BEAVERTON SCHOOL DISTRICT

PROPOSED BUDGET

2023-2024

WE empower all students to achieve post-high school success.

Beaverton School District | 1260 NW Waterhouse Ave., Beaverton, OR 97006 | www.beaverton.k12.or.us

Beaverton School District

1260 NW Waterhouse Ave. • Beaverton, OR 97006 • 503-356-4500

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

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BEAVERTON SCHOOL DISTRICT

Beaverton, Oregon

PROPOSED BUDGET
2023-24

Prepared by:
Business Services

Dr. Gustavo Balderas
Superintendent

Michael Schofield
Associate Superintendent for Business Services

Jessica Jones
Budget Manager

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

BEAVERTON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022–2023.

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

MERITORIOUS BUDGET AWARD

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Beaverton School District 48J
Oregon

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

BUDGET 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:

- Executive Summary
- 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 **Executive Summary** includes the Budget Message and an overview of the 2023-24 budget. The District is currently engaging in a process to develop a new strategic plan. The strategic plan is expected to be approved by the School Board in the spring of 2023. The narrative presents the budget in the context of the emerging foundations and core values of the new 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 Superintendent's Cabinet and Budget Committee 2022-23 are included in the Executive Summary. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes from 2022-23 with an emphasis on the General Fund, Grant 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 twelve 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. Summary pages by individual schools can also be found in the Informational Section.

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BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT

EXECUTIVE SUMMARY

WE EXPECT EXCELLENCE

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BEAVERTON
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BEAVERTON SCHOOL DISTRICT

Superintendent's 2023-24 Budget Message

May 8, 2023

Dear Beaverton School District Community,

The 2022–23 school year has brought a return to more regular school routines for our students, families and staff, as well as an expectation of stability for the coming year. After multiple years in which the COVID-19 pandemic significantly impacted students' learning experience, our schools are back to normal operations and our full focus is on supporting students' achievement and well-being. While many students have experienced academic, social and emotional challenges as a result of the pandemic, and the needs of our students and families have changed over time, our commitment to serve them has remained unwavering.

To focus and guide our work over the next several years, the District has embarked this year on a community-engaged process to develop a new strategic plan. This process has provided an opportunity for students, families, staff, and community members to unite around our values, identify priorities and collaborate on key strategies to achieve the outcomes that we desire for our students.

The strategic plan will articulate Beaverton School District's mission, goals and focus areas in our efforts to support all of our students to succeed. Its essence is captured in a community-endorsed promise that the District is making to our families: **Belong. Believe. Achieve.** We believe that when students feel a sense of deep belonging and recognize that those around them believe in their capacity for learning, then they begin to believe in themselves and their ability to achieve their goals. We also believe it is our moral imperative to educate every student and provide them with the opportunities and support they need to succeed academically and define and achieve their own successful futures. Undergirding all areas of the plan is our steadfast commitment to equity, engagement, and excellence in all areas for all of our students.

The Beaverton School Board will take action to approve the strategic plan framework this spring. Once implemented, the plan will guide and align our work, help us appropriately direct our resources and improve outcomes for our students, while holding us accountable to our community.

Current Climate

As of today, the Oregon Legislature is planning on a State School Fund (SSF) appropriation of $9.9 billion for the 2023-2025 biennium. It's important to note that this funding level is inadequate to meet the needs of our students and to maintain our current level of service over time. As a result, it will likely require additional budget reductions in the second year of the biennium. We have and will continue to advocate for adequate funding at $10.3 billion from the state to maintain our core mission. In the meantime, we have built our budget on an assumption of $10.1 billion for the biennium.

The District has received significant one-time funds from the federal and state governments to support increased needs due to the pandemic, and these funds are now phasing out. The 2023-24 proposed budget includes a projected $22.0 million of remaining one-time federal funds that must be spent by September 30, 2024. These funds have been distributed via our equity lens with the intention of serving our students who have been most deeply impacted by the pandemic. We'll be targeting programs and interventions to address any unfinished learning targets and gaps, as well as students' mental health and well-being. In addition, some funds will be spent on continuing COVID-related health and safety needs including capital projects to improve ventilation systems in some schools. It's important to emphasize that these funds are one-time distributions and the additional staffing they provide to support students will be temporary. We will spend time during the

2023-24 school year prioritizing and evaluating student needs, knowing there will be significant reductions in the 2024-25 budget due to the loss of these one-time funds.

This budget message is designed to summarize important features, financial policies, and planned modifications in the 2023-24 proposed budget. The total budget of $1,544,321,757 and General Fund budget of $666,321,402 is the result of aligning resources to emerging priorities identified through the extensive community outreach conducted to inform the District's soon to be adopted strategic plan, student success plan, and budget. The upcoming strategic plan is being developed based on input provided by the District's students, families, staff, community, and the School Board. While the new plan will be finalized after this budget is completed, there are a number of emerging themes and priorities we have used for budget prioritization. Additionally, there has been extensive community outreach to inform development of the District's Aligning for Student Success Plan through the Integrated Guidance process as outlined by the Oregon Department of Education, which includes funding for the Student Investment Account (SIA) and High School Success Act (HSS), as well as outreach for community input on general budget priorities. This budget proposal includes ongoing allocations for strategic investments, new prioritized funding for the SIA and HSS, and the remaining one-time funds from federal and state governments. It also identifies investments to be monitored for improvement in the coming years.

Planning the 2023-24 Budget

We built the proposed budget based on emerging themes identified during the District's strategic planning process. The budget is based on funding from a $10.1 billion State School Fund for the 2023-25 biennium. It includes funding for nearly 300 teachers provided by the local option levy, which local voters resoundingly approved to renew in November 2022. It also includes a $30.3 million allocation from the Student Investment Account, which is a decrease from the 2022-23 school year. The SIA is a part of the Student Success Act (SSA) that passed during the 2019 Legislative Session, funded by the state's Corporate Activity Tax.

Notable Financial Assumptions and Highlights

- Assumes 2023-24 SSF amount of $479.4 million
- Assumes SIA amount of $30.3 million
- Assumes Career & Technical Education (CTE) funding from HSS of approximately $11.8 million
- Estimates remaining Elementary and Secondary School Emergency Relief Fund (ESSER) III funds of $22.0 million
- Projects September enrollment of 38,111, a decrease of 659 from September 2022 and well below pre-pandemic enrollment
- Includes a cost of living increase of 4% across all employee groups
- Includes maintaining the District-paid portion of health insurance
- Provides 289.2 teachers through the Local Option Levy of $40.5 million
- Continues investment of additional $1 million targeted for middle school class size
- Decreases 90.4 positions compared to the 2022-23 budget
- Includes $2 million for acquisition and initial implementation of a new enterprise resource planning (ERP) system
- Invests in expansion of dual language learning options, adding a program at one school in 2023-24
- Continues to invest in Early Childhood Education by adding programs at two schools in 2023-24 for a total of 13 schools
- Allocates resources to support adoption of balanced assessment and intervention systems
- Invests $1.0 million for classroom technology and $1.0 million for furniture replacements
- Reduces central department budgets by 3% or more

Multi-year Budget Development Process for 2023-24 Budget

Phase 1: The School Board approved the budget calendar in June 2022, establishing a process for the 2023-24 budget. The Board also established a process to appoint vacant Budget Committee positions at the School Board meeting in August 2022. The open positions were advertised across the District and filled by the Board in November 2022.

Phase 2: From October to December 2022, the District modified plans for use of ESSER II and III funding from the federal government passed down through the State of Oregon. Most of these funds were used to support portions of the SIA plan that were not funded, technology equipment and connectivity, safety planning, HVAC improvements and personal protective equipment. Ongoing staffing shortages, statewide enrollment declines, and use of federal funds caused the District to build financial reserves heading into the 2023-24 budget year. Staff also used this time to follow the new Integrated Guidance for Aligning for Student Success process that governs the SIA, HSS and other grants. An internal stakeholder group met weekly to discuss plans for these grants and followed the requirements and timelines established by the Oregon Department of Education (ODE).

Phase 3: From January through March 2022, the District solicited feedback from staff and community members by creating a Budget Listening and Learning video and a feedback survey that was widely promoted to staff, parents, students, and community members. The District received just over 1,500 survey responses. That feedback along with input from District leadership informed some modifications to the General Fund. More specifically, the proposed budget includes reductions on two levels. The first reductions were made to align our current staffing to projected enrollment, maintaining the same staffing ratios in the Staffing Allocation Methodology (SAM) with no changes from budget year 2022-23 to 2023-24. The second set of reductions focused on the central office. Reductions of 3% across central departments and additional reductions in our Teaching and Learning department are reflected in the proposed budget. The primary goal was to make reductions as far away from the classroom as possible. In addition, the District also solicited and received feedback from stakeholders regarding the SIA and HSS specifically around priorities, given the reduced amount of funding. The SAM committee also met to make modest adjustments to the model and engaged in a discussion around priorities included in SAM. The Superintendent's Cabinet reviewed the budget changes. District leadership will need to evaluate a number of services currently provided with ESSER funds because those funds must be spent by September 30, 2024. These are one-time funds that will not be renewed. The District's new strategic plan and information collected during the 2023-2024 budget planning process will help to inform priorities for the 2024-25 budget year.

Phase 4: Beginning in April through May 2022, the final phase includes the delivery of the Superintendent's Budget Message and the 2023-24 proposed budget to the Budget Committee. The Budget Committee will review the proposed budget, receive community testimony, and request any additional information. The Budget Committee will see that the budget is balanced, aligns with themes of the draft strategic plan and student needs. Finally, the Budget Committee will approve the budget and tax levies and send the approved budget to the School Board for adoption in June.

Aligning for Student Success

Integrated Guidance for Aligning for Student Success is a new process required by ODE for school districts to receive funding for the SIA, HSS, CTE – Perkins, Continuous Improvement Planning, Every Day Matters, and Early Indicator Intervention System. Combined, these funding sources total more than $42.5 million. The District assembled an Integrated Guidance Planning team last fall and conducted a comprehensive needs assessment, including reviewing data on graduation and dropout rates, Smarter Balanced Assessment results, English Language Proficiency results, Oregon Accelerated Learning and Career Technical dashboards, chronic absenteeism, Oregon Student Health Survey responses, and community feedback from

extensive outreach to students, families, staff and community. The Aligning for Student Success Plan can be found on the District's website (www.beaverton.k12.or.us).

Staffing Allocation Methodology (SAM)

The District uses SAM to allocate most of the staff in our schools. The SAM currently uses funds from the general operating budget, SIA, HSS and one-time federal ESSER allocations. The SAM includes a commitment to a more equitable and responsive allocation of resources to schools based on the number of students living in poverty. While we don't have the resources to fully fund the new SAM as it was created, it will provide a roadmap for future investments. We continue to assess the effectiveness of the new methodology since it was implemented just prior to COVID-19. Time will be set aside again in the fall of 2023 to review the SAM implementation and make modifications as funding allows.

Conclusion

In closing, I want to thank the School Board, administrators, staff and community for their dedication and hard work in preparing the proposed 2023-24 budget. Many thanks to the Budget Committee for its thoughts and attention in reviewing the proposed budget and providing feedback as we navigate these uncertain times. This work, much like the new Staffing Allocation Methodology and Aligning for Student Success Plan, provides guidance on spending priorities and a framework for future investments. We'll use the priorities outlined in the District's strategic plan, equity lens, Staffing Allocation Methodology, and community input to guide our decision-making.

We'll continue to move forward and meet the challenges of educating our children in these changing times. We'll continue to advocate at the state level for not only our students but all Oregon students. We'll continue to look for ways to innovate and improve. And we'll continue to partner with our community to ensure that *all* students succeed.

I am pleased to propose a budget with significant investments to meet the needs of our students. Thank you for your consideration of the 2023-24 proposed budget.

Respectfully submitted,

Gustavo Balderas
Superintendent
Beaverton School 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, Debt Service, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

The District's budget message and proposed budget is based on a $10.1 billion State School Funding level for the 2023-25 biennium. The 2023-24 proposed budget for the District is $1,544,321,757 for all funds, a $13.1 million increase from the 2022-23 adopted all funds budget. The main reasons for the change include an increase in Debt Service obligations, reserves in the General Fund, Long-Term Planning Fund and Insurance Reserve Fund, along with a decrease in the Grant Fund due to the spend down of the one-time ESSER funds. The General Fund reserves increased primarily as a result of staffing shortages and increased revenues from the State School Fund (SSF). The District has increased the General Fund budget by $43.5 million for the 2023-24 proposed budget, with increases of $4.5 million from property taxes, $2.3 million from the District's Local Option Levy, $18.2 million from beginning fund balance, $16.6 million from the SSF and $3.4 million in interest earnings, and decreases of $0.6 million in lease purchase receipts, and $0.9 million in other local revenue.

General Fund

As proposed, the General Fund budget for 2023-24 totals $666,321,402. This is an increase of $43.5 million from the 2022-23 adopted budget. This is largely due to increased reserves as a result of staffing shortages, as well as increased revenues from the SSF due to reduced students weights statewide which increases the per pupil allocations. An analysis of major objects for Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

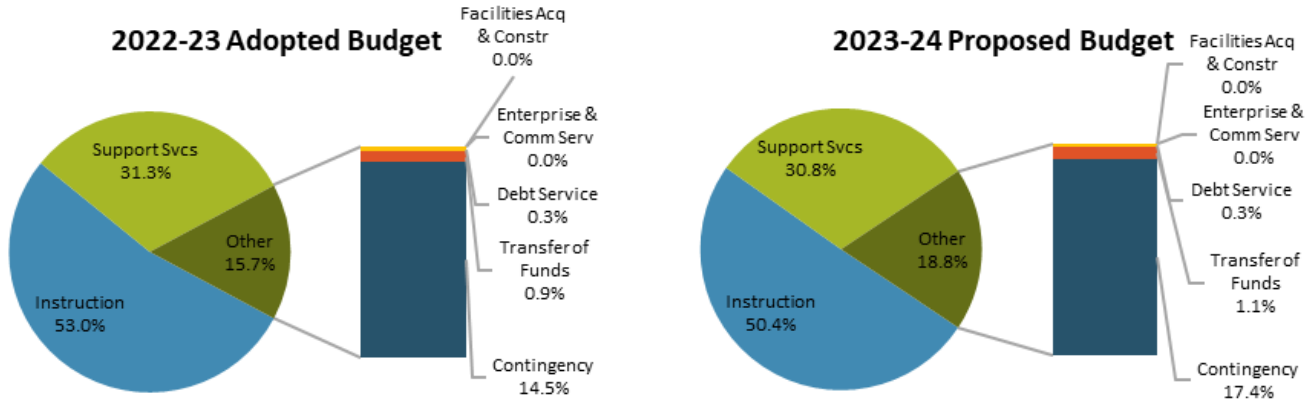
As illustrated in the chart on the following page, the 2023-24 proposed budget allocates 50.4% to Instruction, 30.8% to Support Services, 0.3% to Debt Service, 1.1% to Transfers, and 17.4% to Contingency. There are small allocations to Facilities Acquisition and Construction and Enterprise and Community Services which are less than 0.1% of the total General Fund budget.

It is helpful to compare the 2023-24 proposed and 2022-23 adopted budgets. The allocation to Instruction decreased from 53.0% to 50.4% of the total General Fund budget. Support Services decreased from 31.3% to 30.8%. These decreases are largely due to the contingency increase from 14.5% to 17.4%, as well as enrollment loss. The contingency increase is due to the changes in reserves noted earlier in this section. Transfer of Funds increased from 0.9% to 1.1%. Enterprise & Community Services, Facilities Acquisition & Construction and Debt Service saw no changes.

Revenue Outlook

The General Fund revenue budget includes $477,437,345 from the State School Fund formula. The estimate is based on ODE's February 22, 2023 projection and adjusted for a funding level of $10.1 billion. Of this amount, $19.1 million is reimbursement for Transportation programs.

General Fund Budget Comparison by Function



Source: Business Services

BUDGET CALENDAR

The following calendar represents the planned budget process for the 2023-24 budget development.

BUDGET CALENDAR 2023-24		
August 29, 2022 Monday	***School Board Meeting - 6:30 pm*** • Budget Committee openings • Application process discussion	*Administration Office*
December 12, 2022 Monday	***School Board Meeting - 6:30 pm*** • Appoint Budget Committee members to fill vacancies	*Administration Office*
March 6, 2023 Monday	***Budget 101 - 6:30 pm*** • Provide up-to-date budget information prior to budget proposal • Budget Committee to ask questions about process and significant factors influencing the budget	*Administration Office*
May 8, 2023 Monday	***Budget Committee Meeting - 6:30 pm*** • Superintendent proposes the budget and delivers the budget message • Elect Budget Committee officers • Public testimony	*Administration Office*
May 17, 2023 Wednesday	***Budget Committee Meeting - 6:30 pm*** • Budget Committee discussion • Approval of budget and tax levies	*Administration Office*
June 20, 2023 Tuesday	***School Board Meeting - 6:30 pm*** • Budget public hearing • Board makes appropriations • Adopt budget and tax levies	*Administration Office*

District Contacts

Gustavo Balderas, Superintendent
Michael Schofield, Associate Superintendent for Business Services
Jessica Jones, Budget Manager
Marcie Davis, Assistant to Associate Superintendent for Business Services

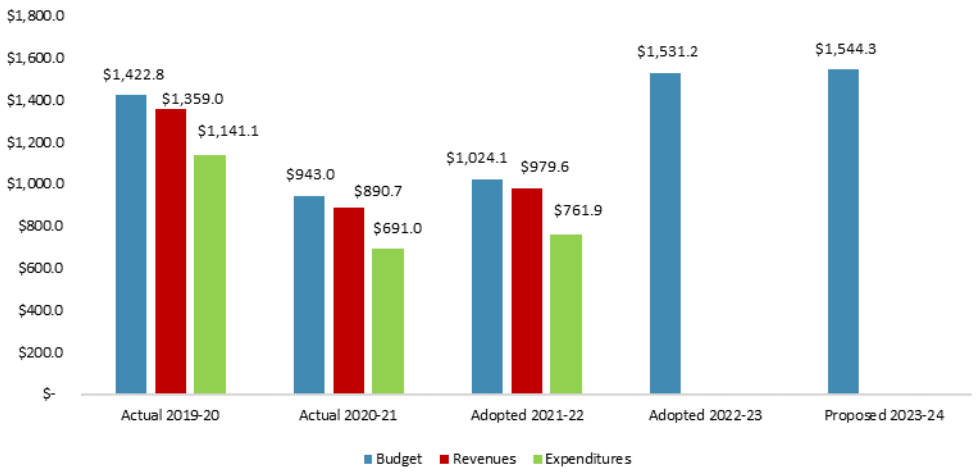
BUDGET SUMMARY BY FUND – ALL FUNDS
FOUR YEARS ADOPTED BUDGETS AND CURRENT YEAR PROPOSED BUDGET

Total revenue and expenditures budget for all funds has increased by $13.1 million from 2022-23 to 2023-24. This increase is primarily due to the approval of a $723 million capital bond measure by voters on May 17, 2022, as well as an increase in the General Fund reserves.

Over the past five years, all funds budget has increased by $121.6 million with the largest area of change being the Capital Projects Fund, Grant Fund and the Debt Service Fund. Over time, the Capital Projects Fund had decreased due to spend down of the 2014 bond measure but has increased again with the inclusion of the May 2022 Capital Bond measure. In this time, the Grant Fund has also seen significant increases due to the addition of the Student Investment Account (SIA) beginning in 2020-21 and the Elementary and Secondary Schools Emergency Relief (ESSER) funding provided in response to the COVID-19 pandemic. The Debt Service Fund saw a decrease in the last five years due to a bond refunding that occurred in the 2019-20 year.

		Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Proposed Budget 2023-24
100	General Fund	$ 515,619,825	$ 536,377,901	$ 580,428,011	$ 622,821,541	$ 666,321,402
220	Student Body & Special Purpose Fund	10,700,000	16,305,000	14,450,000	13,569,000	13,569,000
230	Special Purpose Fund	9,160,000	3,000,000	-	-	-
240	Categorical Fund	4,025,000	4,125,000	8,301,161	7,256,000	9,932,000
260	Scholarship Fund	450,000	490,000	515,000	515,000	550,000
270	Grant Fund	57,497,749	94,769,568	180,303,185	164,670,491	144,648,240
280	Long-Term Planning Fund	26,284,279	8,393,243	13,460,243	16,050,000	22,600,000
290	Nutrition Services Fund	18,766,435	19,812,622	17,451,159	19,383,736	18,332,235
300	Debt Service Fund	525,461,801	91,206,599	94,150,499	105,760,013	116,516,484
400	Capital Projects Fund	244,134,000	154,840,000	101,898,500	567,095,950	534,962,000
611	Insurance Reserve Fund	6,825,667	9,453,790	7,753,269	8,151,475	11,038,624
612	Workers Compensation Fund	3,828,815	4,239,092	5,437,188	5,944,823	5,851,772
		$ 1,422,753,571	**$ 943,012,815**	**$ 1,024,148,215**	**$ 1,531,218,029**	**$ 1,544,321,757**

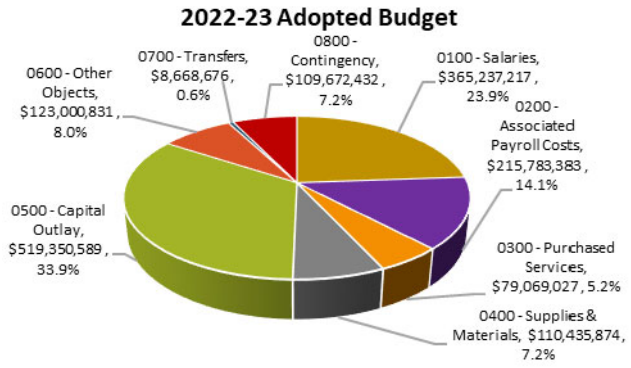
Summary of Revenues & Expenditures - All Funds
(in millions)

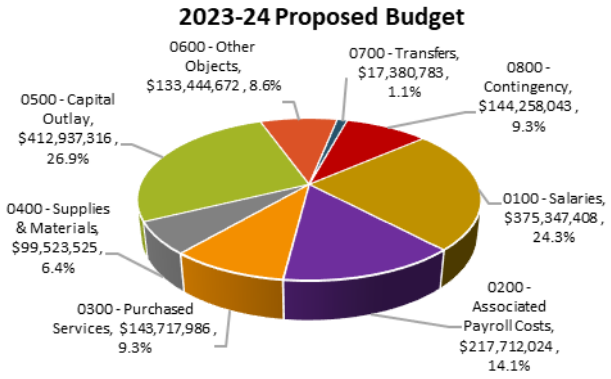


Source: Business Services

EXPENDITURES BY OBJECT – ALL FUNDS

The following charts show a comparison of the District's all funds adopted 2022-23 and 2023-24 budgets. The most significant change in the District's budget is a decrease in 0500 Capital Outlay due to the close out of many final 2014 bond projects and the projects just getting started for the 2022 bond program.

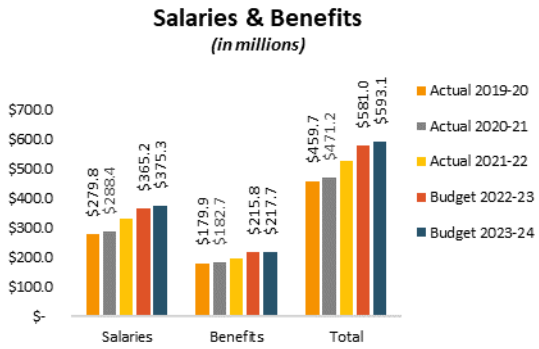


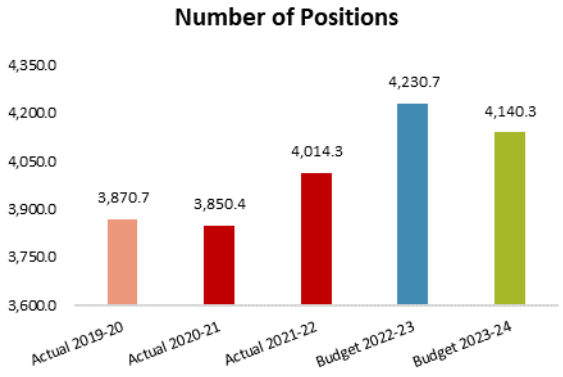


Source: Business Services

ALL FUNDS SALARIES, BENEFITS AND POSITIONS – HISTORY AND BUDGET

The District is experiencing a decrease of 2.1% in overall personnel allocations for the 2023-24 budget year over the previous year budget. This is primarily due to the significant enrollment loss over the last three years, as well as the spend down of ESSER II and III funds. In addition, central departments made budget reductions for the 2023-24 year as a result of insufficient SSF. The overall increase in salaries and benefits from the 2022-23 budget is 2.8%



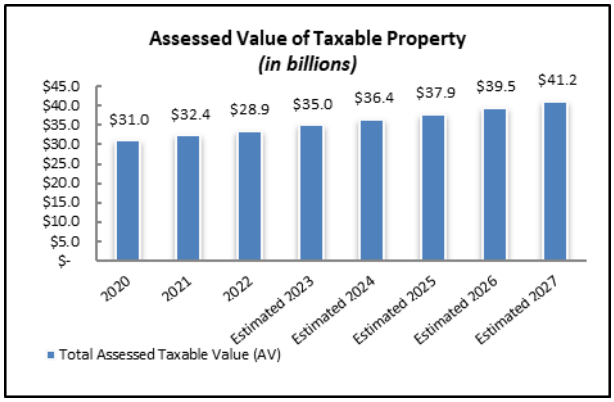


Source: Business Services

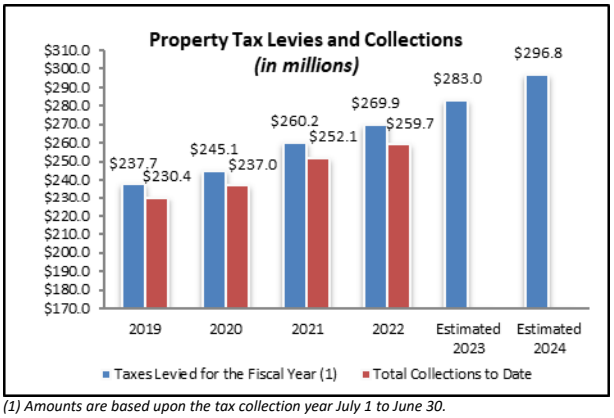
ASSESSED VALUE AND PROPERTY TAX SUMMARIES

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.

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Tax Rates					
Permanent Tax Rate per $1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per $1,000 of AV	1.9645	2.0827	2.0869	2.2479	2.2613
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 279,432	$ 287,220	$ 295,978	$ 308,138	$ 318,352
Tax Burden	$2,210	$2,305	$2,377	$2,524	$2,612



Source: Washington County Department of Assessment Taxation and District Financial Records

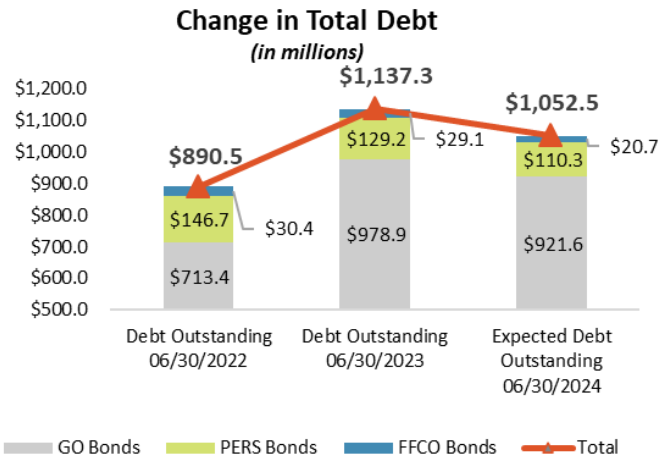


(1) Amounts are based upon the tax collection year July 1 to June 30.

DEBT SUMMARY

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. The payments on the full faith and credit obligation bonds are made by the Debt Service Fund from transfers from General Fund and Capital Projects Fund. In July of 2022, the District issued general obligation bonds related to the Capital Bond measure passed by voters in May 2022.

Issue Date	Original Issue	Outstanding at June 30, 2022	Principal Additions	Principal Reductions	Outstanding at June 30, 2023	Interest Rates
General Obligation Bonds:						
August 25, 2011	$42,175,000	$ 3,955,000	$ -	$ 3,955,000	$ -	2.0 - 5.0 %
August 7, 2014	361,755,000	17,850,000	-	7,140,000	10,710,000	2.0 - 5.0%
May 11, 2017	38,990,000	29,010,000	-	5,775,000	23,235,000	1.5 - 3.2%
May 11, 2017	76,483,176	76,483,176	-	-	76,483,176	3.6 - 4.1%
May 11, 2017	32,980,000	32,980,000	-	-	32,980,000	5.0%
May 11, 2017	149,397,089	149,397,089	-	-	149,397,089	5.0%
June 30, 2020	432,745,000	403,675,000	-	23,295,000	380,380,000	0.4 - 2.1%
July 12, 2022	142,742,153	-	142,742,153	-	142,742,153	4.8 - 5.0%
July 12, 2022	176,670,000	-	176,670,000	13,650,000	163,020,000	5.0%
		713,350,265	319,412,153	53,815,000	978,947,418	
Limited Tax Pension Obligation Bonds:						
June 21, 2005	189,935,000	93,590,000	-	13,685,000	79,905,000	4.1 - 4.8%
February 26, 2015	79,220,000	53,135,000	-	3,805,000	49,330,000	0.4 - 4.1%
		146,725,000	-	17,490,000	129,235,000	
Full Faith and Credit Obligation Bonds:						
April 27, 2016	16,260,000	14,530,000	-	805,000	13,725,000	2.0 - 4.0%
November 30, 2021	9,200,000	8,918,277	-	565,432	8,352,845	1.8%
November 30, 2021	7,000,000	7,000,000	-	-	7,000,000	0.8%
		30,448,277	-	1,370,432	29,077,845	
Total Bonds:		$ 890,523,542	$319,412,153	$ 72,675,432	$1,137,260,263	

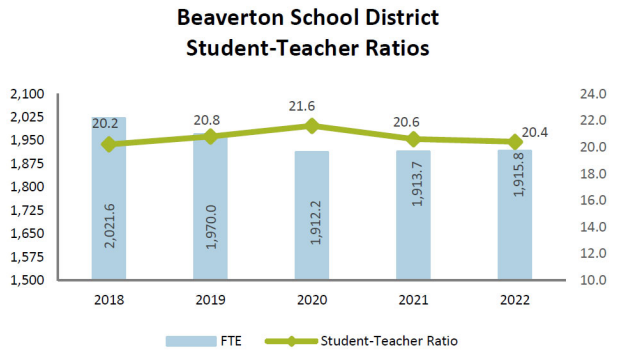


Source: Business Services

BENCHMARK DATA

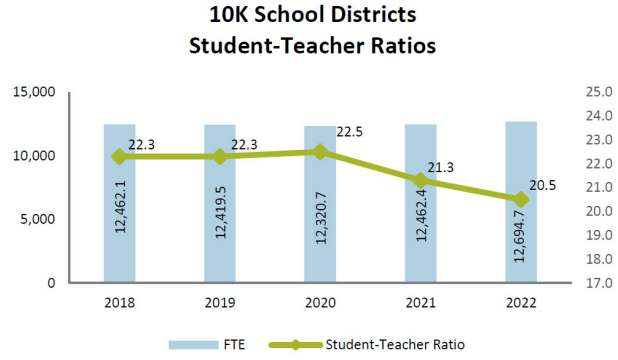
The District participates in a group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students (10K). The state of Oregon has 197 districts, however 80 districts have less than 10,000 students and an additional 104 districts have less than 1,000 students. In order to compare to like-sized districts, the District utilizes the 10K districts as the peer group in the datasets on this page. The following table compares the District's student-teacher ratio for 2022 to the other districts in the group.

In addition to the individual classroom teachers, the average student-teacher ratio uses all non-Special Education teachers by Full Time Equivalent (FTE), including elementary (music, art and physical education) specialists.



Source: Frontline Analytics

The average student-teacher ratio for the District increased slightly in the 2019-20 year due to budget reductions but recovered in the 2020-21 and 2021-22 years. The District has been below the 10k district average for the past five years.



Source: Frontline Analytics

The following table compares the District's student-teacher ratio for 2022 to the other districts in the group.

District	FTE	Student-Teacher Ratio
Portland SD 1J	2,460.9	18.4
Tigard-Tualatin SD 23J	631.6	18.7
David Douglas SD 40	454.2	19.2
Reynolds SD 7	512.9	19.4
Beaverton SD 48J	**1,915.8**	**20.4**
Eugene SD 4J	805.4	20.4
Bend-LaPine Admin SD 1	820.3	21.1
Springfield SD 19	462.0	21.4
Hillsboro SD 1J	884.4	21.5
Salem-Keizer SD 24J	1,832.3	21.6
Gresham-Barlow SD 10J	524.2	21.7
North Clackamas SD 12	761.2	21.8
Medford SD 549C	629.5	22.5

Source :Frontline Analytics

The following table compares the per pupil expenditures of the District to other 10k districts for 2022. This only includes the General Fund and does not include any grant funds such as Title IA, SIA, HSS, or ESSER. As of printing, the 2022 per pupil expenditures were not available for Eugene, Gresham-Barlow, North Clackamas, and Reynolds school districts.

District	1000 - Instruction	2000 - Support Services	Total
Portland SD 1J	$8,253	$6,907	$15,160
Tigard-Tualatin SD 23J	$8,262	$4,777	$13,039
David Douglas SD 40	$7,651	$5,316	$12,967
Salem-Keizer SD 24J	$8,201	$4,467	$12,669
Hillsboro SD 1J	$7,568	$4,871	$12,439
Beaverton SD 48J	**$7,794**	**$4,615**	**$12,409**
Springfield SD 19	$6,692	$4,425	$11,117
Bend-LaPine Admin SD 1	$6,772	$4,214	$10,986
Medford SD 549C	$6,991	$3,686	$10,677
Eugene SD 4J	N/A	N/A	N/A
Gresham-Barlow SD 10J	N/A	N/A	N/A
North Clackamas SD 12	N/A	N/A	N/A
Reynolds SD 7	N/A	N/A	N/A

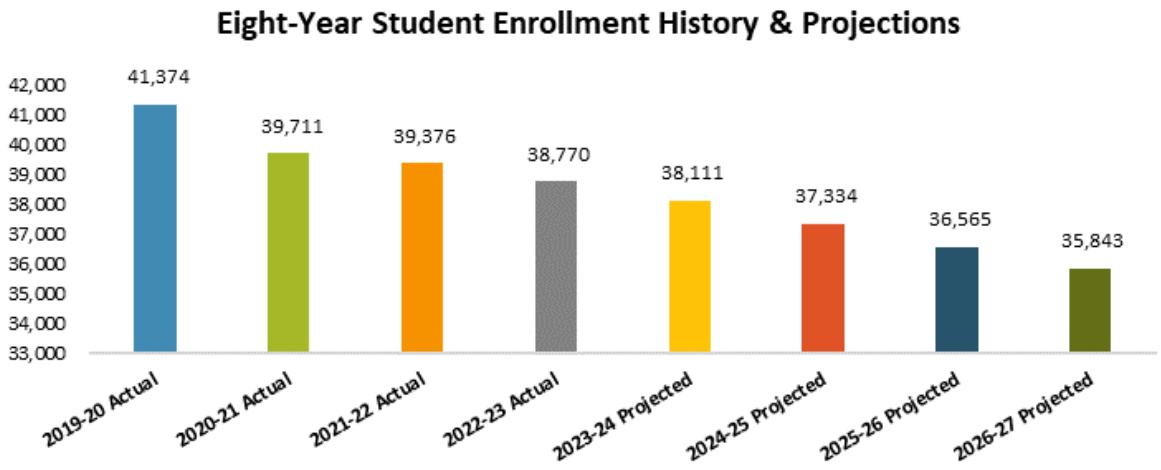
Source: Frontline Analytics and ACFR for each District

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

The District's proposed budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated based on the number and demographic of students enrolled.

The District's 2023-24 budget projection includes an enrollment decrease from the September 2022 enrollment, which did not recover from the September 2020 pandemic-related drop. The decrease in enrollment that was experienced in 2021-22 and 2022-23 was mostly at the elementary level. The 2023-24 projections show a decrease to overall District enrollment, which continues with the projected declining enrollment pre-pandemic.

The following chart displays student population for four years based on actual enrollment as of September 30 of each year and projected enrollment for 2023-24 through 2026-27.



