

# ADOPTED BUDGET 2015-2016

**WE**

are the Beaverton  
School District



WE  
EXPECT  
EXCELLENCE



WE  
EMBRACE  
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.

**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: 503-356-4500

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

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

**BEAVERTON SCHOOL DISTRICT**  
Beaverton, Oregon

**ADOPTED BUDGET**  
**2015-16**

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2015-16 ADOPTED BUDGET DOCUMENT  
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# INTRODUCTORY SECTION



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## *Executive Budget Summary*

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



# BUDGET DOCUMENT FORMAT

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

## Budget Format

The budget document is organized into four sections:

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

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

The **Introductory Section** includes the Budget Message, a comprehensive narrative overview of the 2015-16 budget. The narrative presents the budget in the context of the District's Strategic Plan. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and benchmark data.

The District Goal, Student Goals, 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, 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 adopted budget is based on a \$7.25 billion State School Funding level for 2015-17. The District has increased the General Fund budget by \$30.6 million for the 2015-16 adopted budget, with \$13.5 million from State School Fund, \$12.4 million from beginning fund balance, \$7.0 million from local option levy and a decrease of \$2.3 million from kindergarten tuition.

## General Fund

As adopted, the General Fund budget for 2015-16 totals \$423,095,598. This is an increase of \$30.6 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 adopted budget allocates 62.4% to Instruction, 31.9% to Support Services, 0.6% to Transfers, and 5.1% to Contingency.

It is helpful to compare the 2015-16 and 2014-15 adopted budgets. The allocation to Instruction increased from 62.0% to 62.4% of the total General Fund budget. Support Services decreased from

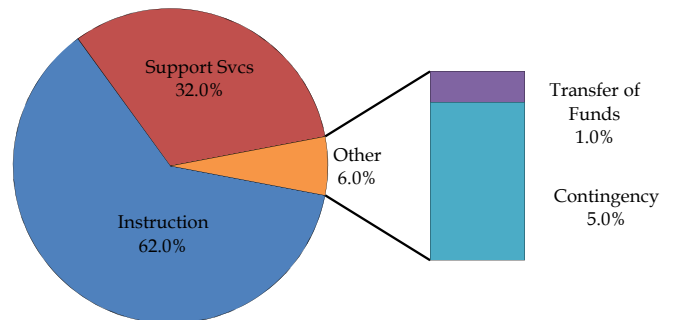
32.0% to 31.9%. Transfers decreased from 1.0% to 0.6%. Finally, the Operating Contingency increased from 5.0% to 5.1%.

## Revenue Outlook

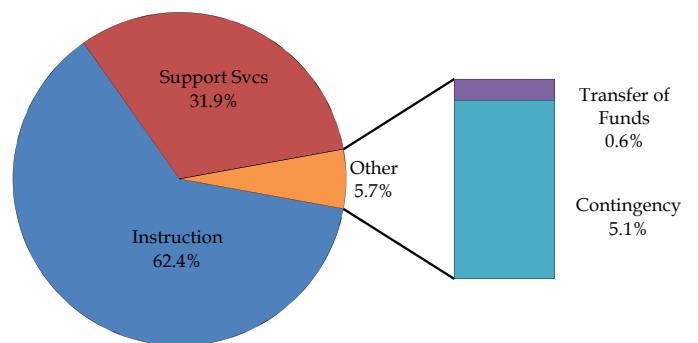
The General Fund revenue budget includes \$340,196,598 from the State School Fund formula. The estimate is based on ODE's April 24, 2015 projection adjusted to a projected statewide K-12 school funding level of \$7.25 billion. Of this amount, \$12.4 million is reimbursement for Transportation programs.

## Beaverton School District Budget Comparison by Function

2014-15 Adopted Budget



2015-16 Adopted Budget







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

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

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

# Budget Message - 2015-16

Dear Budget Committee Members and Community:

I submit for your consideration the Proposed Budget for the Beaverton School District for fiscal year 2015-2016. The proposed budget of \$994,925,679 is the result of the financial goals set by the School Board, staff, students and community, and the work of the 35 member Internal Budget Team (IBT). This budget proposal further builds on the strategic investments we made last year.

## Strategic Plan

The Proposed Budget for 2015-2016 continues to build forward momentum that is focused and strategic. The School Board has provided clear direction and focus through the Strategic Plan and the Six Key Measurements. The District Goal is:

*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 Four Pillars of Learning

### **Expect Excellence**

- The road to higher education begins in kindergarten.
- We have the best teachers. They are supported and accountable.

### **Innovate**

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

### **Embrace Equity**

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

### **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. Reaching our goal will require work from **all** of us.

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

## Six Key Measurements for Ensuring Student Success

### Assess college-readiness:

- Students completing Oregon University System minimum entrance requirements

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

- Students completing three or more college-level courses

**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

**Monitor continual personal learning:**

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

**Evaluate collaboration between students, teachers, and parents:**

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



will align our efforts and resources to ensure growth according to these outcomes.

**Proposed Budget**

The proposed budget incorporates resources available to the District including:

- \$7.5 billion State School Fund (SSF) level with a 49%/51% split over the biennium
- Additional SSF for increasing enrollment
- Reduced poverty weightings due to a strong local economy
- A third year of \$3.7 million in Washington County Gain Share Funds
- Local Option Levy revenue increasing from \$19 million in 2013-14, \$24 million in 2014-15, and expected to be \$26 million in 2015-16
- A \$6 million carryover of Local Option

Levy from 2014-15 to be spent in 2015-16

As this message is being written, the Oregon Legislature is in session and considering a \$7.255 billion funding level for K-12 education. To add perspective to funding level, a \$7.875 billion funding level would be year one of a ten year plan to get Oregon school funding to the national average for school funding. If the SSF were to remain at the \$7.255 funding level, Beaverton would need to reduce the proposed budget by \$10 million in general fund. The proposed budget includes a \$10 million placeholder that is budgeted as classroom teachers, but not allocated to schools pending the outcome of the legislative session.

**Financial Goals for 2015-16**

The School Board adopted a set of financial goals for the 2015-16 budget process as follows.

*The District will develop a budget to:*

1. *Align with District 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*

**Budget Development Process**

The budget process for 2015-16 includes four phases:

**PHASE 1:** The process to appoint vacant Budget Committee positions was determined at the

August 2014 School Board Meeting and was advertised across the District.

**PHASE 2:** In October, November and December 2014, the School Board established a budget process and set financial goals for the District. The School Board appointed budget committee members in October 2014, and the members were provided orientation to the budget process.

**PHASE 3:** In January through March 2015, the District solicited feedback from the community by holding a Superintendent Budget Listening Session and three regional sessions.

The Internal Budget Team built a comprehensive budget corresponding to the Strategic Plan, Learning Pillars, strategic measures, state achievement compact, School Board policies and input from community and listening sessions. This process began with the current staffing and service levels from 2014-15. Strategic investments were made to balance to the new funding levels for 2015-16. The team built a budget based on analyzing student data and reviewing strategic measures, determining where improvement is needed to align to the District's Strategic Plan and incorporating a set of strategies to achieve the District goal.

**PHASE 4:** Beginning in April through May 2015, the final phase includes the delivery of the Budget Message by the Superintendent and the 2015-16 Proposed Budget to the Budget Committee. The Budget Committee will review the Proposed Budget, receive community testimony, and accept requests for additional information. Finally, the Budget Committee will approve the Proposed Budget and tax levies for 2015-16 and send the Approved Budget to the School Board for adoption.

In June, the Board will hold a Budget Hearing and vote on a resolution to adopt the 2015-16 Budget, levy taxes and appropriate funds.

## **Budget Summary**

The 2015-16 budget totals \$994,925,679 for all funds. The General Fund Budget totals \$433,088,355 and has been developed including the following revenue and expenditure assumptions.

## **Revenue and Resource Estimates**

The District projects additional enrollment of 559 students in 2015-2016 for a total of 40,469 students. Based on a statewide K-12 funding level of \$7.5 billion with a 49%/51% split for the 2015-17 biennium, the District will receive an estimated \$349,763,755 million in State School Fund formula revenue. The General Fund beginning fund balance is projected to be \$38 million.

## **Strategic Investments**

The Internal Budget Team prioritized focused, strategic investments to support the four Pillars of Learning, Board priorities, community expectations and values, and meet the Six Key Measurements for ensuring student success. Resources have been allocated to:

### **1) System Ed Investments \$16.1 million**

- All students graduate - ESL Research Group outcomes
- Career Technical program expansion in Field Biology and Health Careers
- Students earning college credit - PCC College Credit
- Teacher collaboration - Learning Team Time and Facilitators
- Future Ready Schools first wave of 10 schools
- Active Students Pilots - PE requirement 2017
- Career ready - internships/job shadow
- Avid Expansion to grade 7 and 10
- Chief Academic Officer
- Special Education Administrator

**2) Foundational Supports \$4.6 million**

- Improved student and family supports
  - Licensed Clinical Social Workers
  - Translation and interpretation services
- Improved teacher supports
  - Teacher recruitment
  - New teacher mentoring
  - Equity instruction specialist
- Improvement to Curriculum, Instruction & Assessment
  - Professional development for the new English Language Arts adoption
  - Instructional materials purchase
  - New Generation ACT
- Improvements to Central Office
  - Central Office Reception
  - Integrated Finance System Support
  - Government Relations Director
  - Maintenance and Custodial Services

**3) School Resources \$15.3 million**

- Reducing class size
- Academic needs-based classroom teacher allocation
- Athletics program
- Increase elementary intervention teachers to full time
- Middle school literacy block
- Expand Two Way Immersion program to K-12
- Counselors - all elementary full time
- Bus Driver/Instructional Assistant support to elementary schools

**Future Year Investments**

In addition to the investments made for 2015-16, the Internal Budget Team recognizes the need to plan for future year additions to continue the strategic investments and have identified the following:

	2016-17	2017-18
Additional Grade Levels for AVID	\$800,000	\$400,000
PCC College Credit	\$350,000	\$0
Future Ready Libraries	\$1,000,000	\$1,000,000
Active Student Task Force	\$85,000	\$85,000
Translation Services	\$500,000	\$200,000
Curriculum Materials	\$400,000	\$0
Teacher Mentorship	\$210,000	\$315,000
Social Worker	\$100,000	\$0
Teacher Recruitment	\$113,000	\$0
Maintenance & Custodial Services	\$400,000	\$400,000
<b>Total</b>	<b>\$3,958,000</b>	<b>\$2,400,000</b>

**Contingency and Ending Fund Balance Policy**

As outlined in the Board financial goals for the District, the General Fund Contingency will be budgeted at 5% of total revenues. Current Board policy calls for a minimum contingency of 5%, and the ending fund balance will be at least equal to the appropriation for contingency. The contingency is budgeted at the level policy requires, and will be maintained at the minimum 5% level. At the date of this publication, the Board is reviewing policy regarding reserves which will impact budgets in future years.

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

Since the Great Recession began in 2008, enrollment has grown by approximately 2,400 students when compared to 2015-16 projections. In the same time period, the District’s total staff went from a high of 3,683 FTE in 2008-09 to 3,560 FTE in 2014-15. As the economy continues to recover, in 2015-16 an additional 460 positions have been added from increased State School Fund, Gain Share and Local Option Levy revenues.

**FTE Changes Over Time**

All Funds	2008-09 Actual	2014-15 Budget	2015-16 Budget (\$7.5B)	2015-16 Budget (\$7.255B)
Enrollment	37,613	39,732	40,035	40,035
Classroom Teachers	2,102	2,037	2,378	2,275
Other Licensed Staff	268	190	246	246
Classified	1,188	1,251	1,305	1,305
Administrators	125	121	130	130
Total Staff	3,683	3,599	4,059	3,956

**Successful Bond Election**

The Beaverton community approved the \$680 million Capital Construction Bond on May 20, 2014 by a 55% to 45% margin. We are very grateful for the generosity of the Beaverton community.

Over the next eight years, the \$680 million bond will address repairs, provide new capacity, modernize and renovate all facilities, improve safety and replace outdated learning technology,

curriculum and equipment over a projected eight-year period.

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

The School Board has established a Bond Accountability Committee to ensure that bond

funds are spent according to the Bond Ballot Title. The committee will meet quarterly and provide a quarterly report to the School Board along with the District staff report.

### **Conclusion**

In closing, I want to thank the Internal Budget Team for the significant time and effort they put into preparing this Proposed Budget for 2015-2016. This budget proposal continues our improving trajectory full of hope, strategic investments and focused resources to our schools while continuing to invest in central support services.

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

I believe we will continue to move forward and become even stronger. We will continue to look for ways to innovate and improve and **WE** must partner with our community to see that **ALL** students succeed.



**are the Beaverton School District.**

Thank you for your consideration of the 2015-2016 Proposal Budget.

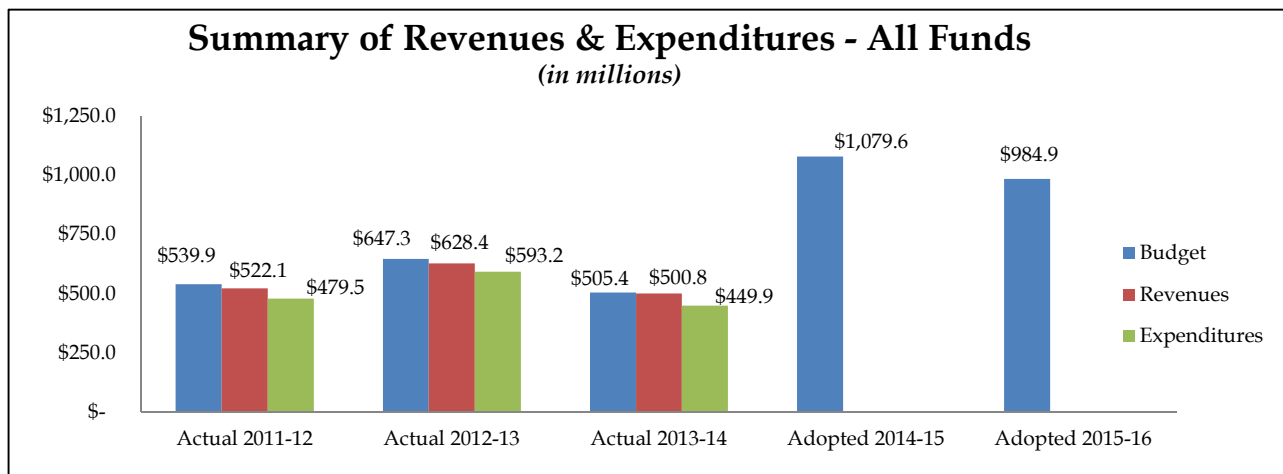
Respectfully submitted,

A handwritten signature in black ink that reads "J. Rose".

Jeff Rose, Ed.D.  
Superintendent

**BEAVERTON SCHOOL DISTRICT  
BUDGET SUMMARY BY FUND - ALL FUNDS  
FIVE YEARS ADOPTED BUDGETS**

	Adopted Budget 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15	Adopted Budget 2015-16
100 General Fund	\$ 326,233,842	\$ 304,276,502	\$ 349,039,337	\$ 392,488,987	\$ 423,095,598
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	95,152,102	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
	<b>\$ 539,874,763</b>	<b>\$ 647,304,774</b>	<b>\$ 505,400,089</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>



Total revenue and expenditures for all funds have decreased by \$94.7 million from 2014-15 to 2015-16. This decrease is primarily due to the issuance of pension obligation bonds in February 2015.

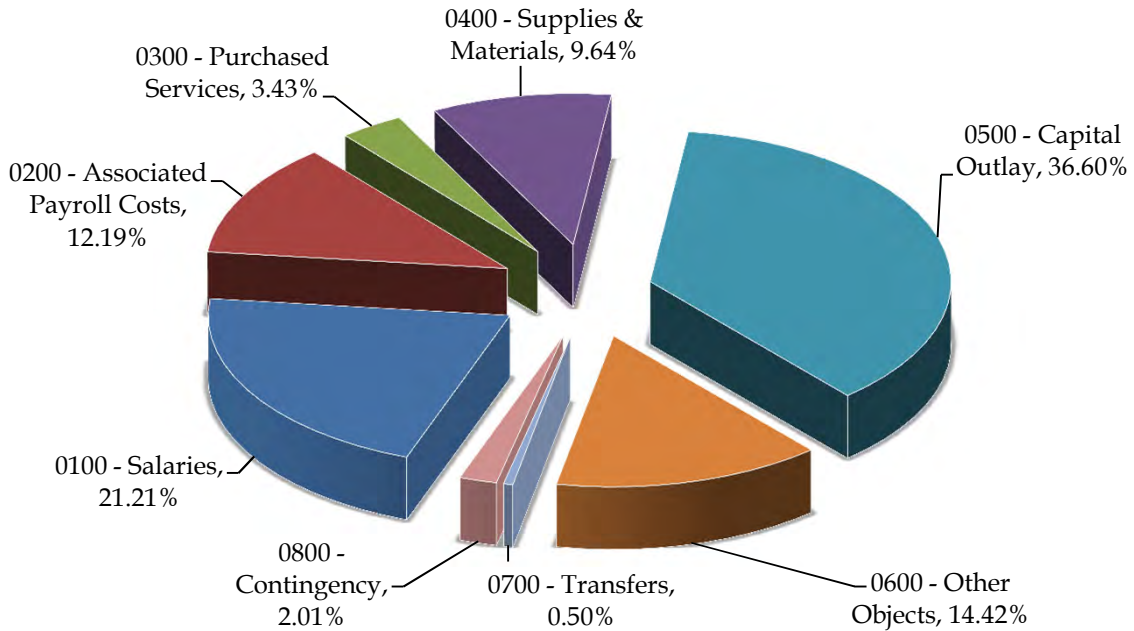
Over the past five years, all fund budgets have increased by \$445.0 million. The areas of greatest change are the General Fund and Capital Projects Fund. The increases in General Fund are due to increased state and local funding for operations. The increase in the Capital Projects Fund is due to voters passing a \$680 million bond measure in May 2014.

Note: Minor differences are due to rounding.  
Source: District financial records.

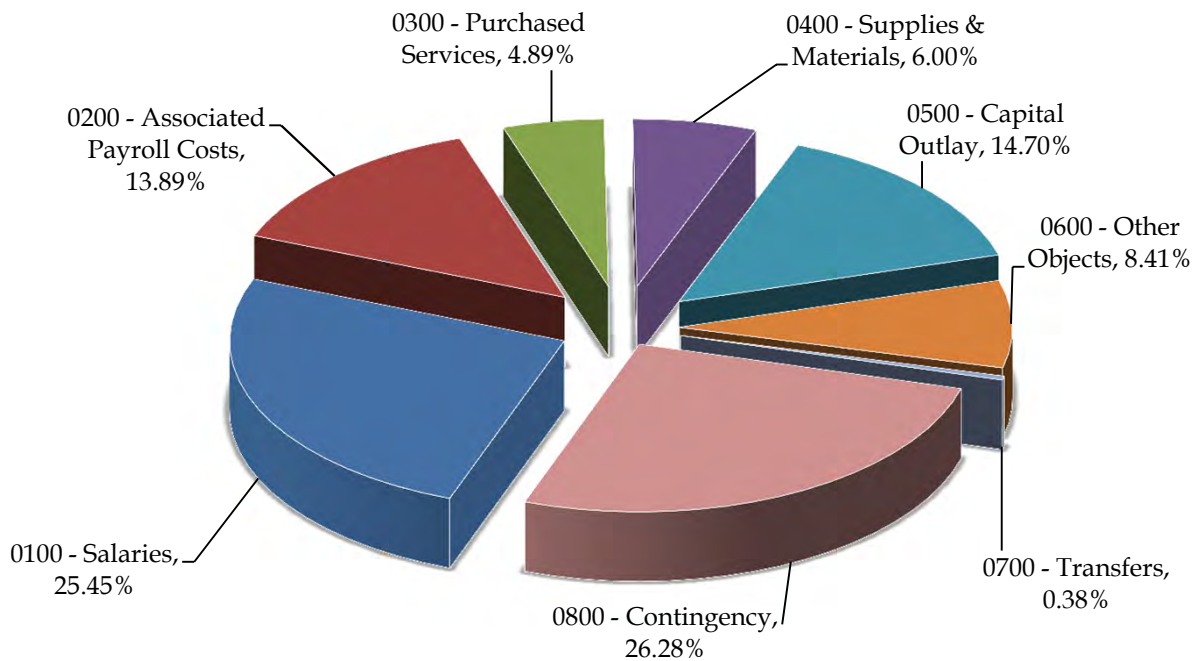


# BEAVERTON SCHOOL DISTRICT EXPENDITURES BY OBJECT ALL FUNDS

## 2014-15 Adopted Budget

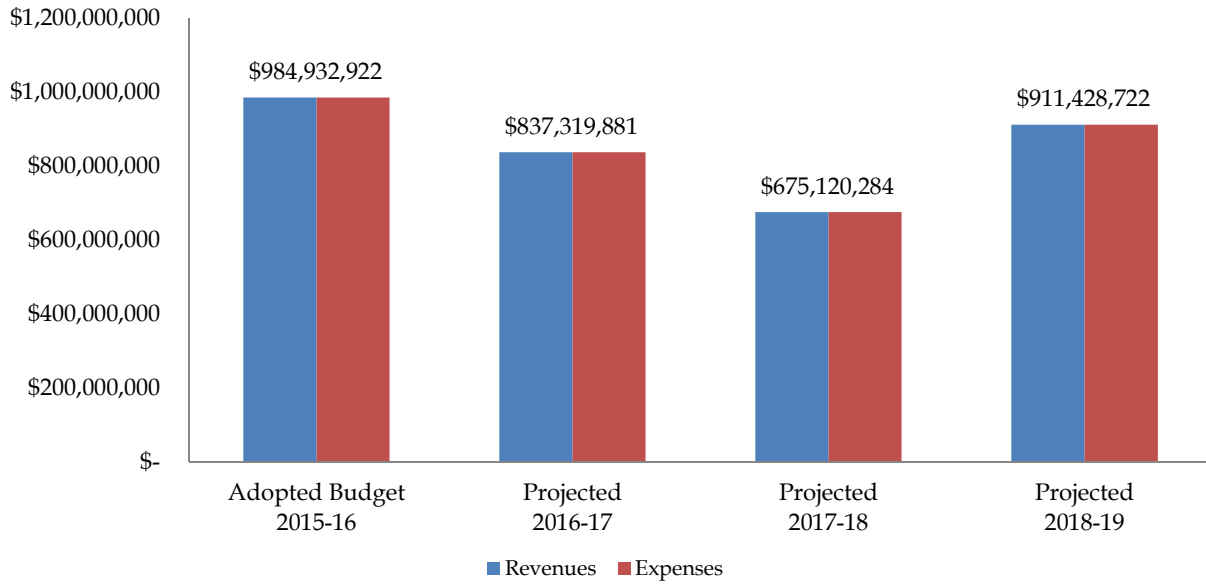


## 2015-16 Adopted Budget



Source: District Business Services

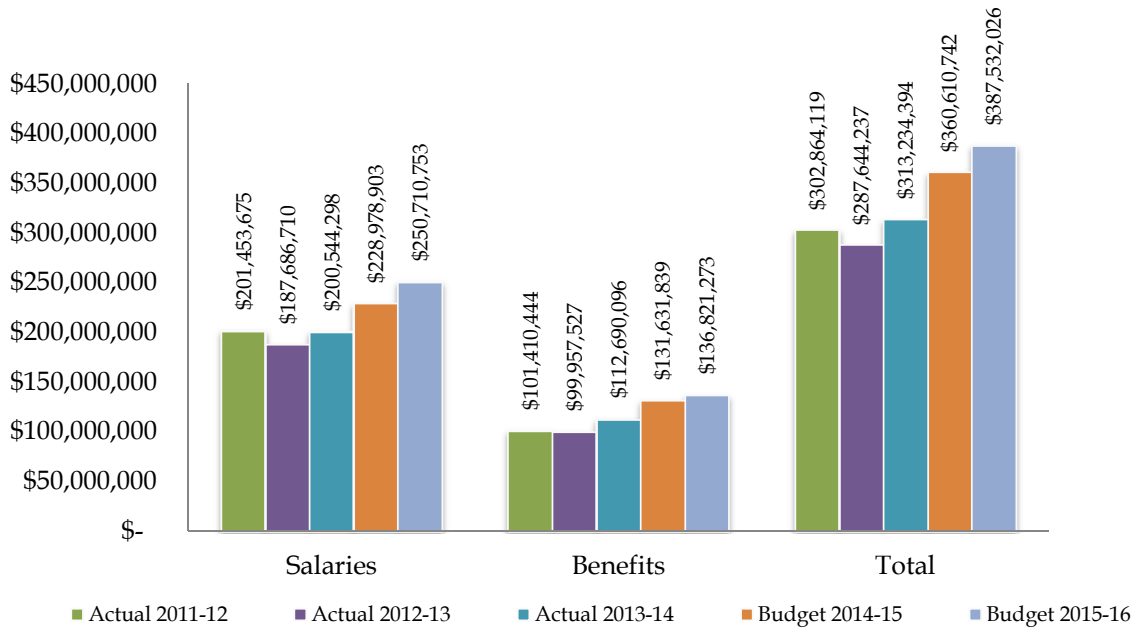
# BEAVERTON SCHOOL DISTRICT THREE YEAR BUDGET FORECAST ALL FUNDS



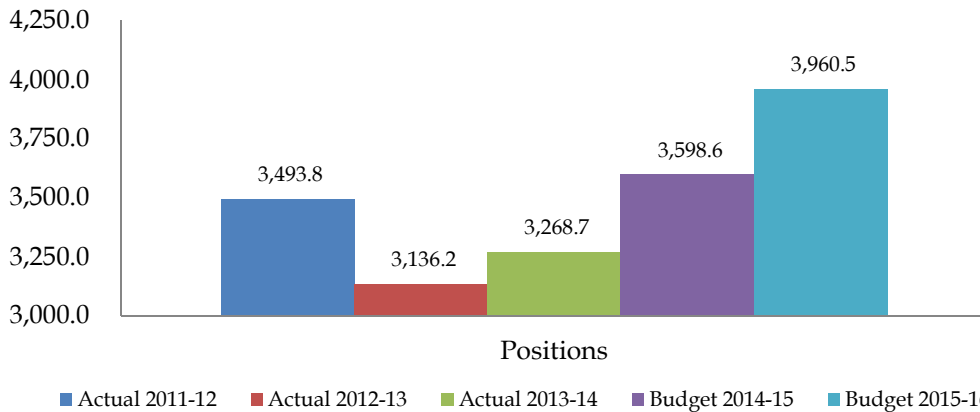
Although the economic outlook is strengthening for Oregon and costs continue to increase especially in the area of employee salaries and benefits, the forecast for all funds is declining through 2017-18 due to the spending down of the capital projects fund and debt service funds. The next bond sale is planned for 2018-19 to fund projects through 2020-21.

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

## Salaries and Benefits



## Number of Positions

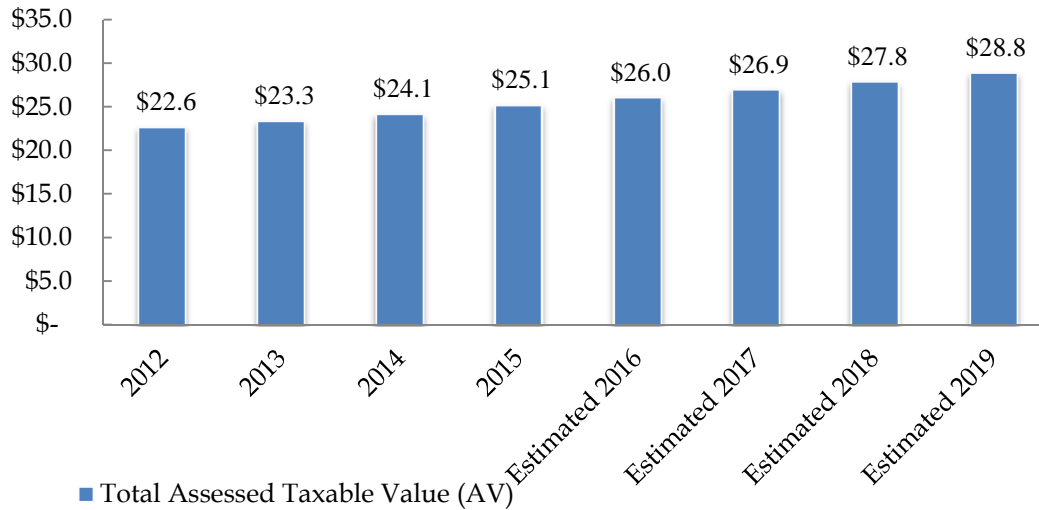


A significant increase of funding from the state level and increased taxes from a local option levy have increased positions and salaries in all funds by 9.5% from 2014-15 to 2015-16. In the same time period, benefit costs have increased by 3.9% due to increased positions and costs for health insurance and retirement benefits. Overall, salary and benefit expenditures budget for 2015-16 have increased 7.5% from the prior year.

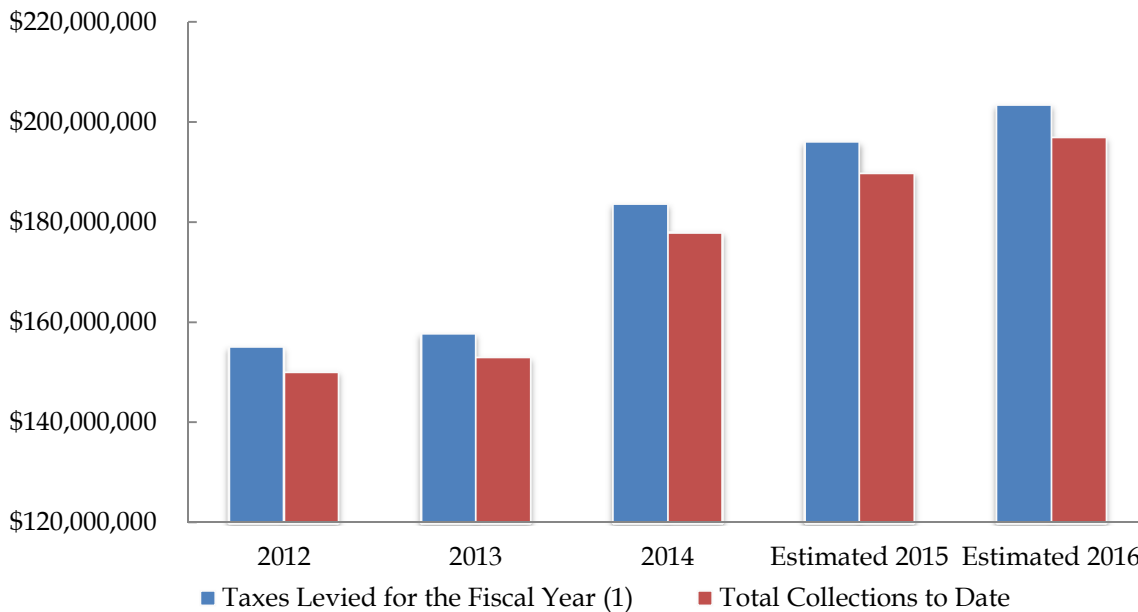
Comparing costs over the last five years, salaries have increased 24.5% while benefits have increased 34.9%. Overall, salary and benefit costs have increased by 28.0% in the last five years.

# BEAVERTON SCHOOL DISTRICT ASSESSED VALUE AND PROPERTY TAX SUMMARIES

**Assessed Value of Taxable Property**  
(in billions)



**Property Tax Levies and Collections**



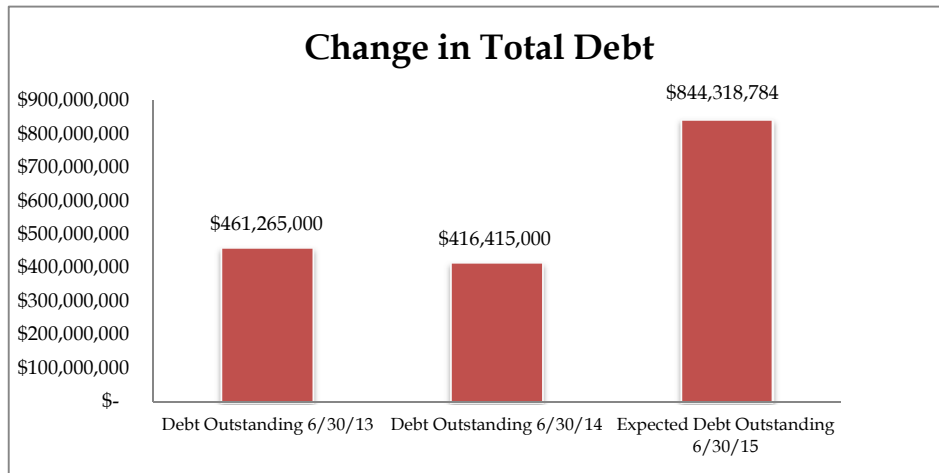
(1) Amounts are based upon the tax collection year July 1 to June 30.

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.

Source: Washington County Department of Assessment Taxation and District financial records

# BEAVERTON SCHOOL DISTRICT DEBT SUMMARY

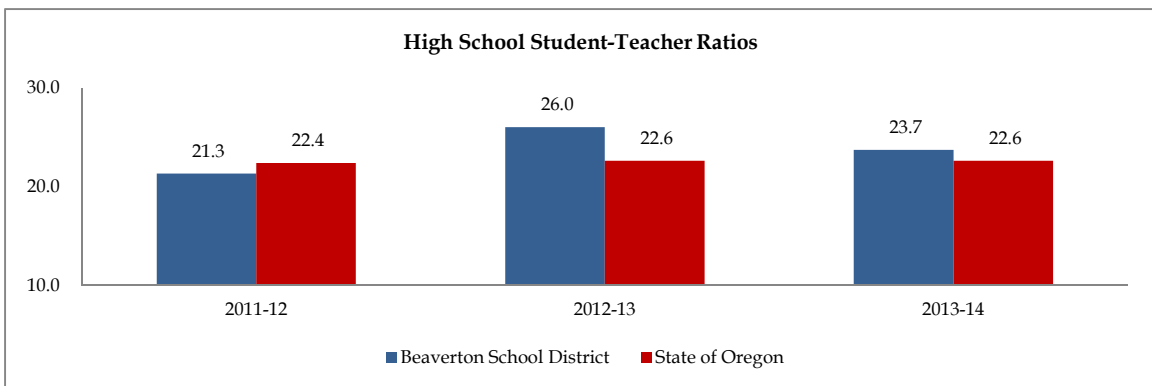
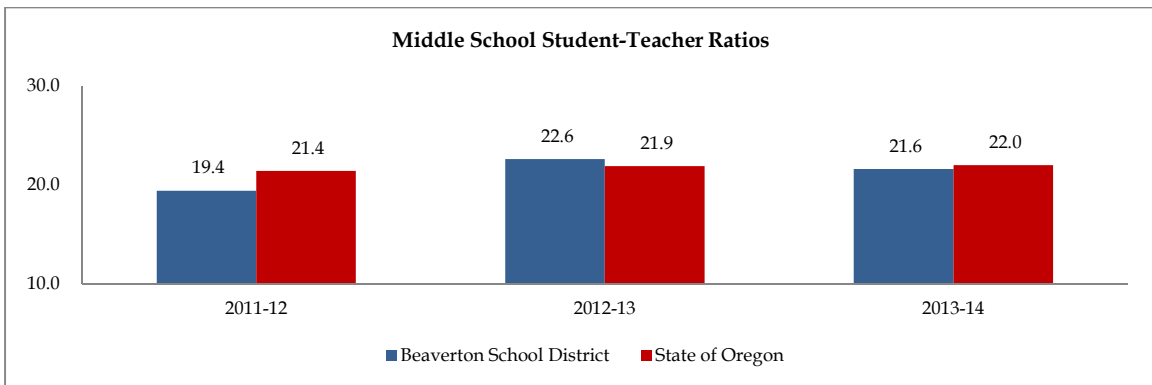
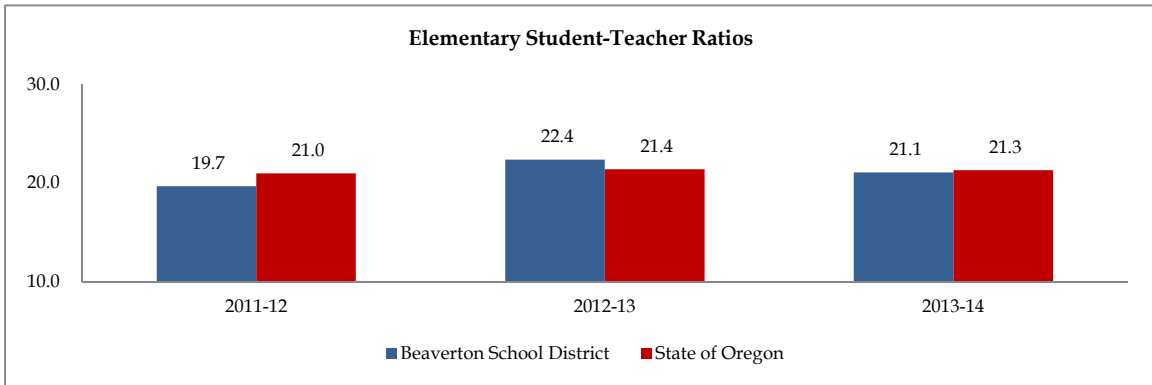
Issue Date	Original Issue	Principal			Outstanding at June 30, 2015	Interest Rates
		Outstanding at June 30, 2014	Additions	Reductions		
<b>General Obligation Bonds:</b>						
November 10, 2005	\$ 49,470,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	3.50 - 5.00%
January 24, 2007	149,090,000	13,200,000	-	6,480,000	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	
<b>Limited Tax Pension Obligation Bonds:</b>						
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	
<b>Full Faith and Credit Obligation Bonds:</b>						
March 19, 2009	22,650,000	19,480,000	-	545,000	18,935,000	2.50 - 5.13%
<b>Total Bonds</b>		<b>\$ 416,415,000</b>	<b>\$ 461,368,784</b>	<b>\$ 33,465,000</b>	<b>\$ 844,318,784</b>	



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

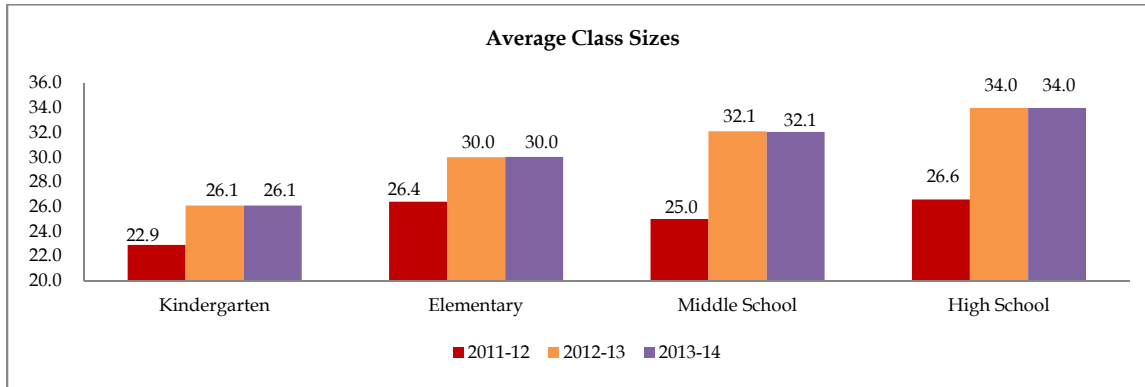
The average student-teacher ratio includes all teachers by FTE - elementary (music, art and physical education) specialists in addition to the individual classroom teachers - whereas a calculation of average class size would only include individual classroom teachers.



Source: Oregon Department of Education and District Records

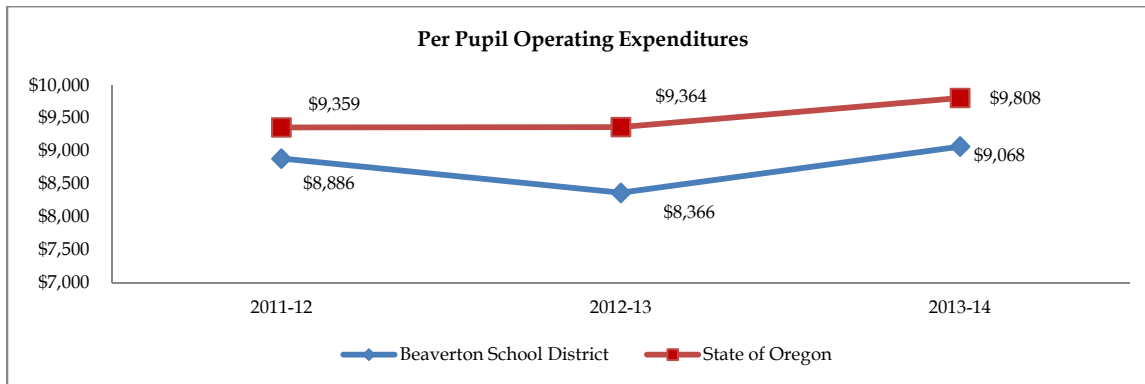
# BEAVERTON SCHOOL DISTRICT BENCHMARK DATA

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



Note: Average class sizes are not reported at a statewide level.

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



Source: Oregon Department of Education and District Records

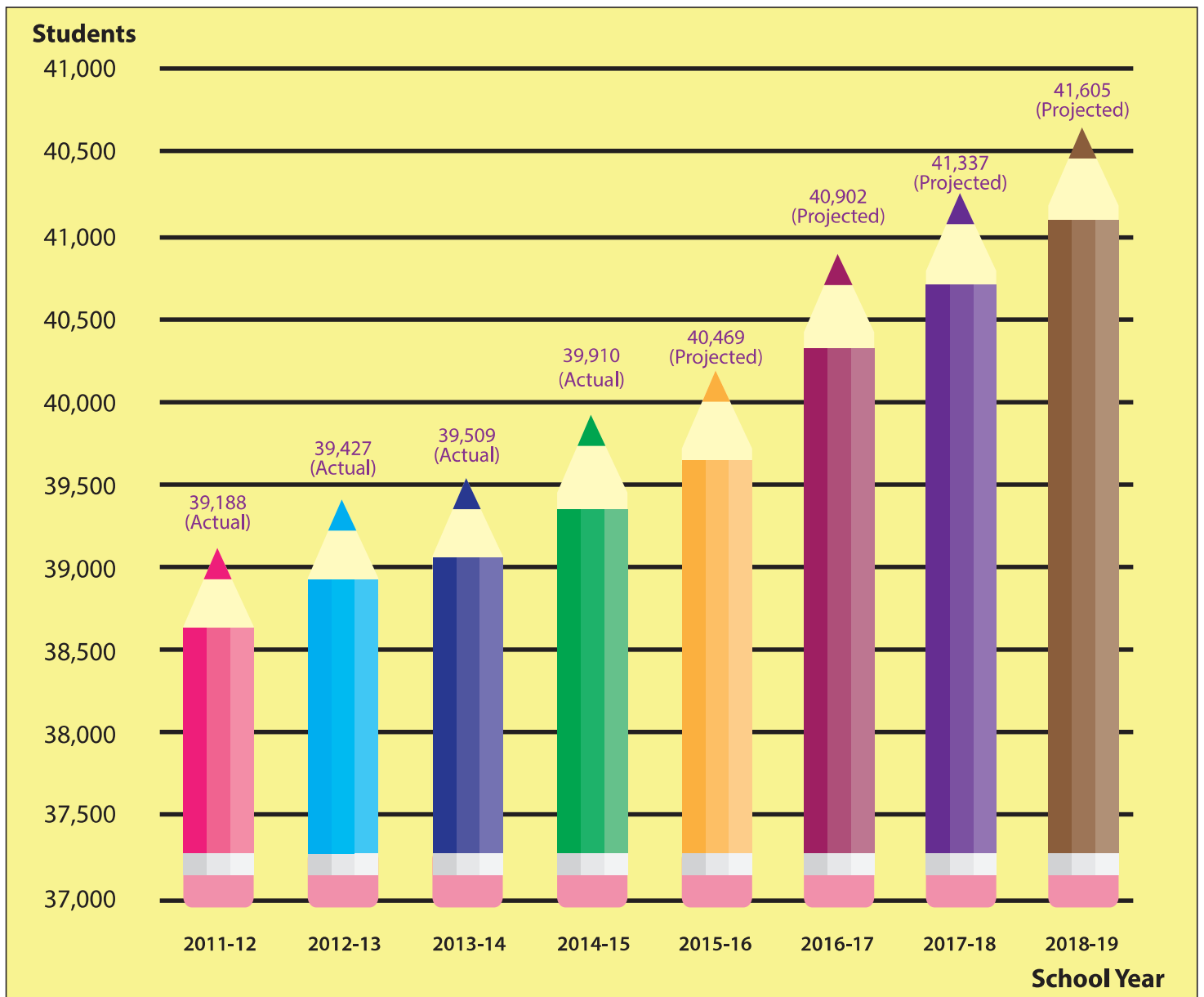
# STUDENT ENROLLMENT HISTORICAL AND PROJECTED

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

## Eight-Year Student Enrollment History & Projections



Actual enrollment figures are taken from the September Enrollment Summary.



# BUDGET COMMITTEE 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 - Chair	6/30/2015
6	Jeff Hicks	6/30/2015	Zhen (Eric) Liu	6/30/2015
7	Linda Degman	6/30/2015	Evelyn Brzezinski - Vice-Chair	6/30/2016

## Administrative Staff

**Jeff Rose - Superintendent**

**Carl Mead - Deputy Superintendent of Teaching & Learning**

**Ron Porterfield - Deputy Superintendent of Operations & Support Services**

**Maureen Wheeler - Public Communication Officer**

**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'.

Terrie S. Simmons, RSBA, CSBO  
President

A handwritten signature in black ink, reading 'John D. Musso'.

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**

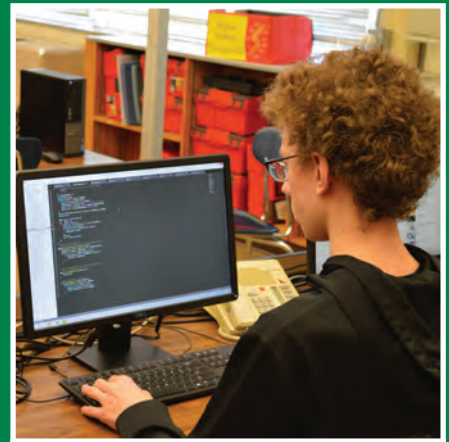
Executive Director



# ORGANIZATIONAL SECTION



WE  
INNOVATE



Organizational Section



**BEAVERTON SCHOOL DISTRICT  
2015-16 ADOPTED 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. 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.

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 declined overall 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, all of which are supported by Central Support Services. A complete list of schools and enrollment can be found in the Informational Section of this document. The District employs over 4,000 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.

Beaverton schools are dedicated to providing outstanding, challenging educational opportunities that prepare all students to be college and career ready.

**Mission** - Engage our students in rigorous and joyful learning experiences that meet their individual needs so they may thrive, contribute, compete, and excel.

