 Nonpermanent Salaries	18,055	12,705	0	0	0	0
0130 Additional Salaries	12,719	23,428	5,045	0	0	0
0100 Salaries	148,614	183,544	1,417,828	2,119,597	0	0
0210 Public Employees Retirement System	20,720	28,176	311,638	361,391	0	0
0220 Social Security Administration	11,355	14,213	108,464	162,150	0	0
0230 Other Required Payroll Costs	1,446	2,103	18,433	27,554	0	0
0240 Contractual Employee Benefits	20,647	25,994	597,600	981,911	0	0
0200 Associated Payroll Costs	54,168	70,487	1,036,135	1,533,006	0	0
0340 Travel	0	0	23,000	20,000	0	0
0350 Communication	85	0	14,000	12,000	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0380 Non-instructional Professional and Technical Services	11,900	3,750	100,000	100,000	0	0
0300 Purchased Services	11,985	3,750	137,000	132,000	0	0
0540 Depreciable Equipment	0	0	250,000	100,000	0	0
0500 Capital Outlay	0	0	250,000	100,000	0	0
Function Totals:	214,767	257,781	2,840,963	3,884,603	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0120 Nonpermanent Salaries	1,241	0	0	0	0	0
0100 Salaries	1,241	0	0	0	0	0
0210 Public Employees Retirement System	30	0	0	0	0	0
0220 Social Security Administration	95	0	0	0	0	0
0230 Other Required Payroll Costs	12	0	0	0	0	0
0200 Associated Payroll Costs	137	0	0	0	0	0
0320 Property Services	2,330	0	0	0	0	0
0350 Communication	2,869	3,313	100,000	50,000	0	0
0380 Non-instructional Professional and Technical Services	918,265	2,192,997	10,640,000	19,430,000	0	0
0300 Purchased Services	923,464	2,196,310	10,740,000	19,480,000	0	0
0410 Consumable Supplies and Materials	1,461	0	1,000,000	1,000,000	0	0
0460 Non-consumable Items	54,649	941	2,000,000	2,000,000	0	0
0470 Computer Software	120,301	40,000	0	0	0	0
0400 Supplies and Materials	176,411	40,942	3,000,000	3,000,000	0	0
0510 Land Acquisition	0	10,560,879	5,500,000	3,000,000	0	0
0520 Buildings Acquisition	4,747,335	2,032,947	351,725,037	128,471,000	0	0
0530 Improvements Other Than Buildings	96,541	745,736	9,700,000	2,625,000	0	0
0500 Capital Outlay	4,843,875	13,339,561	366,925,037	134,096,000	0	0
0640 Dues and Fees	40,000	1,182	500,000	2,000,000	0	0
0670 Taxes and Licenses	21,164	88,028	1,000,000	1,000,000	0	0
0600 Other Objects	61,164	89,210	1,500,000	3,000,000	0	0
Function Totals:	6,006,293	15,666,022	382,165,037	159,576,000	0	0
Function: 4180 Other Capital Items						
0420 Textbooks	0	0	18,000,000	3,000,000	0	0
0460 Non-consumable Items	0	0	250,000	0	0	0
0480 Computer Hardware	0	0	40,000,000	7,000,000	0	0
0400 Supplies and Materials	0	0	58,250,000	10,000,000	0	0
0540 Depreciable Equipment	0	0	22,000,000	1,350,000	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements	0	0	0	4,000,000	0	0
0500 Capital Outlay	0	0	22,000,000	5,350,000	0	0
Function Totals:	0	0	80,250,000	15,350,000	0	0
<u>Function: 5200 Transfers of Funds</u>						
0710 Fund Modifications	874,856	1,101,713	1,464,013	1,097,838	0	0
0700 Transfers	874,856	1,101,713	1,464,013	1,097,838	0	0
Function Totals:	874,856	1,101,713	1,464,013	1,097,838	0	0
<u>Function: 6110 Operating Contingency</u>						
0810 Planned Reserve	0	0	0	233,170,397	0	0
0800 Other Uses of Funds	0	0	0	233,170,397	0	0
Function Totals:	0	0	0	233,170,397	0	0
Fund Total:	\$ 7,095,956	\$ 17,025,516	\$ 467,246,000	\$ 414,991,000	\$ 0	\$ 0

Note: Minor differences are due to rounding

Insurance Reserve Fund (611)

Accounts for costs incurred by the District under its self-insurance programs, except workers' compensation, up to insurance policy deductible limits. These programs include property liability, life, long-term disability, and unemployment. Principal revenue sources are charges to other funds and a transfer from the General Fund.



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 1,628,908	\$ 2,053,060	\$ 1,666,241	\$ 1,652,797	\$ 1,837,702
5000 Other Sources	2,938,038	2,918,770	3,995,987	4,135,000	3,735,000
Total Revenues	<u>4,566,946</u>	<u>4,971,829</u>	<u>5,662,228</u>	<u>5,787,797</u>	<u>5,572,702</u>
0100 Salaries	184,903	187,379	317,249	302,937	375,976
0200 Associated Payroll Costs	92,679	99,415	165,628	208,599	226,927
0300 Purchased Services	309,788	230,884	315,727	663,038	713,038
0400 Supplies and Materials	48,702	51,913	60,685	416,088	513,982
0500 Capital Outlay	0	0	0	3,121	0
0600 Other Objects	2,212,105	2,641,250	1,829,530	3,471,930	3,219,910
0800 Other Uses of Funds	0	0	0	722,084	522,869
Total Expenditures	<u>2,848,176</u>	<u>3,210,842</u>	<u>2,688,819</u>	<u>5,787,797</u>	<u>5,572,702</u>
Ending Fund Balance	<u>\$ 1,718,770</u>	<u>\$ 1,760,987</u>	<u>\$ 2,973,409</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 1,203,038	\$ 1,718,770	\$ 1,760,987		
Change in Fund Balance	<u>515,732</u>	<u>42,217</u>	<u>1,212,422</u>		
Ending Fund Balance	<u>\$ 1,718,770</u>	<u>\$ 1,760,987</u>	<u>\$ 2,973,409</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 14,720	\$ 15,202	\$ 10,000	\$ 10,000	\$ 0	\$ 0
1960 Recovery of Prior Years' Expenditures	578,580	137,714	100,000	100,000	0	0
1970 Services Provided Other Funds	1,353,988	1,441,973	1,505,959	1,692,702	0	0
1990 Miscellaneous	105,772	71,352	36,838	35,000	0	0
1000 Revenue From Local Sources	2,053,060	1,666,241	1,652,797	1,837,702	0	0
5200 Interfund Transfers	1,200,000	2,235,000	2,235,000	1,735,000	0	0
5400 Resources - Beginning Fund Balance	1,718,770	1,760,987	1,900,000	2,000,000	0	0
5000 Other Sources	2,918,770	3,995,987	4,135,000	3,735,000	0	0
Fund Total:	\$ 4,971,829	\$ 5,662,228	\$ 5,787,797	\$ 5,572,702	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 1110 Elementary Programs						
0460 Non-consumable Items	\$ 559	\$ 0	\$ 0	\$ 0	\$ 0	0
0400 Supplies and Materials	559	0	0	0	0	0
Function Totals:	559	0	0	0	0	0
Function: 1120 Middle School Programs						
0410 Consumable Supplies and Materials	1,034	0	0	0	0	0
0400 Supplies and Materials	1,034	0	0	0	0	0
Function Totals:	1,034	0	0	0	0	0
Function: 1130 High School Programs						
0460 Non-consumable Items	3,308	0	0	0	0	0
0400 Supplies and Materials	3,308	0	0	0	0	0
0650 Insurance and Judgments	0	0	52,020	0	0	0
0600 Other Objects	0	0	52,020	0	0	0
Function Totals:	3,308	0	52,020	0	0	0
Function: 2210 Improvement of Instruction Services						
0480 Computer Hardware	2,219	0	0	0	0	0
0400 Supplies and Materials	2,219	0	0	0	0	0
Function Totals:	2,219	0	0	0	0	0
Function: 2320 Executive Administration Services						
0110 Regular Salaries	49,044	50,272	52,536	55,195	0	0
0100 Salaries	49,044	50,272	52,536	55,195	0	0
0210 Public Employees Retirement System	8,754	10,296	11,548	9,410	0	0
0220 Social Security Administration	3,587	3,521	4,019	4,222	0	0
0230 Other Required Payroll Costs	476	578	683	717	0	0
0240 Contractual Employee Benefits	5,869	6,072	12,803	13,451	0	0
0200 Associated Payroll Costs	18,687	20,467	29,053	27,800	0	0
0380 Non-instructional Professional and Technical Services	5,884	119,058	100,000	150,000	0	0
0300 Purchased Services	5,884	119,058	100,000	150,000	0	0
Function Totals:	73,615	189,796	181,589	232,995	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2640 Staff Services						
0110 Regular Salaries	107,491	117,093	114,694	143,591	0	0
0120 Nonpermanent Salaries	0	0	1,869	1,901	0	0
0130 Additional Salaries	0	1,330	1,826	18,207	0	0
0100 Salaries	107,491	118,423	118,389	163,699	0	0
0210 Public Employees Retirement System	20,810	26,595	26,022	27,911	0	0
0220 Social Security Administration	7,936	8,647	9,057	12,523	0	0
0230 Other Required Payroll Costs	1,043	1,362	1,539	2,128	0	0
0240 Contractual Employee Benefits	28,836	29,526	51,016	53,684	0	0
0200 Associated Payroll Costs	58,625	66,129	87,634	96,246	0	0
0310 Instructional, Professional and Technical Services	53,000	0	0	0	0	0
0340 Travel	671	188	1,323	1,323	0	0
0380 Non-instructional Professional and Technical Services	640	68,869	63,222	63,222	0	0
0300 Purchased Services	54,311	69,057	64,545	64,545	0	0
0410 Consumable Supplies and Materials	0	0	3,079	3,079	0	0
0440 Periodicals	0	0	250	250	0	0
0460 Non-consumable Items	0	0	100	100	0	0
0400 Supplies and Materials	0	0	3,429	3,429	0	0
0640 Dues and Fees	6	0	416	416	0	0
0600 Other Objects	6	0	416	416	0	0
Function Totals:	220,433	253,609	274,413	328,335	0	0
Function: 2690 Other Support Services - Central						
0110 Regular Salaries	30,844	148,223	132,012	157,082	0	0
0130 Additional Salaries	0	331	0	0	0	0
0100 Salaries	30,844	148,554	132,012	157,082	0	0
0210 Public Employees Retirement System	5,506	31,502	29,016	26,782	0	0
0220 Social Security Administration	2,360	11,177	10,099	12,017	0	0
0230 Other Required Payroll Costs	299	1,705	1,716	2,042	0	0
0240 Contractual Employee Benefits	13,939	34,648	51,081	62,040	0	0
0200 Associated Payroll Costs	22,103	79,032	91,912	102,881	0	0
0310 Instructional, Professional and Technical Services	0	0	5,287	5,287	0	0
0320 Property Services	26,938	30,007	38,038	38,038	0	0
0340 Travel	3,606	4,362	7,240	7,240	0	0
0350 Communication	0	212	1,350	1,350	0	0
0380 Non-instructional Professional and Technical Services	131,002	93,031	174,270	186,270	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0390 Other General Professional and Technological Services	9,144	0	12,000	0	0	0
0300 Purchased Services	170,690	127,612	238,185	238,185	0	0
0410 Consumable Supplies and Materials	8,388	11,476	12,612	12,612	0	0
0440 Periodicals	397	179	229	229	0	0
0460 Non-consumable Items	20,578	24,976	394,818	489,591	0	0
0470 Computer Software	14,916	21,133	5,000	6,040	0	0
0480 Computer Hardware	515	2,920	0	2,081	0	0
0400 Supplies and Materials	44,793	60,685	412,659	510,553	0	0
0540 Depreciable Equipment	0	0	2,081	0	0	0
0550 Depreciable Technology	0	0	1,040	0	0	0
0500 Capital Outlay	0	0	3,121	0	0	0
0640 Dues and Fees	249	625	1,000	1,000	0	0
0650 Insurance and Judgments	2,640,995	1,828,905	3,418,494	3,218,494	0	0
0600 Other Objects	2,641,244	1,829,530	3,419,494	3,219,494	0	0
Function Totals:	2,909,675	2,245,413	4,297,383	4,228,195	0	0
Function: 4150 Building Acquisition, Construction, and Improvement Services						
0320 Property Services	0	0	160,308	160,308	0	0
0380 Non-instructional Professional and Technical Services	0	0	100,000	100,000	0	0
0300 Purchased Services	0	0	260,308	260,308	0	0
Function Totals:	0	0	260,308	260,308	0	0
Function: 6110 Operating Contingency						
0810 Planned Reserve	0	0	722,084	522,869	0	0
0800 Other Uses of Funds	0	0	722,084	522,869	0	0
Function Totals:	0	0	722,084	522,869	0	0
Fund Total:	\$ 3,210,842	\$ 2,688,819	\$ 5,787,797	\$ 5,572,702	\$ 0	\$ 0