Source: District Records

BUDGET COMMITTEE 2022-23

Zone	Board Member	Board Term Expires	Community Member	Committee Term Expires
1	Susan Greenberg	6/30/2025	Jason Hohnbaum	6/30/2023
2	Karen Pérez – Vice-Chair	6/30/2025	Farah Mahamoud	6/30/2023
3	Eric Simpson	6/30/2023	Diane McCartney	6/30/2024
4	Sunita Garg	6/30/2025	Alok Mehrotra	6/30/2025
5	Ugonna Enyinnaya	6/30/2025	Christa Billings	6/30/2024
6	Becky Tymchuk	6/30/2023	Heidi Edwards	6/30/2024
7	Tom Colett - Chair	6/30/2023	Dr. Lisa Schultz	6/30/2025

SUPERINTENDENT'S CABINET

Name	Position
Dr. Gustavo Balderas	Superintendent
Dr. Heather Cordie	Deputy Superintendent for Teaching & Learning
Dr. Carl Mead	Deputy Superintendent for Operations & Support Services
Michael Schofield	Associate Superintendent for Business Services
Kerry Delf	Chief of Staff
Susan Rodriguez	Chief Human Resource Officer
Shellie Bailey-Shah	Public Communications Officer
Camellia Osterink	District Legal Counsel

BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT

ORGANIZATIONAL SECTION

WE INNOVATE

BEAVERTON SCHOOL DISTRICT
2023-24 PROPOSED BUDGET DOCUMENT
ORGANIZATIONAL SECTION
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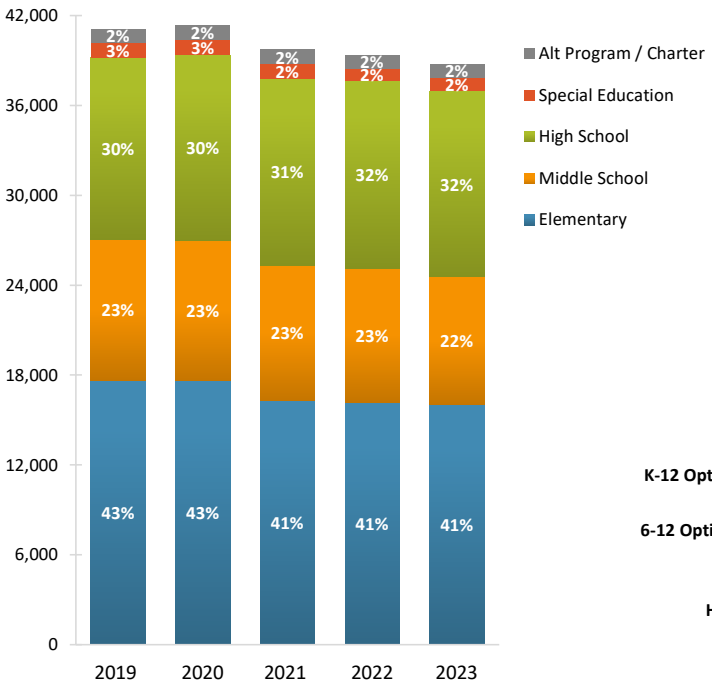
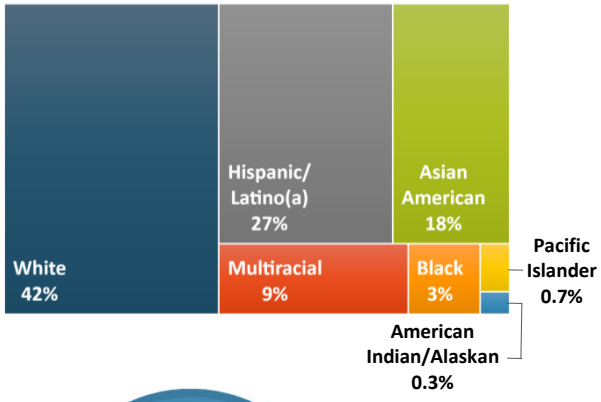
BEAVERTON
SCHOOL DISTRICT

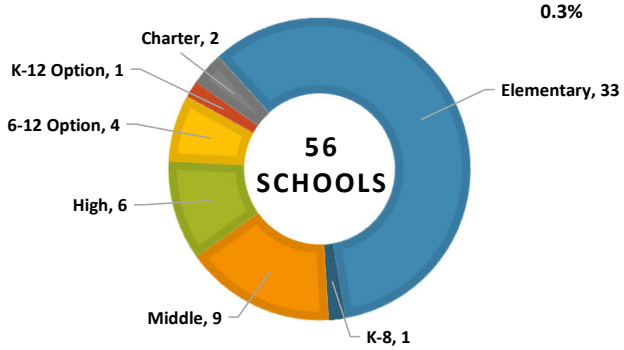
DISTRICT-WIDE FACTS AT A GLANCE

DISTRICT ENROLLMENT

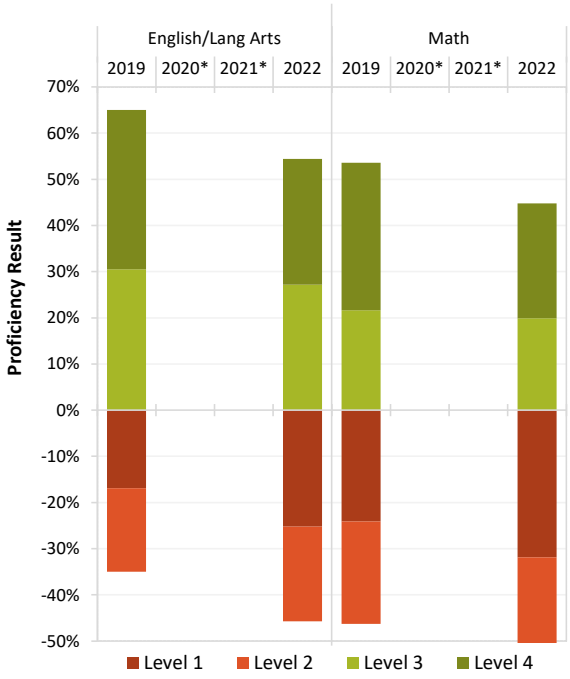


STUDENT DEMOGRAPHICS 2022-23





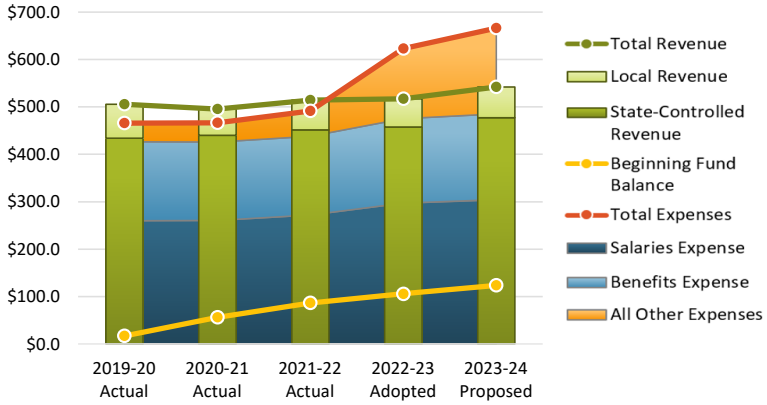
PERFORMANCE MEASURES

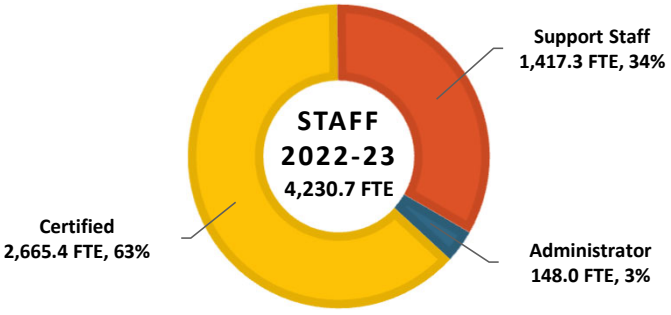


** Due to the COVID-19 pandemic, test scores are not available for 2020 or 2021.*

GENERAL FUND REVENUE AND EXPENSES

(in millions)

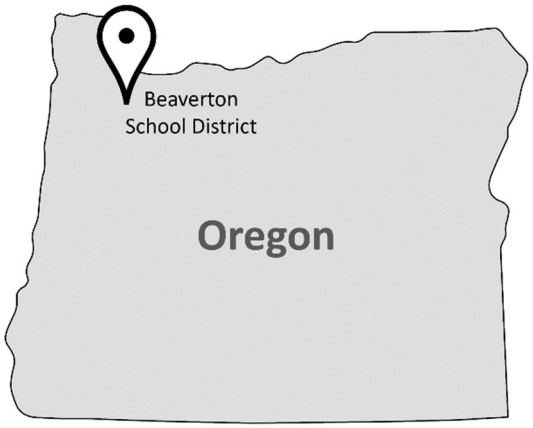




Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

THE DISTRICT AND THE COMMUNITY

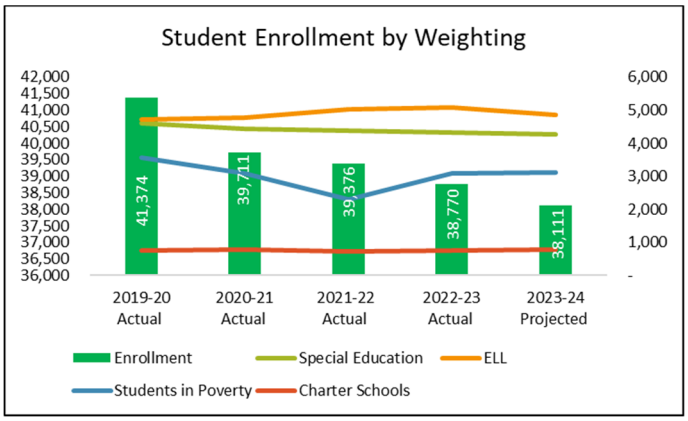
Beaverton School District (BSD or the District) is the third largest district in the state of Oregon and projected to have over 38,000 students for the 2023-24 school year. The District offers 54 schools and two charter schools to its diverse population. Students of color make up 57.5% of the District population. The largest minority student group is Hispanic/Latino(a) followed by Asian. There are 106 different primary languages spoken in students' homes.



On average, the students of the District exceed the statewide test score averages and District schools receive high ratings based on Oregon's state education standards. The District's dropout rates have declined and graduation rates have increased in the past decade. The success of the District's educational program is the result of the support and involvement of parents, students, District staff and the community.

The District, a pre-kindergarten through twelfth grade district, was formed in 1960 following a successful vote for unification of 12 elementary school districts and one high school district, began with 24 schools and an enrollment of 9,912 students. By 1980, the District had opened an additional 10 elementary schools, six middle schools, one high school, a transportation center, maintenance facility and administration center. In just 20 years, the student enrollment had doubled to 20,103.

The next two decades showed steady growth for the District, bringing the student enrollment up to 33,324 in 2000 which was a 65.8% increase from 1980. The District continued to add another eight schools which included two option schools, Arts and Communications Magnet Academy (ACMA) and Merlo Station High School. By the fall of 2009, the District had opened another four elementary schools, including two K-8 schools and two option schools.



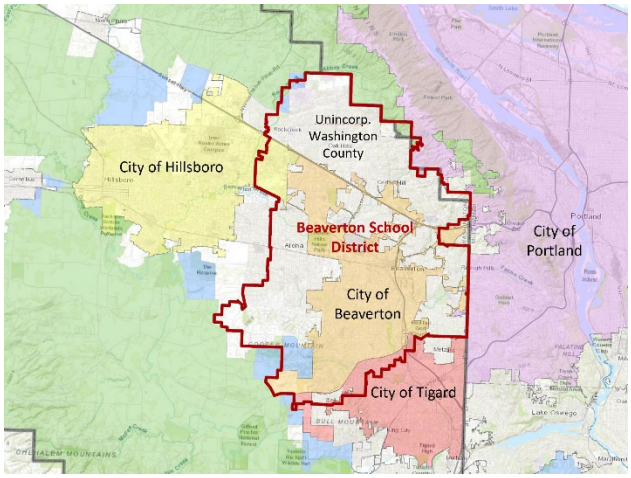
In 2015, the District completed construction on a new middle school in the northern part of the District using funding from the $680 million capital construction bond that was passed in May of 2014. The middle school was used as a swing school while the District completely rebuilt three elementary schools and one option school as part of the same bond measure. The building opened as a middle school in the fall of 2021. In the fall of 2017, the District opened a new elementary school and a new high school as well as reopened the first elementary tear down and rebuild. The second elementary rebuild opened in August 2018 and the third elementary rebuild opened in September 2019. The final rebuild opened for the 2021-22 school year.

The District celebrated 60 years of operations in 2020 with an enrollment that has quadrupled. Beaverton School District currently has 33 elementary schools, one K-8 schools, nine middle schools, six high schools, four middle/high option schools and one K-12 online option school, 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 4,700 people, of which 56.7% are teachers and other licensed staff. The number of teachers with a master's degree or higher in the District is 87.0%. Beaverton School District teachers have an average of 16.49 years of overall teaching experience.

The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries. As required by accounting principles generally accepted in the United

States of America, all significant activities and organizations have been included in the financial statements.

The District is located predominantly in Washington County, approximately 10 miles west of Portland, Oregon, and encompasses over 57 square miles of land. It serves the residents of the City of Beaverton and various outlying towns and municipalities and is the third largest school district in Oregon.



Student enrollment in the fall of 2022 was 38,770. October 1 enrollment counts are reported to the state in November of each year, allowing time for data entry and confirmation of student records. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once.

Between the fall of 2012 with enrollment of 39,0474 to the fall of 2022 with enrollment of 38,770, the District appears to have experienced very slight enrollment decline. However, within the past 10 years, enrollment growth increased as much as 6.0% in many years and decreased 4.4% during the COVID-19 pandemic. The 2022-23 enrollment at October 1 was lower than projected and the District is projecting declining enrollment through 2026-27 based on cohort survival history, current and projected housing development, and overall regional economics.

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

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

Currently, manufacturing accounts for 18% of the total non-farm employment in the PVH-PMSA, while trade, transportation and utilities also account for 18%, government jobs 7%, professional and business services 19%, education and health services 13%, and leisure and hospitality 7%. A major manufacturing employer in the Beaverton area is Nike, an athletic footwear and apparel manufacturer with its 286-acre world headquarters campus located in Washington County.

The PVH-PMSA relies heavily on the manufacturing, high technology industries, wholesale trade and financial activities. According to the Oregon Employment

Department, at the end of June 2021, the PVH-PMSA unemployment rate was 5.3%, equal to the Oregon unemployment rate of 5.4% and compared to the nation's rate of 5.9%. These rates have decreased by approximately 50% since June 2020.

IN DEVELOPMENT: STRATEGIC PLAN FOR 2023—2028 - Throughout the 2022–23 school year the District embarked on a community-engaged process to develop a strategic plan that will guide the District's work for the next several years. The School Board will consider the strategic plan framework this spring and is slated to vote on approval of the plan in May.

The draft strategic plan framework has been co-developed starting with student voice, community input and the work of several stakeholder committees, using an approach that is inclusive and intentional and values all voices. The community was invited to engage and provide input in various ways over many months, including committees, focus groups and surveys. More than 7,000 responded, providing critical feedback that shaped the vision, the promise and the goals outlined in the plan.

The goal of the process was to develop a shared vision and plan for the future of our schools and the future success of every student. The strategic plan will help the District appropriately direct its resources, improve equitable outcomes for students, and provide accountability to the community.

The draft strategic plan identifies four main goal areas to support student success, as well as target outcomes and actions to achieve them:

- Safe & Thriving
- Foundations of Success
- Progress on Standards
- College & Career Ready

Foundations for the District's efforts are:

- Engaging and Effective Teaching and Learning Systems
- Authentic Engagement with Students, Families and Community
- Facilities and Programs for World-Class Learning
- Effective Systems and Structures for Student Success
- Equity and Excellence underpin all of these foundations and goals.

Following approval by the Board in spring 2023, the strategic plan will guide the District's work and inform its budget for the next five years.

CENTRAL SUPPORT SERVICES is comprised of the Superintendent's Office, Business Services, Communications & Community Involvement, Facilities & Maintenance, Human Resources, Information & Technology, Teaching & Learning, Nutrition Services, Public Safety, and Transportation. All the Central Support Services goals and objectives focus on supporting the District's strategic plan.

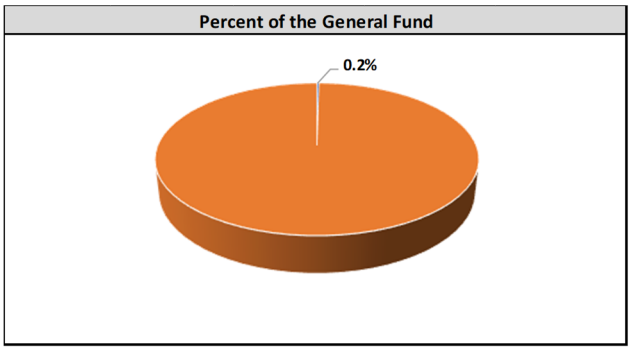
Superintendent's Office

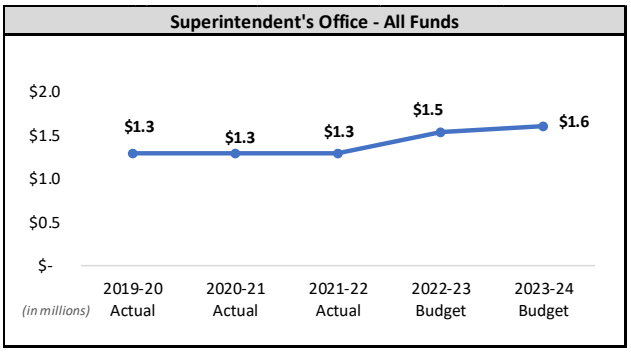
Administrator: Dr. Gustavo Balderas

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	2.00	3.00	2.00	1.94	2.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	2.81	2.70	2.77	3.75	3.00

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 1,171,135	$ 1,134,806	$ 1,193,483	$ 1,419,257	$ 1,408,307
Purchased Services	105,037	118,088	51,921	59,700	143,001
Supplies and Materials	13,028	13,664	21,680	26,077	22,950
Capital Outlay	-	-	-	-	-
Other Objects	6,190	30,505	30,088	34,100	34,100
Total	$ 1,295,390	$ 1,297,063	$ 1,297,172	$ 1,539,134	$ 1,608,358

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23.





Summary of Major Department Responsibilities

The Superintendent, Dr. Gustavo Balderas, is the chief executive officer of the District and the leader of its strategic plan. The Superintendent provides executive leadership and administrative direction for the District, including all BSD schools and central services, and is responsible for proposing and implementing long-range plans. Under the guidance of the School Board, policies and state law, the Superintendent carries out the District vision and mission by providing leadership and direction to the District's schools, personnel, departments, programs, activities and operations. The Superintendent's Office includes the Chief of Staff and District Legal Counsel.

Business Services

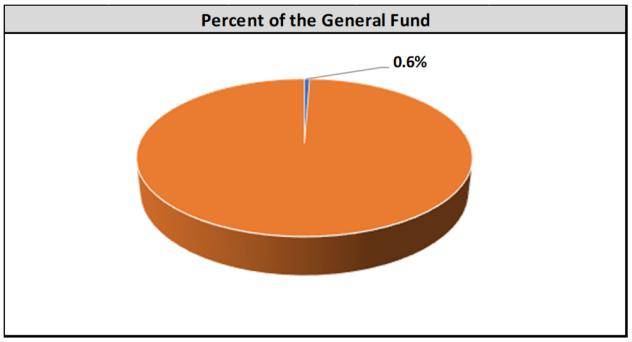
Administrator: Michael Schofield

Services: Budget, Finance, Payroll, Purchasing, Risk Management

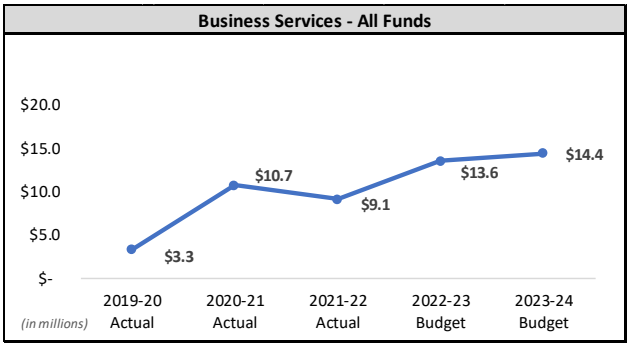
Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	0.85	2.00	2.00	2.00	2.00
Certified	0.00	0.25	0.00	0.00	0.00
Classified	24.52	31.10	29.33	33.42	35.00

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 3,060,387	$ 4,307,252	$ 4,592,943	$ 4,739,468	$ 5,117,088
Purchased Services	43,731	512,935	708,369	999,629	950,901
Supplies and Materials	51,094	125,709	133,534	898,067	932,943
Capital Outlay	122,114	513,073	23,159	5,000	5,000
Other Objects	8,218	5,255,106	3,661,204	6,923,002	7,392,002
Total	$ 3,285,544	$ 10,714,075	$ 9,119,209	$ 13,565,167	$ 14,397,934

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23.



All Risk Management expenses are held outside of the General Fund in the Insurance Reserve Fund and the Workers' Compensation Fund.



Risk Management was moved from the Human Resources department to Business Services in 2020-21.

Purpose: The Business Services Department provides services for budget development, implementation and control of District resources, purchasing for procuring products and services, accounting, financial reporting, and payroll services. In 2020-21, the District reorganized the Risk Management department from HR to Business Services.

Outcomes for 2021-22:

- Audited by an external audit firm and received an unmodified audit with no comments.
- Received the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 11th year.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the seventh year.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 41th year and the ASBO Certificate of Excellence in Financial Reporting for the 40th year.

Goals and Objectives for 2023-24:

- Continue the Multiyear Finance Plan and align resources to the District's new Strategic Plan.
- Continue work in alignment with the Student Investment account (SIA) and Student Success Act (SSA).
- Provide support for additional accountability around HSS and SIA.
- Adopt budget aligned to Strategic Plan and District Goal.

- Continue work on Academic Return on Investment (AROI).
- Continue work with Frontline Edge (formerly Forecast5 Analytics) to provide added transparency and comparability.
- Manage remaining ESSER III grant funds through the final year of the award.
- Acquire and begin implementation of a new enterprise resource planning (ERP) system

Significant Budget Changes:

There were no significant budget changes to the Department, with the exception of increasing insurance premiums which are accounted for in the Risk Management Department in a fund separate than the General Fund. Over the last several years, the Department has operated with many vacancies, which is why actual expenditures is lower than budget.

Communications & Community Involvement

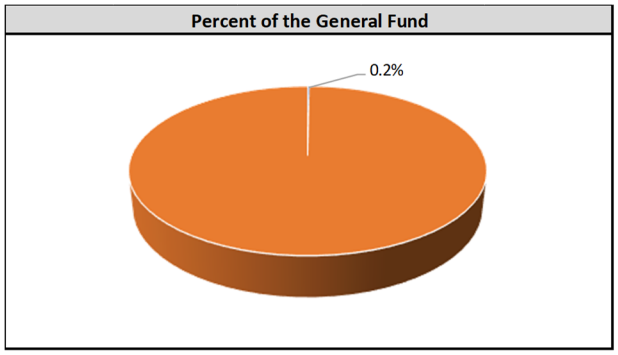
Administrator: Shellie Bailey-Shah

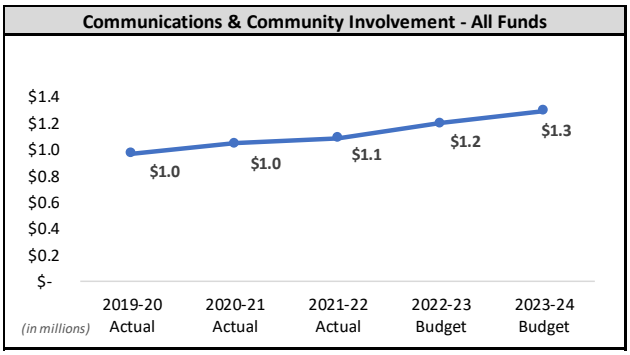
Services: Communications, Community Partnerships, Volunteer Services

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.25	0.00	0.00	0.00
Classified	5.53	6.14	6.63	7.55	7.45

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 896,874	$ 922,350	$ 1,033,318	$ 1,063,786	$ 1,250,481
Purchased Services	8,177	8,558	11,061	33,797	12,991
Supplies and Materials	64,332	115,902	42,425	100,423	32,350
Capital Outlay	-	-	-	-	-
Other Objects	1,370	1,206	2,104	3,500	1,180
Total	$ 970,753	$ 1,048,017	$ 1,088,908	$ 1,201,506	$ 1,297,002

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23.





Summary of Major Department Responsibilities:

The Communications & Community Involvement Department (CCI) is committed to providing accurate, clear, timely and transparent information to students, parents/guardians, staff, community members and media partners in addition to providing opportunities for authentic community engagement. CCI collaborates with all departments and schools to promote and support the District's mission.

Recent/New Programs and Initiatives:

- CCI developed and executed two successful voter education campaigns that resulted in the passage of a $723-million, 6-year bond in May 2022 and a

$205-million, 5-year levy in November 2022. The approach was multi-pronged and included robust websites, engaging video, aggressive social media campaigns, strategic media coverage and an exhaustive schedule of community meetings attended by School Board members and staff.

- CCI continues to lead the state in video storytelling. With the hire of a new videographer, the department has increased its weekly video output by 30% as well as its ability to do special projects for other departments.
- CCI completed an overhaul of the district website — updating the design, incorporating more video and storytelling, updating school logos and making it more mobile-friendly. Additionally, in collaboration with the Human Resources department, CCI built a new online experience for prospective employees in hopes of recruiting and retaining the best talent. It also supported several hiring campaigns and job fairs.

- CCI facilitated a tremendous amount of community engagement over the past year from focus groups to surveys to community meetings for various initiatives: the superintendent search, school resource officer (SRO) review, strategic planning process, Integrated Guidance outreach, superintendent listening sessions and coffees, and dual language expansion. To assist with this engagement, CCI launched a new tool, called Engage BSD.
- CCI supported both school and district-wide community partnerships, valued at nearly $800,000 in goods and services. This year, the largest effort was the district's collaboration with Wake Up Beaverton and its partners to provide school supply kits (valued at about $100,000) to nearly 6,000 students at four separate events. CCI also successfully transitioned some of the district's long-time donors away from holiday food boxes to more equitable grocery gift cards for a total of nearly 1,800 families served.

Major Departmental Challenges:

- CCI continues to look for better ways to disseminate information to our non-English speaking families. While ParentSquare has been a useful tool for those families who engage with the platform, CCI plans to work with the Multilingual Department on more robust training for non-English speaking families, in addition to more training for all parents, in general.
- Once the strategic planning process is complete, CCI will be charged with translating the work into meaningful and actionable messaging that permeates everything the District does.

FY 23-24 Objectives:

- CCI plans to grow engagement numbers on the Engage BSD platform. One focus area will be finding compelling ways for the community to use the tool to influence ongoing bond projects.
- CCI will increase storytelling as it relates to the 2022 Bond, so that community members have a clear understanding of how the district is efficiently and equitably spending those funds on ongoing projects.
- CCI will increase training opportunities for all parents/guardians on the district's various platforms: ParentSquare, ParentVUE, Canvas, Seesaw and Engage BSD.
- CCI will be relocating Clothes for Kids during the 2023 summer. This move will present an opportunity to better serve our families moving forward.

Significant Budget Changes:

To meet the central department budget reduction target without eliminating positions, CCI reduced its discretionary budget by about 50% and eliminated all

professional staff development for the 2023-24 school year.

The department also reduced its Volunteer Coordinator position from 260 to 212 days, eliminated extended pay summer work for its Community Resource Coordinator and paused plans to make its Videographer a year-round position.

Facilities, Maintenance & Custodial Services

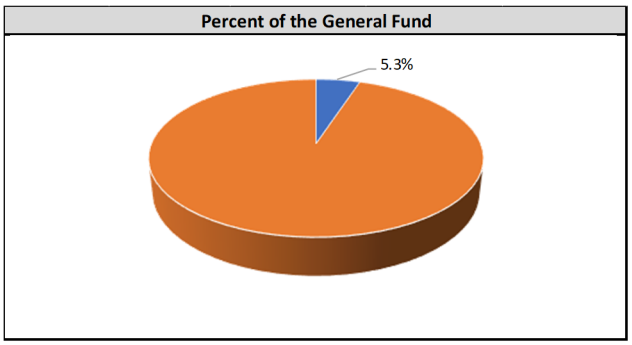
Administrator: Dr. Carl Mead

Services: Facilities, Facilities Development (Bond), Maintenance Services, Custodial Services, Facility Use, Long-Range Planning, Energy & Resource Conservation

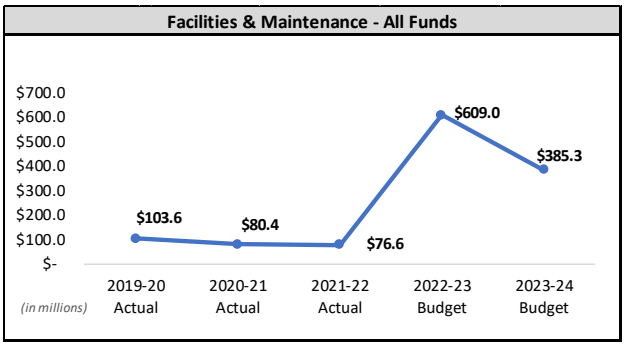
Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	4.90	5.00	4.65	5.19	5.00
Certified	0.00	0.25	0.00	0.00	0.00
Classified	295.75	286.81	289.75	297.69	324.50

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 29,186,910	$ 29,543,424	$ 30,987,072	$ 35,707,259	$ 36,911,154
Purchased Services	7,208,732	4,898,447	6,367,616	55,384,202	89,673,171
Supplies and Materials	4,400,899	4,124,860	6,132,366	51,488,472	2,480,955
Capital Outlay	61,731,350	40,801,171	31,774,758	464,190,549	255,222,345
Other Objects	1,120,812	1,022,699	1,331,953	2,188,235	1,002,608
Total	$ 103,648,703	$ 80,390,601	$ 76,593,765	$ 608,958,716	$ 385,290,233

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23.



A significant portion of the Facilities & Maintenance budget is held outside of the General Fund in the Capital Projects Fund, accounting for the 2022 Capital Bond Budget. The budget in the General Fund is primarily Maintenance and Custodial expenditures, including staffing.



The 2022-23 budget includes additional capacity for the 2022 Capital Bond. The bonds were sold in July 2022 and the 2023-24 budget reflects the adjustment to the actual budget based off that sale and includes the close out of many final projects for the 2014 bond.

Summary of Major Department Responsibilities:

The Department of Facilities, Maintenance and Custodial is responsible for the general management, maintenance and repair of the District's real property assets, which includes approximately 5.6 million square feet of building space contained in 64 separate facilities on 875 acres of property. The department forecasts future facilities requirements based upon growth and projections, develops capital investment programs, and manages the planning, design and construction of capital projects.

Recent/New Programs and Initiatives:

In May 2022, voters passed a $723 million Capital Bond that will rebuild Beaverton High School (BHS), rebuild Raleigh Hills Elementary School (RHES) and provide funding to build additional school capacity, modernization

projects, seismic upgrades, technology, deferred maintenance, security and other equipment.

Major Departmental Challenges:

Inflation, unknown market conditions and parts/equipment long lead times may impact the completion of projects in the 2022 Capital Bond.

Comparable salaries of all department positions are typically lower when compared to the private sector/industry. Critical vacancies include HVAC technicians, plumbers and electricians.

There is currently inadequate funding to support a successful preventive maintenance program. The current maintenance budget is considered on the low end of funding when compared to industry benchmarks. Building or system components fail periodically and the work is reactive.

FY 23-24 Objectives:

Continue to integrate the staff in Facilities Development (bond) and Maintenance & Custodial. Continue to focus on a collaborative approach to designing and constructing new buildings and creating a deferred maintenance plan that is feasible and prioritized by key department leadership.

BHS Rebuild: Establish Guaranteed Maximum Price (GMP) in the fall of 2023, completion of Construction Documents (CD) in the spring 2024 and commence the demolition of Merle Davies in the summer of 2024.

RHES Rebuild: Completion of CD in the fall of 2023, commence limited abatement in RHES summer 2023, and relocate portables from RH to Greenway ES Fall 2023.

Human Resources

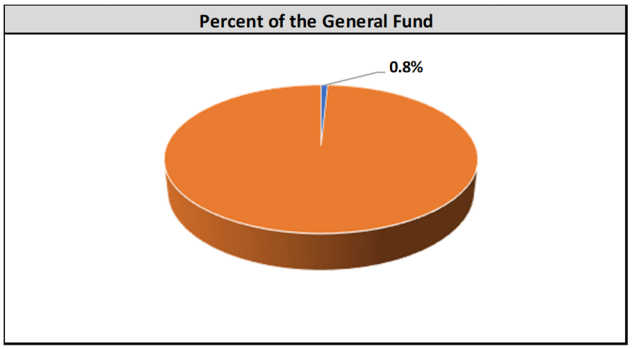
Administrator: Susan Rodriguez

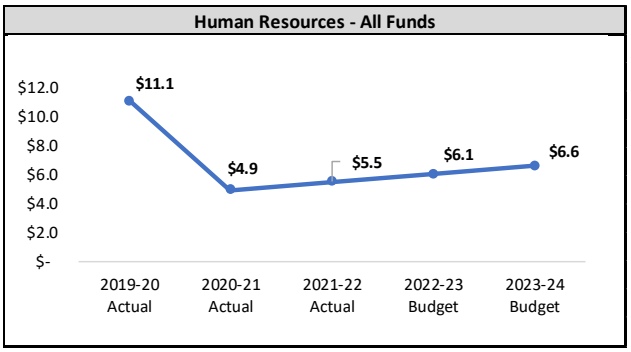
Services: Human Capital Management, Employee Recruitment and Hiring, Benefits Support, Labor Relations, Employee Compensation, Leaves, Absence Management, Substitute Management, Employee Contracts and Position Control

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	5.00	4.64	4.29	4.90	5.00
Certified	8.27	0.25	8.84	9.38	7.00
Classified	23.90	17.99	18.53	20.58	19.00

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 5,264,810	$ 4,074,558	$ 4,650,049	$ 4,828,442	$ 5,313,434
Purchased Services	608,453	133,462	179,393	284,228	289,455
Supplies and Materials	222,885	41,778	67,488	185,061	257,733
Capital Outlay	174,632	-	-	-	-
Other Objects	4,785,300	695,686	628,283	762,766	759,816
Total	$ 11,056,080	$ 4,945,485	$ 5,525,212	$ 6,060,497	$ 6,620,438

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23.





Risk Management was moved from the Human Resources department to Business Services in 2020-21.

Summary of Major Department Responsibilities:

The Human Resources (HR) department is responsible for Human Capital management, including recruitment, hiring, support and retention of quality staff. HR leads and supports the organization in diversifying the workforce to better meet the needs of an increasingly diverse community of students. HR supports supervisors and leaders with all aspects of staff supervision, coaching, evaluation and personnel action.

HR negotiates, maintains and manages labor contracts and staff labor relations.

HR manages employee benefits and works with insurance providers to support staff wellness and benefits support.

HR sets employee pay and collaborates with the Business Office to ensure employees are paid accurately, efficiently and on time.

HR ensures organizational compliance with state and federal laws and district policy around all manner of personnel requirements.

Recent/New Programs and Initiatives:

- Human Resources has implemented a new provision to assess staff language proficiency in Spanish in order to validate qualifications for employee language proficiency stipends.
- Recently finalized contract negotiations have agreed on implementation of staff sick leave banks for both BEA and OSEA members. HR has set up systems to operationalize these leave banks and they are underway and in usage this year.
- This year HR has collaborated with Teaching and Learning to implement the first Affinity Mentor program for employees in their first three years of employment in the District.
- In the spring of 2023 the District will implement a Job Expo for internal licensed employees who wish to participate in the opportunity to learn about position openings and apply internally before the external hiring season opens. HR has collaborated with BEA and principals to operationalize details to ensure a successful first event.
- HR has recently updated the Careers Page on the district website to make it more inviting and user friendly in order to attract qualified candidates to jobs in Beaverton.
- HR has finalized usage of a video-based screening tool for supervisors to use in evaluating candidates for open positions.

Major Departmental Challenges:

- The tight labor market and competition for qualified candidates continues to present challenges for hiring hard-to-fill positions. Early hiring will help Beaverton to address this challenge.
- Substitute shortages state-wide and nation-wide have presented challenges in Beaverton.
- Supporting staff as we emerge from the pandemic years is a current focus. HR is handling record numbers of staff leaves and the leaves are more complex than they were in former years.
- Hiring continues to break previous hiring records, and staff turnover is now a more common challenge to overcome. Licensed staff leaving mid-contract is more common than ever before, creating difficulties for schools as they seek to maintain stability in classrooms.

- Several years where staff evaluations were suspended by Oregon Department of Education have resulted in an organization-wide need for staff support for performance gaps and improvement.
- District enrollment declines and the draw-down of state and federal grant funds has resulted in budgetary challenges that impact staff assignments and in some cases staff employment. HR is key in supporting leaders to manage the human capital we have in order to optimize our employee workforce and support employee retention.

FY 23-24 Objectives:

- Implement contractual provisions from three recently updated employee contracts: BEA, OSEA and BEA Substitutes.
- Prepare and implement Paid Family Medical Leave Insurance (PFMLI) in September of 2023 in compliance with the new Oregon law.
- Collaborate with the Information Technology department on the digitization of all department documents.
- Collaborate with the Information Technology and Business Services departments on reviewing, identifying, and working with a vendor to

implement a new Enterprise Resource Planning system.

- Research, review, identify and replace current application tracking system with an improved system that removes more of the manual processes and streamlines hiring.
- Update current Administrator Evaluation Rubric for administrators working in non-instructional settings such as operations.
- Onboard 38 new leaders hired in the 2022-23 school year in Beaverton.
- Acquire and begin implementation of a new enterprise resource planning (ERP) system

Significant Budget Changes:

The HR departmental budget, like other District budgets, has undergone cost-cutting and reductions in staff over time, resulting in a lean department for the output of deliverables required. This year the department is seeing the loss of several positions, some of which have been funded by temporary grant dollars.

Information Technology

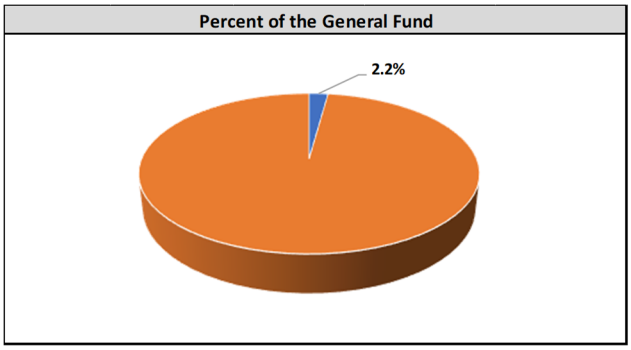
Administrator: Steve Langford

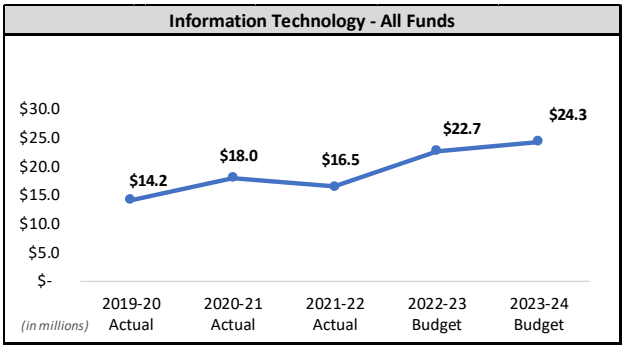
Services: Network & Data Center Infrastructure, Instructional and Administrative Applications, Information Services, User Support & Training

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	0.25	0.25	0.25	0.45	0.00
Classified	44.12	42.60	42.41	43.35	43.41

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 6,266,121	$ 6,209,873	$ 6,506,096	$ 7,082,279	$ 7,184,699
Purchased Services	1,769,272	1,674,720	1,578,200	1,993,739	3,788,200
Supplies and Materials	5,819,131	9,653,257	6,823,809	11,203,862	12,177,144
Capital Outlay	292,703	417,502	422,301	1,197,207	-
Other Objects	4,645	5,220	1,179,289	1,180,389	1,180,389
Total	$ 14,151,872	$ 17,960,573	$ 16,509,695	$ 22,657,476	$ 24,330,432

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23





Summary of Major Department Responsibilities:

The Information & Technology Department designs, builds, maintains, and enhances technologies for students and staff, enabling them to make efficient use of information technologies in student learning and the business operations of the Beaverton School District. The IT Department assesses new technologies and integrates them in innovative ways to support the District goal of increased academic achievement for all students.

Recent/New Programs and Initiatives:

- Switch, core routers and district internet capacity upgrades to ensure internet availability to meet student and staff needs.
- Completed a 3rd party cybersecurity assessment identifying areas of strength and opportunities for improvement.
- Working with the department of Teaching and Learning, completed the evaluation and selection process for the next round of student devices.
- Beginning implementation of a document management solution for increased document routing, storage and security.

FY 23-24 Objectives:

- Evaluation and selection of new Identity Management solution for more efficient and secure management of student and staff identities and systems access.
- In collaboration with Business Office and Human Resources departments, conduct needs assessment of current Enterprise Resource Planning solution and business processes.
- Replace student devices for students at all high schools and options programs.
- Acquire and begin implementation of a new enterprise resource planning (ERP) system

Teaching & Learning

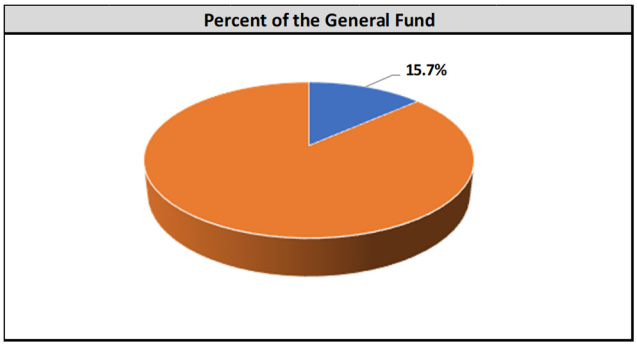
Administrator: Dr. Heather Cordie

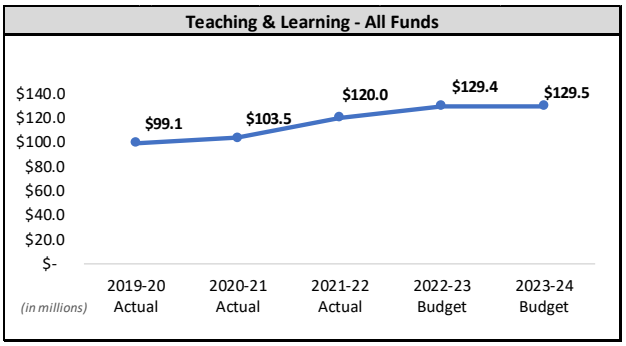
Services: Assessment & Accountability, Curriculum, Instruction & Assessment, Early Learning, Equity & Inclusion, Multilingual Services, Special Education

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	18.74	18.95	22.73	22.50	20.00
Certified	484.77	513.72	573.43	591.88	580.68
Classified	257.25	234.13	252.69	275.15	273.88

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 91,406,560	$ 94,721,538	$ 109,173,058	$ 102,491,844	$ 117,340,665
Purchased Services	5,357,592	5,138,274	7,761,915	13,988,849	7,756,186
Supplies and Materials	2,161,834	3,486,355	2,814,784	11,291,576	4,033,607
Capital Outlay	53,130	92,990	82,529	36,619	-
Other Objects	141,505	44,350	172,094	347,277	407,150
Total	$ 99,120,620	$ 103,483,506	$ 120,004,379	$ 128,156,165	$ 129,537,608

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23





Summary of Major Department Responsibilities:

The Teaching & Learning Department is comprised of a multitude of teams within it, including: Curriculum, Instruction & Assessment; the Office of Equity & Inclusion; Executive Administrators overseeing all building principals; Special Education; Assessment & Accountability; and Multilingual supports. In all instances, the Department's primary purpose is to provide high-levels of support to the building leaders and staff as they educate and support students and their families.

Recent/New Programs and Initiatives:

The Department has focused this year on implementation of recent curriculum adoptions and more deeply supporting the initiatives and efforts that were already underway. Every attempt has been made to focus on and augment the support of existing initiatives and programs, especially with the development of the new Strategic Plan taking place during the 2022-23 school year.

The primary areas of expansion are within the District's Dual Language program, in addition to the Pre-K programs. Both of these programs will continue to expand as dedicated funds and efforts are directed towards that important work.

Major Departmental Challenges:

As the District continues to look at the fiscal challenges related to declining enrollment, and the spending down of one-time federal funding streams, all central office departments made reductions during the 2023-24 budget process, in order to help keep reductions as far away from the classroom as possible. Due to the rising costs of salaries and benefits, even with the reduction in staffing, the department budget experienced a slight increase.