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

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

**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** recognize that reaching this goal requires work from all of us. **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 measures of student success at the school level:**

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 completing three or more college level courses

### **To identify career-readiness:**

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

or service learning experience while in high school

### **To monitor continual personal learning:**

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

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

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

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

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



# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

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

<b>District-Wide (as reported in October 2014)</b>				
	<b>Measurement</b>	<b>2013-14 Results</b>	<b>2014-15 Goal</b>	<b>2015-16 Goal</b>
1	Percentage of graduates completing Oregon University System (OUS) minimum requirements (15 specified college-prep courses with C or better)	60.3%	62.0%	64.0%
2	Percentage of students earning nine or more college-level credits	49.8%	50.0%	52.0%
3	Percentage of graduates completing four or more credits with a C or better in the six learning areas of the Oregon Skill Sets	55.7%	58.0%	60.0%
4	Percentage of students participating in at least one job, internship, apprenticeship, job-shadow, or service learning experience while in high school	66.3%	67.0%	67.0%
5	Percentage of students recording learning goals; Percentage of students reporting on track to achieve those goals	85.0%; 85.5%	87.0%; 85.0%	90.0%; 85.0%
6	Percentage of families reporting that they feel informed and valued as active partners in their child's education (broken out by school level)	85.4%	86.0%	88.0%

## 1-Graduates Meeting OUS Entrance Requirements

<b>Grade Level</b>	<b>2012-13</b>	<b>2013-14</b>
Elementary Schools (including K-8)	N/A	N/A
Middle Schools	N/A	N/A
Comprehensive High Schools	54.2%	61.2%
Option Schools	45.4%	55.2%

### Successes:

- Alignment of graduation requirements and OUS entrance requirements. Our graduation requirements mirror what the state is requiring
- Data is moving in the right direction for a portion of subgroups
- School-level has greater variability, so greater ability to impact performance

- International School of Beaverton stand-out, significant gains with School of Science and Technology
- Overall percentage of graduates is trending up
- The majority of all high schools have made gains

### Issues:

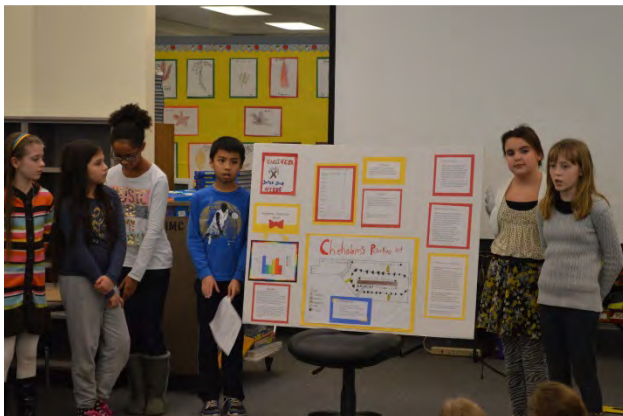
- Gap and decrease for our English Language Learners (ELL) and Special Education (SPED) students
- Not meeting our equity goals with regard to race, ethnicity, language, class, SPED - subgroups continue to predict success
- Too many students receiving D's
- Asian subgroup is clearly not trending like other subgroups
- High school math sequence continues to be of concern
- Gap remains between males and females, although closing by a slight percentage

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

*Action Plan:*

This Year (2014-15):

- Five dimension instructional best practices focus with all teachers
- Grades 5.5 and 8.5 summer schools
- ELL study to investigate best practices
- Career Information System (CIS) implementation looking at all 9-12 students
- Continued focus on learning teams and holding teachers accountable for progress monitoring
- Resources for 9<sup>th</sup> grade staffing for math and science intervention
- Middle school intervention in literacy and math
- Continue the work on SPED model at middle schools
- Review and improvement of discipline practices at middle schools
- Full day Deer Park alternative school program
- Implementation of Standards Based Learning Systems (SBLS)
- Implementation of Advancement Via Individual Determination (AVID) at secondary schools



Long-Term:

- Holding principals accountable
- Implementation of SBLS

- High school SPED model – looking at the effectiveness of courses and if they align with standards in core classes
- Improve our understanding of effective practices, monitoring progress and adjust and provide professional development
- Implementation of early warning system at middle and high school – allows for early intervention
- Identifying elementary students earlier via data trends and benchmarking appropriate progress beyond standardized measures
- Continue study of course taking behaviors including course scheduling, what students are taking and when they are being successful
- Pursue the additional learning team time for teachers to improve practices by learning new strategies with colleagues and processing data at deeper level to inform classroom instruction

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

Grade Level	2012-13	2013-14
Elementary Schools (including K-8)	N/A	N/A
Middle Schools	N/A	N/A
Comprehensive High Schools	N/A	49.6%
Option Schools	N/A	53.6%

*Successes:*

- Six of ten high schools have more than 50% of students completing college level courses
- Most subgroups are trending up for OUS entrance
- Compared to OUS data, gaps in student performance are significantly less
- Girls are moving forward and closing the gap with more than 50% meeting this goal
- All subgroups are meeting at some level varying from 13% to 87%
- Offering college level courses on all campuses

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

- 87% of Talented and Gifted (TAG) students are accessing college courses

*Issues:*

- Subgroup populations have huge achievement gaps
- There are some questions about high schools performance gaps in ten schools
- Every school has Advanced Placement (AP) or International Baccalaureate (IB) courses to complete college level courses, but the opportunities to complete in applied areas vary widely by school
- Option schools vary widely
- Need to provide professional development on culturally responsive practices
- Dual credit may be over prescribed
- Community School has a significantly lower completion rate that contributes to the gaps in subgroups

*Action Plan:*

**This Year (2014-15):**

- Implementation of AVID
- Increases teachers qualified to teach college credit courses. Partners with Portland Community College (PCC) for dual certification for math teachers at one pilot site
- Growth in AP and IB programs
- College Track redesigned to scaffold college classes through a cohort model and in-house PCC college prep class

**Long-Term:**

- More intentional placement of students in subgroups to ensure access to college credit courses
- Increasing the capacity for teacher certification using tuition reimbursement
- SBLS and Learning Teams will provide greater success for students

- Understanding teacher effectiveness, best practices, and looking for data to support best outcomes for students

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

Grade Level	2012-13	2013-14
Elementary Schools (including K-8)	N/A	N/A
Middle Schools	N/A	N/A
Comprehensive High Schools	55.8%	59.6%
Option Schools	45.0%	43.2%

*Successes:*

- All subgroups are represented in the 55.7% for 2013-14

*Issues:*

- Lack of Career Technical Education (CTE) options throughout the district

*Action Plan:*

**This Year (2014-15):**

- Potential for improved partnerships with community colleges and local training schools
- CTE will be a major focus of the Oregon Legislature in Winter 2015 and will be an opportunity for additional support

**Long-Term:**

- Development of long term partnerships and clear pathways for students to gain skills and access to higher level course work

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

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

Grade Level	2012-13	2013-14
Elementary Schools (including K-8)	N/A	N/A
Middle Schools	N/A	N/A
Comprehensive High Schools	62.8%	67.1%
Option Schools	56.3%	58.6%

### Successes:

- Job developer on site at Health Sciences School (HS2) provides a structure and model for other schools
- Job developer is part of the job description of the college and career counselor at all comprehensive high schools
- Students eligible for special education services and served in a specialized program participate in a range of Work Experience Programs that are designed within the school setting
- The Special Education Community Transition Program provides multiple on-site and community based work experience opportunities for students with disabilities
- 73.4% of students who received special education services and graduated during the 2012-13 school year are enrolled in higher education, competitively employed, or engaged in other education work

### Issues:

- Job Developer dependent upon the resources at each site with no district coordination
- Reduction of three Special Education Transition Specialists to fund Special Education Teachers

### Action Plan:

This year (2014-15):

- Newly created college and career counselor positions at each of the comprehensive high schools

Long-Term:

- Interest in a job developer at each site with support and coordination from Central Office
- Opportunities for alignment of bond projects to internships, job-shadow and/or service learning



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

Grade Level	2012-13	2013-14
Elementary Schools (including K-8)	83.1%; N/A	91.2%; 94.5%
Middle Schools	78.9%; N/A	84.9%; 87.5%
Comprehensive High Schools	77.8%; N/A	80.0%; 73.4%
Option Schools	79.4%; N/A	79.9%; 75.4%

### Successes:

- CIS has been adopted at the high school level as a tool for students to record progress towards their learning goals

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

*Issues:*

- Elementary teachers have identified goal setting activities as providing more of a distraction than support
- Improve survey participation to 100% across all schools

*Action Plan:*

This year (2014-15):

- Each high school will create a CIS implementation for the 2014-15 school year. By the end of the 2014-15 school year, all high school students will be entering in progress towards their learning goals
- More complete data will be available in the fall of 2015

*Long-Term:*

- Provide a seamless continuity of the plan and profile for students from middle to high school



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

Grade Level	2012-13	2013-14
Elementary Schools (including K-8)	N/A	91.4%
Middle Schools	N/A	80.4%
Comprehensive High Schools	N/A	80.6%
Option Schools	N/A	81.0%

*Successes:*

- Surveys: Of the parents/guardians responding to the email survey, over 85% report they are active participants in their child’s school.
- IT and T&L departments launched Parent Vue/Student Vue providing parents and students with more information about progress
- Launched redesigned website and BSD mobile app for improved communications
- Formation of Hispanic Parent Advisory Council with 35-50 parents across the District participating in three meetings
- Developed monthly Pillars of Learning exemplars highlighting outstanding examples tied to the Strategic Plan and shared across a variety of channels

*Issues:*

- When the survey data is disaggregated, there are several schools that appear to struggle

*Action Plan:*

This year (2014-15):

- Collaborate with departments and schools to develop communication standards that set consistent expectations for one-way and two-way communication and engagement strategies across our schools
- Last year was the first year for the Hispanic Parent Advisory Council to meet with the

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

Superintendent and staff. They met three times. This year, we want to work with an organizer to assist the Hispanic Parent Advisory Council to become advocates and change agents to help children attend school and graduate

- Develop regular Parent Tips and Counselor Corner feature in the weekly BSD Briefs, social media and website parent pages

## Long-Term:

- Work with the Executive Administrators and others to support principals in developing strong and inclusive communication and community involvement cultures, by providing professional development opportunities and just-in-time coaching

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



## At Central Support Services –

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

- Providing time, resources and support for teachers to collaborate

- Developing communication standards for all schools and departments to effectively engage parents, families and the community

The outcome(s) of our actions will include:

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

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

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

The outcome(s) of our actions will include:

- Effective instruction and leadership development results in increased student achievement and success
- Students graduate with many options to enter further education programs and careers

**WE innovate** through the following actions:

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

The outcome(s) of our actions will include:

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

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

- Allocating resources based on student need



# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

- Supporting our schools to decrease suspensions and expulsions for historically under-served students

The outcome(s) of our actions will include:

- Improved student attendance, engagement and achievement of under-served populations
- Program evaluation and continuous improvement practices resulting in greater student achievement

**COMMUNITY** - The City of Beaverton and surrounding unincorporated Washington County making up the District's community, is full of opportunities to get out and explore the great outdoors. It is one of the most ethnically diverse regions in Oregon, and one of the most affordable communities in the area due to its wide diversity of housing. Beaverton has also been recognized as the safest city in the Pacific Northwest. Most recently, the city was awarded the 2015 National League of



Cities' Cultural Diversity Award. It was one of just four cities of its size recognized as a "Smarter City" energy leader by the Natural Resources Defense Council and one of the 100 Best Places to Live in America by *Money* magazine. Beaverton was named an All-America City finalist, one of the top 25 Suburbs for Retirement by *Forbes.com*, and one of the 100 Best Walking Cities in America by *Prevention* magazine, among many other recognitions.

Located in northwestern Oregon, Washington County is one of the six counties that comprise the



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

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

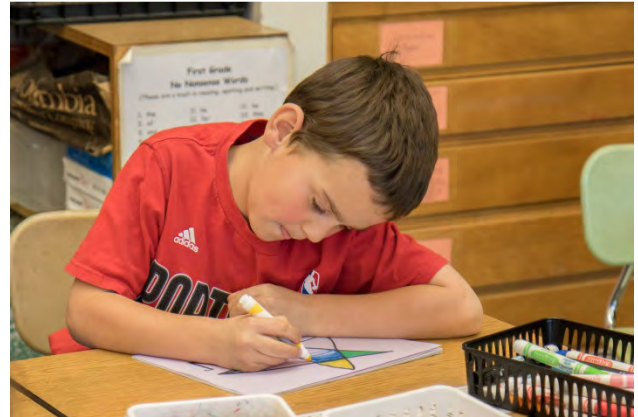
Nike, an athletic footwear and apparel manufacturer, is a major manufacturing employer in the Beaverton area. Its 176-acre world headquarters campus is located in Washington County, and according to the Beaverton Chamber of Commerce, it is Washington County's third leading employer with approximately 7,000 employees. The world

# BEAVERTON SCHOOL DISTRICT THE DISTRICT AND THE COMMUNITY

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 80% of all General Fund revenue.

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

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

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically on classroom teachers. The levy comprises 6.1% 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 employees who earned supplemental early retirement stipends and post-employment health

# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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 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

# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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 \$7.25 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.

## 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

# BEAVERTON SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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)356-4540.

## HOW THE BUDGET IS ADOPTED

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



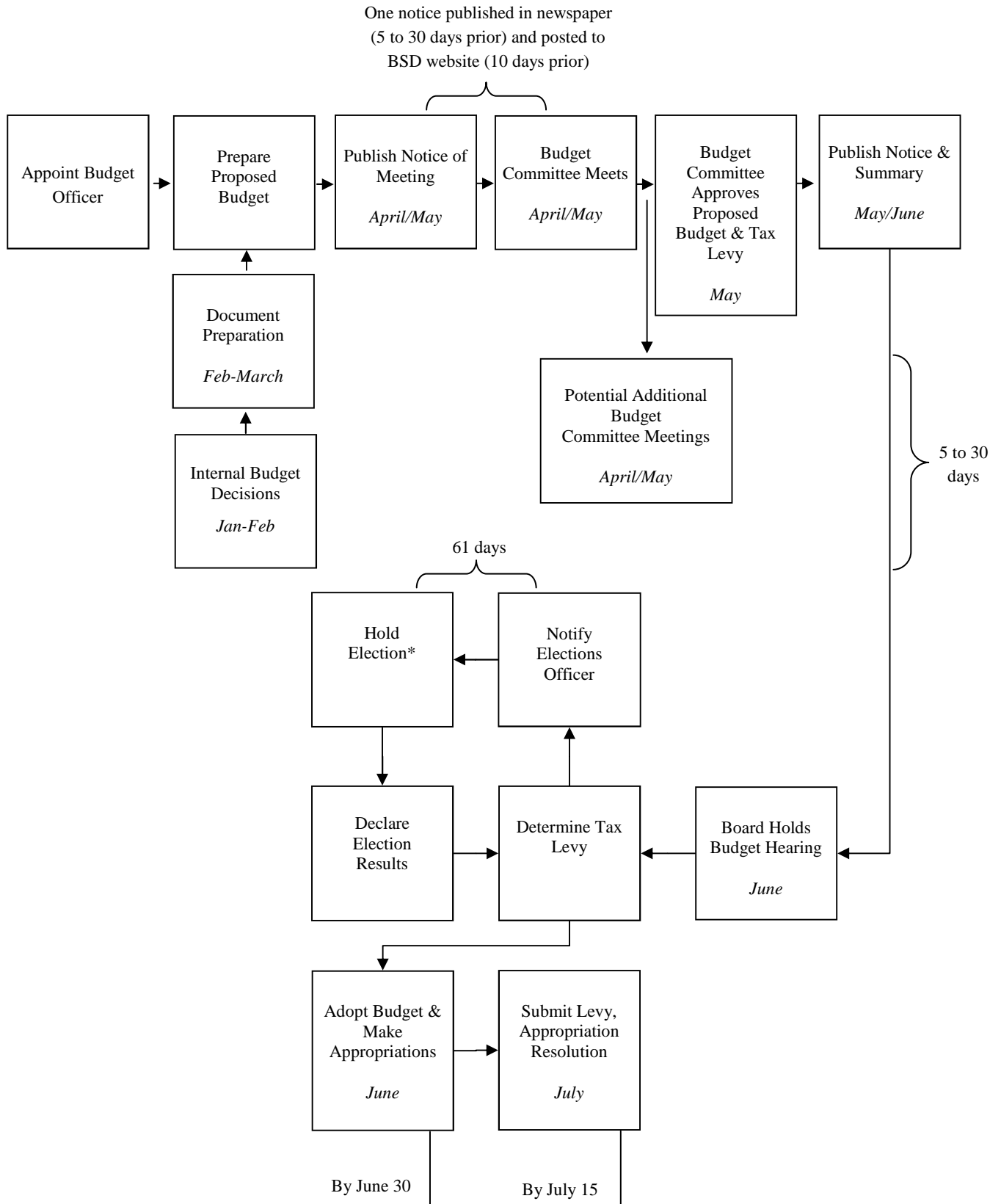
After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

## SUPPLEMENTAL BUDGETS

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

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

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



\* Elections may be held earlier

# BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

## MEASURE 5

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

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

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

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

## MEASURE 50

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

## MEASURE 56

In November 2008, voters amended the state

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

## MEASURES 66 AND 67

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

## LOCAL OPTION LEVY

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

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

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

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

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



# BEAVERTON SCHOOL DISTRICT MEASURES AND LEVIES

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

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

## **GENERAL OBLIGATION BONDS**

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

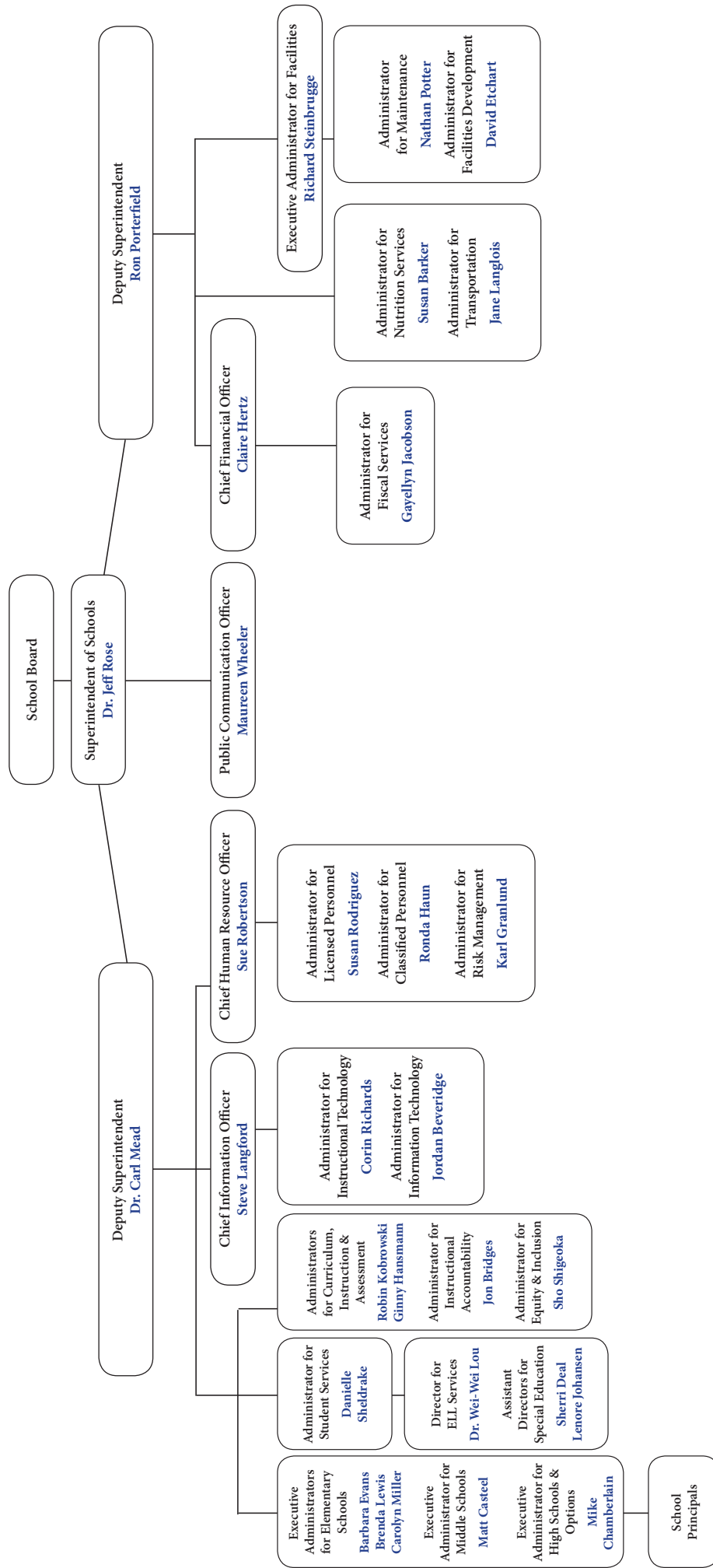
Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

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

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



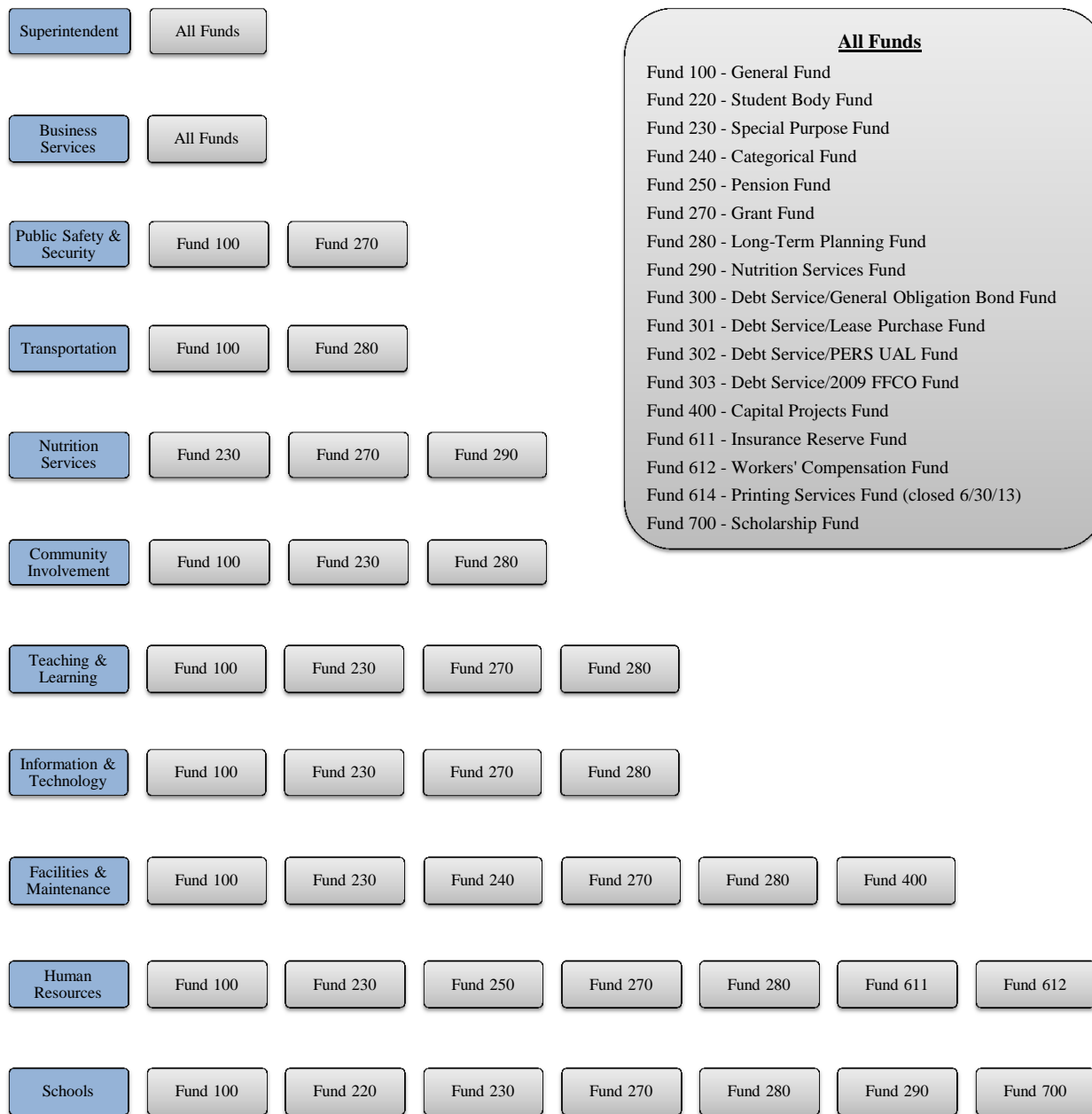
# Organizational Chart 2014-2015



(effective Feb. 4, 2015)

# BEAVERTON SCHOOL DISTRICT

## RELATIONSHIP BETWEEN DEPARTMENTS & FUNDS



# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

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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

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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

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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% appropriation<sup>1</sup> 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.

<sup>1</sup> 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)

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

#### BUDGET COMMITTEE

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

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

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

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

#### Legal References:

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

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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,

# BEAVERTON SCHOOL DISTRICT SCHOOL BOARD POLICIES

consistent with Board policy, will comply with all regulations and procedures required for receiving and using such funds.

## Funding Proposals and Grants

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

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

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

### Legal References:

ORS 294.305 - 294.565 [Local Budget Law]  
ORS 332.107

Code: DI  
Adopted: 3/10/97

## FISCAL ACCOUNTING AND REPORTING

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

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

*Source: District School Board Policies*

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

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

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

### Legal References:

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

Code: DIC  
Adopted: 9/8/97

## FINANCIAL REPORTS AND STATEMENTS

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

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

Original Code: 3435

## AUDITS

### 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

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

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Code: DID  
Adopted: 3/8/93  
Readopted: 3/10/97, 12/13/04  
Orig. Codes: 3440, 3532.1

## FIXED ASSET INVENTORIES

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

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

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

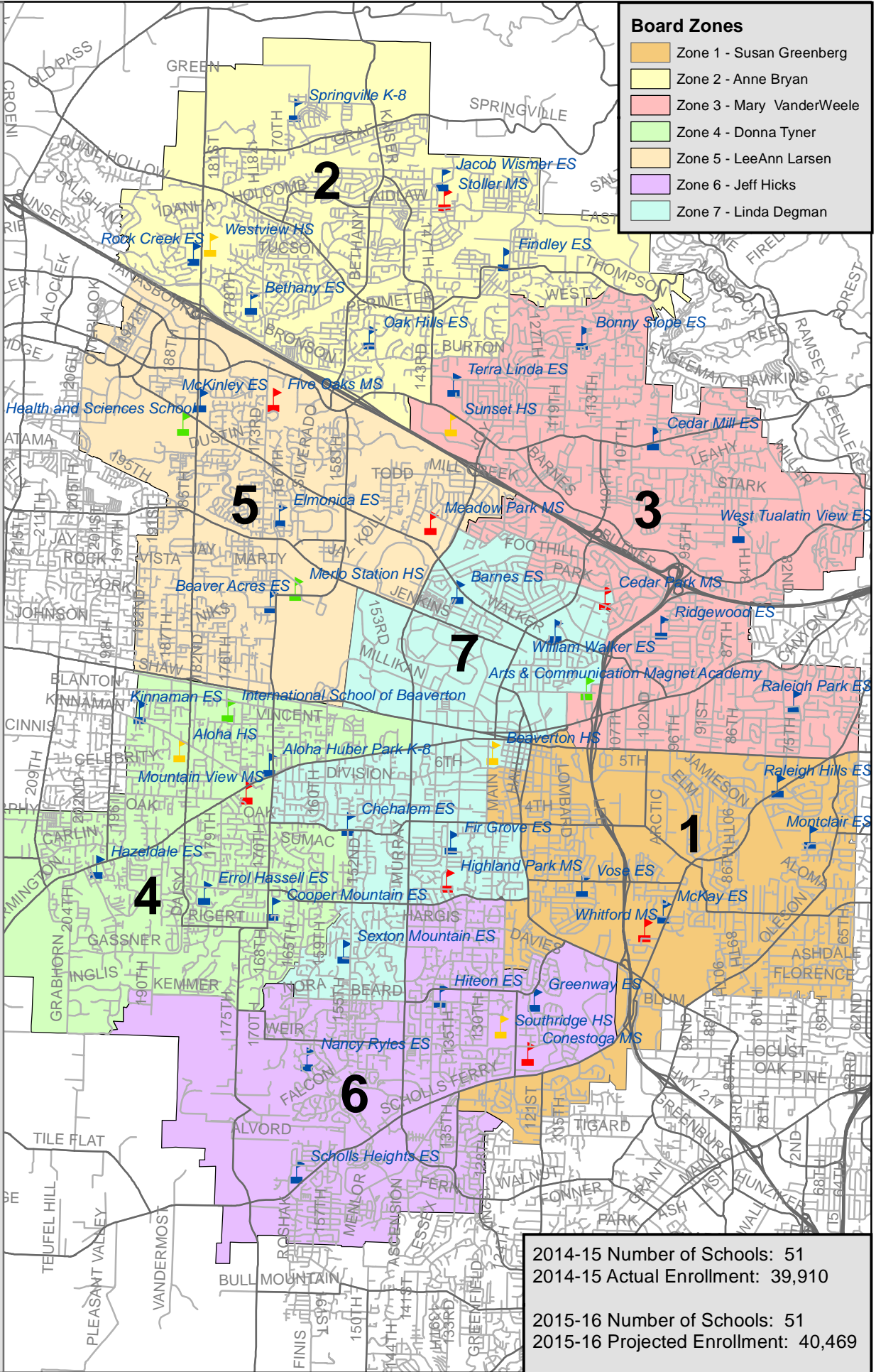
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Code: DIE  
Adopted: 8/15/77  
Readopted: 3/10/97,  
12/13/04, 5/9/05



# 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

# Beaverton School District 1960 - 2010

## 50 Years of Educational Excellence & Achievement

# Our Beginning



### 1960-1969 The early years

- Unified school district is created, July 1, 1960; D. Herbert Armstrong named first superintendent, 1960 - 62
- Enrollment in 1960: 9,912 students  
*Elementary Schools:* Aloha Park, Barnes, Beaver Acres, Bonny Slope, Cedar Mill, Cedar Hills, C.E. Mason, Cooper Mountain, Fir Grove, Garden Home, Hazeldale, McKinley, McKay, Merle Davies, Raleigh Hills, Raleigh Park, Ridgewood, Sunset Valley, Tualatin View, Vose, West Tualatin View, William Walker.  
*High Schools:* Beaverton, Sunset



1967

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



Oak Hills Elementary 1967

### 1970-1979 Establishing an enduring legacy of educational excellence

- Enrollment in 1970: 18,824 students
- Dr. Boyd Applegarth named superintendent in 1970; begins nineteen years of service (1970 - 1989)
- Bethany, Montclair and Terra Linda Elementary Schools open, 1970
- Chehalam Elementary School and District Maintenance Center open, 1971
- Administration Center on Merlo Road opens, 1973
- Hiteon and Kinnaman Elementary Schools open, 1974

1960-67

- Local School Committees are formed, 1960
- Dr. Thomas E. Woods named superintendent, 1962 - 67
- School Board changes grade configuration from grades 1 - 8 and 9 - 12 high school to 1 - 6 elementary, 7 - 9 intermediate, 10 - 12 high school, 1962
- \$2.7 million capital bond measure passes to build the first two intermediate schools, March 1962
- Meadow Park and Whitford Intermediate Schools open, 1963
- \$3.87 million capital bond measure passes in Oct. 1963 to build two additional intermediate schools.
- Double shifting at Beaverton and Sunset High Schools, 1964 - 65
- Highland Park Intermediate School opens, 1965
- Cedar Park Intermediate School opens, 1966



Beaverton school buses provide kinder, longer care

1968-69

- Dr. Robert E. Gourley named superintendent, January 1968
- Aloha High School opens, 1969
- Mountain View Intermediate School opens, 1969
- Transportation Center on Allen Blvd. opens, 1969



Computers just click with Beaverton students



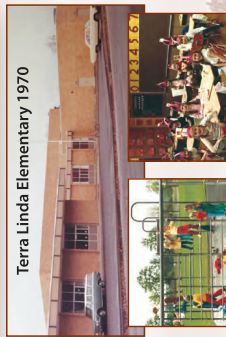
Beaverton says "thanks" to school volunteers

1960-62

- Unified school district is created, July 1, 1960; D. Herbert Armstrong named first superintendent, 1960 - 62
- Enrollment in 1960: 9,912 students  
*Elementary Schools:* Aloha Park, Barnes, Beaver Acres, Bonny Slope, Cedar Mill, Cedar Hills, C.E. Mason, Cooper Mountain, Fir Grove, Garden Home, Hazeldale, McKinley, McKay, Merle Davies, Raleigh Hills, Raleigh Park, Ridgewood, Sunset Valley, Tualatin View, Vose, West Tualatin View, William Walker.  
*High Schools:* Beaverton, Sunset

# Beaverton School District 1960 - 2010 50 Years of Educational Excellence & Achievement

## Serving Beaverton



Terra Linda Elementary 1970



### 1980-84

### 1980-1989

A changing community begins to emerge

- Enrollment in 1980: 20,103 students
- Elmonica Elementary School opens, 1980
- Garden Home Elementary School closes, 1982
- Cedar Hills Elementary School closes, 1983
- Half-day Kindergarten Program begins, 1984



### 1990-1999

A decade of rapid enrollment growth and building new schools

- Enrollment in 1990: 24,926 students
- Measure 5 Property Tax Limitation passes, 1990
- \$54.9 million capital bond measure passes by 55%, June 1991
- Oregon Education Act for the 21st Century passes the Oregon legislature, 1991
- Nancy Ryles Elementary School opens, 1992
- Dell Squire named acting superintendent, July - December 1992
- Arts & Communication Magnet Academy opens (former C.E. Mason school), 1992
- Dr. Yvonne Katz named superintendent, January 1993
- \$2.5 million capital bond passes by 55%, May 1993
- Open Enrollment Policy is approved, 1993
- Merlo Station High School opens and provides several learning options, 1993
- \$28.5 million capital bond passes by 55%, May 1994
- Energy Management Program begins, 1993
- Intermediate schools (grades 7 - 9) move to middle school model grades 6 - 8, 1994
- Conestoga Middle School and Westview High School open, 1994
- Year round school considered by School Board, 1994
- Closed campus policy initiated, 1994

### 1975-79

- Rock Creek Elementary School opens, 1975
- Five Oaks Intermediate School opens, 1976
- Sunset Valley Elementary School closes, 1979
- Errol Hassell and Greenway Elementary Schools open, 1979



Barnes Elementary 1972

### 1988-89

- \$13.8 million capital bond passes by 53%, March 1988
- Beaverton Education Foundation is established, 1988
- Sexton Mountain Elementary School opens, 1989
- Dr. James Hager named superintendent, 1989
- Tobacco Free Environment Policy is implemented, 1989
- 20 languages are spoken in the district; 12% student diversity, 1989



### 1995-97

- Site Councils are mandated statewide, 1995
- \$146.9 million capital bond passes by 54%, March 1996
- Student enrollment: 29,053 in 1996
- Measure 47 Voter Turnout Requirement passes, 1996
- Findley Elementary School opens, 1997

### 1990-94

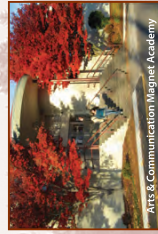
# Beaverton School District 1960 - 2010 50 Years of Educational Excellence & Achievement

## Excellence & Achievement

### 2000-2009

A decade of continued growth, program innovation & expansion

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



- Community Forum held to develop Strategic Plan, 1998
- Scholls Heights Elementary School, Stoller Middle School, Southridge High School open, 1999
- International Baccalaureate Program is initiated, 1999
- 65 languages are spoken in the District; 26% student diversity, 1998

### 1998-99



### 2000-06



### 2010 -

Sustaining excellence into the future

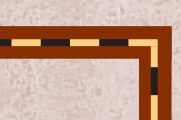
- Enrollment in Sept. 2010: 38,814 students
- ACMA (Arts & Communication Magnet Academy) Performing Arts Center opens, 2010
- Merle Davies Annex at Beaverton High School is remodeled and reopens, 2010
- 21 schools earn Energy Star designation, 2010
- 32 schools certified Oregon Green Schools, 2010

### 2010 -



### 2007-2009

- Health & Science School opens, 2007
- Bonny Slope Elementary School opens, 2008
- Springville K-8 School opens, 2009
- Terra Nova High School opens, 2009
- 2010-2015 Five Year Strategic Plan is approved by School Board, June 2009
- Over 90 languages and dialects are spoken in the District; 46% student diversity, 2009



# FINANCIAL SECTION



WE  
EMBRACE  
EQUITY





**BEAVERTON SCHOOL DISTRICT  
2015-16 ADOPTED BUDGET DOCUMENT  
FINANCIAL SECTION  
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# BEAVERTON SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Beaverton School District revenues and expenditures in the 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 adopted revenue for all funds totals \$984.9 million, a decrease of \$94.7 million, or 8.8%, 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 47.1% 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, representing

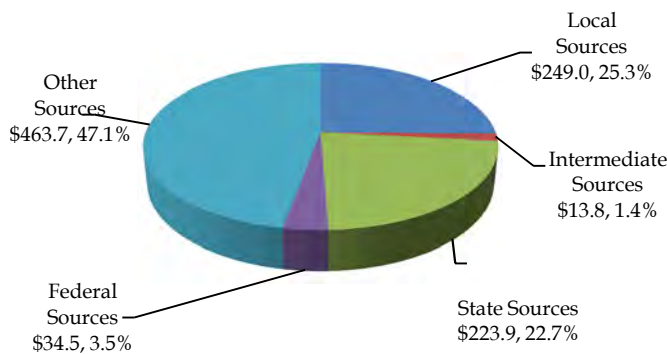
funds from construction bonds issued in 2014. Local sources (property taxes) totaling \$249.0 million or 25.3% and state revenue (income tax and lottery proceeds) totaling \$223.9 million or 22.7% are other major funding sources. Together, state, local and other sources comprise \$936.6 million or 95.1% of all sources.

## Expenditure

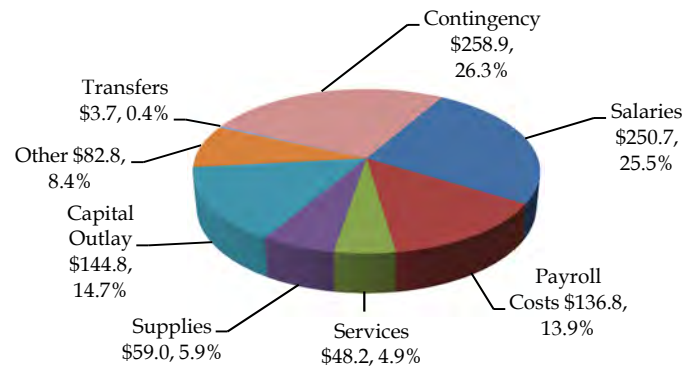
The 2015-16 adopted budget expenditures for all funds have decreased by \$94.7 million or 8.8% when compared to the 2014-15 adopted budget.

Expenditures in the adjoining graph are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Contingency is the largest component of the expenditure budget at \$258.9 million or 26.3% 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 \$250.7 million or 25.5% of all funds.

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



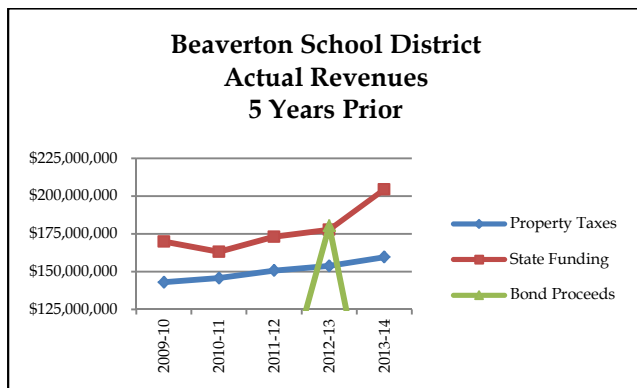
**Summary of Expenditures**  
**All Funds 2015-16**  
(\$ in millions)



# 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 80% of all General Fund revenue.

Revenue trends are rising as the Oregon economy continues to strengthen. The SSF is being budgeted at \$7.25 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. Three year forecasts are provided in each of the fund sections in the Financial Section.



## 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.

# BEAVERTON SCHOOL DISTRICT

## REVENUE OVERVIEW

**1620 Daily Sales - Non-reimbursable Programs**  
Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second Type A lunch to students, and a la carte sales.

**1630 Special Functions**  
Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA sponsored functions and athletic banquets.

**1710 Admissions**  
Revenue from patrons of a school-sponsored activity such as a concert or football game.

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

**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.

# BEAVERTON SCHOOL DISTRICT REVENUE OVERVIEW

## STATE REVENUE - 3000

- 3100 Unrestricted Grants-In-Aid**  
Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds, and the Common School Funds.
- 3199 Other Unrestricted Grants-in-aid**  
All other unrestricted grants-in-aid revenue sources not listed in 3100, such as High Cost Disability revenues.
- 3290 Other Restricted Grants-in-aid**  
Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

## FEDERAL REVENUE - 4000

- 4300 Restricted Revenue Direct From the Federal Government**  
Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. 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.
- 5300 Sale of or Compensation for Loss of Fixed Assets**  
Revenue from the sale of school property or compensation for the sale loss of fixed assets.
- 5400 Resources - Beginning Fund Balance.**

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

	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Adopted Budget 2014-15</b>	<b>Adopted Budget 2015-16</b>
<b>1000 Revenue From Local Sources</b>	\$ 188,764,648	\$ 191,112,926	\$ 220,903,016	\$ 240,354,541	\$ 248,966,716
<b>2000 Revenue From Intermediate Sources</b>	6,644,011	6,687,868	10,387,971	11,754,159	13,789,775
<b>3000 Revenue From State Sources</b>	182,188,683	177,953,309	204,829,138	215,546,739	223,939,511
<b>4000 Revenue From Federal Sources</b>	26,463,475	23,887,026	22,879,197	34,515,697	34,515,589
<b>5000 Other Sources</b>	118,066,191	228,781,288	41,812,650	577,383,042	463,721,331
<b>Total Revenues</b>	<u>522,127,007</u>	<u>628,422,417</u>	<u>500,811,971</u>	<u>1,079,554,178</u>	<u>984,932,922</u>
<b>0100 Salaries</b>	201,453,675	187,686,710	200,544,298	228,978,903	250,710,753
<b>0200 Associated Payroll Costs</b>	101,410,444	99,957,527	112,690,096	131,631,839	136,821,273
<b>0300 Purchased Services</b>	20,780,054	21,318,202	23,220,625	36,987,134	48,207,531
<b>0400 Supplies and Materials</b>	24,657,322	24,130,588	24,550,233	104,108,269	59,049,502
<b>0500 Capital Outlay</b>	5,742,857	6,414,932	14,327,042	395,106,017	144,751,375
<b>0600 Other Objects</b>	115,081,236	247,866,058	68,781,160	155,636,198	82,810,679
<b>0700 Transfers</b>	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
<b>0800 Other Uses of Funds</b>	0	0	0	21,698,427	258,865,382
<b>Total Expenditures</b>	<u>479,534,157</u>	<u>593,194,390</u>	<u>449,930,275</u>	<u>1,079,554,178</u>	<u>984,932,922</u>
<b>Ending Fund Balance</b>	\$ <u>42,592,851</u>	\$ <u>35,228,027</u>	\$ <u>50,881,696</u>	<u>0</u>	<u>0</u>
<b>Beginning Fund Balances</b>	\$ 59,813,811	\$ 42,592,851	\$ 35,228,027		
<b>Change in Fund Balance</b>	<u>(17,220,960)</u>	<u>(7,364,824)</u>	<u>15,653,669</u>		
<b>Ending Fund Balance</b>	\$ <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	Adopted Budget 2015-16
100 General Fund	\$ 109,555,124	\$ 112,495,437	\$ 134,675,319	\$ 140,406,082	\$ 148,535,615
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	14,652,102	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
<b>1000 Revenue From Local Sources</b>	<b>188,764,648</b>	<b>191,112,926</b>	<b>220,903,016</b>	<b>240,354,541</b>	<b>248,966,716</b>
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
<b>2000 Revenue From Intermediate Sources</b>	<b>6,644,011</b>	<b>6,687,868</b>	<b>10,387,971</b>	<b>11,754,159</b>	<b>13,789,775</b>
100 General Fund	181,398,408	177,583,228	204,288,289	215,073,981	223,380,983
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
<b>3000 Revenue From State Sources</b>	<b>182,188,683</b>	<b>177,953,309</b>	<b>204,829,138</b>	<b>215,546,739</b>	<b>223,939,511</b>
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
<b>4000 Revenue From Federal Sources</b>	<b>26,463,475</b>	<b>23,887,026</b>	<b>22,879,197</b>	<b>34,515,697</b>	<b>34,515,589</b>
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	80,500,000	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
<b>5000 Other Sources</b>	<b>118,066,191</b>	<b>228,781,288</b>	<b>41,812,650</b>	<b>577,383,042</b>	<b>463,721,331</b>
<b>Total Revenues</b>	<b>\$ 522,127,007</b>	<b>\$ 628,422,417</b>	<b>\$ 500,811,971</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>

Note: Minor differences are due to rounding



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

	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Adopted Budget 2014-15</b>	<b>Adopted Budget 2015-16</b>
100 General Fund	\$ 185,368,032	\$ 172,936,950	\$ 186,501,880	\$ 209,117,472	\$ 229,348,107
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	2,282,575
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
<b>0100 Salaries</b>	<b>201,453,675</b>	<b>187,686,710</b>	<b>200,544,298</b>	<b>228,978,903</b>	<b>250,710,753</b>
100 General Fund	93,703,864	92,648,234	105,258,151	120,849,337	125,471,784
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	1,616,043
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
<b>0200 Associated Payroll Costs</b>	<b>101,410,444</b>	<b>99,957,527</b>	<b>112,690,096</b>	<b>131,631,839</b>	<b>136,821,273</b>
100 General Fund	15,731,443	16,139,699	17,847,986	20,976,398	21,483,636
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
<b>0300 Purchased Services</b>	<b>20,780,054</b>	<b>21,318,202</b>	<b>23,220,625</b>	<b>36,987,134</b>	<b>47,957,531</b>
100 General Fund	10,285,458	9,641,279	10,356,288	17,350,725	21,832,705
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	12,753,985
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

*Note: Minor differences are due to rounding*

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

	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Adopted Budget 2014-15</b>	<b>Adopted Budget 2015-16</b>
700 Scholarship Fund	18,620	31,045	17,135	0	0
<b>0400 Supplies and Materials</b>	<b>24,657,322</b>	<b>24,130,588</b>	<b>24,550,233</b>	<b>104,108,269</b>	<b>59,299,502</b>
100 General Fund	1,275,619	591,088	543,961	214,488	238,213
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
612 Workers' Compensation Fund	0	0	0	5,384	5,000
614 Printing Services Fund	64,224	0	0	0	0
<b>0500 Capital Outlay</b>	<b>5,742,857</b>	<b>6,414,932</b>	<b>14,327,042</b>	<b>395,106,017</b>	<b>144,751,375</b>
100 General Fund	353,409	383,866	441,514	472,740	508,146
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	95,152,102	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
<b>0600 Other Objects</b>	<b>115,081,236</b>	<b>247,866,058</b>	<b>68,781,160</b>	<b>155,636,198</b>	<b>82,810,679</b>
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
<b>0700 Transfers</b>	<b>10,408,569</b>	<b>5,820,373</b>	<b>5,816,820</b>	<b>5,407,391</b>	<b>3,716,427</b>
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
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,698,427</b>	<b>258,865,382</b>
<b>Total Expenditures</b>	<b>\$ 479,534,157</b>	<b>\$ 593,194,390</b>	<b>\$ 449,930,275</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>

Note: Minor differences are due to rounding

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

	Fiscal Year				
	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

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

### INSTRUCTION - 1000

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

### SUPPORT SERVICES - 2000

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

### FACILITIES ACQUISITION & CONSTRUCTION - 4000

- 4110 Direction of Facilities Acquisition & Construction

### OTHER USES - 5000

- 5200 Transfer of Funds

### CONTINGENCIES - 6000

- 6110 Operating Contingency

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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

**1110 Elementary Program**

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

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

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

**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.

- |  |   |  |
|--|---|--|
| <p><b>2110 Attendance &amp; Social Work Services</b><br/>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.</p>  | <p><b>2140 Psychological Services</b><br/>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.</p> | <p>appropriate medical, dental and nursing services.</p> |
| <p><b>2120 Guidance Services</b><br/>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.</p> | <p><b>2150 Speech Pathology &amp; Audiology Services</b><br/>Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.</p>  |  |
| <p><b>2130 Health Services</b><br/>Physical and mental health services which are not direct instruction, and include activities that provide students with</p>   | <p><b>2190 Student Direction, Student Support Services</b><br/>Activities concerned with direction and management of student support services;</p>  |  |

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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- 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

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### 2550 **Student Transportation Services**

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

### 2570 **Internal Services**

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

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

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

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

### 2630 **Information Services**

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

### 2640 **Staff Services**

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

### 2660 **Technology Services**

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

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

### 4110 **Direction of Facilities Acquisition & Construction**

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

# BEAVERTON SCHOOL DISTRICT

## GENERAL FUND FUNCTION DESCRIPTIONS

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

**5200 Transfers of Funds**

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

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

**6110 Operating Contingency**

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

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

	<u>Actual</u> 2011-2012	<u>Actual</u> 2012-2013	<u>Actual</u> 2013-2014	<u>Adopted</u> <u>Budget</u> 2014-2015	<u>Adopted</u> <u>Budget</u> 2015-2016
<b>1000 Revenue From Local Sources</b>	\$ 109,555,124	\$ 112,495,437	\$ 134,675,319	\$ 140,406,082	\$ 148,535,615
<b>2000 Revenue From Intermediate Sources</b>	6,347,440	6,365,472	10,158,241	11,408,924	13,179,000
<b>3000 Revenue From State Sources</b>	181,398,408	177,583,228	204,288,289	215,073,981	223,380,983
<b>4000 Revenue From Federal Sources</b>	110,813	0	0	0	0
<b>5000 Other Sources</b>	23,156,857	8,193,042	7,699,313	25,600,000	38,000,000
<b>Total Revenues</b>	<u>320,568,641</u>	<u>304,637,179</u>	<u>356,821,160</u>	<u>392,488,987</u>	<u>423,095,598</u>
<b>0100 Salaries</b>	185,368,032	172,936,950	186,501,880	209,117,472	229,348,107
<b>0200 Associated Payroll Costs</b>	93,703,864	92,648,234	105,258,151	120,849,337	125,471,784
<b>0300 Purchased Services</b>	15,731,443	16,139,699	17,847,986	20,976,398	21,733,636
<b>0400 Supplies and Materials</b>	10,285,458	9,641,279	10,356,288	17,350,725	21,582,705
<b>0500 Capital Outlay</b>	1,275,619	591,088	543,961	214,488	238,213
<b>0600 Other Objects</b>	353,409	383,866	441,514	472,740	508,146
<b>0700 Transfers</b>	5,861,774	4,745,517	4,527,042	3,883,378	2,558,589
<b>0800 Other Uses of Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,624,449</u>	<u>21,654,418</u>
<b>Total Expenditures</b>	<u>312,579,599</u>	<u>297,086,632</u>	<u>325,476,821</u>	<u>392,488,987</u>	<u>423,095,598</u>
<b>Ending Fund Balance</b>	<u>\$ 7,989,042</u>	<u>\$ 7,550,547</u>	<u>\$ 31,344,339</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>	\$ 20,156,857	\$ 7,989,042	\$ 7,550,547		
<b>Change in Fund Balance</b>	<u>(12,167,815)</u>	<u>(438,495)</u>	<u>23,793,792</u>		
<b>Ending Fund Balance</b>	<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  
VARIANCE ANALYSIS  
2015-16 ADOPTED BUDGET**

Overview Explanations: Budget changes at the object level frequently impact all funds and functions (see *General Fund Expenditures by Object*).