Note: Minor differences are due to rounding

Workers' Compensation Fund (612)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 1,533,689	\$ 1,373,253	\$ 1,812,668	\$ 2,257,257	\$ 2,481,692
5000 Other Sources	681,201	689,863	468,701	360,000	500,000
Total Revenues	<u>2,214,890</u>	<u>2,063,116</u>	<u>2,281,369</u>	<u>2,617,257</u>	<u>2,981,692</u>
0100 Salaries	247,778	271,020	198,811	163,319	221,361
0200 Associated Payroll Costs	101,016	113,459	76,599	89,836	111,354
0300 Purchased Services	76,887	75,260	77,190	130,532	130,532
0400 Supplies and Materials	973	8,315	3,326	28,858	29,242
0500 Capital Outlay	0	0	0	5,384	5,000
0600 Other Objects	1,098,373	1,126,361	993,917	1,637,574	1,637,574
0800 Other Uses of Funds	0	0	0	561,754	846,629
Total Expenditures	<u>1,525,026</u>	<u>1,594,415</u>	<u>1,349,844</u>	<u>2,617,257</u>	<u>2,981,692</u>
Ending Fund Balance	<u>\$ 689,863</u>	<u>\$ 468,701</u>	<u>\$ 931,525</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 681,201	\$ 689,863	\$ 468,701		
Change in Fund Balance	<u>8,662</u>	<u>(221,162)</u>	<u>462,824</u>		
Ending Fund Balance	<u>\$ 689,863</u>	<u>\$ 468,701</u>	<u>\$ 931,525</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 8,842	\$ 8,972	\$ 5,000	\$ 5,000	\$ 0	\$ 0
1960 Recovery of Prior Years' Expenditures	100,459	126,493	100,000	100,000	0	0
1970 Services Provided Other Funds	1,251,949	1,677,043	2,147,257	2,371,692	0	0
1990 Miscellaneous	12,003	160	5,000	5,000	0	0
1000 Revenue From Local Sources	1,373,253	1,812,668	2,257,257	2,481,692	0	0
5400 Resources - Beginning Fund Balance	689,863	468,701	360,000	500,000	0	0
5000 Other Sources	689,863	468,701	360,000	500,000	0	0
Fund Total:	\$ 2,063,116	\$ 2,281,369	\$ 2,617,257	\$ 2,981,692	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2550 Student Transportation Services						
0110 Regular Salaries	\$ 4,320	\$ 2,964	\$ 5,027	\$ 4,942	\$ 0	\$ 0
0100 Salaries	4,320	2,964	5,027	4,942	0	0
0210 Public Employees Retirement System	847	665	1,105	843	0	0
0220 Social Security Administration	328	220	385	378	0	0
0230 Other Required Payroll Costs	43	34	66	64	0	0
0240 Contractual Employee Benefits	3,481	2,119	2,231	2,498	0	0
0200 Associated Payroll Costs	4,699	3,037	3,787	3,783	0	0
Function Totals:	9,018	6,001	8,814	8,725	0	0
Function: 2690 Other Support Services - Central						
0110 Regular Salaries	193,759	101,647	90,103	145,540	0	0
0120 Nonpermanent Salaries	70,972	91,479	68,189	70,879	0	0
0130 Additional Salaries	1,970	2,722	0	0	0	0
0100 Salaries	266,700	195,848	158,292	216,419	0	0
0210 Public Employees Retirement System	41,601	31,912	34,793	36,899	0	0
0220 Social Security Administration	20,210	14,864	12,109	16,556	0	0
0230 Other Required Payroll Costs	2,584	2,251	2,058	2,814	0	0
0240 Contractual Employee Benefits	44,364	24,535	37,089	51,302	0	0
0200 Associated Payroll Costs	108,760	73,562	86,049	107,571	0	0
0310 Instructional, Professional and Technical Services	0	0	3,121	3,121	0	0
0320 Property Services	92	0	16,914	16,914	0	0
0340 Travel	0	0	1,405	1,405	0	0
0350 Communication	0	0	520	520	0	0
0380 Non-instructional Professional and Technical Services	75,168	77,190	98,168	98,168	0	0
0390 Other General Professional and Technological Services	0	0	10,404	10,404	0	0
0300 Purchased Services	75,260	77,190	130,532	130,532	0	0
0410 Consumable Supplies and Materials	7,713	0	18,247	13,685	0	0
0440 Periodicals	0	0	111	111	0	0
0460 Non-consumable Items	602	3,326	10,500	15,446	0	0
0400 Supplies and Materials	8,315	3,326	28,858	29,242	0	0
0540 Depreciable Equipment	0	0	5,384	5,000	0	0
0500 Capital Outlay	0	0	5,384	5,000	0	0
0640 Dues and Fees	0	0	100	100	0	0
0650 Insurance and Judgments	1,126,361	993,917	1,637,474	1,637,474	0	0
0600 Other Objects	1,126,361	993,917	1,637,574	1,637,574	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 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function Totals:	1,585,396	1,343,843	2,046,689	2,126,338	0	0
Function: 6110 Operating Contingency						
0810 Planned Reserve	0	0	561,754	846,629	0	0
0800 Other Uses of Funds	0	0	561,754	846,629	0	0
Function Totals:	0	0	561,754	846,629	0	0
Fund Total:	\$ 1,594,415	\$ 1,349,844	\$ 2,617,257	\$ 2,981,692	\$ 0	\$ 0



Printing Services Fund (614)

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



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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Adopted Budget 2014-2015	Proposed Budget 2015-2016
1000 Revenue From Local Sources	\$ 189,761	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Sources	517,441	350,990	148,765	0	0
Total Revenues	<u>707,202</u>	<u>350,990</u>	<u>148,765</u>	<u>0</u>	<u>0</u>
0100 Salaries	32,574	0	0	0	0
0200 Associated Payroll Costs	19,322	0	0	0	0
0300 Purchased Services	105,035	2,225	0	0	0
0400 Supplies and Materials	30,993	0	0	0	0
0500 Capital Outlay	64,224	0	0	0	0
0600 Other Objects	4,063	0	0	0	0
0700 Transfers	100,000	200,000	148,765	0	0
Total Expenditures	<u>356,212</u>	<u>202,225</u>	<u>148,765</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>\$ 350,990</u>	<u>\$ 148,765</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 517,441	\$ 350,990	\$ 148,765		
Change in Fund Balance	<u>(166,451)</u>	<u>(202,225)</u>	<u>(148,765)</u>		
Ending Fund Balance	<u>\$ 350,990</u>	<u>\$ 148,765</u>	<u>\$ 0</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
5400 Resources - Beginning Fund Balance	\$ 350,990	\$ 148,765	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Sources	350,990	148,765	0	0	0	0
Fund Total:	\$ 350,990	\$ 148,765	\$ 0	\$ 0	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 2570 Internal Services						
0320 Property Services	\$ 2,225	\$ 0	\$ 0	\$ 0	\$ 0	0
0300 Purchased Services	2,225	0	0	0	0	0
Function Totals:	2,225	0	0	0	0	0
Function: 5200 Transfers of Funds						
0710 Fund Modifications	200,000	148,765	0	0	0	0
0700 Transfers	200,000	148,765	0	0	0	0
Function Totals:	200,000	148,765	0	0	0	0
Fund Total:	\$ 202,225	\$ 148,765	\$ 0	\$ 0	\$ 0	0

Note: Minor differences are due to rounding

Scholarship Fund (700)

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



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

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
1000 Revenue From Local Sources	\$ 33,437	\$ 39,348	\$ 54,176	\$ 100,000	\$ 100,000
5000 Other Sources	303,283	280,048	250,402	300,000	300,000
Total Revenues	<u>336,720</u>	<u>319,395</u>	<u>304,579</u>	<u>400,000</u>	<u>400,000</u>
0300 Purchased Services	38,052	37,948	23,082	400,000	400,000
0400 Supplies and Materials	18,620	31,045	17,135	0	0
Total Expenditures	<u>56,672</u>	<u>68,993</u>	<u>40,217</u>	<u>400,000</u>	<u>400,000</u>
Ending Fund Balance	<u>\$ 280,048</u>	<u>\$ 250,402</u>	<u>\$ 264,362</u>	<u>\$ 0</u>	<u>\$ 0</u>
Beginning Fund Balances	\$ 303,283	\$ 280,048	\$ 250,402		
Change in Fund Balance	<u>(23,235)</u>	<u>(29,646)</u>	<u>13,960</u>		
Ending Fund Balance	<u>\$ 280,048</u>	<u>\$ 250,402</u>	<u>\$ 264,362</u>		

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
1510 Interest on Investments	\$ 986	\$ 1,010	\$ 0	\$ 0	\$ 0	0
1920 Contributions and Donations from Private Sources	38,245	53,166	100,000	100,000	0	0
1960 Recovery of Prior Years' Expenditures	117	0	0	0	0	0
1000 Revenue From Local Sources	39,348	54,176	100,000	100,000	0	0
5400 Resources - Beginning Fund Balance	280,048	250,402	300,000	300,000	0	0
5000 Other Sources	280,048	250,402	300,000	300,000	0	0
Fund Total:	\$ 319,395	\$ 304,579	\$ 400,000	\$ 400,000	\$ 0	\$ 0