FY 23-24 Objectives:

As the District's Strategic Plan is finalized at the conclusion of the 2022-23 school year, there will be many elements within it that are directly related to the important work being done in the Teaching & Learning Department. The primary objectives and areas of focus for the coming year(s) will be directly related to the focus areas identified within the Strategic Plan and ensuring alignment between and among School Learning Plans, and vertically aligned throughout the District.

Another key objective for the Department is the creation and implementation of a Multi-Tiered System of Supports (MTSS) including academic interventions, assessments and social-emotional supports.

Significant Budget Changes:

The budget changes taking place within the larger Teaching & Learning Department is directly connected to the District's need to "right size" the staffing levels to be more aligned with the student enrollment. Since 2013-14, the District has added 1,000 staff, while student enrollment is down 1,400; and due to this, the Department is taking steps to reduce the number of administrators and Teachers on Special Assignment (TOSAs) on the team.

Nutrition Services

Administrator: Charity Ralls

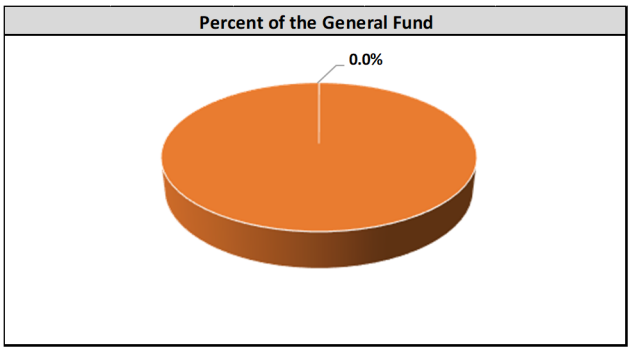
Services: School Breakfast and Lunch, Supper Meals, Summer Meals, Grant Funded Nutrition Programs, Meal Benefits

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	0.91	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	103.64	95.80	97.30	98.06	113.02

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 8,655,249	$ 7,934,679	$ 8,811,257	$ 10,673,425	$ 11,022,610
Purchased Services	115,647	70,209	115,663	231,686	204,890
Supplies and Materials	4,667,062	3,765,357	6,153,105	8,450,937	7,070,085
Capital Outlay	-	-	-	124,113	20,000
Other Objects	23,047	3,690	1,450	277,100	264,650
Total	$ 13,461,005	$ 11,773,935	$ 15,081,475	$ 19,757,260	$ 18,582,235

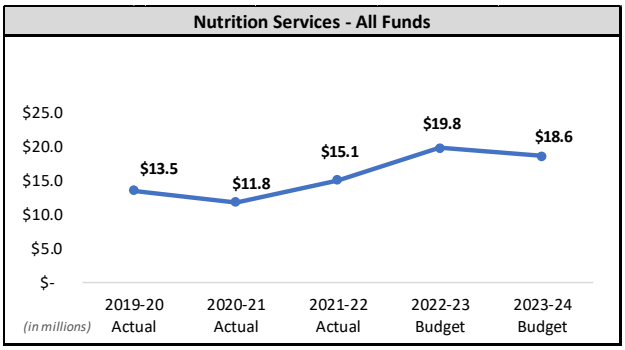
*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23

Percent of the General Fund



All Nutrition Services expenditures are held outside the General Fund, in their own special revenue fund. The Nutrition Services department is a completely self-supporting operation.

Nutrition Services - All Funds



Summary of Major Department Responsibilities:

Beaverton School District's Nutrition Services Department is responsible for providing nutritious meals that appeal to students while maintaining a self-supporting operation. The Department offers breakfast and lunch at all district schools and strive to provide meal access to all students while focusing on supporting the District's most vulnerable students. The Department meets all state and federal regulations for food safety, meal pattern and nutrition requirements. All eligible meals are properly documented and claimed for reimbursement through the Oregon Department of Education.

Recent/New Programs and Initiatives:

- Implemented Student Success Act funded Community Eligibility Provision Incentive (CEPI) at 13 schools in the District.
- Implemented Student Success Act funded Expanded Income Guidelines (EIG) providing free meals to over 1,700 qualified students.
- Added meal services for two more Pre-Kindergarten programs.
- Reinstituted a la carte sales of Oregon Smart Snack compliant items at Middle, Option and High Schools.

Major Departmental Challenges:

- Staffing shortages over the last two years have impacted meal services and continue to be a concern. Line speed at high schools has been impacted leading to longer wait times for students to receive meals. Limited staffing has also impacted menu choices.
- Supply chain disruptions continue to be of concern. Food supply issues have mostly resolved but consumable supplies and equipment shortages are ongoing.
- Inflation continues to impact food and supply costs.

FY 22-23 Objectives:

- Implement Student Success Act funded meal eligibility programs: Community Eligibility Provision Incentive (CEPI) and Expanded Income Guidelines (EIG)
- Resume a la carte sales at secondary schools.
- Resume use of salad bars at all schools to provide a greater variety of fruits and vegetables for students and reduce reliance on pre-packaged items.
- Utilize all federal Supply Chain Funds during the required performance period.

FY 23-24 Objectives:

- Increase menu variety by adding new entrée options that have been taste tested by students. New menu options will highlight locally made items and be culturally relevant for the district's student population.
- Continue developing partnerships with local growers and producers and increase total amounts of locally sourced food items.
- Prepare for proposed nutrition regulations that will require further decreasing sodium and limiting added sugars in offered meals.
- Maintain the allowed three months of operating expenses in the non-profit food service account.

Significant Budget Changes:

- The Non-Profit Food Service Account Fund balance increased in 2021-2022 due to increased participation while all students were able to eat for free and increased Federal reimbursement rates. Excess fund balance will help cover negotiated salary increase and continued food and supply cost increases.
- Nutrition Services received $1,369,776 in Federal Supply Chain Assistance funds in School year 2022-2023 for purchase of minimally processed foods by June 30, 2023. All funds will be utilized by May of 2023.

Public Safety

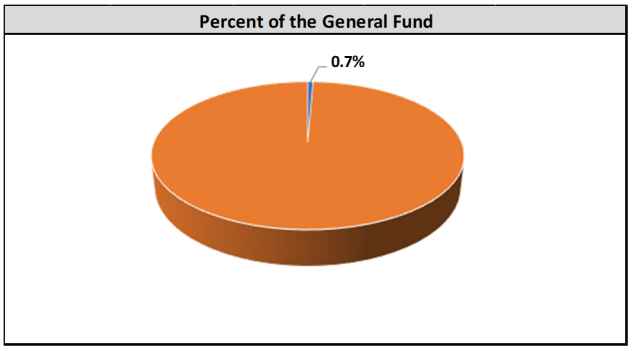
Director: Rick Puente

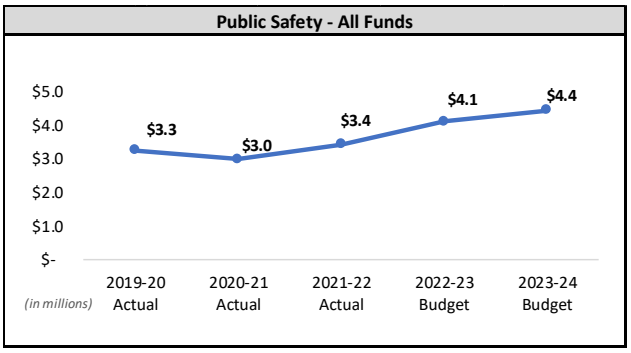
Services: Safety & Security Emergency Response, Mobile Visible Present Security Patrols, Partnership with First Responders & Government Entities, Security Systems Monitoring & Control

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	0.00	0.00	0.00	0.00	0.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	32.54	29.23	29.68	32.44	34.22

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 2,886,059	$ 2,681,217	$ 2,825,347	$ 3,293,895	$ 3,310,151
Purchased Services	321,924	268,582	430,596	691,581	1,079,888
Supplies and Materials	43,072	41,872	124,420	97,324	42,165
Capital Outlay	-	5,398	44,788	24,112	5,000
Other Objects	9,159	615	6,985	9,020	11,000
Total	$ 3,260,214	$ 2,997,684	$ 3,432,136	$ 4,115,931	$ 4,448,204

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23





Summary of Major Department Responsibilities:

The Public Safety Department is responsible to oversee all Safety and Security matters of the district to include Emergency Management & response. The Public Safety Department oversees the safety and security elements of over 38,000 students, 4,700 staff and all 63 different facilities.

Recent/New Programs and Initiatives:

For the past two years, Beaverton School District has worked in collaboration with a 3rd party assessment organization to review the impact of the School Resource Officer program within the Beaverton School District . After two years of thorough review, assessment, public input and statistics assessment and review, the recommendation is to continue its partnership with the local law enforcement agencies, including Beaverton Police Department, Washington County Sheriff's Officer and the Hillsboro Police Department.

Campus Supervisors have been a part of school safety in the Beaverton School District for the past several decades. In recent years the expectations and responsibilities of this position have evolved to a point that additional training, equipment and staffing has had to be added and increased. Due to the nature of incidents that have occurred within our district it has increased the need for proper documentation by Campus Supervisors when involved in incidents that have potential civil or criminal liabilities.

Major Departmental Challenges:

Currently the main Public Safety Department is staffed with six people. These six positions are responsible for the safety and security of the school districts 54 schools, 63 total sites, more than 38,000 students, over 4,700 staff, not including district partners and contracted services. Although Public Safety has worked hard to maintain a high standard of customer service and response, this will not be sustainable long-term without the possibility of restructuring.

The Beaverton School District Safety and Security systems have evolved in the past seven years. All schools have moved to a card access systemic operating system which ties into the emergency response systems that control the schools ability to lockdown and secure. These systems interconnect with the IT system of phones and paging and all converge into the overall WIFI systems for the district. Currently the school district has one designated employee to work with all of these systems at all 54 schools and the other remaining sites.

FY 22-23 Objectives:

Public Safety is focused on the current partnerships with the BSD Bond Team in completing the bond projects laid out for completion such as the rebuild of the Beaverton High School and Raleigh Hills Elementary, enhancement of the entry foyers of Aloha and Sunset High School, and completion of the security cameras at the high school and middle school level.

FY 23-24 Objectives:

Work to determine needs for potential restructure of resources within the Public Safety Department and determine necessary supports at the school level. The District has increased and enhanced its security systems over the years. These security systems require proper maintenance to assure they are functional and operational. Financial resources have not grown at the same rate as additional security systems and this gap will necessitate Public Safety to work closely with the Bond and Maintenance teams to ensure support and functionality.

Significant Budget Changes:

This year, as a result of the SeeChange Assessment and report, the district has agreed to enhance their financial investment into the School Resource Officer Program, now known as the Youth Services Officer program.

Transportation

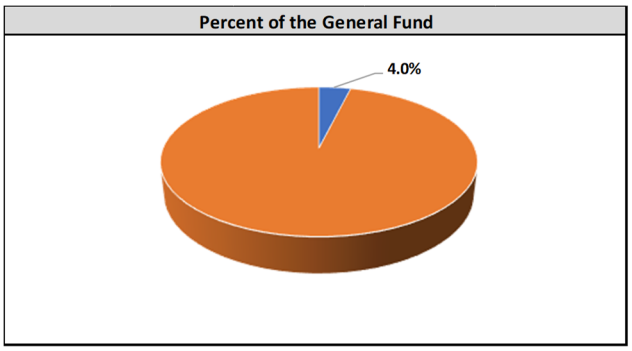
Administrator: Craig Beaver

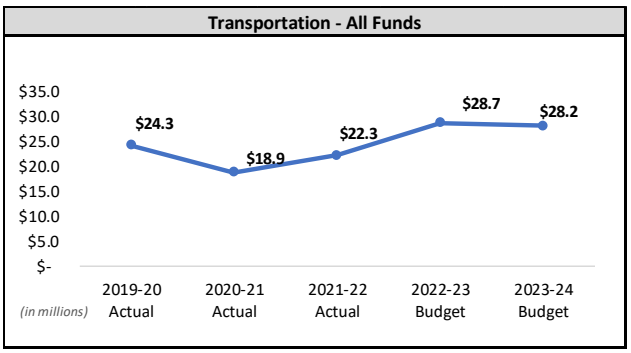
Services: Curricular and Extra-Curricular Pupil Transportation, Commercial Driver Training, Testing & Certification, Heavy Duty Vehicle Repair, Safe Routes to School Implementation & Support

Staffing Information:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual*	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	174.46	163.82	160.00	169.32	194.93

Financial Data:	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget*	2023-24 Budget
Salaries & Benefits	$ 18,122,692	$ 15,804,765	$ 17,833,543	$ 19,754,134	$ 23,778,165
Purchased Services	211,994	149,222	586,624	1,591,769	782,662
Supplies and Materials	1,173,189	643,412	1,960,876	2,897,443	2,135,940
Capital Outlay	4,776,405	2,235,080	1,538,000	4,490,790	1,500,000
Other Objects	3,454	73,023	402,654	14,100	3,500
Total	$ 24,287,734	$ 18,905,502	$ 22,321,697	$ 28,748,236	$ 28,200,267

*Staffing information is actuals as of 3/31/23 and Financial Data is working budget as of 3/31/23





Summary of Major Department Responsibilities:

The Transportation Department provides approximately 30,000 students with safe and efficient transportation to and from school and for field trips, athletics and activities, and after-school programs each day. Buses travel over 3 million miles annually on 240 daily routes and approximately 4,000 activity trips.

Recent/New Programs and Initiatives:

The Department continues to actively pursue candidates for school bus driver positions and currently has 245 drivers, 30 staff, 11 repair technicians, and five supervisory staff. The Department continues its robust fleet electrification plan with the implementation of two new 84-passenger electric buses (ESB) bringing the total to four ESBs on daily routes. Fifteen additional electric buses are on order with delivery dates ranging from October 2023 to January 2024. In partnership with Portland General Electric (PGE), the District has eight electric charging stations active and will have a total of 30 stations in operation by December 2023. The Department will continue to pursue federal and state funding for an additional 30 electric buses in Spring 2023.

Major Departmental Challenges:

Retention and recruitment of drivers continues to be the primary challenge. A significant increase in the hourly wage structure in July 2022 has resulted in tremendous improvement in applicant flow and hiring; however, turnover remains at historical levels.

FY 22-23 Objectives:

- The Department will end the use of all petroleum-based fuels in buses effective March 31, 2023 through implementation of renewable diesel and renewable propane fuels. Both are chemically identical to their petroleum counterparts and virtually eliminate all harmful particulate emissions in exhaust gasses. Beaverton will be the first school district in Oregon and one of very few in the nation to complete this conversion.
- The Department doubled the ESB charging capacity to eight chargers on March 1, 2023, using grants to fund the project.
- Fifteen electric school buses have been ordered to replace diesel buses and are expected to arrive by January 2024
- Finish conversion of a diesel bus to an electric bus at no cost to the District through a partnership with Forth Mobility
- Add four propane fueling stations at the Transportation Service Center (TSC) by December 2023

FY 23-24 Objectives:

- Twenty-two additional ESB charging stations are expected to be active at TSC by December 2024 at no cost using the Fleet Partner Program sponsored by PGE
- Apply for 20 electric school buses and chargers through the US Environmental Protection Agency (EPA) Clean School Bus Program and 10 electric school buses through the Oregon Department of Environmental Quality (DEQ) Diesel Emissions Mitigation Grants program during the next funding round in Spring 2023.

MULTIYEAR FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

The District, a consolidation of several districts since 1960, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades PreK-12. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements of the District's audited financial report.

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

The following is an overview of the District's twelve 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 2022-23 and 2023-24 budgets.

Revenue comes 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 88.5% of all General Fund revenue,

excluding beginning fund balance.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: Special Education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of three grants including: general purpose, transportation, and high-cost disability grants.

In addition, voters renewed a five-year Local Option Levy in November 2022 that generates property taxes to be spent specifically on classroom teachers. The levy comprises 7.5% of all General Fund revenue, excluding beginning fund balance.

Other Funds include:

Student Body & Special Purpose Fund – Accounts for the District's individual school activity programs, including student body funds and department donations. The major revenue sources are participation fees, contributions and donations and fund-raising activities.

This fund was previously the Student Body Fund and only accounted for school student body funds. As of July 1, 2020, this fund was combined with the Special Purpose Fund, and the Special Purpose Fund was closed with a transfer to the Student Body & Special Purpose Fund.

Special Purpose Fund – This fund previously accounted for the District's individual school activity programs and department donations. The Fund was closed July 1, 2020 after a transfer to the Student Body & Special Purpose Fund.

Categorical Fund – Accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. Revenue sources include funds received through various Oregon Department of Education and Department of Energy grants, Chromebook replacement fees, State School Fund transportation grant for bus replacement and a transfer from the General Fund for classroom technology and furniture. On July 1, 2021, a transfer was made to this fund to transfer all budget related to capital equipment and student device replacements from the Long-Term Planning Fund. These types of expenses are accounted for in the Categorical Fund going forward.

Scholarship Fund – Accounts for fundraising and

scholarship resources received and held by the District on behalf of the scholarships for future recipients. Disbursements from this fund are made in accordance with trust and scholarship agreements.

Grant Fund – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants. The Grant Fund has increased in recent years due to the addition of the SIA in 2020-21 and the one-time ESSER funds in 2021-22. For the 2023-24 budget, the Grant Fund has declined but is still much higher than pre-pandemic due to approximately $22 million of remaining ESSER III funds and the possibility of another Summer Learning Grant from the State.

Long-Term Planning Fund – Prior to 2021-22, this fund accounted for funds accumulated for capital equipment replacement, and for the sustainability of District instructional programs. Principal revenue sources were a transfer from the General Fund and interest earnings. In the 2019-20 year, $18.4 million of the Financial Reserve was transferred to the General Fund and no additional transfers into this fund have occurred. On July 1, 2021, all funds related to capital equipment replacement were transferred to the Categorical Fund and this fund only accounts for the financial reserves. The principal revenue sources for this fund are now services provided to other funds and interest earnings.

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

Debt Service Fund – Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Obligations (FFCO). GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and equipment. Voters must approve the sale of these bonds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System. The FFCO bonds were issued to finance capital projects. Principal revenue sources are property taxes, construction excise tax, transfers from other funds and charges to other funds.

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

The Capital Budget includes a $723 million bond measure that was passed by voters in May 2022. The bond provides funds for repairs, construction and improvements over a projected six-year period. 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.

Relationship Between Departments & Funds

BEAVERTON SCHOOL DISTRICT

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are insurance services. Operating expenses for internal service funds include the cost of materials and supplies, insurance premiums, losses and claims, and administrative expenses.

DISTRICT BUDGET GOALS

The District budget shall serve as the financial plan of operation. The District goal and strategic plan guide the budgeting process. The District is currently engaging in a process to develop a new strategic plan that is scheduled to be approved by the School Board in spring 2023. The emerging foundations and core values from the strategic plan engagement process has guided the budgeting process for 2023-24. The 2024-25 budget will be able to fully encompass the goals and objectives of the new strategic plan. The Board shall approve the budget calendar, appoint the budget committee membership and adopt the District budget. The district will provide the budget and budget documents on an annual basis. The administration shall provide opportunities for students, staff and the community to provide feedback regarding the alignment of the budget with the Strategic Plan. The District budget shall be prepared and authorized in full compliance with the Local Budget Law. The Chief Financial Officer, now filled by the Associate Superintendent for Business Services, shall be the budget officer.

The District will budget for a minimum General Fund 5% contingency to ensure an ending General Fund balance of at least 5% of total actual revenues and to maintain an additional Financial Reserve (held in the Long-Term Planning Fund) of 5% of total revenue. Following a transfer to the General Fund from the Long-Term Planning Fund in the 2019-20 year, the District is in the process of replenishing the financial reserves. The District implemented a PERS Reserve account which is included in the Long-Term Planning Fund, beginning in the 2021-22 year. This reserve is funded by services provided other funds in the form of a payroll cost of 2.0% and is expected to meet the 5% minimum reserve policy after the 2024-25 school year.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2023-24 budget includes a $10.1 billion K-12 State School Fund estimation for the 2023-25 biennium, as well as the continuing resources from the Student Investment Account (SIA). The SIA projection for 2023-24 is $30.3 million. The SIA is to be used for targeted populations who have historically been underserved. In addition, the District is projected to have approximately $22.9 million remaining of the ESSER III funds received due to the COVID-19 pandemic. The ESSER III funds must be fully expended by September 30, 2024.

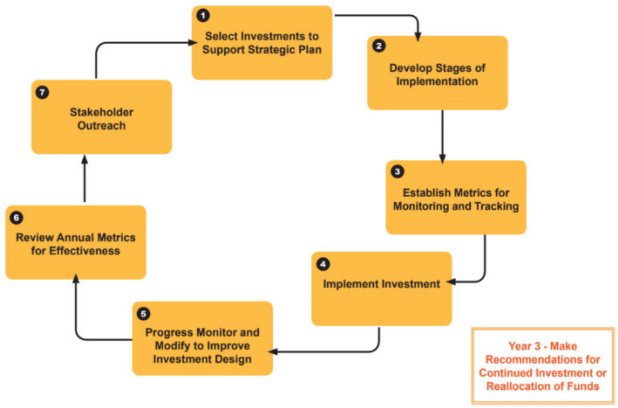
After the approval of the District's new strategic plan, the Multiyear Finance Plan will be updated to focus on strategic investments in support of the District's goals, foundations and core values. Below is a draft of the emerging themes

THE BUDGET PROCESS. The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

The District's five-year Multiyear Finance Plan includes a continuous improvement process of monitoring and tracking the District's progress in effectively investing in its strategic priorities. Investments are evaluated over two to three years using metrics established to measure improvement in staff development and increased student achievement. The plan is generally updated annually prior to the budget process, but will be completely reevaluated after the approval of the District's new strategic plan.

In February, the District provides a video update with a short survey to determine the priorities of the students, parents, staff and community. Overwhelmingly, the top priority was class size, followed by mental health and social emotional learning supports, special education supports, academic interventions and additional support staffing. In addition to the budget update videos, the District held a series of community engagement sessions related to the integration of six aligned programs (Integrated Guidance), as well as strategic plan engagement that has helped drive the budget process.

MULTIYEAR FINANCE PLAN PROCESS



The Superintendent is the final decision-making body for creating the District's budget. Between November 2022 and February 2023, the District's Staffing Allocation Methodology (SAM) committee met and reviewed allocation changes and adjustments that were necessary for schools. In addition, during February 2023, District departments completed their budget worksheets, including requests for additional required or critical needs, as well as reductions for the 2023-24 school year. These additional budget requests and budget reductions were first reviewed by the Deputy Superintendent for Teaching & Learning, the Deputy Superintendent for Operations and the Associate Superintendent for Business Services. Their recommendations were brought forward to the SAM committee, if the requests were for schools, and then all budget requests with preliminary approval were brought to the Superintendent for final review.

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

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District's website for at least ten days before the first budget meeting.

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

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.

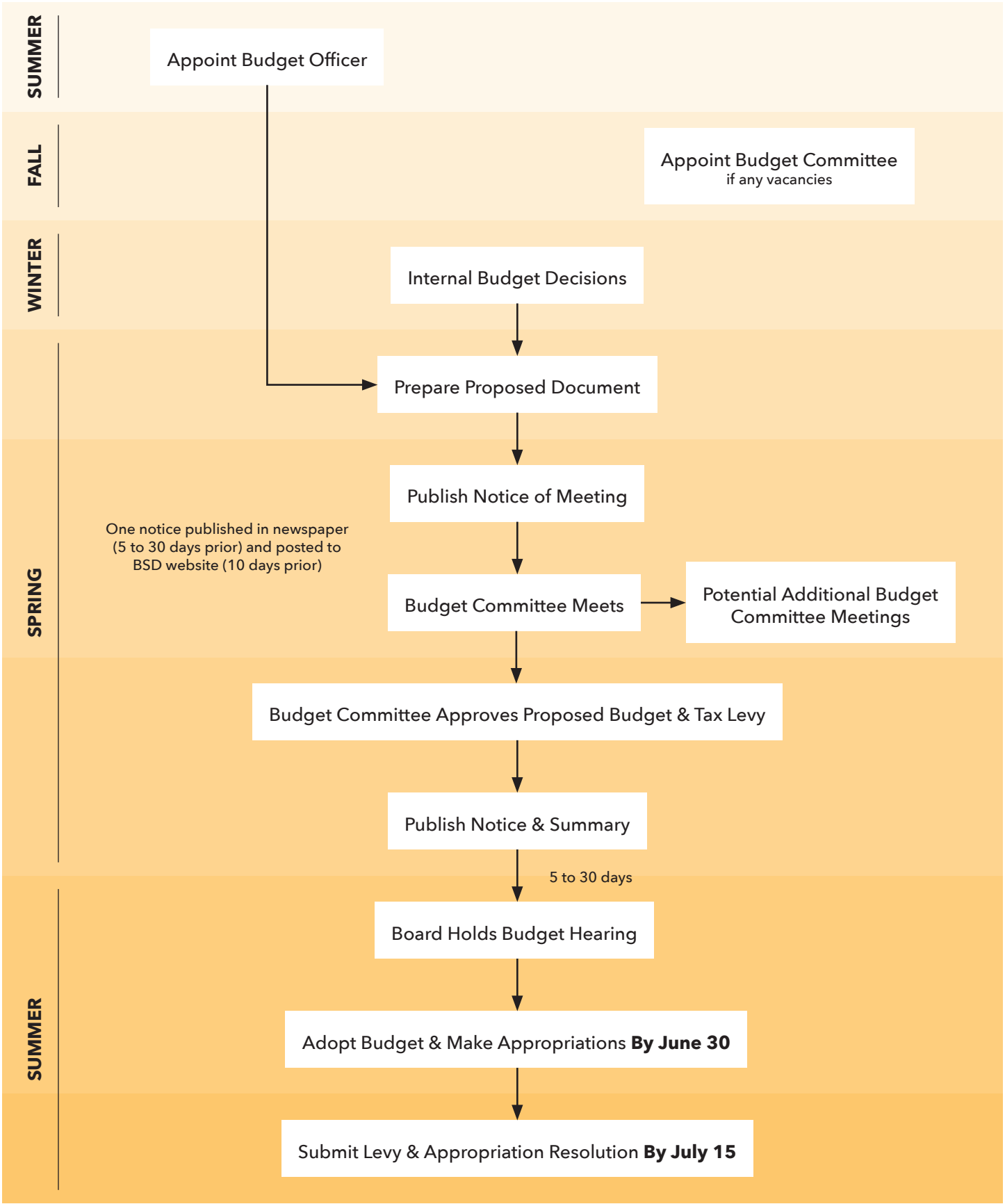
SUPPLEMENTAL BUDGETS

If the 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% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the School Board must first publish the supplemental budget and hold a public hearing.

BEAVERTON SCHOOL DISTRICT

THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW



MULTIYEAR FINANCE PLAN INVESTMENT SUMMARY

During the 2022-23 school year, the District engaged in a process to revise the strategic plan. The plan is expected to be completed and approved by the School Board in the spring of 2023. In addition, over the last six years, the state of Oregon has made and received significant financial investments for students, educators and communities. ODE has provided guidance to align and integrate separately created federal and state educational investments focused on educational innovation and improvement. Applications by districts under the new guidance were due to ODE in March 2023. The new guidance integrates six aligned programs:

- High School Success (HSS)
- Student Investment Account (SIA) within the Student Success Act
- Continuous Improvement Planning (CIP)
- Career and Technical Education – Perkins V (CTE)
- Every Day Matters (EDM)
- Early Indicator Intervention Systems (EIIS)

Bringing these six programs together operationally creates significant opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, ODE developed a framework for success that meets the core purposes of each program while trying to create a stronger framework. One of the goals of this integration is to significantly decrease the administrative burdened and administrative confusion while putting forward a single application and combining processes for planning, needs assessment, community engagement, budgeting and evaluation. In addition, it is important to note that the State's federally approved plan for ESSER III funds relies on the actions and engagement districts are doing under this guidance to satisfy the essential requirements even while the planning, budgeting and financial reporting happen separately currently. The new strategic plan and the integration of these programs will guide strategic investments made by the District in the following years, as well as provide a guidepost for the current strategic investments.

The following table outlines the strategic investments the District has currently made and is conducting an Academic Return on Investment (AROI) analysis on. More details about each investment and the metrics used for analysis are included in the Informational Section of this document.

Strategic Investment	Investment	2023-24 Investment
Early Childhood Education	15 Pre-K Classrooms/PD	$ 4,636,687
Comprehensive Education	Elementary Academic Coaches	4,776,951
Comprehensive Education	Graduation Mentors	1,076,430
Culturally Relevant Practices	Behavior Health & Wellness Teams	16,952,967
Total		**$ 27,443,035**

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

MEASURE 56. In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

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

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

MEASURE 99. In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in fifth or sixth grade the opportunity to attend a week-long outdoor school program.

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 a tax rate. Local option revenue is excluded from the state

funding formula.

Beaverton voters renewed a five-year local option levy in the November 8, 2022 primary election for a $1.25/$1,000 of assessed value of property. The renewal will begin in the 2023-24 school year and end in the 2027-28 school year.

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

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

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

Voters approved a $723 million bond measure on the May 17, 2022 ballot to provide funds for continued repairs, construction and improvements at District sites.

SCHOOL BOARD BUDGET AND REPORTING POLICIES

School Board policy states that the District Budget Committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. The terms for each of the appointed members of the Budget Committee are three years.

The Budget Committee holds one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer announces the time and place for all meetings, as provided by law. All meetings of the Budget Committee are open to the public.

The function of the Budget Committee is to approve budget estimates for an educational plan previously determined by the Board. The Budget Committee will determine levels of spending but will not determine programs. The Budget Committee will approve an estimated budget document for submission to the Board.

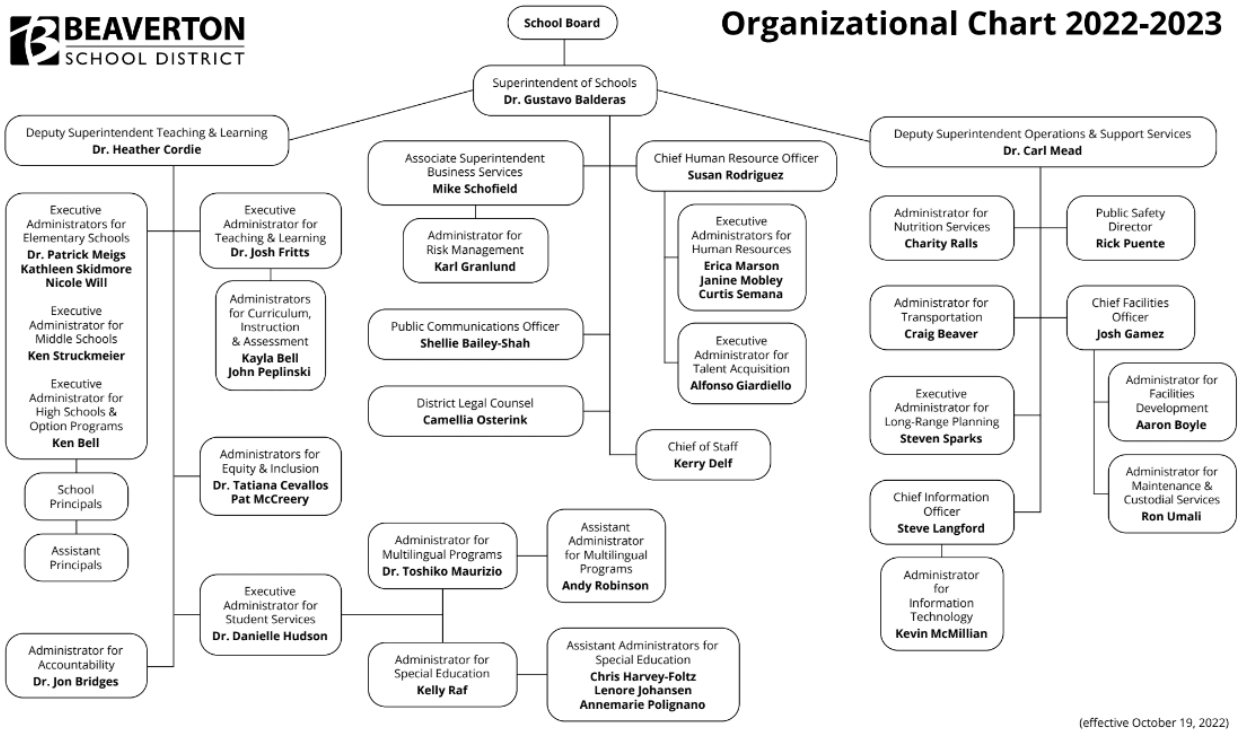
The District budget shall serve as the financial plan of operation for the District. The District Strategic Plan guides the budgeting process. The Board approves the budget calendar, appoints the Budget Committee members and adopts the District budget. The District provides the budget and budget documents on an annual basis. The District budget is prepared and authorized in full compliance with the Local Budget Law. The Chief Financial Officer is the budget officer for the District, currently filled by the Associate Superintendent for Business Services.

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 are 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.

Board policy states that the District reserves include both a sufficient General Fund Ending Fund Balance of at least 5% of General Fund budgeted revenues and an economic Financial Reserve of 5% of anticipated operating revenues to address adverse conditions which negatively affect the District's revenues.

The Board receives 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.

An audit of the accounts of the District is completed annually by an independent firm of certified public accountants selected by the Board. A copy of the audit report will be presented to the Board with the audited financial statements.



2022-23 School Board

The Beaverton School Board has seven elected community members who serve four-year terms. They are volunteers. Though candidates are nominated from the Board Zone they live in, the voters in the District elect them at-large. Each Board member has several school assignments that may or may not be in their zone.

Tom Colette, Board Chair - Zone 7

Term Expires: 6/30/2023

School Assignments:
- Barnes
- Chehalem
- Raleigh Hills
- Raleigh Park
- William Walker
- Meadow Park
- ACMA
- Beaverton

Susan Greenberg - Zone 1

Term Expires: 6/30/2025

School Assignments:
- Fir Grove
- Greenway
- McKay
- Montclair
- Vose
- Whitford
- Southridge
- Arco Iris Charter

Karen Pérez, Vice-Chair - Zone 2

Term Expires: 6/30/2025

School Assignments:
- Bethany
- Jacob Wismer
- Oak Hills
- Rock Creek
- Sato
- Springville
- Stoller
- Westview

Eric Simpson - Zone 3

Term Expires: 6/30/2023

School Assignments:
- Bonny Slope
- Cedar Mill
- Findley
- Ridgewood
- Terra Linda
- West Tualatin View
- Cedar Park
- Tumwater
- Sunset

Sunita Garg - Zone 4

Term Expires: 6/30/2025

School Assignments:
- Aloha Huber Park
- Beaver Acres
- Errol Hassell
- Hazeldale
- Kinnaman
- ISB
- Mountain View
- Aloha

Ugonna Enyinnaya - Zone 5

Term Expires: 6/30/2025

School Assignments:
- Elmonica
- McKinley
- Five Oaks
- BASE
- Early College
- Merlo Station
- Hope Chinese Charter

Becky Tymchuk - Zone 6

Term Expires: 6/30/2023

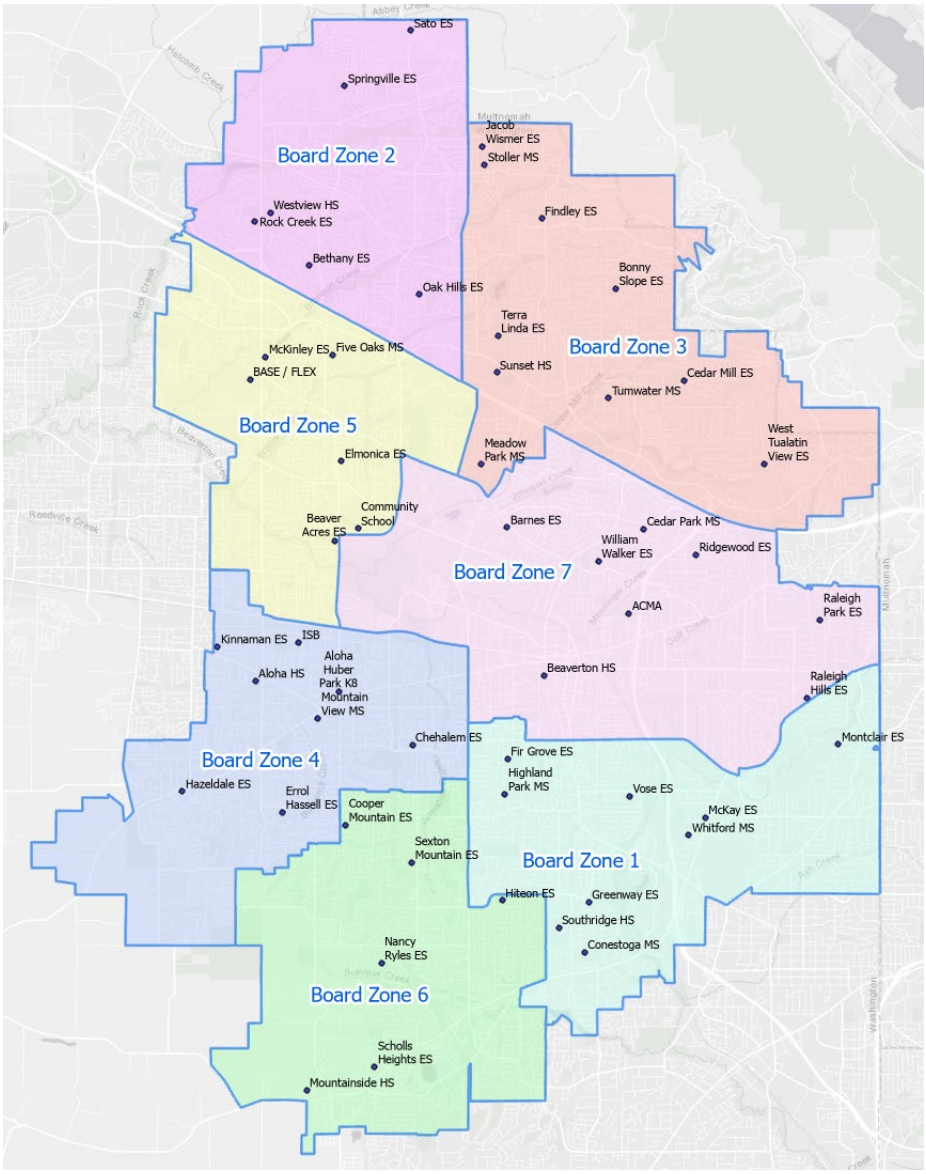
School Assignments:
- Cooper Mountain
- Hiteon
- Nancy Ryles
- Scholls Heights
- Sexton Mountain
- Conestoga
- Highland Park
- Mountainside

School Board Members by Zone

Zone 1
Susan Greenberg (term ends 06/30/2025)
Fir Grove
Greenway
McKay
Montclair
Vose
Whitford
Southridge

2022-23
Number of Schools: 54
Enrollment: 38,770

2023-24
Number of Schools: 54
Projected Enrollment: 38,111



Zone 2
Karen Pérez (term ends 6/30/2025)
Bethany
Jacob Wismer
Oak Hills
Rock Creek
Sato
Springville
Stoller
Westview

Zone 3
Eric Simpson (term ends 6/30/2023)
Bonny Slope
Cedar Mill
Findley
Ridgewood
Terra Linda
West Tualatin View
Cedar Park
Tumwater
Sunset

Zone 4
Sunita Garg (term ends 6/30/2025)
Aloha-Huber Park K-8
Beaver Acres
Errol Hassell
Hazeldale
Kinnaman
International School of Beaverton
Mountain View
Aloha

Zone 5
Ugonna Enyinnaya (term ends 6/30/2025)
Elmonica
McKinley
Five Oaks
Beaverton Academy of Science & Engineering (BASE)
Early College PCC/Terra Nova
FLEX Online
Merlo Station High School
Hope Chinese Charter

Zone 6
Becky Tymchuk (term ends 6/30/2023)
Cooper Mountain
Hiteon
Nancy Ryles
Scholls Heights
Sexton Mountain
Conestoga
Highland Park
Mountainside

Zone 7
Tom Colett (term ends 6/30/2023)
Barnes
Chehalem
Raleigh Hills
Raleigh Park
William Walker
Meadow Park
Arts & Communication Magnet Academy
Beaverton

BEAVERTON SCHOOL DISTRICT

FINANCIAL SECTION

WE EMBRACE EQUITY

BEAVERTON SCHOOL DISTRICT
2023-24 PROPOSED BUDGET DOCUMENT
FINANCIAL SECTION
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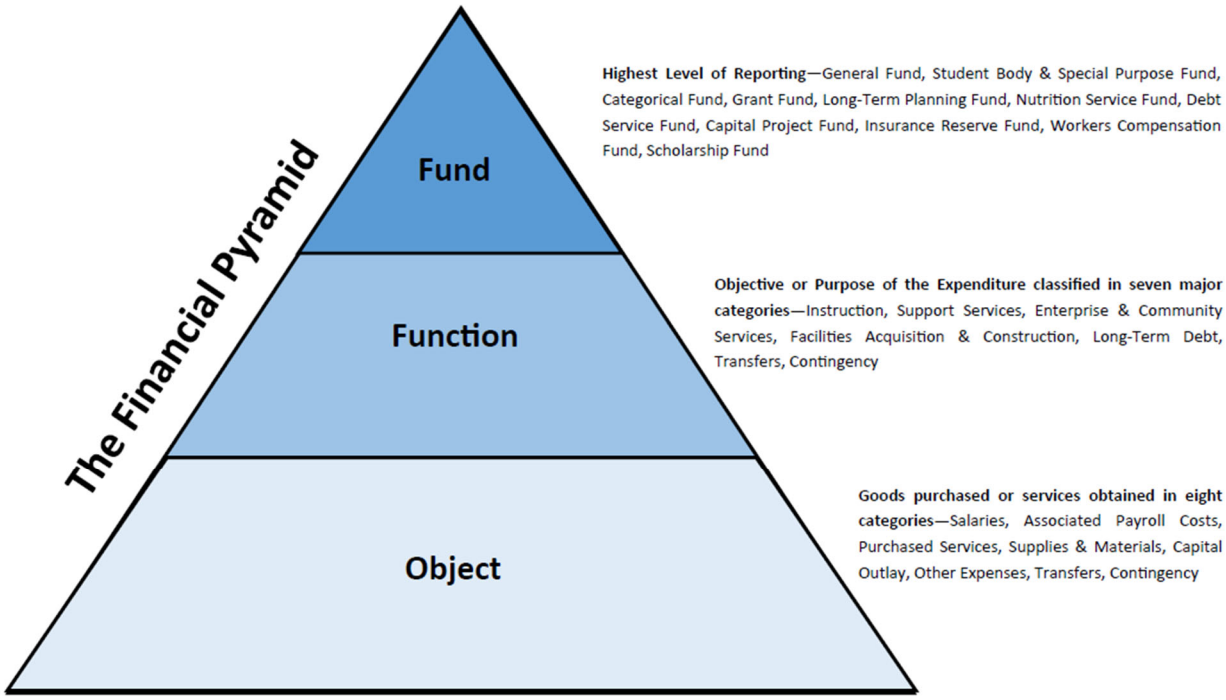
FINANCIAL OVERVIEW

The Financial Section contains detailed information on Beaverton School District revenues and expenditures in the 2023-24 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.