**General Fund (100)**

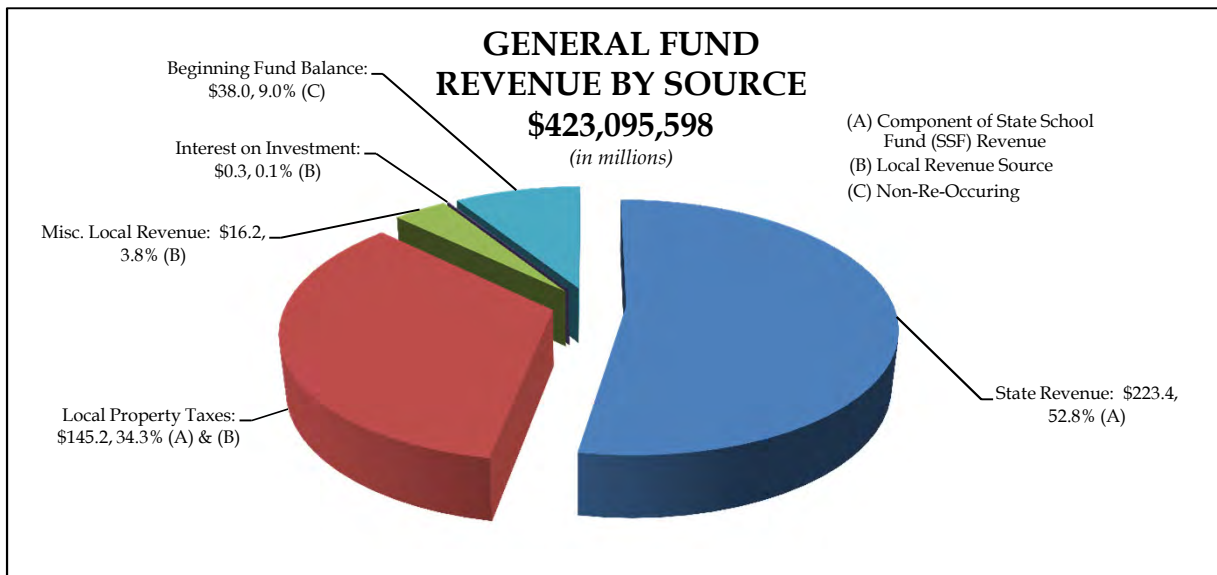
Object Code	Object Description	Variance
0110	Regular Salaries	Salaries are increased due to increased State School Fund and Local Option Levy: 288.2 Certified Allocated Person Unit (APU) 37.8 Classified APU <u>8.0</u> Administrator APU 334.0 Total APU Increase
0200	Contractual Employee Benefits	Overall increase due to allocation changes in salaries but not as high as the increase to salaries due to a decrease in PERS rates.
0300	Purchased Services	Increases in charter school payments and Tuition to Other In-State Districts (increase to Early College programs).
0400	Supplies & Materials	Increases in consumable supplies allocated to schools, textbooks and computer software.
0700	Transfers	Decrease in fund transfers is due to the end of early retirement incentives and decrease to Equipment Replacement fund and Insurance Reserve fund.
0800	Contingencies	Increase due to increased revenue.

**General Fund (100)**

Function Code	Function Description	Variance from 2014-15 Budget	Variance
1110	Elementary Programs	\$10,642,798	Increases are due to additional staff.
1280	Alternative Education	889,627	Increase to Early College program, and AVID program.
1290	Designated Programs	4,003,362	Increased ELL allocation for research group outcomes, increased allocation for intervention teachers.
2110	Attendance & Social Work Services	1,116,412	Investment in district-wide social workers, and translation services.
2190	Dir. Student Support Services	560,283	Additional Special Education Administrator.
2220	Educational Media Services	1,032,628	Investment in Future Ready Libraries.
2240	Instructional Staff Development	1,637,783	Investment in professional development associated with English Language Arts adoption.
2490	Other Support Services-School Administration	690,958	Addition of Chief Academic Officer and restructuring of Executive Administrators.
2660	Technology Services	1,091,273	Investment in technology support at elementary and option schools as well as systems analyst support for HR/Finance system.
5200	Transfers of Funds	(1,324,789)	Decrease in fund transfers is due to the end of early retirement incentives and decrease to Equipment Replacement fund and Insurance Reserve fund.
6110	Operating Contingency	2,029,969	Increase is due to increase in overall revenue.

# BEAVERTON SCHOOL DISTRICT GENERAL FUND BUDGET - REVENUES BY SOURCE

	Adopted Budget 2014-15	Adopted 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	10,000
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
<b>1000 Revenue From Local Sources</b>	<b>140,406,082</b>	<b>148,535,615</b>
2100 Unrestricted Revenue	9,097,071	9,500,000
2190 Other Intermediate Sources	2,311,853	3,679,000
<b>2000 Revenue From Intermediate Sources</b>	<b>11,408,924</b>	<b>13,179,000</b>
3100 Unrestricted Grants-In-Aid	212,845,922	219,980,983
3190 Other Unrestricted Grants-In-Aid	2,228,059	3,400,000
<b>3000 Revenue From State Sources</b>	<b>215,073,981</b>	<b>223,380,983</b>
5200 Interfund Transfers	-	-
5400 Resources - Beginning Fund Balance	25,600,000	38,000,000
<b>5000 Other Sources</b>	<b>25,600,000</b>	<b>38,000,000</b>
<b>Total Revenues, All Sources:</b>	<b>\$ 392,488,987</b>	<b>\$ 423,095,598</b>



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

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

	Adopted Budget 2014-15	APU	Adopted Budget 2015-16	APU
1110 Elementary Programs	\$ 88,578,971	836.0	\$ 99,221,769	979.1
1120 Middle School Programs	42,628,139	371.5	45,990,533	421.5
1130 High School Programs	54,267,510	474.5	57,373,193	513.3
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	208.5
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
<b>1000 Instruction</b>	<b>243,314,224</b>	<b>2,245.7</b>	<b>263,902,524</b>	<b>2,487.3</b>
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	23,688,857	195.2	24,266,487	205.9
2490 Other Support Services - School Administration	2,056,260	13.4	2,747,218	17.1
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
<b>2000 Support Services</b>	<b>125,666,936</b>	<b>1,062.1</b>	<b>134,980,067</b>	<b>1,155.2</b>
5200 Transfers of Funds	3,883,378	0.0	2,558,589	0.0
<b>5000 Other Uses</b>	<b>3,883,378</b>	<b>0.0</b>	<b>2,558,589</b>	<b>0.0</b>
6110 Operating Contingency	19,624,449	0.0	21,654,418	0.0
<b>6000 Contingencies</b>	<b>19,624,449</b>	<b>0.0</b>	<b>21,654,418</b>	<b>0.0</b>
<b>Total Expenditures, All Functions:</b>	<b>\$ 392,488,987</b>	<b>3,307.9</b>	<b>\$ 423,095,598</b>	<b>3,642.6</b>

Note: Minor differences are due to rounding



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

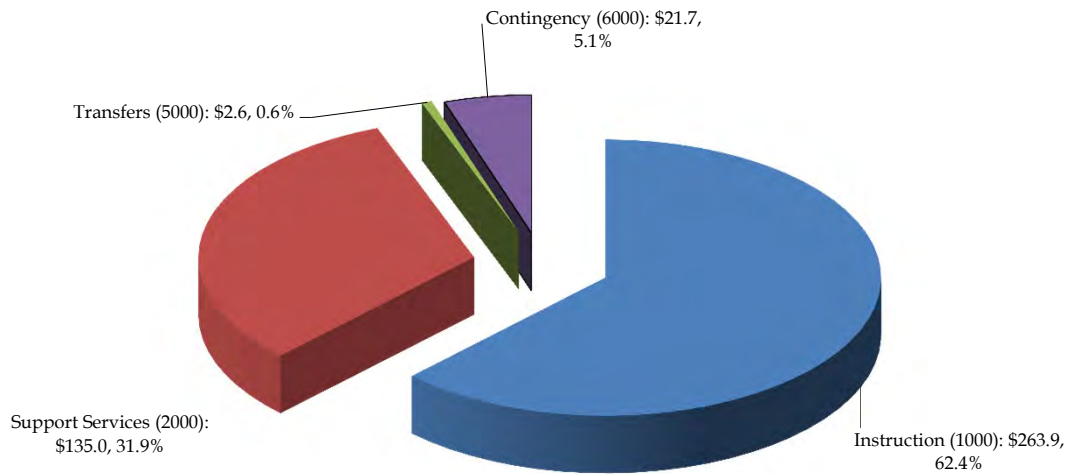
	Adopted Budget 2014-15	Adopted Budget 2015-16
0110 Regular Salaries	\$ 199,288,164	\$ 217,018,994
0120 Nonpermanent Salaries	4,858,481	5,386,699
0130 Additional Salaries	4,970,827	6,942,414
<b>0100 Salaries</b>	<b>209,117,472</b>	<b>229,348,107</b>
0210 Public Employees Retirement System	45,963,919	39,102,271
0220 Social Security Administration	15,997,445	17,544,429
0230 Other Required Payroll Costs	2,718,497	2,981,387
0240 Contractual Employee Benefits	56,169,476	65,843,697
<b>0200 Associated Payroll Costs</b>	<b>120,849,337</b>	<b>125,471,784</b>
0310 Instructional, Professional and Technical Services	1,688,933	1,878,798
0320 Property Services	10,042,466	10,209,068
0330 Student Transportation Services	406,581	683,935
0340 Travel	901,878	705,406
0350 Communication	2,992,086	2,352,898
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	1,395,662
<b>0300 Purchased Services</b>	<b>20,976,398</b>	<b>21,733,636</b>
0410 Consumable Supplies and Materials	11,414,446	14,630,607
0420 Textbooks	1,390,676	2,213,714
0430 Library Books	93,032	90,830
0440 Periodicals	45,231	47,498
0460 Non-consumable Items	1,266,414	1,346,431
0470 Computer Software	839,763	1,901,861
0480 Computer Hardware	2,301,164	1,351,764
<b>0400 Supplies and Materials</b>	<b>17,350,725</b>	<b>21,582,705</b>
0540 Depreciable Equipment	210,805	233,213
0550 Depreciable Technology	3,683	5,000
<b>0500 Capital Outlay</b>	<b>214,488</b>	<b>238,213</b>
0640 Dues and Fees	367,740	401,646
0650 Insurance and Judgments	100,000	100,000
0670 Taxes and Licenses	5,000	6,500
<b>0600 Other Objects</b>	<b>472,740</b>	<b>508,146</b>
0710 Fund Modifications	3,883,378	2,558,589
<b>0700 Transfers</b>	<b>3,883,378</b>	<b>2,558,589</b>
0810 Planned Reserve	19,624,449	21,654,418
<b>0800 Other Uses of Funds</b>	<b>19,624,449</b>	<b>21,654,418</b>
<b>Total Expenditures, All Objects:</b>	<b>\$ 392,488,987</b>	<b>\$ 423,095,598</b>

Note: Minor differences are due to rounding

## GENERAL FUND EXPENDITURES BY FUNCTION

**\$423,095,598**

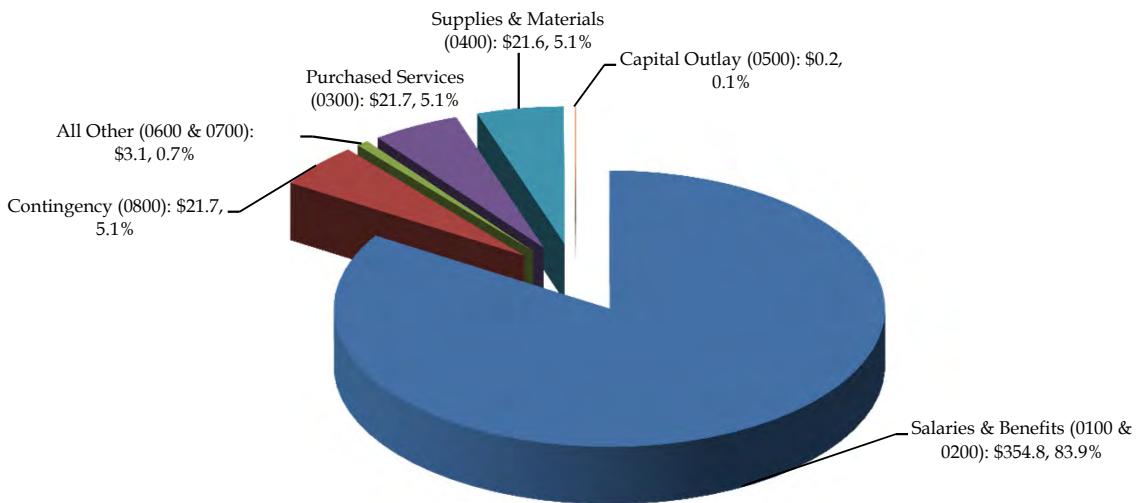
(in millions)



## GENERAL FUND EXPENDITURES BY OBJECT

**\$423,095,598**

(in millions)



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

FUNCTION	DESCRIPTION	CERTIFIED				CLASSIFIED				SUPPORT SERVICES NON-REPRESENTED				ADMINISTRATIVE		NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16						
1110	Elementary Programs	754.5	887.1	81.6	92.0	-	-	-	-	-	-	-	-	-	-	18,017	\$ 99,221,769	23.45%	\$ 5,507
1120	Middle School Programs	364.9	412.5	6.6	9.0	-	-	-	-	-	-	-	-	-	-	9,183	45,990,533	10.87%	5,008
1130	High School Programs	461.6	500.5	13.0	12.8	-	-	-	-	-	-	-	-	-	-	11,259	57,373,193	13.56%	5,096
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	4.42%	15,877
1250	Less Restrictive Programs for Students with Disabilities	93.6	94.0	10.5	14.6	-	-	-	-	-	-	-	-	-	-	4,270	10,368,986	2.45%	2,428
1280	Alternative Education	22.8	21.0	4.5	4.5	-	-	-	-	-	-	-	-	-	-	1,439	7,498,477	1.77%	5,211
1290	Designated Programs	156.5	185.4	28.9	23.1	-	-	-	-	-	-	-	-	-	-	4,549	23,310,144	5.51%	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
	<b>INSTRUCTION</b>	<b>1,923.2</b>	<b>2,170.3</b>	<b>322.7</b>	<b>317.1</b>	-	-	-	-	-	-	-	-	-	-	<b>62,366%</b>	<b>263,902,524</b>		
2110	Attendance & Social Work Services	-	5.8	30.5	36.9	1.0	1.0	-	-	-	-	-	-	-	-	40,035	3,326,946	0.79%	83
2120	Guidance Services	91.5	103.5	19.1	22.1	-	-	-	-	-	-	-	-	-	-	40,035	11,887,332	2.81%	297
2130	Health Services	12.3	12.5	5.2	5.8	-	-	-	-	-	-	-	-	-	-	40,035	2,018,247	0.48%	50
2140	Psychological Services	30.8	33.8	-	-	-	-	-	-	-	-	-	-	-	-	463	3,400,716	0.80%	7,345
2150	Speech Pathology and Audiology Services	33.7	33.7	1.4	1.4	-	-	-	-	-	-	-	-	-	-	1,600	3,537,136	0.84%	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	0.94%	744
2210	Improvement of Instruction Services	9.7	11.9	1.0	1.0	-	-	3.0	2.0	-	-	-	-	-	-	40,035	2,775,372	0.66%	69
2220	Educational Media Services	8.0	18.0	39.4	39.4	-	-	1.0	1.0	-	-	-	-	-	-	40,035	5,239,065	1.24%	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	1.03%	109
2310	Board of Education Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,469	128,890	0.03%	3
2320	Executive Administration Services	-	-	2.3	1.8	3.1	3.4	2.8	3.8	-	-	-	-	-	-	40,469	1,892,309	0.45%	47
2410	Office of the Principal Services	7.0	7.0	98.2	104.9	-	-	90.0	94.0	-	-	-	-	-	-	40,035	24,266,487	5.74%	606
2490	Other Support Services - School Administration	0.2	0.2	7.2	6.9	-	-	1.0	6.0	9.0	9.0	-	-	-	-	40,469	2,747,218	0.65%	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	1.0	1.0	-	-	-	-	40,469	1,841,134	0.44%	45
2540	Operation & Maintenance of Plant Services	-	-	207.9	219.9	7.0	7.0	2.0	2.0	-	-	-	-	-	-	40,035	28,296,172	6.69%	707
2550	Student Transportation Services	-	-	197.3	197.3	3.1	3.1	1.2	1.2	-	-	-	-	-	-	34,849	17,125,227	4.05%	491
2570	Internal Services	-	-	8.0	7.5	1.0	1.0	-	-	-	-	-	-	-	-	40,035	1,524,703	0.36%	38
2620	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	0.57%	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	2.76%	289
	<b>SUPPORT SERVICES</b>	<b>208.2</b>	<b>249.3</b>	<b>711.4</b>	<b>753.6</b>	<b>25.5</b>	<b>27.3</b>	<b>117.0</b>	<b>125.0</b>	-	-	-	-	-	-	<b>31.92%</b>	<b>134,980,067</b>		
5200	Transfers of Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,469	2,558,589	0.60%	63
6110	Operating Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,469	21,654,418	5.12%	535
	<b>FUND TOTAL:</b>	<b>2,131.4</b>	<b>2,419.6</b>	<b>1,034.1</b>	<b>1,070.7</b>	<b>25.5</b>	<b>27.3</b>	<b>117.0</b>	<b>125.0</b>	-	-	-	-	-	-	<b>\$ 423,095,598</b>		<b>100.00%</b>	

Source: Business Services



**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	\$ 119,215,615	\$ 119,215,615
1120 Local Option Ad Valorem Taxes Levied by District	989	19,060,209	19,000,000	26,000,000	26,000,000	26,000,000
1310 Regular Day School Tuition	1,947,365	1,816,146	2,335,600	2,335,600	10,000	10,000
1410 Regular Day School Transportation	193,910	222,742	200,000	200,000	200,000	200,000
1510 Interest on Investments	244,854	332,286	300,000	300,000	300,000	300,000
1710 Admissions	265,280	280,505	196,000	196,000	196,000	196,000
1740 Fees	1,190,196	1,349,736	1,117,052	1,004,000	1,004,000	1,004,000
1750 Concessions	1,520	0	0	0	0	0
1910 Rentals	650,337	649,200	455,000	450,000	450,000	450,000
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	100,000	100,000
1980 Fees Charged to Grants	466,194	399,962	500,000	400,000	400,000	400,000
1990 Miscellaneous	1,117,699	583,368	1,691,500	660,000	660,000	660,000
<b>1000 Revenue From Local Sources</b>	<b>112,495,437</b>	<b>134,675,318</b>	<b>140,406,082</b>	<b>150,861,215</b>	<b>148,535,615</b>	<b>148,535,615</b>
2100 Unrestricted Revenue	6,365,472	7,846,388	9,097,071	9,500,000	9,500,000	9,500,000
2190 Other Intermediate Sources	0	2,311,853	2,311,853	3,679,000	3,679,000	3,679,000
<b>2000 Revenue From Intermediate Sources</b>	<b>6,365,472</b>	<b>10,158,241</b>	<b>11,408,924</b>	<b>13,179,000</b>	<b>13,179,000</b>	<b>13,179,000</b>
3100 Unrestricted Grants-In-Aid	176,130,804	203,106,558	212,845,922	229,868,140	219,980,983	219,980,983
3190 Other Unrestricted Grants-In-Aid	1,452,424	1,181,730	2,228,059	1,180,000	3,400,000	3,400,000
<b>3000 Revenue From State Sources</b>	<b>177,583,228</b>	<b>204,288,289</b>	<b>215,073,981</b>	<b>231,048,140</b>	<b>223,380,983</b>	<b>223,380,983</b>
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	38,000,000	38,000,000
<b>5000 Other Sources</b>	<b>8,193,042</b>	<b>7,699,313</b>	<b>25,600,000</b>	<b>38,000,000</b>	<b>38,000,000</b>	<b>38,000,000</b>
<b>Fund Total:</b>	<b>\$ 304,637,179</b>	<b>\$ 356,821,160</b>	<b>\$ 392,488,987</b>	<b>\$ 433,088,355</b>	<b>\$ 423,095,598</b>	<b>\$ 423,095,598</b>

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
<b>Function: 1110 Elementary Programs</b>						
0110 Regular Salaries	\$ 40,550,583	\$ 45,172,840	\$ 52,626,624	\$ 63,392,312	\$ 60,290,881	\$ 60,290,881
0120 Nonpermanent Salaries	2,771,147	2,681,393	2,253,179	2,597,179	2,597,179	2,597,179
0130 Additional Salaries	177,310	196,491	0	2,397	2,397	2,397
<b>0100 Salaries</b>	<b>43,499,039</b>	<b>48,050,724</b>	<b>54,879,803</b>	<b>65,991,888</b>	<b>62,890,457</b>	<b>62,890,457</b>
0210 Public Employees Retirement System	8,052,324	10,059,779	12,062,578	11,245,901	10,717,108	10,717,108
0220 Social Security Administration	3,272,512	3,605,265	4,198,304	5,045,816	4,808,557	4,808,557
0230 Other Required Payroll Costs	428,521	552,545	713,445	857,455	817,137	817,137
0240 Contractual Employee Benefits	10,206,073	11,597,040	13,049,315	16,770,438	15,996,632	15,996,632
<b>0200 Associated Payroll Costs</b>	<b>21,959,431</b>	<b>25,814,628</b>	<b>30,023,642</b>	<b>33,919,610</b>	<b>32,339,434</b>	<b>32,339,434</b>
0310 Instructional, Professional and Technical Services	17,026	9,781	7,700	12,266	12,266	12,266
0320 Property Services	16,404	37,229	32,250	40,472	40,472	40,472
0330 Student Transportation Services	953	3,268	14,900	19,500	19,500	19,500
0340 Travel	1,368	13,070	4,500	13,100	13,100	13,100
0350 Communication	36,819	44,758	52,800	59,007	59,007	59,007
0380 Non-instructional Professional and Technical Services	0	120	0	0	0	0
<b>0300 Purchased Services</b>	<b>72,570</b>	<b>108,227</b>	<b>112,150</b>	<b>144,345</b>	<b>144,345</b>	<b>144,345</b>
0410 Consumable Supplies and Materials	689,144	793,923	2,573,402	2,923,693	2,923,693	2,923,693
0420 Textbooks	442,708	939,498	452,600	674,250	674,250	674,250
0430 Library Books	98	6,203	3,000	6,000	6,000	6,000
0440 Periodicals	10,716	12,033	13,580	13,100	13,100	13,100
0460 Non-consumable Items	39,796	106,515	50,200	79,340	79,340	79,340
0470 Computer Software	26,092	10,540	13,450	26,450	26,450	26,450
0480 Computer Hardware	360,939	72,434	443,844	111,500	111,500	111,500
<b>0400 Supplies and Materials</b>	<b>1,569,494</b>	<b>1,941,146</b>	<b>3,550,076</b>	<b>3,834,333</b>	<b>3,834,333</b>	<b>3,834,333</b>
0640 Dues and Fees	564	619	13,300	13,200	13,200	13,200
<b>0600 Other Objects</b>	<b>564</b>	<b>619</b>	<b>13,300</b>	<b>13,200</b>	<b>13,200</b>	<b>13,200</b>
<b>Function Totals:</b>	<b>67,101,098</b>	<b>75,915,344</b>	<b>88,578,971</b>	<b>103,903,376</b>	<b>99,221,769</b>	<b>99,221,769</b>
<b>Function: 1120 Middle School Programs</b>						
0110 Regular Salaries	19,301,573	20,882,139	24,161,707	28,510,136	26,929,301	26,929,301
0120 Nonpermanent Salaries	1,108,141	1,233,712	712,816	834,982	834,982	834,982
0130 Additional Salaries	99,256	93,303	304,180	309,132	309,132	309,132
<b>0100 Salaries</b>	<b>20,508,970</b>	<b>22,209,154</b>	<b>25,178,703</b>	<b>29,654,250</b>	<b>28,073,415</b>	<b>28,073,415</b>
0210 Public Employees Retirement System	3,835,416	4,680,493	5,534,280	5,056,052	4,786,520	4,786,520
0220 Social Security Administration	1,544,001	1,673,330	1,926,167	2,268,551	2,147,617	2,147,617
0230 Other Required Payroll Costs	201,733	255,329	327,315	385,495	364,944	364,944
0240 Contractual Employee Benefits	4,551,839	4,951,215	5,738,953	7,234,934	6,840,516	6,840,516

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
<b>0200 Associated Payroll Costs</b>	<b>10,132,990</b>	<b>11,560,367</b>	<b>13,526,715</b>	<b>14,945,032</b>	<b>14,139,597</b>	<b>14,139,597</b>
0310 Instructional, Professional and Technical Services	24,229	14,524	2,865	1,865	1,865	1,865
0320 Property Services	21,677	28,154	47,962	25,350	25,350	25,350
0330 Student Transportation Services	1,434	2,748	27,500	31,500	31,500	31,500
0340 Travel	2,453	13,315	0	400	400	400
0350 Communication	9,009	6,258	14,000	11,500	11,500	11,500
0380 Non-instructional Professional and Technical Services	7,384	7,870	850	350	350	350
<b>0300 Purchased Services</b>	<b>66,186</b>	<b>72,869</b>	<b>93,177</b>	<b>70,965</b>	<b>70,965</b>	<b>70,965</b>
0410 Consumable Supplies and Materials	285,486	256,970	2,819,216	3,054,682	3,044,039	3,044,039
0420 Textbooks	51,696	47,330	608,500	608,413	608,413	608,413
0430 Library Books	5,361	3,751	250	500	500	500
0440 Periodicals	2,752	4,125	750	1,150	1,150	1,150
0460 Non-consumable Items	27,287	87,497	37,295	14,500	14,500	14,500
0470 Computer Software	6,951	15,663	4,200	3,350	3,350	3,350
0480 Computer Hardware	211,059	108,285	359,333	34,604	34,604	34,604
<b>0400 Supplies and Materials</b>	<b>590,593</b>	<b>523,620</b>	<b>3,829,544</b>	<b>3,717,199</b>	<b>3,706,556</b>	<b>3,706,556</b>
0640 Dues and Fees	89	495	0	0	0	0
<b>0600 Other Objects</b>	<b>89</b>	<b>495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>31,298,828</b>	<b>34,366,505</b>	<b>42,628,139</b>	<b>48,387,446</b>	<b>45,990,533</b>	<b>45,990,533</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	24,353,173	27,696,513	30,854,211	34,782,117	32,883,177	32,883,177
0120 Nonpermanent Salaries	1,425,954	1,423,465	787,976	924,204	924,204	924,204
0130 Additional Salaries	1,615,382	1,765,319	1,593,536	1,713,429	1,713,429	1,713,429
<b>0100 Salaries</b>	<b>27,394,508</b>	<b>30,885,297</b>	<b>33,235,723</b>	<b>37,419,750</b>	<b>35,520,810</b>	<b>35,520,810</b>
0210 Public Employees Retirement System	4,989,205	6,393,671	7,305,217	6,380,069	6,056,300	6,056,300
0220 Social Security Administration	2,072,197	2,328,886	2,542,545	2,862,612	2,717,343	2,717,343
0230 Other Required Payroll Costs	269,276	355,074	432,065	486,456	461,769	461,769
0240 Contractual Employee Benefits	5,717,168	6,493,592	7,369,531	8,860,264	8,386,478	8,386,478
<b>0200 Associated Payroll Costs</b>	<b>13,047,845</b>	<b>15,571,223</b>	<b>17,649,358</b>	<b>18,589,401</b>	<b>17,621,890</b>	<b>17,621,890</b>
0310 Instructional, Professional and Technical Services	9,696	21,947	7,958	18,058	18,058	18,058
0320 Property Services	145,418	164,978	133,021	151,178	151,178	151,178
0330 Student Transportation Services	142,683	280,014	163,870	177,204	173,204	173,204
0340 Travel	22,046	53,624	82,827	90,873	29,095	29,095
0350 Communication	11,803	13,978	165,230	167,398	10,720	10,720
0380 Non-instructional Professional and Technical Services	168,900	163,394	65,440	268,629	367,885	367,885
<b>0300 Purchased Services</b>	<b>500,546</b>	<b>697,936</b>	<b>618,346</b>	<b>873,340</b>	<b>750,140</b>	<b>750,140</b>

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	509,156	527,369	1,944,043	2,334,581	2,430,555	2,430,555
0420 Textbooks	510,343	221,828	209,433	770,422	770,422	770,422
0430 Library Books	1,096	3,787	500	2,000	2,000	2,000
0440 Periodicals	3,404	2,471	3,531	3,531	3,531	3,531
0460 Non-consumable Items	164,144	171,558	83,658	80,395	80,355	80,355
0470 Computer Software	34,189	29,688	21,890	28,990	22,950	22,950
0480 Computer Hardware	253,668	178,694	488,187	166,824	128,184	128,184
<b>0400 Supplies and Materials</b>	<b>1,476,000</b>	<b>1,135,394</b>	<b>2,751,242</b>	<b>3,386,743</b>	<b>3,437,997</b>	<b>3,437,997</b>
0540 Depreciable Equipment	0	6,000	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	35,629	36,733	12,841	18,196	42,356	42,356
<b>0600 Other Objects</b>	<b>35,629</b>	<b>36,733</b>	<b>12,841</b>	<b>18,196</b>	<b>42,356</b>	<b>42,356</b>
<b>Function Totals:</b>	<b>42,454,529</b>	<b>48,332,582</b>	<b>54,267,510</b>	<b>60,287,430</b>	<b>57,373,193</b>	<b>57,373,193</b>
<b>Function: 1210 Programs for the Talented and Gifted</b>						
0110 Regular Salaries	112,986	87,299	55,051	53,145	53,145	53,145
0120 Nonpermanent Salaries	29,371	47,067	43,115	45,816	45,816	45,816
0130 Additional Salaries	99,269	101,042	129,503	129,152	129,152	129,152
<b>0100 Salaries</b>	<b>241,626</b>	<b>235,407</b>	<b>227,669</b>	<b>228,113</b>	<b>228,113</b>	<b>228,113</b>
0210 Public Employees Retirement System	38,940	42,091	50,042	38,893	38,893	38,893
0220 Social Security Administration	18,114	17,704	17,417	17,451	17,451	17,451
0230 Other Required Payroll Costs	2,357	2,694	2,960	2,965	2,965	2,965
0240 Contractual Employee Benefits	23,483	19,582	15,765	15,436	15,436	15,436
<b>0200 Associated Payroll Costs</b>	<b>82,894</b>	<b>82,070</b>	<b>86,184</b>	<b>74,745</b>	<b>74,745</b>	<b>74,745</b>
0310 Instructional, Professional and Technical Services	17,095	16,027	20,000	20,000	20,000	20,000
0320 Property Services	2,193	0	0	0	0	0
0340 Travel	16,792	9,038	22,000	22,000	22,000	22,000
0350 Communication	118	325	0	0	0	0
<b>0300 Purchased Services</b>	<b>36,197</b>	<b>25,390</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
0410 Consumable Supplies and Materials	97,508	96,566	39,751	39,000	39,000	39,000
0420 Textbooks	0	314	0	0	0	0
0460 Non-consumable Items	1,695	0	(301)	0	0	0
<b>0400 Supplies and Materials</b>	<b>99,203</b>	<b>96,880</b>	<b>39,450</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
0640 Dues and Fees	0	200	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>459,920</b>	<b>439,947</b>	<b>395,303</b>	<b>383,858</b>	<b>383,858</b>	<b>383,858</b>

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
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	9,304,597	8,998,065	11,072,496	10,392,685	10,392,685	10,392,685
0120 Nonpermanent Salaries	757,727	687,982	384,826	277,121	277,121	277,121
0130 Additional Salaries	17,637	17,478	0	30,551	30,551	30,551
<b>0100 Salaries</b>	<b>10,079,961</b>	<b>9,703,525</b>	<b>11,457,322</b>	<b>10,700,357</b>	<b>10,700,357</b>	<b>10,700,357</b>
0210 Public Employees Retirement System	1,776,915	1,990,585	2,518,320	1,825,692	1,825,692	1,825,692
0220 Social Security Administration	761,489	728,559	876,485	819,153	819,153	819,153
0230 Other Required Payroll Costs	99,016	111,589	148,945	139,203	139,203	139,203
0240 Contractual Employee Benefits	4,277,806	4,384,222	3,966,407	4,098,492	4,098,492	4,098,492
<b>0200 Associated Payroll Costs</b>	<b>6,915,226</b>	<b>7,214,955</b>	<b>7,510,157</b>	<b>6,882,540</b>	<b>6,882,540</b>	<b>6,882,540</b>
0310 Instructional, Professional and Technical Services	1,092,072	1,500,496	997,453	1,032,533	1,032,533	1,032,533
0320 Property Services	13	517	0	0	0	0
0340 Travel	16,849	14,562	18,200	18,200	18,200	18,200
0350 Communication	32	63	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,108,965</b>	<b>1,515,638</b>	<b>1,015,653</b>	<b>1,050,733</b>	<b>1,050,733</b>	<b>1,050,733</b>
0410 Consumable Supplies and Materials	32,169	31,035	69,300	69,300	69,300	69,300
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
<b>0400 Supplies and Materials</b>	<b>39,283</b>	<b>35,961</b>	<b>69,300</b>	<b>69,300</b>	<b>69,300</b>	<b>69,300</b>
0640 Dues and Fees	77	0	0	0	0	0
<b>0600 Other Objects</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>18,143,511</b>	<b>18,470,079</b>	<b>20,052,432</b>	<b>18,702,930</b>	<b>18,702,930</b>	<b>18,702,930</b>
<b>Function: 1250 Less Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	6,066,305	6,210,654	6,692,893	6,744,189	6,744,189	6,744,189
0120 Nonpermanent Salaries	53,047	13,954	0	38,241	38,241	38,241
0130 Additional Salaries	0	0	0	1,912	1,912	1,912
<b>0100 Salaries</b>	<b>6,119,353</b>	<b>6,224,608</b>	<b>6,692,893</b>	<b>6,784,342</b>	<b>6,784,342</b>	<b>6,784,342</b>
0210 Public Employees Retirement System	1,158,453	1,366,327	1,471,097	1,158,450	1,158,450	1,158,450
0220 Social Security Administration	460,035	466,052	512,006	519,774	519,774	519,774
0230 Other Required Payroll Costs	60,187	71,587	87,007	88,328	88,328	88,328
0240 Contractual Employee Benefits	1,599,035	1,509,389	1,640,878	1,818,092	1,818,092	1,818,092
<b>0200 Associated Payroll Costs</b>	<b>3,277,710</b>	<b>3,413,355</b>	<b>3,710,988</b>	<b>3,584,644</b>	<b>3,584,644</b>	<b>3,584,644</b>
<b>Function Totals:</b>	<b>9,397,063</b>	<b>9,637,964</b>	<b>10,403,881</b>	<b>10,368,986</b>	<b>10,368,986</b>	<b>10,368,986</b>

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
<b>Function: 1280 Alternative Education</b>						
0110 Regular Salaries	830,367	841,448	1,693,393	1,517,345	1,517,345	1,517,345
0120 Nonpermanent Salaries	104,818	121,022	149,651	148,452	148,452	148,452
0130 Additional Salaries	31,600	43,914	78,085	48,365	48,365	48,365
<b>0100 Salaries</b>	<b>966,785</b>	<b>1,006,384</b>	<b>1,921,129</b>	<b>1,714,162</b>	<b>1,714,162</b>	<b>1,714,162</b>
0210 Public Employees Retirement System	176,580	207,129	422,268	292,265	292,265	292,265
0220 Social Security Administration	74,274	76,495	146,969	131,132	131,132	131,132
0230 Other Required Payroll Costs	9,536	11,559	24,972	22,286	22,286	22,286
0240 Contractual Employee Benefits	211,581	231,866	445,614	427,272	427,272	427,272
<b>0200 Associated Payroll Costs</b>	<b>471,971</b>	<b>527,049</b>	<b>1,039,823</b>	<b>872,955</b>	<b>872,955</b>	<b>872,955</b>
0310 Instructional, Professional and Technical Services	530	7,500	4,000	11,500	11,500	11,500
0330 Student Transportation Services	0	6,428	2,000	0	0	0
0340 Travel	16,843	11,227	9,500	8,625	8,625	8,625
0350 Communication	3,832	2,796	3,275	1,275	1,275	1,275
0360 Charter School Payments	1,060,084	1,499,088	2,069,963	2,777,100	2,777,100	2,777,100
0370 Tuition	1,078,372	1,281,246	1,303,769	1,730,769	1,730,769	1,730,769
<b>0300 Purchased Services</b>	<b>2,159,662</b>	<b>2,808,285</b>	<b>3,392,507</b>	<b>4,529,269</b>	<b>4,529,269</b>	<b>4,529,269</b>
0410 Consumable Supplies and Materials	9,605	18,605	49,025	83,025	83,025	83,025
0420 Textbooks	41,301	47,149	110,366	155,866	155,866	155,866
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	138,200	138,200
0480 Computer Hardware	372	0	5,000	5,000	5,000	5,000
<b>0400 Supplies and Materials</b>	<b>52,392</b>	<b>154,858</b>	<b>255,391</b>	<b>382,091</b>	<b>382,091</b>	<b>382,091</b>
0640 Dues and Fees	0	290	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,650,810</b>	<b>4,496,867</b>	<b>6,608,850</b>	<b>7,498,477</b>	<b>7,498,477</b>	<b>7,498,477</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	10,704,703	11,089,572	11,757,946	13,227,164	13,248,050	13,248,050
0120 Nonpermanent Salaries	53,414	49,797	70,788	65,658	65,658	65,658
0130 Additional Salaries	38,843	62,976	54,828	51,287	51,287	51,287
<b>0100 Salaries</b>	<b>10,796,960</b>	<b>11,202,345</b>	<b>11,883,562</b>	<b>13,344,109</b>	<b>13,364,995</b>	<b>13,364,995</b>
0210 Public Employees Retirement System	2,045,428	2,411,639	2,612,016	2,275,187	2,278,748	2,278,748
0220 Social Security Administration	814,530	838,764	909,088	1,020,845	1,022,442	1,022,442
0230 Other Required Payroll Costs	106,228	128,767	154,516	173,446	173,717	173,717
0240 Contractual Employee Benefits	2,577,914	2,698,647	3,015,835	3,568,319	3,571,620	3,571,620
<b>0200 Associated Payroll Costs</b>	<b>5,544,100</b>	<b>6,077,817</b>	<b>6,691,455</b>	<b>7,037,797</b>	<b>7,046,527</b>	<b>7,046,527</b>

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	312,934	391,360	116,000	291,000	211,000	211,000
0320 Property Services	520	497	7,100	1,500	1,500	1,500
0330 Student Transportation Services	5,364	6,526	2,700	4,700	4,700	4,700
0340 Travel	79,904	127,146	113,650	220,258	220,258	220,258
0350 Communication	5,554	5,502	3,750	5,750	5,750	5,750
0380 Non-instructional Professional and Technical Services	45,988	59,968	212,641	210,000	210,000	210,000
<b>0300 Purchased Services</b>	<b>450,265</b>	<b>591,000</b>	<b>455,841</b>	<b>733,208</b>	<b>653,208</b>	<b>653,208</b>
0410 Consumable Supplies and Materials	19,819	36,220	98,698	2,022,378	2,072,762	2,072,762
0420 Textbooks	7,191	2,067	8,808	3,493	3,493	3,493
0430 Library Books	898	9,425	2,212	1,000	1,000	1,000
0440 Periodicals	1,599	830	1,250	1,250	1,250	1,250
0460 Non-consumable Items	5,308	5,682	20,838	17,391	17,391	17,391
0470 Computer Software	7,980	3,979	4,100	9,500	9,500	9,500
0480 Computer Hardware	26,551	62,622	5,000	5,000	5,000	5,000
<b>0400 Supplies and Materials</b>	<b>69,347</b>	<b>120,824</b>	<b>140,906</b>	<b>2,060,012</b>	<b>2,110,396</b>	<b>2,110,396</b>
0640 Dues and Fees	92,355	97,306	135,018	135,018	135,018	135,018
0670 Taxes and Licenses	0	25	0	0	0	0
<b>0600 Other Objects</b>	<b>92,355</b>	<b>97,331</b>	<b>135,018</b>	<b>135,018</b>	<b>135,018</b>	<b>135,018</b>
<b>Function Totals:</b>	<b>16,953,026</b>	<b>18,089,318</b>	<b>19,306,782</b>	<b>23,310,144</b>	<b>23,310,144</b>	<b>23,310,144</b>
<b>Function: 1410 Summer School - Elementary School</b>						
0130 Additional Salaries	0	0	0	16,535	16,535	16,535
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,535</b>	<b>16,535</b>	<b>16,535</b>
0210 Public Employees Retirement System	0	0	0	2,820	2,820	2,820
0220 Social Security Administration	0	0	0	1,265	1,265	1,265
0230 Other Required Payroll Costs	0	0	0	215	215	215
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,835</b>	<b>20,835</b>	<b>20,835</b>
<b>Function: 1420 Summer School - Middle School</b>						
0120 Nonpermanent Salaries	0	228	0	0	0	0
0130 Additional Salaries	0	16,540	243,454	247,845	247,845	247,845
<b>0100 Salaries</b>	<b>0</b>	<b>16,768</b>	<b>243,454</b>	<b>247,845</b>	<b>247,845</b>	<b>247,845</b>
0210 Public Employees Retirement System	0	3,502	53,511	42,259	42,259	42,259
0220 Social Security Administration	0	1,283	18,624	18,960	18,960	18,960
0230 Other Required Payroll Costs	0	193	3,165	3,222	3,222	3,222

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
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>4,978</b>	<b>75,300</b>	<b>64,441</b>	<b>64,441</b>	<b>64,441</b>
0330 Student Transportation Services	0	5,406	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>5,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	1,317	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>1,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>28,469</b>	<b>318,754</b>	<b>312,286</b>	<b>312,286</b>	<b>312,286</b>
<b>Function: 1430 Summer School - High School</b>						
0120 Nonpermanent Salaries	81	586	0	0	0	0
0130 Additional Salaries	25,950	130,753	379,249	376,868	376,868	376,868
<b>0100 Salaries</b>	<b>26,031</b>	<b>131,339</b>	<b>379,249</b>	<b>376,868</b>	<b>376,868</b>	<b>376,868</b>
0210 Public Employees Retirement System	5,573	28,067	83,359	64,257	64,257	64,257
0220 Social Security Administration	1,991	10,031	29,013	28,831	28,831	28,831
0230 Other Required Payroll Costs	299	1,509	4,931	4,899	4,899	4,899
<b>0200 Associated Payroll Costs</b>	<b>7,863</b>	<b>39,607</b>	<b>117,303</b>	<b>97,987</b>	<b>97,987</b>	<b>97,987</b>
0330 Student Transportation Services	0	14,606	0	0	0	0
0350 Communication	0	519	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>15,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	4,271	0	0	0	0
0470 Computer Software	0	180	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>4,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>33,894</b>	<b>190,521</b>	<b>496,552</b>	<b>474,855</b>	<b>474,855</b>	<b>474,855</b>
<b>Function: 1460 Summer School - Special Programs</b>						
0120 Nonpermanent Salaries	13,134	4,281	0	0	0	0
0130 Additional Salaries	76,691	102,986	179,370	176,078	176,078	176,078
<b>0100 Salaries</b>	<b>89,825</b>	<b>107,267</b>	<b>179,370</b>	<b>176,078</b>	<b>176,078</b>	<b>176,078</b>
0210 Public Employees Retirement System	15,441	20,794	39,426	30,021	30,021	30,021
0220 Social Security Administration	6,854	8,113	13,722	13,470	13,470	13,470
0230 Other Required Payroll Costs	872	1,234	2,332	2,289	2,289	2,289
<b>0200 Associated Payroll Costs</b>	<b>23,167</b>	<b>30,140</b>	<b>55,480</b>	<b>45,780</b>	<b>45,780</b>	<b>45,780</b>
0310 Instructional, Professional and Technical Services	7,360	11,496	19,200	19,200	19,200	19,200
0340 Travel	105	62	200	200	200	200
<b>0300 Purchased Services</b>	<b>7,465</b>	<b>11,558</b>	<b>19,400</b>	<b>19,400</b>	<b>19,400</b>	<b>19,400</b>
0410 Consumable Supplies and Materials	101	475	2,800	2,800	2,800	2,800