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
Function: 3390 Other Community Services						
0370 Tuition	\$ 37,948	\$ 23,082	\$ 400,000	\$ 400,000	\$ 0	\$ 0
0300 Purchased Services	37,948	23,082	400,000	400,000	0	0
0410 Consumable Supplies and Materials	31,045	17,135	0	0	0	0
0400 Supplies and Materials	31,045	17,135	0	0	0	0
Function Totals:	68,993	40,217	400,000	400,000	0	0
Fund Total:	\$ 68,993	\$ 40,217	\$ 400,000	\$ 400,000	\$ 0	\$ 0

INFORMATIONAL SECTION



WE
COLLABORATE



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

**BEAVERTON SCHOOL DISTRICT
2015-16 PROPOSED BUDGET DOCUMENT
INFORMATIONAL SECTION
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**BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUE & EXPENDITURES
HISTORY AND BUDGETED - ALL FUNDS**

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted Budget 2014-2015</u>	<u>Proposed Budget 2015-2016</u>
Revenue	\$ 451,904,627	\$ 580,009,193	\$ 459,767,124	\$ 950,271,136	\$ 531,204,348
Transfers In	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
Beginning Balance	59,813,811	42,592,851	35,228,027	41,975,651	460,004,904
Total	<u>522,127,007</u>	<u>628,422,417</u>	<u>500,811,971</u>	<u>997,654,178</u>	<u>994,925,679</u>
Expenditures	469,125,588	587,374,017	444,113,455	970,548,360	732,343,870
Transfers Out	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,698,427</u>	<u>258,865,382</u>
Total	<u>479,534,157</u>	<u>593,194,390</u>	<u>449,930,275</u>	<u>997,654,178</u>	<u>994,925,679</u>
Fund Balance	<u>\$ 42,592,850</u>	<u>\$ 35,228,027</u>	<u>\$ 50,881,696</u>	<u>\$ 0</u>	<u>\$ 0</u>

Note: Minor differences are due to rounding.



2015-16 Local Option Levy Staffing By School

Number of Classroom Teachers	2015-16 Without Levy	1,479.6
	2015-16 With Levy	<u>1,808.6</u>
	Increase of teachers =	329.0

ELEMENTARY SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Aloha Huber (K-8)	1,000	39.5	44.0
Barnes	713	29.0	34.5
Beaver Acres	729	29.8	35.3
Bethany	521	20.5	23.0
Bonny Slope	640	25.5	28.0
Cedar Mill	354	14.5	16.0
Chehalem	501	20.2	24.2
Cooper Mountain	484	19.5	22.0
Elmonica	587	25.0	28.0
Errol Hassell	477	18.6	22.6
Findley	826	33.0	37.5
Fir Grove	504	21.5	25.0
Greenway	391	16.9	20.9
Hazeldale	422	17.2	20.7
Hiteon	669	27.5	31.0
Jacob Wismer	736	28.5	31.0
Kinnaman	713	29.0	34.5
McKay	335	14.0	16.5
McKinley	634	27.2	33.2
Montclair	358	14.8	16.8
Nancy Ryles	559	21.5	25.0
Oak Hills	573	22.5	25.0
Raleigh Hills (K-8)	573	23.9	27.9
Raleigh Park	411	16.5	19.0
Ridgewood	434	17.5	20.0
Rock Creek	554	21.5	24.0
Scholls Heights	549	22.5	24.0
Sexton Mountain	466	18.5	21.0
Springville (K-8)	951	36.6	42.6
Terra Linda	415	17.1	19.1
Vose	680	27.5	32.0
West TV	327	13.5	15.0
William Walker	482	20.3	23.3
Elementary School Total	18,568	751.1	862.6

MIDDLE SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Cedar Park	1,020	36.0	41.9
Conestoga	871	29.0	33.9
Five Oaks	995	35.7	47.1
Highland Park	880	30.0	34.9
Meadow Park	806	29.7	38.6
Mountain View	826	29.3	38.7
Stoller	1,401	47.0	54.4
Whitford	668	23.9	33.8
Middle School Total	7,467	260.6	323.3

HIGH SCHOOLS			
	Aloha	1,930	69.3
Beaverton	1,716	60.4	78.2
Southridge	1,583	53.9	62.5
Sunset	2,039	69.5	81.8
Westview	2,498	84.6	98.4
High School Total	9,766	337.7	412.0

OPTIONS SCHOOLS			
	Arts & Communication Magnet Academy (ACMA)	727	26.2
Community School	181	13.9	17.5
Health & Science High School	713	26.5	33.8
International School of Beaverton	870	31.5	36.2
School of Science & Technology	167	6.8	7.6
Options Schools Total	2,658	104.9	125.4

Extreme Class Size K-12	-	25.3	85.3
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District Total	38,459	1,479.6	1,808.6
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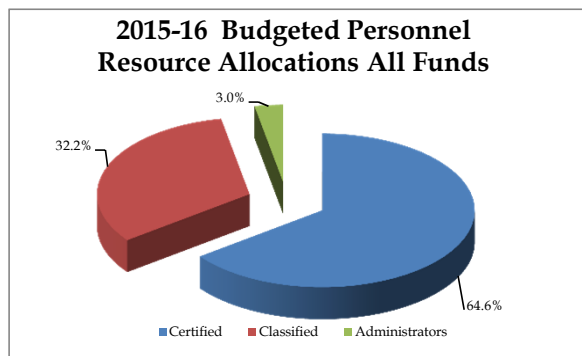
Classroom Teacher Definition - Regular full-time and part-time staff who work in instructional activities dealing directly with the teaching of students including school classroom teachers K-12, intervention teachers, elementary PE specialists and elementary music specialists.

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
<u>ADMINISTRATORS</u>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Chief Officer	3.0	3.0	3.9	4.0	4.0
Executive Administrator	4.0	4.0	4.0	4.0	6.0
Administrator	9.5	12.5	12.9	13.0	16.0
Coordinator	5.0	4.0	3.9	5.0	5.0
Elementary School Principal	30.0	29.8	30.0	30.0	30.0
Middle School Principal	8.3	8.0	7.9	8.0	8.0
High School Principal	5.0	5.0	5.0	5.0	5.0
Options Principal K-8	3.0	3.0	3.0	3.0	3.0
Options Principal Secondary	4.0	4.0	4.0	4.0	4.0
Vice Principal	35.0	29.9	34.7	42.0	46.0
Administration Total	109.8	106.2	112.3	121.0	130.0
<u>CERTIFIED</u>					
Elementary School Teacher	682.8	609.5	664.3	725.9	894.7
Middle School Teacher	389.8	331.9	352.3	377.6	448.6
High School Teacher	475.4	398.9	439.4	490.0	557.3
Athletic Coordinator	4.4	4.4	4.5	4.2	4.2
BEA President (Reimbursement)	2.0	2.0	2.0	2.0	1.5
ELL Teacher	124.4	112.6	106.8	108.5	120.8
Guidance Counselor	89.7	74.8	79.9	91.8	102.5
Instructional Teacher - School-Based	4.9	1.9	2.0	0.8	-
Intern	-	-	1.5	-	-
Media Specialist	13.0	-	-	-	-
Media Specialist Elementary	29.0	-	-	-	-
Other Professional	36.4	26.2	32.7	33.3	76.9
Program Specialist	8.0	7.0	7.5	7.5	8.0
Psychologist	31.5	30.7	30.9	31.8	33.8
School Management Support	12.9	15.0	12.2	7.0	7.0
School Nurse	11.4	11.3	11.3	12.3	12.5
Special Education Teacher	248.2	240.8	237.4	240.1	248.5
Specialist	86.2	53.5	59.1	94.0	107.0
Certified Total	2,250.0	1,920.6	2,043.8	2,226.7	2,623.3

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
CLASSIFIED					
Account Assistant	19.7	20.2	20.4	21.3	20.7
Aide	319.9	321.8	321.5	368.9	380.0
AV/Data Technician	2.0	2.0	2.0	2.0	-
Bus Driver	137.0	132.7	130.3	159.7	159.9
Bus Routing Assistant	7.0	7.0	7.0	7.0	7.0
Campus Supervisor	17.6	11.0	11.0	14.4	13.5
Construction Project Manager	1.8	2.6	3.0	6.0	6.0
Coordinator/Supervisor	22.3	22.9	23.8	24.8	25.8
Courier	5.1	5.1	5.0	5.3	5.3
Crossing Guard	10.0	10.1	10.6	10.6	12.0
Custodian	107.1	97.8	100.9	109.9	122.4
Custodial Foreman/Manager	49.8	51.0	50.0	51.0	51.0
Dispatcher/Field Assistant	8.2	8.4	8.6	9.1	9.2
Food Services Manager	30.3	30.4	30.8	32.1	32.1
Food Server	61.9	62.2	60.1	77.5	80.5
Legal Counsel	2.0	1.9	2.0	2.0	2.0
Mechanic	16.6	16.8	17.5	18.0	18.0
Maintenance Crew	15.9	15.9	16.6	18.0	19.0
Maintenance Foreman	4.0	4.0	4.0	4.0	4.0
Maintenance Leader	8.0	7.0	7.0	7.0	7.0
Network Engineer	3.1	3.0	3.0	4.0	4.0
Secretary/Clerk	176.2	163.5	163.8	170.6	179.3
Systems Analyst	9.6	10.9	11.0	12.0	13.0
Professional/Technical	98.9	101.4	102.5	115.6	133.6
Classified Total	1,134.0	1,109.4	1,112.5	1,250.9	1,305.3
District Totals	3,493.8	3,136.2	3,268.6	3,598.6	4,058.5

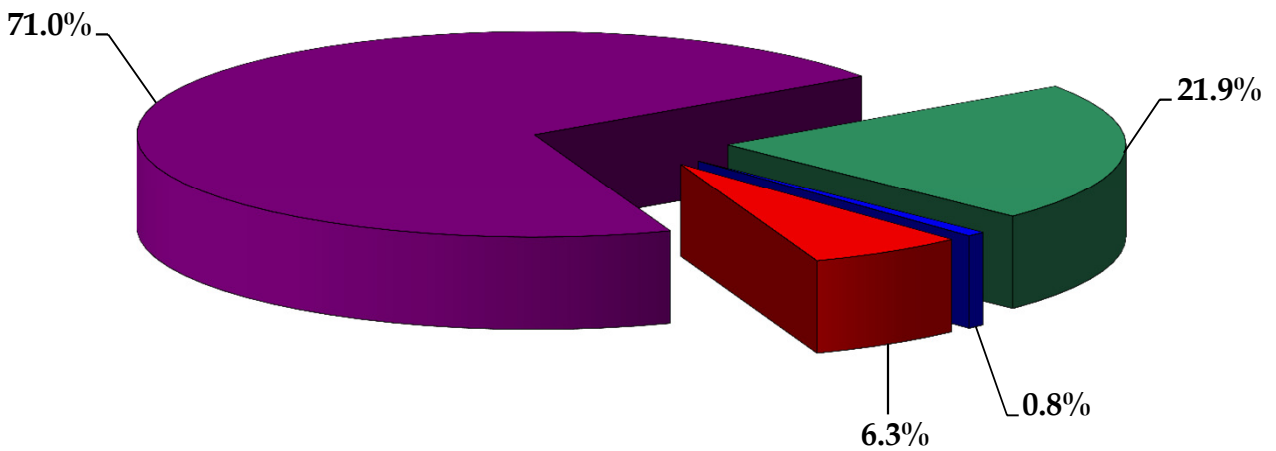


A significant increase of funding from the state level and increase of the local option levy have increased positions and salaries in all funds by 12.3% from 2014-15 to 2015-16. In the same time period, benefit costs have increased by 6.4% due to increased positions and costs for health insurance and decreased costs for retirement benefits. Overall, salary and benefit expenditures budget for 2015-16 have increased 10.1% from the prior year.