Classification Structure

The primary elements used to classify revenues and expenditures are fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The seven major categories are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, Transfers and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels. Objects are used to describe the type of goods or service and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency. As shown in the chart below, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail. This pyramid approach is reflected in all the financial reports that follow.



All Funds Revenue

The 2023-24 revenue budget includes federal, state, intermediate and local sources. Other sources include interfund transfers and beginning fund balance.

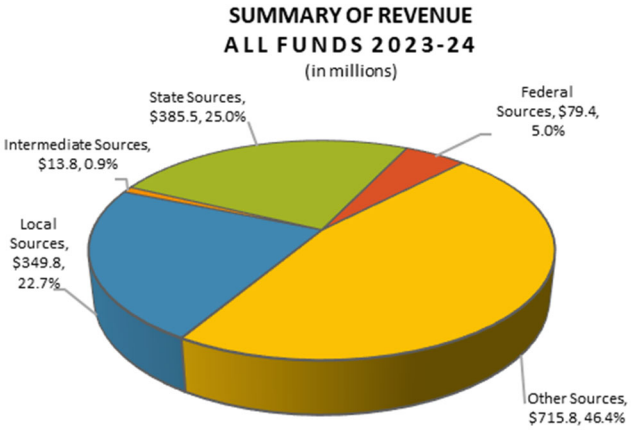
In 2023-24, proposed revenue for all funds totals $1.5 billion, an increase of $13.1 million or 0.9% compared to the 2022-23 adopted budget. This slight increase in all revenue is primarily due to the increase in Debt Service obligations, reserves in the General Fund, Long-Term Planning Fund and Insurance Reserve Fund, along with a decrease in the Grant Fund due to the spend down of the one-time ESSER funds.

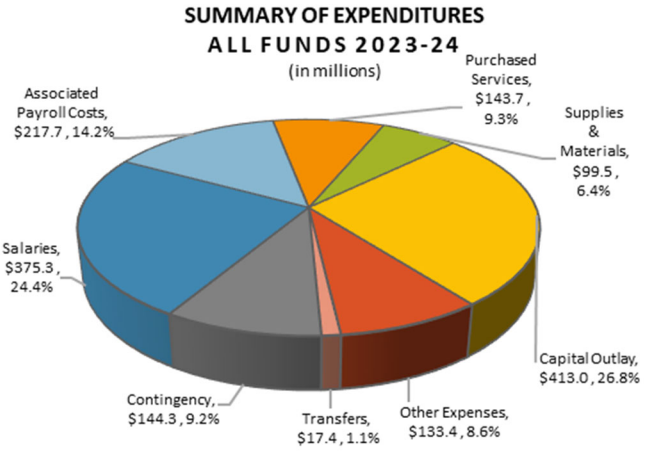
The primary source of revenue for all funds in 2023-24 is Other Sources at $715.8 million or 46.3% of all sources. The largest portion of the other sources is the beginning fund balance in the Capital Projects Fund due to the 2014 and 2022 capital bonds. This is followed by State Sources totaling $385.5 million or 25.0% of all sources. The third highest source of revenue totaling $349.8 million or 22.7% is Local Revenue (property taxes). Together, State, Local and Other Sources comprise $1.5 billion or 94.0% of all sources.

All Funds Expenditure

The 2023-24 proposed budget expenditures for all funds have increased by $13.1 million or 0.9% when compared to the 2022-23 adopted budget.

Expenditures in the following graph are categorized by object. Capital Outlay is the largest budget category at $413.0 million or 26.7% of all funds. This is primarily due to the 2022 capital bond approved by voters in May 2022.. Salaries are the second largest budget category at $375.3 million or 24.4% of all funds. Associated Payroll Costs is the third largest component of the expenditure budget at $217.7 million or 14.2%. These three areas account for $1.0 billion or 65.4% of the budget.





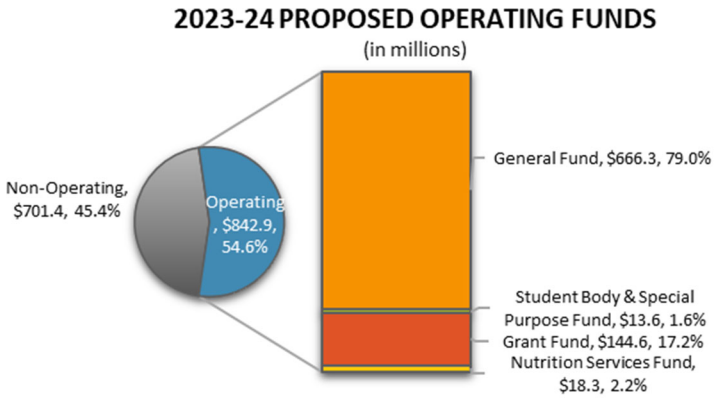
OPERATING FUNDS

For the purposes of regular District operations, the following funds are considered to be operating funds:

- General Fund (100)
- Student Body & Special Purpose Fund (220)
- Special Purpose Fund (230)*
- Grant Fund (270)
- Nutrition Services Fund (290)

Together, these funds total $842.9 million and make up 54.6% of the District's total budget.

*This fund was closed July 1, 2020. It is only included in historical information within this section.



INTERFUND TRANSFERS

Below is a summary of interfund transfers for the current budget year and the prior budget year. Transfers are generally very consistent from year to year, however in the 2023-24 year, there is a significant one-time increase in the debt service payments due. This will be primarily covered by a transfer from the Capital Projects Fund to the Debt Service Fund.

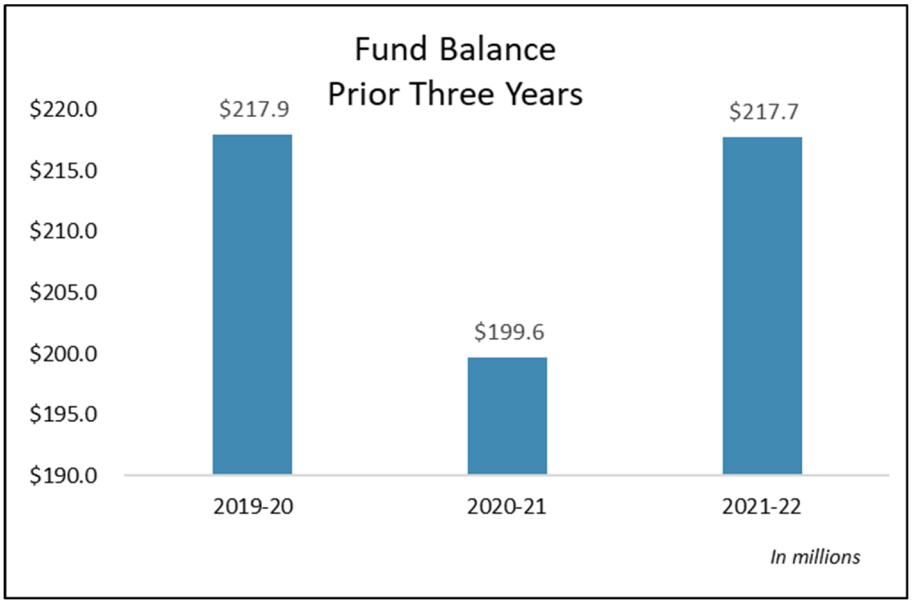
	2022-23		2023-24	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	$ -	$ 5,182,952	$ -	$ 6,734,854
Special Purpose Fund	19,000	15,000	19,000	15,000
Categorical Fund	6,000	129,161	2,008,000	129,161
Scholarship Fund	15,000	15,000	15,000	15,000
Long-Term Planning Fund	-	-	-	-
Nutrition Services Fund	-	4,000	-	4,000
Debt Service Fund	2,119,603	-	9,117,404	-
Capital Projects Fund	-	1,208,289	-	8,261,389
Insurance Reserve Fund	4,394,799	-	4,000,000	-
	$ 6,554,402	**$ 6,554,402**	**$ 15,159,404**	**$ 15,159,404**

FUND BALANCES

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted in 2022-23 or 2023-24. The ending fund balances by fund are listed in the following table for the last three years.

Significant changes that can be noted below are an increase in the General Fund ending fund balance over the last three years due to significant savings during the initial portion of the COVID-19 pandemic and operating in a mostly remote environment during the 2020-21 year, as well as staffing shortages and increased SSF per pupil allocations in 2022-23. The decrease in the Capital Projects Fund over the last three years is due to the spend down of the $680 million bond that was passed in 2014. This will increase significantly in the 2022-23 year with the passage of the May 17, 2022 Capital Bond measure by voters.

		Ending Fund Balance		
		2019-20	2020-21	2021-22
100	General Fund	$ 56,424,054	$ 85,626,331	$ 109,645,221
220	Student Body and Special Purpose Fund	3,622,843	4,480,627	5,052,084
230	Special Purpose Fund	926,859	-	-
240	Categorical Fund	1,566,476	1,333,208	4,564,663
260	Scholarship Fund	377,129	433,033	453,416
270	Grant Fund	-	-	-
280	Long-Term Planning Fund	6,149,838	6,646,335	10,128,224
290	Nutrition Services Fund	1,299,692	1,465,684	5,479,319
300	Debt Service Fund	2,321,620	3,883,971	7,047,071
400	Capital Projects Fund	141,570,125	90,986,695	67,799,420
611	Insurance Reserve Fund	1,921,554	2,057,309	3,717,127
612	Workers Compensation Fund	1,720,245	2,820,269	3,811,955
		$ 217,900,435	**$ 199,643,462**	**$ 217,698,500**



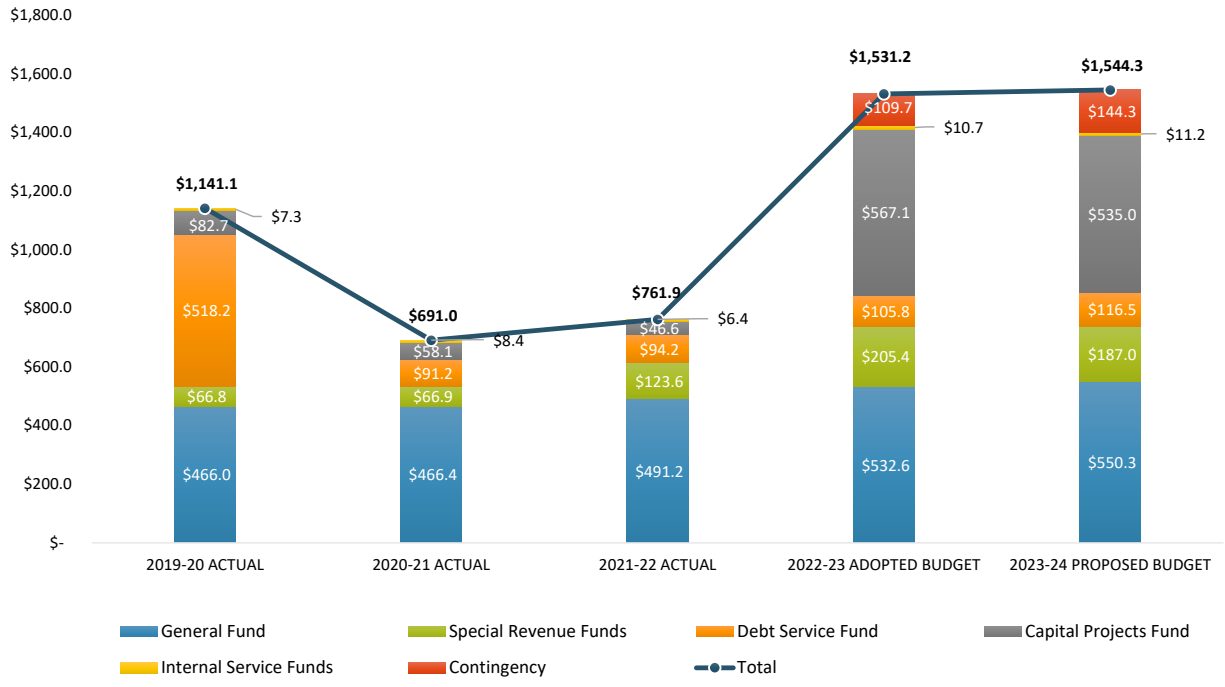
ALL FUNDS SUMMARY BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 294,265,894	$ 297,310,114	$ 324,782,390	$ 345,326,824	$ 349,794,573	$ -	$ -
2000	Intermediate Revenue	12,372,470	12,620,904	14,449,154	13,569,051	13,765,894	-	-
3000	State Revenue	300,638,138	319,547,605	348,415,517	377,263,871	385,532,257	-	-
4000	Federal Revenue	22,747,867	35,643,161	62,302,555	92,035,918	79,470,629	-	-
5000	Other Sources	728,985,272	225,552,460	229,650,137	703,022,365	715,758,404	-	-
	Total Revenues	**$ 1,359,009,641**	**$ 890,674,244**	**$ 979,599,754**	**$ 1,531,218,029**	**$ 1,544,321,757**	**$ -**	**$ -**
0100	Salaries	$ 279,841,650	$ 288,434,472	$ 329,524,511	$ 365,237,217	$ 375,347,408	$ -	$ -
0200	Associated Payroll Costs	179,869,746	182,728,913	197,589,175	215,783,383	217,712,024	-	-
0300	Purchased Services	32,404,045	32,849,837	40,625,452	79,069,027	143,717,986	-	-
0400	Supplies & Materials	27,540,556	32,147,507	41,492,363	110,435,874	99,523,525	-	-
0500	Capital Outlay	72,211,254	47,345,364	39,204,300	519,350,589	412,937,316	-	-
0600	Other Objects	526,597,041	100,021,608	104,887,143	123,000,831	133,444,672	-	-
0700	Transfers	22,644,914	7,504,811	8,578,309	8,668,676	17,380,783	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	109,672,432	144,258,043	-	-
	Total Expenditures	**1,141,109,205**	**691,032,512**	**761,901,253**	**1,531,218,029**	**1,544,321,757**	**-**	**-**
	Restatement of Prior Year	**-**	**227,059**	**-**	**-**	**-**	**-**	**-**
	Ending Fund Balance	**$ 217,900,436**	**$ 199,868,792**	**$ 217,698,500**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES

(in millions)

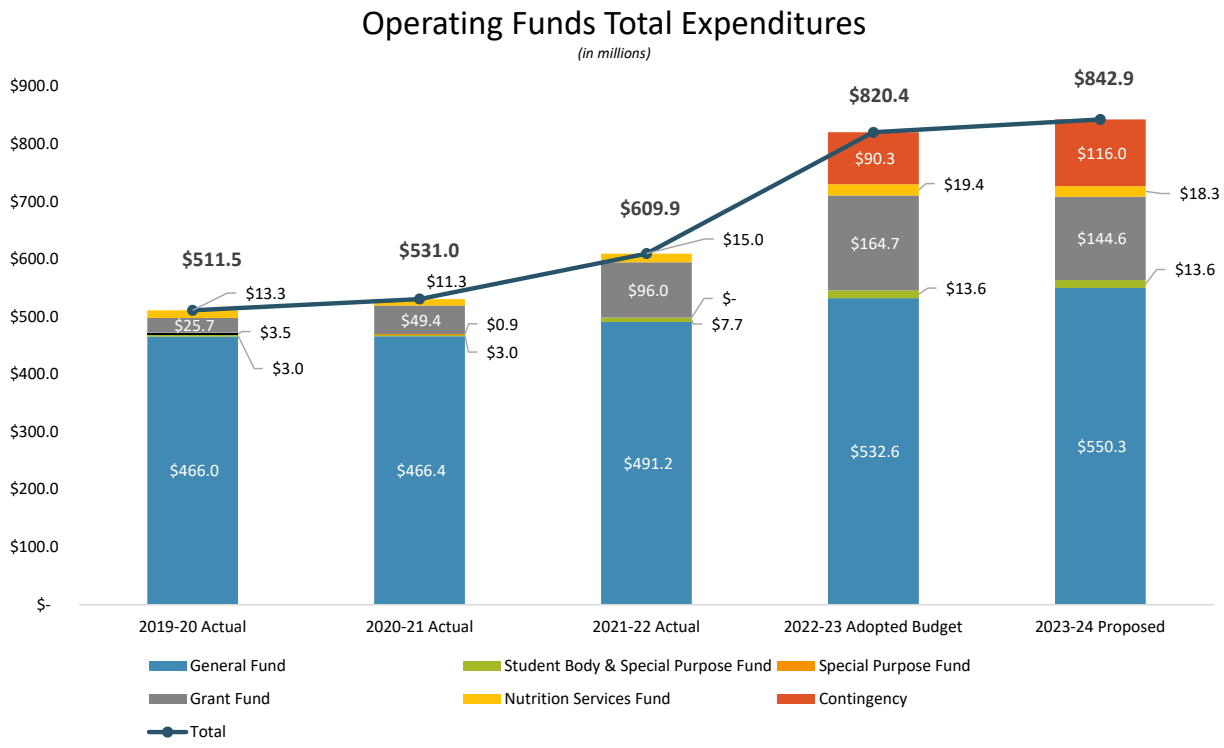


OPERATING FUNDS SUMMARY BY OBJECT

As noted previously in this section, the District's Operating Funds are the General Fund (100), Student Body & Special Purpose Fund (220), Special Purpose Fund (230), Grant Fund (270) and Nutrition Services Fund (290).

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 195,051,417	$ 193,213,578	$ 209,243,153	$ 224,706,928	$ 232,158,097	$ -	$ -
2000	Intermediate Revenue	12,372,470	12,523,264	14,389,388	13,569,051	13,765,894	-	-
3000	State Revenue	299,233,847	317,927,131	346,596,735	375,363,871	383,557,257	-	-
4000	Federal Revenue	22,747,867	35,643,161	62,302,555	92,035,918	79,470,629	-	-
5000	Other Sources	44,325,095	63,281,016	97,518,401	114,769,000	133,919,000	-	-
	Total Revenues	**$ 573,730,696**	**$ 622,588,151**	**$ 730,050,233**	**$ 820,444,768**	**$ 842,870,877**	**$ -**	**$ -**
0100	Salaries	$ 275,804,688	$ 284,285,783	$ 325,405,905	$ 361,369,495	$ 371,047,011	$ -	$ -
0200	Associated Payroll Costs	177,569,513	180,369,267	195,263,450	213,747,866	215,379,611	-	-
0300	Purchased Services	26,699,891	29,091,681	36,646,818	53,857,196	55,365,474	-	-
0400	Supplies & Materials	19,724,037	24,649,692	35,484,897	56,438,930	51,528,120	-	-
0500	Capital Outlay	6,090,140	3,907,204	7,025,315	29,372,321	16,279,915	-	-
0600	Other Objects	2,504,257	2,375,626	5,596,476	8,080,876	8,298,320	-	-
0700	Transfers	3,064,722	6,336,255	4,450,748	7,316,226	8,975,233	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	90,261,858	115,997,193	-	-
	Total Expenditures	**511,457,248**	**531,015,509**	**609,873,609**	**820,444,768**	**842,870,877**	**-**	**-**
	Ending Fund Balance	**$ 62,273,448**	**$ 91,572,642**	**$ 120,176,624**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minor differences due to rounding.



EXPENDITURE VARIANCE ANALYSIS

GENERAL FUND (100)

OBJECT	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
0300	Purchased Services	$ 5,031,701	Variance is due to increasing utility rates, increased charter school payments and the inclusion of consulting costs to research, evaluate and begin implementation of a new ERP system.
0400	Supplies & Materials	1,670,084	Increase in supplies and materials is due to an additional 3% allocated to schools and departments non-salary budgets, as well as an increase in bus fuel and the reinstatement of school non-salary budget carryover.
0700	Transfers	1,551,902	The increase in transfers is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements for $1.0 million each and a slight decrease in the transfer to Insurance Reserve Fund. The decrease to Insurance Reserve Fund is due to less claims in 2021-22 and 2022-23, which caused the contingency in the fund to increase.
0800	Other Uses of Funds (Contingency)	25,735,335	Increase in contingency is due to increased reserves as a result of staffing shortages and increased State School Fund per pupil allocations.

For the General Fund by object, variances greater than $500,000 and 10% are listed above.

GENERAL FUND (100)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
5200	Transfers of Funds	$ 1,551,902	The increase in transfers is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements for $1.0 million each and a slight decrease in the transfer to Insurance Reserve Fund. The decrease to Insurance Reserve Fund is due to less claims in 2021-22 and 2022-23, which caused the contingency in the fund to increase.
6000	Contingencies	25,735,335	Increase in contingency is due to increased reserves as a result of staffing shortages and increased State School Fund per pupil allocations.

For the General Fund by function, variances greater than $500,000 and 10% are listed above.

CATEGORICAL FUND (240)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ 1,941,000	Increase is due to two new transfers to the Categorical Fund for classroom furniture and classroom technology replacements from the General Fund for $1.0 million each.
4000	Facilities Acquisition & Construction	785,000	Increase is due to the projected ending fund balance for the Categorical Fund in the 2022-23 year, as well as a slight increase to the Facility Grant revenue.

For Categorical Fund, variances greater than $100,000 and 10% are listed above.

GRANT FUND (270)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ (10,678,936)	Decreases are due primarily to the spend down of ESSER II and III funds.
4000	Facilities Acquisition & Construction	(15,480,970)	

For Grant Fund, variances greater than $500,000 and 10% are listed above.

LONG-TERM PLANNING FUND (280)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ 6,550,000	Increase for PERS reserve services provided to other funds revenue. The PERS reserve is a charge against eligible salaries.

For Long-Term Planning Fund, variances greater than $100,000 and 20% are listed above.

DEBT SERVICE FUND (300)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
5100	Long-Term Debt Service	$ 10,756,471	Increase in debt service payments is primarily due to a large one-time FFCO payment due in 2023-24, as well as the adjustment for the GO bonds issued in July 2022.

For Debt Service Fund, variances greater than $1,000,000 and 5% are listed above.

CAPITAL PROJECTS FUND (400)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
2000	Support Services	$ 6,806,732	The 2022 Bond includes school bus purchases. This increase represents the addition of budget to buy new bus replacements.
4000	Facilities Acquisition & Construction	(45,993,782)	Decrease is due to the close out of many projects from the 2014 bond measure and adjustment for the actual bond sale related to the 2022 bond in July 2022.
5200	Transfers of Funds	7,053,100	Transfers from Capital Projects to Debt Service has increased due to a large, one-time $7M FFCO payment due in 2023-24.

For Capital Projects Fund, variances greater than $500,000 or 10% are listed above.

INSURANCE RESERVE FUND (611)

FUNCTION	DESCRIPTION	VARIANCE FROM 2022-23 BUDGET	VARIANCE EXPLANATION
6000	Contingencies	$ 2,482,602	Contingency has increased from increased reserves due to less claim expenses in 2022-23.

For Insurance Reserve Fund, variances greater than $500,000 or 10% are listed above.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUES
BY FUND AND OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	100	General Fund	$ 185,369,081	$ 189,277,144	$ 200,481,270	$ 207,764,962	$ 216,914,817	$ -	$ -
	220	Student Body & Special Purpose Fund	3,004,181	2,883,668	8,193,912	7,800,000	8,050,000	-	-
	230	Special Purpose Fund	2,634,672	-	-	-	-	-	-
	240	Categorical Fund	155,750	275,796	696,791	950,000	1,235,000	-	-
	260	Scholarship Fund	87,548	74,210	74,603	100,000	85,000	-	-
	270	Grant Fund	385,923	1,033,163	432,830	3,193,393	3,102,516	-	-
	280	Long-Term Planning Fund	329,375	326,740	6,272,779	6,450,000	7,100,000	-	-
	290	Nutrition Services Fund	3,657,560	19,603	135,141	5,948,573	4,090,764	-	-
	300	Debt Service Fund	83,004,377	91,326,852	95,522,123	100,140,410	100,149,080	-	-
	400	Capital Projects Fund	11,437,741	7,186,728	6,963,611	8,677,987	4,977,000	-	-
	611	Insurance Reserve Fund	2,229,752	2,203,540	3,015,063	2,256,676	2,238,624	-	-
	612	Workers' Compensation Fund	1,969,934	2,702,671	2,994,267	2,044,823	1,851,772	-	-
		Total 1000 Local Revenue	**294,265,894**	**297,310,114**	**324,782,390**	**345,326,824**	**349,794,573**	**-**	**-**
2000	**Intermediate Revenue**								
	100	General Fund	12,150,332	12,283,925	14,126,181	12,853,740	12,994,240	-	-
	270	Grant Fund	222,138	239,339	263,207	715,311	771,654	-	-
	300	Debt Service Fund	-	97,640	59,766	-	-	-	-
		Total 2000 Intermediate Revenue	**12,372,470**	**12,620,904**	**14,449,154**	**13,569,051**	**13,765,894**	**-**	**-**
3000	**State Revenue**								
	100	General Fund	289,212,449	293,944,334	294,630,756	295,852,839	312,412,345	-	-
	220	Student Body & Special Purpose Fund	-	19,516	67,268	-	-	-	-
	240	Categorical Fund	114,658	-	1,818,782	1,900,000	1,975,000	-	-
	270	Grant Fund	9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	-	-
	280	Long-Term Planning Fund	1,289,633	1,620,473	-	-	-	-	-
	290	Nutrition Services Fund	241,585	139,259	173,027	355,000	771,000	-	-
		Total 3000 State Revenue	**300,638,138**	**319,547,605**	**348,415,517**	**377,263,871**	**385,532,257**	**-**	**-**
4000	**Federal Revenue**								
	270	Grant Fund	15,314,190	24,339,530	43,559,613	81,605,755	70,400,158	-	-
	290	Nutrition Services Fund	7,433,677	11,303,631	18,742,943	10,430,163	9,070,471	-	-
		Total 4000 Federal Revenue	**22,747,867**	**35,643,161**	**62,302,555**	**92,035,918**	**79,470,629**	**-**	**-**
5000	**Other Sources**								
	100	General Fund	35,686,526	56,502,654	91,572,090	106,350,000	124,000,000	-	-
	220	Student Body & Special Purpose Fund	3,628,068	4,551,812	4,480,627	5,769,000	5,519,000	-	-
	230	Special Purpose Fund	1,758,405	926,859	-	-	-	-	-
	240	Categorical Fund	2,726,046	1,566,476	4,128,320	4,406,000	6,722,000	-	-
	260	Scholarship Fund	376,816	418,265	435,557	415,000	465,000	-	-
	280	Long-Term Planning Fund	24,375,523	6,349,838	6,644,557	9,600,000	15,500,000	-	-
	290	Nutrition Services Fund	3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	-	-
	300	Debt Service Fund	437,519,500	3,659,870	5,615,670	5,619,603	16,367,404	-	-
	400	Capital Projects Fund	212,880,308	141,857,983	107,402,842	558,417,963	529,985,000	-	-
	611	Insurance Reserve Fund	4,487,475	6,698,766	5,084,521	5,894,799	8,800,000	-	-
	612	Workers' Compensation Fund	2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	-	-
		Total 5000 Other Sources	**728,985,272**	**225,552,460**	**229,650,137**	**703,022,365**	**715,758,404**	**-**	**-**
		TOTAL REVENUES	**$ 1,359,009,641**	**$ 890,674,244**	**$ 979,599,754**	**$1,531,218,029**	**$ 1,544,321,757**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
100	**General Fund**								
	1000	Instruction	$ 295,005,432	$ 297,491,681	$ 305,341,377	$ 330,396,521	$ 336,087,293	$ -	$ -
	2000	Support Services	166,661,823	163,500,329	180,785,653	194,815,858	205,337,710	-	-
	3000	Enterprise & Community Service	16,438	2,887	-	250,000	250,000	-	-
	4000	Facilities Acquisition & Construction	-	-	11,944	100,000	100,000	-	-
	5100	Long-Term Debt Service	1,250,299	399,924	1,599,641	1,814,352	1,814,352	-	-
	5200	Transfers of Funds	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	-	-
	6000	Contingencies	-	-	-	90,261,858	115,997,193	-	-
		Total Fund 100	**465,994,333**	**466,381,727**	**491,165,076**	**622,821,541**	**666,321,402**	**-**	**-**
220	**Student Body & Special Purpose Fund**								
	1000	Instruction	2,874,262	2,206,513	6,882,091	10,896,219	10,832,612	-	-
	2000	Support Services	135,144	683,799	733,712	1,307,781	1,371,388	-	-
	3000	Enterprise & Community Service	-	48,865	14,873	350,000	350,000	-	-
	4000	Facilities Acquisition & Construction	-	34,056	56,522	1,000,000	1,000,000	-	-
	5200	Transfers of Funds	-	1,136	2,524	15,000	15,000	-	-
		Total Fund 220	**3,009,406**	**2,974,369**	**7,689,722**	**13,569,000**	**13,569,000**	**-**	**-**
230	**Special Purpose Fund**								
	1000	Instruction	2,054,085	-	-	-	-	-	-
	2000	Support Services	469,748	-	-	-	-	-	-
	3000	Enterprise & Community Service	33,751	-	-	-	-	-	-
	4000	Facilities Acquisition & Construction	908,635	-	-	-	-	-	-
	5200	Transfers of Funds	-	926,859	-	-	-	-	-
		Total Fund 230	**3,466,218**	**926,859**	**-**	**-**	**-**	**-**	**-**
240	**Categorical Fund**								
	1000	Instruction	220,501	128,439	28,996	100,000	50,000	-	-
	2000	Support Services	319,795	40,357	1,625,137	5,501,839	7,442,839	-	-
	4000	Facilities Acquisition & Construction	889,682	340,269	295,936	1,525,000	2,310,000	-	-
	5200	Transfers of Funds	-	-	129,161	129,161	129,161	-	-
		Total Fund 240	**1,429,978**	**509,064**	**2,079,229**	**7,256,000**	**9,932,000**	**-**	**-**
260	**Scholarship Fund**								
	3000	Enterprise & Community Service	87,236	59,442	56,744	500,000	535,000	-	-
	5200	Transfers of Funds	-	-	-	15,000	15,000	-	-
		Total Fund 260	**87,236**	**59,442**	**56,744**	**515,000**	**550,000**	**-**	**-**
270	**Grant Fund**								
	1000	Instruction	14,546,055	28,711,943	61,916,185	77,116,856	83,678,227	-	-
	2000	Support Services	6,424,095	14,924,022	28,740,860	65,514,153	54,835,217	-	-
	3000	Enterprise & Community Service	241,907	3,013,783	176,532	4,050,512	3,626,796	-	-
	4000	Facilities Acquisition & Construction	4,490,007	2,786,307	5,147,756	17,988,970	2,508,000	-	-
		Total Fund 270	**25,702,064**	**49,436,054**	**95,981,333**	**164,670,491**	**144,648,240**	**-**	**-**
280	**Long-Term Planning Fund**								
	2000	Support Services	1,431,656	1,652,495	-	-	-	-	-
	5200	Transfers of Funds	18,413,036	-	2,789,111	-	-	-	-
	6000	Contingencies	-	-	-	16,050,000	22,600,000	-	-
		Total Fund 280	**19,844,692**	**1,652,495**	**2,789,111**	**16,050,000**	**22,600,000**	**-**	**-**
290	**Nutrition Services Fund**								
	2000	Support Services	15,514	15,697	12,604	16,575	18,462	-	-
	3000	Enterprise & Community Service	13,265,332	11,278,694	15,024,873	19,363,161	18,309,773	-	-
	5200	Transfers of Funds	4,380	2,110	-	4,000	4,000	-	-
		Total Fund 290	**13,285,226**	**11,296,501**	**15,037,477**	**19,383,736**	**18,332,235**	**-**	**-**
300	**Debt Service Fund**								
	5100	Long-Term Debt Service	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	-	-
		Total Fund 300	**518,202,258**	**91,200,390**	**94,150,488**	**105,760,013**	**116,516,484**	**-**	**-**
400	**Capital Projects Fund**								
	2000	Support Services	3,917,796	587,765	633,690	8,774,386	15,581,118	-	-
	4000	Facilities Acquisition & Construction	77,662,971	56,391,695	44,724,055	557,113,275	511,119,493	-	-
	5200	Transfers of Funds	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	-	-
		Total Fund 400	**82,747,923**	**58,148,017**	**46,567,033**	**567,095,950**	**534,962,000**	**-**	**-**
611	**Insurance Reserve Fund**								
	2000	Support Services	4,795,673	6,844,966	4,382,457	6,777,001	7,181,548	-	-
	4000	Facilities Acquisition & Construction	-	-	-	160,308	160,308	-	-
	6000	Contingencies	-	-	-	1,214,166	3,696,768	-	-
		Total Fund 611	**4,795,673**	**6,844,966**	**4,382,457**	**8,151,475**	**11,038,624**	**-**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUND AND APPROPRIATION LEVEL

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
612	**Workers' Compensation Fund**							
2000	Support Services	2,544,197	1,602,629	2,002,581	3,798,415	3,887,690	-	-
6000	Contingencies	-	-	-	2,146,408	1,964,082	-	-
	Total Fund 612	**2,544,197**	**1,602,629**	**2,002,581**	**5,944,823**	**5,851,772**	**-**	**-**
	TOTAL EXPENDITURES	**$ 1,141,109,205**	**$ 691,032,512**	**$ 761,901,253**	**$ 1,531,218,029**	**$ 1,544,321,757**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY FUNCTION AND FUND

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Instruction**								
	100	General Fund	$ 295,005,432	$ 297,491,681	$ 305,341,377	$ 330,396,521	$ 336,087,293	$ -	$ -
	220	Student Body & Special Purpose Fund	2,874,262	2,206,513	6,882,091	10,896,219	10,832,612	-	-
	230	Special Purpose Fund	2,054,085	-	-	-	-	-	-
	240	Categorical Fund	220,501	128,439	28,996	100,000	50,000	-	-
	270	Grant Fund	14,546,055	28,711,943	61,916,185	77,116,856	83,678,227	-	-
		Total 1000	**314,700,334**	**328,538,575**	**374,168,649**	**418,509,596**	**430,648,132**	**-**	**-**
2000	**Support Services**								
	100	General Fund	166,661,823	163,500,329	180,785,653	194,815,858	205,337,710	-	-
	220	Student Body & Special Purpose Fund	135,144	683,799	733,712	1,307,781	1,371,388	-	-
	230	Special Purpose Fund	469,748	-	-	-	-	-	-
	240	Categorical Fund	319,795	40,357	1,625,137	5,501,839	7,442,839	-	-
	270	Grant Fund	6,424,095	14,924,022	28,740,860	65,514,153	54,835,217	-	-
	280	Long-Term Planning Fund	1,431,656	1,652,495	-	-	-	-	-
	290	Nutrition Services Fund	15,514	15,697	12,604	16,575	18,462	-	-
	400	Capital Projects Fund	3,917,796	587,765	633,690	8,774,386	15,581,118	-	-
	611	Insurance Reserve Fund	4,795,673	6,844,966	4,382,457	6,777,001	7,181,548	-	-
	612	Workers' Compensation Fund	2,544,197	1,602,629	2,002,581	3,798,415	3,887,690	-	-
		Total 2000	**186,715,441**	**189,852,058**	**218,916,695**	**286,506,008**	**295,655,972**	**-**	**-**
3000	**Enterprise & Community Service**								
	100	General Fund	16,438	2,887	-	250,000	250,000	-	-
	220	Student Body & Special Purpose Fund	-	48,865	14,873	350,000	350,000	-	-
	230	Special Purpose Fund	33,751	-	-	-	-	-	-
	260	Scholarship Fund	87,236	59,442	56,744	500,000	535,000	-	-
	270	Grant Fund	241,907	3,013,783	176,532	4,050,512	3,626,796	-	-
	290	Nutrition Services Fund	13,265,332	11,278,694	15,024,873	19,363,161	18,309,773	-	-
		Total 3000	**13,644,663**	**14,403,671**	**15,273,022**	**24,513,673**	**23,071,569**	**-**	**-**
4000	**Facilities Acquisition & Construction**								
	100	General Fund	-	-	11,944	100,000	100,000	-	-
	220	Student Body & Special Purpose Fund	-	34,056	56,522	1,000,000	1,000,000	-	-
	230	Special Purpose Fund	908,635	-	-	-	-	-	-
	240	Categorical Fund	889,682	340,269	295,936	1,525,000	2,310,000	-	-
	270	Grant Fund	4,490,007	2,786,307	5,147,756	17,988,970	2,508,000	-	-
	400	Capital Projects Fund	77,662,971	56,391,695	44,724,055	557,113,275	511,119,493	-	-
	611	Insurance Reserve Fund	-	-	-	160,308	160,308	-	-
		Total 4000	**83,951,295**	**59,552,326**	**50,236,212**	**577,887,553**	**517,197,801**	**-**	**-**
5100	**Long-Term Debt Service**								
	100	General Fund	1,250,299	399,924	1,599,641	1,814,352	1,814,352	-	-
	300	Debt Service Fund	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	-	-
		Total 5100	**519,452,557**	**91,600,314**	**95,750,129**	**107,574,365**	**118,330,836**	**-**	**-**
5200	**Transfers of Funds**								
	100	General Fund	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	-	-
	220	Student Body & Special Purpose Fund	-	1,136	2,524	15,000	15,000	-	-
	230	Special Purpose Fund	-	926,859	-	-	-	-	-
	240	Categorical Fund	-	-	129,161	129,161	129,161	-	-
	260	Scholarship Fund	-	-	-	15,000	15,000	-	-
	280	Long-Term Planning Fund	18,413,036	-	2,789,111	-	-	-	-
	290	Nutrition Services Fund	4,380	2,110	-	4,000	4,000	-	-
	400	Capital Projects Fund	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	-	-
		Total 5200	**22,644,914**	**7,085,567**	**7,556,546**	**6,554,402**	**15,159,404**	**-**	**-**
6000	**Contingencies**								
	100	General Fund	-	-	-	90,261,858	115,997,193	-	-
	280	Long-Term Planning Fund	-	-	-	16,050,000	22,600,000	-	-
	611	Insurance Reserve Fund	-	-	-	1,214,166	3,696,768	-	-
	612	Workers' Compensation Fund	-	-	-	2,146,408	1,964,082	-	-
		Total 6000	**-**	**-**	**-**	**109,672,432**	**144,258,043**	**-**	**-**
		TOTAL EXPENDITURES	**$ 1,141,109,205**	**$ 691,032,512**	**$ 761,901,253**	**$ 1,531,218,029**	**$ 1,544,321,757**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
0100	**Salaries**								
	100	General Fund	$ 259,791,083	$ 260,524,904	$ 271,995,772	$ 297,278,053	$ 304,154,798	$ -	$ -
	220	Student Body & Special Purpose Fund	21,831	509,706	881,083	1,102,903	1,109,102	-	-
	230	Special Purpose Fund	730,194	-	-	-	-	-	-
	240	Categorical Fund	-	-	16,012	-	-	-	-
	270	Grant Fund	10,456,573	19,109,380	47,491,127	56,953,179	59,409,689	-	-
	280	Long-Term Planning Fund	18,502	12,370	-	-	-	-	-
	290	Nutrition Services Fund	4,805,006	4,141,794	5,037,923	6,035,360	6,373,422	-	-
	400	Capital Projects Fund	3,019,988	3,252,881	3,271,986	2,956,239	3,493,549	-	-
	611	Insurance Reserve Fund	610,952	588,167	472,272	445,397	333,581	-	-
	612	Workers' Compensation Fund	387,520	295,270	358,335	466,086	473,267	-	-
		Total 0100	**279,841,650**	**288,434,472**	**329,524,511**	**365,237,217**	**375,347,408**	**-**	**-**
0200	**Associated Payroll Costs**								
	100	General Fund	166,784,742	165,249,748	165,663,380	178,109,137	181,005,379	-	-
	220	Student Body & Special Purpose Fund	6,958	215,404	291,011	433,405	427,414	-	-
	230	Special Purpose Fund	229,538	-	-	-	-	-	-
	240	Categorical Fund	-	-	10,704	-	-	-	-
	270	Grant Fund	6,698,032	11,468,806	25,535,725	30,620,650	29,297,630	-	-
	280	Long-Term Planning Fund	6,420	7,553	-	-	-	-	-
	290	Nutrition Services Fund	3,850,243	3,435,308	3,773,334	4,584,674	4,649,188	-	-
	400	Capital Projects Fund	1,776,616	1,806,386	1,822,118	1,571,579	1,912,500	-	-
	611	Insurance Reserve Fund	344,698	388,331	304,465	232,629	184,680	-	-
	612	Workers' Compensation Fund	172,499	157,376	188,438	231,309	235,233	-	-
		Total 0200	**179,869,746**	**182,728,913**	**197,589,175**	**215,783,383**	**217,712,024**	**-**	**-**
0300	**Purchased Services**								
	100	General Fund	23,660,249	21,898,465	28,196,538	32,495,664	37,527,365	-	-
	220	Student Body & Special Purpose Fund	94,390	686,327	1,102,807	-	-	-	-
	230	Special Purpose Fund	531,216	-	-	-	-	-	-
	240	Categorical Fund	166,403	61,232	3,429	800,000	350,000	-	-
	260	Scholarship Fund	87,236	59,442	56,744	500,000	535,000	-	-
	270	Grant Fund	2,298,389	6,436,679	7,231,810	21,182,347	17,633,219	-	-
	280	Long-Term Planning Fund	24,223	878	-	-	-	-	-
	290	Nutrition Services Fund	115,647	70,209	115,663	179,185	204,890	-	-
	400	Capital Projects Fund	4,767,430	2,971,570	3,215,710	23,004,000	86,500,000	-	-
	611	Insurance Reserve Fund	548,849	552,739	566,524	726,941	750,262	-	-
	612	Workers' Compensation Fund	110,013	112,295	136,228	180,890	217,250	-	-
		Total 0300	**32,404,045**	**32,849,837**	**40,625,452**	**79,069,027**	**143,717,986**	**-**	**-**
0400	**Supplies & Materials**								
	100	General Fund	9,839,438	12,186,884	18,133,086	15,522,033	17,192,117	-	-
	220	Student Body & Special Purpose Fund	2,885,859	1,345,621	5,062,524	11,017,692	11,017,484	-	-
	230	Special Purpose Fund	1,041,922	-	-	-	-	-	-
	240	Categorical Fund	1,259,946	160,782	505,676	1,532,000	3,210,000	-	-
	270	Grant Fund	1,449,097	7,471,688	6,180,181	21,331,238	16,248,434	-	-
	280	Long-Term Planning Fund	140,291	172,421	-	-	-	-	-
	290	Nutrition Services Fund	4,507,721	3,645,499	6,109,107	8,567,967	7,070,085	-	-
	400	Capital Projects Fund	6,204,949	7,057,684	5,419,642	51,682,414	43,885,000	-	-
	611	Insurance Reserve Fund	115,168	64,861	50,576	715,590	843,465	-	-
	612	Workers' Compensation Fund	96,165	42,066	31,572	66,940	56,940	-	-
		Total 0400	**27,540,556**	**32,147,507**	**41,492,363**	**110,435,874**	**99,523,525**	**-**	**-**
0500	**Capital Outlay**								
	100	General Fund	958,815	617,792	922,566	860,500	576,300	-	-
	220	Student Body & Special Purpose Fund	-	66,137	116,702	1,000,000	1,000,000	-	-
	230	Special Purpose Fund	896,024	-	-	-	-	-	-
	240	Categorical Fund	-	287,051	1,414,247	4,794,839	6,242,839	-	-
	270	Grant Fund	4,235,301	3,223,275	5,986,046	27,511,821	14,683,615	-	-
	280	Long-Term Planning Fund	1,242,221	1,459,273	-	-	-	-	-
	290	Nutrition Services Fund	-	-	-	-	20,000	-	-
	400	Capital Projects Fund	64,704,260	41,292,215	30,764,738	485,178,429	390,409,562	-	-
	611	Insurance Reserve Fund	174,632	399,621	-	-	-	-	-
	612	Workers' Compensation Fund	-	-	-	5,000	5,000	-	-
		Total 0500	**72,211,254**	**47,345,364**	**39,204,300**	**519,350,589**	**412,937,316**	**-**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
SUMMARY OF EXPENDITURES
BY OBJECT AND FUND