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
<b>0400 Supplies and Materials</b>	<b>101</b>	<b>475</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>Function Totals:</b>	<b>120,558</b>	<b>149,441</b>	<b>257,050</b>	<b>244,058</b>	<b>244,058</b>	<b>244,058</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	0	53	0	0	0	0
0130 Additional Salaries	743	1,085	0	0	0	0
<b>0100 Salaries</b>	<b>743</b>	<b>1,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>219</b>	<b>332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0330 Student Transportation Services	59	308	0	500	500	500
<b>0300 Purchased Services</b>	<b>59</b>	<b>308</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
0410 Consumable Supplies and Materials	0	3	0	100	100	100
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Function Totals:</b>	<b>1,020</b>	<b>1,782</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	912,755	990,293	1,210,476	1,896,662	1,896,662	1,896,662
0120 Nonpermanent Salaries	5,653	3,150	0	0	0	0
0130 Additional Salaries	1,969	1,421	0	0	0	0
<b>0100 Salaries</b>	<b>920,377</b>	<b>994,864</b>	<b>1,210,476</b>	<b>1,896,662</b>	<b>1,896,662</b>	<b>1,896,662</b>
0210 Public Employees Retirement System	171,765	217,788	266,062	323,380	323,380	323,380
0220 Social Security Administration	69,031	73,608	92,600	145,094	145,094	145,094
0230 Other Required Payroll Costs	9,006	11,431	15,737	24,657	24,657	24,657
0240 Contractual Employee Benefits	520,125	575,930	518,727	830,421	830,421	830,421
<b>0200 Associated Payroll Costs</b>	<b>769,927</b>	<b>878,757</b>	<b>893,126</b>	<b>1,323,552</b>	<b>1,323,552</b>	<b>1,323,552</b>
0310 Instructional, Professional and Technical Services	0	616	500	500	500	500
0320 Property Services	4,851	32,972	6,000	6,500	6,500	6,500
0330 Student Transportation Services	0	52	0	0	0	0
0340 Travel	4,262	3,915	3,875	4,100	4,100	4,100
0350 Communication	28,097	33,454	37,875	41,275	41,275	41,275
0380 Non-instructional Professional and Technical Services	20,950	23,484	22,000	22,000	22,000	22,000
<b>0300 Purchased Services</b>	<b>58,161</b>	<b>94,494</b>	<b>70,250</b>	<b>74,375</b>	<b>74,375</b>	<b>74,375</b>
0410 Consumable Supplies and Materials	76,938	28,209	10,600	13,580	13,580	13,580
0460 Non-consumable Items	2,067	5,205	8,777	8,777	8,777	8,777

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
0470 Computer Software	198	330	5,000	1,000	1,000	1,000
0480 Computer Hardware	1,259	4,863	5,805	2,500	2,500	2,500
<b>0400 Supplies and Materials</b>	<b>80,462</b>	<b>38,607</b>	<b>30,182</b>	<b>25,857</b>	<b>25,857</b>	<b>25,857</b>
0540 Depreciable Equipment	31,534	0	6,000	6,000	6,000	6,000
<b>0500 Capital Outlay</b>	<b>31,534</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
0640 Dues and Fees	258	260	500	500	500	500
<b>0600 Other Objects</b>	<b>258</b>	<b>260</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Function Totals:</b>	<b>1,860,719</b>	<b>2,006,982</b>	<b>2,210,534</b>	<b>3,326,946</b>	<b>3,326,946</b>	<b>3,326,946</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	4,960,466	5,690,304	6,844,018	7,490,680	7,490,680	7,490,680
0120 Nonpermanent Salaries	6,112	5,501	0	0	0	0
0130 Additional Salaries	94,468	106,225	111,775	213,206	213,206	213,206
<b>0100 Salaries</b>	<b>5,061,046</b>	<b>5,802,030</b>	<b>6,955,793</b>	<b>7,703,886</b>	<b>7,703,886</b>	<b>7,703,886</b>
0210 Public Employees Retirement System	964,781	1,273,541	1,528,884	1,313,532	1,313,532	1,313,532
0220 Social Security Administration	384,302	436,424	532,114	589,362	589,362	589,362
0230 Other Required Payroll Costs	49,777	66,719	90,404	100,142	100,142	100,142
0240 Contractual Employee Benefits	1,260,466	1,469,487	1,754,969	2,084,550	2,084,550	2,084,550
<b>0200 Associated Payroll Costs</b>	<b>2,659,325</b>	<b>3,246,170</b>	<b>3,906,371</b>	<b>4,087,586</b>	<b>4,087,586</b>	<b>4,087,586</b>
0310 Instructional, Professional and Technical Services	600	0	0	0	0	0
0320 Property Services	897	812	938	940	940	940
0330 Student Transportation Services	0	0	4,800	4,800	4,800	4,800
0340 Travel	8,292	13,910	8,915	95	95	95
0350 Communication	2,546	2,335	3,969	2,050	2,050	2,050
0380 Non-instructional Professional and Technical Services	100	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>12,434</b>	<b>17,058</b>	<b>18,622</b>	<b>7,885</b>	<b>7,885</b>	<b>7,885</b>
0410 Consumable Supplies and Materials	20,149	19,926	44,362	63,505	63,505	63,505
0420 Textbooks	145	470	469	470	470	470
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	24,000	24,000
0480 Computer Hardware	978	1,867	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>45,650</b>	<b>47,854</b>	<b>69,481</b>	<b>87,975</b>	<b>87,975</b>	<b>87,975</b>
0640 Dues and Fees	375	160	0	0	0	0
<b>0600 Other Objects</b>	<b>375</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>7,778,830</b>	<b>9,113,273</b>	<b>10,950,267</b>	<b>11,887,332</b>	<b>11,887,332</b>	<b>11,887,332</b>
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	1,020,067	1,062,070	1,186,632	1,213,590	1,213,590	1,213,590
0120 Nonpermanent Salaries	0	2,343	0	0	0	0
0130 Additional Salaries	198	0	0	47,735	47,735	47,735
<b>0100 Salaries</b>	<b>1,020,264</b>	<b>1,064,413</b>	<b>1,186,632</b>	<b>1,261,325</b>	<b>1,261,325</b>	<b>1,261,325</b>
0210 Public Employees Retirement System	186,071	232,638	260,821	215,055	215,055	215,055
0220 Social Security Administration	76,448	79,952	90,777	96,492	96,492	96,492
0230 Other Required Payroll Costs	10,044	12,239	15,427	16,398	16,398	16,398
0240 Contractual Employee Benefits	272,090	294,114	337,321	384,927	384,927	384,927
<b>0200 Associated Payroll Costs</b>	<b>544,654</b>	<b>618,943</b>	<b>704,346</b>	<b>712,872</b>	<b>712,872</b>	<b>712,872</b>
0310 Instructional, Professional and Technical Services	11,100	0	0	10,000	10,000	10,000
0340 Travel	11,021	9,588	10,200	10,200	10,200	10,200
0350 Communication	0	266	0	0	0	0
<b>0300 Purchased Services</b>	<b>22,121</b>	<b>9,854</b>	<b>10,200</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>
0410 Consumable Supplies and Materials	4,439	13,012	18,100	18,850	18,850	18,850
0460 Non-consumable Items	0	285	0	5,000	5,000	5,000
<b>0400 Supplies and Materials</b>	<b>4,439</b>	<b>13,296</b>	<b>18,100</b>	<b>23,850</b>	<b>23,850</b>	<b>23,850</b>
<b>Function Totals:</b>	<b>1,591,479</b>	<b>1,706,506</b>	<b>1,919,278</b>	<b>2,018,247</b>	<b>2,018,247</b>	<b>2,018,247</b>
<b>Function: 2140 Psychological Services</b>						
0110 Regular Salaries	1,884,360	1,992,281	2,153,621	2,248,239	2,248,239	2,248,239
0120 Nonpermanent Salaries	1,704	0	0	0	0	0
0130 Additional Salaries	1,692	14,297	0	0	0	0
<b>0100 Salaries</b>	<b>1,887,756</b>	<b>2,006,578</b>	<b>2,153,621</b>	<b>2,248,239</b>	<b>2,248,239</b>	<b>2,248,239</b>
0210 Public Employees Retirement System	358,456	414,533	473,366	383,324	383,324	383,324
0220 Social Security Administration	139,228	146,542	164,752	171,989	171,989	171,989
0230 Other Required Payroll Costs	18,583	23,075	27,997	29,228	29,228	29,228
0240 Contractual Employee Benefits	360,222	396,172	502,871	560,936	560,936	560,936
<b>0200 Associated Payroll Costs</b>	<b>876,489</b>	<b>980,322</b>	<b>1,168,986</b>	<b>1,145,477</b>	<b>1,145,477</b>	<b>1,145,477</b>
0340 Travel	4,807	5,170	4,600	4,600	4,600	4,600
0350 Communication	37	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>4,843</b>	<b>5,170</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
0410 Consumable Supplies and Materials	23,788	24,562	24,000	2,400	2,400	2,400
0440 Periodicals	232	240	0	0	0	0
0470 Computer Software	0	58	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>24,020</b>	<b>24,860</b>	<b>24,000</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>

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
<b>Function Totals:</b>	<b>2,793,109</b>	<b>3,016,930</b>	<b>3,351,207</b>	<b>3,400,716</b>	<b>3,400,716</b>	<b>3,400,716</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						
0110 Regular Salaries	2,385,006	2,520,285	2,342,711	2,297,371	2,297,371	2,297,371
0130 Additional Salaries	1,202	3,749	0	0	0	0
<b>0100 Salaries</b>	<b>2,386,208</b>	<b>2,524,034</b>	<b>2,342,711</b>	<b>2,297,371</b>	<b>2,297,371</b>	<b>2,297,371</b>
0210 Public Employees Retirement System	458,504	532,465	514,928	391,702	391,702	391,702
0220 Social Security Administration	178,385	188,408	179,217	175,749	175,749	175,749
0230 Other Required Payroll Costs	23,491	29,025	30,455	29,866	29,866	29,866
0240 Contractual Employee Benefits	475,569	509,195	561,760	590,898	590,898	590,898
<b>0200 Associated Payroll Costs</b>	<b>1,135,950</b>	<b>1,259,093</b>	<b>1,286,360</b>	<b>1,188,215</b>	<b>1,188,215</b>	<b>1,188,215</b>
0310 Instructional, Professional and Technical Services	0	0	25,000	25,000	25,000	25,000
0340 Travel	2,644	1,545	1,550	1,550	1,550	1,550
0350 Communication	21	21	0	0	0	0
<b>0300 Purchased Services</b>	<b>2,665</b>	<b>1,565</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>
0410 Consumable Supplies and Materials	16,690	30,792	25,000	25,000	25,000	25,000
0460 Non-consumable Items	29	90	0	0	0	0
0470 Computer Software	242	25	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>16,961</b>	<b>30,907</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
0640 Dues and Fees	1,800	1,600	0	0	0	0
<b>0600 Other Objects</b>	<b>1,800</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,543,584</b>	<b>3,817,200</b>	<b>3,680,621</b>	<b>3,537,136</b>	<b>3,537,136</b>	<b>3,537,136</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	1,289,803	1,414,870	1,495,928	1,786,648	1,786,648	1,786,648
0120 Nonpermanent Salaries	131,250	146,326	132,769	139,098	139,098	139,098
0130 Additional Salaries	240,790	254,125	215,541	230,763	230,763	230,763
<b>0100 Salaries</b>	<b>1,661,843</b>	<b>1,815,321</b>	<b>1,844,238</b>	<b>2,156,509</b>	<b>2,156,509</b>	<b>2,156,509</b>
0210 Public Employees Retirement System	303,481	387,678	405,364	368,746	368,746	368,746
0220 Social Security Administration	124,883	135,499	141,084	165,449	165,449	165,449
0230 Other Required Payroll Costs	16,239	20,865	23,976	28,115	28,115	28,115
0240 Contractual Employee Benefits	321,532	342,166	448,683	568,015	568,015	568,015
<b>0200 Associated Payroll Costs</b>	<b>766,135</b>	<b>886,208</b>	<b>1,019,107</b>	<b>1,130,325</b>	<b>1,130,325</b>	<b>1,130,325</b>
0310 Instructional, Professional and Technical Services	352,900	259,690	300,000	300,000	300,000	300,000
0320 Property Services	15,767	9,060	17,500	21,500	21,500	21,500
0330 Student Transportation Services	36,631	43,249	61,000	71,000	71,000	71,000

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	20,313	17,634	24,000	34,000	34,000	34,000
0350 Communication	445	508	100	400	400	400
<b>0300 Purchased Services</b>	<b>426,055</b>	<b>330,142</b>	<b>402,600</b>	<b>426,900</b>	<b>426,900</b>	<b>426,900</b>
0410 Consumable Supplies and Materials	32,232	27,431	52,500	82,994	82,994	82,994
0440 Periodicals	3,185	820	3,000	5,000	5,000	5,000
0460 Non-consumable Items	8,445	9,246	0	15,000	15,000	15,000
0470 Computer Software	1,803	17,878	0	5,000	5,000	5,000
0480 Computer Hardware	40,498	84,644	0	60,000	60,000	60,000
<b>0400 Supplies and Materials</b>	<b>86,164</b>	<b>140,019</b>	<b>55,500</b>	<b>167,994</b>	<b>167,994</b>	<b>167,994</b>
0640 Dues and Fees	577	126	500	500	500	500
0650 Insurance and Judgments	74,716	111,839	100,000	100,000	100,000	100,000
<b>0600 Other Objects</b>	<b>75,292</b>	<b>111,965</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>Function Totals:</b>	<b>3,015,489</b>	<b>3,283,655</b>	<b>3,421,945</b>	<b>3,982,228</b>	<b>3,982,228</b>	<b>3,982,228</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	486,660	713,801	1,126,255	1,125,884	1,125,884	1,125,884
0120 Nonpermanent Salaries	131,449	166,158	28,432	0	0	0
0130 Additional Salaries	165,466	475,694	401,244	743,465	743,465	743,465
<b>0100 Salaries</b>	<b>783,575</b>	<b>1,355,653</b>	<b>1,555,931</b>	<b>1,869,349</b>	<b>1,869,349</b>	<b>1,869,349</b>
0210 Public Employees Retirement System	140,162	282,228	341,993	318,725	318,725	318,725
0220 Social Security Administration	58,690	100,480	119,029	143,005	143,005	143,005
0230 Other Required Payroll Costs	7,705	15,359	20,227	24,302	24,302	24,302
0240 Contractual Employee Benefits	106,565	148,219	264,305	284,191	284,191	284,191
<b>0200 Associated Payroll Costs</b>	<b>313,123</b>	<b>546,285</b>	<b>745,554</b>	<b>770,223</b>	<b>770,223</b>	<b>770,223</b>
0310 Instructional, Professional and Technical Services	46,674	0	10,000	10,000	10,000	10,000
0320 Property Services	0	816	2,000	2,000	2,000	2,000
0330 Student Transportation Services	66	0	0	0	0	0
0340 Travel	1,206	7,681	500	500	500	500
0350 Communication	298	5,121	2,500	2,500	2,500	2,500
0380 Non-instructional Professional and Technical Services	0	25,252	0	0	0	0
<b>0300 Purchased Services</b>	<b>48,245</b>	<b>38,870</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
0410 Consumable Supplies and Materials	7,001	14,798	10,800	30,600	30,600	30,600
0420 Textbooks	557	0	0	0	0	0
0440 Periodicals	106	0	200	200	200	200
0460 Non-consumable Items	112	432	0	0	0	0
0470 Computer Software	0	10,220	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>7,775</b>	<b>25,450</b>	<b>11,000</b>	<b>30,800</b>	<b>30,800</b>	<b>30,800</b>

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
0640 Dues and Fees	67,918	67,912	80,000	90,000	90,000	90,000
<b>0600 Other Objects</b>	<b>67,918</b>	<b>67,912</b>	<b>80,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Function Totals:</b>	<b>1,220,635</b>	<b>2,034,170</b>	<b>2,407,485</b>	<b>2,775,372</b>	<b>2,775,372</b>	<b>2,775,372</b>
<b><u>Function: 2220 Educational Media Services</u></b>						
0110 Regular Salaries	1,594,569	1,674,339	2,132,740	2,825,250	2,825,250	2,825,250
0120 Nonpermanent Salaries	1,105	37,424	9,322	9,628	9,628	9,628
0130 Additional Salaries	26,818	13,229	0	0	0	0
<b>0100 Salaries</b>	<b>1,622,491</b>	<b>1,724,992</b>	<b>2,142,062</b>	<b>2,834,878</b>	<b>2,834,878</b>	<b>2,834,878</b>
0210 Public Employees Retirement System	289,275	352,285	470,850	483,380	483,380	483,380
0220 Social Security Administration	122,119	128,736	163,868	216,871	216,871	216,871
0230 Other Required Payroll Costs	15,762	19,826	27,825	36,878	36,878	36,878
0240 Contractual Employee Benefits	681,434	735,485	799,122	1,071,402	1,071,402	1,071,402
<b>0200 Associated Payroll Costs</b>	<b>1,108,591</b>	<b>1,236,332</b>	<b>1,461,665</b>	<b>1,808,531</b>	<b>1,808,531</b>	<b>1,808,531</b>
0310 Instructional, Professional and Technical Services	454	125	0	0	0	0
0320 Property Services	48,429	5,609	34,782	35,427	35,427	35,427
0340 Travel	2,886	7,613	4,969	10,509	10,509	10,509
0350 Communication	3,116	0	2,648	421	421	421
<b>0300 Purchased Services</b>	<b>54,885</b>	<b>13,348</b>	<b>42,399</b>	<b>46,357</b>	<b>46,357</b>	<b>46,357</b>
0410 Consumable Supplies and Materials	65,531	63,966	81,658	78,052	78,052	78,052
0420 Textbooks	0	4,019	0	0	0	0
0430 Library Books	70,789	79,328	86,976	79,130	79,130	79,130
0440 Periodicals	13,799	11,785	19,605	20,476	20,476	20,476
0460 Non-consumable Items	33,175	26,789	39,091	40,041	40,041	40,041
0470 Computer Software	86,100	105,430	101,091	101,873	101,873	101,873
0480 Computer Hardware	173,827	80,268	231,685	229,522	229,522	229,522
<b>0400 Supplies and Materials</b>	<b>443,221</b>	<b>371,584</b>	<b>560,106</b>	<b>549,094</b>	<b>549,094</b>	<b>549,094</b>
0640 Dues and Fees	200	200	205	205	205	205
<b>0600 Other Objects</b>	<b>200</b>	<b>200</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>
<b>Function Totals:</b>	<b>3,229,388</b>	<b>3,346,456</b>	<b>4,206,437</b>	<b>5,239,065</b>	<b>5,239,065</b>	<b>5,239,065</b>
<b><u>Function: 2230 Assessment and Testing</u></b>						
0110 Regular Salaries	234,341	210,585	209,697	265,476	265,476	265,476
0120 Nonpermanent Salaries	6,944	23,987	36,743	39,044	39,044	39,044
0130 Additional Salaries	7,074	10,388	0	0	0	0
<b>0100 Salaries</b>	<b>248,359</b>	<b>244,961</b>	<b>246,440</b>	<b>304,520</b>	<b>304,520</b>	<b>304,520</b>
0210 Public Employees Retirement System	46,574	49,901	54,163	51,929	51,929	51,929
0220 Social Security Administration	18,864	18,498	18,853	23,299	23,299	23,299
0230 Other Required Payroll Costs	2,428	2,802	3,202	3,969	3,969	3,969

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
0240 Contractual Employee Benefits	112,179	112,305	95,514	136,105	136,105	136,105
<b>0200 Associated Payroll Costs</b>	<b>180,044</b>	<b>183,506</b>	<b>171,732</b>	<b>215,302</b>	<b>215,302</b>	<b>215,302</b>
0310 Instructional, Professional and Technical Services	6,108	9,172	8,000	8,000	8,000	8,000
0340 Travel	15	130	1,500	1,500	1,500	1,500
0350 Communication	1,236	1,351	2,000	2,000	2,000	2,000
<b>0300 Purchased Services</b>	<b>7,359</b>	<b>10,652</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
0410 Consumable Supplies and Materials	199,044	221,940	228,400	409,400	409,400	409,400
0460 Non-consumable Items	3,089	0	0	0	0	0
0480 Computer Hardware	0	0	2,000	2,000	2,000	2,000
<b>0400 Supplies and Materials</b>	<b>202,133</b>	<b>221,940</b>	<b>230,400</b>	<b>411,400</b>	<b>411,400</b>	<b>411,400</b>
<b>Function Totals:</b>	<b>637,895</b>	<b>661,058</b>	<b>660,072</b>	<b>942,722</b>	<b>942,722</b>	<b>942,722</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	63,941	202,379	229,379	549,165	549,165	549,165
0120 Nonpermanent Salaries	21,576	32,345	0	17,387	17,387	17,387
0130 Additional Salaries	129,941	39,022	795,361	1,998,911	1,998,911	1,998,911
<b>0100 Salaries</b>	<b>215,458</b>	<b>273,746</b>	<b>1,024,740</b>	<b>2,565,463</b>	<b>2,565,463</b>	<b>2,565,463</b>
0210 Public Employees Retirement System	38,326	56,474	225,235	437,413	437,413	437,413
0220 Social Security Administration	16,309	20,717	78,392	196,257	196,257	196,257
0230 Other Required Payroll Costs	2,103	3,139	13,321	33,350	33,350	33,350
0240 Contractual Employee Benefits	764,539	708,975	819,310	903,592	903,592	903,592
<b>0200 Associated Payroll Costs</b>	<b>821,277</b>	<b>789,305</b>	<b>1,136,258</b>	<b>1,570,612</b>	<b>1,570,612</b>	<b>1,570,612</b>
0310 Instructional, Professional and Technical Services	2,948	2,900	3,000	4,400	4,400	4,400
0340 Travel	2,246	62,610	447,017	126,028	126,028	126,028
0350 Communication	103	35	16,000	0	0	0
<b>0300 Purchased Services</b>	<b>5,297</b>	<b>65,545</b>	<b>466,017</b>	<b>130,428</b>	<b>130,428</b>	<b>130,428</b>
0410 Consumable Supplies and Materials	13,137	23,854	22,662	55,450	55,450	55,450
0420 Textbooks	1,133	580	300	600	600	600
0430 Library Books	0	0	0	200	200	200
0460 Non-consumable Items	0	0	12,000	0	0	0
0470 Computer Software	0	1,610	20,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>14,271</b>	<b>26,044</b>	<b>54,962</b>	<b>56,250</b>	<b>56,250</b>	<b>56,250</b>
0640 Dues and Fees	37,528	41,551	42,993	40,000	40,000	40,000
<b>0600 Other Objects</b>	<b>37,528</b>	<b>41,551</b>	<b>42,993</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function Totals:</b>	<b>1,093,830</b>	<b>1,196,191</b>	<b>2,724,970</b>	<b>4,362,753</b>	<b>4,362,753</b>	<b>4,362,753</b>

**Function: 2310 Board of Education Services**

*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	0	0	9,927	9,927	9,927	9,927
0320 Property Services	0	300	0	0	0	0
0340 Travel	0	2,704	9,405	13,550	13,550	13,550
0350 Communication	0	891	0	0	0	0
0380 Non-instructional Professional and Technical Services	137,026	71,019	79,144	79,144	79,144	79,144
<b>0300 Purchased Services</b>	<b>137,026</b>	<b>74,913</b>	<b>98,476</b>	<b>102,621</b>	<b>102,621</b>	<b>102,621</b>
0410 Consumable Supplies and Materials	7,111	6,650	9,404	9,404	9,404	9,404
0460 Non-consumable Items	0	0	655	655	655	655
0470 Computer Software	2,500	2,500	1,800	2,500	2,500	2,500
0480 Computer Hardware	0	0	7,200	2,355	2,355	2,355
<b>0400 Supplies and Materials</b>	<b>9,611</b>	<b>9,150</b>	<b>19,059</b>	<b>14,914</b>	<b>14,914</b>	<b>14,914</b>
0640 Dues and Fees	19,810	20,116	11,355	11,355	11,355	11,355
<b>0600 Other Objects</b>	<b>19,810</b>	<b>20,116</b>	<b>11,355</b>	<b>11,355</b>	<b>11,355</b>	<b>11,355</b>
<b>Function Totals:</b>	<b>166,448</b>	<b>104,179</b>	<b>128,890</b>	<b>128,890</b>	<b>128,890</b>	<b>128,890</b>
<b>Function: 2320 Executive Administration Services</b>						
0110 Regular Salaries	691,502	734,184	776,722	872,107	872,107	872,107
0120 Nonpermanent Salaries	1,553	845	25,477	11,280	11,280	11,280
0130 Additional Salaries	4,385	2,625	27,797	42,533	42,533	42,533
<b>0100 Salaries</b>	<b>697,440</b>	<b>737,654</b>	<b>829,996</b>	<b>925,920</b>	<b>925,920</b>	<b>925,920</b>
0210 Public Employees Retirement System	131,329	162,142	182,301	157,869	157,869	157,869
0220 Social Security Administration	43,571	46,004	63,449	70,832	70,832	70,832
0230 Other Required Payroll Costs	6,768	8,405	10,780	12,039	12,039	12,039
0240 Contractual Employee Benefits	141,515	149,780	192,592	231,893	231,893	231,893
<b>0200 Associated Payroll Costs</b>	<b>323,183</b>	<b>366,331</b>	<b>449,122</b>	<b>472,633</b>	<b>472,633</b>	<b>472,633</b>
0310 Instructional, Professional and Technical Services	27,409	54,880	55,450	77,961	77,961	77,961
0320 Property Services	3,760	12,382	5,000	5,000	5,000	5,000
0340 Travel	36,449	22,742	35,873	42,437	42,437	42,437
0350 Communication	2,104	5,263	2,017	2,017	2,017	2,017
0380 Non-instructional Professional and Technical Services	37,271	57,387	108,002	135,438	135,438	135,438
<b>0300 Purchased Services</b>	<b>106,994</b>	<b>152,653</b>	<b>206,342</b>	<b>262,853</b>	<b>262,853</b>	<b>262,853</b>
0410 Consumable Supplies and Materials	37,127	48,986	140,818	178,318	178,318	178,318
0420 Textbooks	0	348	0	0	0	0
0440 Periodicals	328	1,443	1,655	1,155	1,155	1,155
0460 Non-consumable Items	5,530	27,607	7,030	7,030	7,030	7,030
0470 Computer Software	15,082	3,432	6,500	6,500	6,500	6,500

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
0480 Computer Hardware	29,617	26,527	16,500	16,500	16,500	16,500
<b>0400 Supplies and Materials</b>	<b>87,683</b>	<b>108,344</b>	<b>172,503</b>	<b>209,503</b>	<b>209,503</b>	<b>209,503</b>
0640 Dues and Fees	3,691	17,227	18,400	21,400	21,400	21,400
<b>0600 Other Objects</b>	<b>3,691</b>	<b>17,227</b>	<b>18,400</b>	<b>21,400</b>	<b>21,400</b>	<b>21,400</b>
<b>Function Totals:</b>	<b>1,218,991</b>	<b>1,382,209</b>	<b>1,676,363</b>	<b>1,892,309</b>	<b>1,892,309</b>	<b>1,892,309</b>
<b>Function: 2410 Office of the Principal Services</b>						
0110 Regular Salaries	13,171,470	13,819,278	14,746,584	15,280,857	15,290,740	15,290,740
0120 Nonpermanent Salaries	10,025	12,290	0	0	0	0
0130 Additional Salaries	45,844	40,964	0	0	0	0
<b>0100 Salaries</b>	<b>13,227,339</b>	<b>13,872,532</b>	<b>14,746,584</b>	<b>15,280,857</b>	<b>15,290,740</b>	<b>15,290,740</b>
0210 Public Employees Retirement System	2,523,277	3,046,950	3,241,298	2,605,388	2,607,073	2,607,073
0220 Social Security Administration	994,185	1,039,817	1,128,112	1,168,983	1,169,739	1,169,739
0230 Other Required Payroll Costs	128,224	158,513	191,705	198,652	198,781	198,781
0240 Contractual Employee Benefits	3,342,416	3,575,722	4,002,714	4,550,417	4,555,416	4,555,416
<b>0200 Associated Payroll Costs</b>	<b>6,988,102</b>	<b>7,821,002</b>	<b>8,563,829</b>	<b>8,523,440</b>	<b>8,531,009</b>	<b>8,531,009</b>
0310 Instructional, Professional and Technical Services	0	7,421	2,050	6,758	6,758	6,758
0320 Property Services	43,987	35,094	27,107	27,859	27,859	27,859
0330 Student Transportation Services	652	0	1,080	0	0	0
0340 Travel	38,391	26,769	28,552	32,660	32,660	32,660
0350 Communication	17,547	9,634	22,601	22,762	22,762	22,762
0380 Non-instructional Professional and Technical Services	7,068	6,999	3,200	3,000	3,000	3,000
<b>0300 Purchased Services</b>	<b>107,644</b>	<b>85,918</b>	<b>84,590</b>	<b>93,039</b>	<b>93,039</b>	<b>93,039</b>
0410 Consumable Supplies and Materials	154,783	141,842	190,992	226,679	220,795	220,795
0420 Textbooks	0	0	200	200	200	200
0440 Periodicals	1,249	554	300	576	576	576
0460 Non-consumable Items	47,931	42,456	34,668	49,900	49,900	49,900
0470 Computer Software	6,982	19,514	6,400	7,700	7,700	7,700
0480 Computer Hardware	26,100	37,872	31,902	41,100	41,100	41,100
<b>0400 Supplies and Materials</b>	<b>237,045</b>	<b>242,237</b>	<b>264,462</b>	<b>326,155</b>	<b>320,271</b>	<b>320,271</b>
0540 Depreciable Equipment	0	0	16,277	31,781	20,213	20,213
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>16,277</b>	<b>31,781</b>	<b>20,213</b>	<b>20,213</b>
0640 Dues and Fees	12,914	7,122	13,115	11,215	11,215	11,215
0650 Insurance and Judgments	0	324	0	0	0	0
<b>0600 Other Objects</b>	<b>12,914</b>	<b>7,446</b>	<b>13,115</b>	<b>11,215</b>	<b>11,215</b>	<b>11,215</b>
<b>Function Totals:</b>	<b>20,573,044</b>	<b>22,029,135</b>	<b>23,688,857</b>	<b>24,266,487</b>	<b>24,266,487</b>	<b>24,266,487</b>

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
<b>Function: 2490 Other Support Services - School Administration</b>						
0110 Regular Salaries	1,060,583	1,063,425	1,090,855	1,469,904	1,507,917	1,507,917
0120 Nonpermanent Salaries	77,987	28,711	64,474	66,658	66,658	66,658
0130 Additional Salaries	61,643	1,066	2,375	10,321	10,321	10,321
<b>0100 Salaries</b>	<b>1,200,213</b>	<b>1,093,203</b>	<b>1,157,704</b>	<b>1,546,883</b>	<b>1,584,896</b>	<b>1,584,896</b>
0210 Public Employees Retirement System	212,315	236,970	254,464	263,744	270,225	270,225
0220 Social Security Administration	85,524	77,530	88,564	118,336	121,244	121,244
0230 Other Required Payroll Costs	11,378	12,334	15,051	20,110	20,604	20,604
0240 Contractual Employee Benefits	205,765	215,777	302,089	409,406	428,629	428,629
<b>0200 Associated Payroll Costs</b>	<b>514,982</b>	<b>542,611</b>	<b>660,168</b>	<b>811,596</b>	<b>840,702</b>	<b>840,702</b>
0320 Property Services	0	1,428	22,000	22,000	22,000	22,000
0330 Student Transportation Services	5,095	0	20,000	20,000	20,000	20,000
0340 Travel	14,027	11,646	16,100	16,100	16,100	16,100
0350 Communication	143	200	700	800	800	800
0380 Non-instructional Professional and Technical Services	11,676	7,420	15,000	15,000	15,000	15,000
<b>0300 Purchased Services</b>	<b>30,941</b>	<b>20,695</b>	<b>73,800</b>	<b>73,900</b>	<b>73,900</b>	<b>73,900</b>
0410 Consumable Supplies and Materials	9,974	4,676	105,879	256,130	219,781	219,781
0420 Textbooks	7	0	0	0	0	0
0460 Non-consumable Items	2,671	0	58,709	58,709	27,939	27,939
0470 Computer Software	0	50	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>12,653</b>	<b>4,726</b>	<b>164,588</b>	<b>314,839</b>	<b>247,720</b>	<b>247,720</b>
0640 Dues and Fees	200	1,150	0	0	0	0
<b>0600 Other Objects</b>	<b>200</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,758,989</b>	<b>1,662,384</b>	<b>2,056,260</b>	<b>2,747,218</b>	<b>2,747,218</b>	<b>2,747,218</b>
<b>Function: 2510 Direction of Business Support Services</b>						
0110 Regular Salaries	136,293	139,707	168,236	194,140	194,140	194,140
0130 Additional Salaries	320	2,973	0	0	0	0
<b>0100 Salaries</b>	<b>136,613</b>	<b>142,680</b>	<b>168,236</b>	<b>194,140</b>	<b>194,140</b>	<b>194,140</b>
0210 Public Employees Retirement System	26,446	32,357	36,978	33,100	33,100	33,100
0220 Social Security Administration	8,771	9,384	12,870	14,852	14,852	14,852
0230 Other Required Payroll Costs	1,325	1,633	2,188	2,524	2,524	2,524
0240 Contractual Employee Benefits	21,513	22,339	36,200	44,371	44,371	44,371
<b>0200 Associated Payroll Costs</b>	<b>58,056</b>	<b>65,714</b>	<b>88,236</b>	<b>94,847</b>	<b>94,847</b>	<b>94,847</b>
0320 Property Services	680	484	5,278	4,898	4,898	4,898
0340 Travel	2,792	3,258	5,000	5,000	5,000	5,000
0350 Communication	22	260	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
0380 Non-instructional Professional and Technical Services	950	13,000	47,000	47,000	47,000	47,000
<b>0300 Purchased Services</b>	<b>4,444</b>	<b>17,002</b>	<b>57,278</b>	<b>56,898</b>	<b>56,898</b>	<b>56,898</b>
0410 Consumable Supplies and Materials	1,040	1,725	820	1,200	1,200	1,200
0440 Periodicals	89	0	100	100	100	100
0460 Non-consumable Items	158	1,716	250	250	250	250
0470 Computer Software	13,468	29,119	14,400	30,400	30,400	30,400
0480 Computer Hardware	0	0	2,000	2,000	2,000	2,000
<b>0400 Supplies and Materials</b>	<b>14,755</b>	<b>32,560</b>	<b>17,570</b>	<b>33,950</b>	<b>33,950</b>	<b>33,950</b>
0640 Dues and Fees	855	1,093	1,430	1,430	1,430	1,430
0670 Taxes and Licenses	2,619	2,946	3,000	3,500	3,500	3,500
<b>0600 Other Objects</b>	<b>3,475</b>	<b>4,039</b>	<b>4,430</b>	<b>4,930</b>	<b>4,930</b>	<b>4,930</b>
<b>Function Totals:</b>	<b>217,342</b>	<b>261,996</b>	<b>335,750</b>	<b>384,765</b>	<b>384,765</b>	<b>384,765</b>
<b>Function: 2520 Fiscal Services</b>						
0110 Regular Salaries	823,993	900,694	1,033,641	981,955	981,955	981,955
0120 Nonpermanent Salaries	2,088	18,869	0	0	0	0
0130 Additional Salaries	4,643	11,248	0	0	0	0
<b>0100 Salaries</b>	<b>830,724</b>	<b>930,811</b>	<b>1,033,641</b>	<b>981,955</b>	<b>981,955</b>	<b>981,955</b>
0210 Public Employees Retirement System	139,436	195,789	227,195	167,423	167,423	167,423
0220 Social Security Administration	63,060	69,586	79,074	75,120	75,120	75,120
0230 Other Required Payroll Costs	7,957	10,687	13,437	12,766	12,766	12,766
0240 Contractual Employee Benefits	214,140	232,618	397,884	424,864	424,864	424,864
<b>0200 Associated Payroll Costs</b>	<b>424,593</b>	<b>508,679</b>	<b>717,590</b>	<b>680,173</b>	<b>680,173</b>	<b>680,173</b>
0320 Property Services	0	209	1,775	3,016	3,016	3,016
0340 Travel	7,954	8,075	9,250	21,025	21,025	21,025
0350 Communication	5,860	1,736	6,300	5,300	5,300	5,300
0380 Non-instructional Professional and Technical Services	68,904	90,464	106,515	106,515	106,515	106,515
<b>0300 Purchased Services</b>	<b>82,719</b>	<b>100,484</b>	<b>123,840</b>	<b>135,856</b>	<b>135,856</b>	<b>135,856</b>
0410 Consumable Supplies and Materials	7,153	6,231	14,290	10,890	10,890	10,890
0460 Non-consumable Items	136	7,432	1,000	3,000	3,000	3,000
0470 Computer Software	91	10,349	6,500	10,600	10,600	10,600
0480 Computer Hardware	11,797	10,507	11,000	7,500	7,500	7,500
<b>0400 Supplies and Materials</b>	<b>19,177</b>	<b>34,519</b>	<b>32,790</b>	<b>31,990</b>	<b>31,990</b>	<b>31,990</b>
0640 Dues and Fees	9,794	10,064	8,710	11,160	11,160	11,160
<b>0600 Other Objects</b>	<b>9,794</b>	<b>10,064</b>	<b>8,710</b>	<b>11,160</b>	<b>11,160</b>	<b>11,160</b>
<b>Function Totals:</b>	<b>1,367,006</b>	<b>1,584,556</b>	<b>1,916,571</b>	<b>1,841,134</b>	<b>1,841,134</b>	<b>1,841,134</b>

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
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0110 Regular Salaries	8,478,579	8,806,399	9,928,297	10,131,380	10,131,380	10,131,380
0120 Nonpermanent Salaries	231,818	226,239	115,239	126,987	126,987	126,987
0130 Additional Salaries	167,590	144,160	140,179	139,744	139,744	139,744
<b>0100 Salaries</b>	<b>8,877,986</b>	<b>9,176,798</b>	<b>10,183,715</b>	<b>10,398,111</b>	<b>10,398,111</b>	<b>10,398,111</b>
0210 Public Employees Retirement System	1,589,023	1,928,742	2,238,380	1,772,879	1,772,879	1,772,879
0220 Social Security Administration	674,639	693,600	779,054	795,456	795,456	795,456
0230 Other Required Payroll Costs	85,763	104,852	132,391	135,173	135,173	135,173
0240 Contractual Employee Benefits	2,944,743	3,115,174	4,250,378	4,917,878	4,917,878	4,917,878
<b>0200 Associated Payroll Costs</b>	<b>5,294,169</b>	<b>5,842,369</b>	<b>7,400,203</b>	<b>7,621,386</b>	<b>7,621,386</b>	<b>7,621,386</b>
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	8,415,268	8,415,268
0330 Student Transportation Services	394	0	0	0	0	0
0340 Travel	8,998	10,861	7,680	8,300	8,300	8,300
0350 Communication	58,068	60,552	67,000	67,200	67,200	67,200
0380 Non-instructional Professional and Technical Services	19,467	32,296	89,100	88,500	88,500	88,500
<b>0300 Purchased Services</b>	<b>7,401,776</b>	<b>7,664,143</b>	<b>8,376,488</b>	<b>8,579,268</b>	<b>8,579,268</b>	<b>8,579,268</b>
0410 Consumable Supplies and Materials	767,323	781,901	789,177	787,007	787,007	787,007
0460 Non-consumable Items	733,858	607,739	643,950	657,700	657,700	657,700
0470 Computer Software	32,550	28,916	54,643	52,200	52,200	52,200
0480 Computer Hardware	9,883	16,623	10,000	10,000	10,000	10,000
<b>0400 Supplies and Materials</b>	<b>1,543,614</b>	<b>1,435,180</b>	<b>1,497,770</b>	<b>1,506,907</b>	<b>1,506,907</b>	<b>1,506,907</b>
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	175,000	175,000
0550 Depreciable Technology	5,927	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>188,387</b>	<b>267,501</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
0640 Dues and Fees	7,041	11,788	16,500	15,500	15,500	15,500
0650 Insurance and Judgments	457	460	0	0	0	0
0670 Taxes and Licenses	2,247	1,798	0	0	0	0
<b>0600 Other Objects</b>	<b>9,745</b>	<b>14,046</b>	<b>16,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>Function Totals:</b>	<b>23,315,677</b>	<b>24,400,036</b>	<b>27,649,676</b>	<b>28,296,172</b>	<b>28,296,172</b>	<b>28,296,172</b>
<b>Function: 2550 Student Transportation Services</b>						
0110 Regular Salaries	6,545,119	6,687,648	8,130,539	8,113,581	8,113,581	8,113,581
0120 Nonpermanent Salaries	72,937	126,707	0	0	0	0
0130 Additional Salaries	958,874	1,065,260	304,306	303,458	303,458	303,458

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
<b>0100 Salaries</b>	<b>7,576,930</b>	<b>7,879,615</b>	<b>8,434,845</b>	<b>8,417,039</b>	<b>8,417,039</b>	<b>8,417,039</b>
0210 Public Employees Retirement System	1,392,632	1,648,272	1,853,979	1,435,104	1,435,104	1,435,104
0220 Social Security Administration	586,801	606,325	645,266	643,903	643,903	643,903
0230 Other Required Payroll Costs	75,577	91,991	109,653	109,423	109,423	109,423
0240 Contractual Employee Benefits	3,869,777	4,043,510	3,522,187	3,997,580	3,997,580	3,997,580
<b>0200 Associated Payroll Costs</b>	<b>5,924,787</b>	<b>6,390,098</b>	<b>6,131,085</b>	<b>6,186,010</b>	<b>6,186,010</b>	<b>6,186,010</b>
0310 Instructional, Professional and Technical Services	3,720	3,410	3,800	3,800	3,800	3,800
0320 Property Services	157,270	147,648	176,754	142,754	142,754	142,754
0330 Student Transportation Services	70,526	66,299	108,731	108,731	108,731	108,731
0340 Travel	5,323	6,287	4,891	14,891	14,891	14,891
0350 Communication	38,127	39,708	36,834	33,834	33,834	33,834
0380 Non-instructional Professional and Technical Services	29,364	33,376	34,000	33,000	33,000	33,000
<b>0300 Purchased Services</b>	<b>304,331</b>	<b>296,727</b>	<b>365,010</b>	<b>337,010</b>	<b>337,010</b>	<b>337,010</b>
0410 Consumable Supplies and Materials	1,587,926	1,578,422	1,878,619	1,856,619	1,856,619	1,856,619
0440 Periodicals	0	272	100	100	100	100
0460 Non-consumable Items	405,491	497,768	251,149	271,149	271,149	271,149
0470 Computer Software	6,913	35,657	13,000	15,000	15,000	15,000
0480 Computer Hardware	9,113	13,671	13,000	15,000	15,000	15,000
<b>0400 Supplies and Materials</b>	<b>2,009,442</b>	<b>2,125,790</b>	<b>2,155,868</b>	<b>2,157,868</b>	<b>2,157,868</b>	<b>2,157,868</b>
0540 Depreciable Equipment	14,000	8,398	0	25,000	25,000	25,000
<b>0500 Capital Outlay</b>	<b>14,000</b>	<b>8,398</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
0640 Dues and Fees	1,260	1,008	1,300	1,300	1,300	1,300
0670 Taxes and Licenses	0	112	0	1,000	1,000	1,000
<b>0600 Other Objects</b>	<b>1,260</b>	<b>1,120</b>	<b>1,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Function Totals:</b>	<b>15,830,749</b>	<b>16,701,747</b>	<b>17,088,108</b>	<b>17,125,227</b>	<b>17,125,227</b>	<b>17,125,227</b>
<b>Function: 2570 Internal Services</b>						
0110 Regular Salaries	387,459	393,707	409,869	389,360	389,360	389,360
0120 Nonpermanent Salaries	351	0	1,602	1,630	1,630	1,630
<b>0100 Salaries</b>	<b>387,810</b>	<b>393,707</b>	<b>411,471</b>	<b>390,990</b>	<b>390,990</b>	<b>390,990</b>
0210 Public Employees Retirement System	73,631	83,344	90,441	66,664	66,664	66,664
0220 Social Security Administration	29,995	30,745	31,477	29,911	29,911	29,911
0230 Other Required Payroll Costs	3,757	4,470	5,348	5,082	5,082	5,082
0240 Contractual Employee Benefits	126,593	130,553	167,947	178,108	178,108	178,108
<b>0200 Associated Payroll Costs</b>	<b>233,976</b>	<b>249,111</b>	<b>295,213</b>	<b>279,765</b>	<b>279,765</b>	<b>279,765</b>
0320 Property Services	306,748	321,496	419,892	442,252	442,252	442,252
0340 Travel	3,813	1,002	4,000	4,000	4,000	4,000

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	290,170	252,816	321,379	321,479	321,479	321,479
<b>0300 Purchased Services</b>	<b>600,730</b>	<b>575,314</b>	<b>745,271</b>	<b>767,731</b>	<b>767,731</b>	<b>767,731</b>
0410 Consumable Supplies and Materials	71,480	50,268	66,239	72,717	72,717	72,717
0460 Non-consumable Items	5,268	6,180	2,000	2,000	2,000	2,000
0470 Computer Software	2,220	1,585	1,000	500	500	500
0480 Computer Hardware	3,986	4,549	6,250	2,000	2,000	2,000
<b>0400 Supplies and Materials</b>	<b>82,954</b>	<b>62,583</b>	<b>75,489</b>	<b>77,217</b>	<b>77,217</b>	<b>77,217</b>
0540 Depreciable Equipment	12,912	0	13,528	7,000	7,000	7,000
<b>0500 Capital Outlay</b>	<b>12,912</b>	<b>0</b>	<b>13,528</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
0640 Dues and Fees	6,100	897	7,966	2,000	2,000	2,000
<b>0600 Other Objects</b>	<b>6,100</b>	<b>897</b>	<b>7,966</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Function Totals:</b>	<b>1,324,482</b>	<b>1,281,611</b>	<b>1,548,938</b>	<b>1,524,703</b>	<b>1,524,703</b>	<b>1,524,703</b>
<b>Function: 2620 Planning, Research, Development, Evaluation, Grant Writing &amp; Statistical Services</b>						
0110 Regular Salaries	240,460	248,682	279,022	263,364	263,364	263,364
0120 Nonpermanent Salaries	0	0	11,967	12,716	12,716	12,716
0130 Additional Salaries	1,742	1,802	0	0	0	0
<b>0100 Salaries</b>	<b>242,202</b>	<b>250,484</b>	<b>290,989</b>	<b>276,080</b>	<b>276,080</b>	<b>276,080</b>
0210 Public Employees Retirement System	39,342	54,168	63,959	47,071	47,071	47,071
0220 Social Security Administration	18,460	18,922	22,261	21,120	21,120	21,120
0230 Other Required Payroll Costs	2,358	2,881	3,781	3,590	3,590	3,590
0240 Contractual Employee Benefits	47,844	51,575	95,356	98,995	98,995	98,995
<b>0200 Associated Payroll Costs</b>	<b>108,003</b>	<b>127,546</b>	<b>185,357</b>	<b>170,776</b>	<b>170,776</b>	<b>170,776</b>
0310 Instructional, Professional and Technical Services	1,618	5,000	12,804	12,804	12,804	12,804
0320 Property Services	0	0	2,996	2,996	2,996	2,996
0340 Travel	109	0	0	0	0	0
0350 Communication	301	1,789	500	500	500	500
<b>0300 Purchased Services</b>	<b>2,029</b>	<b>6,789</b>	<b>16,300</b>	<b>16,300</b>	<b>16,300</b>	<b>16,300</b>
0410 Consumable Supplies and Materials	0	0	1,500	1,500	1,500	1,500
0470 Computer Software	5,230	17,120	6,000	6,000	6,000	6,000
0480 Computer Hardware	0	873	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>5,230</b>	<b>17,993</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
0670 Taxes and Licenses	0	0	2,000	2,000	2,000	2,000
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