Comparing costs over the last five years, salaries have increased 27.6% while benefits have increased 38.1%. Overall, salary and benefit costs have increased by 31.1% in the last five years.

GENERAL FUND
PERSONNEL COSTS \$348,093,449
(Personnel Costs Include Salaries, Fixed Payroll Costs, and Fringe Benefits)

Full-Time Equivalent Positions
(3,743 FTE)



- Teachers: \$246,978,378 (2,521.0 FTE) 71.0%
- Support Staff: \$76,316,012 (1,071.7 FTE) 21.9%
- Managerial - Non-Represented: \$2,715,638 (25.3 FTE) 0.8%
- Administrators: \$22,083,421 (125.0 FTE) 6.3%

**BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Elementary Programs	1110			\$ 49,729,769	\$ 60,117,309	\$ 2,896,855	\$ 3,275,003			\$ 52,626,624	\$ 63,392,312
FTE				754.5	935.1	81.6	92.0			836.0	1,027.2
Middle School Programs	1120			23,928,186	28,190,068	233,521	320,068			24,161,707	28,510,136
FTE				364.9	437.0	6.6	9.0			371.5	446.0
High School Programs	1130			30,321,926	34,242,587	532,285	539,530			30,854,211	34,782,117
FTE				461.6	529.9	13.0	12.8			474.5	542.7
Programs for the Talented and Gifted	1210			55,051	53,145					55,051	53,145
FTE				0.8	0.8					0.8	0.8
Restrictive Programs for Students with Disabilities	1220			4,626,239	4,569,116	6,446,257	5,823,569			11,072,496	10,392,685
FTE				68.5	69.0	177.6	161.1			246.1	230.1
Less Restrictive Programs for Students with Disabilities	1250			6,321,401	6,224,593	371,492	519,596			6,692,893	6,744,189
FTE				93.6	94.0	10.5	14.6			104.1	108.6
Alternative Education	1280			1,502,598	1,354,794	190,795	162,551			1,693,393	1,517,345
FTE				22.8	21.0	4.5	4.5			27.3	25.5
Designated Programs	1290			10,494,504	12,192,662	1,263,442	1,034,502			11,757,946	13,227,164
FTE				156.5	185.0	28.9	23.0			185.4	208.0
Attendance and Social Work Services	2110			0	410,988	1,118,667	1,396,277	\$ 91,809	\$ 89,397	1,210,476	1,896,662
FTE				0.0	5.8	30.5	36.9	1.0	1.0	31.5	43.7
Guidance Services	2120			6,097,572	6,649,104	746,446	841,576			6,844,018	7,490,680
FTE				91.5	103.5	19.1	22.1			110.6	125.6
Health Services	2130			900,035	892,997	286,597	320,593			1,186,632	1,213,590
FTE				12.3	12.5	5.2	5.8			17.5	18.3
Psychological Services	2140			2,153,621	2,248,239					2,153,621	2,248,239
FTE				30.8	33.8					30.8	33.8
Speech Pathology and Audiology Services	2150			2,272,598	2,228,272	70,113	69,099			2,342,711	2,297,371
FTE				33.7	33.7	1.4	1.4			35.1	35.1
Service Direction, Student Support Services	2190	\$ 250,672	\$ 356,152	676,730	822,515	452,182	489,310	116,344	118,671	1,495,928	1,786,648
FTE		2.0	3.0	9.0	11.5	11.4	12.5	1.0	1.0	23.4	28.0
Improvement of Instruction Services	2210	376,009	246,408	711,574	841,463	38,672	38,013			1,126,255	1,125,884
FTE		3.0	2.0	9.7	11.9	1.0	1.0			13.7	14.9
Educational Media Services	2220	104,461	109,743	587,209	1,275,480	1,441,070	1,440,027			2,132,740	2,825,250
FTE		1.0	1.0	8.0	18.0	39.4	39.4			48.4	58.4
Assessment and Testing	2230					209,697	265,476			209,697	265,476
FTE						5.5	7.0			5.5	7.0
Instructional Staff Development	2240			229,379	549,165					229,379	549,165
FTE				3.1	7.8					3.1	7.8
Executive Administration Services	2320	485,832	602,117			89,255	118,737	201,635	151,253	776,722	872,107
FTE		2.8	3.8			2.3	2.8	3.1	2.4	8.2	8.9
Office of the Principal Services	2410	10,436,509	10,812,968	496,937	482,090	3,813,138	3,985,799			14,746,584	15,280,857
FTE		90.0	94.0	7.0	7.0	98.2	104.6			195.2	205.6
Other Support Services - School Administration	2490	783,907	1,179,408	15,752	15,709	291,196	274,787			1,090,855	1,469,904
FTE		6.0	9.0	0.2	0.2	7.2	6.9			13.4	16.1
Direction of Business Support Services	2510	143,670	144,131					24,566	50,009	168,236	194,140
FTE		1.0	1.0					0.5	1.0	1.5	2.0
Fiscal Services	2520	125,336	123,204			750,850	717,840	157,455	140,911	1,033,641	981,955
FTE		1.0	1.0			14.5	14.0	1.8	1.8	17.3	16.8
Operation and Maintenance of Plant Services	2540	233,979	259,649			9,154,430	9,343,985	539,888	527,746	9,928,297	10,131,380
FTE		2.0	2.0			207.9	219.9	7.0	7.0	216.9	228.9
Student Transportation Services	2550	165,812	163,432			7,731,569	7,723,798	233,158	226,351	8,130,539	8,113,581
FTE		1.3	1.3			197.4	197.3	3.1	3.1	201.7	201.7

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

**BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Internal Services	2570					339,772	317,341	70,097	72,019	409,869	389,360
FTE						8.0	7.5	1.0	1.0	9.0	8.5
Planning, Research, Development, Evaluation, GrantWriting & Statistical	2620	125,336	123,204			153,686	140,160			279,022	263,364
FTE		1.0	1.0			2.0	1.8			3.0	2.8
Information Services	2630	125,336	123,204			230,355	248,107			355,691	371,311
FTE		1.0	1.0			4.3	4.7			5.3	5.7
Staff Services	2640	394,342	390,539	136,321	184,892	434,428	484,093	231,744	234,406	1,196,835	1,293,930
FTE		3.0	3.0	1.9	2.6	9.5	10.5	4.0	4.0	18.4	20.1
Technology Services	2660	248,131	253,874	73,401	70,860	2,805,584	3,331,531	198,979	195,206	3,326,095	3,851,471
FTE		2.0	2.0	1.0	1.0	46.7	58.2	3.0	3.0	52.7	64.2
TOTAL SALARY		\$ 13,999,332	\$ 14,888,033	\$ 141,330,803	\$ 163,616,048	\$ 42,092,354	\$ 43,221,368	\$ 1,865,675	\$ 1,805,969	\$ 199,288,164	\$ 223,531,418
TOTAL FTE		117.0	125.0	2,131.2	2,521.0	1,034.1	1,071.7	25.5	25.3	3,307.9	3,742.9
BENEFIT RATE		52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
TOTAL BENEFITS		\$ 7,274,053	\$ 7,195,386	\$ 76,714,360	\$ 83,362,376	\$ 31,695,543	\$ 33,094,601	\$ 1,031,718	\$ 909,667	\$ 116,715,674	\$ 124,562,031
TOTAL SALARY & BENEFITS		\$ 21,273,385	\$ 22,083,419	\$ 218,045,163	\$ 246,978,424	\$ 73,787,897	\$ 76,315,969	\$ 2,897,393	\$ 2,715,636	\$ 316,003,838	\$ 348,093,449
PERCENTAGE OF TOTAL SALARY AND BENEFITS		6.7%	6.3%	69.0%	71.0%	23.4%	21.9%	0.9%	0.8%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

**BEAVERTON SCHOOL DISTRICT
SPECIAL PURPOSE FUND - 230
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

	ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Staff Services	2640		\$ 156,802	\$ 114,354					\$ 156,802	\$ 114,354
FTE			2.0	1.5					2.0	1.5
TOTAL SALARY	\$ 0	\$ 0	\$ 156,802	\$ 114,354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 156,802	\$ 114,354
TOTAL FTE	0.0	0.0	2.0	1.5	0.0	0.0	0.0	0.0	2.0	1.5
BENEFIT RATE	52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
TOTAL BENEFITS	\$ 0	\$ 0	\$ 85,112	\$ 58,263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,112	\$ 58,263
TOTAL SALARY & BENEFITS	\$ 0	\$ 0	\$ 241,914	\$ 172,617	\$ 0	\$ 0	\$ 0	\$ 0	\$ 241,914	\$ 172,617
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%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