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
0600	**Other Objects**								
	100	General Fund	1,899,665	917,027	2,827,273	3,111,344	3,133,396	-	-
	220	Student Body & Special Purpose Fund	368	104,187	181,139	-	-	-	-
	230	Special Purpose Fund	37,324	-	-	-	-	-	-
	240	Categorical Fund	3,628	-	-	-	-	-	-
	270	Grant Fund	564,671	1,352,831	2,586,614	4,956,982	5,154,274	-	-
	290	Nutrition Services Fund	2,229	1,580	1,450	12,550	10,650	-	-
	300	Debt Service Fund	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	-	-
	400	Capital Projects Fund	1,107,524	598,724	863,550	1,495,000	500,000	-	-
	611	Insurance Reserve Fund	3,001,373	4,851,248	2,988,621	4,816,752	5,229,868	-	-
	612	Workers' Compensation Fund	1,778,000	995,621	1,288,008	2,848,190	2,900,000	-	-
		Total 0600	**526,597,041**	**100,021,608**	**104,887,143**	**123,000,831**	**133,444,672**	**-**	**-**
0700	**Transfers**								
	100	General Fund	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	-	-
	220	Student Body & Special Purpose Fund	-	46,987	54,457	15,000	15,000	-	-
	230	Special Purpose Fund	-	926,859	-	-	-	-	-
	240	Categorical Fund	-	-	129,161	129,161	129,161	-	-
	260	Scholarship Fund	-	-	-	15,000	15,000	-	-
	270	Grant Fund	-	373,394	969,830	2,114,274	2,221,379	-	-
	280	Long-Term Planning Fund	18,413,036	-	2,789,111	-	-	-	-
	290	Nutrition Services Fund	4,380	2,110	-	4,000	4,000	-	-
	400	Capital Projects Fund	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	-	-
		Total 0700	**22,644,914**	**7,504,811**	**8,578,309**	**8,668,676**	**17,380,783**	**-**	**-**
0800	**Other Uses of Funds (Contingency)**								
	100	General Fund	-	-	-	90,261,858	115,997,193	-	-
	280	Long-Term Planning Fund	-	-	-	16,050,000	22,600,000	-	-
	611	Insurance Reserve Fund	-	-	-	1,214,166	3,696,768	-	-
	612	Workers' Compensation Fund	-	-	-	2,146,408	1,964,082	-	-
		Total 0800	**-**	**-**	**-**	**109,672,432**	**144,258,043**	**-**	**-**
		TOTAL EXPENDITURES	**$1,141,109,205**	**$ 691,032,512**	**$ 761,901,253**	**$1,531,218,029**	**$ 1,544,321,757**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON
SCHOOL DISTRICT

General Fund (100)

BEAVERTON
SCHOOL DISTRICT

GENERAL FUND OVERVIEW

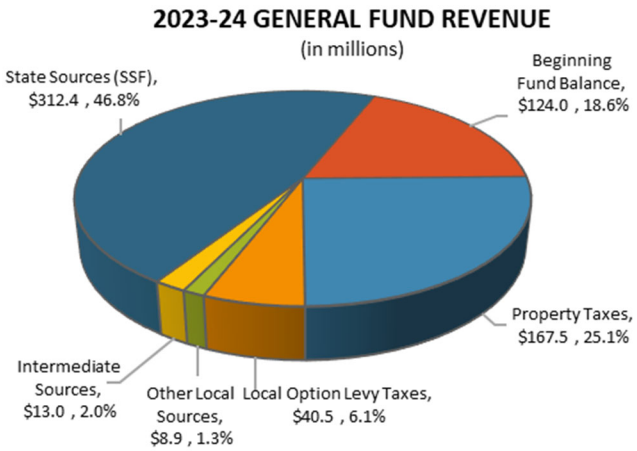
The General Fund budgets for most operating activities of the District, except for those activities required to be accounted for in another fund.

Revenue - The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the General Fund totaling 88.5% of total revenue, excluding beginning fund balance. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility grant, a transportation grant and a high cost disabilities grant. Approximately 95.5% of the grant is allocated to school districts and the remainder is allocated to Education Service Districts (ESD). All grants except the facility grant and a portion of the transportation grant are accounted for in the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The portion of the transportation grant related to the depreciation of transportation related capital assets is accounted for in the Categorical Fund, along with the facility grant funds

The state grant apportionment is less the local revenue. Local revenue includes general operating property taxes, county and common school funds. Local property taxes account for 77.2% of the local revenue. The general purpose grant is allocated through a weighted average daily membership (ADMw) formula. The transportation grant is paid at seventy percent of the District's allowable General Fund transportation costs. Each December, all school districts within the state are required to estimate for the following year the components of the grant such as ADMw, local property taxes, transportation costs, and the cost of students with an individual education plan (IEP) with a cost per student over $30,000.

The District receives estimated payments starting in July and ending in May. The general purpose and transportation portion of the grant is reconciled in the month of May in the next fiscal year after districts file student enrollment data and final annual financial reports. The high cost disability grant is a shared grant based on the District's proportion of the funds claimed and is approximately 0.3% of General Fund revenue. The District receives an estimated payment for the current year in May and a final settlement the following May.

The local option tax levy is a voter approved levy that allows the district to collect taxes outside the constitutional tax limitation. The length of the approval is limited to five years. District voters passed a local option levy in 2013 for reduced class size. Funds from this levy can only be spent on classroom teachers. Voters renewed the levy in 2018 and again in 2022 for an additional five years at $1.25/$1,000 of assessed value of property. This resource accounts for 7.5% of the General Fund revenue, excluding beginning fund balance. The five-year renewal of the local option levy expires at June 30, 2028. The remainder of the General Fund revenue includes earning on investments, the portion of district's ESD allocation not used for services, athletic pay-to-play and gate fees, other state and local sources, and beginning fund balance.



Expenditures - Salaries and benefits account for approximately 88.2% of the General Fund expenditures, excluding contingency. General Fund budgeted positions is outlined on the following page. Board policy requires a 5% contingency. Due to increased reserves because of the COVID-19 pandemic, staffing shortages, and increased SSF per

pupil allocations, the contingency for 2023-24 is 17.%. The District also includes a transfer from the General Fund to the Insurance Reserve Fund, Categorical Fund and Debt Service Fund, which makes up 1.2% of the total General Fund budget, excluding contingency. The remaining amount is mostly budgeted within Purchased Services and Supplies & Materials.

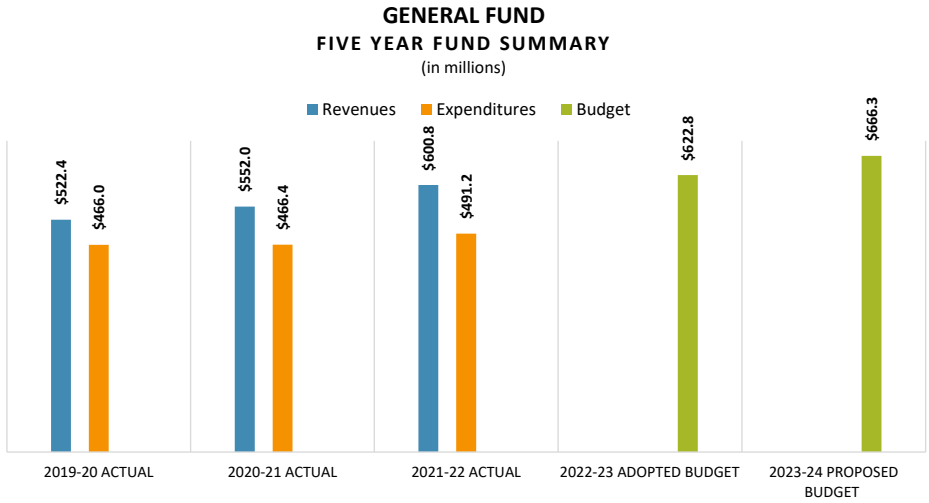
BEAVERTON SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION (GENERAL FUND)
FOR THE 2023-24 PROPOSED BUDGET DOCUMENT

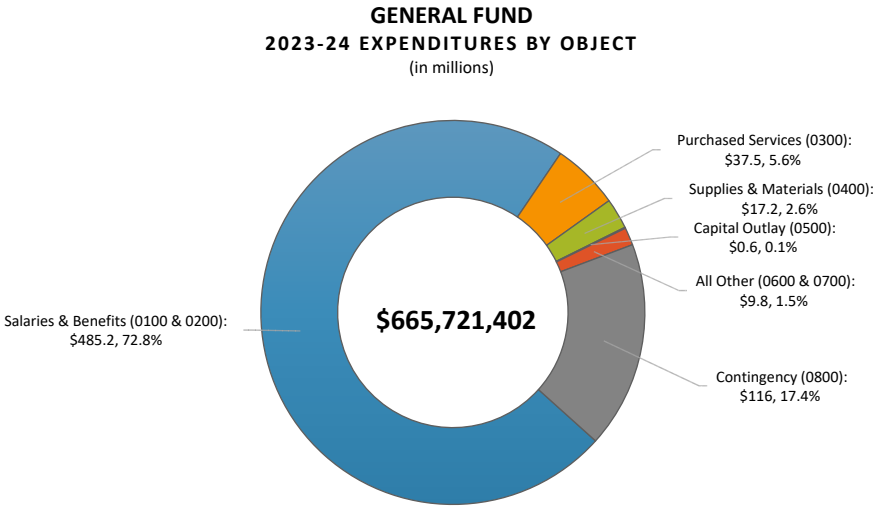
FUNCTION	DESCRIPTION	LICENSED 2022-23	LICENSED 2023-24	CLASSIFIED 2022-23	CLASSIFIED 2023-24	SUPPORT SERVICES NON-REPRESENTED 2022-23	SUPPORT SERVICES NON-REPRESENTED 2023-24	ADMINISTRATIVE 2022-23	ADMINISTRATIVE 2023-24	NUMBER OF STUDENTS	PROPOSED BUDGET	% OF BUDGET	COST PER STUDENT
1110	Elementary Programs	757.0	714.0	93.8	92.1	-	-	-	-	15,658	$ 115,712,748	17.4%	$ 7,390
1120	Middle School Programs	373.8	362.4	9.1	9.0	-	-	-	-	8,388	53,377,943	8.0%	6,364
1130	High School Programs	520.6	521.2	11.1	11.0	-	-	-	-	11,844	86,008,983	12.9%	7,262
1140	Pre-Kindergarten Programs	11.0	5.2	13.5	15.9	-	-	-	-	468	2,271,533	0.3%	4,854
1210	Programs for the Talented & Gifted	0.8	-	-	-	-	-	-	-	5,223	286,878	0.0%	55
1220	Restrictive Programs for Students with Disabilities	75.3	82.6	146.9	166.4	-	-	-	-	969	29,131,821	4.4%	30,064
1250	Less Restrictive Programs for Students with Disabilities	108.8	100.8	7.8	6.0	-	-	-	-	2,621	14,179,492	2.1%	5,410
1280	Alternative Education	17.0	18.0	1.2	1.2	-	-	-	-	1,495	13,287,618	2.0%	8,888
1290	Designated Programs	135.9	130.8	18.4	16.9	-	-	-	-	4,850	21,205,076	3.2%	4,372
1410	Summer School - Elementary School	-	-	-	-	-	-	-	-	135	4,282	0.0%	32
1430	Summer School - High School	-	-	-	-	-	-	-	-	1,080	619,819	0.1%	574
1490	Summer School - Other Programs	-	-	-	-	-	-	-	-	30	1,100	0.0%	37
	INSTRUCTION	**2,000.2**	**1,935.0**	**301.8**	**318.5**	**-**	**-**	**-**	**-**		**336,087,293**	**50.4%**	
2110	Attendance & Social Work Services	4.0	3.0	52.2	38.8	1.0	1.0	-	-	37,309	5,062,269	0.8%	136
2120	Guidance Services	132.8	129.8	23.6	23.6	-	-	-	-	37,309	19,402,395	2.9%	520
2130	Health Services	-	-	10.6	10.0	-	-	-	-	37,309	1,334,531	0.2%	36
2140	Psychological Services	38.2	37.6	-	-	-	-	-	-	876	5,043,186	0.8%	5,757
2150	Speech Pathology and Audiology Services	43.2	40.2	2.0	2.0	-	-	-	-	2,553	6,280,154	0.9%	2,460
2160	Other Student Treatment Services	3.0	3.0	-	-	-	-	-	-	732	418,656	0.1%	572
2190	Service Direction, Student Support Services	11.3	11.3	17.8	17.8	0.5	0.5	5.1	3.0	4,619	5,430,025	0.8%	1,176
2210	Improvement of Instruction Services	11.6	7.5	1.5	1.0	-	-	4.0	0.1	37,309	3,420,538	0.5%	92
2220	Educational Media Services	15.8	12.5	43.6	43.6	-	-	-	-	37,309	6,614,808	1.0%	177
2230	Assessment and Testing	-	-	1.1	1.1	-	-	-	-	37,309	510,411	0.1%	14
2240	Instructional Staff Development	9.0	9.0	-	-	-	-	-	-	37,309	5,549,279	0.8%	149
2310	Board of Education Services	-	-	-	-	-	-	-	-	38,081	438,780	0.1%	12
2320	Executive Administration Services	-	-	1.5	1.0	4.8	4.9	3.8	3.8	38,081	2,697,095	0.4%	71
2410	Office of the Principal Services	7.0	10.0	118.0	117.0	-	-	104.0	101.0	37,309	37,118,518	5.6%	995
2490	Other Support Services - School Administration	0.2	0.2	7.3	8.7	-	-	8.0	9.0	38,081	3,612,829	0.5%	95
2510	Direction of Business Support Services	-	-	-	-	1.0	1.0	1.0	1.0	38,081	489,393	0.1%	13
2520	Fiscal Services	-	-	19.0	18.0	2.8	2.8	-	-	38,081	3,187,972	0.5%	84
2540	Operation & Maintenance of Plant Services	-	-	266.5	267.5	7.0	7.0	2.0	2.0	37,309	45,016,456	6.8%	1,207
2550	Student Transportation Services	-	-	192.9	190.9	4.1	4.1	1.2	1.2	19,530	26,567,196	4.0%	1,360
2570	Internal Services	-	-	10.5	11.0	1.0	1.0	-	-	37,309	1,926,743	0.3%	52
2620	Planning, Research, Development, Evaluation, Grant Writing and Statistical Services	-	-	2.6	2.6	-	-	1.0	-	38,081	1,140,277	0.2%	30
2630	Information Services	-	-	6.6	6.4	-	-	1.0	1.0	38,081	1,151,654	0.2%	30
2640	Staff Services	2.0	2.0	12.5	13.0	6.7	6.0	4.0	4.0	38,081	4,797,642	0.7%	126
2660	Technology Services	0.1	-	70.2	69.4	4.0	4.0	2.0	2.0	38,081	16,423,317	2.5%	431
2680	Interpretation/Translation Services	-	-	-	13.9	-	-	-	-	37,309	1,703,586	0.3%	46
	SUPPORT SERVICES	**278.2**	**266.1**	**860.0**	**857.3**	**32.9**	**32.3**	**137.1**	**128.1**		**205,337,710**	**30.8%**	
3110	Service Area Direction - Food Services	-	-	-	-	-	-	-	-	37,309	250,000	0.0%	7
	ENTERPRISE & COMMUNITY SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**250,000**	**0.0%**	
4150	Bldg Acq Constr & Improv Serv	-	-	-	-	-	-	-	-	37,309	100,000	0.0%	3
	FACILITIES ACQUISITION & CON	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**100,000**	**0.0%**	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	38,081	1,814,352	0.3%	48
5200	Transfers of Funds	-	-	-	-	-	-	-	-	38,081	6,734,854	1.0%	177
6110	Operating Contingency	-	-	-	-	-	-	-	-	38,081	115,997,193	17.4%	3,046
	FUND TOTAL:	**2,278.4**	**2,201.1**	**1,161.8**	**1,175.8**	**32.9**	**32.3**	**137.1**	**128.1**		**$ 666,321,402**	100.0%	

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
100 - GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 185,369,081	$ 189,277,144	$ 200,481,270	$ 207,764,962	$ 216,914,817	$ -	$ -
2000	Intermediate Revenue	12,150,332	12,283,925	14,126,181	12,853,740	12,994,240	-	-
3000	State Revenue	289,212,449	293,944,334	294,630,756	295,852,839	312,412,345	-	-
5000	Other Sources	35,686,526	56,502,654	91,572,090	106,350,000	124,000,000	-	-
	Total Revenues	**$ 522,418,388**	**$ 552,008,057**	**$ 600,810,297**	**$ 622,821,541**	**$ 666,321,402**	**$ -**	**$ -**
0100	Salaries	$ 259,791,083	$ 260,524,904	$ 271,995,772	$ 297,278,053	$ 304,154,798	$ -	$ -
0200	Associated Payroll Costs	166,784,742	165,249,748	165,663,380	178,109,137	181,005,379	-	-
0300	Purchased Services	23,660,249	21,898,465	28,196,538	32,495,664	37,527,365	-	-
0400	Supplies & Materials	9,839,438	12,186,884	18,133,086	15,522,033	17,192,117	-	-
0500	Capital Outlay	958,815	617,792	922,566	860,500	576,300	-	-
0600	Other Objects	1,899,665	917,027	2,827,273	3,111,344	3,133,396	-	-
0700	Transfers	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	90,261,858	115,997,193	-	-
	Total Expenditures	**$ 465,994,333**	**$ 466,381,727**	**$ 491,165,076**	**$ 622,821,541**	**$ 666,321,402**	**$ -**	**$ -**
	Ending Fund Balance	**$ 56,424,054**	**$ 85,626,331**	**$ 109,645,221**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 16,915,100**	**$ 56,424,054**	**$ 86,621,373**				
	Change in Fund Balance	**39,508,954**	**29,202,276**	**23,023,848**				
	Ending Fund Balance	**$ 56,424,054**	**$ 85,626,331**	**$ 109,645,221**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**							
1110	Property Taxes	$ 143,660,937	$ 150,626,256	$ 156,178,822	$ 163,000,000	$ 167,500,000	$ -	$ -
1120	Local Option Taxes	34,194,060	35,807,436	37,407,459	38,200,000	40,500,000	-	-
1310	Regular Day School Tuition	853,517	340,321	227,128	336,000	447,000	-	-
1330	Summer School Tuition	170,548	120,770	187,700	-	100,000	-	-
1410	Regular Day School Transport	170,082	1,442	11,010	100,000	50,000	-	-
1510	Interest on Investments	1,961,287	554,258	412,582	575,000	4,000,000	-	-
1710	Admissions	333,777	-	145,933	275,000	215,000	-	-
1740	Fees	1,191,555	5,910	871,325	825,000	550,000	-	-
1910	Rentals	831,407	183,968	622,330	720,000	680,000	-	-
1920	Contrib/Donat - Private Source	12,137	6,014	15,594	-	-	-	-
1960	Recovery of Prior Year Exp	163,201	34,113	16,447	50,000	50,000	-	-
1980	Fees Charged to Grants	541,780	1,329,649	2,570,648	2,500,000	1,800,000	-	-
1990	Miscellaneous	1,284,793	267,007	1,814,294	1,183,962	1,022,817	-	-
	Total 1000	**185,369,081**	**189,277,144**	**200,481,270**	**207,764,962**	**216,914,817**	**-**	**-**
2000	**Intermediate Revenue**							
2100	Unrestr Revenue - Intermediate	12,150,332	12,014,317	13,120,643	11,983,500	12,124,000	-	-
2190	Other Unrestr Intermed Sources	-	269,608	1,005,539	870,240	870,240	-	-
	Total 2000	**12,150,332**	**12,283,925**	**14,126,181**	**12,853,740**	**12,994,240**	**-**	**-**
3000	**State Revenue**							
3100	Unrestricted Grants-in-Aid	285,647,658	290,351,573	292,163,494	294,055,043	310,912,345	-	-
3190	Other Unrestr Grants-in-Aid	3,564,791	3,592,761	2,467,262	1,797,796	1,500,000	-	-
	Total 3000	**289,212,449**	**293,944,334**	**294,630,756**	**295,852,839**	**312,412,345**	**-**	**-**
5000	**Other Sources**							
5160	Lease Purchase Receipts	358,390	78,599	4,950,717	550,000	-	-	-
5200	Interfund Transfers	18,413,036	-	-	-	-	-	-
5400	Beginning Fund Balance	16,915,100	56,424,054	86,621,373	105,800,000	124,000,000	-	-
	Total 5000	**35,686,526**	**56,502,654**	**91,572,090**	**106,350,000**	**124,000,000**	**-**	**-**
	FUND 100 TOTAL	**$ 522,418,388**	**$ 552,008,057**	**$ 600,810,297**	**$ 622,821,541**	**$ 666,321,402**	**$ -**	**$ -**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110	**Elementary Programs**							
0100	Salaries	$ 66,060,151	$ 64,790,646	$ 64,051,336	$ 71,932,280	$ 71,241,710	$ -	$ -
0200	Associated Payroll Costs	41,355,785	39,722,389	37,624,230	41,543,813	40,760,472	-	-
0300	Purchased Services	57,992	23,887	799,209	910,712	909,687	-	-
0400	Supplies & Materials	1,709,839	3,507,763	3,959,034	2,204,643	2,797,029	-	-
0600	Other Objects	635	125	1,253	815	3,850	-	-
	Total 1110	**109,184,402**	**108,044,810**	**106,435,061**	**116,592,263**	**115,712,748**	**-**	**-**
1120	**Middle School Programs**							
0100	Salaries	29,322,400	29,460,531	30,667,643	32,887,017	33,007,715	-	-
0200	Associated Payroll Costs	17,573,550	17,263,601	16,987,220	19,246,351	18,938,756	-	-
0300	Purchased Services	53,124	48,878	382,537	156,275	149,400	-	-
0400	Supplies & Materials	396,688	891,978	1,975,515	1,419,996	1,281,787	-	-
0500	Capital Outlay	4,212	-	5,645	-	-	-	-
0600	Other Objects	4,203	4,657	4,023	1,300	285	-	-
	Total 1120	**47,354,177**	**47,669,644**	**50,022,583**	**53,710,939**	**53,377,943**	**-**	**-**
1130	**High School Programs**							
0100	Salaries	43,344,473	44,617,128	47,734,683	50,467,303	52,769,769	-	-
0200	Associated Payroll Costs	24,889,756	25,410,989	25,956,289	28,128,514	29,497,953	-	-
0300	Purchased Services	912,105	537,019	1,523,270	2,094,138	1,196,832	-	-
0400	Supplies & Materials	1,246,312	1,122,821	2,901,823	2,260,955	2,443,865	-	-
0500	Capital Outlay	7,782	24,994	13,865	-	-	-	-
0600	Other Objects	73,441	37,338	73,099	105,414	100,564	-	-
	Total 1130	**70,473,870**	**71,750,289**	**78,203,028**	**83,056,324**	**86,008,983**	**-**	**-**
1140	**Pre-Kindergarten Programs**							
0100	Salaries	629,472	793,312	1,168,103	1,483,559	1,186,432	-	-
0200	Associated Payroll Costs	520,536	613,024	822,354	1,044,615	934,934	-	-
0300	Purchased Services	31	-	-	-	-	-	-
0400	Supplies & Materials	26,241	69,890	43,081	125,497	150,167	-	-
	Total 1140	**1,176,281**	**1,476,225**	**2,033,538**	**2,653,671**	**2,271,533**	**-**	**-**
1210	**Programs for Talented & Gifted**							
0100	Salaries	197,642	140,231	233,362	186,487	117,603	-	-
0200	Associated Payroll Costs	67,983	63,092	94,078	78,400	38,625	-	-
0300	Purchased Services	993	1,910	1,403	5,650	5,650	-	-
0400	Supplies & Materials	95,812	141,546	70,535	123,700	123,000	-	-
0600	Other Objects	1,675	754	-	2,000	2,000	-	-
	Total 1210	**364,106**	**347,534**	**399,379**	**396,237**	**286,878**	**-**	**-**
1220	**Restrictive Programs**							
0100	Salaries	12,993,641	12,665,455	13,579,041	13,770,363	16,304,273	-	-
0200	Associated Payroll Costs	10,376,673	10,079,558	10,365,036	10,015,905	11,586,259	-	-
0300	Purchased Services	709,179	554,058	938,759	1,195,000	1,195,000	-	-
0400	Supplies & Materials	38,626	154,852	99,597	44,450	46,289	-	-
0500	Capital Outlay	-	2,831	-	-	-	-	-
0600	Other Objects	-	691	40	-	-	-	-
	Total 1220	**24,118,120**	**23,457,444**	**24,982,473**	**25,025,718**	**29,131,821**	**-**	**-**
1250	**Less Restrictive Programs**							
0100	Salaries	7,574,879	8,128,621	8,103,002	9,489,517	9,091,284	-	-
0200	Associated Payroll Costs	4,567,212	4,921,142	4,719,591	5,441,063	5,073,958	-	-
0300	Purchased Services	435	369	406	1,500	1,500	-	-
0400	Supplies & Materials	11,197	86,456	15,699	13,000	12,750	-	-
	Total 1250	**12,153,723**	**13,136,588**	**12,838,697**	**14,945,080**	**14,179,492**	**-**	**-**
1280	**Alternative Education**							
0100	Salaries	1,505,291	1,465,282	1,834,872	1,747,090	1,992,411	-	-
0200	Associated Payroll Costs	898,909	914,328	1,025,291	984,238	1,124,668	-	-
0300	Purchased Services	7,314,552	7,913,627	7,721,745	9,162,710	9,890,990	-	-
0400	Supplies & Materials	228,613	214,247	83,574	287,398	279,549	-	-
0600	Other Objects	-	1,475	2,200	-	-	-	-
	Total 1280	**9,947,365**	**10,508,960**	**10,667,682**	**12,181,436**	**13,287,618**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1290	**Designated Programs**							
0100	Salaries	11,980,027	12,900,389	12,148,876	13,107,276	13,023,972	-	-
0200	Associated Payroll Costs	7,296,787	7,702,158	7,070,321	7,380,842	7,407,329	-	-
0300	Purchased Services	284,920	78,880	141,716	149,963	148,500	-	-
0400	Supplies & Materials	75,500	151,280	217,128	459,797	473,975	-	-
0600	Other Objects	178,654	94,073	101,847	121,390	151,300	-	-
	Total 1290	**19,815,887**	**20,926,780**	**19,679,888**	**21,219,268**	**21,205,076**	**-**	**-**
1410	**Summer School - Elem School**							
0100	Salaries	27,328	-	268	3,133	3,229	-	-
0200	Associated Payroll Costs	9,778	-	89	1,058	1,053	-	-
0300	Purchased Services	13,838	-	-	-	-	-	-
0400	Supplies & Materials	4,879	-	-	-	-	-	-
	Total 1410	**55,823**	**-**	**357**	**4,191**	**4,282**	**-**	**-**
1430	**Summer School - High School**							
0100	Salaries	258,266	127,644	42,000	451,607	462,944	-	-
0200	Associated Payroll Costs	89,422	45,544	15,044	152,687	150,875	-	-
0300	Purchased Services	6,794	-	-	-	-	-	-
0400	Supplies & Materials	4,793	-	21,094	6,000	6,000	-	-
0600	Other Objects	737	-	-	-	-	-	-
	Total 1430	**360,011**	**173,187**	**78,138**	**610,294**	**619,819**	**-**	**-**
1490	**Summer School - Other Programs**							
0100	Salaries	1,113	-	414	-	-	-	-
0200	Associated Payroll Costs	405	-	140	-	-	-	-
0300	Purchased Services	-	220	-	1,000	1,000	-	-
0400	Supplies & Materials	150	-	-	100	100	-	-
	Total 1490	**1,668**	**220**	**554**	**1,100**	**1,100**	**-**	**-**
2110	**Attendance & Social Work Services**							
0100	Salaries	3,278,126	3,008,316	3,226,585	3,331,860	2,382,755	-	-
0200	Associated Payroll Costs	2,719,558	2,429,964	2,596,233	2,536,390	1,765,221	-	-
0300	Purchased Services	344,956	222,009	410,802	603,427	866,628	-	-
0400	Supplies & Materials	29,995	34,640	64,409	77,946	39,665	-	-
0500	Capital Outlay	-	-	51,788	-	5,000	-	-
0600	Other Objects	3,084	540	790	1,500	3,000	-	-
	Total 2110	**6,375,719**	**5,695,470**	**6,350,607**	**6,551,123**	**5,062,269**	**-**	**-**
2120	**Guidance Services**							
0100	Salaries	9,036,624	10,211,592	10,926,212	12,078,825	12,150,032	-	-
0200	Associated Payroll Costs	5,740,777	6,281,107	6,585,107	7,012,847	7,095,640	-	-
0300	Purchased Services	40,438	7,031	3,048	48,172	51,062	-	-
0400	Supplies & Materials	47,764	45,611	22,166	79,528	105,221	-	-
0600	Other Objects	1,068	540	1,100	900	440	-	-
	Total 2120	**14,866,671**	**16,545,881**	**17,537,633**	**19,220,272**	**19,402,395**	**-**	**-**
2130	**Health Services**							
0100	Salaries	1,574,212	607,766	795,734	708,432	702,061	-	-
0200	Associated Payroll Costs	1,063,688	474,004	542,907	455,306	498,278	-	-
0300	Purchased Services	98,578	82,388	96,860	87,322	87,682	-	-
0400	Supplies & Materials	25,283	30,119	48,962	44,700	46,510	-	-
0500	Capital Outlay	-	29,694	-	-	-	-	-
	Total 2130	**2,761,761**	**1,223,971**	**1,484,463**	**1,295,760**	**1,334,531**	**-**	**-**
2140	**Psychological Service**							
0100	Salaries	2,460,606	2,779,400	2,410,001	3,249,978	3,211,711	-	-
0200	Associated Payroll Costs	1,442,001	1,624,932	1,303,466	1,839,551	1,802,964	-	-
0300	Purchased Services	3,399	173	568	4,200	4,200	-	-
0400	Supplies & Materials	38,954	31,475	43,225	24,311	24,311	-	-
	Total 2140	**3,944,959**	**4,435,980**	**3,757,260**	**5,118,040**	**5,043,186**	**-**	**-**
2150	**Speech Path & Audiology Services**							
0100	Salaries	4,077,966	4,436,530	4,267,891	4,016,309	3,990,654	-	-
0200	Associated Payroll Costs	2,433,319	2,593,624	2,441,505	2,228,654	2,191,050	-	-
0300	Purchased Services	13,257	35,584	148,885	54,350	54,350	-	-
0400	Supplies & Materials	43,823	78,874	51,898	44,000	44,100	-	-
	Total 2150	**6,568,365**	**7,144,612**	**6,910,180**	**6,343,313**	**6,280,154**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2160	**Other Student Treatment Services**							
0100	Salaries	219,959	240,254	259,858	240,638	255,878	-	-
0200	Associated Payroll Costs	131,036	139,618	147,913	139,033	142,778	-	-
0300	Purchased Services	1,023,228	939,160	2,733	5,000	5,000	-	-
0400	Supplies & Materials	10,750	22,889	37,033	15,000	15,000	-	-
0500	Capital Outlay	-	-	7,495	-	-	-	-
	Total 2160	**1,384,973**	**1,341,921**	**455,031**	**399,671**	**418,656**	**-**	**-**
2190	**Direction of Student Support Services**							
0100	Salaries	2,586,211	2,697,242	3,109,909	3,170,254	2,998,649	-	-
0200	Associated Payroll Costs	1,548,400	1,603,584	1,796,059	1,823,691	1,672,754	-	-
0300	Purchased Services	171,949	73,452	280,415	313,139	313,139	-	-
0400	Supplies & Materials	239,015	348,134	128,391	226,501	294,483	-	-
0600	Other Objects	56,371	34,394	71,199	151,000	151,000	-	-
	Total 2190	**4,601,946**	**4,756,807**	**5,385,973**	**5,684,585**	**5,430,025**	**-**	**-**
2210	**Improvement Instruction Services**							
0100	Salaries	1,559,723	1,545,177	1,702,444	1,918,597	922,145	-	-
0200	Associated Payroll Costs	913,027	893,426	922,651	1,028,753	478,998	-	-
0300	Purchased Services	14,073	4,550	6,398	45,389	1,102,789	-	-
0400	Supplies & Materials	77,371	3,620	5,713	65,795	820,106	-	-
0600	Other Objects	82,999	89,698	84,829	101,500	96,500	-	-
	Total 2210	**2,647,193**	**2,536,470**	**2,722,034**	**3,160,034**	**3,420,538**	**-**	**-**
2220	**Educational Media Services**							
0100	Salaries	3,464,596	3,226,359	3,407,620	3,592,846	3,428,823	-	-
0200	Associated Payroll Costs	2,681,277	2,495,022	2,638,692	2,634,928	2,681,439	-	-
0300	Purchased Services	4,312	590	2,452	6,200	5,700	-	-
0400	Supplies & Materials	406,977	370,441	554,532	544,014	498,396	-	-
0600	Other Objects	480	1,810	100	600	450	-	-
	Total 2220	**6,557,642**	**6,094,222**	**6,603,396**	**6,778,588**	**6,614,808**	**-**	**-**
2230	**Assessment and Testing**							
0100	Salaries	107,571	42,538	52,173	157,873	168,027	-	-
0200	Associated Payroll Costs	82,459	30,212	42,315	86,978	78,449	-	-
0300	Purchased Services	112	-	432	400	400	-	-
0400	Supplies & Materials	247,325	10,640	229,879	255,053	263,535	-	-
	Total 2230	**437,466**	**83,390**	**324,799**	**500,304**	**510,411**	**-**	**-**
2240	**Instructional Staff Development**							
0100	Salaries	1,675,977	1,209,701	1,479,629	2,695,974	2,742,369	-	-
0200	Associated Payroll Costs	1,237,929	970,793	1,120,408	1,869,708	1,856,452	-	-
0300	Purchased Services	199,782	181,463	569,304	649,421	676,126	-	-
0400	Supplies & Materials	74,360	63,648	165,392	187,764	188,682	-	-
0600	Other Objects	74,018	1,540	88,968	85,500	85,650	-	-
	Total 2240	**3,262,066**	**2,427,145**	**3,423,701**	**5,488,367**	**5,549,279**	**-**	**-**
2310	**Board of Education Services**							
0300	Purchased Services	102,287	158,851	410,500	387,774	385,780	-	-
0400	Supplies & Materials	6,093	1,211	6,264	21,868	28,750	-	-
0600	Other Objects	22,140	22,140	22,140	24,164	24,250	-	-
	Total 2310	**130,520**	**182,202**	**438,904**	**433,806**	**438,780**	**-**	**-**
2320	**Executive Administration Services**							
0100	Salaries	1,215,340	1,141,240	1,271,513	1,408,191	1,572,933	-	-
0200	Associated Payroll Costs	691,061	659,646	681,660	732,155	788,856	-	-
0300	Purchased Services	48,446	3,721	67,361	153,932	163,331	-	-
0400	Supplies & Materials	13,827	15,126	26,094	107,832	136,767	-	-
0600	Other Objects	6,524	30,844	30,467	35,208	35,208	-	-
	Total 2320	**1,975,198**	**1,850,577**	**2,077,095**	**2,437,318**	**2,697,095**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2410	**Office of the Principal**							
0100	Salaries	18,698,900	19,804,469	21,265,693	21,829,050	22,804,251	-	-
0200	Associated Payroll Costs	12,390,761	12,853,440	13,464,561	13,150,038	13,747,005	-	-
0300	Purchased Services	67,662	76,852	72,630	83,856	71,392	-	-
0400	Supplies & Materials	238,309	458,757	452,835	419,057	479,340	-	-
0600	Other Objects	17,737	17,049	15,966	13,539	16,530	-	-
	Total 2410	**31,413,369**	**33,210,567**	**35,271,685**	**35,495,540**	**37,118,518**	**-**	**-**
2490	**Other Support Serv-Sch Admin**							
0100	Salaries	1,616,817	1,601,985	1,781,413	1,776,309	2,085,673	-	-
0200	Associated Payroll Costs	979,583	981,499	1,021,328	1,014,486	1,200,004	-	-
0300	Purchased Services	42,810	26,470	51,739	134,397	174,257	-	-
0400	Supplies & Materials	34,866	38,201	148,493	182,937	147,645	-	-
0600	Other Objects	377	815	4,937	4,500	5,250	-	-
	Total 2490	**2,674,453**	**2,648,970**	**3,007,911**	**3,112,629**	**3,612,829**	**-**	**-**
2510	**Direction of Business Services**							
0100	Salaries	213,960	250,305	311,035	262,177	304,708	-	-
0200	Associated Payroll Costs	107,091	147,108	151,993	139,695	157,808	-	-
0300	Purchased Services	6,564	21	839	19,756	4,756	-	-
0400	Supplies & Materials	12,743	8,880	3,427	3,194	18,071	-	-
0600	Other Objects	430	4,666	1,189	4,050	4,050	-	-
	Total 2510	**340,789**	**410,979**	**468,483**	**428,872**	**489,393**	**-**	**-**
2520	**Fiscal Services**							
0100	Salaries	1,280,017	1,366,733	1,576,890	1,770,363	1,775,731	-	-
0200	Associated Payroll Costs	754,574	806,301	925,513	1,012,305	1,051,155	-	-
0300	Purchased Services	109,354	95,955	131,991	164,325	164,325	-	-
0400	Supplies & Materials	26,649	30,113	68,916	42,366	51,761	-	-
0600	Other Objects	74,608	57,605	264,986	145,000	145,000	-	-
	Total 2520	**2,245,202**	**2,356,707**	**2,968,296**	**3,134,359**	**3,187,972**	**-**	**-**
2540	**Operation & Maint of Plant Services**							
0100	Salaries	14,371,837	14,449,129	15,271,959	16,889,542	17,559,522	-	-
0200	Associated Payroll Costs	9,997,693	10,023,298	10,357,699	10,947,441	11,253,008	-	-
0300	Purchased Services	8,806,103	8,749,734	11,316,053	12,328,155	14,218,588	-	-
0400	Supplies & Materials	1,569,926	1,510,914	2,588,441	2,012,007	1,492,838	-	-
0500	Capital Outlay	850,930	514,241	821,177	760,500	471,000	-	-
0600	Other Objects	13,029	24,898	42,565	23,575	21,500	-	-
	Total 2540	**35,609,518**	**35,272,213**	**40,397,894**	**42,961,220**	**45,016,456**	**-**	**-**
2550	**Student Transportation Services**							
0100	Salaries	9,407,617	7,858,620	9,568,800	12,143,747	13,899,355	-	-
0200	Associated Payroll Costs	8,622,219	7,906,977	8,223,604	9,281,229	9,846,990	-	-
0300	Purchased Services	254,068	148,475	625,491	443,108	441,111	-	-
0400	Supplies & Materials	1,187,507	656,006	1,968,741	1,851,350	2,176,240	-	-
0500	Capital Outlay	41,866	-	10,652	-	-	-	-
0600	Other Objects	3,454	72,773	402,654	203,500	203,500	-	-
	Total 2550	**19,516,731**	**16,642,851**	**20,799,941**	**23,922,934**	**26,567,196**	**-**	**-**
2570	**Internal Services**							
0100	Salaries	553,118	576,737	664,475	802,636	837,998	-	-
0200	Associated Payroll Costs	392,323	400,205	422,981	477,624	530,242	-	-
0300	Purchased Services	369,196	199,104	324,379	569,629	509,438	-	-
0400	Supplies & Materials	14,111	3,943	27,498	31,913	43,165	-	-
0500	Capital Outlay	12,296	1,600	-	-	300	-	-
0600	Other Objects	1,390	6,368	3,649	5,600	5,600	-	-
	Total 2570	**1,342,433**	**1,187,956**	**1,442,983**	**1,887,402**	**1,926,743**	**-**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**							
0100	Salaries	416,801	321,899	388,595	420,388	393,081	-	-
0200	Associated Payroll Costs	191,252	187,622	216,361	228,864	209,150	-	-
0300	Purchased Services	796,707	268,427	496,255	519,909	516,509	-	-
0400	Supplies & Materials	11,468	11,155	13,377	17,600	21,537	-	-
0600	Other Objects	-	1,501	358	2,000	-	-	-
	Total 2620	**1,416,227**	**790,604**	**1,114,946**	**1,188,761**	**1,140,277**	**-**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2630	**Information Services**								
	0100	Salaries	554,959	575,474	643,277	667,470	694,935	-	-
	0200	Associated Payroll Costs	341,914	346,876	390,041	396,408	410,198	-	-
	0300	Purchased Services	7,112	8,122	10,681	21,339	12,991	-	-
	0400	Supplies & Materials	26,792	48,224	19,406	20,850	32,350	-	-
	0600	Other Objects	1,370	1,206	2,104	3,500	1,180	-	-
		Total 2630	**932,148**	**979,902**	**1,065,509**	**1,109,567**	**1,151,654**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	2,229,702	2,117,024	2,311,100	2,416,142	2,639,538	-	-
	0200	Associated Payroll Costs	1,426,882	1,293,296	1,496,148	1,350,965	1,469,833	-	-
	0300	Purchased Services	173,947	167,728	296,358	312,965	312,966	-	-
	0400	Supplies & Materials	104,563	113,533	170,437	268,548	369,405	-	-
	0600	Other Objects	9,859	4,383	2,225	4,400	5,900	-	-
		Total 2640	**3,944,953**	**3,695,964**	**4,276,268**	**4,353,020**	**4,797,642**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	5,295,761	5,367,175	5,739,365	6,204,820	6,473,979	-	-
	0200	Associated Payroll Costs	3,249,122	3,370,630	3,494,557	3,704,602	3,866,647	-	-
	0300	Purchased Services	1,607,948	1,287,612	1,361,320	1,862,551	3,838,364	-	-
	0400	Supplies & Materials	1,512,315	1,909,899	1,900,475	2,032,363	2,238,290	-	-
	0500	Capital Outlay	41,729	44,432	-	-	-	-	-
	0600	Other Objects	4,645	5,220	4,945	6,037	6,037	-	-
		Total 2660	**11,711,519**	**11,984,969**	**12,500,661**	**13,810,373**	**16,423,317**	**-**	**-**
2680	**Interpretation/Translation Services**								
	0100	Salaries	-	-	-	-	958,648	-	-
	0200	Associated Payroll Costs	-	-	-	-	695,578	-	-
	0300	Purchased Services	-	-	-	-	47,922	-	-
	0400	Supplies & Materials	-	-	-	-	1,438	-	-
		Total 2680	**-**	**-**	**-**	**-**	**1,703,586**	**-**	**-**
3110	**Direction of Food Services**								
	0600	Other Objects	16,438	-	-	250,000	250,000	-	-
		Total 3110	**16,438**	**-**	**-**	**250,000**	**250,000**	**-**	**-**
3390	**Other Community Services**								
	0200	Associated Payroll Costs	-	742	-	-	-	-	-
	0300	Purchased Services	-	2,145	-	-	-	-	-
		Total 3390	**-**	**2,887**	**-**	**-**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0500	Capital Outlay	-	-	11,944	100,000	100,000	-	-
		Total 4150	**-**	**-**	**11,944**	**100,000**	**100,000**	**-**	**-**
5110	**Long-Term Debt Service**								
	0600	Other Objects	1,250,299	399,924	1,599,641	1,814,352	1,814,352	-	-
		Total 5110	**1,250,299**	**399,924**	**1,599,641**	**1,814,352**	**1,814,352**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	3,060,342	4,986,906	3,426,461	5,182,952	6,734,854	-	-
		Total 5200	**3,060,342**	**4,986,906**	**3,426,461**	**5,182,952**	**6,734,854**	**-**	**-**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	90,261,858	115,997,193	-	-
		Total 6110	**-**	**-**	**-**	**90,261,858**	**115,997,193**	**-**	**-**
		FUND 100 TOTAL	**$ 465,994,333**	**$ 466,381,727**	**$ 491,165,076**	**$ 622,821,541**	**$ 666,321,402**	**$ -**	**$ -**