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
<b>Function Totals:</b>	<b>357,465</b>	<b>402,812</b>	<b>502,146</b>	<b>472,656</b>	<b>472,656</b>	<b>472,656</b>
<b>Function: 2630 Information Services</b>						
0110 Regular Salaries	281,137	289,259	355,691	371,311	371,311	371,311
0120 Nonpermanent Salaries	1,343	692	0	0	0	0
0130 Additional Salaries	3,833	2,671	0	0	0	0
<b>0100 Salaries</b>	<b>286,313</b>	<b>292,621</b>	<b>355,691</b>	<b>371,311</b>	<b>371,311</b>	<b>371,311</b>
0210 Public Employees Retirement System	54,857	65,374	78,181	63,309	63,309	63,309
0220 Social Security Administration	20,724	21,283	27,210	28,405	28,405	28,405
0230 Other Required Payroll Costs	2,784	3,365	4,624	4,827	4,827	4,827
0240 Contractual Employee Benefits	58,906	61,743	128,567	152,981	152,981	152,981
<b>0200 Associated Payroll Costs</b>	<b>137,270</b>	<b>151,766</b>	<b>238,582</b>	<b>249,522</b>	<b>249,522</b>	<b>249,522</b>
0310 Instructional, Professional and Technical Services	17,629	4,762	42,981	42,981	42,981	42,981
0320 Property Services	1,028	1,854	1,405	1,405	1,405	1,405
0340 Travel	2,609	2,103	5,207	5,207	5,207	5,207
0350 Communication	15,791	27,654	37,203	37,203	37,203	37,203
<b>0300 Purchased Services</b>	<b>37,057</b>	<b>36,374</b>	<b>86,796</b>	<b>86,796</b>	<b>86,796</b>	<b>86,796</b>
0410 Consumable Supplies and Materials	6,508	17,186	19,238	19,238	19,238	19,238
0440 Periodicals	307	732	766	766	766	766
0460 Non-consumable Items	1,194	5	0	0	0	0
0470 Computer Software	1,251	372	540	540	540	540
0480 Computer Hardware	2,298	0	3,000	3,000	3,000	3,000
<b>0400 Supplies and Materials</b>	<b>11,559</b>	<b>18,295</b>	<b>23,544</b>	<b>23,544</b>	<b>23,544</b>	<b>23,544</b>
0640 Dues and Fees	865	984	1,264	1,264	1,264	1,264
<b>0600 Other Objects</b>	<b>865</b>	<b>984</b>	<b>1,264</b>	<b>1,264</b>	<b>1,264</b>	<b>1,264</b>
<b>Function Totals:</b>	<b>473,065</b>	<b>500,041</b>	<b>705,877</b>	<b>732,437</b>	<b>732,437</b>	<b>732,437</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	1,068,115	1,126,204	1,196,835	1,293,930	1,293,930	1,293,930
0120 Nonpermanent Salaries	1,937	13,673	30,105	30,618	30,618	30,618
0130 Additional Salaries	167,934	82,718	0	0	0	0
<b>0100 Salaries</b>	<b>1,237,986</b>	<b>1,222,595</b>	<b>1,226,940</b>	<b>1,324,548</b>	<b>1,324,548</b>	<b>1,324,548</b>
0210 Public Employees Retirement System	231,156	264,793	269,681	225,836	225,836	225,836
0220 Social Security Administration	92,110	90,537	93,861	101,328	101,328	101,328
0230 Other Required Payroll Costs	11,869	13,962	15,951	17,220	17,220	17,220
0240 Contractual Employee Benefits	254,568	264,263	366,028	436,724	436,724	436,724
<b>0200 Associated Payroll Costs</b>	<b>589,702</b>	<b>633,556</b>	<b>745,521</b>	<b>781,108</b>	<b>781,108</b>	<b>781,108</b>
0310 Instructional, Professional and Technical Services	6,006	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
0320 Property Services	0	50	0	0	0	0
0340 Travel	7,655	10,943	12,299	13,499	13,499	13,499
0350 Communication	1,521	4,785	500	500	500	500
0380 Non-instructional Professional and Technical Services	128,826	245,060	187,830	187,830	187,830	187,830
<b>0300 Purchased Services</b>	<b>144,009</b>	<b>260,838</b>	<b>200,629</b>	<b>201,829</b>	<b>201,829</b>	<b>201,829</b>
0410 Consumable Supplies and Materials	12,315	20,456	6,500	7,500	7,500	7,500
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	80,814	80,814
0480 Computer Hardware	8,982	8,675	7,700	3,800	3,800	3,800
<b>0400 Supplies and Materials</b>	<b>62,793</b>	<b>74,405</b>	<b>59,814</b>	<b>92,114</b>	<b>92,114</b>	<b>92,114</b>
0640 Dues and Fees	1,179	3,040	1,500	2,400	2,400	2,400
<b>0600 Other Objects</b>	<b>1,179</b>	<b>3,040</b>	<b>1,500</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Function Totals:</b>	<b>2,035,669</b>	<b>2,194,434</b>	<b>2,234,404</b>	<b>2,401,999</b>	<b>2,401,999</b>	<b>2,401,999</b>
<b>Function: 2660 Technology Services</b>						
0110 Regular Salaries	2,660,361	2,788,467	3,326,095	3,851,471	3,851,471	3,851,471
0120 Nonpermanent Salaries	4,571	15,996	0	0	0	0
0130 Additional Salaries	39,284	124,166	10,044	108,727	108,727	108,727
<b>0100 Salaries</b>	<b>2,704,216</b>	<b>2,928,629</b>	<b>3,336,139</b>	<b>3,960,198</b>	<b>3,960,198</b>	<b>3,960,198</b>
0210 Public Employees Retirement System	507,402	620,322	733,282	675,199	675,199	675,199
0220 Social Security Administration	205,066	220,756	255,221	302,957	302,957	302,957
0230 Other Required Payroll Costs	26,135	33,462	43,364	51,479	51,479	51,479
0240 Contractual Employee Benefits	673,877	723,385	1,362,654	1,806,683	1,806,683	1,806,683
<b>0200 Associated Payroll Costs</b>	<b>1,412,481</b>	<b>1,597,926</b>	<b>2,394,521</b>	<b>2,836,318</b>	<b>2,836,318</b>	<b>2,836,318</b>
0310 Instructional, Professional and Technical Services	17,118	0	40,245	40,245	40,245	40,245
0320 Property Services	945,992	823,122	885,998	856,753	856,753	856,753
0340 Travel	19,338	30,743	5,618	23,777	23,777	23,777
0350 Communication	799,595	780,636	2,192,905	1,724,405	1,724,405	1,724,405
0380 Non-instructional Professional and Technical Services	326,643	471,819	600,000	100,000	100,000	100,000
<b>0300 Purchased Services</b>	<b>2,108,686</b>	<b>2,106,320</b>	<b>3,724,766</b>	<b>2,745,180</b>	<b>2,745,180</b>	<b>2,745,180</b>
0410 Consumable Supplies and Materials	32,599	32,665	76,653	81,303	81,303	81,303
0430 Library Books	194	325	94	2,000	2,000	2,000
0440 Periodicals	39	0	94	94	94	94
0460 Non-consumable Items	49,931	46,169	14,794	35,634	35,634	35,634
0470 Computer Software	395,351	359,388	398,935	1,356,784	1,356,784	1,356,784
0480 Computer Hardware	241,446	791,987	651,758	670,199	670,199	670,199

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
<b>0400 Supplies and Materials</b>	<b>719,559</b>	<b>1,230,534</b>	<b>1,142,328</b>	<b>2,146,014</b>	<b>2,146,014</b>	<b>2,146,014</b>
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	5,000	5,000
<b>0500 Capital Outlay</b>	<b>259,501</b>	<b>255,739</b>	<b>3,683</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
0640 Dues and Fees	2,749	1,819	843	843	843	843
<b>0600 Other Objects</b>	<b>2,749</b>	<b>1,819</b>	<b>843</b>	<b>843</b>	<b>843</b>	<b>843</b>
<b>Function Totals:</b>	<b>7,207,193</b>	<b>8,120,967</b>	<b>10,602,280</b>	<b>11,693,553</b>	<b>11,693,553</b>	<b>11,693,553</b>
<b>Function: 4110 Service Area Direction, Facilities Acquisition and Construction</b>						
0110 Regular Salaries	0	0	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0300 Purchased Services</b>	<b>27,332</b>	<b>11,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0400 Supplies and Materials</b>	<b>3,694</b>	<b>4,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	6,323	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>6,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	250	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>31,026</b>	<b>22,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0520 Buildings Acquisition	74,173	0	0	0	0	0
0530 Improvements Other Than Buildings	10,580	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
<b>0500 Capital Outlay</b>	84,753	0	0	0	0	0
<b>Function Totals:</b>	84,753	0	0	0	0	0
<b><u>Function: 5200 Transfers of Funds</u></b>						
0710 Fund Modifications	4,745,517	4,527,042	3,883,378	2,558,589	2,558,589	2,558,589
<b>0700 Transfers</b>	<b>4,745,517</b>	<b>4,527,042</b>	<b>3,883,378</b>	<b>2,558,589</b>	<b>2,558,589</b>	<b>2,558,589</b>
<b>Function Totals:</b>	<b>4,745,517</b>	<b>4,527,042</b>	<b>3,883,378</b>	<b>2,558,589</b>	<b>2,558,589</b>	<b>2,558,589</b>
<b><u>Function: 6110 Operating Contingency</u></b>						
0810 Planned Reserve	0	0	19,624,449	21,654,418	21,654,418	21,654,418
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>19,624,449</b>	<b>21,654,418</b>	<b>21,654,418</b>	<b>21,654,418</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>19,624,449</b>	<b>21,654,418</b>	<b>21,654,418</b>	<b>21,654,418</b>
<b>Fund Total:</b>	<b>\$ 297,086,632</b>	<b>\$ 325,476,821</b>	<b>\$ 392,488,987</b>	<b>\$ 433,088,355</b>	<b>\$ 423,095,598</b>	<b>\$ 423,095,598</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
BUDGET FORECAST  
GENERAL FUND - 100  
2015-16 THROUGH 2018-19**

	<b>Adopted Budget 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 148,535,615	\$ 150,020,971	\$ 151,521,181	\$ 153,036,393
Intermediate Revenue (ESD Support, County School Fund)	13,179,000	13,310,790	13,443,898	13,578,337
State Revenue (State School Fund)	223,380,983	234,248,575	238,533,841	245,559,741
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	38,000,000	31,732,170	32,198,438	32,677,302
<b>Total Revenue</b>	<b>\$ 423,095,598</b>	<b>\$ 429,312,506</b>	<b>\$ 435,697,358</b>	<b>\$ 444,851,773</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ 263,902,524	\$ 261,057,934	\$ 264,940,458	\$ 270,507,109
Support Services	134,980,067	133,525,124	135,510,946	138,358,159
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	2,558,589	2,531,010	2,568,652	2,622,622
Contingencies	21,654,418	32,198,438	32,677,302	33,363,883
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 423,095,598</b>	<b>\$ 429,312,506</b>	<b>\$ 435,697,358</b>	<b>\$ 444,851,773</b>

**Assumptions:**

**Revenues:**

State School Fund Revenue for the 2013-15 biennium = \$7.25 B 49/51% split with \$26 M in local option levy revenue each year for five years increasing 1% per year. State School Fund Revenue is projected to increase by 6% for the 2017-19 biennium with a 49/51% split. Local and Intermediate Revenue is projected to increase by 1% per year for both biennia. Other Revenue remaining at 7.5% of prior year's revenue for all years after 2015-16 to comply with school board financial plans and strategic goals.

**Expenditures:**

Increase in expenditures for 0.2% enrollment growth, contractual salary increases, 5% increase in benefits and contingency increase to 7.5% of total revenue for 2016-17 onward.





### *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</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 6,318,739	\$ 6,601,098	\$ 6,652,407	\$ 8,700,000	\$ 8,700,000
<b>5000 Other Sources</b>	2,403,075	2,496,967	2,732,183	2,000,000	2,000,000
<b>Total Revenues</b>	<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>
<b>0400 Supplies and Materials</b>	6,224,847	6,365,882	6,441,205	10,700,000	10,700,000
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	\$ <u>2,496,967</u>	\$ <u>2,732,183</u>	\$ <u>2,943,385</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balances</b>	\$ 2,403,075	\$ 2,496,967	\$ 2,732,183		
<b>Change in Fund Balance</b>	93,892	235,216	211,202		
<b>Ending Fund Balance</b>	<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	\$ 8,700,000	\$ 8,700,000
<b>1000 Revenue From Local Sources</b>	<b>6,601,098</b>	<b>6,652,407</b>	<b>8,700,000</b>	<b>8,700,000</b>	<b>8,700,000</b>	<b>8,700,000</b>
5400 Resources - Beginning Fund Balance	2,496,967	2,732,183	2,000,000	2,000,000	2,000,000	2,000,000
<b>5000 Other Sources</b>	<b>2,496,967</b>	<b>2,732,183</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Fund Total:</b>	<b>\$ 9,098,065</b>	<b>\$ 9,384,590</b>	<b>\$ 10,700,000</b>	<b>\$ 10,700,000</b>	<b>\$ 10,700,000</b>	<b>\$ 10,700,000</b>

*Note: Minor differences are due to rounding*

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

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 STUDENT BODY FUND - 220  
 2015-16 THROUGH 2018-19**

	<b>Adopted Budget 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 8,700,000	\$ 8,874,000	\$ 9,051,480	\$ 9,232,510
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	2,000,000	2,040,000	2,080,800	2,122,416
<b>Total Revenue</b>	<b>\$ 10,700,000</b>	<b>\$ 10,914,000</b>	<b>\$ 11,132,280</b>	<b>\$ 11,354,926</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ 10,700,000	\$ 10,914,000	\$ 11,132,280	\$ 11,354,926
Support Services	-	-	-	-
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,700,000</b>	<b>\$ 10,914,000</b>	<b>\$ 11,132,280</b>	<b>\$ 11,354,926</b>

**Assumptions:**

**Revenues:**

Projected 2.0% increase

**Expenditures:**

Projected 2.0% increase





### *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**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 1,155,286	\$ 1,734,583	\$ 1,597,131	\$ 4,645,493	\$ 4,525,493
<b>2000 Revenue From Intermediate Sources</b>	0	20,000	0	0	0
<b>5000 Other Sources</b>	377,058	486,347	754,569	490,000	610,000
<b>Total Revenues</b>	<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>
<b>0100 Salaries</b>	389,802	480,648	490,467	659,150	661,400
<b>0200 Associated Payroll Costs</b>	125,869	164,746	169,417	240,487	200,497
<b>0300 Purchased Services</b>	129,427	181,146	288,266	0	0
<b>0400 Supplies and Materials</b>	323,497	625,650	600,431	2,735,856	2,773,596
<b>0500 Capital Outlay</b>	72,676	57,666	194,997	1,500,000	1,500,000
<b>0600 Other Objects</b>	4,725	15,805	19,245	0	0
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	<u>\$ 486,347</u>	<u>\$ 715,269</u>	<u>\$ 588,877</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balances</b>	\$ 377,058	\$ 486,347	\$ 715,269		
<b>Change in Fund Balance</b>	<u>109,289</u>	<u>228,922</u>	<u>(126,392)</u>		
<b>Ending Fund Balance</b>	<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	2,200,000	2,200,000
1920 Contributions and Donations from Private Sources	1,385,912	1,305,254	2,443,493	2,325,493	2,325,493	2,325,493
1960 Recovery of Prior Years' Expenditures	300	9,374	0	0	0	0
1990 Miscellaneous	1,352	8,880	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>1,734,583</b>	<b>1,597,131</b>	<b>4,645,493</b>	<b>4,525,493</b>	<b>4,525,493</b>	<b>4,525,493</b>
2100 Unrestricted Revenue	20,000	0	0	0	0	0
<b>2000 Revenue From Intermediate Sources</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	0	39,299	60,000	60,000	60,000	60,000
5400 Resources - Beginning Fund Balance	486,347	715,269	430,000	550,000	550,000	550,000
<b>5000 Other Sources</b>	<b>486,347</b>	<b>754,569</b>	<b>490,000</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>
<b>Fund Total:</b>	<b>\$ 2,240,931</b>	<b>\$ 2,351,699</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0120 Nonpermanent Salaries	\$ 18,082	\$ 17,215	\$ 0	\$ 0	\$ 0	0
0130 Additional Salaries	20,312	20,440	481,348	526,046	526,046	526,046
<b>0100 Salaries</b>	<b>38,395</b>	<b>37,656</b>	<b>481,348</b>	<b>526,046</b>	<b>526,046</b>	<b>526,046</b>
0210 Public Employees Retirement System	4,628	6,040	105,800	89,691	89,691	89,691
0220 Social Security Administration	2,802	2,805	36,823	40,243	40,243	40,243
0230 Other Required Payroll Costs	359	424	6,257	6,839	6,839	6,839
0240 Contractual Employee Benefits	1,197	312	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>8,986</b>	<b>9,581</b>	<b>148,880</b>	<b>136,773</b>	<b>136,773</b>	<b>136,773</b>
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
<b>0300 Purchased Services</b>	<b>60,510</b>	<b>81,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	44,845	65,935	250,000	250,000	250,000	250,000
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
<b>0400 Supplies and Materials</b>	<b>330,048</b>	<b>274,293</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
0540 Depreciable Equipment	13,478	0	0	0	0	0
0590 Other Capital Outlay	0	12,165	0	0	0	0
<b>0500 Capital Outlay</b>	<b>13,478</b>	<b>12,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>451,417</b>	<b>415,183</b>	<b>880,228</b>	<b>912,819</b>	<b>912,819</b>	<b>912,819</b>
<b>Function: 1120 Middle School Programs</b>						
0120 Nonpermanent Salaries	23,618	17,877	0	0	0	0
0130 Additional Salaries	13,966	20,118	0	0	0	0
<b>0100 Salaries</b>	<b>37,584</b>	<b>37,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>7,670</b>	<b>8,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	4,541	29,390	0	0	0	0
0320 Property Services	50	1,974	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
0330 Student Transportation Services	0	9,820	0	0	0	0
0340 Travel	0	929	0	0	0	0
0380 Non-instructional Professional and Technical Services	6,209	2,450	0	0	0	0
<b>0300 Purchased Services</b>	<b>10,800</b>	<b>44,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	5,038	18,374	250,000	250,000	250,000	250,000
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
<b>0400 Supplies and Materials</b>	<b>17,341</b>	<b>60,869</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Function Totals:</b>	<b>73,394</b>	<b>152,156</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Function: 1130 High School Programs</b>						
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
<b>0100 Salaries</b>	<b>116,265</b>	<b>152,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>20,582</b>	<b>27,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0300 Purchased Services</b>	<b>80,654</b>	<b>148,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	28,066	77,025	1,468,808	1,503,596	1,503,596	1,503,596
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
<b>0400 Supplies and Materials</b>	<b>160,542</b>	<b>155,780</b>	<b>1,468,808</b>	<b>1,503,596</b>	<b>1,503,596</b>	<b>1,503,596</b>
0540 Depreciable Equipment	10,500	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>10,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	15,805	19,116	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
<b>0600 Other Objects</b>	<b>15,805</b>	<b>19,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>404,348</b>	<b>503,446</b>	<b>1,468,808</b>	<b>1,503,596</b>	<b>1,503,596</b>	<b>1,503,596</b>
<b>Function: 1210 Programs for the Talented and Gifted</b>						
0410 Consumable Supplies and Materials	4,501	2,697	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,501</b>	<b>2,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,501</b>	<b>2,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0120 Nonpermanent Salaries	0	340	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	0	26	0	0	0	0
0230 Other Required Payroll Costs	0	4	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	701	641	0	0	0	0
0340 Travel	25	10	0	0	0	0
<b>0300 Purchased Services</b>	<b>726</b>	<b>651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0400 Supplies and Materials</b>	<b>16,210</b>	<b>17,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	10	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>16,937</b>	<b>18,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1280 Alternative Education</b>						
0340 Travel	0	3,608	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>3,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,194	2,390	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,194</b>	<b>2,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,194</b>	<b>5,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1290 Designated Programs</b>						
0120 Nonpermanent Salaries	90	0	0	0	0	0
0130 Additional Salaries	365	68	0	0	0	0
<b>0100 Salaries</b>	<b>455</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>120</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding



**BEAVERTON SCHOOL DISTRICT  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0340 Travel	470	1,144	0	0	0	0
<b>0300 Purchased Services</b>	<b>470</b>	<b>1,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,545	3,302	0	0	0	0
0480 Computer Hardware	600	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,145</b>	<b>3,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>4,191</b>	<b>4,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0130 Additional Salaries	0	4,023	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>4,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>1,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>5,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2120 Guidance Services</b>						
0410 Consumable Supplies and Materials	0	30	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0410 Consumable Supplies and Materials	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
<b>0400 Supplies and Materials</b>	<b>1,938</b>	<b>2,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,938</b>	<b>2,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0120 Nonpermanent Salaries	59	0	0	0	0	0
0130 Additional Salaries	26,825	22,689	0	0	0	0
<b>0100 Salaries</b>	<b>26,884</b>	<b>22,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>7,315</b>	<b>6,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	225	0	0	0	0	0

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**BEAVERTON SCHOOL DISTRICT  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0340 Travel	0	473	0	0	0	0
<b>0300 Purchased Services</b>	<b>225</b>	<b>473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	625	4,157	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>625</b>	<b>4,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>35,049</b>	<b>34,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2220 Educational Media Services</b>						
0130 Additional Salaries	217	376	0	0	0	0
<b>0100 Salaries</b>	<b>217</b>	<b>376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>63</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0300 Purchased Services</b>	<b>1,831</b>	<b>4,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	880	2,918	172,048	175,000	175,000	175,000
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
<b>0400 Supplies and Materials</b>	<b>71,800</b>	<b>52,289</b>	<b>172,048</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Function Totals:</b>	<b>73,911</b>	<b>57,177</b>	<b>172,048</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Function: 2240 Instructional Staff Development</b>						
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
<b>0100 Salaries</b>	<b>93,147</b>	<b>81,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>43,779</b>	<b>41,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0340 Travel	603	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,132	500	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,132</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>138,660</b>	<b>124,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0130 Additional Salaries	399	0	0	0	0	0
<b>0100 Salaries</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	84	0	0	0	0	0
0220 Social Security Administration	31	0	0	0	0	0
0230 Other Required Payroll Costs	4	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0340 Travel	0	959	0	0	0	0
0380 Non-instructional Professional and Technical Services	17,013	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>17,013</b>	<b>959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	57	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>17,531</b>	<b>1,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0120 Nonpermanent Salaries	0	1,500	0	0	0	0
0130 Additional Salaries	1,583	0	0	0	0	0
<b>0100 Salaries</b>	<b>1,583</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>468</b>	<b>442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	2,128	1,014	0	0	0	0
0340 Travel	858	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>2,986</b>	<b>1,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	82	389	0	0	0	0
0460 Non-consumable Items	290	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>372</b>	<b>389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	0	7,495	0	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>7,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	0	99	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>5,409</b>	<b>10,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0320 Property Services	2,615	0	0	0	0	0

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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>2,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	239	4,931	0	0	0	0
0460 Non-consumable Items	0	319	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>239</b>	<b>5,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,853</b>	<b>5,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	1,469	845	0	0	0	0
0350 Communication	1,150	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>2,619</b>	<b>845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	2,957	200,000	200,000	200,000	200,000
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>2,957</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
0540 Depreciable Equipment	12,763	12,048	0	0	0	0
<b>0500 Capital Outlay</b>	<b>12,763</b>	<b>12,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>15,382</b>	<b>15,850</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function: 2630 Information Services</b>						
0350 Communication	94	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	11,203	12,726	200,000	200,000	200,000	200,000
<b>0400 Supplies and Materials</b>	<b>11,203</b>	<b>12,726</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function Totals:</b>	<b>11,298</b>	<b>12,726</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	144,721	128,808	156,802	114,354	114,354	114,354
0130 Additional Salaries	21,000	21,000	21,000	21,000	21,000	21,000
<b>0100 Salaries</b>	<b>165,721</b>	<b>149,808</b>	<b>177,802</b>	<b>135,354</b>	<b>135,354</b>	<b>135,354</b>
0210 Public Employees Retirement System	32,436	33,794	39,081	23,078	23,078	23,078
0220 Social Security Administration	12,559	11,310	13,602	10,355	10,355	10,355
0230 Other Required Payroll Costs	1,629	1,723	2,311	1,760	1,760	1,760
0240 Contractual Employee Benefits	29,021	25,808	36,613	28,531	28,531	28,531
<b>0200 Associated Payroll Costs</b>	<b>75,645</b>	<b>72,635</b>	<b>91,607</b>	<b>63,724</b>	<b>63,724</b>	<b>63,724</b>
0410 Consumable Supplies and Materials	148	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>241,514</b>	<b>222,442</b>	<b>269,409</b>	<b>199,078</b>	<b>199,078</b>	<b>199,078</b>
<b>Function: 3360 Welfare Activities Services</b>						
0130 Additional Salaries	0	1,917	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>1,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	396	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
0220 Social Security Administration	0	70	0	0	0	0
0230 Other Required Payroll Costs	0	22	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310 Instructional, Professional and Technical Services	0	150	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	1,583	1,517	75,000	75,000	75,000	75,000
0460 Non-consumable Items	1,648	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,231</b>	<b>1,517</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Function Totals:</b>	<b>3,231</b>	<b>4,073</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Function: 3390 Other Community Services</b>						
0310 Instructional, Professional and Technical Services	0	75	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	982	926	80,000	80,000	80,000	80,000
<b>0400 Supplies and Materials</b>	<b>982</b>	<b>926</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
0640 Dues and Fees	0	20	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>982</b>	<b>1,021</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Function: 3500 Custody and Care of Children Services</b>						
0410 Consumable Supplies and Materials	0	0	40,000	40,000	40,000	40,000
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
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	1,500,000	1,500,000
<b>0500 Capital Outlay</b>	<b>20,925</b>	<b>163,289</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Function Totals:</b>	<b>20,925</b>	<b>163,289</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Fund Total:</b>	<b>\$ 1,525,662</b>	<b>\$ 1,762,823</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>	<b>\$ 5,135,493</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 SPECIAL PURPOSE FUND - 230  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 4,525,493	\$ 4,616,003	\$ 4,708,323	\$ 4,802,490
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	610,000	622,200	635,888	649,878
<b>Total Revenue</b>	<b>\$ 5,135,493</b>	<b>\$ 5,238,203</b>	<b>\$ 5,344,211</b>	<b>\$ 5,452,368</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ 2,666,415	\$ 2,719,743	\$ 2,774,784	\$ 2,830,941
Support Services	774,078	789,560	805,539	821,842
Enterprise & Community Services	195,000	198,900	202,925	207,032
Facilities Acquisition & Construction	1,500,000	1,530,000	1,560,963	1,592,554
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,135,493</b>	<b>\$ 5,238,203</b>	<b>\$ 5,344,211</b>	<b>\$ 5,452,368</b>

**Assumptions:**

**Revenues:**

Projected 2.0% increase for 2016-17 and 2.2% increase for 2017-18 and 2018-19.

**Expenditures:**

Increase in expenditures for contractual salary and benefits.

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

*Categorical Fund (240)*

Function Code	Function Description	Variance from 2014-15 Budget	Variance
4150	Building Acquisition, Construction & Improvement Services	\$ 175,000	Construction increases.

**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	\$ 25,000	\$ 25,000
1920 Contributions and Donations from Private Sources	746,560	118,656	200,000	400,000	400,000	400,000
<b>1000 Revenue From Local Sources</b>	<b>756,510</b>	<b>127,869</b>	<b>225,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
5400 Resources - Beginning Fund Balance	829,743	1,049,292	650,000	700,000	700,000	700,000
<b>5000 Other Sources</b>	<b>829,743</b>	<b>1,049,292</b>	<b>650,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>Fund Total:</b>	<b>\$ 1,586,253</b>	<b>\$ 1,177,161</b>	<b>\$ 875,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>

*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
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0320 Property Services	\$ 0	\$ 1,354	\$ 0	\$ 0	\$ 0	0
0380 Non-instructional Professional and Technical Services	0	19,492	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>20,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	17,638	4,444	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>17,638</b>	<b>4,444</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	0	0	50,000	125,000	125,000	125,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Function Totals:</b>	<b>17,638</b>	<b>25,290</b>	<b>50,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Function: 2570 Internal Services</b>						
0460 Non-consumable Items	1,007	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0350 Communication	2,152	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>2,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0110 Regular Salaries	99,074	225,985	0	0	0	0
<b>0100 Salaries</b>	<b>99,074</b>	<b>225,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>45,422</b>	<b>112,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0300 Purchased Services</b>	<b>59,473</b>	<b>17,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	4,205	4,911	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>4,205</b>	<b>4,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	306,777	68,884	825,000	1,000,000	1,000,000	1,000,000
0530 Improvements Other Than Buildings	0	14,982	0	0	0	0
<b>0500 Capital Outlay</b>	<b>306,777</b>	<b>83,866</b>	<b>825,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
0640 Dues and Fees	250	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
0670 Taxes and Licenses	962	0	0	0	0	0
<b>0600 Other Objects</b>	<b>1,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>516,163</b>	<b>444,639</b>	<b>825,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Total:</b>	<b>\$ 536,961</b>	<b>\$ 469,929</b>	<b>\$ 875,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
BUDGET FORECAST  
CATEGORICAL FUND - 240  
2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 425,000	\$ 382,500	\$ 344,250	\$ 309,825
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	700,000	525,000	262,500	131,250
<b>Total Revenue</b>	<b>\$ 1,125,000</b>	<b>\$ 907,500</b>	<b>\$ 606,750</b>	<b>\$ 441,075</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	125,000	100,833	67,417	49,008
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	1,000,000	806,667	539,333	392,067
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,125,000</b>	<b>\$ 907,500</b>	<b>\$ 606,750</b>	<b>\$ 441,075</b>

**Assumptions:**

**Revenues:**

Projected 10.0% decrease in local revenue due to decrease in state facilities grant and reduced receipts from Senate Bill 1149 funds. Projected beginning fund balance decrease of 25% in 2016-17 and 50% in 2017-18 and 2018-19 due to spend down of resources.

**Expenditures:**

Overall decrease in expenditures due to decreased revenue. Decrease in expenditures for supplies and capital outlay.

### *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**

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

*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
<b>Function: 2700 Supplemental Retirement Program</b>						
0110 Regular Salaries	\$ 1,171,255	\$ 668,800	\$ 570,970	\$ 0	\$ 0	\$ 0
<b>0100 Salaries</b>	<b>1,171,255</b>	<b>668,800</b>	<b>570,970</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>119,916</b>	<b>95,312</b>	<b>49,217</b>	<b>0</b>	<b>0</b>	<b>0</b>
0380 Non-instructional Professional and Technical Services	0	0	39,288	40,000	40,000	40,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>39,288</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function Totals:</b>	<b>1,291,171</b>	<b>764,112</b>	<b>659,475</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	120,000	145,000	145,000	145,000
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>
<b>Fund Total:</b>	<b>\$ 1,291,171</b>	<b>\$ 764,112</b>	<b>\$ 779,475</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 PENSION FUND - 250  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ -	\$ -	\$ -	\$ -
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	185,000	92,500	46,250	23,125
<b>Total Revenue</b>	<b>\$ 185,000</b>	<b>\$ 92,500</b>	<b>\$ 46,250</b>	<b>\$ 23,125</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	40,000	20,000	10,000	5,000
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	-	-	-	-
Contingencies	145,000	72,500	36,250	18,125
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 185,000</b>	<b>\$ 92,500</b>	<b>\$ 46,250</b>	<b>\$ 23,125</b>

**Assumptions:**

**Revenues:**

Projected 50.0% decrease due to end of early retirement benefit plans in 2014 and 2015. Remaining plan is small with very few participants.

**Expenditures:**

Overall decrease in expenditures due to decreased revenue and end of early retirement plan payouts.

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

**Grant Fund (270)**

Major Function Code	Function Description	Variance from 2014-15 Budget	Variance
1000 2000	Instruction Support Services	Numerous Variances	<p>Unlike other funds, the Grant Fund is budgeted on a grant-by-grant basis across functions. As a result, an overview explanation is helpful.</p> <p>Several grants are ending. Carryover amounts are lower this year due to reduction in Title and IDEA last year. Title III and Title IC added summer programs. New grants awarded that have not been received in previous years.</p>

**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	1,111,374	1,111,374
<b>1000 Revenue From Local Sources</b>	<b>408,822</b>	<b>389,951</b>	<b>1,163,536</b>	<b>1,111,374</b>	<b>1,111,374</b>	<b>1,111,374</b>
2200 Restricted Revenue	302,396	229,730	343,980	609,520	609,520	609,520
2910 Strategic Investment Program (SIP)	0	0	1,255	1,255	1,255	1,255
<b>2000 Revenue From Intermediate Sources</b>	<b>302,396</b>	<b>229,730</b>	<b>345,235</b>	<b>610,775</b>	<b>610,775</b>	<b>610,775</b>
3290 Other Restricted Grants-In-Aid	206,713	382,148	252,891	338,661	338,661	338,661
<b>3000 Revenue From State Sources</b>	<b>206,713</b>	<b>382,148</b>	<b>252,891</b>	<b>338,661</b>	<b>338,661</b>	<b>338,661</b>
4300 Restricted Revenue Direct from the Federal Government	1,018,753	902,809	1,495,867	651,331	651,331	651,331
4500 Restricted Revenue from the Federal Government through the State	14,767,750	13,669,377	23,131,965	23,941,393	23,941,393	23,941,393
<b>4000 Revenue From Federal Sources</b>	<b>15,786,503</b>	<b>14,572,186</b>	<b>24,627,832</b>	<b>24,592,724</b>	<b>24,592,724</b>	<b>24,592,724</b>
<b>Fund Total:</b>	<b>\$ 16,704,435</b>	<b>\$ 15,574,015</b>	<b>\$ 26,389,494</b>	<b>\$ 26,653,534</b>	<b>\$ 26,653,534</b>	<b>\$ 26,653,534</b>

*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
<b>Function: 1110 Elementary Programs</b>						
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	175,000	175,000
<b>0100 Salaries</b>	<b>6,670</b>	<b>7,742</b>	<b>88,333</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
0210 Public Employees Retirement System	1,255	0	19,097	29,838	29,838	29,838
0220 Social Security Administration	510	592	6,757	13,388	13,388	13,388
0230 Other Required Payroll Costs	65	89	1,148	2,276	2,276	2,276
0240 Contractual Employee Benefits	0	0	17,935	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,830</b>	<b>681</b>	<b>44,937</b>	<b>45,502</b>	<b>45,502</b>	<b>45,502</b>
0310 Instructional, Professional and Technical Services	0	3,800	15,000	0	0	0
0340 Travel	0	0	14,000	1,000	1,000	1,000
0350 Communication	0	440	10,000	0	0	0
0380 Non-instructional Professional and Technical Services	0	0	10,000	11,000	11,000	11,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>4,240</b>	<b>49,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
0410 Consumable Supplies and Materials	0	1,954	23,000	3,498	3,498	3,498
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
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>8,934</b>	<b>56,491</b>	<b>3,498</b>	<b>3,498</b>	<b>3,498</b>
0540 Depreciable Equipment	0	0	0	70,000	70,000	70,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Function Totals:</b>	<b>8,500</b>	<b>21,597</b>	<b>238,761</b>	<b>306,000</b>	<b>306,000</b>	<b>306,000</b>
<b>Function: 1120 Middle School Programs</b>						
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	187,301	187,301
<b>0100 Salaries</b>	<b>41,648</b>	<b>35,448</b>	<b>96,733</b>	<b>187,301</b>	<b>187,301</b>	<b>187,301</b>
0210 Public Employees Retirement System	7,808	6,983	20,914	31,936	31,936	31,936
0220 Social Security Administration	3,169	2,685	7,400	14,329	14,329	14,329
0230 Other Required Payroll Costs	419	407	1,258	2,435	2,435	2,435
0240 Contractual Employee Benefits	0	62	17,965	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>11,396</b>	<b>10,137</b>	<b>47,537</b>	<b>48,700</b>	<b>48,700</b>	<b>48,700</b>
0310 Instructional, Professional and Technical Services	0	2,300	3,000	3,000	3,000	3,000
0330 Student Transportation Services	10,275	9,890	13,500	8,500	8,500	8,500
0340 Travel	0	1,499	0	5,000	5,000	5,000

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	0	0	11,000	11,000	11,000
<b>0300 Purchased Services</b>	<b>10,275</b>	<b>13,689</b>	<b>16,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
0410 Consumable Supplies and Materials	2,922	1,150	30,730	9,743	9,743	9,743
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	19,500	19,500
0470 Computer Software	0	502	5,000	0	0	0
0480 Computer Hardware	0	1,794	25,000	1,000	1,000	1,000
<b>0400 Supplies and Materials</b>	<b>4,670</b>	<b>13,240</b>	<b>127,792</b>	<b>30,243</b>	<b>30,243</b>	<b>30,243</b>
0540 Depreciable Equipment	0	0	0	70,000	70,000	70,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
0640 Dues and Fees	0	824	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>67,990</b>	<b>73,337</b>	<b>288,562</b>	<b>363,744</b>	<b>363,744</b>	<b>363,744</b>
<b>Function: 1130 High School Programs</b>						
0110 Regular Salaries	0	0	28,400	29,000	29,000	29,000
0120 Nonpermanent Salaries	16,977	4,407	2,107	2,800	2,800	2,800
0130 Additional Salaries	13,459	29,728	83,829	107,863	107,863	107,863
<b>0100 Salaries</b>	<b>30,436</b>	<b>34,134</b>	<b>114,336</b>	<b>139,663</b>	<b>139,663</b>	<b>139,663</b>
0210 Public Employees Retirement System	2,244	6,546	24,720	23,812	23,812	23,812
0220 Social Security Administration	2,326	2,578	8,747	10,685	10,685	10,685
0230 Other Required Payroll Costs	302	387	1,487	1,816	1,816	1,816
0240 Contractual Employee Benefits	0	285	14,211	15,896	15,896	15,896
<b>0200 Associated Payroll Costs</b>	<b>4,872</b>	<b>9,796</b>	<b>49,165</b>	<b>52,209</b>	<b>52,209</b>	<b>52,209</b>
0310 Instructional, Professional and Technical Services	0	0	2,000	6,157	6,157	6,157
0330 Student Transportation Services	829	477	8,500	8,500	8,500	8,500
0340 Travel	2,281	3,143	6,800	11,723	11,723	11,723
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	239	239
<b>0300 Purchased Services</b>	<b>4,528</b>	<b>3,620</b>	<b>40,250</b>	<b>26,619</b>	<b>26,619</b>	<b>26,619</b>
0410 Consumable Supplies and Materials	3,139	4,765	33,708	43,825	43,825	43,825
0420 Textbooks	326	5,025	2,000	1,700	1,700	1,700
0430 Library Books	0	42	0	0	0	0
0460 Non-consumable Items	3,353	6,076	7,137	9,220	9,220	9,220
0470 Computer Software	39	2,109	100	160	160	160
0480 Computer Hardware	0	13,711	47,471	43,700	43,700	43,700

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
<b>0400 Supplies and Materials</b>	<b>6,857</b>	<b>31,728</b>	<b>90,416</b>	<b>98,605</b>	<b>98,605</b>	<b>98,605</b>
0540 Depreciable Equipment	0	0	0	70,000	70,000	70,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
0640 Dues and Fees	80	76	0	224	224	224
<b>0600 Other Objects</b>	<b>80</b>	<b>76</b>	<b>0</b>	<b>224</b>	<b>224</b>	<b>224</b>
<b>Function Totals:</b>	<b>46,774</b>	<b>79,355</b>	<b>294,167</b>	<b>387,320</b>	<b>387,320</b>	<b>387,320</b>
<b>Function: 1220 Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	1,553,373	1,470,827	1,875,771	1,933,429	1,933,429	1,933,429
0120 Nonpermanent Salaries	0	82	2,715	20,924	20,924	20,924
0130 Additional Salaries	0	0	0	1,350	1,350	1,350
<b>0100 Salaries</b>	<b>1,553,373</b>	<b>1,470,909</b>	<b>1,878,486</b>	<b>1,955,703</b>	<b>1,955,703</b>	<b>1,955,703</b>
0210 Public Employees Retirement System	291,609	302,149	406,130	333,448	333,448	333,448
0220 Social Security Administration	118,377	111,486	143,706	149,610	149,610	149,610
0230 Other Required Payroll Costs	15,281	16,915	24,423	25,425	25,425	25,425
0240 Contractual Employee Benefits	428,621	421,568	504,663	511,630	511,630	511,630
<b>0200 Associated Payroll Costs</b>	<b>853,889</b>	<b>852,119</b>	<b>1,078,922</b>	<b>1,020,113</b>	<b>1,020,113</b>	<b>1,020,113</b>
0310 Instructional, Professional and Technical Services	915,204	360,421	569,932	485,000	485,000	485,000
0340 Travel	0	0	0	225	225	225
<b>0300 Purchased Services</b>	<b>915,204</b>	<b>360,421</b>	<b>569,932</b>	<b>485,225</b>	<b>485,225</b>	<b>485,225</b>
0410 Consumable Supplies and Materials	9,015	0	0	420,880	420,880	420,880
0460 Non-consumable Items	450	0	0	394	394	394
<b>0400 Supplies and Materials</b>	<b>9,465</b>	<b>0</b>	<b>0</b>	<b>421,274</b>	<b>421,274</b>	<b>421,274</b>
<b>Function Totals:</b>	<b>3,331,931</b>	<b>2,683,450</b>	<b>3,527,340</b>	<b>3,882,315</b>	<b>3,882,315</b>	<b>3,882,315</b>
<b>Function: 1250 Less Restrictive Programs for Students with Disabilities</b>						
0110 Regular Salaries	619,390	557,849	548,857	736,429	736,429	736,429
0120 Nonpermanent Salaries	0	0	35,000	0	0	0
0130 Additional Salaries	0	0	25,000	0	0	0
<b>0100 Salaries</b>	<b>619,390</b>	<b>557,849</b>	<b>608,857</b>	<b>736,429</b>	<b>736,429</b>	<b>736,429</b>
0210 Public Employees Retirement System	115,521	117,559	131,635	125,561	125,561	125,561
0220 Social Security Administration	47,119	42,015	46,578	56,337	56,337	56,337
0230 Other Required Payroll Costs	6,101	6,415	7,915	9,574	9,574	9,574
0240 Contractual Employee Benefits	166,671	147,228	141,306	180,499	180,499	180,499
<b>0200 Associated Payroll Costs</b>	<b>335,411</b>	<b>313,217</b>	<b>327,434</b>	<b>371,971</b>	<b>371,971</b>	<b>371,971</b>
0310 Instructional, Professional and Technical Services	0	0	20,475	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>20,475</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>954,801</b>	<b>871,067</b>	<b>956,766</b>	<b>1,108,400</b>	<b>1,108,400</b>	<b>1,108,400</b>
<b>Function: 1270 Educationally Underserved</b>						
0110 Regular Salaries	2,215,148	2,259,566	2,474,961	2,924,631	2,924,631	2,924,631
0120 Nonpermanent Salaries	197,281	376,250	515,978	272,990	272,990	272,990
0130 Additional Salaries	326,861	391,191	537,834	749,893	749,893	749,893
<b>0100 Salaries</b>	<b>2,739,290</b>	<b>3,027,007</b>	<b>3,528,773</b>	<b>3,947,514</b>	<b>3,947,514</b>	<b>3,947,514</b>
0210 Public Employees Retirement System	486,454	607,661	755,270	673,054	673,054	673,054
0220 Social Security Administration	205,349	226,634	269,957	301,983	301,983	301,983
0230 Other Required Payroll Costs	26,861	34,752	45,880	51,323	51,323	51,323
0240 Contractual Employee Benefits	699,240	702,830	833,471	1,039,398	1,039,398	1,039,398
<b>0200 Associated Payroll Costs</b>	<b>1,417,904</b>	<b>1,571,877</b>	<b>1,904,578</b>	<b>2,065,758</b>	<b>2,065,758</b>	<b>2,065,758</b>
0310 Instructional, Professional and Technical Services	27,820	8,735	115,922	86,309	86,309	86,309
0320 Property Services	0	0	0	1,500	1,500	1,500
0330 Student Transportation Services	38,805	66,110	139,791	63,191	63,191	63,191
0340 Travel	79,858	115,474	130,441	98,966	98,966	98,966
0350 Communication	3,942	1,099	3,359	5,000	5,000	5,000
0380 Non-instructional Professional and Technical Services	3,200	95	10,530	61,220	61,220	61,220
<b>0300 Purchased Services</b>	<b>153,626</b>	<b>191,513</b>	<b>400,043</b>	<b>316,186</b>	<b>316,186</b>	<b>316,186</b>
0410 Consumable Supplies and Materials	151,259	106,107	333,301	254,442	254,442	254,442
0420 Textbooks	34,060	74,719	86,204	145,200	145,200	145,200
0430 Library Books	18,611	1,381	6,608	20,550	20,550	20,550
0440 Periodicals	9,219	4,814	14,252	6,575	6,575	6,575
0460 Non-consumable Items	39,485	17,254	21,411	39,305	39,305	39,305
0470 Computer Software	39,791	42,367	34,293	43,790	43,790	43,790
0480 Computer Hardware	220,838	113,070	122,275	110,536	110,536	110,536
<b>0400 Supplies and Materials</b>	<b>513,262</b>	<b>359,711</b>	<b>618,344</b>	<b>620,398</b>	<b>620,398</b>	<b>620,398</b>
0640 Dues and Fees	2,000	139	0	350	350	350
<b>0600 Other Objects</b>	<b>2,000</b>	<b>139</b>	<b>0</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Function Totals:</b>	<b>4,826,081</b>	<b>5,150,247</b>	<b>6,451,738</b>	<b>6,950,206</b>	<b>6,950,206</b>	<b>6,950,206</b>
<b>Function: 1280 Alternative Education</b>						
0120 Nonpermanent Salaries	2,474	7,278	25,733	12,022	12,022	12,022
0130 Additional Salaries	4,201	3,514	22,030	30,000	30,000	30,000
<b>0100 Salaries</b>	<b>6,675</b>	<b>10,792</b>	<b>47,763</b>	<b>42,022</b>	<b>42,022</b>	<b>42,022</b>
0210 Public Employees Retirement System	971	1,434	10,325	7,165	7,165	7,165
0220 Social Security Administration	497	811	3,654	3,215	3,215	3,215
0230 Other Required Payroll Costs	63	123	621	547	547	547
0240 Contractual Employee Benefits	145	244	882	341	341	341
<b>0200 Associated Payroll Costs</b>	<b>1,676</b>	<b>2,611</b>	<b>15,482</b>	<b>11,268</b>	<b>11,268</b>	<b>11,268</b>

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
0310 Instructional, Professional and Technical Services	0	5,883	0	8,000	8,000	8,000
0320 Property Services	0	0	0	1,000	1,000	1,000
0330 Student Transportation Services	222	56	0	5,234	5,234	5,234
0340 Travel	3,141	2,666	0	6,050	6,050	6,050
0350 Communication	144	0	0	600	600	600
0380 Non-instructional Professional and Technical Services	0	0	0	12,200	12,200	12,200
<b>0300 Purchased Services</b>	<b>3,507</b>	<b>8,605</b>	<b>0</b>	<b>33,084</b>	<b>33,084</b>	<b>33,084</b>
0410 Consumable Supplies and Materials	2,557	7,651	9,624	11,941	11,941	11,941
0420 Textbooks	0	1,001	0	0	0	0
0460 Non-consumable Items	32	0	154	500	500	500
<b>0400 Supplies and Materials</b>	<b>2,589</b>	<b>8,652</b>	<b>9,778</b>	<b>12,441</b>	<b>12,441</b>	<b>12,441</b>
<b>Function Totals:</b>	<b>14,447</b>	<b>30,660</b>	<b>73,023</b>	<b>98,815</b>	<b>98,815</b>	<b>98,815</b>
<b>Function: 1290 Designated Programs</b>						
0110 Regular Salaries	296,095	103,910	267,773	190,000	190,000	190,000
0120 Nonpermanent Salaries	37,814	56,206	98,963	83,100	83,100	83,100
0130 Additional Salaries	56,567	72,596	180,270	267,796	267,796	267,796
<b>0100 Salaries</b>	<b>390,476</b>	<b>232,712</b>	<b>547,006</b>	<b>540,896</b>	<b>540,896</b>	<b>540,896</b>
0210 Public Employees Retirement System	70,601	43,381	118,265	92,227	92,227	92,227
0220 Social Security Administration	29,298	17,590	41,846	41,380	41,380	41,380
0230 Other Required Payroll Costs	3,812	2,661	7,113	7,033	7,033	7,033
0240 Contractual Employee Benefits	89,874	36,028	113,400	92,765	92,765	92,765
<b>0200 Associated Payroll Costs</b>	<b>193,585</b>	<b>99,659</b>	<b>280,624</b>	<b>233,405</b>	<b>233,405</b>	<b>233,405</b>
0310 Instructional, Professional and Technical Services	59,799	47,147	50,300	101,616	101,616	101,616
0320 Property Services	0	1,252	1,650	1,000	1,000	1,000
0330 Student Transportation Services	902	0	1,000	561	561	561
0340 Travel	65,524	89,670	56,072	71,356	71,356	71,356
0350 Communication	0	94	300	0	0	0
0380 Non-instructional Professional and Technical Services	2,668	1,957	33,750	6,498	6,498	6,498
<b>0300 Purchased Services</b>	<b>128,893</b>	<b>140,120</b>	<b>143,072</b>	<b>181,031</b>	<b>181,031</b>	<b>181,031</b>
0410 Consumable Supplies and Materials	18,463	16,417	80,879	47,976	47,976	47,976
0460 Non-consumable Items	13,979	24,687	38,598	84,400	84,400	84,400
0470 Computer Software	14,818	10,633	12,500	720	720	720
0480 Computer Hardware	49,616	73,999	70,140	137,600	137,600	137,600
<b>0400 Supplies and Materials</b>	<b>96,876</b>	<b>125,737</b>	<b>202,117</b>	<b>270,696</b>	<b>270,696</b>	<b>270,696</b>
0540 Depreciable Equipment	22,311	8,495	9,000	0	0	0
<b>0500 Capital Outlay</b>	<b>22,311</b>	<b>8,495</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	551	537	700	1,500	1,500	1,500
<b>0600 Other Objects</b>	<b>551</b>	<b>537</b>	<b>700</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