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

**BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Elementary Programs	1110			\$ 70,000	\$ 0					\$ 70,000	\$ 0
	FTE			1.1	0.0					1.1	0.0
Middle School Programs	1120			70,000	0					70,000	0
	FTE			1.1	0.0					1.1	0.0
High School Programs	1130					\$ 28,400	\$ 29,000			28,400	29,000
	FTE					0.8	0.8			0.8	0.8
Restrictive Programs for Students with Disabilities	1220			1,765,229	1,809,700	110,542	123,729			1,875,771	1,933,429
	FTE			26.9	28.1	3.1	3.5			30.0	31.6
Less Restrictive Programs for Students with Disabilities	1250			548,857	736,429					548,857	736,429
	FTE			8.4	11.4					8.4	11.4
Educationally Underserved	1270			1,685,056	1,876,203	789,905	1,048,428			2,474,961	2,924,631
	FTE			25.7	29.1	22.2	29.5			47.9	58.6
Designated Programs	1290			90,034	44,000	177,739	146,000			267,773	190,000
	FTE			1.4	0.7	5.0	4.1			6.4	4.8
Attendance and Social Work Services	2110			69,611	34,800	70,933	109,500			140,544	144,300
	FTE			1.1	0.5	2.0	3.1			3.1	3.6
Guidance Services	2120			82,838	0	10,512	12,186			93,350	12,186
	FTE			1.3	0.0	0.3	0.3			1.6	0.3
Health Services	2130					5,904	19,940			5,904	19,940
	FTE					0.2	0.6			0.2	0.6
Psychological Services	2140			64,631	79,729					64,631	79,729
	FTE			1.0	1.2					1.0	1.2
Speech Pathology and Audiology Services	2150			590,639	796,626					590,639	796,626
	FTE			9.0	12.3					9.0	12.3
Service Direction, Student Support Services	2190	\$ 216,528	\$ 220,000							216,528	220,000
	FTE	2.0	2.0							2.0	2.0
Improvement of Instruction Services	2210			716,000	471,958	172,582	150,000			888,582	621,958
	FTE			10.9	7.3	4.9	4.2			15.8	11.5
Instructional Staff Development	2240			340,000	500,679	70,000	0			410,000	500,679
	FTE			5.2	7.8	2.0	0.0			7.2	7.8
Food Preparation and Dispensing Services	3120					8,850	1,320			8,850	1,320
	FTE					0.2	0.0			0.2	0.0
Nonpublic School Students Services	3370			23,459	28,969					23,459	28,969
	FTE			0.4	0.4					0.4	0.4
Other Community Services	3390					25,000	0			25,000	0
	FTE					0.7	0.0			0.7	0.0
TOTAL SALARY		\$ 216,528	\$ 220,000	\$ 6,116,354	\$ 6,379,093	\$ 1,470,367	\$ 1,640,103	\$ 0	\$ 0	\$ 7,803,249	\$ 8,239,196
TOTAL FTE		2.0	2.0	93.5	98.8	41.4	46.1	0.0	0.0	136.9	146.9
BENEFIT RATE		51.0%	43.4%	56.5%	50.5%	79.7%	80.5%	54.2%	50.1%		
TOTAL BENEFITS		\$ 110,364	\$ 95,546	\$ 3,453,293	\$ 3,222,080	\$ 1,171,882	\$ 1,320,939	\$ 0	\$ 0	\$ 4,735,540	\$ 4,638,565
TOTAL SALARY & BENEFITS		\$ 326,892	\$ 315,546	\$ 9,569,647	\$ 9,601,173	\$ 2,642,249	\$ 2,961,042	\$ 0	\$ 0	\$ 12,538,789	\$ 12,877,761
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.6%	2.5%	76.3%	74.6%	21.1%	23.0%	0.0%	0.0%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

**BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND - 290
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Fiscal Services	2520 FTE							\$ 8,388	\$ 8,556	\$ 8,388	\$ 8,556
								0.1	0.1	0.1	0.1
Service Area Direction - Food Services	3110 FTE	\$ 125,336	\$ 123,204			\$ 384,915	\$ 377,646	449,540	435,591	959,791	936,441
		1.0	1.0			8.0	8.0	6.0	6.0	15.0	15.0
Food Preparation and Dispensing Services	3120 FTE					3,275,065	3,362,296			3,275,065	3,362,296
						109.9	112.9			109.9	112.9
TOTAL SALARY		\$ 125,336	\$ 123,204	\$ 0	\$ 0	\$ 3,659,980	\$ 3,739,942	\$ 457,928	\$ 444,147	\$ 4,243,244	\$ 4,307,293
TOTAL FTE		1.0	1.0	0.0	0.0	117.9	120.9	6.1	6.1	125.0	128.0
BENEFIT RATE		52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
TOTAL BENEFITS		\$ 65,125	\$ 59,544	\$ 0	\$ 0	\$ 2,755,965	\$ 2,863,674	\$ 253,234	\$ 223,717	\$ 3,074,324	\$ 3,146,935
TOTAL SALARY & BENEFITS		\$ 190,461	\$ 182,748	\$ 0	\$ 0	\$ 6,415,945	\$ 6,603,616	\$ 711,162	\$ 667,864	\$ 7,317,568	\$ 7,454,228
PERCENTAGE OF TOTAL SALARY AND BENEFITS		2.6%	2.5%	0.0%	0.0%	87.7%	88.6%	9.7%	9.0%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

**BEAVERTON SCHOOL DISTRICT
 CAPITAL PROJECTS FUND - 400
 EXPENDITURES FOR PERSONNEL SERVICES
 2015-16 BUDGET**

	ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Service Area Direction, Facilities Acquisition and Construction 4110 FTE	\$ 125,336 1.0	\$ 123,204 1.0	\$ 0 0.0	\$ 141,720 2.0	\$ 1,287,447 20.0	\$ 1,782,654 28.0	\$ 0 0.0	\$ 72,019 1.0	\$ 1,412,783 21.0	\$ 2,119,597 32.0
TOTAL SALARY	\$ 125,336	\$ 123,204	\$ 0	\$ 141,720	\$ 1,287,447	\$ 1,782,654	\$ 0	\$ 72,019	\$ 1,412,783	\$ 2,119,597
TOTAL FTE	1.0	1.0	0.0	2.0	20.0	28.0	0.0	1.0	21.0	32.0
BENEFIT RATE	52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
TOTAL BENEFITS	\$ 65,125	\$ 59,544	\$ 0	\$ 72,206	\$ 969,448	\$ 1,364,978	\$ 0	\$ 36,276	\$ 1,034,572	\$ 1,533,005
TOTAL SALARY & BENEFITS	\$ 190,461	\$ 182,748	\$ 0	\$ 213,926	\$ 2,256,895	\$ 3,147,632	\$ 0	\$ 108,295	\$ 2,447,355	\$ 3,652,602
PERCENTAGE OF TOTAL SALARY AND BENEFITS	7.8%	5.0%	0.0%	5.9%	92.2%	86.2%	0.0%	3.0%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

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

**BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND - 611
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

	ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
Executive Administration Services	2320						\$ 52,536	\$ 55,195	\$ 52,536	\$ 55,195
FTE							0.4	0.4	0.4	0.4
Staff Services	2640				\$ 114,694	\$ 70,993	0	72,598	114,694	143,591
FTE					2.0	1.5	0.0	1.0	2.0	2.5
Other Support Services - Central	2690	\$ 0	\$ 61,602		94,550	95,480	37,462	0	132,012	157,082
FTE		0.0	0.5		1.8	1.8	0.5	0.0	2.3	2.3
TOTAL SALARY	\$ 0	\$ 61,602	\$ 0	\$ 0	\$ 209,244	\$ 166,473	\$ 89,998	\$ 127,793	\$ 299,242	\$ 355,868
TOTAL FTE	0.0	0.5	0.0	0.0	3.8	3.3	0.9	1.4	4.7	5.2
BENEFIT RATE	52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
TOTAL BENEFITS	\$ 0	\$ 29,772	\$ 0	\$ 0	\$ 157,561	\$ 127,468	\$ 49,769	\$ 64,369	\$ 207,330	\$ 221,610
TOTAL SALARY & BENEFITS	\$ 0	\$ 91,374	\$ 0	\$ 0	\$ 366,805	\$ 293,941	\$ 139,767	\$ 192,162	\$ 506,572	\$ 577,478
PERCENTAGE OF TOTAL SALARY AND BENEFITS	0.0%	15.8%	0.0%	0.0%	72.4%	50.9%	27.6%	33.3%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

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

**BEAVERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 612
EXPENDITURES FOR PERSONNEL SERVICES
2015-16 BUDGET**

	ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL		
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	
Student Transportation Services	2550					\$ 5,027	\$ 4,942			\$ 5,027	\$ 4,942
FTE						0.1	0.1			0.1	0.1
Other Support Services - Central	2690	\$ 0	\$ 61,602			52,641	52,380	\$ 37,462	\$ 31,558	90,103	145,540
FTE		0.0	0.5			1.2	1.2	0.5	0.2	1.7	1.9
TOTAL SALARY	\$ 0	\$ 61,602	\$ 0	\$ 0	\$ 57,668	\$ 57,322	\$ 37,462	\$ 31,558	\$ 95,130	\$ 150,482	
TOTAL FTE	0.0	0.5	0.0	0.0	1.3	1.3	0.5	0.2	1.8	2.1	
BENEFIT RATE	52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%			
TOTAL BENEFITS	\$ 0	\$ 29,772	\$ 0	\$ 0	\$ 43,424	\$ 43,891	\$ 20,716	\$ 15,896	\$ 64,140	\$ 89,559	
TOTAL SALARY & BENEFITS	\$ 0	\$ 91,374	\$ 0	\$ 0	\$ 101,092	\$ 101,213	\$ 58,178	\$ 47,454	\$ 159,270	\$ 240,041	
PERCENTAGE OF TOTAL SALARY AND BENEFITS	0.0%	38.1%	0.0%	0.0%	63.5%	42.2%	36.5%	19.8%	100.0%	100.0%	

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 193,000	\$ 101,978	\$ 197,825
CERTIFIED SALARY RANGE	\$ 39,108	\$ 80,253	\$ 40,086	\$ 82,259
SUPPORT SERVICES SALARY RANGE	\$ 21,047	\$ 90,436	\$ 21,573	\$ 92,697
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 31,547	\$ 140,903	\$ 31,547	\$ 140,903

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

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
Tax Rates					
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	2.1673	2.0819	2.1107	2.0938	2.0421
Local Option Tax per \$1,000 of AV	-	-	1.2500	1.2500	1.2500
Average Assessed Value	\$ 214,362	\$ 219,301	\$ 224,353	\$ 229,522	\$ 234,810
Tax Burden	1,471	1,486	1,807	1,845	1,875

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

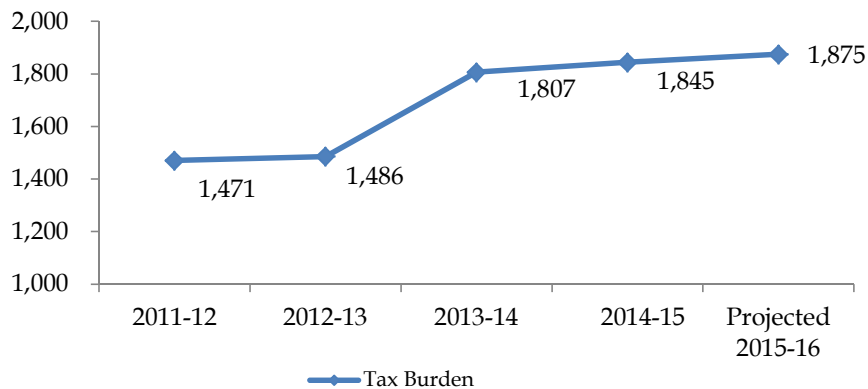
Measure 5 (M5 limits)

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

Measure 50 (M50 limit)