Minor differences due to rounding.

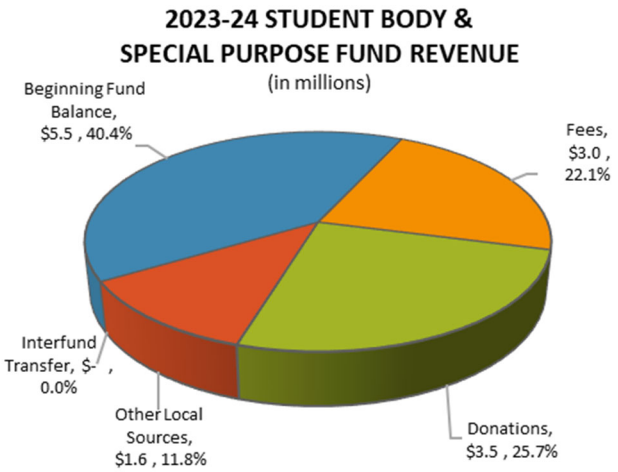
Student Body & Special Purpose Fund (220)

BEAVERTON
SCHOOL DISTRICT

STUDENT BODY & SPECIAL PURPOSE FUND OVERVIEW

The Student Body & Special Purpose Fund accounts for the District's individual school activity programs, including student body funds and department donations. This fund was previously the Student Body Fund and only accounted for school student body funds. On July 1, 2020, this fund was combined with the Special Purpose Fund (230) and the Special Purpose Fund was closed with a transfer to the Student Body & Special Purpose Fund (220).

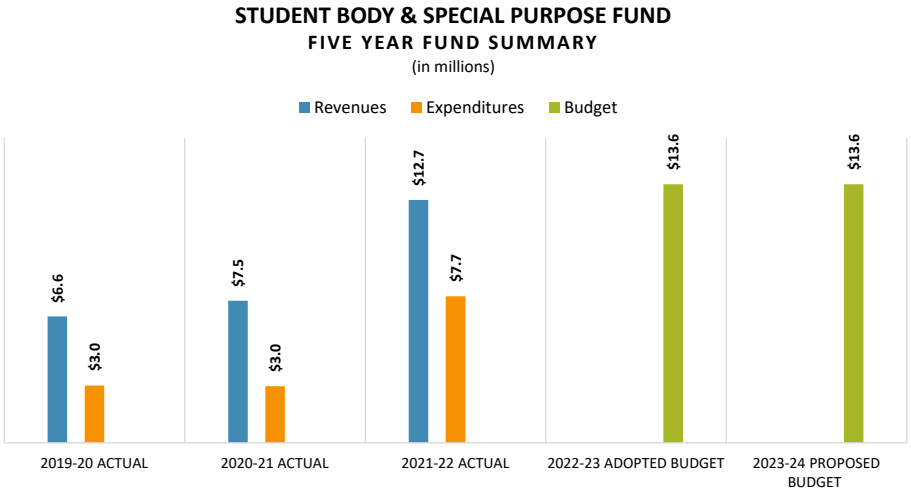
Revenue – The primary revenue source for the Student Body & Special Purpose fund is participation fees, contributions and donations, and fund-raising activities. Overall, the revenue is generally similar from year to year with a slight decline in the 2020-21 year due to the COVID-19 pandemic and less participation fees and fund-raising occurring. Approximately 59.6% of the total 2023-24 revenue is from local sources, including 25.7% of the local sources from donations and 22.1% from fees. The remaining 40.4% of the total budgeted revenue is a beginning fund balance.

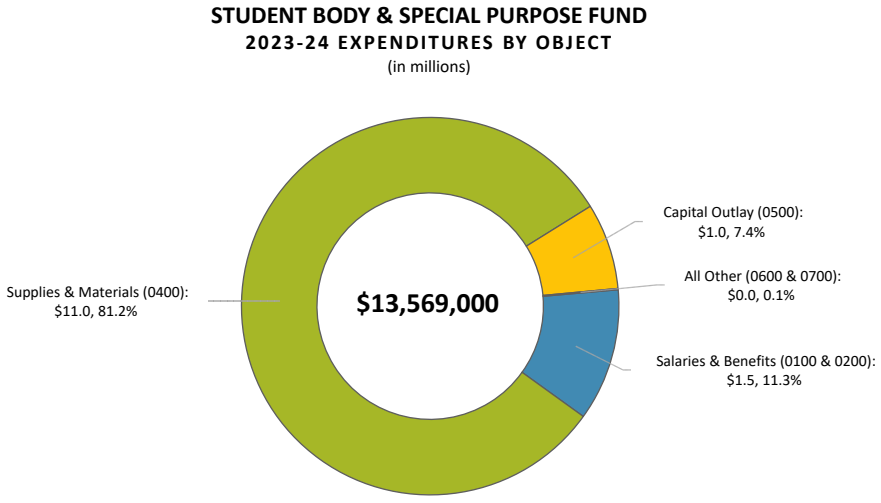


Expenditures – The majority of expenditures within the Student Body & Special Purpose Fund are in the area of supplies and materials with 65.8% of the 2021-22 actual expenditures being in this area and making up 81.2% of the 2023-24 budget.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 3,004,181	$ 2,883,668	$ 8,193,912	$ 7,800,000	$ 8,050,000	$ -	$ -
3000	State Revenue	-	19,516	67,268	-	-	-	-
5000	Other Sources	3,628,068	4,551,812	4,480,627	5,769,000	5,519,000	-	-
	Total Revenues	**$ 6,632,249**	**$ 7,454,996**	**$ 12,741,807**	**$ 13,569,000**	**$ 13,569,000**	**$ -**	**$ -**
0100	Salaries	$ 21,831	$ 509,706	$ 881,083	$ 1,102,903	$ 1,109,102	$ -	$ -
0200	Associated Payroll Costs	6,958	215,404	291,011	433,405	427,414	-	-
0300	Purchased Services	94,390	686,327	1,102,807	-	-	-	-
0400	Supplies & Materials	2,885,859	1,345,621	5,062,524	11,017,692	11,017,484	-	-
0500	Capital Outlay	-	66,137	116,702	1,000,000	1,000,000	-	-
0600	Other Objects	368	104,187	181,139	-	-	-	-
0700	Transfers	-	46,987	54,457	15,000	15,000	-	-
	Total Expenditures	**$ 3,009,406**	**$ 2,974,369**	**$ 7,689,722**	**$ 13,569,000**	**$ 13,569,000**	**$ -**	**$ -**
	Ending Fund Balance	**$ 3,622,843**	**$ 4,480,627**	**$ 5,052,084**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,628,068**	**$ 3,622,843**	**$ 4,480,627**				
	Change in Fund Balance	**(5,225)**	**857,784**	**571,457**				
	Ending Fund Balance	**$ 3,622,843**	**$ 4,480,627**	**$ 5,052,084**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	-	-	3,854	-	-	-	-
	1710	Admissions	$ 271,257	$ 8,215	$ 61,107	$ 300,000	$ 50,000	$ -	$ -
	1740	Fees	1,663,360	1,214,548	2,843,152	1,500,000	3,025,000	-	-
	1750	Concessions	11,403	3,356	4,706	-	-	-	-
	1760	Club Fund Raising	199,046	242,918	640,226	1,500,000	1,000,000	-	-
	1920	Contrib/Donat - Private Source	825,321	882,458	1,539,184	4,000,000	3,475,000	-	-
	1950	Textbook Sales & Rentals	32,478	27,547	26,556	-	-	-	-
	1960	Recovery of Prior Year Exp	391	12,746	22,186	-	-	-	-
	1990	Miscellaneous	925	491,880	3,052,941	500,000	500,000	-	-
		Total 1000	**3,004,181**	**2,883,668**	**8,193,912**	**7,800,000**	**8,050,000**	**-**	**-**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	-	19,516	67,268	-	-	-	-
		Total 3000	**-**	**19,516**	**67,268**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	-	928,969	-	19,000	19,000	-	-
	5400	Beginning Fund Balance	3,628,068	3,622,843	4,480,627	5,750,000	5,500,000	-	-
		Total 5000	**3,628,068**	**4,551,812**	**4,480,627**	**5,769,000**	**5,519,000**	**-**	**-**
		FUND 220 TOTAL	**$ 6,632,249**	**$ 7,454,996**	**$ 12,741,807**	**$ 13,569,000**	**$ 13,569,000**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110	**Elementary Programs**							
0100	Salaries	$ 17,540	$ 4,912	$ 14,253	$ 178,406	$ 184,550	$ -	$ -
0200	Associated Payroll Costs	5,850	1,120	3,489	60,318	60,146	-	-
0300	Purchased Services	77,875	9,309	44,654	-	-	-	-
0400	Supplies & Materials	271,495	227,479	1,665,502	2,032,692	2,042,484	-	-
0500	Capital Outlay	-	-	5,000	-	-	-	-
0600	Other Objects	245	115	-	-	-	-	-
	Total 1110	**373,004**	**242,935**	**1,732,898**	**2,271,416**	**2,287,180**	**-**	**-**
1120	**Middle School Programs**							
0100	Salaries	-	2,215	9,694	237,077	245,242	-	-
0200	Associated Payroll Costs	-	799	2,752	80,155	79,924	-	-
0300	Purchased Services	195	47,597	31,170	-	-	-	-
0400	Supplies & Materials	133,254	88,051	177,775	2,500,000	2,450,000	-	-
0500	Capital Outlay	-	847	-	-	-	-	-
0600	Other Objects	-	2,577	2,716	-	-	-	-
	Total 1120	**133,449**	**142,086**	**224,107**	**2,817,232**	**2,775,166**	**-**	**-**
1130	**High School Programs**							
0100	Salaries	-	188,820	477,816	379,323	392,387	-	-
0200	Associated Payroll Costs	-	44,280	96,494	128,248	127,879	-	-
0300	Purchased Services	-	579,466	1,001,736	-	-	-	-
0400	Supplies & Materials	2,367,809	795,092	3,028,466	5,250,000	5,150,000	-	-
0500	Capital Outlay	-	36,810	66,486	-	-	-	-
0600	Other Objects	-	101,255	177,763	-	-	-	-
0700	Transfers	-	45,851	50,434	-	-	-	-
	Total 1130	**2,367,809**	**1,791,573**	**4,899,194**	**5,757,571**	**5,670,266**	**-**	**-**
1220	**Restrictive Programs**							
0400	Supplies & Materials	-	9,530	18,925	-	-	-	-
0600	Other Objects	-	60	530	-	-	-	-
	Total 1220	**-**	**9,590**	**19,455**	**-**	**-**	**-**	**-**
1280	**Alternative Education**							
0100	Salaries	-	6,797	-	-	-	-	-
0200	Associated Payroll Costs	-	2,259	-	-	-	-	-
	Total 1280	**-**	**9,056**	**-**	**-**	**-**	**-**	**-**
1290	**Designated Programs**							
0100	Salaries	-	1,678	3,205	-	-	-	-
0200	Associated Payroll Costs	-	563	879	-	-	-	-
0300	Purchased Services	-	67	-	-	-	-	-
0400	Supplies & Materials	-	8,617	2,354	50,000	100,000	-	-
	Total 1290	**-**	**10,924**	**6,438**	**50,000**	**100,000**	**-**	**-**
1490	**Summer School - Other Programs**							
0400	Supplies & Materials	-	349	-	-	-	-	-
	Total 1490	**-**	**349**	**-**	**-**	**-**	**-**	**-**
2120	**Guidance Services**							
0100	Salaries	-	750	-	-	-	-	-
0200	Associated Payroll Costs	-	301	-	-	-	-	-
0400	Supplies & Materials	-	4	-	-	-	-	-
	Total 2120	**-**	**1,055**	**-**	**-**	**-**	**-**	**-**
2130	**Health Services**							
0400	Supplies & Materials	-	-	300	-	-	-	-
	Total 2130	**-**	**-**	**300**	**-**	**-**	**-**	**-**
2150	**Speech Path & Audiology Services**							
0400	Supplies & Materials	-	-	3,500	-	-	-	-
	Total 2150	**-**	**-**	**3,500**	**-**	**-**	**-**	**-**
2190	**Direction of Student Support Services**							
0300	Purchased Services	-	11,800	-	-	-	-	-
0400	Supplies & Materials	-	4,112	100	-	-	-	-
	Total 2190	**-**	**15,912**	**100**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
220 - STUDENT BODY AND SPECIAL PURPOSE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2210	**Improvement Instruction Services**								
	0100	Salaries	-	24,279	45,236	-	-	-	-
	0200	Associated Payroll Costs	-	8,259	15,644	-	-	-	-
	0400	Supplies & Materials	-	881	-	-	-	-	-
		Total 2210	**-**	**33,419**	**60,880**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**								
	0400	Supplies & Materials	-	17,055	30,247	-	100,000	-	-
	0600	Other Objects	-	30	130	-	-	-	-
		Total 2220	**-**	**17,085**	**30,377**	**-**	**100,000**	**-**	**-**
2240	**Instructional Staff Development**								
	0100	Salaries	-	-	15,910	-	-	-	-
	0200	Associated Payroll Costs	-	-	3,884	-	-	-	-
	0300	Purchased Services	-	-	1,300	-	-	-	-
		Total 2240	**-**	**-**	**21,093**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**								
	0100	Salaries	3,792	6,091	3,121	-	-	-	-
	0200	Associated Payroll Costs	1,042	2,247	1,313	-	-	-	-
	0300	Purchased Services	16,320	16,708	16,502	-	-	-	-
	0400	Supplies & Materials	113,301	122,438	105,808	750,000	750,000	-	-
	0500	Capital Outlay	-	28,480	-	-	-	-	-
	0600	Other Objects	123	150	-	-	-	-	-
		Total 2410	**134,577**	**176,114**	**126,744**	**750,000**	**750,000**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	-	1,175	2,324	-	-	-	-
		Total 2570	**-**	**1,175**	**2,324**	**-**	**-**	**-**	**-**
2630	**Information Services**								
	0400	Supplies & Materials	-	9,296	8,488	85,000	75,000	-	-
		Total 2630	**-**	**9,296**	**8,488**	**85,000**	**75,000**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	500	274,165	311,849	308,097	286,923	-	-
	0200	Associated Payroll Costs	66	155,576	166,557	164,684	159,465	-	-
	0700	Transfers	-	-	1,500	-	-	-	-
		Total 2640	**566**	**429,741**	**479,906**	**472,781**	**446,388**	**-**	**-**
3390	**Other Community Services**								
	0400	Supplies & Materials	-	48,865	14,873	350,000	350,000	-	-
		Total 3390	**-**	**48,865**	**14,873**	**350,000**	**350,000**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0300	Purchased Services	-	20,204	5,120	-	-	-	-
	0400	Supplies & Materials	-	13,851	6,186	-	-	-	-
	0500	Capital Outlay	-	-	45,216	1,000,000	1,000,000	-	-
		Total 4150	**-**	**34,056**	**56,522**	**1,000,000**	**1,000,000**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	-	1,136	2,524	15,000	15,000	-	-
		Total 5200	**-**	**1,136**	**2,524**	**15,000**	**15,000**	**-**	**-**
		FUND 220 TOTAL	**$ 3,009,406**	**$ 2,974,369**	**$ 7,689,722**	**$ 13,569,000**	**$ 13,569,000**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON
SCHOOL DISTRICT

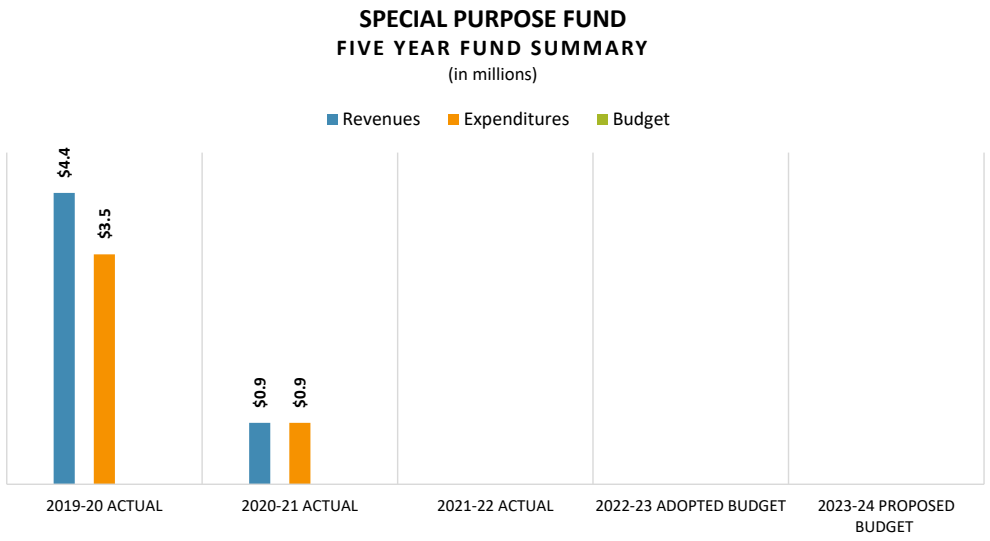
Special Purpose Fund (230)

This fund was closed July 1, 2020 after a transfer to Student Body & Special Purpose Fund (220) occurred. This fund previously accounted for the District's individual school activity programs and department donations and has been combined into Student Body & Special Purpose Fund (220).

BEAVERTON
SCHOOL DISTRICT

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,634,672	$ -	$ -	$ -	$ -	$ -	$ -
5000	Other Sources	1,758,405	926,859	-	-	-	-	-
	Total Revenues	**$ 4,393,077**	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
0100	Salaries	$ 730,194	$ -	$ -	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	229,538	-	-	-	-	-	-
0300	Purchased Services	531,216	-	-	-	-	-	-
0400	Supplies & Materials	1,041,922	-	-	-	-	-	-
0500	Capital Outlay	896,024	-	-	-	-	-	-
0600	Other Objects	37,324	-	-	-	-	-	-
0700	Transfers	-	926,859	-	-	-	-	-
	Total Expenditures	**$ 3,466,218**	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 1,754,025**	**$ 926,859**	**$ -**				
	Change in Fund Balance	**(827,166)**	**(926,859)**	**-**				
	Ending Fund Balance	**$ 926,859**	**$ -**	**$ -**				



Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1740	Fees	$ 3,795	$ -	$ -	$ -	$ -	$ -	$ -
	1760	Club Fund Raising	1,059,674	-	-	-	-	-	-
	1920	Contrib/Donat - Private Source	1,217,997	-	-	-	-	-	-
	1960	Recovery of Prior Year Exp	5,866	-	-	-	-	-	-
	1990	Miscellaneous	347,340	-	-	-	-	-	-
		Total 1000	**2,634,672**	**-**	**-**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	4,380	-	-	-	-	-	-
	5400	Beginning Fund Balance	1,754,025	926,859	-	-	-	-	-
		Total 5000	**1,758,405**	**926,859**	**-**	**-**	**-**	**-**	**-**
		FUND 230 TOTAL	**$ 4,393,077**	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110	**Elementary Programs**							
0100	Salaries	$ 17,422	$ -	$ -	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	5,036	-	-	-	-	-	-
0300	Purchased Services	11,620	-	-	-	-	-	-
0400	Supplies & Materials	63,836	-	-	-	-	-	-
0500	Capital Outlay	5,030	-	-	-	-	-	-
0600	Other Objects	65	-	-	-	-	-	-
	Total 1110	**103,009**	**-**	**-**	**-**	**-**	**-**	**-**
1120	**Middle School Programs**							
0100	Salaries	29,056	-	-	-	-	-	-
0200	Associated Payroll Costs	8,506	-	-	-	-	-	-
0300	Purchased Services	18,829	-	-	-	-	-	-
0400	Supplies & Materials	183,796	-	-	-	-	-	-
0600	Other Objects	1,894	-	-	-	-	-	-
	Total 1120	**242,081**	**-**	**-**	**-**	**-**	**-**	**-**
1130	**High School Programs**							
0100	Salaries	413,850	-	-	-	-	-	-
0200	Associated Payroll Costs	80,728	-	-	-	-	-	-
0300	Purchased Services	455,581	-	-	-	-	-	-
0400	Supplies & Materials	663,955	-	-	-	-	-	-
0500	Capital Outlay	20,633	-	-	-	-	-	-
0600	Other Objects	34,080	-	-	-	-	-	-
	Total 1130	**1,668,827**	**-**	**-**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**							
0300	Purchased Services	51	-	-	-	-	-	-
0400	Supplies & Materials	13,559	-	-	-	-	-	-
0600	Other Objects	635	-	-	-	-	-	-
	Total 1220	**14,244**	**-**	**-**	**-**	**-**	**-**	**-**
1250	**Less Restrictive Programs**							
0300	Purchased Services	208	-	-	-	-	-	-
	Total 1250	**208**	**-**	**-**	**-**	**-**	**-**	**-**
1280	**Alternative Education**							
0100	Salaries	9,654	-	-	-	-	-	-
0200	Associated Payroll Costs	3,438	-	-	-	-	-	-
	Total 1280	**13,092**	**-**	**-**	**-**	**-**	**-**	**-**
1290	**Designated Programs**							
0100	Salaries	4,272	-	-	-	-	-	-
0200	Associated Payroll Costs	1,501	-	-	-	-	-	-
0300	Purchased Services	235	-	-	-	-	-	-
0400	Supplies & Materials	5,984	-	-	-	-	-	-
	Total 1290	**11,992**	**-**	**-**	**-**	**-**	**-**	**-**
1490	**Summer School - Other Programs**							
0400	Supplies & Materials	631	-	-	-	-	-	-
	Total 1490	**631**	**-**	**-**	**-**	**-**	**-**	**-**
2110	**Attendance & Social Work Services**							
0300	Purchased Services	675	-	-	-	-	-	-
0400	Supplies & Materials	95	-	-	-	-	-	-
	Total 2110	**770**	**-**	**-**	**-**	**-**	**-**	**-**
2120	**Guidance Services**							
0100	Salaries	1,350	-	-	-	-	-	-
0200	Associated Payroll Costs	116	-	-	-	-	-	-
0300	Purchased Services	347	-	-	-	-	-	-
0400	Supplies & Materials	2,288	-	-	-	-	-	-
	Total 2120	**4,100**	**-**	**-**	**-**	**-**	**-**	**-**
2130	**Health Services**							
0400	Supplies & Materials	230	-	-	-	-	-	-
	Total 2130	**230**	**-**	**-**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2150	**Speech Path & Audiology Services**							
0400	Supplies & Materials	1,170	-	-	-	-	-	-
	Total 2150	**1,170**	**-**	**-**	**-**	**-**	**-**	**-**
2160	**Other Student Treatment Services**							
0400	Supplies & Materials	418	-	-	-	-	-	-
	Total 2160	**418**	**-**	**-**	**-**	**-**	**-**	**-**
2190	**Direction of Student Support Services**							
0100	Salaries	832	-	-	-	-	-	-
0200	Associated Payroll Costs	378	-	-	-	-	-	-
0300	Purchased Services	652	-	-	-	-	-	-
	Total 2190	**1,862**	**-**	**-**	**-**	**-**	**-**	**-**
2210	**Improvement Instruction Services**							
0100	Salaries	12,592	-	-	-	-	-	-
0200	Associated Payroll Costs	4,352	-	-	-	-	-	-
0300	Purchased Services	237	-	-	-	-	-	-
0400	Supplies & Materials	3,423	-	-	-	-	-	-
	Total 2210	**20,604**	**-**	**-**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**							
0300	Purchased Services	1,058	-	-	-	-	-	-
0400	Supplies & Materials	23,855	-	-	-	-	-	-
	Total 2220	**24,913**	**-**	**-**	**-**	**-**	**-**	**-**
2240	**Instructional Staff Development**							
0100	Salaries	2,773	-	-	-	-	-	-
0200	Associated Payroll Costs	835	-	-	-	-	-	-
0300	Purchased Services	7,705	-	-	-	-	-	-
0400	Supplies & Materials	3,149	-	-	-	-	-	-
	Total 2240	**14,462**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**							
0100	Salaries	960	-	-	-	-	-	-
0200	Associated Payroll Costs	336	-	-	-	-	-	-
0300	Purchased Services	6,916	-	-	-	-	-	-
0400	Supplies & Materials	27,354	-	-	-	-	-	-
	Total 2410	**35,566**	**-**	**-**	**-**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**							
0300	Purchased Services	4,332	-	-	-	-	-	-
0400	Supplies & Materials	809	-	-	-	-	-	-
	Total 2540	**5,141**	**-**	**-**	**-**	**-**	**-**	**-**
2630	**Information Services**							
0400	Supplies & Materials	3,788	-	-	-	-	-	-
	Total 2630	**3,788**	**-**	**-**	**-**	**-**	**-**	**-**
2640	**Staff Services**							
0100	Salaries	232,412	-	-	-	-	-	-
0200	Associated Payroll Costs	124,312	-	-	-	-	-	-
	Total 2640	**356,724**	**-**	**-**	**-**	**-**	**-**	**-**
3390	**Other Community Services**							
0400	Supplies & Materials	33,751	-	-	-	-	-	-
	Total 3390	**33,751**	**-**	**-**	**-**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**							
0100	Salaries	5,022	-	-	-	-	-	-
0300	Purchased Services	22,771	-	-	-	-	-	-
0400	Supplies & Materials	9,830	-	-	-	-	-	-
0500	Capital Outlay	870,361	-	-	-	-	-	-
0600	Other Objects	650	-	-	-	-	-	-
	Total 4150	**908,635**	**-**	**-**	**-**	**-**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
5200	**Transfers of Funds**							
0700	Transfers	-	926,859	-	-	-	-	-
	Total 5200	**-**	**926,859**	**-**	**-**	**-**	**-**	**-**
	FUND 230 TOTAL	**$ 3,466,218**	**$ 926,859**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON
SCHOOL DISTRICT

Categorical Fund (240)

BEAVERTON
SCHOOL DISTRICT

CATEGORICAL FUND OVERVIEW

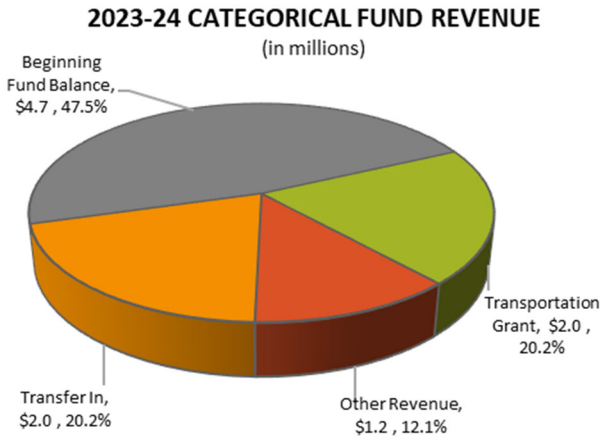
The Categorical Fund accounts for resources reserved for expenditures on classroom supplies and equipment, capital improvements and replacements, classroom programs, and to supplement existing resources available for students. On July 1, 2021, a transfer into the Categorical Fund from the Long-Term Planning Fund (280) occurred. This transaction transferred all the equipment replacement reserves from the Long-Term Planning Fund to the Categorical Fund, including Chromebook replacement fees and school bus replacement funds. The Long-Term Planning Fund now only includes financial reserves.

Revenue – The five main sources of revenue for the Categorical Fund are Senate Bill 1149 (SB1149) contributions, Chromebook replacement fees, State School Fund transportation grant and facility grant from the State, and a transfer from the General Fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The District is reimbursed at a rate of 70% of eligible transportation costs by the State School Fund. The portion attributable to depreciation of school buses is included in this fund for bus replacement. Beginning in the 2023-24 school year, the District has budgeted a $2.0 million transfer from the General Fund to the Categorical Fund for $1.0 million attributable to classroom furniture replacements and $1.0 million in classroom technology replacements.

Expenditures –

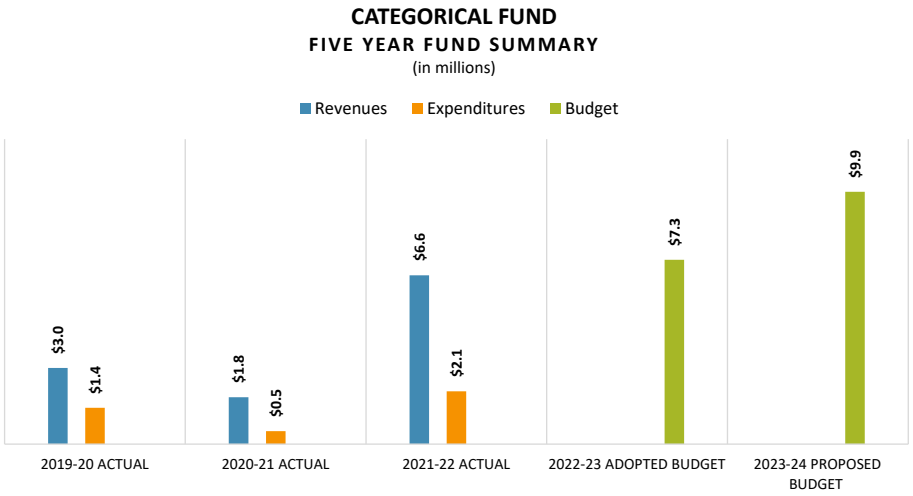
The capital outlay expenditures have remained consistent over the past several years as the District uses the SB1149 contributions to install energy efficient equipment and electrical fixtures with these funds. Most of these expenses are considered capital improvements or meet the capital asset criteria individually.

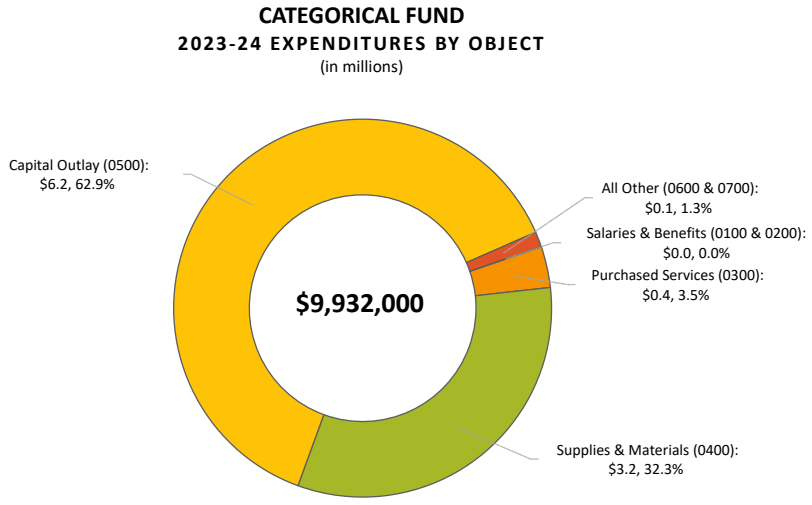
Beginning July 1, 2021, this fund also contains the equipment replacement funds which includes Chromebook replacement fees and school bus replacement funds. The inclusion of bus replacements in this fund has significantly increased the anticipated expenses in capital outlay. With the addition of the transfers for classroom furniture and technology purchases from the General Fund, the Supplies & Materials budget has doubled in 2023-24 compared to prior years.