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
<b>Function Totals:</b>	<b>832,693</b>	<b>607,261</b>	<b>1,182,519</b>	<b>1,227,528</b>	<b>1,227,528</b>	<b>1,227,528</b>
<b>Function: 1430 Summer School - High School</b>						
0130 Additional Salaries	0	1,895	16,804	17,460	17,460	17,460
<b>0100 Salaries</b>	<b>0</b>	<b>1,895</b>	<b>16,804</b>	<b>17,460</b>	<b>17,460</b>	<b>17,460</b>
0210 Public Employees Retirement System	0	396	3,633	2,977	2,977	2,977
0220 Social Security Administration	0	145	1,286	1,336	1,336	1,336
0230 Other Required Payroll Costs	0	22	218	227	227	227
0240 Contractual Employee Benefits	0	0	59	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>562</b>	<b>5,196</b>	<b>4,540</b>	<b>4,540</b>	<b>4,540</b>
<b>Function Totals:</b>	<b>0</b>	<b>2,458</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Function: 1490 Summer School - Other Programs</b>						
0120 Nonpermanent Salaries	10,572	7,865	0	0	0	0
0130 Additional Salaries	112,564	220,128	347,373	501,377	501,377	501,377
<b>0100 Salaries</b>	<b>123,136</b>	<b>227,993</b>	<b>347,373</b>	<b>501,377</b>	<b>501,377</b>	<b>501,377</b>
0210 Public Employees Retirement System	23,085	46,140	75,102	85,485	85,485	85,485
0220 Social Security Administration	9,440	17,377	26,575	38,355	38,355	38,355
0230 Other Required Payroll Costs	1,265	2,748	4,516	6,518	6,518	6,518
0240 Contractual Employee Benefits	1	0	1,215	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>33,791</b>	<b>66,265</b>	<b>107,408</b>	<b>130,358</b>	<b>130,358</b>	<b>130,358</b>
0310 Instructional, Professional and Technical Services	75	150	0	0	0	0
0330 Student Transportation Services	14,570	29,384	3,400	48,288	48,288	48,288
0340 Travel	45	35	50	0	0	0
<b>0300 Purchased Services</b>	<b>14,690</b>	<b>29,569</b>	<b>3,450</b>	<b>48,288</b>	<b>48,288</b>	<b>48,288</b>
0410 Consumable Supplies and Materials	10,209	12,606	19,000	5,473	5,473	5,473
0460 Non-consumable Items	0	1,304	0	0	0	0
0480 Computer Hardware	5,675	7,485	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>15,884</b>	<b>21,395</b>	<b>19,000</b>	<b>5,473</b>	<b>5,473</b>	<b>5,473</b>
<b>Function Totals:</b>	<b>187,501</b>	<b>345,222</b>	<b>477,231</b>	<b>685,496</b>	<b>685,496</b>	<b>685,496</b>
<b>Function: 2110 Attendance and Social Work Services</b>						
0110 Regular Salaries	99,274	84,736	140,544	144,300	144,300	144,300
0120 Nonpermanent Salaries	11,025	2,280	1,700	123,294	123,294	123,294
0130 Additional Salaries	5,174	6,790	55,700	59,000	59,000	59,000
<b>0100 Salaries</b>	<b>115,473</b>	<b>93,806</b>	<b>197,944</b>	<b>326,594</b>	<b>326,594</b>	<b>326,594</b>
0210 Public Employees Retirement System	21,361	20,590	42,797	55,685	55,685	55,685
0220 Social Security Administration	8,772	7,127	15,145	24,986	24,986	24,986
0230 Other Required Payroll Costs	1,134	1,075	2,575	4,247	4,247	4,247

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
0240 Contractual Employee Benefits	34,398	30,249	52,613	71,740	71,740	71,740
<b>0200 Associated Payroll Costs</b>	<b>65,664</b>	<b>59,041</b>	<b>113,130</b>	<b>156,658</b>	<b>156,658</b>	<b>156,658</b>
0310 Instructional, Professional and Technical Services	1,000	385	385	14,678	14,678	14,678
0330 Student Transportation Services	0	0	100	4,500	4,500	4,500
0340 Travel	3,059	4,794	11,730	19,701	19,701	19,701
0350 Communication	21	0	960	4,200	4,200	4,200
0380 Non-instructional Professional and Technical Services	8,188	17,548	70	70,000	70,000	70,000
<b>0300 Purchased Services</b>	<b>12,268</b>	<b>22,726</b>	<b>13,245</b>	<b>113,079</b>	<b>113,079</b>	<b>113,079</b>
0410 Consumable Supplies and Materials	13,403	3,421	15,717	37,639	37,639	37,639
0420 Textbooks	0	0	3,582	0	0	0
0480 Computer Hardware	869	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>14,272</b>	<b>3,421</b>	<b>19,299</b>	<b>37,639</b>	<b>37,639</b>	<b>37,639</b>
0540 Depreciable Equipment	9,950	0	0	20,000	20,000	20,000
<b>0500 Capital Outlay</b>	<b>9,950</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
0640 Dues and Fees	0	15	0	50	50	50
<b>0600 Other Objects</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Function Totals:</b>	<b>217,627</b>	<b>179,010</b>	<b>343,618</b>	<b>654,020</b>	<b>654,020</b>	<b>654,020</b>
<b>Function: 2120 Guidance Services</b>						
0110 Regular Salaries	396,272	102,128	93,350	12,186	12,186	12,186
0120 Nonpermanent Salaries	0	0	0	2,329	2,329	2,329
0130 Additional Salaries	14,722	15,065	15,000	0	0	0
<b>0100 Salaries</b>	<b>410,995</b>	<b>117,192</b>	<b>108,350</b>	<b>14,515</b>	<b>14,515</b>	<b>14,515</b>
0210 Public Employees Retirement System	77,863	24,942	20,182	2,475	2,475	2,475
0220 Social Security Administration	31,354	8,931	8,289	1,110	1,110	1,110
0230 Other Required Payroll Costs	4,045	1,348	1,409	189	189	189
0240 Contractual Employee Benefits	84,269	21,595	26,328	6,713	6,713	6,713
<b>0200 Associated Payroll Costs</b>	<b>197,530</b>	<b>56,816</b>	<b>56,208</b>	<b>10,487</b>	<b>10,487</b>	<b>10,487</b>
0330 Student Transportation Services	165	0	0	0	0	0
0340 Travel	391	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	2,535	155	0	0	0	0
0460 Non-consumable Items	261	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,796</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>611,877</b>	<b>174,163</b>	<b>164,558</b>	<b>25,002</b>	<b>25,002</b>	<b>25,002</b>
<b>Function: 2130 Health Services</b>						
0110 Regular Salaries	3,828	0	5,904	19,940	19,940	19,940
0120 Nonpermanent Salaries	0	0	1,000	0	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>0100 Salaries</b>	<b>3,828</b>	<b>0</b>	<b>6,904</b>	<b>19,940</b>	<b>19,940</b>	<b>19,940</b>
0210 Public Employees Retirement System	634	0	1,493	3,400	3,400	3,400
0220 Social Security Administration	293	0	528	1,525	1,525	1,525
0230 Other Required Payroll Costs	38	0	89	259	259	259
0240 Contractual Employee Benefits	2,637	0	2,911	10,876	10,876	10,876
<b>0200 Associated Payroll Costs</b>	<b>3,601</b>	<b>0</b>	<b>5,021</b>	<b>16,060</b>	<b>16,060</b>	<b>16,060</b>
0310 Instructional, Professional and Technical Services	120,000	0	0	0	0	0
0350 Communication	0	0	500	0	0	0
<b>0300 Purchased Services</b>	<b>120,000</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	0	1,525	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>127,429</b>	<b>0</b>	<b>13,950</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>Function: 2140 Psychological Services</b>						
0110 Regular Salaries	136,761	65,704	64,631	79,729	79,729	79,729
<b>0100 Salaries</b>	<b>136,761</b>	<b>65,704</b>	<b>64,631</b>	<b>79,729</b>	<b>79,729</b>	<b>79,729</b>
0210 Public Employees Retirement System	26,626	14,804	13,974	13,593	13,593	13,593
0220 Social Security Administration	10,957	5,583	4,944	6,099	6,099	6,099
0230 Other Required Payroll Costs	1,336	756	840	1,037	1,037	1,037
0240 Contractual Employee Benefits	28,563	14,757	16,500	19,542	19,542	19,542
<b>0200 Associated Payroll Costs</b>	<b>67,482</b>	<b>35,900</b>	<b>36,258</b>	<b>40,271</b>	<b>40,271</b>	<b>40,271</b>
<b>Function Totals:</b>	<b>204,243</b>	<b>101,605</b>	<b>100,889</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Function: 2150 Speech Pathology and Audiology Services</b>						
0110 Regular Salaries	641,629	587,131	590,639	796,626	796,626	796,626
<b>0100 Salaries</b>	<b>641,629</b>	<b>587,131</b>	<b>590,639</b>	<b>796,626</b>	<b>796,626</b>	<b>796,626</b>
0210 Public Employees Retirement System	119,119	126,074	127,697	135,824	135,824	135,824
0220 Social Security Administration	47,722	43,788	45,184	60,942	60,942	60,942
0230 Other Required Payroll Costs	6,322	6,752	7,678	10,356	10,356	10,356
0240 Contractual Employee Benefits	171,341	154,906	150,790	195,253	195,253	195,253
<b>0200 Associated Payroll Costs</b>	<b>344,505</b>	<b>331,520</b>	<b>331,349</b>	<b>402,375</b>	<b>402,375</b>	<b>402,375</b>
<b>Function Totals:</b>	<b>986,134</b>	<b>918,652</b>	<b>921,988</b>	<b>1,199,001</b>	<b>1,199,001</b>	<b>1,199,001</b>
<b>Function: 2190 Service Direction, Student Support Services</b>						
0110 Regular Salaries	207,522	212,785	216,528	220,000	220,000	220,000
0120 Nonpermanent Salaries	74,112	46,116	11,510	34,570	34,570	34,570
0130 Additional Salaries	10,221	8,794	46,751	32,513	32,513	32,513
<b>0100 Salaries</b>	<b>291,854</b>	<b>267,695</b>	<b>274,789</b>	<b>287,083</b>	<b>287,083</b>	<b>287,083</b>
0210 Public Employees Retirement System	46,806	54,356	59,411	48,949	48,949	48,949

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	21,758	20,421	21,022	21,963	21,963	21,963
0230 Other Required Payroll Costs	2,821	3,076	3,573	3,732	3,732	3,732
0240 Contractual Employee Benefits	39,235	40,168	31,292	26,498	26,498	26,498
<b>0200 Associated Payroll Costs</b>	<b>110,620</b>	<b>118,021</b>	<b>115,298</b>	<b>101,142</b>	<b>101,142</b>	<b>101,142</b>
0310 Instructional, Professional and Technical Services	176,274	417,857	799,803	1,481,780	1,481,780	1,481,780
<b>0300 Purchased Services</b>	<b>176,274</b>	<b>417,857</b>	<b>799,803</b>	<b>1,481,780</b>	<b>1,481,780</b>	<b>1,481,780</b>
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
<b>0400 Supplies and Materials</b>	<b>21,389</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>600,138</b>	<b>803,577</b>	<b>1,189,890</b>	<b>1,870,005</b>	<b>1,870,005</b>	<b>1,870,005</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0110 Regular Salaries	222,668	170,755	888,582	621,958	621,958	621,958
0120 Nonpermanent Salaries	70,636	125,611	174,312	107,028	107,028	107,028
0130 Additional Salaries	134,775	169,290	306,997	146,632	146,632	146,632
<b>0100 Salaries</b>	<b>428,079</b>	<b>465,656</b>	<b>1,369,891</b>	<b>875,618</b>	<b>875,618</b>	<b>875,618</b>
0210 Public Employees Retirement System	73,950	84,419	267,193	149,294	149,294	149,294
0220 Social Security Administration	32,048	35,103	104,798	66,986	66,986	66,986
0230 Other Required Payroll Costs	4,270	5,338	17,808	11,383	11,383	11,383
0240 Contractual Employee Benefits	52,324	42,459	273,495	200,516	200,516	200,516
<b>0200 Associated Payroll Costs</b>	<b>162,592</b>	<b>167,319</b>	<b>663,294</b>	<b>428,179</b>	<b>428,179</b>	<b>428,179</b>
0310 Instructional, Professional and Technical Services	655,266	629,021	175,000	379,526	379,526	379,526
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	25,295	25,295
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	27,660	27,660
<b>0300 Purchased Services</b>	<b>673,831</b>	<b>648,526</b>	<b>457,293</b>	<b>432,481</b>	<b>432,481</b>	<b>432,481</b>
0410 Consumable Supplies and Materials	30,443	15,670	40,619	22,263	22,263	22,263
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
<b>0400 Supplies and Materials</b>	<b>121,902</b>	<b>79,325</b>	<b>55,619</b>	<b>22,263</b>	<b>22,263</b>	<b>22,263</b>
<b>Function Totals:</b>	<b>1,386,404</b>	<b>1,360,826</b>	<b>2,546,097</b>	<b>1,758,541</b>	<b>1,758,541</b>	<b>1,758,541</b>
<b>Function: 2220 Educational Media Services</b>						
0120 Nonpermanent Salaries	500	0	25,000	0	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0130 Additional Salaries	4,293	0	0	30,000	30,000	30,000
<b>0100 Salaries</b>	<b>4,793</b>	<b>0</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
0210 Public Employees Retirement System	832	0	5,405	5,115	5,115	5,115
0220 Social Security Administration	363	0	1,913	2,295	2,295	2,295
0230 Other Required Payroll Costs	43	0	326	390	390	390
0240 Contractual Employee Benefits	0	0	783	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,239</b>	<b>0</b>	<b>8,427</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
0340 Travel	207	0	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	25,000	60,000	62,200	62,200	62,200
<b>0300 Purchased Services</b>	<b>207</b>	<b>25,000</b>	<b>60,000</b>	<b>62,200</b>	<b>62,200</b>	<b>62,200</b>
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
<b>0400 Supplies and Materials</b>	<b>93,793</b>	<b>0</b>	<b>6,573</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>100,031</b>	<b>25,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Function: 2230 Assessment and Testing</b>						
0380 Non-instructional Professional and Technical Services	0	0	15,000	15,000	15,000	15,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
0410 Consumable Supplies and Materials	0	31,805	0	0	0	0
0460 Non-consumable Items	1,001	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,001</b>	<b>31,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,001</b>	<b>31,805</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Function: 2240 Instructional Staff Development</b>						
0110 Regular Salaries	264,851	298,393	410,000	500,679	500,679	500,679
0120 Nonpermanent Salaries	230,109	220,907	437,326	768,490	768,490	768,490
0130 Additional Salaries	370,430	332,720	982,577	786,936	786,936	786,936
<b>0100 Salaries</b>	<b>865,391</b>	<b>852,020</b>	<b>1,829,903</b>	<b>2,056,105</b>	<b>2,056,105</b>	<b>2,056,105</b>
0210 Public Employees Retirement System	145,128	159,538	321,470	350,569	350,569	350,569
0220 Social Security Administration	64,481	63,765	139,987	157,296	157,296	157,296
0230 Other Required Payroll Costs	8,472	9,772	23,788	26,730	26,730	26,730
0240 Contractual Employee Benefits	63,403	70,482	138,067	144,464	144,464	144,464
<b>0200 Associated Payroll Costs</b>	<b>281,484</b>	<b>303,556</b>	<b>623,312</b>	<b>679,059</b>	<b>679,059</b>	<b>679,059</b>
0310 Instructional, Professional and Technical Services	25,835	17,078	34,413	47,041	47,041	47,041
0330 Student Transportation Services	0	0	0	25,000	25,000	25,000
0340 Travel	46,898	65,869	35,019	198,755	198,755	198,755
0380 Non-instructional Professional and Technical Services	0	0	20,000	75,668	75,668	75,668

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>0300 Purchased Services</b>	<b>72,733</b>	<b>82,947</b>	<b>89,432</b>	<b>346,464</b>	<b>346,464</b>	<b>346,464</b>
0410 Consumable Supplies and Materials	22,917	79,826	95,606	20,465	20,465	20,465
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	2,135	2,135
0470 Computer Software	0	0	10,000	5,000	5,000	5,000
0480 Computer Hardware	0	0	40,000	0	0	0
<b>0400 Supplies and Materials</b>	<b>23,397</b>	<b>79,826</b>	<b>198,007</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>
0640 Dues and Fees	0	3,386	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>3,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,243,004</b>	<b>1,321,735</b>	<b>2,740,654</b>	<b>3,109,228</b>	<b>3,109,228</b>	<b>3,109,228</b>
<b>Function: 2320 Executive Administration Services</b>						
0380 Non-instructional Professional and Technical Services	0	35,000	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2410 Office of the Principal Services</b>						
0120 Nonpermanent Salaries	292	0	0	0	0	0
0130 Additional Salaries	33,872	6,148	0	0	0	0
<b>0100 Salaries</b>	<b>34,164</b>	<b>6,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>9,269</b>	<b>1,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0340 Travel	1,555	0	0	0	0	0
0350 Communication	301	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>1,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0400 Supplies and Materials</b>	<b>11,434</b>	<b>21,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>56,723</b>	<b>29,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>						
0640 Dues and Fees	0	0	0	75	75	75

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0690 Grant Indirect Charges	466,194	399,962	1,077,869	948,637	948,637	948,637
<b>0600 Other Objects</b>	<b>466,194</b>	<b>399,962</b>	<b>1,077,869</b>	<b>948,712</b>	<b>948,712</b>	<b>948,712</b>
<b>Function Totals:</b>	<b>466,194</b>	<b>399,962</b>	<b>1,077,869</b>	<b>948,712</b>	<b>948,712</b>	<b>948,712</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	126	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2620 Planning, Research, Development, Evaluation, Grant Writing &amp; Statistical Services</b>						
0120 Nonpermanent Salaries	2,034	6,154	0	0	0	0
0130 Additional Salaries	6,858	3,268	0	0	0	0
<b>0100 Salaries</b>	<b>8,892</b>	<b>9,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	752	452	0	0	0	0
0220 Social Security Administration	676	719	0	0	0	0
0230 Other Required Payroll Costs	87	108	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>1,515</b>	<b>1,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>10,407</b>	<b>10,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2640 Staff Services</b>						
0340 Travel	474	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410 Consumable Supplies and Materials	0	57	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640 Dues and Fees	3,270	685	8,662	0	0	0
<b>0600 Other Objects</b>	<b>3,270</b>	<b>685</b>	<b>8,662</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,744</b>	<b>741</b>	<b>8,662</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2660 Technology Services</b>						
0120 Nonpermanent Salaries	1,173	0	0	0	0	0
0130 Additional Salaries	86,509	0	0	0	0	0
<b>0100 Salaries</b>	<b>87,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>23,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	5,225	0	0	0	0	0
0340 Travel	0	7,398	9,850	8,200	8,200	8,200

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
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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	45,000	0	29,000	29,000	29,000
<b>0300 Purchased Services</b>	<b>5,225</b>	<b>52,398</b>	<b>9,850</b>	<b>37,200</b>	<b>37,200</b>	<b>37,200</b>
0410 Consumable Supplies and Materials	0	0	10,000	10,000	10,000	10,000
0460 Non-consumable Items	1,619	1,717	0	0	0	0
0470 Computer Software	0	2,972	50,000	43,000	43,000	43,000
0480 Computer Hardware	68,846	7,008	1,154,245	881,300	881,300	881,300
<b>0400 Supplies and Materials</b>	<b>70,465</b>	<b>11,697</b>	<b>1,214,245</b>	<b>934,300</b>	<b>934,300</b>	<b>934,300</b>
0550 Depreciable Technology	31,996	0	0	0	0	0
<b>0500 Capital Outlay</b>	<b>31,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>219,198</b>	<b>64,095</b>	<b>1,224,095</b>	<b>971,500</b>	<b>971,500</b>	<b>971,500</b>
<b>Function: 3110 Service Area Direction - Food Services</b>						
0110 Regular Salaries	0	1,393	0	0	0	0
<b>0100 Salaries</b>	<b>0</b>	<b>1,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Public Employees Retirement System	0	291	0	0	0	0
0220 Social Security Administration	0	107	0	0	0	0
0230 Other Required Payroll Costs	0	16	0	0	0	0
0240 Contractual Employee Benefits	0	157	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>1,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3120 Food Preparation and Dispensing Services</b>						
0110 Regular Salaries	10,015	4,247	8,850	1,320	1,320	1,320
0120 Nonpermanent Salaries	782	3,657	527	6,693	6,693	6,693
0130 Additional Salaries	540	755	0	12,301	12,301	12,301
<b>0100 Salaries</b>	<b>11,336</b>	<b>8,660</b>	<b>9,377</b>	<b>20,314</b>	<b>20,314</b>	<b>20,314</b>
0210 Public Employees Retirement System	588	325	2,027	3,466	3,466	3,466
0220 Social Security Administration	857	655	718	1,554	1,554	1,554
0230 Other Required Payroll Costs	109	100	122	265	265	265
0240 Contractual Employee Benefits	1,236	749	4,333	909	909	909
<b>0200 Associated Payroll Costs</b>	<b>2,789</b>	<b>1,829</b>	<b>7,200</b>	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>
0410 Consumable Supplies and Materials	2,524	3,195	107,076	10,455	10,455	10,455
0450 Nutrition Services Food Purchases	46,969	52,295	0	104,388	104,388	104,388
0460 Non-consumable Items	0	215	0	449	449	449
<b>0400 Supplies and Materials</b>	<b>49,493</b>	<b>55,705</b>	<b>107,076</b>	<b>115,292</b>	<b>115,292</b>	<b>115,292</b>
<b>Function Totals:</b>	<b>63,619</b>	<b>66,194</b>	<b>123,653</b>	<b>141,800</b>	<b>141,800</b>	<b>141,800</b>
<b>Function: 3140 Food Services - Summer School</b>						

Note: Minor differences are due to rounding



**BEAVERTON SCHOOL DISTRICT  
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	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0350 Communication	0	33	0	0	0	0
<b>0300 Purchased Services</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	0	366	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3360 Welfare Activities Services</b>						
0120 Nonpermanent Salaries	0	11,510	6,337	12,000	12,000	12,000
<b>0100 Salaries</b>	<b>0</b>	<b>11,510</b>	<b>6,337</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
0210 Public Employees Retirement System	0	0	1,370	2,046	2,046	2,046
0220 Social Security Administration	0	881	485	918	918	918
0230 Other Required Payroll Costs	0	132	83	156	156	156
0240 Contractual Employee Benefits	0	0	198	340	340	340
<b>0200 Associated Payroll Costs</b>	<b>0</b>	<b>1,013</b>	<b>2,136</b>	<b>3,460</b>	<b>3,460</b>	<b>3,460</b>
0330 Student Transportation Services	0	4,000	4,000	1,740	1,740	1,740
<b>0300 Purchased Services</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>1,740</b>	<b>1,740</b>	<b>1,740</b>
<b>Function Totals:</b>	<b>0</b>	<b>16,523</b>	<b>12,473</b>	<b>17,200</b>	<b>17,200</b>	<b>17,200</b>
<b>Function: 3370 Nonpublic School Students Services</b>						
0110 Regular Salaries	32,933	23,849	23,459	28,969	28,969	28,969
<b>0100 Salaries</b>	<b>32,933</b>	<b>23,849</b>	<b>23,459</b>	<b>28,969</b>	<b>28,969</b>	<b>28,969</b>
0210 Public Employees Retirement System	6,456	5,374	5,072	4,939	4,939	4,939
0220 Social Security Administration	2,494	1,823	1,795	2,216	2,216	2,216
0230 Other Required Payroll Costs	324	274	305	377	377	377
0240 Contractual Employee Benefits	7,576	5,562	5,989	7,100	7,100	7,100
<b>0200 Associated Payroll Costs</b>	<b>16,850</b>	<b>13,033</b>	<b>13,161</b>	<b>14,632</b>	<b>14,632</b>	<b>14,632</b>
<b>Function Totals:</b>	<b>49,783</b>	<b>36,882</b>	<b>36,620</b>	<b>43,601</b>	<b>43,601</b>	<b>43,601</b>
<b>Function: 3390 Other Community Services</b>						
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	75,000	75,000
<b>0100 Salaries</b>	<b>39,533</b>	<b>47,865</b>	<b>25,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
0210 Public Employees Retirement System	6,656	10,449	5,405	12,788	12,788	12,788
0220 Social Security Administration	3,041	3,658	1,913	5,738	5,738	5,738
0230 Other Required Payroll Costs	386	550	326	976	976	976
0240 Contractual Employee Benefits	19,337	12,394	12,194	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>29,420</b>	<b>27,052</b>	<b>19,838</b>	<b>19,502</b>	<b>19,502</b>	<b>19,502</b>
0310 Instructional, Professional and Technical Services	0	0	10,000	0	0	0

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
0340 Travel	298	599	28,323	9,400	9,400	9,400
0380 Non-instructional Professional and Technical Services	0	0	0	5,498	5,498	5,498
<b>0300 Purchased Services</b>	<b>298</b>	<b>599</b>	<b>38,323</b>	<b>14,898</b>	<b>14,898</b>	<b>14,898</b>
0410 Consumable Supplies and Materials	1,051	467	326,910	2,700	2,700	2,700
<b>0400 Supplies and Materials</b>	<b>1,051</b>	<b>467</b>	<b>326,910</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Function Totals:</b>	<b>70,302</b>	<b>75,983</b>	<b>410,071</b>	<b>112,100</b>	<b>112,100</b>	<b>112,100</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0350 Communication	0	552	0	0	0	0
0380 Non-instructional Professional and Technical Services	0	50,505	49,800	300,000	300,000	300,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>51,057</b>	<b>49,800</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
0410 Consumable Supplies and Materials	0	0	3,800	0	0	0
0460 Non-consumable Items	1,833	482	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,833</b>	<b>482</b>	<b>3,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520 Buildings Acquisition	13,900	0	1,778,000	0	0	0
0540 Depreciable Equipment	0	0	0	200,000	200,000	200,000
<b>0500 Capital Outlay</b>	<b>13,900</b>	<b>0</b>	<b>1,778,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
0640 Dues and Fees	0	0	15,700	0	0	0
0670 Taxes and Licenses	0	3,096	0	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>3,096</b>	<b>15,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>15,733</b>	<b>54,636</b>	<b>1,847,300</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total:</b>	<b>\$ 16,704,435</b>	<b>\$ 15,574,015</b>	<b>\$ 26,389,494</b>	<b>\$ 26,653,534</b>	<b>\$ 26,653,534</b>	<b>\$ 26,653,534</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
BUDGET FORECAST  
GRANT FUND - 270  
2015-16 THROUGH 2018-19**

	<b>Adopted Budget 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 1,111,374	\$ 1,178,056	\$ 1,248,740	\$ 1,323,664
Intermediate Revenue (ESD Support, County School Fund)	610,775	647,422	686,267	727,443
State Revenue (State School Fund)	338,661	341,269	331,031	357,514
Federal Revenue	24,592,724	26,068,287	27,632,385	29,290,328
Other Revenue (Transfers, Beginning Fund Balance)	-	-	-	-
<b>Total Revenue</b>	<b>\$ 26,653,534</b>	<b>\$ 28,235,034</b>	<b>\$ 29,898,423</b>	<b>\$ 31,698,950</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ 15,031,824	\$ 15,923,744	\$ 16,861,848	\$ 17,877,293
Support Services	10,807,009	11,448,248	12,122,690	12,852,736
Enterprise & Community Services	314,701	333,374	353,013	374,272
Facilities Acquisition & Construction	500,000	529,668	560,872	594,649
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 26,653,534</b>	<b>\$ 28,235,034</b>	<b>\$ 29,898,423</b>	<b>\$ 31,698,950</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 6.0% for anticipated growth in grants over the next two biennia.

**Expenditures:**

Increase in expenditures for contractual salary increases and 5.0% increase in benefits.



### *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**

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

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

Function Code	Function Description	Variance from 2014-15 Budget	Variance
2570	Internal Services	\$ (450,000)	Change in E-rate revenue recognition.



**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	\$ 5,000	\$ 5,000
1920 Contributions and Donations from Private Sources	0	0	270,000	250,000	250,000	250,000
<b>1000 Revenue From Local Sources</b>	<b>4,005</b>	<b>3,944</b>	<b>270,000</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>
5200 Interfund Transfers	692,577	707,829	747,600	253,600	253,600	253,600
5400 Resources - Beginning Fund Balance	523,405	417,103	730,000	744,000	744,000	744,000
<b>5000 Other Sources</b>	<b>1,215,982</b>	<b>1,124,932</b>	<b>1,477,600</b>	<b>997,600</b>	<b>997,600</b>	<b>997,600</b>
<b>Fund Total:</b>	<b>\$ 1,219,987</b>	<b>\$ 1,128,876</b>	<b>\$ 1,747,600</b>	<b>\$ 1,252,600</b>	<b>\$ 1,252,600</b>	<b>\$ 1,252,600</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 1130 High School Programs</b>						
0320 Property Services	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0460 Non-consumable Items	12,242	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>12,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	51,138	11,177	100,000	100,000	100,000	100,000
<b>0500 Capital Outlay</b>	<b>51,138</b>	<b>11,177</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Function Totals:</b>	<b>63,380</b>	<b>11,177</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Function: 2550 Student Transportation Services</b>						
0540 Depreciable Equipment	0	0	75,000	75,000	75,000	75,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	207,647	191,541	697,600	247,600	247,600	247,600
<b>0300 Purchased Services</b>	<b>207,647</b>	<b>191,541</b>	<b>697,600</b>	<b>247,600</b>	<b>247,600</b>	<b>247,600</b>
0410 Consumable Supplies and Materials	245	686	0	0	0	0
0460 Non-consumable Items	22,228	260	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>22,472</b>	<b>946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540 Depreciable Equipment	39,675	16,437	0	0	0	0
<b>0500 Capital Outlay</b>	<b>39,675</b>	<b>16,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>269,794</b>	<b>208,924</b>	<b>697,600</b>	<b>247,600</b>	<b>247,600</b>	<b>247,600</b>
<b>Function: 2660 Technology Services</b>						
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
<b>0300 Purchased Services</b>	<b>8,293</b>	<b>40,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0400 Supplies and Materials</b>	<b>27,388</b>	<b>241,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0550 Depreciable Technology	434,030	128,549	675,000	630,000	630,000	630,000
<b>0500 Capital Outlay</b>	<b>434,030</b>	<b>128,549</b>	<b>675,000</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function Totals:</b>	<b>469,711</b>	<b>410,219</b>	<b>675,000</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0380 Non-instructional Professional and Technical Services	0	0	150,000	150,000	150,000	150,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Fund Total:</b>	<b>\$ 802,884</b>	<b>\$ 630,320</b>	<b>\$ 1,747,600</b>	<b>\$ 1,252,600</b>	<b>\$ 1,252,600</b>	<b>\$ 1,252,600</b>

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 LONG TERM PLANNING FUND - 280  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 255,000	\$ 260,100	\$ 265,302	\$ 270,608
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	997,600	1,007,576	1,012,614	1,017,677
<b>Total Revenue</b>	<b>\$ 1,252,600</b>	<b>\$ 1,267,676</b>	<b>\$ 1,277,916</b>	<b>\$ 1,288,285</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ 50,000	\$ 50,602	\$ 51,010	\$ 51,424
Support Services	1,052,600	1,065,269	1,073,874	1,082,588
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	150,000	151,805	153,032	154,273
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,252,600</b>	<b>\$ 1,267,676</b>	<b>\$ 1,277,916</b>	<b>\$ 1,288,285</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 2.0% for local revenue and 1.0% for transfers and beginning fund balance in 2016-17. Transfers and beginning fund balance increase will be 0.5% in 2017-18 and 2018-19.

**Expenditures:**

Increase in expenditures for purchased services and capital outlay.

### *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**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 4,659,539	\$ 4,354,054	\$ 4,154,550	\$ 5,831,964	\$ 5,831,964
<b>3000 Revenue From State Sources</b>	156,903	163,368	158,702	219,867	219,867
<b>4000 Revenue From Federal Sources</b>	8,253,743	8,100,522	8,307,010	9,887,865	9,922,865
<b>5000 Other Sources</b>	2,573,278	3,237,898	3,320,274	2,003,176	3,378,404
<b>Total Revenues</b>	<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>
<b>0100 Salaries</b>	3,701,150	3,766,054	3,793,028	4,940,539	4,955,476
<b>0200 Associated Payroll Costs</b>	2,331,055	2,539,280	2,696,735	3,302,313	3,325,025
<b>0300 Purchased Services</b>	116,568	130,108	105,871	213,310	185,950
<b>0400 Supplies and Materials</b>	6,245,313	6,082,710	5,923,932	8,569,750	8,093,570
<b>0500 Capital Outlay</b>	0	12,527	0	180,000	200,000
<b>0600 Other Objects</b>	11,479	4,889	3,237	6,820	7,010
<b>0700 Transfers</b>	0	0	39,300	60,000	60,000
<b>0800 Other Uses of Funds</b>	0	0	0	670,140	2,526,069
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	\$ <u>3,237,898</u>	\$ <u>3,320,274</u>	\$ <u>3,378,433</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balances</b>	\$ 2,487,602	\$ 3,237,898	\$ 3,320,274		
<b>Change in Fund Balance</b>	750,296	82,376	58,159		
<b>Ending Fund Balance</b>	<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  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

*Food Services Fund (290)*

Function Code	Function Description	Variance from 2014-15 Budget	Variance
6110	Operating Contingency	\$ 1,855,929	Increase reserves.



**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	\$ 27,685	27,685
1610 Daily Sales - Reimbursable Programs	3,091,849	2,868,865	2,871,684	2,871,684	2,871,684	2,871,684
1620 Daily Sales - Non-reimbursable Programs	1,243,745	1,268,872	2,932,595	2,932,595	2,932,595	2,932,595
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
<b>1000 Revenue From Local Sources</b>	<b>4,354,054</b>	<b>4,154,550</b>	<b>5,831,964</b>	<b>5,831,964</b>	<b>5,831,964</b>	<b>5,831,964</b>
3100 Unrestricted Grants-In-Aid	132,797	129,788	219,867	219,867	219,867	219,867
3290 Other Restricted Grants-In-Aid	30,571	28,914	0	0	0	0
<b>3000 Revenue From State Sources</b>	<b>163,368</b>	<b>158,702</b>	<b>219,867</b>	<b>219,867</b>	<b>219,867</b>	<b>219,867</b>
4500 Restricted Revenue from the Federal Government through the State	7,476,672	7,489,462	9,237,865	9,237,865	9,237,865	9,237,865
4910 Commodities	623,851	817,548	650,000	685,000	685,000	685,000
<b>4000 Revenue From Federal Sources</b>	<b>8,100,522</b>	<b>8,307,010</b>	<b>9,887,865</b>	<b>9,922,865</b>	<b>9,922,865</b>	<b>9,922,865</b>
5400 Resources - Beginning Fund Balance	3,237,898	3,320,274	2,003,176	3,378,404	3,378,404	3,378,404
<b>5000 Other Sources</b>	<b>3,237,898</b>	<b>3,320,274</b>	<b>2,003,176</b>	<b>3,378,404</b>	<b>3,378,404</b>	<b>3,378,404</b>
<b>Fund Total:</b>	<b>\$ 15,855,843</b>	<b>\$ 15,940,535</b>	<b>\$ 17,942,872</b>	<b>\$ 19,353,100</b>	<b>\$ 19,353,100</b>	<b>\$ 19,353,100</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 2520 Fiscal Services</b>						
0110 Regular Salaries	\$ 5,292	\$ 7,393	\$ 8,388	\$ 8,556	\$ 8,556	\$ 8,556
<b>0100 Salaries</b>	<b>5,292</b>	<b>7,393</b>	<b>8,388</b>	<b>8,556</b>	<b>8,556</b>	<b>8,556</b>
0210 Public Employees Retirement System	324	1,512	1,844	1,458	1,458	1,458
0220 Social Security Administration	404	565	642	655	655	655
0230 Other Required Payroll Costs	51	85	109	112	112	112
0240 Contractual Employee Benefits	1,125	1,380	2,044	2,085	2,085	2,085
<b>0200 Associated Payroll Costs</b>	<b>1,904</b>	<b>3,543</b>	<b>4,639</b>	<b>4,310</b>	<b>4,310</b>	<b>4,310</b>
<b>Function Totals:</b>	<b>7,196</b>	<b>10,936</b>	<b>13,027</b>	<b>12,866</b>	<b>12,866</b>	<b>12,866</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	987	0	0	0	0	0
<b>0300 Purchased Services</b>	<b>987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 3110 Service Area Direction - Food Services</b>						
0110 Regular Salaries	723,951	751,123	959,791	936,441	936,441	936,441
0120 Nonpermanent Salaries	27,422	17,399	52,286	46,732	46,732	46,732
0130 Additional Salaries	11,978	8,275	65,925	20,218	20,218	20,218
<b>0100 Salaries</b>	<b>763,352</b>	<b>776,797</b>	<b>1,078,002</b>	<b>1,003,391</b>	<b>1,003,391</b>	<b>1,003,391</b>
0210 Public Employees Retirement System	135,751	165,008	236,945	171,078	171,078	171,078
0220 Social Security Administration	57,855	58,878	82,467	76,760	76,760	76,760
0230 Other Required Payroll Costs	7,343	8,903	14,013	13,043	13,043	13,043
0240 Contractual Employee Benefits	177,453	182,713	310,227	326,861	326,861	326,861
<b>0200 Associated Payroll Costs</b>	<b>378,402</b>	<b>415,502</b>	<b>643,652</b>	<b>587,742</b>	<b>587,742</b>	<b>587,742</b>
0320 Property Services	1,936	2,961	1,600	10,700	10,700	10,700
0340 Travel	10,152	4,564	8,950	15,950	15,950	15,950
0350 Communication	13,717	11,823	31,300	22,300	22,300	22,300
0380 Non-instructional Professional and Technical Services	2,293	0	500	500	500	500
<b>0300 Purchased Services</b>	<b>28,098</b>	<b>19,348</b>	<b>42,350</b>	<b>49,450</b>	<b>49,450</b>	<b>49,450</b>
0410 Consumable Supplies and Materials	7,108	9,227	25,900	14,000	14,000	14,000
0450 Nutrition Services Food Purchases	623,936	817,548	650,000	685,000	685,000	685,000
0460 Non-consumable Items	132	5,417	10,000	7,000	7,000	7,000
0470 Computer Software	449	142	800	20,500	20,500	20,500
0480 Computer Hardware	12,021	2,986	1,500	6,000	6,000	6,000
<b>0400 Supplies and Materials</b>	<b>643,646</b>	<b>835,320</b>	<b>688,200</b>	<b>732,500</b>	<b>732,500</b>	<b>732,500</b>
0640 Dues and Fees	576	1,429	1,810	2,000	2,000	2,000
<b>0600 Other Objects</b>	<b>576</b>	<b>1,429</b>	<b>1,810</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Function Totals:</b>	<b>1,814,074</b>	<b>2,048,395</b>	<b>2,454,014</b>	<b>2,375,083</b>	<b>2,375,083</b>	<b>2,375,083</b>

Note: Minor differences are due to rounding

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 3120 Food Preparation and Dispensing Services</b>						
0110 Regular Salaries	2,582,414	2,618,974	3,275,065	3,362,296	3,362,296	3,362,296
0120 Nonpermanent Salaries	130,455	119,870	130,152	154,357	154,357	154,357
0130 Additional Salaries	166,520	141,515	347,427	314,866	314,866	314,866
<b>0100 Salaries</b>	<b>2,879,389</b>	<b>2,880,359</b>	<b>3,752,644</b>	<b>3,831,519</b>	<b>3,831,519</b>	<b>3,831,519</b>
0210 Public Employees Retirement System	507,441	592,435	824,831	653,277	653,277	653,277
0220 Social Security Administration	205,171	203,937	287,076	293,113	293,113	293,113
0230 Other Required Payroll Costs	28,219	33,092	48,786	49,810	49,810	49,810
0240 Contractual Employee Benefits	1,386,109	1,409,991	1,461,933	1,707,650	1,707,650	1,707,650
<b>0200 Associated Payroll Costs</b>	<b>2,126,940</b>	<b>2,239,455</b>	<b>2,622,626</b>	<b>2,703,850</b>	<b>2,703,850</b>	<b>2,703,850</b>
0310 Instructional, Professional and Technical Services	0	2,035	0	0	0	0
0320 Property Services	50,140	46,474	67,990	70,990	70,990	70,990
0330 Student Transportation Services	0	0	20	20	20	20
0340 Travel	3,547	2,011	4,540	3,430	3,430	3,430
0350 Communication	18,388	9,262	25,420	15,570	15,570	15,570
0380 Non-instructional Professional and Technical Services	23,815	23,194	65,490	40,490	40,490	40,490
<b>0300 Purchased Services</b>	<b>95,889</b>	<b>82,976</b>	<b>163,460</b>	<b>130,500</b>	<b>130,500</b>	<b>130,500</b>
0410 Consumable Supplies and Materials	429,424	410,922	654,530	104,510	104,510	104,510
0450 Nutrition Services Food Purchases	4,658,680	4,392,892	6,450,490	6,450,490	6,450,490	6,450,490
0460 Non-consumable Items	33,009	37,207	289,530	270,570	270,570	270,570
0470 Computer Software	46,919	7,984	2,000	50,000	50,000	50,000
0480 Computer Hardware	53,817	56,884	210,000	210,000	210,000	210,000
<b>0400 Supplies and Materials</b>	<b>5,221,849</b>	<b>4,905,889</b>	<b>7,606,550</b>	<b>7,085,570</b>	<b>7,085,570</b>	<b>7,085,570</b>
0640 Dues and Fees	4,313	1,808	5,010	5,010	5,010	5,010
<b>0600 Other Objects</b>	<b>4,313</b>	<b>1,808</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>
<b>Function Totals:</b>	<b>10,328,381</b>	<b>10,110,487</b>	<b>14,150,290</b>	<b>13,756,449</b>	<b>13,756,449</b>	<b>13,756,449</b>
<b>Function: 3140 Food Services - Summer School</b>						
0120 Nonpermanent Salaries	1,840	1,822	0	0	0	0
0130 Additional Salaries	116,008	126,657	101,505	112,010	112,010	112,010
<b>0100 Salaries</b>	<b>117,849</b>	<b>128,479</b>	<b>101,505</b>	<b>112,010</b>	<b>112,010</b>	<b>112,010</b>
0210 Public Employees Retirement System	21,867	27,088	22,311	19,098	19,098	19,098
0220 Social Security Administration	8,930	9,673	7,765	8,569	8,569	8,569
0230 Other Required Payroll Costs	1,188	1,475	1,320	1,456	1,456	1,456
<b>0200 Associated Payroll Costs</b>	<b>31,985</b>	<b>38,235</b>	<b>31,396</b>	<b>29,123</b>	<b>29,123</b>	<b>29,123</b>
0320 Property Services	575	814	1,400	1,000	1,000	1,000
0340 Travel	1,278	907	1,900	1,500	1,500	1,500
0350 Communication	1,532	0	400	500	500	500

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
0380 Non-instructional Professional and Technical Services	1,749	1,826	3,800	3,000	3,000	3,000
<b>0300 Purchased Services</b>	<b>5,134</b>	<b>3,546</b>	<b>7,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
0410 Consumable Supplies and Materials	23,770	24,661	31,500	31,500	31,500	31,500
0450 Nutrition Services Food Purchases	116,210	138,244	200,000	200,000	200,000	200,000
0460 Non-consumable Items	4,711	1,372	3,500	4,000	4,000	4,000
<b>0400 Supplies and Materials</b>	<b>144,691</b>	<b>164,276</b>	<b>235,000</b>	<b>235,500</b>	<b>235,500</b>	<b>235,500</b>
<b>Function Totals:</b>	<b>299,658</b>	<b>334,537</b>	<b>375,401</b>	<b>382,633</b>	<b>382,633</b>	<b>382,633</b>
<b>Function: 3190 Other Food Services</b>						
0130 Additional Salaries	174	0	0	0	0	0
<b>0100 Salaries</b>	<b>174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0460 Non-consumable Items	72,523	18,447	40,000	40,000	40,000	40,000
<b>0400 Supplies and Materials</b>	<b>72,523</b>	<b>18,447</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
0540 Depreciable Equipment	12,527	0	180,000	200,000	200,000	200,000
<b>0500 Capital Outlay</b>	<b>12,527</b>	<b>0</b>	<b>180,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function Totals:</b>	<b>85,273</b>	<b>18,447</b>	<b>220,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	0	39,300	0	0	0	0
0790 Other Transfers	0	0	60,000	60,000	60,000	60,000
<b>0700 Transfers</b>	<b>0</b>	<b>39,300</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>39,300</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	670,140	2,526,069	2,526,069	2,526,069
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>670,140</b>	<b>2,526,069</b>	<b>2,526,069</b>	<b>2,526,069</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>670,140</b>	<b>2,526,069</b>	<b>2,526,069</b>	<b>2,526,069</b>
<b>Fund Total:</b>	<b>\$ 12,535,569</b>	<b>\$ 12,562,102</b>	<b>\$ 17,942,872</b>	<b>\$ 19,353,100</b>	<b>\$ 19,353,100</b>	<b>\$ 19,353,100</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
BUDGET FORECAST  
NUTRITION SERVICES FUND - 290  
2015-16 THROUGH 2018-19**

	<b>Adopted Budget 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 5,831,964	\$ 6,065,243	\$ 6,307,853	\$ 6,560,167
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	219,867	224,264	228,749	233,324
Federal Revenue	9,922,865	10,915,152	12,006,667	13,207,334
Other Revenue (Transfers, Beginning Fund Balance)	3,378,404	3,716,244	4,087,868	4,496,655
<b>Total Revenue</b>	<b>\$ 19,353,100</b>	<b>\$ 20,920,903</b>	<b>\$ 22,631,137</b>	<b>\$ 24,497,480</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	12,866	13,908	15,045	16,286
Enterprise & Community Services	16,754,165	18,111,427	19,591,993	21,207,704
Facilities Acquisition & Construction	-	-	-	-
Other Uses	60,000	64,861	70,163	75,949
Contingencies	2,526,069	2,730,707	2,953,936	3,197,541
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,353,100</b>	<b>\$ 20,920,903</b>	<b>\$ 22,631,137</b>	<b>\$ 24,497,480</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 4.0% for local revenue due to increased number of meals served, 2.0% for state revenue and 10.0% for all other revenue sources.

**Expenditures:**

Increase in expenditures for contractual salary increases and 5.0% increase in benefits.



## *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 <sup>a</sup>	Pension Obligation Bonds		FFC Bonds	Capital Leases	Primary Government	As		Per Capita <sup>a</sup>
	Obligation	Bonds				Value of	Percentage		Obligation	Bonds				Percentage of Taxable Value	Income <sup>a</sup>	
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	

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

n/a - Information not available as of printing.