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

Taxes Paid by Average Homeowner



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

Fiscal Year	Assessed Value		Total Taxable Value	Total Direct Rate ^a	Real Market Value		Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property			Residential Property	Personal Property		
2019 ^b	\$ 27,940,416,250	\$ 841,226,017	\$ 28,781,642,267	9.634	\$ 37,855,056,992	\$ 841,226,017	\$ 38,696,283,008	74.38 %
2018 ^b	27,003,489,865	821,863,618	27,825,353,483	9.207	36,834,134,035	821,863,618	37,655,997,654	73.89
2017 ^b	26,097,981,446	802,946,882	26,900,928,328	8.799	35,840,744,618	802,946,882	36,643,691,500	73.41
2016 ^b	25,222,837,454	784,465,550	26,007,303,004	8.409	34,874,146,180	784,465,550	35,658,611,730	72.93
2015	24,377,039,678	766,409,601	25,143,449,279	8.037	33,933,616,189	766,409,601	34,700,025,790	72.46
2014	23,358,556,710	756,361,921	24,114,918,631	8.054	30,645,539,168	756,361,921	31,401,901,089	76.79
2013	22,579,021,200	742,141,580	23,321,162,780	6.775	28,888,184,155	742,141,580	29,630,325,735	78.71
2012	21,897,521,030	719,492,406	22,617,013,436	6.860	29,322,657,487	719,492,406	30,042,149,893	75.28
2011	21,269,293,890	698,324,971	21,967,618,861	6.784	30,622,355,726	698,324,971	31,320,680,697	70.14

a Per \$1,000 of assessed value

b Estimated

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year	Taxes Levied for the Fiscal Year **	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 203,285,980 *	\$ 194,988,132 *	95.92 %	\$ 1,819,250 *	\$ 196,807,382 *	96.81 %
2015	195,923,107 *	187,201,508 *	95.55	2,519,425 *	189,720,933 *	96.83
2014	183,560,233	174,630,884	95.14	3,219,599	177,850,483	96.89
2013	157,726,841	150,601,309	95.48	2,397,551	152,998,860	97.00
2012	155,139,750	147,593,679	95.14	2,555,473	150,149,152	96.78
2011	148,921,405	140,983,744	94.67	4,076,674	145,060,418	97.41

* 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>	<u>June 2014</u>			<u>June 2005</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Value</u>
Nike, Inc.	\$ 403,515,910	1	1.67 %	\$ 138,042,784	3	0.82 %
PS Business Parks LP	103,984,552	6	0.43	134,867,465	2	0.81
PPR Washington Square LLC	115,806,850	7	0.48	68,069,206	10	0.41
Maxim Integrated Products, Inc.	110,266,160	8	0.46	94,757,570	8	0.57
Beaverton LLC	99,800,090	9	0.41			
Bernard Properties LLC	60,089,000	10	0.25			
Tektronix Inc				128,176,720	4	0.77
ERP Operating Ltd Partnership				103,441,800	5	0.62
Amberjack Ltd.				104,011,636	7	0.62
<u>Public Utilities</u>						
Portland General Electric Co.	142,268,880	2	0.59	116,440,500	6	0.70
Comcast Corporation	143,952,400	3	0.60			
Frontier Communications (formerly Verizon)	117,749,000	4	0.49	173,151,100	1	1.03
Northwest Natural Gas	128,722,000	5	0.53	84,435,100	9	0.50
Subtotal of Ten Largest Taxpaers	<u>1,426,154,842</u>		<u>5.91</u>	<u>1,007,351,097</u>		<u>6.84</u>
All Other Taxpayers	<u>22,688,763,789</u>		<u>94.09</u>	<u>14,665,372,509</u>		<u>93.16</u>
Total Assessed Value of Tax District	<u>\$ 24,114,918,631</u>		<u>100.00 %</u>	<u>\$ 16,748,264,510</u>		<u>100.00 %</u>

Note: Ranked based on taxes levied.

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

Calendar Year	Population^a Estimated	Personal Income^b (thousands of dollars)	Per Capita Personal Income	Unemployment Rate^c (Washington County)
2014	263,778	n/a	n/a	5.7 %
2013	258,199	\$ 24,839,911	\$ 44,757	6.3
2012	257,562	24,314,346	44,396	7.1
2011	254,914	23,042,656	42,639	7.7
2010	252,293	21,586,715	40,606	9.1
2009	248,264	21,205,286	39,465	9.1
2008	249,399	21,185,612	40,188	9.3
2007	244,767	19,945,179	38,371	5.2
2006	235,100	18,607,666	36,259	4.3
2005	230,500	17,337,966	34,626	4.4

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

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

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

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

**BEAVERTON SCHOOL DISTRICT
DEBT SERVICE PAYMENTS
2015-16 BUDGET**

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2015	Payment December 2015	Payment June 2016	Total Payments 2015-16	Amount Outstanding June 30, 2016
<u>General Obligation Bonds:</u>							
1/24/2007	149,090,000	4.13 - 5.00%	6,720,000				
Principal				-	6,720,000	6,720,000	-
Interest				168,000	168,000	336,000	-
4/2/2009	42,810,000	3.00 - 5.00%	28,920,000				
Principal				-	6,445,000	6,445,000	22,475,000
Interest				712,875	712,875	1,425,750	-
8/25/2011	42,175,000	5.00%	27,000,000				
Principal				-	2,860,000	2,860,000	24,140,000
Interest				628,469	628,469	1,256,938	-
12/11/12A	33,075,000	0.36 - 1.72%	21,205,000				
Principal				-	10,210,000	10,210,000	10,995,000
Interest				114,333	114,334	228,667	-
12/11/12B	126,325,000	1.75 - 4.00%	125,335,000				
Principal				-	-	-	125,335,000
Interest				2,429,037	2,429,038	4,858,075	-
8/7/2014A	20,393,784	0.93 - 2.15%	20,393,784				
Principal				-	-	-	20,393,784
Interest				-	-	-	-
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	-
<u>Full Faith & Credit Obligations:</u>							
3/19/2009	22,650,000	2.50 - 5.13%	18,935,000				
Principal				-	565,000	565,000	18,370,000
Interest				454,969	454,969	909,938	-
<u>Pension Obligation Bonds:</u>							
6/21/2005	189,935,000	3.68 - 4.76%	157,835,000				
Principal				-	6,320,000	6,320,000	151,515,000
Interest				3,732,509	3,732,509	7,465,018	-
2/26/2015	79,220,000	0.35 - 4.06%	78,205,000				
Principal				-	3,425,000	3,425,000	74,780,000
Interest				1,248,745	1,248,746	2,497,491	-
Total	\$ 1,067,428,784		\$ 844,318,784	\$ 18,370,906	\$ 54,915,909	\$ 73,286,815	\$ 807,773,784

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

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades 1-12 using three types of information: cohort survival history, current and projected housing development, and overall economic picture. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort survival in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e., single family units vs. multiple family units), and general mobility of the population. Because there are no previous years' "cohorts" to compare classes with, kindergarten projections are generated using birth rates and BSD "capture" rates of eligible births in Washington County.

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16
ELEMENTARY SCHOOLS					
Aloha Huber K-5	846	836	774	814	814
Barnes	763	757	754	743	713
Beaver Acres	848	732	759	742	729
Bethany	519	536	526	519	521
Bonny Slope	554	603	622	655	640
Cedar Mill	252	261	310	339	354
Chehalem	491	453	487	488	501
Cooper Mountain	499	494	488	494	484
Elmonica	588	584	575	589	587
Errol Hassell	481	489	499	468	477
Findley	814	825	805	820	826
Fir Grove	499	503	502	508	504
Greenway	439	410	416	407	391
Hazeldale	441	450	444	420	422
Hiteon	619	663	667	673	669
Jacob Wismer	747	776	760	730	736
Kinnaman	556	667	688	699	713
McKay	368	363	386	351	335
McKinley	624	618	649	632	634
Montclair	380	394	394	358	358
Nancy Ryles	573	569	523	554	559
Oak Hills	597	585	550	560	573
Raleigh Hills K-5	328	327	344	372	386
Raleigh Park	427	431	422	403	411
Ridgewood	394	441	421	422	434
Rock Creek	506	512	533	530	554
Scholls Heights	588	554	553	535	549
Sexton Mountain	597	566	536	486	466
Springville K-5	589	577	639	712	773
Terra Linda	434	425	417	404	415
Vose	691	672	718	676	680
West TV	313	308	294	322	327
William Walker	552	571	532	494	482
Elementary Total	<u>17,917</u>	<u>17,952</u>	<u>17,987</u>	<u>17,919</u>	<u>18,017</u>

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16
MIDDLE SCHOOLS					
Cedar Park	869	934	935	1,007	1,020
Conestoga	901	892	861	859	871
Five Oaks	1,054	1,041	1,036	994	995
Highland Park	787	774	782	850	880
Meadow Park	812	749	734	800	806
Mountain View	846	835	825	848	826
Stoller	1,187	1,264	1,318	1,363	1,401
Whitford	742	709	686	656	668
Aloha Huber 6-8	161	162	168	180	186
Raleigh Hills 6-8	153	166	171	183	187
Springville 6-8	91	138	156	169	178
ACMA Middle	259	332	335	341	342
ISB Middle	481	478	484	480	480
Health and Science Middle	391	368	379	337	343
Middle School Total	<u>8,734</u>	<u>8,842</u>	<u>8,870</u>	<u>9,067</u>	<u>9,183</u>
HIGH SCHOOLS					
Aloha	1,930	1,957	1,999	1,989	1,930
Beaverton	1,563	1,573	1,568	1,649	1,716
Southridge	1,744	1,673	1,666	1,615	1,583
Sunset	1,896	1,937	1,946	2,020	2,039
Westview	2,415	2,441	2,406	2,450	2,498
Merlo Station					
Merlo Night School	51	0	0		0
Community School	188	182	182	182	181
Science and Technology	175	171	174	158	167
ACMA High	354	369	378	386	385
ISB High	350	385	384	389	390
Health and Science High	313	346	316	341	370
Terra Nova	51	0	0	0	0
Early College	310	193	243	226	300
High School Total	<u>11,340</u>	<u>11,227</u>	<u>11,262</u>	<u>11,405</u>	<u>11,559</u>
Total Elementary	17,917	17,952	17,987	17,919	18,017
Total Middle	8,734	8,842	8,870	9,067	9,183
Total High	11,340	11,227	11,262	11,405	11,559
Special Education	838	908	899	911	978
Total All Levels	<u>38,829</u>	<u>38,929</u>	<u>39,018</u>	<u>39,302</u>	<u>39,737</u>
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	359	498	491	608	732
DISTRICT GRAND TOTAL	<u><u>39,188</u></u>	<u><u>39,427</u></u>	<u><u>39,509</u></u>	<u><u>39,910</u></u>	<u><u>40,469</u></u>

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

	READING 2014	READING 2013	READING 2012
GRADE	3rd	3rd	3rd
Participation Percentage	99.4%	99.4%	99.6%
Meets or Exceeds Percentage	74.1%	72.7%	78.0%
State Meets or Exceeds Percentage	66.2%	66.4%	70.1%
GRADE	4th	4th	4th
Participation Percentage	99.5%	99.7%	99.8%
Meets or Exceeds Percentage	77.0%	77.4%	82.3%
State Meets or Exceeds Percentage	72.0%	73.2%	73.8%
GRADE	5th	5th	5th
Participation Percentage	99.7%	99.8%	99.8%
Meets or Exceeds Percentage	73.8%	74.2%	76.9%
State Meets or Exceeds Percentage	67.6%	67.6%	69.0%
GRADE	6th	6th	6th
Participation Percentage	99.4%	99.7%	99.5%
Meets or Exceeds Percentage	69.5%	69.3%	71.9%
State Meets or Exceeds Percentage	64.6%	63.4%	64.7%
GRADE	7th	7th	7th
Participation Percentage	99.6%	99.6%	99.9%
Meets or Exceeds Percentage	79.3%	79.4%	78.3%
State Meets or Exceeds Percentage	73.9%	73.0%	74.5%
GRADE	8th	8th	8th
Participation Percentage	99.4%	99.5%	99.6%
Meets or Exceeds Percentage	74.7%	72.0%	73.2%
State Meets or Exceeds Percentage	66.5%	66.5%	67.6%
GRADE	11th	11th	11th
Participation Percentage	99.8%	99.6%	99.1%
Meets or Exceeds Percentage	87.5%	88.7%	88.1%
State Meets or Exceeds Percentage	84.5%	84.5%	83.6%
DISTRICT TOTALS			
Participation Percentage	99.5%	99.6%	99.6%
Meets or Exceeds Percentage	76.4%	76.0%	78.3%
State Meets or Exceeds Percentage	70.7%	70.6%	71.8%