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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 155,750	$ 275,796	$ 696,791	$ 950,000	$ 1,235,000	$ -	$ -
3000	State Revenue	114,658	-	1,818,782	1,900,000	1,975,000	-	-
5000	Other Sources	2,726,046	1,566,476	4,128,320	4,406,000	6,722,000	-	-
	Total Revenues	**$ 2,996,454**	**$ 1,842,272**	**$ 6,643,892**	**$ 7,256,000**	**$ 9,932,000**	**$ -**	**$ -**
0100	Salaries	$ -	$ -	$ 16,012	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	-	-	10,704	-	-	-	-
0300	Purchased Services	166,403	61,232	3,429	800,000	350,000	-	-
0400	Supplies & Materials	1,259,946	160,782	505,676	1,532,000	3,210,000	-	-
0500	Capital Outlay	-	287,051	1,414,247	4,794,839	6,242,839	-	-
0600	Other Objects	3,628	-	-	-	-	-	-
0700	Transfers	-	-	129,161	129,161	129,161	-	-
	Total Expenditures	**$ 1,429,978**	**$ 509,064**	**$ 2,079,229**	**$ 7,256,000**	**$ 9,932,000**	**$ -**	**$ -**
	Ending Fund Balance	**$ 1,566,476**	**$ 1,333,208**	**$ 4,564,663**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,726,046**	**$ 1,566,476**	**$ 1,333,208**				
	Change in Fund Balance	**(1,159,570)**	**(233,268)**	**3,231,455**				
	Ending Fund Balance	**$ 1,566,476**	**$ 1,333,208**	**$ 4,564,663**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 28,003	$ 10,030	$ 10,365	$ 25,000	$ 10,000	$ -	$ -
	1740	Fees	-	-	257,910	325,000	325,000	-	-
	1920	Contrib/Donat - Private Source	111,910	-	-	-	-	-	-
	1960	Recovery of Prior Year Exp	58	-	-	-	-	-	-
	1990	Miscellaneous	15,780	265,766	428,516	600,000	900,000	-	-
		Total 1000	**155,750**	**275,796**	**696,791**	**950,000**	**1,235,000**	**-**	**-**
3000	**State Revenue**								
	3190	Other Unrestr Grants-in-Aid	114,658	-	72,630	-	-	-	-
	3220	State School Fund - Transport	-	-	1,746,152	1,900,000	1,975,000	-	-
		Total 3000	**114,658**	**-**	**1,818,782**	**1,900,000**	**1,975,000**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	-	-	2,795,111	6,000	2,008,000	-	-
	5400	Beginning Fund Balance	2,726,046	1,566,476	1,333,208	4,400,000	4,714,000	-	-
		Total 5000	**2,726,046**	**1,566,476**	**4,128,320**	**4,406,000**	**6,722,000**	**-**	**-**
		FUND 240 TOTAL	**$ 2,996,454**	**$ 1,842,272**	**$ 6,643,892**	**$ 7,256,000**	**$ 9,932,000**	**$ -**	**$ -**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0400	Supplies & Materials	$ 73,546	$ 74,256	$ -	$ 50,000	$ -	$ -	$ -
		Total 1110	**73,546**	**74,256**	**-**	**50,000**	**-**	**-**	**-**
1120	**Middle School Programs**								
	0400	Supplies & Materials	84,578	34,143	28,996	-	-	-	-
	0500	Capital Outlay	-	20,040	-	-	-	-	-
		Total 1120	**84,578**	**54,182**	**28,996**	**-**	**-**	**-**	**-**
1130	**High School Programs**								
	0300	Purchased Services	4,336	-	-	50,000	50,000	-	-
	0400	Supplies & Materials	57,631	-	-	-	-	-	-
	0600	Other Objects	410	-	-	-	-	-	-
		Total 1130	**62,377**	**-**	**-**	**50,000**	**50,000**	**-**	**-**
2130	**Health Services**								
	0400	Supplies & Materials	106	-	-	-	-	-	-
		Total 2130	**106**	**-**	**-**	**-**	**-**	**-**	**-**
2220	**Educational Media Services**								
	0400	Supplies & Materials	173,777	651	-	-	-	-	-
		Total 2220	**173,777**	**651**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**								
	0300	Purchased Services	2,741	-	-	-	-	-	-
	0400	Supplies & Materials	32,504	38,713	-	-	-	-	-
	0600	Other Objects	3,218	-	-	-	-	-	-
		Total 2410	**38,464**	**38,713**	**-**	**-**	**-**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	93,019	700	-	450,000	-	-	-
	0400	Supplies & Materials	-	292	-	300,000	1,300,000	-	-
		Total 2540	**93,019**	**992**	**-**	**750,000**	**1,300,000**	**-**	**-**
2550	**Student Transportation Services**								
	0500	Capital Outlay	-	-	1,145,339	3,569,839	4,242,839	-	-
		Total 2550	**-**	**-**	**1,145,339**	**3,569,839**	**4,242,839**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	5,654	-	-	-	-	-	-
		Total 2570	**5,654**	**-**	**-**	**-**	**-**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	-	-	16,012	-	-	-	-
	0200	Associated Payroll Costs	-	-	10,704	-	-	-	-
	0300	Purchased Services	420	-	-	-	-	-	-
	0400	Supplies & Materials	8,356	-	453,082	1,182,000	1,900,000	-	-
		Total 2660	**8,776**	**-**	**479,798**	**1,182,000**	**1,900,000**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0300	Purchased Services	60,234	60,531	3,429	300,000	300,000	-	-
	0400	Supplies & Materials	829,448	12,727	23,598	-	10,000	-	-
	0500	Capital Outlay	-	267,011	268,909	1,225,000	2,000,000	-	-
		Total 4150	**889,682**	**340,269**	**295,936**	**1,525,000**	**2,310,000**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	-	-	129,161	129,161	129,161	-	-
		Total 5200	**-**	**-**	**129,161**	**129,161**	**129,161**	**-**	**-**
		FUND 240 TOTAL	**$ 1,429,978**	**$ 509,064**	**$ 2,079,229**	**$ 7,256,000**	**$ 9,932,000**	**$ -**	**$ -**

Minor differences due to rounding.

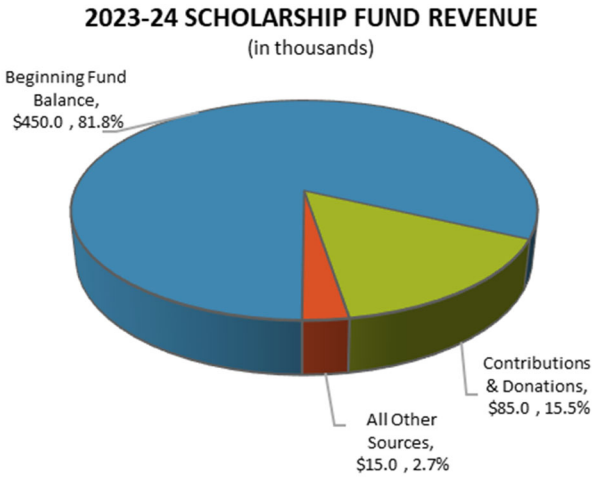
Scholarship Fund (260)

BEAVERTON
SCHOOL DISTRICT

SCHOLARSHIP FUND OVERVIEW

The 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 the trust and fund-raising agreements.

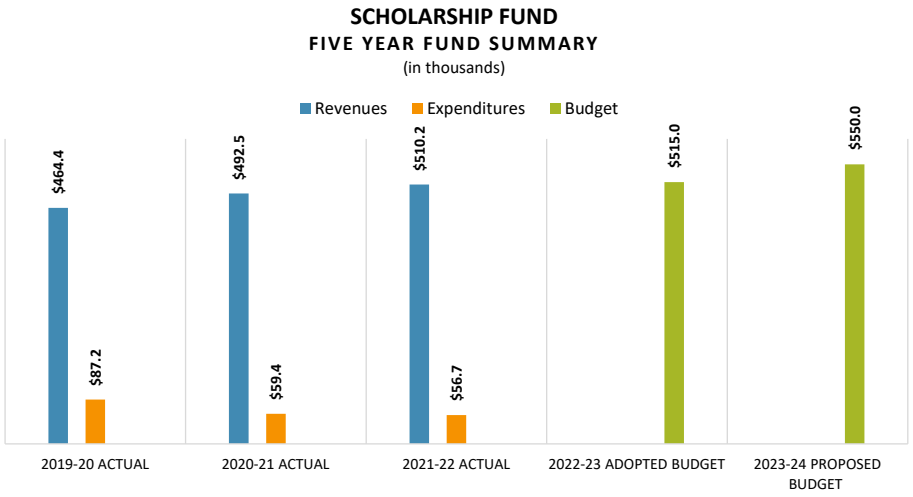
The principal revenue source for this fund is contributions and donations. Contributions and donations make up approximately 15.5% of the total revenue in the Scholarship Fund with the largest resource being the beginning fund balance at 81.8%. Overall, the revenue within this fund is consistent from year to year with slight fluctuations in the fund-raising and donations to the scholarships.

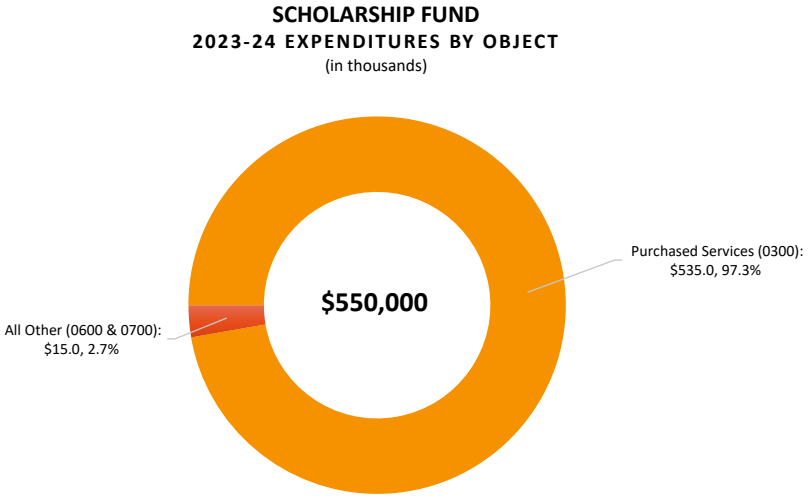


Expenditures – The expenditures in the Scholarship Fund are generally tuition payments to institutions after a scholarship has been awarded to a Beaverton School District senior. These expenditures may fluctuate from year-to-year based on a variety of reasons, such as the applications and the trust and fund-raising agreements.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 87,548	$ 74,210	$ 74,603	$ 100,000	$ 85,000	$ -	$ -
5000	Other Sources	376,816	418,265	435,557	415,000	465,000	-	-
	Total Revenues	**$ 464,364**	**$ 492,475**	**$ 510,160**	**$ 515,000**	**$ 550,000**	**$ -**	**$ -**
0300	Purchased Services	87,236	59,442	56,744	500,000	535,000	-	-
0700	Transfers	-	-	-	15,000	15,000	-	-
	Total Expenditures	**$ 87,236**	**$ 59,442**	**$ 56,744**	**$ 515,000**	**$ 550,000**	**$ -**	**$ -**
	Ending Fund Balance	**$ 377,129**	**$ 433,033**	**$ 453,416**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 376,816**	**$ 377,129**	**$ 433,033**				
	Change in Fund Balance	**313**	**55,904**	**20,383**				
	Ending Fund Balance	**$ 377,129**	**$ 433,033**	**$ 453,416**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 2,379	$ 427	$ 544	$ -	$ -	$ -	$ -
	1920	Contrib/Donat - Private Source	85,170	73,783	74,059	100,000	85,000	-	-
		Total 1000	**87,548**	**74,210**	**74,603**	**100,000**	**85,000**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	-	41,136	2,524	15,000	15,000	-	-
	5400	Beginning Fund Balance	376,816	377,129	433,033	400,000	450,000	-	-
		Total 5000	**376,816**	**418,265**	**435,557**	**415,000**	**465,000**	**-**	**-**
		FUND 260 TOTAL	**$ 464,364**	**$ 492,475**	**$ 510,160**	**$ 515,000**	**$ 550,000**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
260 - SCHOLARSHIP FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
3390	**Other Community Services**							
0300	Purchased Services	$ 87,236	$ 59,442	$ 56,744	$ 500,000	$ 535,000	$ -	$ -
	Total 3390	**87,236**	**59,442**	**56,744**	**500,000**	**535,000**	**-**	**-**
5200	**Transfers of Funds**							
0700	Transfers	-	-	-	15,000	15,000	-	-
	Total 5200	**-**	**-**	**-**	**15,000**	**15,000**	**-**	**-**
	FUND 260 TOTAL	**$ 87,236**	**$ 59,442**	**$ 56,744**	**$ 515,000**	**$ 550,000**	**$ -**	**$ -**

Minor differences due to rounding.

Grant Fund (270)

BEAVERTON
SCHOOL DISTRICT

GRANT FUND OVERVIEW

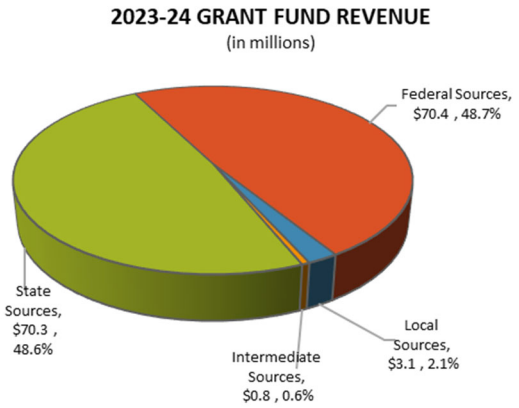
The Grant Fund accounts for revenues and expenditures of grants restricted for specific educational projects. This fund includes all initiatives included in the ODE Integrated Guidance for six aligned programs as well as the Elementary and Secondary School Emergency Relief (ESSER) grant. ESSER funds are one-time funds stemming from federal stimulus bills in response to the COVID-19 pandemic. The significant grants included in the Integrated Guidance for the District are the state funded Student Investment Account (SIA) and High School Success (HSS) grants as well as federal grants that fall under the Continuous Improvement Planning framework, these include Title IA, Title IIA, and Title III.

Revenue – Principal revenue sources for the Grant Fund are federal, state and local grants. The most significant change in revenue sources in the Grant Fund is federal sources due to the ESSER II and ESSER III allocations to the District in the 2021-22 budget which totaled approximately $67.1 million. At July 1, 2023, the District is anticipating ESSER II funds will be completely spent and approximately $22 million of the ESSER III funds will be remaining for the next fiscal year. ESSER III funds must be completely spent by September 30, 2024. Federal sources make up 48.7% of the total Grant Fund revenue, while state sources make up 48.6% of the total Grant Fund in 2023-24. SIA and High School Success (HSS) funds are included within State Sources.

The remaining 2.7% of the Grant Fund budget is from local and intermediate sources, the majority of which are grants from the Beaverton Education Foundation (BEF).

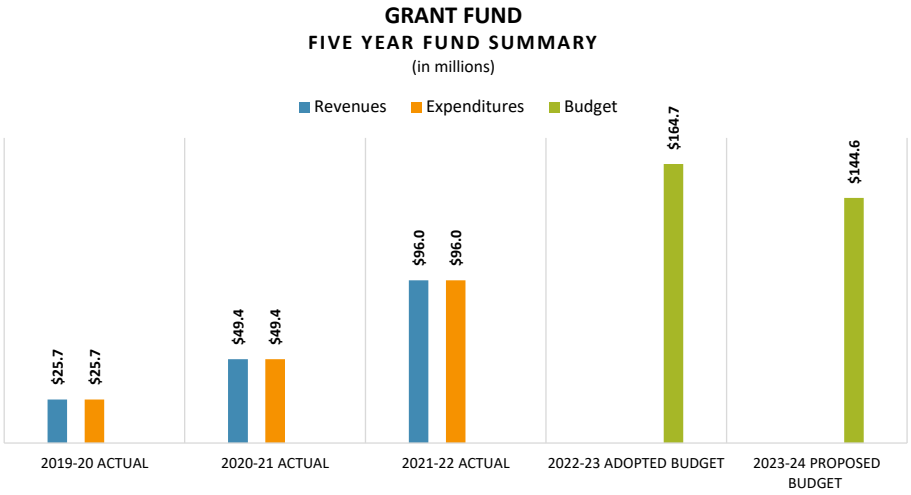
Expenditures – Approximately 61.3% of the Grant Fund budget is accounted for in salaries and benefits. The majority of the SIA budget and approximately half of ESSER III were allocated in positions. Following the salaries and benefit budget, the next largest areas are purchased services at 12.1% and supplies and materials at 11.2%. Capital outlay makes up 10.2% and includes capacity for seismic grants through the state, as well as CTE building improvements through HSS and other facility improvements through ESSER III. In addition, with the passage of the $723 million capital bond measure on May 17, 2022, the State has allocated an $8.0 million matching grant through the Oregon School Capital Improvement Matching (OSCIM) program.

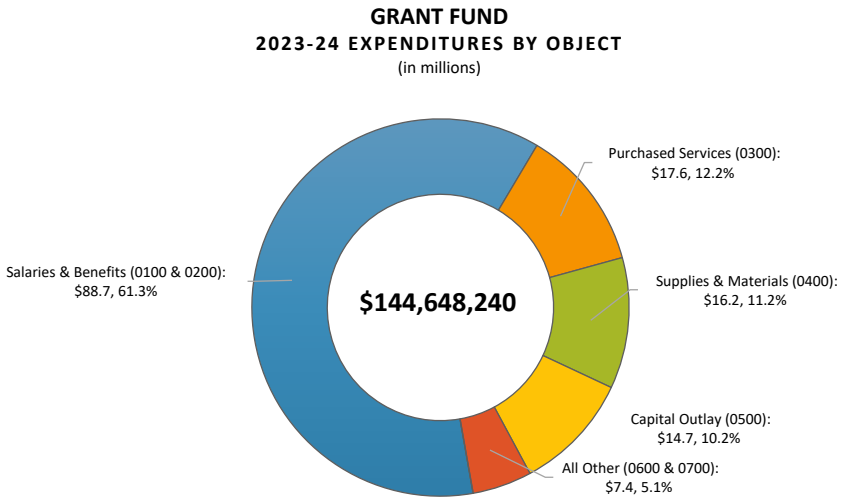
Expenditures in the Grant Fund must follow the requirements of each individual grant. Overall, these areas do not shift significantly from year to year, however, the increase in ESSER II and III dollars in has created larger than normal changes beginning in 2020-21.



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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 385,923	$ 1,033,163	$ 432,830	$ 3,193,393	$ 3,102,516	$ -	$ -
2000	Intermediate Revenue	222,138	239,339	263,207	715,311	771,654	-	-
3000	State Revenue	9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	-	-
4000	Federal Revenue	15,314,190	24,339,530	43,559,613	81,605,755	70,400,158	-	-
	Total Revenues	**$ 25,702,064**	**$ 49,436,054**	**$ 95,981,333**	**$ 164,670,491**	**$ 144,648,240**	**$ -**	**$ -**
0100	Salaries	$ 10,456,573	$ 19,109,380	$ 47,491,127	$ 56,953,179	$ 59,409,689	$ -	$ -
0200	Associated Payroll Costs	6,698,032	11,468,806	25,535,725	30,620,650	29,297,630	-	-
0300	Purchased Services	2,298,389	6,436,679	7,231,810	21,182,347	17,633,219	-	-
0400	Supplies & Materials	1,449,097	7,471,688	6,180,181	21,331,238	16,248,434	-	-
0500	Capital Outlay	4,235,301	3,223,275	5,986,046	27,511,821	14,683,615	-	-
0600	Other Objects	564,671	1,352,831	2,586,614	4,956,982	5,154,274	-	-
0700	Transfers	-	373,394	969,830	2,114,274	2,221,379	-	-
	Total Expenditures	**$ 25,702,064**	**$ 49,436,054**	**$ 95,981,333**	**$ 164,670,491**	**$ 144,648,240**	**$ -**	**$ -**
	Beginning Fund Balance	**$ -**	**$ -**	**$ -**				
	Change in Fund Balance	-	-	-				
	Ending Fund Balance	**$ -**	**$ -**	**$ -**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1920	Contrib/Donat - Private Source	$ 385,923	$ 1,033,163	$ 430,844	$ 3,193,393	$ 3,102,516	$ -	$ -
	1960	Recovery of Prior Year Exp	-	-	1,986	-	-	-	-
		Total 1000	**385,923**	**1,033,163**	**432,830**	**3,193,393**	**3,102,516**	**-**	**-**
2000	**Intermediate Revenue**								
	2200	Restricted Revenue	222,138	239,339	263,207	715,311	771,654	-	-
		Total 2000	**222,138**	**239,339**	**263,207**	**715,311**	**771,654**	**-**	**-**
3000	**State Revenue**								
	3290	Other Restricted Grants-in-Aid	9,779,814	23,824,022	51,725,684	79,156,032	70,373,912	-	-
		Total 3000	**9,779,814**	**23,824,022**	**51,725,684**	**79,156,032**	**70,373,912**	**-**	**-**
4000	**Federal Revenue**								
	4200	Unrestr Federal Through State	-	-	28,138	-	-	-	-
	4300	Restr Revenue Direct - Federal	156,217	141,092	140,816	442,645	138,769	-	-
	4500	Restr Rev from Fed Thru State	15,105,540	19,393,154	43,321,257	80,410,274	69,434,122	-	-
	4700	Fed Grants Thru Interm Sources	52,433	4,805,285	69,401	752,836	827,267	-	-
		Total 4000	**15,314,190**	**24,339,530**	**43,559,613**	**81,605,755**	**70,400,158**	**-**	**-**
		FUND 270 TOTAL	**$ 25,702,064**	**$ 49,436,054**	**$ 95,981,333**	**$ 164,670,491**	**$ 144,648,240**	**$ -**	**$ -**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1110	**Elementary Programs**								
	0100	Salaries	$ 5,893	$ 3,583,987	$ 8,512,047	$ 4,739,003	$ 6,144,220	$ -	$ -
	0200	Associated Payroll Costs	2,184	2,168,405	4,562,813	2,630,054	3,411,102	-	-
	0300	Purchased Services	309,325	394,138	370,618	890,970	1,239,852	-	-
	0400	Supplies & Materials	2,246	410,593	895,356	610,710	849,596	-	-
	0600	Other Objects	-	-	-	-	10,000	-	-
	0700	Transfers	-	291,974	969,830	1,104,274	1,221,379	-	-
		Total 1110	**319,648**	**6,849,098**	**15,310,663**	**9,975,011**	**12,876,149**	**-**	**-**
1120	**Middle School Programs**								
	0100	Salaries	39,134	1,018,559	2,668,420	2,401,263	2,061,626	-	-
	0200	Associated Payroll Costs	13,308	601,751	1,302,988	1,278,405	1,100,717	-	-
	0300	Purchased Services	515,722	1,460,624	1,320,101	508,641	2,731,007	-	-
	0400	Supplies & Materials	29,337	2,009,620	262,532	184,996	471,042	-	-
		Total 1120	**597,501**	**5,090,555**	**5,554,041**	**4,373,305**	**6,364,392**	**-**	**-**
1130	**High School Programs**								
	0100	Salaries	894,495	1,891,694	4,115,114	3,009,365	2,952,247	-	-
	0200	Associated Payroll Costs	520,483	1,115,699	2,100,699	1,620,257	1,559,538	-	-
	0300	Purchased Services	28,487	39,489	215,333	2,907,249	759,104	-	-
	0400	Supplies & Materials	244,032	297,794	345,818	1,465,905	2,821,308	-	-
	0500	Capital Outlay	32,931	28,217	6,164	168,862	155,000	-	-
	0600	Other Objects	5,215	2,300	3,518	7,500	253,232	-	-
		Total 1130	**1,725,643**	**3,375,193**	**6,786,647**	**9,179,138**	**8,500,429**	**-**	**-**
1140	**Pre-Kindergarten Programs**								
	0100	Salaries	-	87,540	226,231	651,400	1,092,167	-	-
	0200	Associated Payroll Costs	-	39,951	168,056	421,722	638,897	-	-
	0300	Purchased Services	-	-	20,000	167,994	161,242	-	-
	0400	Supplies & Materials	10,626	94,931	28,032	286,713	433,754	-	-
	0600	Other Objects	-	-	-	-	3,897	-	-
		Total 1140	**10,626**	**222,423**	**442,319**	**1,527,829**	**2,329,957**	**-**	**-**
1210	**Programs for Talented & Gifted**								
	0100	Salaries	-	-	2,000	-	-	-	-
	0200	Associated Payroll Costs	-	-	738	-	-	-	-
		Total 1210	**-**	**-**	**2,738**	**-**	**-**	**-**	**-**
1220	**Restrictive Programs**								
	0100	Salaries	1,172,649	997,629	1,633,510	2,601,894	1,699,732	-	-
	0200	Associated Payroll Costs	931,367	662,310	887,352	1,313,874	872,858	-	-
	0300	Purchased Services	-	-	250	35,044	396,568	-	-
	0400	Supplies & Materials	2,804	1	-	1,000	-	-	-
	0500	Capital Outlay	-	2,769	-	-	-	-	-
	0600	Other Objects	-	-	774	1,610	651	-	-
		Total 1220	**2,106,819**	**1,662,709**	**2,521,886**	**3,953,422**	**2,969,809**	**-**	**-**
1250	**Less Restrictive Programs**								
	0100	Salaries	747,958	653,649	1,811,067	1,076,904	872,063	-	-
	0200	Associated Payroll Costs	494,670	375,175	970,805	513,850	447,530	-	-
	0300	Purchased Services	-	-	-	78,649	24,417	-	-
	0400	Supplies & Materials	-	-	-	441,402	50,000	-	-
		Total 1250	**1,242,628**	**1,028,824**	**2,781,872**	**2,110,805**	**1,394,010**	**-**	**-**
1270	**Educationally Underserved**								
	0100	Salaries	3,063,499	3,152,709	3,450,942	6,776,975	5,204,233	-	-
	0200	Associated Payroll Costs	2,061,882	2,034,576	2,138,387	4,148,312	2,063,978	-	-
	0300	Purchased Services	301,015	95,298	183,535	866,807	836,410	-	-
	0400	Supplies & Materials	206,344	676,663	535,127	1,526,451	1,901,949	-	-
	0600	Other Objects	-	35	65	35	-	-	-
		Total 1270	**5,632,741**	**5,959,281**	**6,308,056**	**13,318,580**	**10,006,570**	**-**	**-**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1280	**Alternative Education**							
0100	Salaries	35,526	69,381	118,417	226,924	231,806	-	-
0200	Associated Payroll Costs	24,206	41,939	58,718	97,872	100,508	-	-
0300	Purchased Services	5,243	30,312	36,002	115,000	115,000	-	-
0400	Supplies & Materials	6,052	4,858	15,498	297,188	297,638	-	-
0500	Capital Outlay	-	-	7,536	-	-	-	-
	Total 1280	**71,027**	**146,490**	**236,172**	**736,984**	**744,952**	**-**	**-**
1290	**Designated Programs**							
0100	Salaries	1,195,433	890,836	9,519,212	11,444,792	12,029,112	-	-
0200	Associated Payroll Costs	705,711	533,764	5,335,666	6,380,909	6,643,465	-	-
0300	Purchased Services	232,640	143,275	332,891	858,028	751,991	-	-
0400	Supplies & Materials	156,873	1,178,498	930,618	765,536	1,057,151	-	-
0500	Capital Outlay	43,760	271,920	48,941	-	55,212	-	-
0600	Other Objects	1,205	1,045	638	2,776	-	-	-
0700	Transfers	-	-	-	10,000	-	-	-
	Total 1290	**2,335,622**	**3,019,340**	**16,167,966**	**19,462,041**	**20,536,931**	**-**	**-**
1410	**Summer School - Elem School**							
0100	Salaries	74,790	77,555	1,081,461	1,046,001	2,947,596	-	-
0200	Associated Payroll Costs	23,602	26,185	340,946	357,226	973,971	-	-
0300	Purchased Services	-	23,250	6,248	6,248	101,490	-	-
0400	Supplies & Materials	226	37,213	123,991	1,327,938	365,671	-	-
	Total 1410	**98,617**	**164,203**	**1,552,646**	**2,737,413**	**4,388,728**	**-**	**-**
1420	**Summer School - Middle School**							
0100	Salaries	3,880	5,508	494,538	453,041	1,260,000	-	-
0200	Associated Payroll Costs	665	1,922	164,581	154,721	416,340	-	-
0300	Purchased Services	180	-	400	-	400	-	-
0400	Supplies & Materials	426	-	39,121	-	290,752	-	-
	Total 1420	**5,150**	**7,430**	**698,639**	**607,762**	**1,967,492**	**-**	**-**
1430	**Summer School - High School**							
0100	Salaries	-	216,899	561,545	430,504	1,616,500	-	-
0200	Associated Payroll Costs	-	71,944	193,597	147,024	534,139	-	-
0300	Purchased Services	-	2,211	246,886	303,928	460,000	-	-
0400	Supplies & Materials	-	274,460	576,485	3,431,613	621,792	-	-
	Total 1430	**-**	**565,515**	**1,578,513**	**4,313,069**	**3,232,431**	**-**	**-**
1490	**Summer School - Other Programs**							
0100	Salaries	232,116	118,300	443,656	1,942,490	3,086,072	-	-
0200	Associated Payroll Costs	82,467	42,495	155,029	663,393	1,019,901	-	-
0300	Purchased Services	61,826	174,690	1,042,266	946,298	1,784,224	-	-
0400	Supplies & Materials	23,623	285,397	333,074	1,269,316	2,461,759	-	-
0600	Other Objects	-	-	-	-	14,421	-	-
	Total 1490	**400,031**	**620,882**	**1,974,026**	**4,821,497**	**8,366,377**	**-**	**-**
2110	**Attendance & Social Work Services**							
0100	Salaries	900,716	2,308,776	5,058,585	5,991,928	5,606,368	-	-
0200	Associated Payroll Costs	749,992	1,501,101	3,051,495	3,712,380	3,325,862	-	-
0300	Purchased Services	24,882	32,243	49,434	124,499	184,155	-	-
0400	Supplies & Materials	770	19,206	32,877	262,732	303,681	-	-
0600	Other Objects	-	-	-	-	140	-	-
	Total 2110	**1,676,360**	**3,861,327**	**8,192,391**	**10,091,539**	**9,420,206**	**-**	**-**
2120	**Guidance Services**							
0100	Salaries	76,323	83,358	719,600	896,598	999,939	-	-
0200	Associated Payroll Costs	49,355	46,807	339,810	500,342	530,137	-	-
0300	Purchased Services	85,136	150,800	262,968	550,708	199,792	-	-
0400	Supplies & Materials	3,444	14,227	41,365	32,399	76,040	-	-
0600	Other Objects	205	270	300	330	371	-	-
	Total 2120	**214,463**	**295,462**	**1,364,043**	**1,980,377**	**1,806,279**	**-**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2130	**Health Services**								
	0100	Salaries	91,014	1,345,438	1,721,530	2,003,750	1,736,294	-	-
	0200	Associated Payroll Costs	42,501	780,994	921,428	1,194,793	1,036,511	-	-
	0300	Purchased Services	55,201	68,886	13,080	30,594	11,334	-	-
	0400	Supplies & Materials	-	107,918	1,645	-	-	-	-
		Total 2130	**188,715**	**2,303,237**	**2,657,683**	**3,229,137**	**2,784,139**	**-**	**-**
2140	**Psychological Service**								
	0100	Salaries	304,352	105,363	1,150,607	720,167	522,617	-	-
	0200	Associated Payroll Costs	217,420	73,769	731,860	365,543	297,189	-	-
		Total 2140	**521,772**	**179,131**	**1,882,467**	**1,085,710**	**819,806**	**-**	**-**
2150	**Speech Path & Audiology Services**								
	0100	Salaries	91,770	43,608	674,325	1,426,885	1,467,954	-	-
	0200	Associated Payroll Costs	52,650	32,389	348,953	780,606	800,612	-	-
	0300	Purchased Services	-	-	75,074	80,000	-	-	-
		Total 2150	**144,420**	**75,997**	**1,098,352**	**2,287,491**	**2,268,566**	**-**	**-**
2160	**Other Student Treatment Services**								
	0100	Salaries	-	-	4,000	-	-	-	-
	0200	Associated Payroll Costs	-	-	1,346	-	-	-	-
	0300	Purchased Services	152,519	502,771	1,559,152	7,222,511	4,000,000	-	-
	0400	Supplies & Materials	-	-	-	250,000	-	-	-
		Total 2160	**152,519**	**502,771**	**1,564,498**	**7,472,511**	**4,000,000**	**-**	**-**
2190	**Direction of Student Support Services**								
	0100	Salaries	354,078	568,313	877,567	1,321,213	1,702,445	-	-
	0200	Associated Payroll Costs	190,862	273,957	417,271	611,289	757,784	-	-
	0300	Purchased Services	374	465	270	315,510	80,255	-	-
	0400	Supplies & Materials	-	5,625	531,062	420,875	770,167	-	-
		Total 2190	**545,315**	**848,361**	**1,826,170**	**2,668,887**	**3,310,651**	**-**	**-**
2210	**Improvement Instruction Services**								
	0100	Salaries	469,897	810,155	971,544	1,631,914	1,525,569	-	-
	0200	Associated Payroll Costs	235,316	379,782	490,401	870,463	714,838	-	-
	0300	Purchased Services	7,840	-	146,805	339,570	535,081	-	-
	0400	Supplies & Materials	295,999	141,444	13,538	5,509,748	315,924	-	-
	0500	Capital Outlay	-	-	-	60,000	-	-	-
		Total 2210	**1,009,051**	**1,331,381**	**1,622,288**	**8,411,695**	**3,091,412**	**-**	**-**
2220	**Educational Media Services**								
	0100	Salaries	-	-	125,984	589,452	33,686	-	-
	0200	Associated Payroll Costs	-	-	66,861	323,607	16,675	-	-
	0300	Purchased Services	12,827	2,915	81,204	118,768	81,204	-	-
	0400	Supplies & Materials	57,142	118,341	458,048	514,864	301,500	-	-
		Total 2220	**69,969**	**121,256**	**732,097**	**1,546,691**	**433,065**	**-**	**-**
2230	**Assessment and Testing**								
	0100	Salaries	-	-	-	16,547	16,547	-	-
	0200	Associated Payroll Costs	-	-	-	5,652	5,468	-	-
	0300	Purchased Services	-	-	-	86,922	87,106	-	-
	0400	Supplies & Materials	34,749	-	-	-	-	-	-
		Total 2230	**34,749**	**-**	**-**	**109,121**	**109,121**	**-**	**-**
2240	**Instructional Staff Development**								
	0100	Salaries	525,184	605,516	866,609	3,537,630	2,567,228	-	-
	0200	Associated Payroll Costs	259,874	294,212	423,264	1,482,128	1,003,190	-	-
	0300	Purchased Services	268,388	342,490	679,709	1,943,431	1,220,375	-	-
	0400	Supplies & Materials	18,185	60,079	40,751	126,698	224,622	-	-
	0700	Transfers	-	81,420	-	-	-	-	-
		Total 2240	**1,071,631**	**1,383,716**	**2,010,333**	**7,089,887**	**5,015,415**	**-**	**-**
2310	**Board of Education Services**								
	0300	Purchased Services	-	-	-	-	100,000	-	-
		Total 2310	**-**	**-**	**-**	**-**	**100,000**	**-**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2320	**Executive Administration Services**								
	0300	Purchased Services	15,000	-	-	-	-	-	-
		Total 2320	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**
2410	**Office of the Principal**								
	0100	Salaries	5,600	24,445	82,306	15,861	16,489	-	-
	0200	Associated Payroll Costs	1,727	18,883	48,335	13,178	13,781	-	-
	0300	Purchased Services	950	-	-	-	-	-	-
	0400	Supplies & Materials	1,671	-	-	-	-	-	-
		Total 2410	**9,947**	**43,329**	**130,641**	**29,039**	**30,270**	**-**	**-**
2490	**Other Support Serv-Sch Admin**								
	0100	Salaries	-	27,187	119,234	147,232	144,093	-	-
	0200	Associated Payroll Costs	-	19,680	69,523	79,614	81,406	-	-
	0300	Purchased Services	-	51	-	-	-	-	-
		Total 2490	**-**	**46,918**	**188,758**	**226,846**	**225,499**	**-**	**-**
2520	**Fiscal Services**								
	0100	Salaries	-	-	-	-	3,175	-	-
	0200	Associated Payroll Costs	-	-	-	-	1,049	-	-
	0300	Purchased Services	-	-	-	-	100,360	-	-
	0400	Supplies & Materials	-	-	-	-	188,625	-	-
	0600	Other Objects	541,780	1,329,649	2,570,668	4,944,481	4,860,746	-	-
		Total 2520	**541,780**	**1,329,649**	**2,570,668**	**4,944,481**	**5,153,955**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0100	Salaries	-	79	209,422	867,657	819,167	-	-
	0200	Associated Payroll Costs	-	28	117,681	546,532	524,466	-	-
	0300	Purchased Services	-	8,179	397,566	110,500	291,000	-	-
	0400	Supplies & Materials	-	1,044,212	735,161	417,049	645,515	-	-
	0500	Capital Outlay	-	-	570,240	8,450,000	9,709,000	-	-
		Total 2540	**-**	**1,052,497**	**2,030,069**	**10,391,738**	**11,989,148**	**-**	**-**
2550	**Student Transportation Services**								
	0100	Salaries	84,239	96,465	100,889	299,644	312,019	-	-
	0200	Associated Payroll Costs	24,080	33,198	34,323	113,066	119,112	-	-
	0300	Purchased Services	48,685	763	5,027	36,535	81,146	-	-
	0400	Supplies & Materials	10,589	12,086	19,203	46,510	1,042	-	-
	0500	Capital Outlay	-	496,195	382,009	843,989	1,256,403	-	-
	0600	Other Objects	-	250	-	250	10,816	-	-
		Total 2550	**167,592**	**638,958**	**541,452**	**1,339,994**	**1,780,538**	**-**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**								
	0300	Purchased Services	-	-	18,600	320,000	25,000	-	-
	0500	Capital Outlay	-	-	-	-	1,000,000	-	-
		Total 2620	**-**	**-**	**18,600**	**320,000**	**1,025,000**	**-**	**-**
2640	**Staff Services**								
	0100	Salaries	-	104,803	104,686	255,616	178,458	-	-
	0200	Associated Payroll Costs	-	59,733	61,542	137,625	95,760	-	-
	0300	Purchased Services	-	-	8,671	18,000	168	-	-
	0400	Supplies & Materials	-	-	8,213	6,101	-	-	-
		Total 2640	**-**	**164,536**	**183,112**	**417,342**	**274,386**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	658	-	22,569	95,050	125,000	-	-
	0200	Associated Payroll Costs	246	-	10,696	32,464	41,856	-	-
	0300	Purchased Services	1,440	329,713	22,344	672,832	256,449	-	-
	0400	Supplies & Materials	29,679	409,992	52,982	1,071,321	774,456	-	-
	0500	Capital Outlay	28,789	5,769	18,557	-	-	-	-
	0600	Other Objects	-	23	90	-	-	-	-
		Total 2660	**60,812**	**745,497**	**127,238**	**1,871,667**	**1,197,761**	**-**	**-**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
3120	**Food Prep/Dispensing Services**								
	0100	Salaries	6,970	185,049	7,754	114,496	157,326	-	-
	0200	Associated Payroll Costs	1,320	183,205	5,206	48,279	57,146	-	-
	0400	Supplies & Materials	192,009	178,911	96,185	499,331	463,714	-	-
		Total 3120	**200,299**	**547,165**	**109,145**	**662,106**	**678,186**	**-**	**-**
3140	**Food Services - Summer School**								
	0400	Supplies & Materials	-	1,536	-	-	-	-	-
		Total 3140	**-**	**1,536**	**-**	**-**	**-**	**-**	**-**
3390	**Other Community Services**								
	0100	Salaries	6,738	30,577	14,745	220,983	277,941	-	-
	0200	Associated Payroll Costs	2,455	11,361	4,903	75,470	91,844	-	-
	0300	Purchased Services	11,745	3,785	27,844	527,111	18,089	-	-
	0400	Supplies & Materials	20,669	43,653	19,763	564,842	560,736	-	-
	0600	Other Objects	-	-	132	-	-	-	-
		Total 3390	**41,608**	**89,376**	**67,387**	**1,388,406**	**948,610**	**-**	**-**
3500	**Custody & Care of Children Services**								
	0100	Salaries	-	3,653	-	-	-	-	-
	0200	Associated Payroll Costs	-	42,820	-	-	-	-	-
	0300	Purchased Services	-	2,329,235	-	1,000,000	1,000,000	-	-
	0700	Transfers	-	-	-	1,000,000	1,000,000	-	-
		Total 3500	**-**	**2,375,707**	**-**	**2,000,000**	**2,000,000**	**-**	**-**
4150	**Building Acq Constr & Improv Services**								
	0100	Salaries	73,663	2,349	21,011	-	-	-	-
	0200	Associated Payroll Costs	9,690	769	10,450	-	-	-	-
	0300	Purchased Services	158,964	301,094	109,531	-	-	-	-
	0400	Supplies & Materials	101,602	44,429	43,737	-	-	-	-
	0500	Capital Outlay	4,129,822	2,418,406	4,952,599	17,988,970	2,508,000	-	-
	0600	Other Objects	16,266	19,260	10,429	-	-	-	-
		Total 4150	**4,490,007**	**2,786,307**	**5,147,756**	**17,988,970**	**2,508,000**	**-**	**-**
		FUND 270 TOTAL	**$ 25,702,064**	**$ 49,436,054**	**$ 95,981,333**	**$164,670,491**	**$144,648,240**	**$ -**	**$ -**

Minor differences due to rounding.

Long-Term Planning Fund (280)

BEAVERTON
SCHOOL DISTRICT

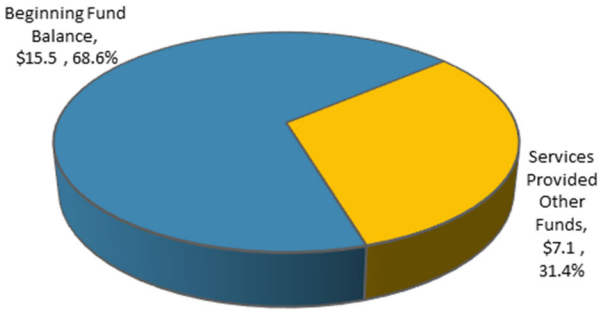
LONG-TERM PLANNING FUND OVERVIEW

This fund previously accounted for capital equipment replacements and reserves to address adverse economic conditions. On July 1, 2021, the capital equipment replacement portion of this fund was transferred to the Categorical Fund (240) and the Long-Term Planning Fund now contains only financial reserves.