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

**Legal Debt Margin Calculation for Fiscal Year 2014**

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

<b>Fiscal Year</b>	<b>Debt limit</b>	<b>Total net debt applicable to limit</b>	<b>Legal debt margin</b>	<b>Total net debt applicable to the limit as a percentage of debt limit</b>
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

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

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

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

Allowable Percentage of Real Market Value:

<sup>A</sup> Kindergarten through eighth grade, 9 x .0055	4.95%
<sup>B</sup> Ninth through twelfth grade, 4 x .0075	<u>3.00%</u>
Allowable Percentage	<u><u>7.95%</u></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</u> 2011-2012	<u>Actual</u> 2012-2013	<u>Actual</u> 2013-2014	<u>Adopted</u> <u>Budget</u> 2014-2015	<u>Adopted</u> <u>Budget</u> 2015-2016
<b>1000 Revenue From Local Sources</b>	\$ 47,605,995	\$ 47,371,367	\$ 49,633,696	\$ 50,239,310	\$ 51,164,367
<b>5000 Other Sources</b>	49,305,307	182,129,465	577,859	178,000	940,000
<b>Total Revenues</b>	<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>
<b>0300 Purchased Services</b>	281,899	1,013,347	0	0	0
<b>0600 Other Objects</b>	94,861,690	227,909,625	50,044,725	50,417,310	52,104,367
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	\$ <u>1,767,713</u>	\$ <u>577,859</u>	\$ <u>166,831</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balances</b>	\$ 1,461,496	\$ 1,767,713	\$ 577,859		
<b>Change in Fund Balance</b>	<u>306,217</u>	<u>(1,189,854)</u>	<u>(411,028)</u>		
<b>Ending Fund Balance</b>	\$ <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	\$ 51,119,367	\$ 51,119,367
1510 Interest on Investments	63,577	48,837	50,000	45,000	45,000	45,000
<b>1000 Revenue From Local Sources</b>	<b>47,371,367</b>	<b>49,633,696</b>	<b>50,239,310</b>	<b>51,164,367</b>	<b>51,164,367</b>	<b>51,164,367</b>
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	940,000	940,000
<b>5000 Other Sources</b>	<b>182,129,465</b>	<b>577,859</b>	<b>178,000</b>	<b>940,000</b>	<b>940,000</b>	<b>940,000</b>
<b>Fund Total:</b>	<b>\$ 229,500,832</b>	<b>\$ 50,211,555</b>	<b>\$ 50,417,310</b>	<b>\$ 52,104,367</b>	<b>\$ 52,104,367</b>	<b>\$ 52,104,367</b>

*Note: Minor differences are due to rounding*

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

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 DEBT SERVICE/GEN OB BOND FUND - 300  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 51,164,367	\$ 53,848,969	\$ 55,652,704	\$ 47,893,837
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	940,000	-	-	-
<b>Total Revenue</b>	<b>\$ 52,104,367</b>	<b>\$ 53,848,969</b>	<b>\$ 55,652,704</b>	<b>\$ 47,893,837</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	52,104,367	53,848,969	55,652,704	47,893,837
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 52,104,367</b>	<b>\$ 53,848,969</b>	<b>\$ 55,652,704</b>	<b>\$ 47,893,837</b>

**Assumptions:**

**Revenues:**

Increase in property tax revenues equal to increase in debt service payments.

**Expenditures:**

Increase in expenditures per debt service payment schedule due to 2014 bond issue.



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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

*Debt Service/Lease Purchase Fund (301)*

Function Code	Function Description	Variance from 2014-15 Budget	Variance
5110	Long-Term Debt Service	\$ (200,389)	Debt service payments have decreased due to pay off of bus leases.



**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
<b>1000 Revenue From Local Sources</b>	<b>2,534</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	1,148,833	542,613	400,778	200,389	200,389	200,389
5400 Resources - Beginning Fund Balance	12,608	9,142	0	0	0	0
<b>5000 Other Sources</b>	<b>1,161,441</b>	<b>551,755</b>	<b>400,778</b>	<b>200,389</b>	<b>200,389</b>	<b>200,389</b>
<b>Fund Total:</b>	<b>\$ 1,163,975</b>	<b>\$ 552,931</b>	<b>\$ 400,778</b>	<b>\$ 200,389</b>	<b>\$ 200,389</b>	<b>\$ 200,389</b>

*Note: Minor differences are due to rounding*

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

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 DEBT SERVICE/LEASE PURCH FUND - 301  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ -	\$ -	\$ -	\$ -
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	200,389	-	-	-
<b>Total Revenue</b>	<b>\$ 200,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	200,389	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 200,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Assumptions:**

**Revenues:**

Decrease in revenues equal to decrease in debt service payments.

**Expenditures:**

Decrease in expenditures per debt service payment schedule current lease ends in 2015-16.



### *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</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 12,267,900	\$ 11,468,862	\$ 12,625,480	\$ 14,652,102	\$ 18,532,509
<b>5000 Other Sources</b>	1,680,357	2,165,644	1,378,503	80,500,000	1,175,000
<b>Total Revenues</b>	<u>13,948,257</u>	<u>13,634,506</u>	<u>14,003,983</u>	<u>95,152,102</u>	<u>19,707,509</u>
<b>0600 Other Objects</b>	11,782,613	12,256,003	12,745,146	95,152,102	19,707,509
<b>Total Expenditures</b>	<u>11,782,613</u>	<u>12,256,003</u>	<u>12,745,146</u>	<u>95,152,102</u>	<u>19,707,509</u>
<b>Ending Fund Balance</b>	\$ <u>2,165,644</u>	\$ <u>1,378,503</u>	\$ <u>1,258,837</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Beginning Fund Balances</b>	\$ 1,680,357	\$ 2,165,644	\$ 1,378,503		
<b>Change in Fund Balance</b>	<u>485,287</u>	<u>(787,141)</u>	<u>(119,666)</u>		
<b>Ending Fund Balance</b>	<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  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

*Debt Service/PERS UAL Fund (302)*

Function Code	Function Description	Variance from 2014-15 Budget	Variance
5110	Long-Term Debt Service	\$ 4,555,407	Debt service payments increased for new bonds according to payment schedule.
5400	PERS UAL Lump Sum Payment to PERS	(80,000,000)	No new issuances/transfers.



**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	\$ 20,000	\$ 20,000
1970 Services Provided Other Funds	11,437,776	12,594,515	14,632,102	18,512,509	18,512,509	18,512,509
<b>1000 Revenue From Local Sources</b>	<b>11,468,862</b>	<b>12,625,480</b>	<b>14,652,102</b>	<b>18,532,509</b>	<b>18,532,509</b>	<b>18,532,509</b>
5110 Bond Proceeds	0	0	80,000,000	0	0	0
5400 Resources - Beginning Fund Balance	2,165,644	1,378,503	500,000	1,175,000	1,175,000	1,175,000
<b>5000 Other Sources</b>	<b>2,165,644</b>	<b>1,378,503</b>	<b>80,500,000</b>	<b>1,175,000</b>	<b>1,175,000</b>	<b>1,175,000</b>
<b>Fund Total:</b>	<b>\$ 13,634,506</b>	<b>\$ 14,003,983</b>	<b>\$ 95,152,102</b>	<b>\$ 19,707,509</b>	<b>\$ 19,707,509</b>	<b>\$ 19,707,509</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 5110 Long-Term Debt Service</b>						
0610 Redemption of Principal	\$ 4,150,000	\$ 4,820,000	\$ 5,540,000	\$ 9,745,000	\$ 9,745,000	\$ 9,745,000
0620 Interest	8,106,003	7,925,146	9,612,102	9,962,509	9,962,509	9,962,509
<b>0600 Other Objects</b>	<b>12,256,003</b>	<b>12,745,146</b>	<b>15,152,102</b>	<b>19,707,509</b>	<b>19,707,509</b>	<b>19,707,509</b>
<b>Function Totals:</b>	<b>12,256,003</b>	<b>12,745,146</b>	<b>15,152,102</b>	<b>19,707,509</b>	<b>19,707,509</b>	<b>19,707,509</b>
<b>Function: 5400 PERS UAL Lump Sum Payment to PERS</b>						
0680 PERS UAL Lump Sum Payment to PERS	0	0	80,000,000	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>80,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>80,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total:</b>	<b>\$ 12,256,003</b>	<b>\$ 12,745,146</b>	<b>\$ 95,152,102</b>	<b>\$ 19,707,509</b>	<b>\$ 19,707,509</b>	<b>\$ 19,707,509</b>

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 DEBT SERVICE/PERS UAL FUND - 302  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 18,532,509	\$ 19,544,035	\$ 20,262,963	\$ 20,748,798
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	1,175,000	940,000	752,000	601,600
<b>Total Revenue</b>	<b>\$ 19,707,509</b>	<b>\$ 20,484,035</b>	<b>\$ 21,014,963</b>	<b>\$ 21,350,398</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	19,707,509	20,484,035	21,014,963	21,350,398
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,707,509</b>	<b>\$ 20,484,035</b>	<b>\$ 21,014,963</b>	<b>\$ 21,350,398</b>

**Assumptions:**

**Revenues:**

Increase in revenues equal to increase in debt service payments.

**Expenditures:**

Increase in expenditures per debt service payment schedule.



### *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</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 10,269	\$ 6,591	\$ 5,824	\$ 0	\$ 0
<b>5000 Other Sources</b>	2,030,138	1,850,168	1,661,117	1,474,013	1,474,938
<b>Total Revenues</b>	<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>
<b>0600 Other Objects</b>	2,019,202	1,838,955	1,653,304	1,474,013	1,474,938
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	<u>\$ 21,205</u>	<u>\$ 17,804</u>	<u>\$ 13,637</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balances</b>	\$ 10,925	\$ 21,205	\$ 17,804		
<b>Change in Fund Balance</b>	<u>10,280</u>	<u>(3,401)</u>	<u>(4,167)</u>		
<b>Ending Fund Balance</b>	<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
<b>1000 Revenue From Local Sources</b>	<b>6,591</b>	<b>5,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5200 Interfund Transfers	1,828,963	1,643,313	1,464,013	1,467,438	1,467,438	1,467,438
5400 Resources - Beginning Fund Balance	21,205	17,804	10,000	7,500	7,500	7,500
<b>5000 Other Sources</b>	<b>1,850,168</b>	<b>1,661,117</b>	<b>1,474,013</b>	<b>1,474,938</b>	<b>1,474,938</b>	<b>1,474,938</b>
<b>Fund Total:</b>	<b>\$ 1,856,759</b>	<b>\$ 1,666,941</b>	<b>\$ 1,474,013</b>	<b>\$ 1,474,938</b>	<b>\$ 1,474,938</b>	<b>\$ 1,474,938</b>

*Note: Minor differences are due to rounding*

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

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 DEBT SERVICE/2009 FFCO FUND - 303  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ -	\$ -	\$ -	\$ -
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	1,474,938	1,472,338	1,473,938	1,474,538
<b>Total Revenue</b>	<b>\$ 1,474,938</b>	<b>\$ 1,472,338</b>	<b>\$ 1,473,938</b>	<b>\$ 1,474,538</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	1,474,938	1,472,338	1,473,938	1,474,538
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,474,938</b>	<b>\$ 1,472,338</b>	<b>\$ 1,473,938</b>	<b>\$ 1,474,538</b>

**Assumptions:**

**Revenues:**

Fluctuation in revenues equal to change in debt service payments.

**Expenditures:**

Fluctuation in expenditures per debt service payment schedule.



### *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. Below is a table outlining the future operating costs from the major capital projects resulting from the bond.

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

\* These expenses are one-time expenses.

## First Year (2014-2015) Capital Budget

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

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

## Second Year (2015-2016) Capital Budget

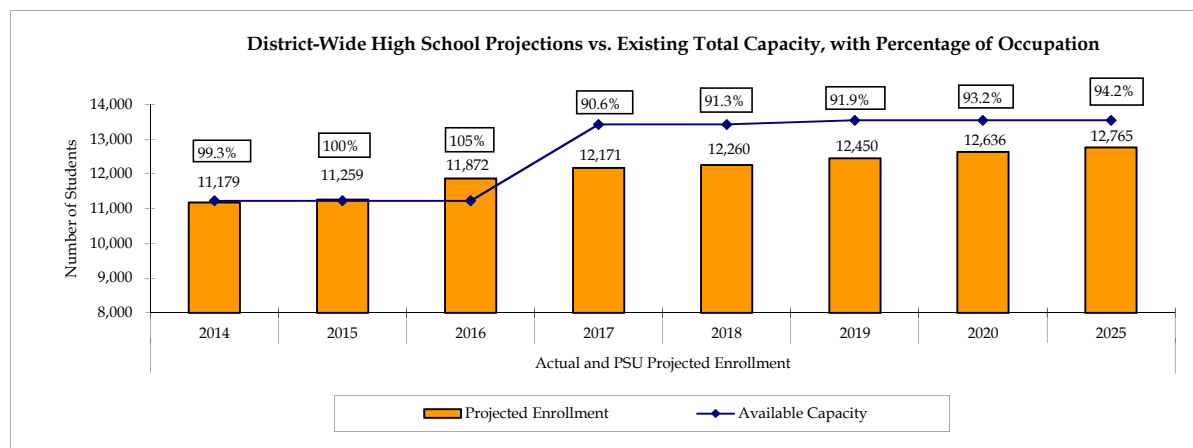
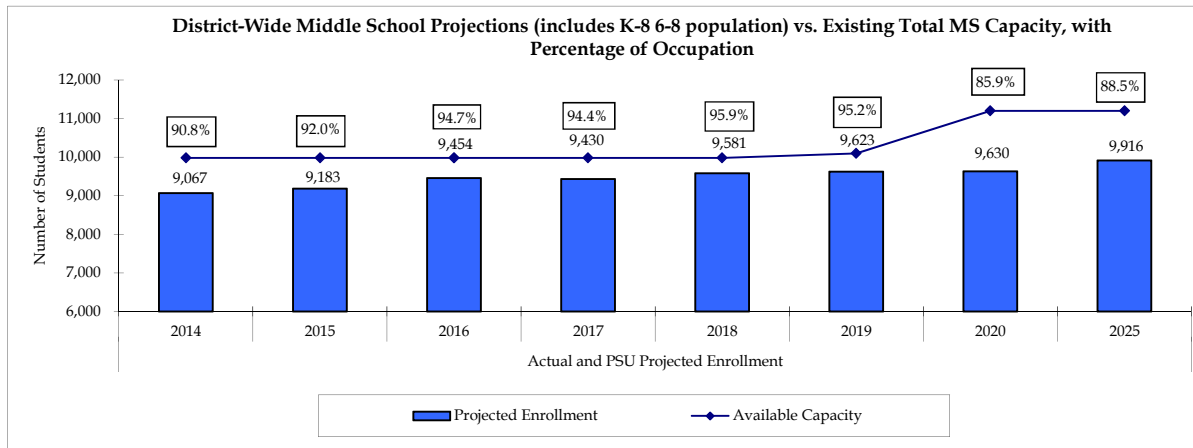
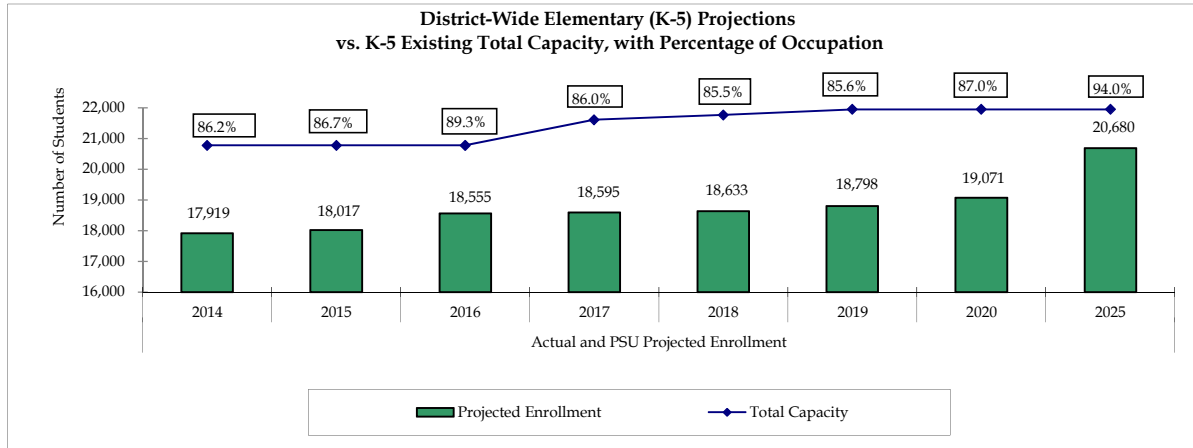
The first bond sale for the \$680 million *Capital Plan* will support the second year of capital work planned in 2015-2016. The following projects will be initiated during this budget year:

- 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

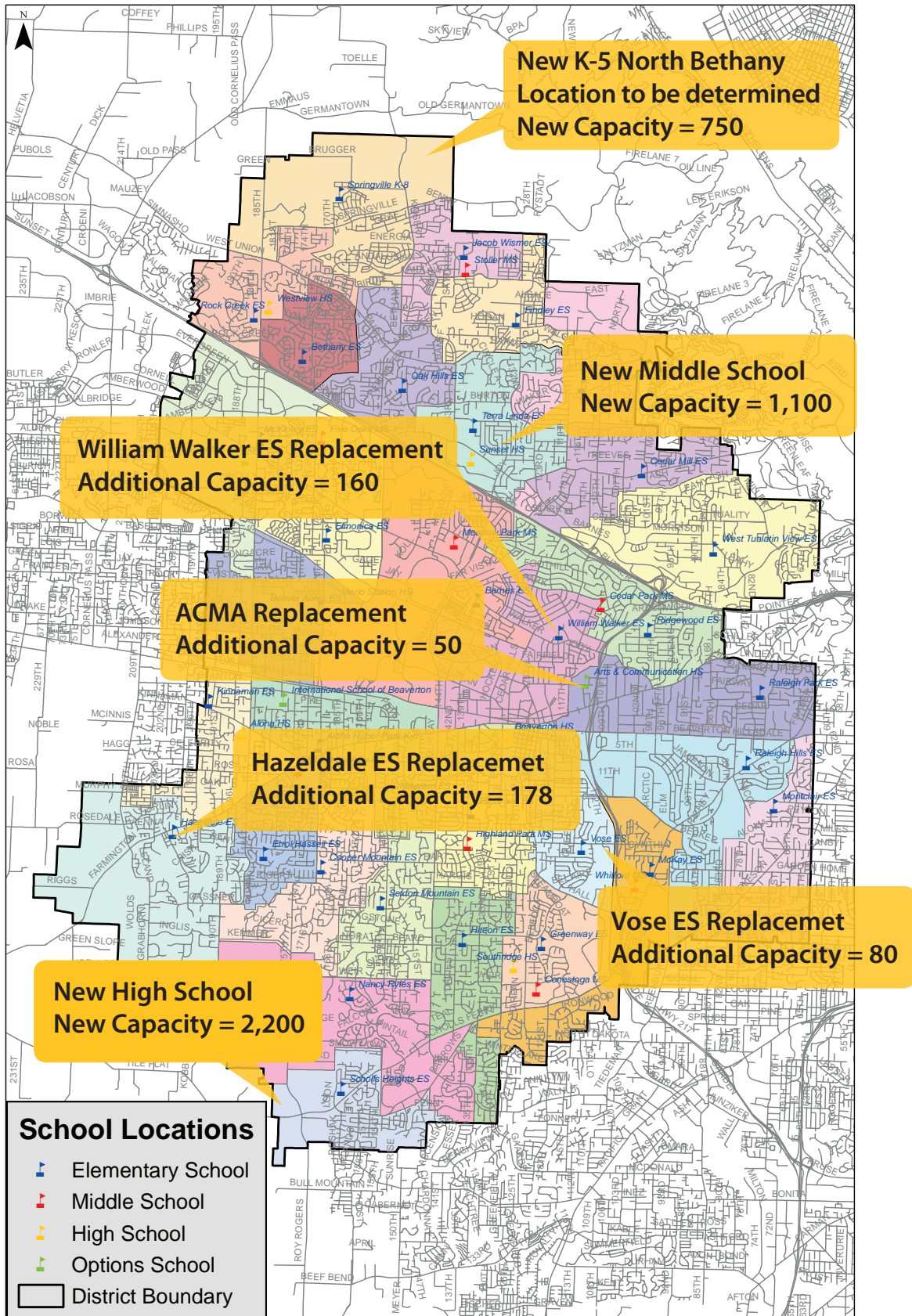
## Proposed 2014 Bond Program

<b>Project</b>	<b>Cost Estimate (\$M)</b>
<b>Modernization Replacement Projects</b>	
Arts and Communication Magnet Academy (ACMA)	\$28.3
Hazeldale K-5	\$24.6
Vose K-5	\$24.8
William Walker K-5	\$24.6
Replacement Project Program Contingency	\$9.8
Replacement Project Program Inflation Cost	\$11.4
<b>Modernization Renovation Projects</b>	
Capital Center Building Improvements	\$5.0
Critical Equipment Purchases	\$24.0
Five Oaks Middle School	\$21.1
Maintenance Facility Improvements	\$10.0
District-wide Repairs to Schools and Facilities	\$98.0
Raleigh Hills K-8	\$9.7
School Kitchen Improvements	\$0.8
Springville K-8	\$2.0
Renovation Project Program Contingency	\$14.0
Renovation Project Program Inflation Cost	\$16.3
<b>Modernization Regulatory Compliance</b>	
District-wide ADA Compliance	\$2.0
Domestic and Fire Protection Separation at Schools	\$0.8
Green Energy Technology	\$5.0
High School Title IX Compliance; Sunset & Aloha HS	\$4.0
McKay K-5 ADA Upgrades	\$0.4
Security Upgrades	\$10.0
Seismic Upgrades	\$4.2
Regulatory Compliance Program Contingency	\$2.5
Regulatory Compliance Program Inflation Cost	\$2.9
<b>New Capacity</b>	
New Elementary School Site, Land Acquisition	\$3.0
New High School	\$109.0
New K-5 in North Bethany	\$25.0
New Middle School on Timberland Site	\$51.6
New Capacity Program Contingency	\$18.1
New Capacity Program Inflation Cost	\$21.0
<b>Technology</b>	
HVAC Control System Upgrade	\$0.8
IT Data Center at Capital Center	\$2.9
Unified Communication System	\$7.2
Learning Technology: Classroom Systems	\$56.0
Technology Program Contingency	\$1.0
Technology Program Inflation Cost	\$1.2
<b>Program Implementation Requirements</b>	
Prebond planning reimbursement	\$1.0
Bond Implementation/Management Costs @ \$2.5 million/year	\$20.0
Bond Issuance Services @ 1% of Bond Value	\$6.0
<b>Grand Total</b>	<b>\$ 680.0</b>

# BEAVERTON SCHOOL DISTRICT PROJECTIONS VS CAPACITY 2014-2025



# 2014 Bond Projects Providing New Capacity



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

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 2,270,809	\$ 2,439,156	\$ 7,499,622	\$ 10,211,000	\$ 5,466,000
<b>5000 Other Sources</b>	22,295,115	18,935,579	15,046,583	457,035,000	409,525,000
<b>Total Revenues</b>	<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>
<b>0100 Salaries</b>	111,542	149,892	183,544	1,417,828	2,282,575
<b>0200 Associated Payroll Costs</b>	36,663	54,309	70,487	1,036,135	1,616,043
<b>0300 Purchased Services</b>	521,688	935,449	2,200,060	10,887,000	20,622,000
<b>0400 Supplies and Materials</b>	4,615	176,411	40,942	61,250,000	12,753,985
<b>0500 Capital Outlay</b>	3,435,056	4,843,875	13,339,561	389,691,024	140,448,162
<b>0600 Other Objects</b>	61,973	61,164	89,210	1,500,000	3,000,000
<b>0700 Transfers</b>	1,461,119	874,856	1,101,713	1,464,013	1,097,838
<b>0800 Other Uses of Funds</b>	0	0	0	0	233,170,397
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	<u>\$ 18,933,267</u>	<u>\$ 14,278,780</u>	<u>\$ 5,520,688</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balance</b>	\$ 22,295,115	\$ 18,933,267	\$ 14,278,780		
<b>Change in Fund Balance</b>	<u>(3,361,848)</u>	<u>(4,654,487)</u>	<u>(8,758,092)</u>		
<b>Ending Fund Balance</b>	<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  
VARIANCE ANALYSIS  
2015-16 ADOPTED BUDGET**

**Capital Projects Fund (400)**

Function Code	Function Description	Variance from 2014-15 Budget	Variance
2000	Support Services	\$ (2,813,825)	Decrease due to no bond issuance costs expected in 2015-16.
4000	Facilities Acquisition & Construction	(282,245,397)	Budgeted for one year's worth of projects only.
5200	Transfers of Funds	(366,175)	Decreased transfer expense.
6110	Operating Contingency	233,170,397	Contingency for projects to be completed in future years.

**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	\$ 2,420,000	\$ 2,420,000
1510 Interest on Investments	101,519	45,505	2,556,000	1,511,000	1,511,000	1,511,000
1910 Rentals	29,890	29,509	35,000	35,000	35,000	35,000
1920 Contributions and Donations from Private Sources	0	4,895,658	4,000,000	1,500,000	1,500,000	1,500,000
1960 Recovery of Prior Years' Expenditures	443,777	121,439	1,820,000	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>2,439,156</b>	<b>7,499,622</b>	<b>10,211,000</b>	<b>5,466,000</b>	<b>5,466,000</b>	<b>5,466,000</b>
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	409,525,000	409,525,000
<b>5000 Other Sources</b>	<b>18,935,579</b>	<b>15,046,583</b>	<b>457,035,000</b>	<b>409,525,000</b>	<b>409,525,000</b>	<b>409,525,000</b>
<b>Fund Total:</b>	<b>\$ 21,374,736</b>	<b>\$ 22,546,205</b>	<b>\$ 467,246,000</b>	<b>\$ 414,991,000</b>	<b>\$ 414,991,000</b>	<b>\$ 414,991,000</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 2510 Direction of Business Support Services</b>						
0380 Non-instructional Professional and Technical Services	\$ 0	\$ 0	\$ 2,200,000	\$ 0	\$ 0	\$ 0
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>2,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>2,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2520 Fiscal Services</b>						
0590 Other Capital Outlay	0	0	315,987	702,162	702,162	702,162
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>315,987</b>	<b>702,162</b>	<b>702,162</b>	<b>702,162</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>315,987</b>	<b>702,162</b>	<b>702,162</b>	<b>702,162</b>
<b>Function: 2540 Operation and Maintenance of Plant Services</b>						
0120 Nonpermanent Salaries	37	0	0	0	0	0
<b>0100 Salaries</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0220 Social Security Administration	3	0	0	0	0	0
0230 Other Required Payroll Costs	0	0	0	0	0	0
<b>0200 Associated Payroll Costs</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	0	0	10,000	5,000	5,000	5,000
0380 Non-instructional Professional and Technical Services	0	0	0	1,000,000	1,000,000	1,000,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>1,005,000</b>
0530 Improvements Other Than Buildings	0	0	200,000	200,000	200,000	200,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function Totals:</b>	<b>40</b>	<b>0</b>	<b>210,000</b>	<b>1,205,000</b>	<b>1,205,000</b>	<b>1,205,000</b>
<b>Function: 2550 Student Transportation Services</b>						
0540 Depreciable Equipment	0	0	0	0	2,500,000	2,500,000
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements	0	0	4,500,000	0	0	0
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>4,500,000</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>4,500,000</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Function: 2570 Internal Services</b>						
0320 Property Services	0	0	0	5,000	5,000	5,000
<b>0300 Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

Note: Minor differences are due to rounding



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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 4110 Service Area Direction, Facilities Acquisition and Construction</b>						
0110 Regular Salaries	117,840	147,410	1,412,783	2,119,597	2,282,575	2,282,575
0120 Nonpermanent Salaries	18,055	12,705	0	0	0	0
0130 Additional Salaries	12,719	23,428	5,045	0	0	0
<b>0100 Salaries</b>	<b>148,614</b>	<b>183,544</b>	<b>1,417,828</b>	<b>2,119,597</b>	<b>2,282,575</b>	<b>2,282,575</b>
0210 Public Employees Retirement System	20,720	28,176	311,638	361,391	389,179	389,179
0220 Social Security Administration	11,355	14,213	108,464	162,150	174,618	174,618
0230 Other Required Payroll Costs	1,446	2,103	18,433	27,554	29,672	29,672
0240 Contractual Employee Benefits	20,647	25,994	597,600	981,911	1,022,574	1,022,574
<b>0200 Associated Payroll Costs</b>	<b>54,168</b>	<b>70,487</b>	<b>1,036,135</b>	<b>1,533,006</b>	<b>1,616,043</b>	<b>1,616,043</b>
0340 Travel	0	0	23,000	20,000	20,000	20,000
0350 Communication	85	0	14,000	12,000	12,000	12,000
0380 Non-instructional Professional and Technical Services	11,900	3,750	100,000	100,000	100,000	100,000
<b>0300 Purchased Services</b>	<b>11,985</b>	<b>3,750</b>	<b>137,000</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
0540 Depreciable Equipment	0	0	250,000	100,000	100,000	100,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Function Totals:</b>	<b>214,767</b>	<b>257,781</b>	<b>2,840,963</b>	<b>3,884,603</b>	<b>4,130,618</b>	<b>4,130,618</b>
<b>Function: 4150 Building Acquisition, Construction, and Improvement Services</b>						
0120 Nonpermanent Salaries	1,241	0	0	0	0	0
<b>0100 Salaries</b>	<b>1,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>0200 Associated Payroll Costs</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0320 Property Services	2,330	0	0	0	0	0
0350 Communication	2,869	3,313	100,000	50,000	50,000	50,000
0380 Non-instructional Professional and Technical Services	918,265	2,192,997	8,440,000	19,430,000	19,430,000	19,430,000
<b>0300 Purchased Services</b>	<b>923,464</b>	<b>2,196,310</b>	<b>8,540,000</b>	<b>19,480,000</b>	<b>19,480,000</b>	<b>19,480,000</b>
0410 Consumable Supplies and Materials	1,461	0	1,000,000	1,000,000	1,000,000	1,000,000
0460 Non-consumable Items	54,649	941	2,000,000	2,000,000	2,000,000	2,000,000
0470 Computer Software	120,301	40,000	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>176,411</b>	<b>40,942</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
0510 Land Acquisition	0	10,560,879	5,500,000	3,000,000	3,000,000	3,000,000

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
0520 Buildings Acquisition	4,747,335	2,032,947	351,725,037	128,471,000	128,471,000	128,471,000
0530 Improvements Other Than Buildings	96,541	745,736	9,700,000	2,625,000	2,625,000	2,625,000
<b>0500 Capital Outlay</b>	<b>4,843,875</b>	<b>13,339,561</b>	<b>366,925,037</b>	<b>134,096,000</b>	<b>134,096,000</b>	<b>134,096,000</b>
0640 Dues and Fees	40,000	1,182	500,000	2,000,000	2,000,000	2,000,000
0670 Taxes and Licenses	21,164	88,028	1,000,000	1,000,000	1,000,000	1,000,000
<b>0600 Other Objects</b>	<b>61,164</b>	<b>89,210</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Function Totals:</b>	<b>6,006,293</b>	<b>15,666,022</b>	<b>379,965,037</b>	<b>159,576,000</b>	<b>159,576,000</b>	<b>159,576,000</b>
<b>Function: 4180 Other Capital Items</b>						
0420 Textbooks	0	0	18,000,000	3,000,000	2,753,985	2,753,985
0460 Non-consumable Items	0	0	250,000	0	0	0
0480 Computer Hardware	0	0	40,000,000	7,000,000	7,000,000	7,000,000
<b>0400 Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>58,250,000</b>	<b>10,000,000</b>	<b>9,753,985</b>	<b>9,753,985</b>
0540 Depreciable Equipment	0	0	17,500,000	1,350,000	1,350,000	1,350,000
0560 Depreciable Bus Garage, Bus and Capital Bus Improvements	0	0	0	4,000,000	1,500,000	1,500,000
<b>0500 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>17,500,000</b>	<b>5,350,000</b>	<b>2,850,000</b>	<b>2,850,000</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>75,750,000</b>	<b>15,350,000</b>	<b>12,603,985</b>	<b>12,603,985</b>
<b>Function: 5200 Transfers of Funds</b>						
0710 Fund Modifications	874,856	1,101,713	1,464,013	1,097,838	1,097,838	1,097,838
<b>0700 Transfers</b>	<b>874,856</b>	<b>1,101,713</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,097,838</b>	<b>1,097,838</b>
<b>Function Totals:</b>	<b>874,856</b>	<b>1,101,713</b>	<b>1,464,013</b>	<b>1,097,838</b>	<b>1,097,838</b>	<b>1,097,838</b>
<b>Function: 6110 Operating Contingency</b>						
0810 Planned Reserve	0	0	0	233,170,397	233,170,397	233,170,397
<b>0800 Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,170,397</b>	<b>233,170,397</b>	<b>233,170,397</b>
<b>Function Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,170,397</b>	<b>233,170,397</b>	<b>233,170,397</b>
<b>Fund Total:</b>	<b>\$ 7,095,956</b>	<b>\$ 17,025,516</b>	<b>\$ 467,246,000</b>	<b>\$ 414,991,000</b>	<b>\$ 414,991,000</b>	<b>\$ 414,991,000</b>

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
BUDGET FORECAST  
CAPITAL PROJECTS FUND - 400  
2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>Revenues:</b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 5,466,000	\$ 5,793,960	\$ 6,141,598	\$ 6,510,094
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	409,525,000	249,525,000	74,525,000	304,525,000
<b>Total Revenue</b>	<b>\$ 414,991,000</b>	<b>\$ 255,318,960</b>	<b>\$ 80,666,598</b>	<b>\$ 311,035,094</b>
<b>Expenditures:</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	4,412,162	2,710,035	2,848,215	3,389,166
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	176,310,603	108,293,355	33,894,776	135,431,505
Other Uses	1,097,838	1,097,838	1,097,838	1,097,838
Contingencies	233,170,397	143,217,732	42,825,769	171,116,585
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 414,991,000</b>	<b>\$ 255,318,960</b>	<b>\$ 80,666,598</b>	<b>\$ 311,035,094</b>

**Assumptions:**

**Revenues:**

Bond proceeds of \$450,000,000 were received in 2014-15. Subsequent years show revenue of Beginning Fund Balance as reduced for spending down of the bond proceeds as planned each year. The next bond sale is planned for 2018-19 to fund projects through 2020-21.

**Expenditures:**

Bond expenditures will increase in 2016-17 and then gradually decrease through 2020-21. Estimated actual expenditures for the 2014 capital projects fund are as follows:

2015-16	\$160 Million
2016-17	\$175 Million
2017-18	\$80 Million
2018-19	\$95 Million



### *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**

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 1,628,908	\$ 2,053,060	\$ 1,666,241	\$ 1,652,797	\$ 1,837,702
<b>5000 Other Sources</b>	2,938,038	2,918,770	3,995,987	4,135,000	3,735,000
<b>Total Revenues</b>	<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>
<b>0100 Salaries</b>	184,903	187,379	317,249	302,937	375,976
<b>0200 Associated Payroll Costs</b>	92,679	99,415	165,628	208,599	226,927
<b>0300 Purchased Services</b>	309,788	230,884	315,727	663,038	713,038
<b>0400 Supplies and Materials</b>	48,702	51,913	60,685	416,088	513,982
<b>0500 Capital Outlay</b>	0	0	0	3,121	0
<b>0600 Other Objects</b>	2,212,105	2,641,250	1,829,530	3,471,930	3,219,910
<b>0800 Other Uses of Funds</b>	0	0	0	722,084	522,869
<b>Total Expenditures</b>	<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>
<b>Ending Fund Balance</b>	\$ <u>1,718,770</u>	\$ <u>1,760,987</u>	\$ <u>2,973,409</u>	\$ 0	\$ 0
<b>Beginning Fund Balances</b>	\$ 1,203,038	\$ 1,718,770	\$ 1,760,987		
<b>Change in Fund Balance</b>	<u>515,732</u>	<u>42,217</u>	<u>1,212,422</u>		
<b>Ending Fund Balance</b>	\$ <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  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

**Insurance Reserve Fund (611)**

Function Code	Function Description	Variance from 2014-15 Budget	Variance
1130	High School Programs	\$ (52,020)	This function is no longer needed in this fund.
2320	Executive Administration Services	51,406	Increase in technical services.
2640	Staff Services	53,922	Increase in positions.
6110	Operating Contingency	(199,215)	Decrease reserves.



**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	\$ 10,000	\$ 10,000
1960 Recovery of Prior Years' Expenditures	578,580	137,714	100,000	100,000	100,000	100,000
1970 Services Provided Other Funds	1,353,988	1,441,973	1,505,959	1,692,702	1,692,702	1,692,702
1990 Miscellaneous	105,772	71,352	36,838	35,000	35,000	35,000
<b>1000 Revenue From Local Sources</b>	<b>2,053,060</b>	<b>1,666,241</b>	<b>1,652,797</b>	<b>1,837,702</b>	<b>1,837,702</b>	<b>1,837,702</b>
5200 Interfund Transfers	1,200,000	2,235,000	2,235,000	1,735,000	1,735,000	1,735,000
5400 Resources - Beginning Fund Balance	1,718,770	1,760,987	1,900,000	2,000,000	2,000,000	2,000,000
<b>5000 Other Sources</b>	<b>2,918,770</b>	<b>3,995,987</b>	<b>4,135,000</b>	<b>3,735,000</b>	<b>3,735,000</b>	<b>3,735,000</b>
<b>Fund Total:</b>	<b>\$ 4,971,829</b>	<b>\$ 5,662,228</b>	<b>\$ 5,787,797</b>	<b>\$ 5,572,702</b>	<b>\$ 5,572,702</b>	<b>\$ 5,572,702</b>

*Note: Minor differences are due to rounding*

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

	ACTUAL (AUDITED)		CURRENT BUDGET	FYE 2016 BUDGET		
	FYE 2013	FYE 2014	FYE 2015	Proposed	Approved	Adopted
<b>Function: 1110 Elementary Programs</b>						
0460 Non-consumable Items	\$ 559	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>0400 Supplies and Materials</b>	<b>559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1120 Middle School Programs</b>						
0410 Consumable Supplies and Materials	1,034	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>1,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>1,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 1130 High School Programs</b>						
0460 Non-consumable Items	3,308	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>3,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0650 Insurance and Judgments	0	0	52,020	0	0	0
<b>0600 Other Objects</b>	<b>0</b>	<b>0</b>	<b>52,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>3,308</b>	<b>0</b>	<b>52,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2210 Improvement of Instruction Services</b>						
0480 Computer Hardware	2,219	0	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>2,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>2,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function: 2320 Executive Administration Services</b>						
0110 Regular Salaries	49,044	50,272	52,536	55,195	55,195	55,195
<b>0100 Salaries</b>	<b>49,044</b>	<b>50,272</b>	<b>52,536</b>	<b>55,195</b>	<b>55,195</b>	<b>55,195</b>
0210 Public Employees Retirement System	8,754	10,296	11,548	9,410	9,410	9,410
0220 Social Security Administration	3,587	3,521	4,019	4,222	4,222	4,222
0230 Other Required Payroll Costs	476	578	683	717	717	717
0240 Contractual Employee Benefits	5,869	6,072	12,803	13,451	13,451	13,451
<b>0200 Associated Payroll Costs</b>	<b>18,687</b>	<b>20,467</b>	<b>29,053</b>	<b>27,800</b>	<b>27,800</b>	<b>27,800</b>
0380 Non-instructional Professional and Technical Services	5,884	119,058	100,000	150,000	150,000	150,000
<b>0300 Purchased Services</b>	<b>5,884</b>	<b>119,058</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Function Totals:</b>	<b>73,615</b>	<b>189,796</b>	<b>181,589</b>	<b>232,995</b>	<b>232,995</b>	<b>232,995</b>
<b>Function: 2640 Staff Services</b>						
0110 Regular Salaries	107,491	117,093	114,694	143,591	143,591	143,591

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

Note: Minor differences are due to rounding

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 INSURANCE RESERVE FUND - 611  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 1,837,702	\$ 1,947,964	\$ 2,064,842	\$ 2,188,733
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	3,735,000	3,809,700	3,885,894	3,963,612
<b>Total Revenue</b>	<b>\$ 5,572,702</b>	<b>\$ 5,757,664</b>	<b>\$ 5,950,736</b>	<b>\$ 6,152,345</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	4,789,525	4,948,493	5,114,431	5,287,706
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	260,308	268,948	277,967	287,384
Other Uses	-	-	-	-
Contingencies	522,869	540,223	558,338	577,255
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,572,702</b>	<b>\$ 5,757,664</b>	<b>\$ 5,950,736</b>	<b>\$ 6,152,345</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 6.0% for local revenue and 2.0% for other revenue.

**Expenditures:**

Increase in expenditures for projected increased insurance costs.



### *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**

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

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 VARIANCE ANALYSIS  
 2015-16 ADOPTED BUDGET**

*Workers Compensation Fund (612)*

Function Code	Function Description	Variance from 2014-15 Budget	Variance
6110	Operating Contingency	\$ 284,875	Increase reserves.

**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	\$ 5,000	\$ 5,000
1960 Recovery of Prior Years' Expenditures	100,459	126,493	100,000	100,000	100,000	100,000
1970 Services Provided Other Funds	1,251,949	1,677,043	2,147,257	2,371,692	2,371,692	2,371,692
1990 Miscellaneous	12,003	160	5,000	5,000	5,000	5,000
<b>1000 Revenue From Local Sources</b>	<b>1,373,253</b>	<b>1,812,668</b>	<b>2,257,257</b>	<b>2,481,692</b>	<b>2,481,692</b>	<b>2,481,692</b>
5400 Resources - Beginning Fund Balance	689,863	468,701	360,000	500,000	500,000	500,000
<b>5000 Other Sources</b>	<b>689,863</b>	<b>468,701</b>	<b>360,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total:</b>	<b>\$ 2,063,116</b>	<b>\$ 2,281,369</b>	<b>\$ 2,617,257</b>	<b>\$ 2,981,692</b>	<b>\$ 2,981,692</b>	<b>\$ 2,981,692</b>

*Note: Minor differences are due to rounding*

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

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

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
<b>0600 Other Objects</b>	1,126,361	993,917	1,637,574	1,637,574	1,637,574	1,637,574
<b>Function Totals:</b>	1,585,396	1,343,843	2,046,689	2,126,338	2,126,338	2,126,338
<b><u>Function: 6110 Operating Contingency</u></b>						
0810 Planned Reserve	0	0	561,754	846,629	846,629	846,629
<b>0800 Other Uses of Funds</b>	0	0	561,754	846,629	846,629	846,629
<b>Function Totals:</b>	0	0	561,754	846,629	846,629	846,629
<b>Fund Total:</b>	<b>\$ 1,594,415</b>	<b>\$ 1,349,844</b>	<b>\$ 2,617,257</b>	<b>\$ 2,981,692</b>	<b>\$ 2,981,692</b>	<b>\$ 2,981,692</b>

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 WORKERS COMPENSATION FUND - 612  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 2,481,692	\$ 2,630,593	\$ 2,788,429	\$ 2,955,733
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	500,000	510,000	520,200	530,604
<b>Total Revenue</b>	<b>\$ 2,981,692</b>	<b>\$ 3,140,593</b>	<b>\$ 3,308,629</b>	<b>\$ 3,486,337</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	2,135,063	2,248,845	2,369,168	2,496,417
Enterprise & Community Services	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-
Other Uses	-	-	-	-
Contingencies	846,629	891,748	939,461	989,920
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,981,692</b>	<b>\$ 3,140,593</b>	<b>\$ 3,308,629</b>	<b>\$ 3,486,337</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 6.0% for local revenue and 2.0% for other revenue.

**Expenditures:**

Increase in expenditures for projected increased worker's compensation costs.

### *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**

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

*Note: Minor differences are due to rounding*

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

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

*Note: Minor differences are due to rounding*

### *Scholarship Fund (700)*

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



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

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Adopted</u> <u>Budget</u> <u>2014-2015</u>	<u>Adopted</u> <u>Budget</u> <u>2015-2016</u>
<b>1000 Revenue From Local Sources</b>	\$ 33,437	\$ 39,348	\$ 54,176	\$ 100,000	\$ 100,000
<b>5000 Other Sources</b>	303,283	280,048	250,402	300,000	300,000
<b>Total Revenues</b>	<u>336,720</u>	<u>319,395</u>	<u>304,579</u>	<u>400,000</u>	<u>400,000</u>
<b>0300 Purchased Services</b>	38,052	37,948	23,082	400,000	400,000
<b>0400 Supplies and Materials</b>	18,620	31,045	17,135	0	0
<b>Total Expenditures</b>	<u>56,672</u>	<u>68,993</u>	<u>40,217</u>	<u>400,000</u>	<u>400,000</u>
<b>Ending Fund Balance</b>	<u>\$ 280,048</u>	<u>\$ 250,402</u>	<u>\$ 264,362</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Beginning Fund Balances</b>	\$ 303,283	\$ 280,048	\$ 250,402		
<b>Change in Fund Balance</b>	<u>(23,235)</u>	<u>(29,646)</u>	<u>13,960</u>		
<b>Ending Fund Balance</b>	<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	100,000	100,000
1960 Recovery of Prior Years' Expenditures	117	0	0	0	0	0
<b>1000 Revenue From Local Sources</b>	<b>39,348</b>	<b>54,176</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
5400 Resources - Beginning Fund Balance	280,048	250,402	300,000	300,000	300,000	300,000
<b>5000 Other Sources</b>	<b>280,048</b>	<b>250,402</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Fund Total:</b>	<b>\$ 319,395</b>	<b>\$ 304,579</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

*Note: Minor differences are due to rounding*

**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
<b>Function: 3390 Other Community Services</b>						
0370 Tuition	\$ 37,948	\$ 23,082	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
<b>0300 Purchased Services</b>	<b>37,948</b>	<b>23,082</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
0410 Consumable Supplies and Materials	31,045	17,135	0	0	0	0
<b>0400 Supplies and Materials</b>	<b>31,045</b>	<b>17,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>	<b>68,993</b>	<b>40,217</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Fund Total:</b>	<b>\$ 68,993</b>	<b>\$ 40,217</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

*Note: Minor differences are due to rounding*

**BEAVERTON SCHOOL DISTRICT  
 BUDGET FORECAST  
 SCHOLARSHIP FUND - 700  
 2015-16 THROUGH 2018-19**

	Adopted Budget 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b><u>Revenues:</u></b>				
Local Revenue (Property Taxes, Tuition, Rentals, Misc.)	\$ 100,000	\$ 106,000	\$ 112,360	\$ 119,102
Intermediate Revenue (ESD Support, County School Fund)	-	-	-	-
State Revenue (State School Fund)	-	-	-	-
Federal Revenue	-	-	-	-
Other Revenue (Transfers, Beginning Fund Balance)	300,000	303,000	306,030	309,090
<b>Total Revenue</b>	<b>\$ 400,000</b>	<b>\$ 409,000</b>	<b>\$ 418,390</b>	<b>\$ 428,192</b>
<b><u>Expenditures:</u></b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Enterprise & Community Services	400,000	409,000	418,390	428,192
Facilities Acquisition & Construction	-	-	-	-
Other Uses	-	-	-	-
Contingencies	-	-	-	-
Planned Reserve	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 409,000</b>	<b>\$ 418,390</b>	<b>\$ 428,192</b>

**Assumptions:**

**Revenues:**

Projecting revenue increases of 6.0% for local revenue and 1.0% for other revenue.

**Expenditures:**

Increase in expenditures for scholarships.