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

	MATHEMATICS	MATHEMATICS	MATHEMATICS
	2014	2013	2012
GRADE	3rd	3rd	3rd
Participation Percentage	99.2%	99.5%	99.7%
Meets or Exceeds Percentage	73.2%	72.8%	75.6%
State Meets or Exceeds Percentage	59.7%	61.3%	63.9%
GRADE	4th	4th	4th
Participation Percentage	99.7%	99.7%	99.8%
Meets or Exceeds Percentage	75.7%	75.4%	78.7%
State Meets or Exceeds Percentage	63.7%	63.6%	65.8%
GRADE	5th	5th	5th
Participation Percentage	99.7%	99.8%	99.8%
Meets or Exceeds Percentage	71.4%	69.7%	73.8%
State Meets or Exceeds Percentage	59.4%	58.2%	59.5%
GRADE	6th	6th	6th
Participation Percentage	99.4%	99.7%	99.7%
Meets or Exceeds Percentage	68.3%	70.6%	69.9%
State Meets or Exceeds Percentage	58.5%	59.1%	59.1%
GRADE	7th	7th	7th
Participation Percentage	99.6%	99.5%	99.9%
Meets or Exceeds Percentage	75.5%	72.5%	72.0%
State Meets or Exceeds Percentage	62.7%	61.1%	62.8%
GRADE	8th	8th	8th
Participation Percentage	99.5%	99.6%	99.0%
Meets or Exceeds Percentage	74.6%	72.4%	77.5%
State Meets or Exceeds Percentage	62.2%	62.8%	65.2%
GRADE	11th	11th	11th
Participation Percentage	99.6%	99.7%	98.1%
Meets or Exceeds Percentage	76.0%	75.4%	71.8%
State Meets or Exceeds Percentage	69.8%	68.8%	65.7%
DISTRICT TOTALS			
Participation Percentage	99.5%	99.6%	99.5%
Meets or Exceeds Percentage	73.6%	72.7%	74.2%
State Meets or Exceeds Percentage	62.3%	62.1%	63.1%

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

	SCIENCE 2014	SCIENCE 2013	SCIENCE 2012
GRADE	5th	5th	5th
Participation Percentage	99.5%	99.4%	99.6%
Meets or Exceeds Percentage	73.9%	74.7%	78.3%
State Meets or Exceeds Percentage	68.5%	66.8%	68.9%
GRADE	8th	8th	8th
Participation Percentage	16.8%	43.8%	99.4%
Meets or Exceeds Percentage	65.4%	78.4%	73.2%
State Meets or Exceeds Percentage	65.0%	65.5%	66.3%
GRADE	11th	11th	11th
Participation Percentage	23.3%	86.1%	98.1%
Meets or Exceeds Percentage	79.0%	68.0%	68.1%
State Meets or Exceeds Percentage	62.4%	62.9%	63.6%
DISTRICT TOTALS			
Participation Percentage	48.2%	76.2%	99.0%
Meets or Exceeds Percentage	73.6%	73.1%	73.4%
State Meets or Exceeds Percentage	65.5%	65.1%	66.3%

	WRITING 2014	WRITING 2013	WRITING 2012
GRADE	11th	11th	11th
Participation Percentage	97.8%	98.4%	98.5%
Meets or Exceeds Percentage	70.9%	68.9%	78.2%
State Meets or Exceeds Percentage	59.2%	59.5%	66.7%
DISTRICT TOTALS			
Participation Percentage	97.8%	98.4%	98.5%
Meets or Exceeds Percentage	70.9%	68.9%	78.2%
State Meets or Exceeds Percentage	59.2%	59.5%	66.7%

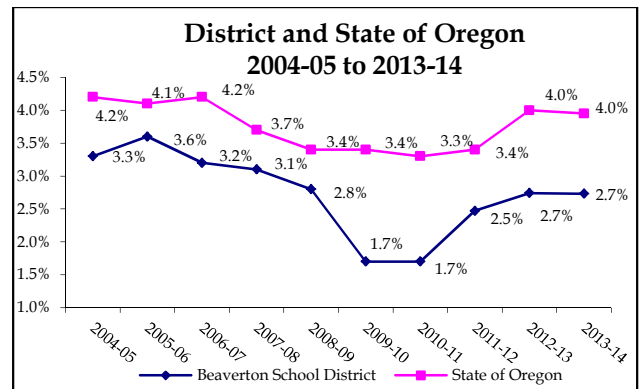
BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

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:

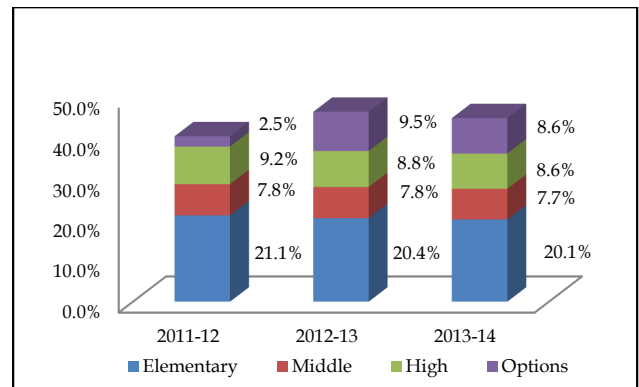
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program, are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems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

While drop out rates both in the District and at the State level had begun to rise in 2011-12, the rates were level from 2012-13 to 2013-14. Drop out rates for Beaverton School District are, on average, one percent less than the State drop out rates for the last ten years.



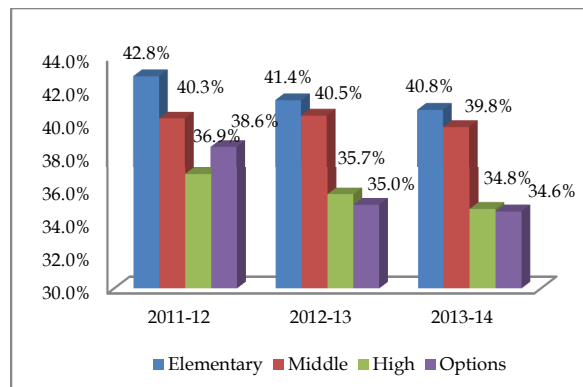
Free/Reduced Lunch Statistics

The graph below depicts the breakdown by level of students receiving free/reduced lunches in the past three years. The overall district total of students receiving free/reduced lunches as of June of each year was 40.6% in 2011-12, 46.5% in 2012-13 and 45.0% in 2013-14.



BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

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



Staff Survey

In early 2014, District staff participated in an Organizational Assessment by Krenk Consulting. The following is a summary of the District’s “strengths” and “opportunities for improvement” as described by Krenk Consulting based on District staff input.

Leadership

Strengths:

- The Board and Superintendent share a common vision and grasp of leadership roles.
- Leaders and Superintendent drive the District to be forward thinking.

Opportunities for Improvements:

- While “WE,” District Goal and Pillars are seen through the District, not all stakeholders know how they are a part of it or their role in the vision and strategic plan.

Strategic Planning & Results

Strengths:

- The District uses scientifically-based research strategies to support student needs.

Opportunities for Improvements:

- While the District has been working to update its Strategic Plan, not all stakeholders know what it is and/or understand their role in making it a reality.
- Staff are dedicated to their individual jobs, department or school, yet silos across the District are evident.

Curriculum & Teaching

Strengths:

- The District has systems in place to support academic achievement.
- The District provides a safe and nurturing environment that supports academic performance.

Opportunities for Improvements:

- While the District has systems in place to support student needs, staff don’t always know how to use it effectively.
- Not all professional development is valued by all staff.

Stakeholder Engagement

Strengths:

- External stakeholders support the District.
- The District is working to engage stakeholders in a variety of ways.

Opportunities for Improvements:

- The lack of effective communication is causing inefficiencies across the District.
- Mixed messages from District Leadership are creating confusion.
- Some stakeholders feel there are inequities among staff as well as students.

BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

Stellar People

Strengths:

- Clear value: In spite of the difficult changes throughout the District, most staff have remained positive about their work and want to do the right things for students.

Opportunities for Improvements:

- Not all employees feel valued and supported.
- Not all staff have the same opportunities for professional development.
- Evaluation process for staff is inconsistent.

Effective & Efficient Process

Strengths:

- The District has been able to support students even in difficult financial times.
- The District is being transparent with the budgeting process.

Opportunities for Improvements:

- Inefficiencies are causing dysfunction and reflecting negatively on the District (relating to silos).

Accountability

Strengths:

- Some students are setting goals allowing them to track their own progress.

Opportunities for Improvements:

- Some operational data is being collected; however, most is not being used for continuous improvement.
- Inconsistencies in holding people accountable are causing dysfunction across the District.

Steps for Improvement:

- Establish Monday morning weekly email message from Superintendent to all BSD staff beginning in May 2014.
- Improve Thursday afternoon weekly email to all leadership and supervisors.
- Establish common expectations for school communications to parents for the 2014-15 school year.
- Improve professional development plan for all support staff during the 2014-15 school year.
- Align school and department improvement plans to District Strategic Plan. Revise classified support and evaluation system during the 2014-15 school year.
- Conduct Central Support Services department workflow analysis by Fall 2014.

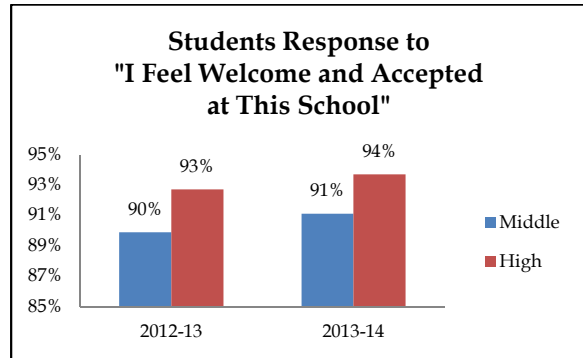
Student Surveys

In the Spring of 2014, a middle school survey and a high school survey were conducted in the District. The high school survey was conducted by paper/pencil in April and the middle school survey was taken online in May. The following graphs depict the survey results as they compare to the 2013 survey results.