# INFORMATIONAL SECTION



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**BEAVERTON SCHOOL DISTRICT  
2015-16 ADOPTED 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>Adopted Budget 2015-2016</u>
<b>Revenue</b>	\$ 451,904,627	\$ 580,009,193	\$ 459,767,124	\$ 1,032,171,136	\$ 521,211,591
<b>Transfers In</b>	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
<b>Beginning Balance</b>	<u>59,813,811</u>	<u>42,592,851</u>	<u>35,228,027</u>	<u>41,975,651</u>	<u>460,004,904</u>
<b>Total</b>	522,127,007	628,422,417	500,811,971	1,079,554,178	984,932,922
<b>Expenditures</b>	469,125,588	587,374,017	444,113,455	1,052,448,360	722,351,113
<b>Transfers Out</b>	10,408,569	5,820,373	5,816,820	5,407,391	3,716,427
<b>Contingency</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,698,427</u>	<u>258,865,382</u>
<b>Total</b>	479,534,157	593,194,390	449,930,275	1,079,554,178	984,932,922
<b>Fund Balance</b>	<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 General Fund Local Option Levy Staffing By School

<b>Number of Classroom Teachers</b>	2015-16 Without Levy	1,471.1
	2015-16 With Levy	1,800.1
	<b>Increase of teachers =</b>	329.0

ELEMENTARY SCHOOLS	Budgeted Enrollment	Classroom Teachers	
		Without Levy	With Levy
Aloha Huber (K-8)	1,000	39.5	45.0
Barnes	713	29.0	35.5
Beaver Acres	729	29.8	37.3
Bethany	521	20.5	25.0
Bonny Slope	640	26.5	31.0
Cedar Mill	354	14.5	19.0
Chehalem	501	20.2	25.2
Cooper Mountain	484	19.5	24.0
Elmonica	587	25.0	28.0
Errol Hassell	477	18.6	23.6
Findley	826	33.0	37.5
Fir Grove	504	21.5	26.0
Greenway	391	16.9	22.9
Hazeldale	422	17.5	22.0
Hiteon	669	27.5	31.0
Jacob Wismer	736	28.5	33.0
Kinnaman	713	29.0	34.5
McKay	335	14.0	18.5
McKinley	634	27.2	34.2
Montclair	358	14.8	19.8
Nancy Ryles	559	21.5	27.0
Oak Hills	573	23.5	28.0
Raleigh Hills (K-8)	573	24.4	29.4
Raleigh Park	411	16.5	21.0
Ridgewood	434	17.5	21.0
Rock Creek	554	21.5	27.0
Scholls Heights	549	22.5	26.0
Sexton Mountain	466	18.5	22.0
Springville (K-8)	951	36.6	43.6
Terra Linda	415	20.1	23.1
Vose	680	30.5	35.0
West TV	327	15.5	17.0
William Walker	482	20.3	23.3
<b>Elementary School Total</b>	<b>18,568</b>	<b>761.9</b>	<b>916.4</b>

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
<b>Middle School Total</b>	<b>7,467</b>	<b>260.6</b>	<b>323.3</b>

HIGH SCHOOLS			
Aloha	1,930	68.3	90.1
Beaverton	1,716	60.4	78.2
Southridge	1,583	52.9	61.5
Sunset	2,039	68.5	80.8
Westview	2,498	83.6	97.4
<b>High School Total</b>	<b>9,766</b>	<b>333.7</b>	<b>408.0</b>

OPTIONS SCHOOLS			
Arts & Communication Magnet Academy (ACMA)	727	26.2	30.3
Community School	181	8.9	12.5
Health & Science High School	713	26.5	33.8
International School of Beaverton	870	31.5	36.2
School of Science & Technology	167	7.4	8.2
<b>Options Schools Total</b>	<b>2,658</b>	<b>100.5</b>	<b>121.0</b>

<b>Extreme Class Size K-12</b>	-	14.4	31.4
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<b>District Total</b>	<b>38,459</b>	<b>1,471.1</b>	<b>1,800.1</b>
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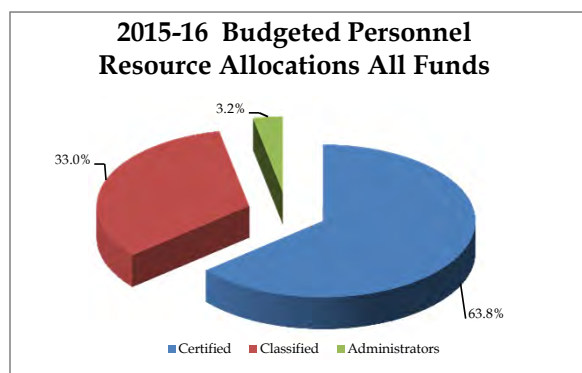
**Classroom Teacher Definition** - Regular full-time and part-time staff who work in instructional activities dealing directly with the teaching of students including school classroom teachers K-12, intervention teachers, elementary PE specialists and elementary music specialists.

BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
<b><u>ADMINISTRATORS</u></b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Chief Officer	3.0	3.0	3.9	4.0	4.0
Executive Administrator	4.0	4.0	5.0	5.0	7.0
Administrator	9.5	12.5	11.9	12.0	14.0
Coordinator	5.0	4.0	3.9	5.0	6.0
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
<b>Administration Total</b>	<b>109.8</b>	<b>106.2</b>	<b>112.3</b>	<b>121.0</b>	<b>130.0</b>
<b><u>CERTIFIED</u></b>					
Elementary School Teacher	682.8	609.5	664.3	725.9	846.7
Middle School Teacher	389.8	331.9	352.3	377.6	424.1
High School Teacher	475.4	398.9	439.4	490.0	527.9
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	78.4
Program Specialist	8.0	7.0	7.5	7.5	8.0
Psychologist	31.5	30.7	30.9	31.8	35.0
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
<b>Certified Total</b>	<b>2,250.0</b>	<b>1,920.6</b>	<b>2,043.8</b>	<b>2,226.7</b>	<b>2,524.1</b>

BEAVERTON SCHOOL DISTRICT  
PERSONNEL RESOURCE ALLOCATIONS  
HISTORY - ALL FUNDS

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
<b>CLASSIFIED</b>					
Account Assistant	19.7	20.2	20.4	21.3	21.7
Aide	319.9	321.8	321.5	368.9	379.9
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	180.6
Systems Analyst	9.6	10.9	11.0	12.0	13.0
Professional/Technical	98.9	101.4	102.5	115.6	132.6
<b>Classified Total</b>	<b>1,134.0</b>	<b>1,109.4</b>	<b>1,112.5</b>	<b>1,250.9</b>	<b>1,306.5</b>
<b>District Totals</b>	<b>3,493.8</b>	<b>3,136.2</b>	<b>3,268.6</b>	<b>3,598.6</b>	<b>3,960.6</b>



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 9.5% from 2014-15 to 2015-16. In the same time period, benefit costs have increased by 3.9% 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 7.5% from the prior year.

Comparing costs over the last five years, salaries have increased 24.5% while benefits have increased 34.9%. Overall, salary and benefit costs have increased by 28.0% in the last five years.

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

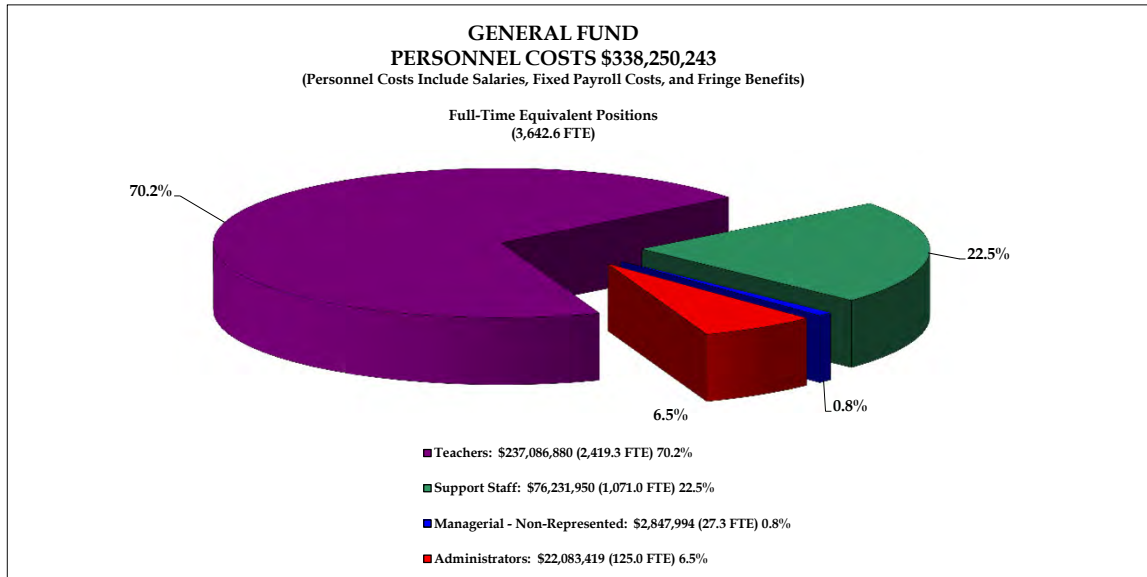
		ADMINISTRATORS		CERTIFIED		SUPPORT SERVICES		MANAGERIAL - NON-REPRESENTED		TOTAL	
		2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
				\$	\$	\$	\$			\$	\$
Elementary Programs	1110			49,729,769	57,015,878	2,896,855	3,275,003			52,626,624	60,290,881
	FTE			754.5	887.1	81.6	92.0			836.0	979.1
Middle School Programs	1120			23,928,186	26,609,233	233,521	320,068			24,161,707	26,929,301
	FTE			364.9	412.5	6.6	9.0			371.5	421.5
High School Programs	1130			30,321,926	32,343,647	532,285	539,530			30,854,211	32,883,177
	FTE			461.6	500.5	13.0	12.8			474.5	513.3
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	12,221,006	1,263,442	1,027,044			11,757,946	13,248,050
	FTE			156.5	185.4	28.9	23.1			185.4	208.5
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	68,728	201,635	201,262	776,722	872,107
	FTE	2.8	3.8			2.3	1.8	3.1	3.4	8.2	8.9
Office of the Principal Services	2410	10,436,509	10,812,968	496,937	482,090	3,813,138	3,995,682			14,746,584	15,290,740
	FTE	90.0	94.0	7.0	7.0	98.2	104.9			195.2	205.9
Other Support Services - School Administration	2490	783,907	1,179,408	15,752	15,709	291,196	274,787	0	38,013	1,090,855	1,507,917
	FTE	6.0	9.0	0.2	0.2	7.2	6.9	0.0	1.0	13.4	17.1
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 FTE					339,772 8.0	317,341 7.5	70,097 1.0	72,019 1.0
Planning, Research, Development, Evaluation, GrantWriting & Statistical Services	2620 FTE	125,336 1.0	123,204 1.0			153,686 2.0	140,160 1.8			279,022 3.0	263,364 2.8
Information Services	2630 FTE	125,336 1.0	123,204 1.0			230,355 4.3	248,107 4.7			355,691 5.3	371,311 5.7
Staff Services	2640 FTE	394,342 3.0	390,539 3.0	136,321 1.9	184,892 2.6	434,428 9.5	484,093 10.5	231,744 4.0	234,406 4.0	1,196,835 18.4	1,293,930 20.1
Technology Services	2660 FTE	248,131 2.0	253,874 2.0	73,401 1.0	70,860 1.0	2,805,584 46.7	3,331,531 58.2	198,979 3.0	195,206 3.0	3,326,095 52.7	3,851,471 64.2
<b>TOTAL SALARY</b>		<b>\$ 13,999,332</b>	<b>\$ 14,888,033</b>	<b>\$ 141,330,803</b>	<b>\$ 157,063,186</b>	<b>\$ 42,092,354</b>	<b>\$ 43,173,784</b>	<b>\$ 1,865,675</b>	<b>\$ 1,893,991</b>	<b>\$ 199,288,164</b>	<b>\$ 217,018,994</b>
<b>TOTAL FTE</b>		<b>117.0</b>	<b>125.0</b>	<b>2,131.2</b>	<b>2,419.3</b>	<b>1,034.1</b>	<b>1,071.0</b>	<b>25.5</b>	<b>27.3</b>	<b>3,307.9</b>	<b>3,642.6</b>
<b>BENEFIT RATE</b>		<b>52.0%</b>	<b>48.3%</b>	<b>54.3%</b>	<b>51.0%</b>	<b>75.3%</b>	<b>76.6%</b>	<b>55.3%</b>	<b>50.4%</b>		
<b>TOTAL BENEFITS</b>		<b>\$ 7,274,053</b>	<b>\$ 7,195,386</b>	<b>\$ 76,714,360</b>	<b>\$ 80,023,693</b>	<b>\$ 31,695,543</b>	<b>\$ 33,058,166</b>	<b>\$ 1,031,718</b>	<b>\$ 954,003</b>	<b>\$ 116,715,674</b>	<b>\$ 121,231,249</b>
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$ 21,273,385</b>	<b>\$ 22,083,419</b>	<b>\$ 218,045,163</b>	<b>\$ 237,086,879</b>	<b>\$ 73,787,897</b>	<b>\$ 76,231,950</b>	<b>\$ 2,897,393</b>	<b>\$ 2,847,994</b>	<b>\$ 316,003,838</b>	<b>\$ 338,250,243</b>
<b>PERCENTAGE OF TOTAL SALARY AND BENEFITS</b>		<b>6.7%</b>	<b>6.5%</b>	<b>69.0%</b>	<b>70.1%</b>	<b>23.4%</b>	<b>22.5%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>100.0%</b>	<b>100.0%</b>

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240



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

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	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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					
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		2.1		2.0												2.1		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		
<b>TOTAL SALARY</b>		\$	216,528	\$	220,000	\$	6,116,354	\$	6,379,093	\$	1,470,367	\$	1,640,103	\$	0	\$	0	\$	7,803,249	\$	8,239,196
<b>TOTAL FTE</b>			2.1		2.0		93.5		98.8		41.4		46.1		0.0		0.0		137.0		146.9
<b>BENEFIT RATE</b>			52.0%		43.4%		56.5%		50.5%		79.7%		80.5%		54.2%		50.1%				
<b>TOTAL BENEFITS</b>		\$	112,508	\$	95,546	\$	3,453,293	\$	3,222,080	\$	1,171,882	\$	1,320,939	\$	0	\$	0	\$	4,737,684	\$	4,638,565
<b>TOTAL SALARY &amp; BENEFITS</b>		\$	329,036	\$	315,546	\$	9,569,647	\$	9,601,173	\$	2,642,249	\$	2,961,042	\$	0	\$	0	\$	12,540,933	\$	12,877,761
<b>PERCENTAGE OF TOTAL SALARY AND BENEFITS</b>			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	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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



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	\$ 125,336	\$ 123,204			\$ 384,915	\$ 377,646	449,540	435,591	959,791	936,441
FTE		1.0	1.0			8.0	8.0	6.0	6.0	15.0	15.0
Food Preparation and Dispensing Services	3120					3,275,065	3,362,296			3,275,065	3,362,296
FTE						109.9	112.9			109.9	112.9
<b>TOTAL SALARY</b>		\$ 125,336	\$ 123,204	\$ 0	\$ 0	\$ 3,659,980	\$ 3,739,942	\$ 457,928	\$ 444,147	\$ 4,243,244	\$ 4,307,293
<b>TOTAL FTE</b>		1.0	1.0	0.0	0.0	117.9	120.9	6.1	6.1	125.0	128.0
<b>BENEFIT RATE</b>		52.0%	48.3%	54.3%	51.0%	75.3%	76.6%	55.3%	50.4%		
<b>TOTAL BENEFITS</b>		\$ 65,125	\$ 59,544	\$ 0	\$ 0	\$ 2,755,965	\$ 2,863,674	\$ 253,234	\$ 223,717	\$ 3,074,324	\$ 3,146,935
<b>TOTAL SALARY &amp; BENEFITS</b>		\$ 190,461	\$ 182,748	\$ 0	\$ 0	\$ 6,415,945	\$ 6,603,616	\$ 711,162	\$ 667,864	\$ 7,317,568	\$ 7,454,228
<b>PERCENTAGE OF TOTAL SALARY AND BENEFITS</b>		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	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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

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	\$ 123,204	\$ 0	\$ 304,698	\$ 1,287,447	\$ 1,782,654	\$ 0	\$ 72,019	\$ 1,412,783	\$ 2,282,575
	1.0	1.0	0.0	4.3	20.0	28.0	0.0	1.0	21.0	34.3
TOTAL SALARY	\$ 125,336	\$ 123,204	\$ 0	\$ 304,698	\$ 1,287,447	\$ 1,782,654	\$ 0	\$ 72,019	\$ 1,412,783	\$ 2,282,575
TOTAL FTE	1.0	1.0	0.0	4.3	20.0	28.0	0.0	1.0	21.0	34.3
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	\$ 155,244	\$ 969,448	\$ 1,364,978	\$ 0	\$ 36,276	\$ 1,034,572	\$ 1,616,042
TOTAL SALARY & BENEFITS	\$ 190,461	\$ 182,748	\$ 0	\$ 459,942	\$ 2,256,895	\$ 3,147,632	\$ 0	\$ 108,295	\$ 2,447,355	\$ 3,898,617
PERCENTAGE OF TOTAL SALARY AND BENEFITS	7.8%	4.7%	0.0%	11.8%	92.2%	80.7%	0.0%	2.8%	100.0%	100.0%

	2014-15		2015-16	
	Low	High	Low	High
ADMINISTRATOR SALARY RANGE	\$ 99,491	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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										
FTE					\$ 5,027	\$ 4,942			\$ 5,027	\$ 4,942	
					0.1	0.1			0.1	0.1	
Other Support Services - Central	2690										
FTE	\$ 0	\$ 61,602			52,641	52,380	\$ 37,462	\$ 31,558	90,103	145,540	
	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	\$ 203,562	\$ 101,481	\$ 207,633
CERTIFIED SALARY RANGE	\$ 39,251	\$ 78,376	\$ 40,036	\$ 79,944
SUPPORT SERVICES SALARY RANGE	\$ 19,435	\$ 140,903	\$ 19,824	\$ 143,721
MANAGERIAL - NON-REPRESENTED SALARY RANGE	\$ 36,871	\$ 85,529	\$ 37,608	\$ 87,240

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

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

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
<b>Tax Rates</b>					
Permanent Tax Rate per \$1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per \$1,000 of AV	2.1673	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.

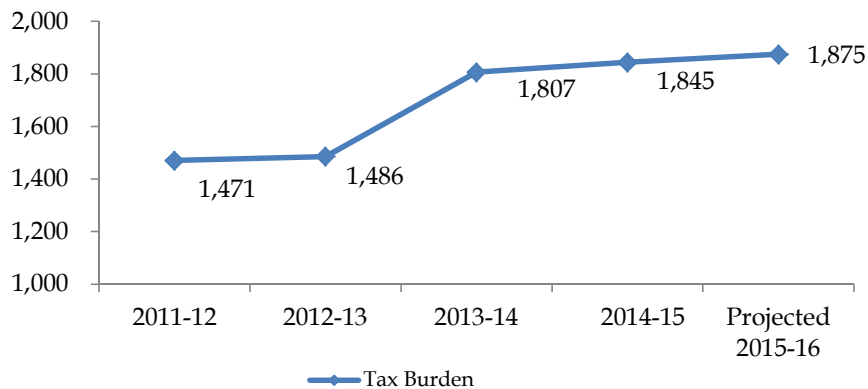
### Measure 5 (M5 limits)

- \$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 <sup>a</sup>	Real Market Value		Total Real Market Value	Assessed Value as a percentage of RMV
	Residential Property	Personal Property			Residential Property	Personal Property		
2019 <sup>b</sup>	\$ 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 <sup>b</sup>	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 <sup>b</sup>	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 <sup>b</sup>	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**

<b>Calendar Year</b>	<b>Population<sup>a</sup> <i>Estimated</i></b>	<b>Personal Income<sup>b</sup> <i>(thousands of dollars)</i></b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate<sup>c</sup> <i>(Washington County)</i></b>
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.

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

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

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



**BEAVERTON SCHOOL DISTRICT  
DEBT SERVICE PAYMENTS  
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
<b><u>General Obligation Bonds:</u></b>							
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	-
<b><u>Full Faith &amp; Credit Obligations:</u></b>							
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	-
<b><u>Pension Obligation Bonds:</u></b>							
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	-
<b>Total</b>	<b>\$ 1,067,428,784</b>		<b>\$ 844,318,784</b>	<b>\$ 18,370,906</b>	<b>\$ 54,915,909</b>	<b>\$ 73,286,815</b>	<b>\$ 807,773,784</b>

Source: District Financial Records

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

Enrollment Projection Methodology:

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>ELEMENTARY SCHOOLS</b>								
Aloha Huber K-5	846	836	774	814	814	801	807	812
Barnes	763	757	754	743	713	711	724	727
Beaver Acres	848	732	759	742	729	722	745	741
Bethany	519	536	526	519	521	525	503	492
Bonny Slope	554	603	622	655	640	630	606	582
Cedar Mill	252	261	310	339	354	353	361	360
Chehalem	491	453	487	488	501	510	508	517
Cooper Mountain	499	494	488	494	484	493	503	496
Elmonica	588	584	575	589	587	607	633	665
Errol Hassell	481	489	499	468	477	464	468	461
Findley	814	825	805	820	826	839	832	826
Fir Grove	499	503	502	508	504	500	496	480
Greenway	439	410	416	407	391	384	385	372
Hazeldale	441	450	444	420	422	434	430	428
Hiteon	619	663	667	673	669	665	647	636
Jacob Wismer	747	776	760	730	736	728	736	742
Kinnaman	556	667	688	699	713	720	734	757
McKay	368	363	386	351	335	325	327	314
McKinley	624	618	649	632	634	631	631	641
Montclair	380	394	394	358	358	356	354	345
Nancy Ryles	573	569	523	554	559	585	595	608
Oak Hills	597	585	550	560	573	563	566	558
Raleigh Hills K-5	328	327	344	372	386	398	401	413
Raleigh Park	427	431	422	403	411	406	412	420
Ridgewood	394	441	421	422	434	445	447	442
Rock Creek	506	512	533	530	554	554	551	558
Scholls Heights	588	554	553	535	549	545	552	568
Sexton Mountain	597	566	536	486	466	462	460	470
Springville K-5	589	577	639	712	773	808	837	865
Terra Linda	434	425	417	404	415	414	390	388
Vose	691	672	718	676	680	699	710	743
West TV	313	308	294	322	327	341	358	358
William Walker	552	571	532	494	482	477	482	473
Elementary Total	17,917	17,952	17,987	17,919	18,017	18,095	18,191	18,258

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	Projected 2016-17	Projected 2017-18	Projected 2018-19
<b>MIDDLE SCHOOLS</b>								
Cedar Park	869	934	935	1,007	1,020	1,068	1,071	1,121
Conestoga	901	892	861	859	871	871	894	915
Five Oaks	1,054	1,041	1,036	994	995	1,044	1,077	974
Highland Park	787	774	782	850	880	862	848	838
Meadow Park	812	749	734	800	806	801	769	785
Mountain View	846	835	825	848	826	809	819	857
Stoller	1,187	1,264	1,318	1,363	1,401	1,469	1,476	1,493
Whitford	742	709	686	656	668	674	672	671
Aloha Huber 6-8	161	162	168	180	186	188	187	187
Raleigh Hills 6-8	153	166	171	183	187	186	183	182
Springville 6-8	91	138	156	169	178	180	179	180
ACMA Middle	259	332	335	341	342	347	348	348
ISB Middle	481	478	484	480	480	480	480	480
Health and Science Middle	391	368	379	337	343	348	350	351
<b>Middle School Total</b>	<b>8,734</b>	<b>8,842</b>	<b>8,870</b>	<b>9,067</b>	<b>9,183</b>	<b>9,327</b>	<b>9,353</b>	<b>9,382</b>
<b>HIGH SCHOOLS</b>								
Aloha	1,930	1,957	1,999	1,989	1,930	1,943	1,952	1,947
Beaverton	1,563	1,573	1,568	1,649	1,716	1,752	1,792	1,827
Southridge	1,744	1,673	1,666	1,615	1,583	1,614	1,641	1,671
Sunset	1,896	1,937	1,946	2,020	2,039	2,124	2,216	2,277
Westview	2,415	2,441	2,406	2,450	2,498	2,526	2,640	2,689
Merlo Station								
Merlo Night School	51	0	0	0	0	0	0	0
Community School	188	182	182	182	181	181	187	187
Science and Technology	175	171	174	158	167	177	181	184
ACMA High	354	369	378	386	385	385	389	390
ISB High	350	385	384	389	390	385	395	395
Health and Science High	313	346	316	341	370	376	378	376
Terra Nova	51	0	0	0	0	0	0	0
<b>High School Total</b>	<b>11,030</b>	<b>11,034</b>	<b>11,019</b>	<b>11,179</b>	<b>11,259</b>	<b>11,463</b>	<b>11,771</b>	<b>11,943</b>
Total Elementary	17,917	17,952	17,987	17,919	18,017	18,095	18,191	18,258
Total Middle	8,734	8,842	8,870	9,067	9,183	9,327	9,353	9,382
Total High	11,030	11,034	11,019	11,179	11,259	11,463	11,771	11,943
Early College	310	193	243	226	300	300	300	300
Special Education	838	908	899	911	978	985	990	990
<b>Total All Levels</b>	<b>38,829</b>	<b>38,929</b>	<b>39,018</b>	<b>39,302</b>	<b>39,737</b>	<b>40,170</b>	<b>40,605</b>	<b>40,873</b>
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	359	498	491	608	732	732	732	732
<b>DISTRICT GRAND TOTAL</b>	<b>39,188</b>	<b>39,427</b>	<b>39,509</b>	<b>39,910</b>	<b>40,469</b>	<b>40,902</b>	<b>41,337</b>	<b>41,605</b>

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

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

Source: Oregon Department of Education

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

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

Source: Oregon Department of Education

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

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

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

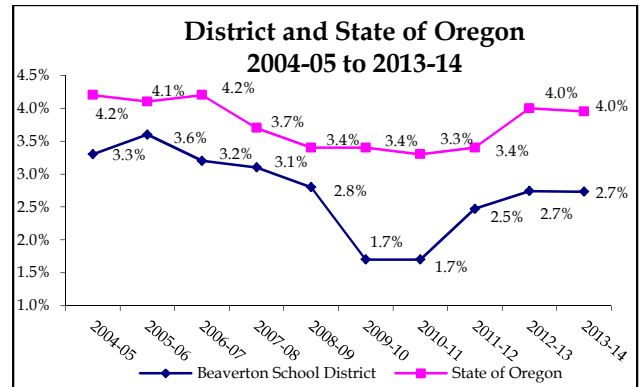
# BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

## Drop Out Rates

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

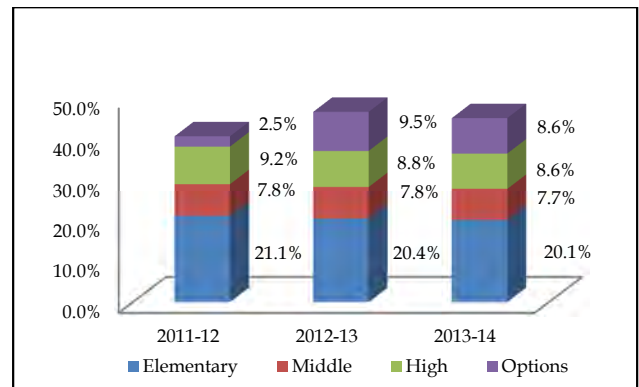
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems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

While drop out rates 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.



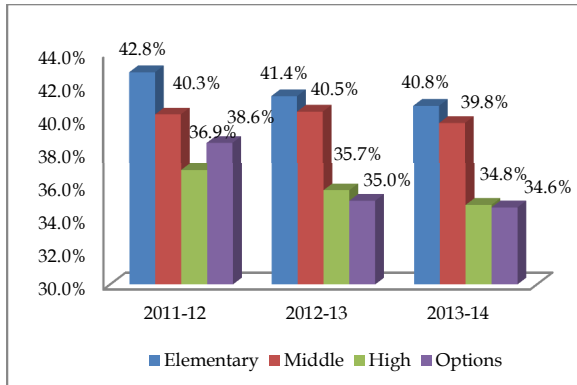
## Free/Reduced Lunch Statistics

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 PERFORMANCE MEASURES

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



## 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 PERFORMANCE MEASURES

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## 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.

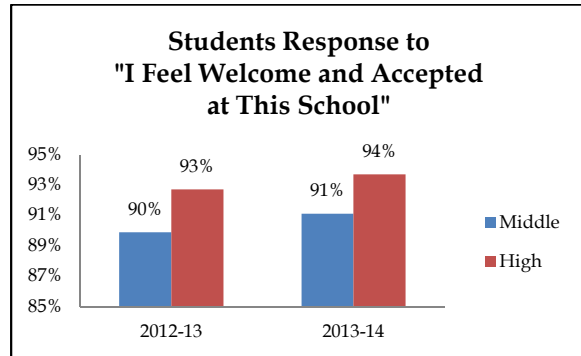
## Student Surveys

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.

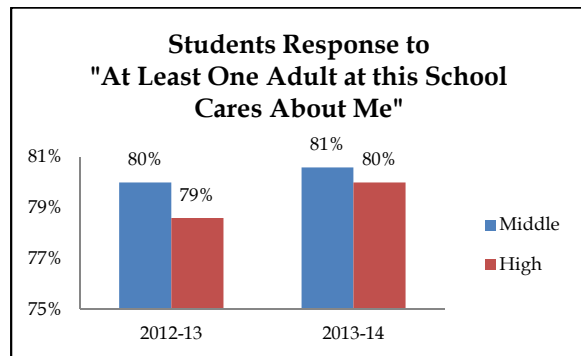
2013-14 Response Rates:	
Middle School Students:	77.6% (2,446 of 3,153 7 <sup>th</sup> graders)
High School Students:	76.8% (4,767 of 6,209 9 <sup>th</sup> and 10 <sup>th</sup> graders)
2012-13 Response Rates:	
Middle School Students:	79.7% (2,519 of 3,162 7 <sup>th</sup> graders)
High School Students: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

# BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

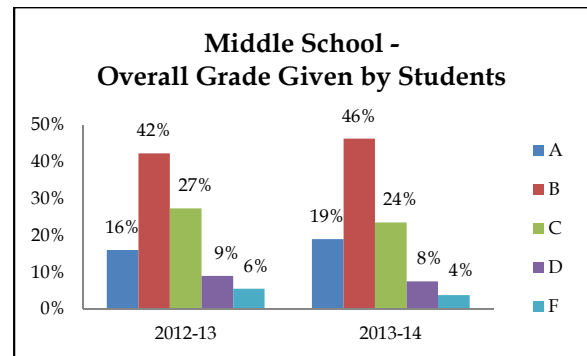
The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of middle school students surveyed that feel welcome and accepted at their school has increased to 91% in 2013-14 from 90% in 2012-13, while high school students increased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



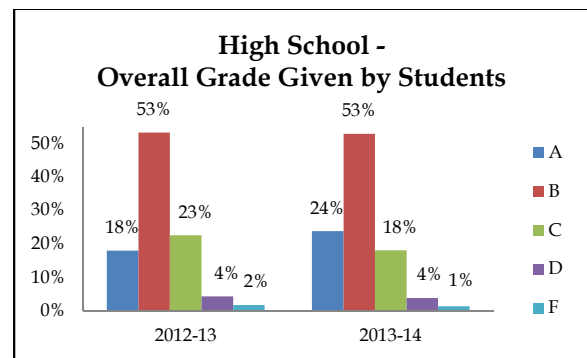
Student survey participants were asked if there was at least one adult at their school who cares about them. Approximately 81% of students in middle and high schools agreed with this statement in 2013-14, increasing from 80% in 2012-13.



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

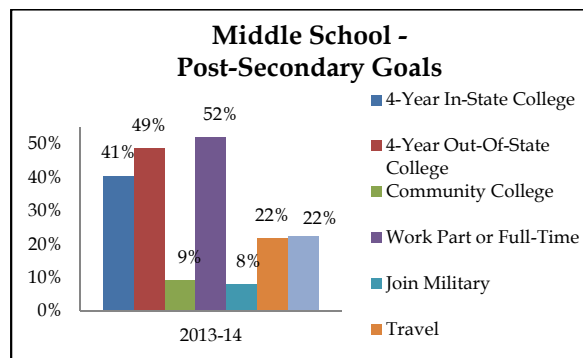


Most high school students would give their school a B. The total giving grades of a C or better is 95%, which is 6% higher than at the middle school level, and a 1% increase from 2012-13.

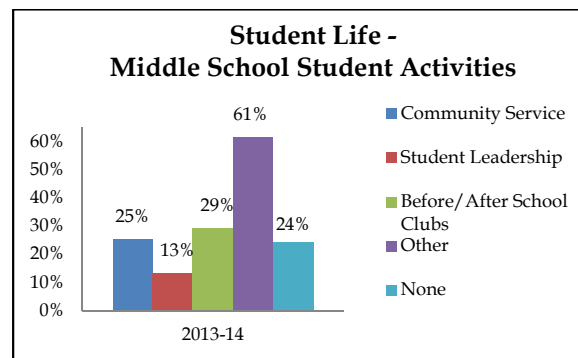


## BEAVERTON SCHOOL DISTRICT PERFORMANCE MEASURES

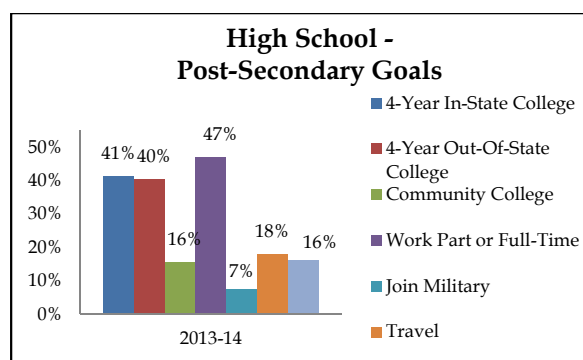
Middle school students were asked what their plans are for the first year after high school graduation. They were asked to mark any that apply. The majority say they plan to attend a 4-year college, with 52% planning to work part or full-time.



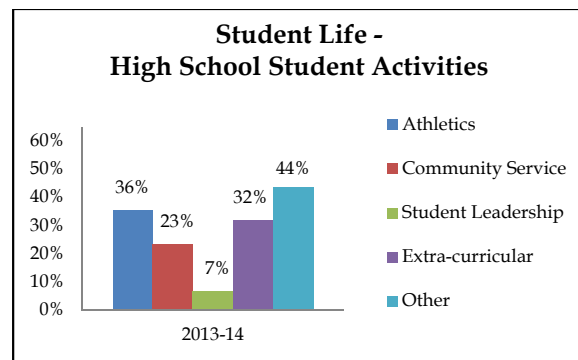
Middle school students were surveyed as to what types of school-sponsored activities they participate. They were asked to mark all that apply. The Other category includes athletics that are not school sponsored and other activities.



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 responses was 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 PERFORMANCE MEASURES

## Progress Report on 2014-15 Strategic Investments

The following information was reported to the School Board and Budget Committee as of March 2015 listing each major investment and measurement.

9 <sup>th</sup> Grade Math/Science Intervention	
	Total
Number of students accessing math & science intervention(s)	538
Number of 9 <sup>th</sup> graders who accessed intervention and received C or better in their math & science classes	430
Percentage of students who participated in the intervention classes with a C grade or better	80.0%

Credit Recovery (formerly Evening Academy)	
	Total
1 <sup>st</sup> Semester	
Number of students accessing one or more credit recovery class first semester	313
Number of total credits earned in credit recovery classes during first semester	52.3
Number of students who attempted a credit recovery class and earned credit first semester	144

Summer School	
	Total
8.5 Summer School Program (8 <sup>th</sup> Grade Transition to 9 <sup>th</sup> Grade)	
Number of students who started the 8.5 program/Number who completed the program	163/156
Total Core Credits earned for first semester (January 2015) for students who completed 8.5 program	234
GPA (first semester, January 2015) for students who completed 8.5	N/A
Credit Recovery Classes	
Total number of students completing one or more credit recovery courses	380
Total number of students acquiring necessary credit(s) to graduate in the summer	10
Enrichment/Acceleration	
Total number of credits earned in enrichment/acceleration classes during summer 2014	128
"Pass rate" percentage (i.e. # students who passed a class/#students who attempted a class)	97.40%
"Readiness for next course" as measured by percentage of students who received an A, B or C in the next class in the sequence first semester (January 2015)	94.0%
5.5 Summer School Program (5 <sup>th</sup> Grade Transition to 6 <sup>th</sup> Grade)	
Number of students who completed the 5.5 program	236
Number of students earning a "C" or better in Humanities	201 (85.0%)
Number of students earning a "C" or better in Math	198 (84.0%)

**BEAVERTON SCHOOL DISTRICT  
PERFORMANCE MEASURES**

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<b>AVID (Advancement Via Individual Determination)</b>	
	<b>Total</b>
<b>School demographic:</b>	
Percentage of students of color	50.0%
Percentage of Latino	26.0%
Percentage of Black/African American	3.1%
Percentage of Native American	0.4%
Percentage of Pacific Islander	0.8%
Percentage on Free/Reduced Lunch	41.0%
<b>AVID Student Demographic:</b>	
Percentage of students of color	65.0%
Percentage of Latino	46.0%
Percentage of Black/African American	4.5%
Percentage of Native American	0.0%
Percentage of Pacific Islander	1.0%
Percentage on Free/Reduced Lunch	56.0%

<b>AVID (continued) (Advancement Via Individual Determination)</b>	
	<b>Total</b>
<b>Percentage of AVID Students in Relation to School Population</b>	3.50%
<b>Percentage of 8<sup>th</sup> Grade AVID Students Enrolled in Algebra I</b>	93.0%
<b>Percentage of AVID 9<sup>th</sup> Graders Who Earned 6+ Credits in a Year (June Summary)</b>	N/A
<b>Average Attendance Rate - ALL Students</b>	94.0%
<b>Average Attendance Rate - AVID Students (June Summary)</b>	N/A

# 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

"financialflow" 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

**AP**

Advanced Placement

**APU**

Allocated Person Unit

**ARRA**

American Recovery and Reinvestment Act of 2009

**ASBO**

Association of School Business Officials International

**AV**

Assessed property value

**AVID**

Advancement Via Individual Determination

**AYP**

Adequate yearly progress

**BEA**

Beaverton Education Association

**BSD**

Beaverton School District

**CAFR**

Comprehensive Annual Financial Report

**CCI**

Communications & Community Involvement

**CET**

Construction Excise Tax

**CIP**

Construction in progress

**CIS**

Career Information System

**CTE**

Career and Technical Education

**ELL**

English Language Learner

**ESD**

Education Service District

**ESEA**

Elementary and Secondary Education Act

**ESL**

English as a Second Language

**FFCO**

Full Faith & Credit Obligation

**FTE**

Full-time equivalent

**GAAP**

Generally Accepted Accounting Principles

**GFOA**

Government Finance Officers Association

**GO**

General Obligation Bond

**HR**

Human Resources Department

**IB**

International Baccalaureate

**IBT**

Internal Budget Team

**IDEA**

Individuals with Disabilities Education Act

**IEP**

Individualized Education Program

**IRS**

Internal Revenue System

**IT**

Information & Technology

**JTPA**

Job Training Partnership Act

**MYP**

Middle Years Program

# BEAVERTON SCHOOL DISTRICT ACRONYMS

**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

**OPSRP**  
Oregon Public Service Retirement Plan

**ORS**  
Oregon Revised Statutes

**OSAA**  
Oregon School Activities Association

**OSBA**  
Oregon School Boards Association

**OSEA**  
Oregon School Employees Association

**OSU**  
Oregon State University

**OUS**  
Oregon University System

**PCC**  
Portland Community College

**PERS**  
Public Employees Retirement System

**PLC**  
Professional Learning Community

**PMSA**  
Portland-Vancouver Metropolitan Statistical Area

**PTA**  
Parent Teacher Association

**RFP**  
Request for proposal

**RMV**  
Real market property value

**SAT**  
SAT Reasoning Test, formerly Scholastic Aptitude Test

**SB**  
Senate Bill

**SBLS**  
Standards Based Learning Systems

**SBP**  
School Breakfast Program

**SFSF**  
State Fiscal Stabilization Fund

**SIF**  
School Improvement Fund

**SIG**  
School Improvement Grant

**SIP**  
Strategic Investment Program

**SSF**  
State School Fund

**STEM**  
Science, Technology, Engineering and Mathematics

**StEPP**  
Student Education Plan and Profile

**TAG**  
Talented and Gifted

# **BEAVERTON SCHOOL DISTRICT ACRONYMS**

## **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

**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the School Board will be held on June 1st, 2015 at 6:15 p.m. at 16550 SW Merlo Road, Beaverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Beaverton School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office, 16550 SW Merlo Road, Beaverton, Oregon between the hours of 8:30 a.m. and 4:00 p.m., This Budget is for  an annual  a biennial budget period. This budget was prepared on a basis of accounting that is  the same as  different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: None

Contact: Claire Hertz, CFO

Telephone: (503) 356-4500

Email: [claire\\_hertz@beaverton.k12.or.us](mailto:claire_hertz@beaverton.k12.or.us)

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Data Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$ 35,228,025	\$ 41,975,651	\$ 460,004,904
Current Year Property Taxes, other than Local Option Taxes	159,504,258	164,694,240	170,334,982
Current Year Local Option Property Taxes	19,059,673	19,000,000	26,000,000
Other Revenue from Local Sources	42,339,082	56,660,301	52,631,734
Revenue from Intermediate Sources	10,387,970	11,754,159	13,789,775
Revenue from State Sources	204,829,138	215,546,739	223,939,511
Revenue from Federal Sources	22,879,196	34,515,697	34,515,589
Interfund Transfers	5,816,820	5,407,391	3,716,427
All Other Budget Resources	767,803	530,000,000	-
<b>Total Resources</b>	<b>\$ 500,811,965</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$ 200,544,298	\$ 228,978,903	\$ 250,440,285
Other Associated Payroll Costs	112,690,096	131,631,839	136,673,110
Purchased Services	23,220,625	36,987,134	47,957,531
Supplies & Materials	24,550,233	104,108,269	59,706,565
Capital Outlay	14,327,042	395,106,017	144,762,943
Other Objects (except debt service & interfund transfers)	3,785,373	88,191,995	9,323,476
Debt Service*	64,995,787	67,444,203	73,487,203
Interfund Transfers*	5,816,820	5,407,391	3,716,427
Operating Contingency	-	21,698,427	258,865,382
Unappropriated Ending Fund Balance & Reserves	-	-	-
<b>Total Requirements</b>	<b>\$ 449,930,275</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION**

1000 Instruction	\$ 227,532,904	\$ 270,223,887	\$ 292,350,763
FTE	2,153	2,341	2,594
2000 Support Services	122,220,844	153,264,140	159,128,370
FTE	1,005	1,111	1,202
3000 Enterprise & Community Service	12,755,122	18,377,522	17,663,866
FTE	105	126	128
4000 Facility Acquisition & Construction	16,608,797	463,138,608	179,720,911
FTE	6	21	32
5000 Other Uses	-	80,000,000	-
5100 Debt Service*	64,995,787	67,444,203	73,487,203
5200 Interfund Transfers*	5,816,820	5,407,391	3,716,427
6000 Contingency	-	21,698,427	258,865,382
7000 Unappropriated Ending Fund Balance	-	-	-
<b>Total Requirements</b>	<b>\$ 449,930,275</b>	<b>\$ 1,079,554,178</b>	<b>\$ 984,932,922</b>
<b>Total FTE</b>	<b>3,269</b>	<b>3,599</b>	<b>3,956</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR \*\***

Increased state funding and local option levy will increase teaching support to classrooms and reduce extreme class sizes.

PROPERTY TAX LEVIES			
	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit _____)	4.6930	4.6930	4.6930
Local Option Levy	1.25	1.25	1.25
Levy For General Obligation Bonds	\$ 51,094,175	\$ 52,792,995	\$ 53,109,285

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$ 589,343,784	\$ 297,851,216
Other Bonds	254,975,000	
Other Borrowings	197,349	
<b>TOTAL</b>	<b>\$ 844,516,133</b>	<b>\$ 297,851,216</b>

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.



**ADOPTION OF 2015-16 BUDGET  
 MAKING APPROPRIATIONS, IMPOSING TAXES**

**POLICY ISSUE / SITUATION:**

To comply with the requirements of Oregon Revised Statutes (ORS), the School Board needs to adopt the 2015-16 Budget, make appropriations and impose and categorize taxes prior to July 1, 2015.

**BACKGROUND INFORMATION:**

The Budget Committee approved the District's 2015-16 Budget on May 4, 2015.

After a public hearing, the School Board may adopt the budget as amended by the School Board in compliance with Oregon Revised Statutes. The Beaverton School District School Board must appropriate legally adopted budget amounts for 2015-16 prior to making expenditures or transfers, in accordance with ORS 294.456

2015-16 BUDGET SUMMARY

	<u>General Fund</u>	<u>All Other Funds</u>	<u>Total All Funds</u>
<b>Revenue Approved by Budget Committee:</b>	\$ 423,095,598	\$ 561,837,324	\$ 984,932,922
<b>Adopted Revenue Budget</b>	<u>\$ 423,095,598</u>	<u>\$ 561,837,324</u>	<u>\$ 984,932,922</u>
<b>Expenditures Approved by Budget Committee:</b>	\$ 423,095,598	\$ 561,837,324	\$ 984,932,922
<b>Adopted Expenditures Budget</b>	<u>\$ 423,095,598</u>	<u>\$ 561,837,324</u>	<u>\$ 984,932,922</u>

**RECOMMENDATION:**

It is recommended that the School Board approve the attached resolution:

RESOLUTION No. 15-541 ADOPTING THE BUDGET, MAKING APPROPRIATIONS AND IMPOSING TAXES

**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.

**RESOLUTION NO. 15-541  
ADOPTION OF 2015-16 BUDGET  
MAKING APPROPRIATIONS, IMPOSING TAXES**

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2015-16 fiscal year in the total of \$984,932,922 now on file at the District's Office of the Chief Financial Officer, located at 16550 SW Merlo Road, Beaverton, Oregon 97003.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated:

<b>General Fund</b>		<b>Nutrition Services Fund</b>	
Instruction	\$ 263,902,524	Support Services	\$ 12,866
Support Services	134,980,067	Enterprise & Community Services	16,754,165
Transfers	2,558,589	Transfers	60,000
Contingency	<u>21,654,418</u>	Contingency	<u>2,526,069</u>
Total	423,095,598	Total	19,353,100
<b>Student Body Fund</b>		<b>Debt Service Fund</b>	
Instruction	<u>10,700,000</u>	Debt Service	<u>73,487,203</u>
Total	10,700,000	Total	73,487,203
<b>Special Purpose Fund</b>		<b>Capital Projects Fund</b>	
Instruction	2,666,415	Support Services	4,412,162
Support Services	774,078	Facilities Acquisition & Construction	176,310,603
Enterprise & Community Services	195,000	Transfers	1,097,838
Facilities Acquisition & Construction	<u>1,500,000</u>	Contingency	<u>233,170,397</u>
Total	5,135,493	Total	414,991,000
<b>Categorical Fund</b>		<b>Insurance Reserve Fund</b>	
Support Services	125,000	Support Services	4,789,525
Facilities Acquisition & Construction	<u>1,000,000</u>	Facilities Acquisition & Construction	260,308
Total	1,125,000	Contingency	<u>522,869</u>
<b>Pension Fund</b>		Total	
Support Services	40,000	5,572,702	
Contingency	<u>145,000</u>	<b>Workers' Compensation Fund</b>	
Total	185,000	Support Services	2,135,063
<b>Grant Fund</b>		Contingency	<u>846,629</u>
Instruction	15,031,824	Total	2,981,692
Support Services	10,807,009	<b>Scholarship Fund</b>	
Enterprise & Community Services	314,701	Enterprise & Community Services	<u>400,000</u>
Facilities Acquisition & Construction	<u>500,000</u>	Total	400,000
Total	26,653,534	<b>Total All Funds Appropriation</b>	
<b>Long-Term Planning Fund</b>		<u>984,932,922</u>	
Instruction	50,000	<b>Total Adopted Budget</b>	
Support Services	1,052,600	<u>\$ 984,932,922</u>	
Facilities Acquisition & Construction	<u>150,000</u>		
Total	1,252,600		



RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2015-16 upon the assessed value of all taxable property within the district:

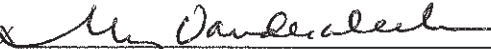
- (1) At the rate per \$1,000 of assessed value of \$4.6930 for permanent rate tax;
- (2) At the rate per \$1,000 of assessed value of \$1.25 for local option tax;
- (3) In the amount of \$53,109,285 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Limit	\$4.6930/\$1,000	
Local Option Tax	\$1.25/\$1,000	
General Obligation Debt Service		\$53,109,285

The above resolution statements were approved and declared adopted on this first day of June, 2015.

x   
Board Chair

x   
Recording Secretary