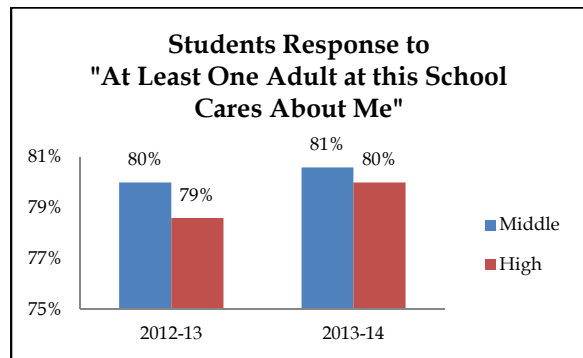
2013-14 Response Rates:	
Middle School Students:	77.6% (2,446 of 3,153 7 th graders)
High School Students:	76.8% (4,767 of 6,209 9 th and 10 th graders)
2012-13 Response Rates:	
Middle School Students:	79.7% (2,519 of 3,162 7 th graders)
High School Students:	86.1% (5,017 of 5,825 9 th and 10 th graders)

BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

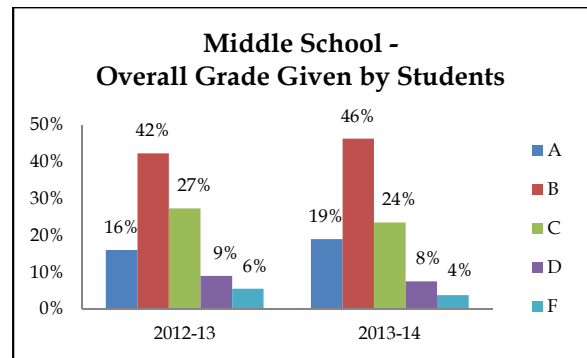
The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of middle school students surveyed that feel welcome and accepted at their school has increased to 91% in 2013-14 from 90% in 2012-13, while high school students increased to 94% in 2013-14 from 93% in 2012-13.



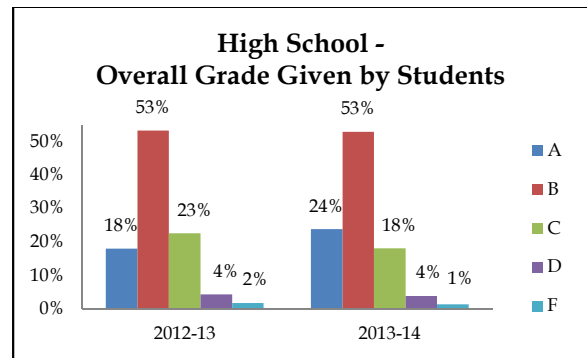
Student survey participants were asked if there was at least one adult at their school who cares about them. Approximately 81% of students in middle and high schools agreed with this statement in 2013-14, increasing from 80% in 2012-13.



Approximately 89% of middle school students would grade their school a C or better, with the largest amount giving their school a B. This has increased from 85% in 2012-13

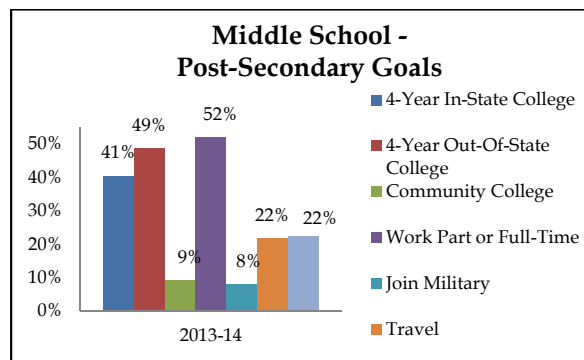


Most high school students would give their school a B. The total giving grades of a C or better is 95%, which is 6% higher than at the middle school level, and a 1% increase from 2012-13.

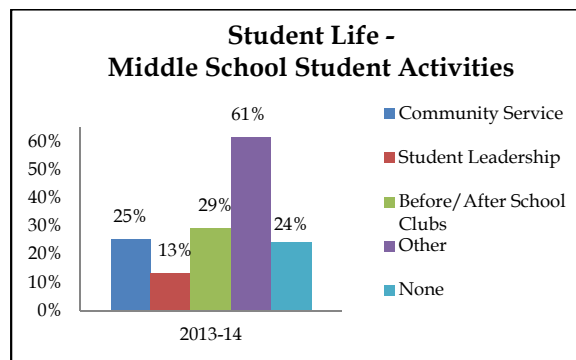


BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

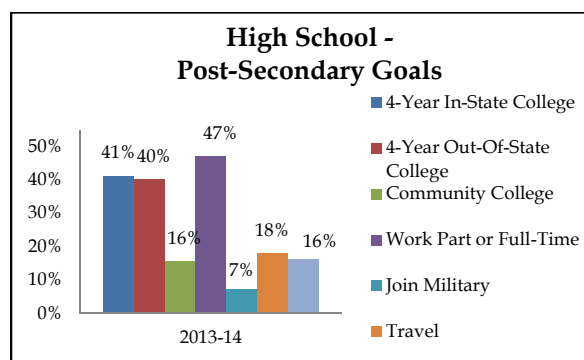
Middle school students were asked what their plans are for the first year after high school graduation. They were asked to mark any that apply. The majority say they plan to attend a 4-year college, with 52% planning to work part or full-time.



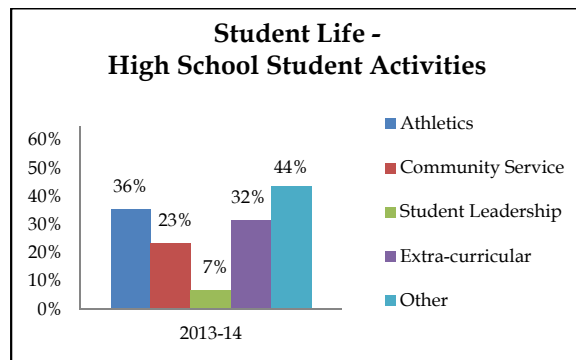
Middle school students were surveyed as to what types of school-sponsored activities they participate. They were asked to mark all that apply. The Other category includes athletics that are not school sponsored and other activities.



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



High school students were asked what types of school-sponsored activities they participate. They were asked to mark all that apply. The largest number of response in the Other category which includes non-school sponsored athletics and other activities. It was followed by athletics and extra-curricular activities.



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 proposed means of financing them.

BUDGET COMMITTEE:

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

BUDGET DOCUMENT:

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

BUDGET MESSAGE:

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

BEAVERTON SCHOOL DISTRICT

GLOSSARY

BUDGETARY CONTROL:

The control or management of a school district in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET:

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

CAPITAL OUTLAY:

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

CAPITAL PROJECTS FUND:

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

CASH BASIS:

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

CONTINGENCY:

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

COST CENTER:

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

CURRENT BUDGET PERIOD:

The budget period currently in progress.

DEBT SERVICE FUND:

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

ENCUMBRANCE:

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

EXPENDITURES:

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

FISCAL YEAR:

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

FUNCTION:

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

FUND:

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:

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

FULL TIME EQUIVALENT (FTE):

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

GENERAL FUND:

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

BEAVERTON SCHOOL DISTRICT

GLOSSARY

GOVERNING BODY:

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT:

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

INSTRUCTION:

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

INTERNAL SERVICE FUND:

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

LEVY:

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

LIABILITIES:

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION TAX:

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

MEASURE 5 CONSTITUTIONAL LIMITS:

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

MEASUREMENT FOCUS:

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

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

OAR:

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

OBJECT CLASSIFICATION:

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

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

PERMANENT RATE LIMIT:

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PROGRAM:

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES:

Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET:

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES:

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT:

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

BEAVERTON SCHOOL DISTRICT

GLOSSARY

RESERVE FUND:

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION:

A formal order of a governing body.

RESOURCE:

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND:

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

SUPPLEMENTAL BUDGET:

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TRANSFERS:

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND:

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

UNAPPROPRIATED ENDING FUND BALANCE:

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

WASHINGTON COUNTY GAIN SHARE:

The 2007 legislature passed Senate Bill 954 to restore fairness between the State of Oregon and local governments involved in Strategic Investment Program (SIP) agreements. As a partial trade-off for limiting local property taxes, SB 954 grants eligible

local governments a share of the personal income tax revenue generated by the retention and creation of SIP-related jobs. Washington County has been involved in SIP agreements with the State of Oregon and realized the first "Gain Share" payment from the State in 2013. Washington County dedicated a portion of this revenue to be allocated to schools in Washington County to be distributed by the ESD. BSD's portion of this was \$2.3 million for 2013-14 and 2014-15.

BEAVERTON SCHOOL DISTRICT ACRONYMS

ADM

Average daily membership

ADMw

Average daily membership, weighted for additional student characteristics

APU

Allocated Person Unit

ARRA

American Recovery and Reinvestment Act of 2009

ASBO

Association of School Business Officials International

AV

Assessed property value

AYP

Adequate yearly progress

BEA

Beaverton Education Association

BSD

Beaverton School District

CAFR

Comprehensive Annual Financial Report

CCI

Communications & Community Involvement

CIP

Construction in progress

ELL

English Language Learner

ESD

Education Service District

ESEA

Elementary and Secondary Education Act

ESL

English as a Second Language

FFCO

Full Faith & Credit Obligation

FOG

Full Option Graduate

FTE

Full-time equivalent

GAAP

Generally Accepted Accounting Principles

GFOA

Government Finance Officers Association

GOB

General Obligation Bond

HR

Human Resources Department

IBT

Internal Budget Team

IDEA

Individuals with Disabilities Education Act

IEP

Individualized Education Program

IRS

Internal Revenue System

IT

Information & Technology

JTPA

Job Training Partnership Act

MYP

Middle Years Program

M5

Measure 5

M50

Measure 50

NCLB

No Child Left Behind Act

NSD
Nutrition Services Department

NSLP
National School Lunch Program

OAKS
Oregon Assessment of Knowledge and Skills

OAR
Oregon Administrative Rules

ODE
Oregon Department of Education

OEBB
Oregon Educators' Benefit Board

OGS
Oregon Green Schools Association

OPSRP
Oregon Public Service Retirement Plan

ORS
Oregon Revised Statutes

OSAA
Oregon School Activities Association

OSBA
Oregon School Boards Association

OSEA
Oregon School Employees Association

OSU
Oregon State University

OUS
Oregon University System

PERS
Public Employees Retirement System

PLC
Professional Learning Community

PMSA
Portland-Vancouver Metropolitan Statistical Area

PTA
Parent Teacher Association

RFP
Request for proposal

RMV
Real market property value

SAT
SAT Reasoning Test, formerly Scholastic Aptitude Test

SB
Senate Bill

SBP
School Breakfast Program

SFSF
State Fiscal Stabilization Fund

SIF
School Improvement Fund

SIG
School Improvement Grant

SIP
Strategic Investment Program

SSF
State School Fund

STEM
Science, Technology, Engineering and Mathematics

StEPP
Student Education Plan and Profile

TAG
Talented and Gifted

TOSA
Teacher on special assignment

TWI
Two-Way Immersion

UAL
Unfunded actuarial liability

USDA
United States Department of Agriculture

USDE
United States Department of Education