Revenue – The revenue sources for the Long-Term Planning Fund are services provided other funds and beginning fund balance. Services provided other funds revenue is made up of a percentage of payroll costs related to PERS rates. As rates are expected to increase again in future biennia, the District will have reserves in this fund to help remedy the increased costs related to PERS when this occurs.

The largest portion of the Long-Term Planning Fund revenues is beginning fund balance. In 2019-20, the District transferred $18.4 million from the financial reserve held in this fund to the General Fund which accounts for the large decrease shown between the 2019-20 and 2020-21 actual revenue amounts. The current Board policy requires that the District maintain a 5% contingency in the General Fund and maintain an additional Financial Reserve of 5% of the total revenue within the Long-Term Planning Fund. After the transfer to the General Fund in 2019-20, the District is working towards rebuilding the reserves and anticipates meeting the board policy by the end of 2024-25.

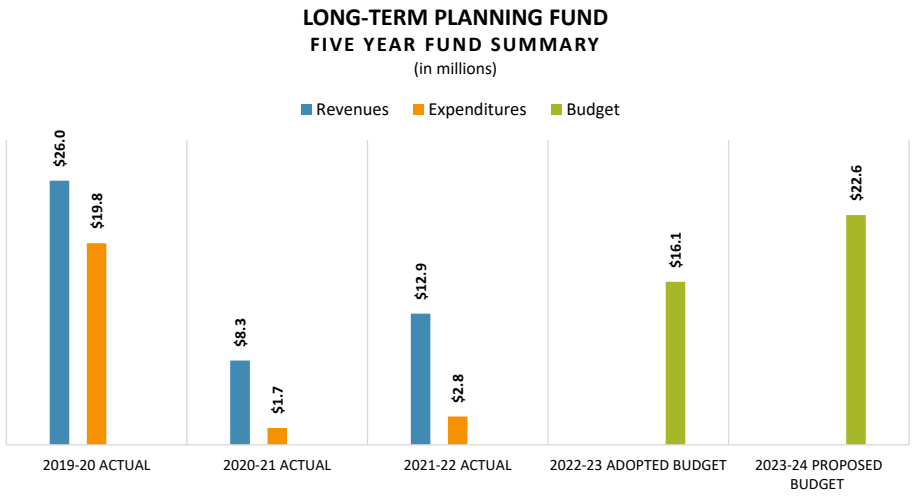
2023-24 LONG-TERM PLANNING FUND REVENUE
(in millions)

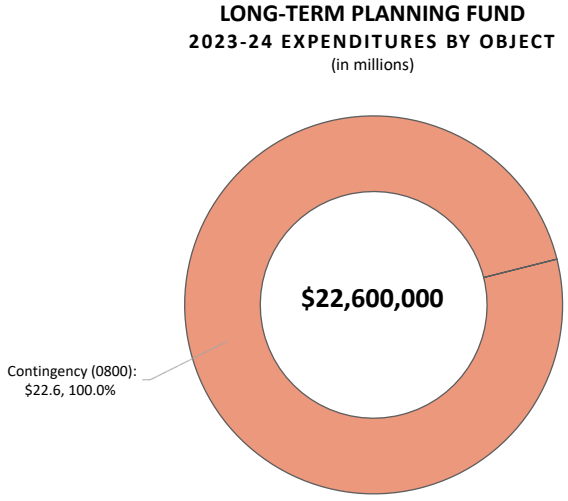


Expenditures – As this fund is meant for long-term planning and now only contains financial reserves, there are no budgeted expenditures in this fund. All budget is held in the contingency and not intended to be spent in the 2023-24 year.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 329,375	$ 326,740	$ 6,272,779	$ 6,450,000	$ 7,100,000	$ -	$ -
3000	State Revenue	1,289,633	1,620,473	-	-	-	-	-
5000	Other Sources	24,375,523	6,349,838	6,644,557	9,600,000	15,500,000	-	-
	Total Revenues	**$ 25,994,531**	**$ 8,297,052**	**$ 12,917,336**	**$ 16,050,000**	**$ 22,600,000**	**$ -**	**$ -**
0100	Salaries	$ 18,502	$ 12,370	$ -	$ -	$ -	$ -	$ -
0200	Associated Payroll Costs	6,420	7,553	-	-	-	-	-
0300	Purchased Services	24,223	878	-	-	-	-	-
0400	Supplies & Materials	140,291	172,421	-	-	-	-	-
0500	Capital Outlay	1,242,221	1,459,273	-	-	-	-	-
0700	Transfers	18,413,036	-	2,789,111	-	-	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	16,050,000	22,600,000	-	-
	Total Expenditures	**$ 19,844,692**	**$ 1,652,495**	**$ 2,789,111**	**$ 16,050,000**	**$ 22,600,000**	**$ -**	**$ -**
	Ending Fund Balance	**$ 6,149,838**	**$ 6,644,557**	**$ 10,128,224**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 24,369,523**	**$ 6,149,838**	**$ 6,644,557**				
	Change in Fund Balance	**(18,219,685)**	**494,718**	**3,483,668**				
	Ending Fund Balance	**$ 6,149,838**	**$ 6,644,557**	**$ 10,128,224**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 38,679	$ 15,741	$ 8,114	$ -	$ -	$ -	$ -
	1740	Fees	290,695	309,371	-	-	-	-	-
	1960	Recovery of Prior Year Exp	-	1,500	-	-	-	-	-
	1970	Services Provided Other Funds	-	-	6,264,665	6,450,000	7,100,000	-	-
	1990	Miscellaneous	-	129	-	-	-	-	-
		Total 1000	**329,375**	**326,740**	**6,272,779**	**6,450,000**	**7,100,000**	**-**	**-**
3000	**State Revenue**								
	3220	State School Fund - Transport	1,289,633	1,620,473	-	-	-	-	-
		Total 3000	**1,289,633**	**1,620,473**	**-**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	6,000	-	-	-	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	-	200,000	-	-	-	-	-
	5400	Beginning Fund Balance	24,369,523	6,149,838	6,644,557	9,600,000	15,500,000	-	-
		Total 5000	**24,375,523**	**6,349,838**	**6,644,557**	**9,600,000**	**15,500,000**	**-**	**-**
		FUND 280 TOTAL	**$ 25,994,531**	**$ 8,297,052**	**$ 12,917,336**	**$ 16,050,000**	**$ 22,600,000**	**$ -**	**$ -**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2550	**Student Transportation Services**								
	0400	Supplies & Materials	$ -	$ 1,347	$ -	$ -	$ -	$ -	$ -
	0500	Capital Outlay	1,242,221	1,459,273	-	-	-	-	-
		Total 2550	**1,242,221**	**1,460,620**	**-**	**-**	**-**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	23,569	829	-	-	-	-	-
		Total 2570	**23,569**	**829**	**-**	**-**	**-**	**-**	**-**
2660	**Technology Services**								
	0100	Salaries	18,502	12,370	-	-	-	-	-
	0200	Associated Payroll Costs	6,420	7,553	-	-	-	-	-
	0300	Purchased Services	653	49	-	-	-	-	-
	0400	Supplies & Materials	140,291	171,074	-	-	-	-	-
		Total 2660	**165,866**	**191,046**	**-**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	18,413,036	-	2,789,111	-	-	-	-
		Total 5200	**18,413,036**	**-**	**2,789,111**	**-**	**-**	**-**	**-**
6110	**Operating Contingency**								
	0800	Other Uses of Funds (Contingency)	-	-	-	16,050,000	22,600,000	-	-
		Total 6110	**-**	**-**	**-**	**16,050,000**	**22,600,000**	**-**	**-**
		FUND 280 TOTAL	**$ 19,844,692**	**$ 1,652,495**	**$ 2,789,111**	**$ 16,050,000**	**$ 22,600,000**	**$ -**	**$ -**

Minor differences due to rounding.

Nutrition Services Fund (290)

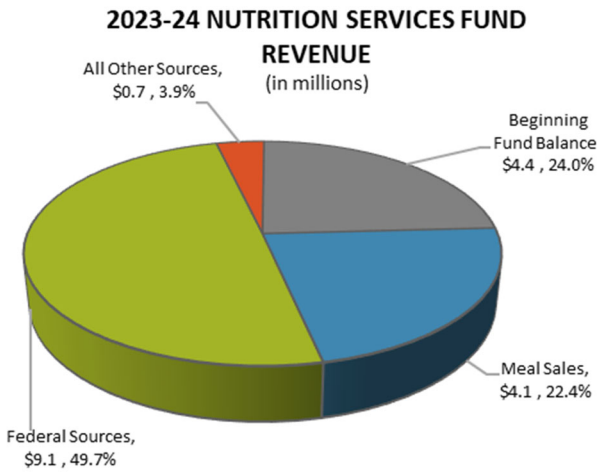
BEAVERTON
SCHOOL DISTRICT

NUTRITION SERVICES FUND OVERVIEW

The Nutrition Services Fund accounts for revenues and expenditures for the food dispensing programs.

Revenue - Principal revenue sources for this fund are sales of food and subsidies under the National School Lunch and Breakfast programs passed through the State of Oregon from the United States Department of Agriculture. Approximately 49.7% of all revenue in the Nutrition Services Fund are from federal sources, followed by 24.0% in beginning fund balance and 22.4% of all resources being from the sale of lunches and breakfasts to students.

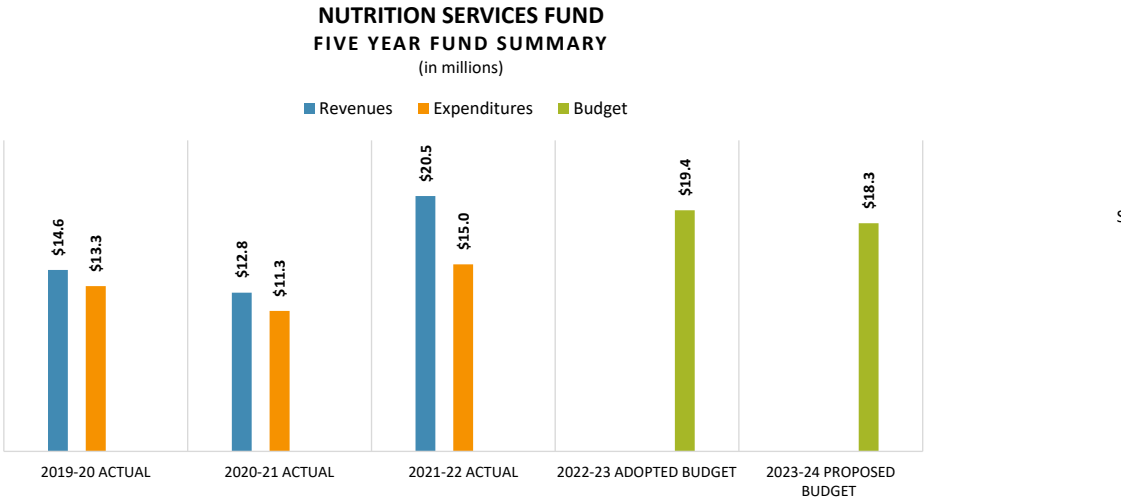
Over the past several years, these amounts have not experienced significant changes in revenue within the Nutrition Services Fund. However, with the COVID-19 pandemic there has been significant decrease in the revenue from meal sales due to the federal waiver from the USDA allowing free meals for all students, regardless of need or application status. This is expected to increase over the 2022-23 and 2023-24 years as all waivers expired in June 2022.

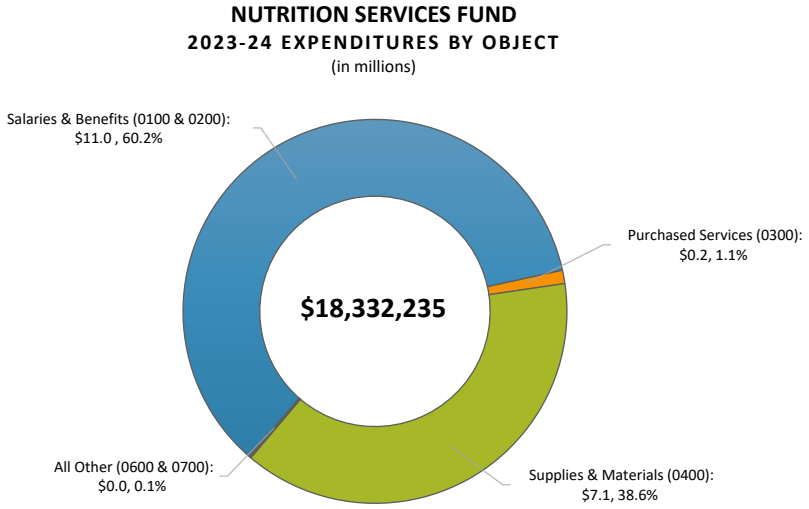


Expenditures – The largest area of expenditures in the Nutrition Services Fund is in salaries and benefits at 60.1%. The next largest expenditure category is supplies & materials at 38.6%, which accounts for all food purchases. Over the past several years, these amounts have had little fluctuation with the exception of contractual salary and benefit increases.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 3,657,560	$ 19,603	$ 135,141	$ 5,948,573	$ 4,090,764	$ -	$ -
3000	State Revenue	241,585	139,259	173,027	355,000	771,000	-	-
4000	Federal Revenue	7,433,677	11,303,631	18,742,943	10,430,163	9,070,471	-	-
5000	Other Sources	3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	-	-
	Total Revenues	**$ 14,584,918**	**$ 12,762,185**	**$ 20,516,796**	**$ 19,383,736**	**$ 18,332,235**	**$ -**	**$ -**
0100	Salaries	$ 4,805,006	$ 4,141,794	$ 5,037,923	$ 6,035,360	$ 6,373,422	$ -	$ -
0200	Associated Payroll Costs	3,850,243	3,435,308	3,773,334	4,584,674	4,649,188	-	-
0300	Purchased Services	115,647	70,209	115,663	179,185	204,890	-	-
0400	Supplies & Materials	4,507,721	3,645,499	6,109,107	8,567,967	7,070,085	-	-
0500	Capital Outlay	-	-	-	-	20,000	-	-
0600	Other Objects	2,229	1,580	1,450	12,550	10,650	-	-
0700	Transfers	4,380	2,110	-	4,000	4,000	-	-
	Total Expenditures	**$ 13,285,226**	**$ 11,296,501**	**$ 15,037,477**	**$ 19,383,736**	**$ 18,332,235**	**$ -**	**$ -**
	Ending Fund Balance	**$ 1,299,692**	**$ 1,465,684**	**$ 5,479,319**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,252,096**	**$ 1,299,692**	**$ 1,465,684**				
	Change in Fund Balance	**(1,952,404)**	**165,992**	**4,013,635**				
	Ending Fund Balance	**$ 1,299,692**	**$ 1,465,684**	**$ 5,479,319**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 11,631	$ -	$ -	$ 4,000	$ 4,000	$ -	$ -
	1610	Daily Sales - Reimbursable	2,466,806	-	-	3,535,573	3,164,418	-	-
	1620	Daily Sales - Non-reimbursable	1,164,661	-	131,072	2,400,000	912,146	-	-
	1910	Rentals	1,760	-	-	-	-	-	-
	1920	Contrib/Donat - Private Source	12,261	15,948	1,450	4,000	4,000	-	-
	1960	Recovery of Prior Year Exp	-	3,425	1,545	-	1,200	-	-
	1990	Miscellaneous	442	230	1,074	5,000	5,000	-	-
		Total 1000	**3,657,560**	**19,603**	**135,141**	**5,948,573**	**4,090,764**	**-**	**-**
3000	**State Revenue**								
	3100	Unrestricted Grants-in-Aid	124,744	124,744	124,744	121,000	121,000	-	-
	3290	Other Restricted Grants-in-Aid	116,840	14,514	48,283	234,000	650,000	-	-
		Total 3000	**241,585**	**139,259**	**173,027**	**355,000**	**771,000**	**-**	**-**
4000	**Federal Revenue**								
	4200	Unrestr Federal Through State	-	-	5,814	-	-	-	-
	4500	Restr Rev from Fed Thru State	6,465,924	10,500,860	17,541,622	9,396,426	7,803,951	-	-
	4910	Commodities	967,753	802,771	1,195,507	1,033,737	1,266,520	-	-
		Total 4000	**7,433,677**	**11,303,631**	**18,742,943**	**10,430,163**	**9,070,471**	**-**	**-**
5000	**Other Sources**								
	5400	Beginning Fund Balance	3,252,096	1,299,692	1,465,684	2,650,000	4,400,000	-	-
		Total 5000	**3,252,096**	**1,299,692**	**1,465,684**	**2,650,000**	**4,400,000**	**-**	**-**
		FUND 290 TOTAL	**$ 14,584,918**	**$ 12,762,185**	**$ 20,516,796**	**$ 19,383,736**	**$ 18,332,235**	**$ -**	**$ -**

Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2520	**Fiscal Services**								
	0100	Salaries	$ 9,997	$ 10,197	$ 8,110	$ 10,871	$ 11,415	$ -	$ -
	0200	Associated Payroll Costs	5,466	5,500	4,348	5,704	5,947	-	-
	0300	Purchased Services	-	-	-	-	100	-	-
		Total 2520	**15,463**	**15,697**	**12,458**	**16,575**	**17,462**	**-**	**-**
2540	**Operation & Maint of Plant Services**								
	0300	Purchased Services	51	-	-	-	-	-	-
		Total 2540	**51**	**-**	**-**	**-**	**-**	**-**	**-**
2570	**Internal Services**								
	0300	Purchased Services	-	-	-	-	1,000	-	-
	0400	Supplies & Materials	-	-	146	-	-	-	-
		Total 2570	**-**	**-**	**146**	**-**	**1,000**	**-**	**-**
3110	**Direction of Food Services**								
	0100	Salaries	955,098	1,036,392	982,515	1,241,113	1,136,214	-	-
	0200	Associated Payroll Costs	597,472	631,455	590,738	703,247	672,598	-	-
	0300	Purchased Services	46,993	53,724	47,946	74,260	86,000	-	-
	0400	Supplies & Materials	974,836	810,695	1,197,056	1,235,414	1,284,720	-	-
	0600	Other Objects	1,800	1,568	1,416	2,550	2,650	-	-
		Total 3110	**2,576,199**	**2,533,835**	**2,819,670**	**3,256,584**	**3,182,182**	**-**	**-**
3120	**Food Prep/Dispensing Services**								
	0100	Salaries	3,699,473	2,931,219	3,994,718	4,645,369	5,082,266	-	-
	0200	Associated Payroll Costs	3,199,161	2,741,594	3,160,738	3,829,063	3,923,867	-	-
	0300	Purchased Services	60,209	4,307	67,017	98,425	109,790	-	-
	0400	Supplies & Materials	3,161,220	657,929	4,813,620	6,841,353	5,678,615	-	-
	0500	Capital Outlay	-	-	-	-	20,000	-	-
	0600	Other Objects	429	-	35	10,000	8,000	-	-
		Total 3120	**10,120,493**	**6,335,049**	**12,036,128**	**15,424,210**	**14,822,538**	**-**	**-**
3140	**Food Services - Summer School**								
	0100	Salaries	140,437	163,985	52,503	138,007	143,527	-	-
	0200	Associated Payroll Costs	48,144	56,759	17,485	46,660	46,776	-	-
	0300	Purchased Services	8,394	12,178	699	6,500	8,000	-	-
	0400	Supplies & Materials	371,665	2,176,875	98,285	491,200	106,750	-	-
	0600	Other Objects	-	12	-	-	-	-	-
		Total 3140	**568,640**	**2,409,810**	**168,972**	**682,367**	**305,053**	**-**	**-**
3190	**Other Food Services**								
	0100	Salaries	-	-	77	-	-	-	-
	0200	Associated Payroll Costs	-	-	26	-	-	-	-
		Total 3190	**-**	**-**	**104**	**-**	**-**	**-**	**-**
5200	**Transfers of Funds**								
	0700	Transfers	4,380	2,110	-	4,000	4,000	-	-
		Total 5200	**4,380**	**2,110**	**-**	**4,000**	**4,000**	**-**	**-**
		FUND 290 TOTAL	**$ 13,285,226**	**$ 11,296,501**	**$ 15,037,477**	**$ 19,383,736**	**$ 18,332,235**	**$ -**	**$ -**

Minor differences due to rounding.

Debt Service Fund (300)

BEAVERTON
SCHOOL DISTRICT

DEBT SERVICE FUND OVERVIEW

The Debt Service Fund provides for the payment of principal and interest on long-term debt including General Obligation (GO) bonds, Public Employees Retirement System Unfunded Actuarial Liability (PERS UAL) pension obligation bonds, and the Full Faith and Credit Obligation (FFCO) bonds.

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 (CET) 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 GO bonds paid with revenues generated through voter approved tax measures. 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 the following: 1) For each grade from kindergarten to 8th for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value. 2) For each grade from 9th to 12th for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

The legal debt margin for Fiscal Year 2022 is:

Real Market Value	$62,332,352,851
Debt Limit (7.95% of RMV)	$4,955,422,052
Debt Applicable to Limit	$713,350,000
Legal Debt Margin	$4,242,072,052
Debt as Percentage of Debt Limit	14.40%

The second largest portion of the District's debt service consists of the District's UAL Bonds. In 2005 the District participated in a state sponsored funding of the District's UAL under Oregon PERS. Funding to meet the 2005 UAL Bonds debt service requirements is deducted from State School Fund payments made to the District. In February 2015, the District issued additional UAL Bonds. The 2015 UAL Bonds are not deducted from the State School Fund payments but paid directly by the District. In both cases, the net impact is a reduction in the funding available in the General Fund. However, the District would have to pay a significantly higher PERS rate on its payroll expense in lieu of participating in the UAL Bonds.

The District also has debt service for FFCO. In April 2016, the District refunded the majority of the FFCO entered into in 2009. Debt service payments consist of the remaining the 2016 FFCO and extend until 2036. FFCO debt service requirements are paid from the proceeds of CET and a transfer from the General Fund. Debt service requirements will remain at about the $1.34 million level through the remainder of the life of the obligations.

In November 2021 the District issued $16.2 million additional FFCO bonds for the purchase of a building. The debt service requirement is paid from the General Fund with final maturity in 2036.

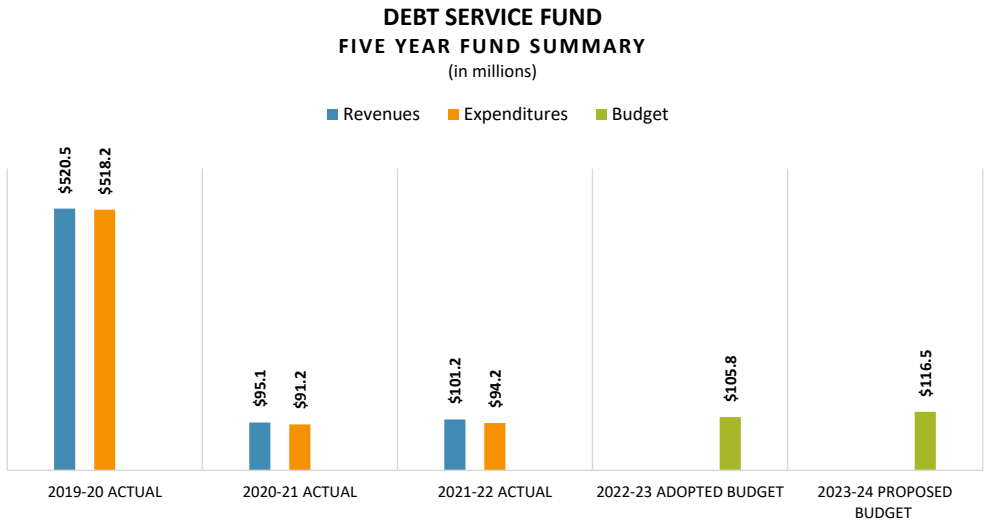
Bond Effects on Budget - Current and Future

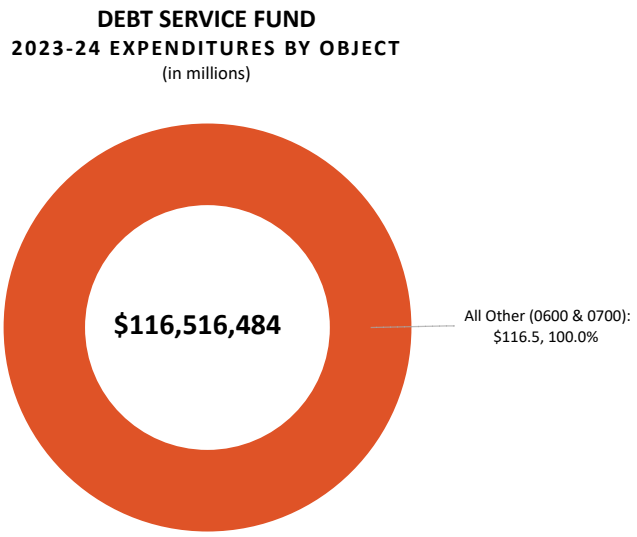
Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2023	$ 59,005,294	$ 2,119,603	$ 23,983,757	$ 85,108,654
2024	60,734,462	9,117,403	24,707,957	94,559,822
2025	62,523,557	2,063,703	25,463,260	90,050,519
2026	63,193,499	2,063,903	26,248,933	91,506,335
2027	65,102,571	2,067,703	27,063,217	94,233,491
2028-2032	333,863,176	10,312,113	40,142,398	384,317,687
2033-2037	301,007,290	8,148,561	8,880,201	318,036,052
	$ 945,429,851	$ 35,892,987	$ 176,489,722	$ 1,157,812,560

Source: Business Services

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 83,004,377	$ 91,326,852	$ 95,522,123	$ 100,140,410	$ 100,149,080	$ -	$ -
2000	Intermediate Revenue	-	97,640	59,766	-	-	-	-
5000	Other Sources	437,519,500	3,659,870	5,615,670	5,619,603	16,367,404	-	-
	Total Revenues	**$ 520,523,878**	**$ 95,084,361**	**$ 101,197,559**	**$ 105,760,013**	**$ 116,516,484**	**$ -**	**$ -**
0600	Other Objects	518,202,258	91,200,390	94,150,488	105,760,013	116,516,484	-	-
	Total Expenditures	**$ 518,202,258**	**$ 91,200,390**	**$ 94,150,488**	**$ 105,760,013**	**$ 116,516,484**	**$ -**	**$ -**
	Ending Fund Balance	**$ 2,321,620**	**$ 3,883,971**	**$ 7,047,071**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 3,437,650**	**$ 2,321,620**	**$ 3,883,971**				
	Change in Fund Balance	**(1,116,031)**	**1,562,352**	**3,163,100**				
	Ending Fund Balance	**$ 2,321,620**	**$ 3,883,971**	**$ 7,047,071**				





Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
BUDGET ESTIMATES - REVENUES BY OBJECT

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1110	Property Taxes	$ 60,651,036	$ 67,493,267	$ 70,141,349	$ 77,031,650	$ 79,291,120	$ -	$ -
	1510	Interest on Investments	587,881	156,366	124,813	175,000	1,050,000	-	-
	1960	Recovery of Prior Year Exp	2,708	-	-	-	-	-	-
	1970	Services Provided Other Funds	21,762,753	23,677,219	25,255,961	22,933,760	19,807,960	-	-
		Total 1000	**83,004,377**	**91,326,852**	**95,522,123**	**100,140,410**	**100,149,080**	**-**	**-**
2000	**Intermediate Revenue**								
	2190	Other Unrestr Intermed Sources	-	97,640	59,766	-	-	-	-
		Total 2000	**-**	**97,640**	**59,766**	**-**	**-**	**-**	**-**
5000	**Other Sources**								
	5110	Bond Proceeds	432,745,000	-	-	-	-	-	-
	5200	Interfund Transfers	1,336,850	1,338,250	1,731,699	2,119,603	9,117,404	-	-
	5400	Beginning Fund Balance	3,437,650	2,321,620	3,883,971	3,500,000	7,250,000	-	-
		Total 5000	**437,519,500**	**3,659,870**	**5,615,670**	**5,619,603**	**16,367,404**	**-**	**-**
		FUND 300 TOTAL	**$520,523,878**	**$ 95,084,361**	**$ 101,197,559**	**$105,760,013**	**$116,516,484**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
300 - DEBT SERVICE FUND
BUDGET ESTIMATES - EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
5110	**Long-Term Debt Service**							
0600	Other Objects	$ 518,202,258	$ 91,200,390	$ 94,150,488	$ 105,760,013	$ 116,516,484	$ -	$ -
	Total 5110	**518,202,258**	**91,200,390**	**94,150,488**	**105,760,013**	**116,516,484**	**-**	**-**
	FUND 300 TOTAL	**$ 518,202,258**	**$ 91,200,390**	**$ 94,150,488**	**$ 105,760,013**	**$ 116,516,484**	**$ -**	**$ -**

Minor differences due to rounding.

Capital Projects Fund (400)

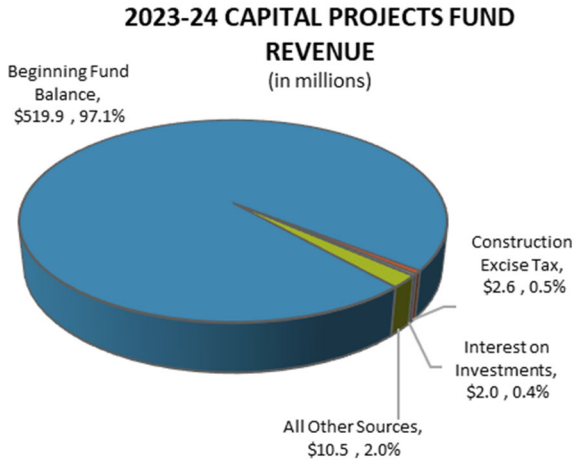
BEAVERTON
SCHOOL DISTRICT

CAPITAL PROJECTS FUND OVERVIEW

The Capital Projects Fund accounts for activities related to the acquisition, construction and equipping of facilities. This fund includes the 2022 bond program proceeds and related expenditures.

The principal revenue sources are beginning fund balance, construction excise tax and interest earnings. The 2022-23 year was the first year of the $723 million bond measure passed by voters in May 2022. As such, the overall beginning fund balance in this fund has increased significantly with the sale of new bonds in summer 2022.

In the 2023-24 budget, 97.1% of the total revenue budget is from beginning fund balance.



Expenditures – Major expenditure categories in the Capital Projects Fund are capital outlay at 73.0%, purchased services at 16.2% and supplies and materials at 8.2% of the total budget. As noted in revenue above, the expenditures also have increased in the 2022-23 and 2023-24 budgets due to the May 2022 bond measure.

District Construction in Progress (CIP)

At June 30, 2022, the Beaverton School District had $38,284,387 in CIP. CIP is comprised of 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.

	Construction in Progress
Balance at July 1, 2021	$ 34,264,506
Additions	32,467,563
Reductions	(28,447,682)
Balance at June 30, 2022	$ 38,284,387

The June 30, 2022 CIP balance is made up of:	
Project - Highland Park and Whitford HVAC	$ 10,872,449
Project - Roof Replacements	4,267,205
Project - Bethany Roof	2,945,008
Project - Security Upgrades Phase 2	2,890,566
Project - Vose Classroom Addition	1,586,109
Other Various Projects	15,723,050
	$ 38,284,387

The five projects listed above make up 58.9% of the total June 30, 2022 CIP balance

The following District Capital Improvement Plan is based on the $723 million bond measure that was passed by voters in the May 2022 election.

District Capital Improvement Plan

The 2021 Beaverton School District Long Range Facilities Plan was used as the guiding document in preparing the 2022 Capital Construction Bond. All district facilities were evaluated and subjected to a needs-based screening process to develop the final list of projects that was approved by the Beaverton School District Board of Directors.

The 2022 Capital Construction Bond is a 6-year program funded by a $723 million general obligation bond authorized by the voters in May of 2022. Investments were grouped into 6 major categories: Seismic Upgrades, Deferred Maintenance, Modernization, Additional Capacity, Technology, and Security/Other Equipment. This bond program addresses needs that were projected past the completion of the 2014 bond. Execution of the 2022 Bond program began in the 2022-23 budget year.

Modernization and repair work constitutes 55% of the Capital Plan funding and includes the

replacement of Beaverton High School, Raleigh Hills Elementary School, and the Allen Street Transportation Facility. The Modernization category also includes investments in all school constructed prior to 2014. This will help establish a new baseline for standards across the district.

Seismic Upgrade projects will be completed at 6 Middle Schools: Five Oaks, Mountain View, Meadow Park, Cedar Park, Whitford, and Highland Park. Seismic investments have been planned so that all schools have a reduced seismic risk by 2032. The 2022 bond includes the schools with the highest seismic risk that will not be replaced in a potential 2028 bond. Beaverton High School and Raleigh Hills Elementary School are two of the worst performing schools seismically and therefore, are included for replacement. Some portion of potential savings from the 2022 bond will go to additional seismic improvements.

Deferred Maintenance projects were identified through the Facilities Condition Assessment process. This is a database containing the description, condition, estimated remaining life, and estimated replacement cost of all district facility assets. This database allows us to sort and prioritize projects to best understand where to make investments.

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 has reduced maintenance costs in those buildings and improved their energy efficiency.

First Year (2022-23) Capital Budget

The first bond sale for the $723M Capital Construction bond supported the capital work planned in 2022-23. The following projects are planned:

- Design for Beaverton High School Replacement
- Design for Raleigh Hills Replacement
- Sato Elementary Classroom Addition
- Five Oaks Middle School Roof/Seismic Upgrade
- Aloha High School Office Relocation
- Sunset High School Track Replacement
- Baseline Technology Modernization
- Furniture & Equipment Purchases

Second Year (2023-24) Capital Budget

The following projects are planned:

- Begin Beaverton High School Replacement Project
- Begin Raleigh Hills Elementary Replacement Project
- Stoller Middle School Gym/Classroom Addition
- Mountain View Middle School Seismic Upgrade
- Southridge High School Softball/Baseball Artificial Turf
- Westview High School Concessions
- Westview High School Office Relocation
- Springville Elementary Courtyard Renovation
- Classroom Modernization Round 2

Third Year (2024-25) Capital Budget

The following projects are planned:

- Aloha High School Softball/Baseball Artificial Turf
- Aloha High School Athletic Facility
- Cooper Mountain Elementary Office Relocation
- Meadow Park Middle School Seismic Upgrades
- Oak Hills Elementary Classroom Addition
- Oak Hills Elementary Outdoor Learning
- Classroom Modernization Round 3

Fourth Year (2025-26) Capital Budget

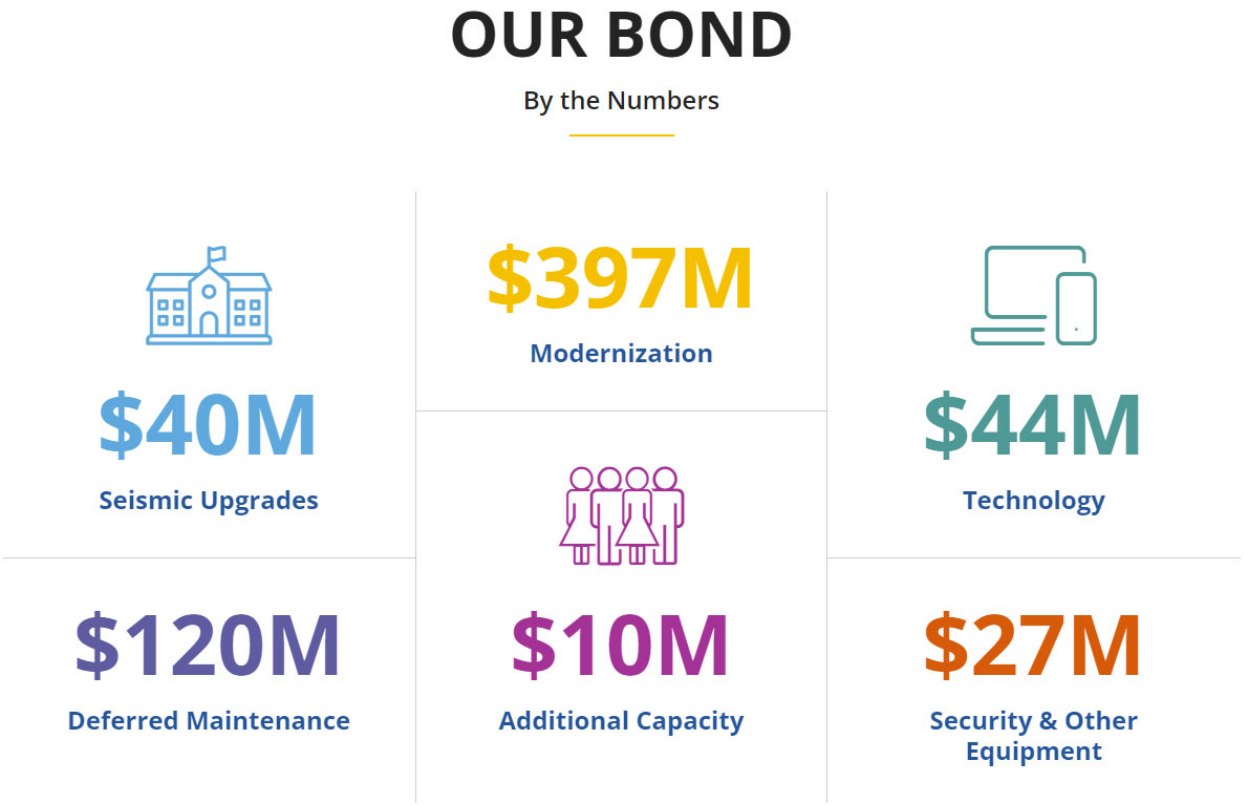
The following projects are planned:

- Allen Transportation Replacement
- Aloha Huber Outdoor Learning
- Cedar Park Seismic Upgrades
- SRHS Athletic Facility
- Westview Softball/Baseball Artificial Turf
- Classroom Modernization Round 4

Fifth Year (2026-27) Capital Budget

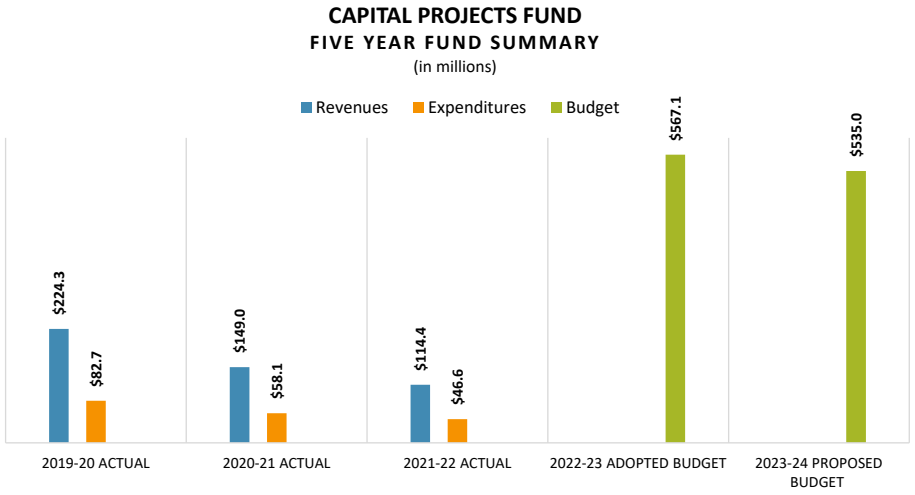
The following projects are planned:

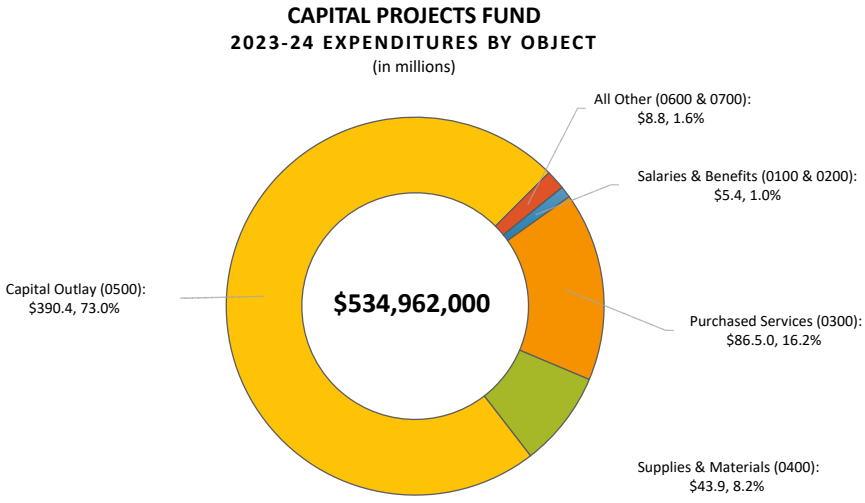
- Barnes Elementary Gym/Cafeteria
- McKinley Elementary Outdoor Learning
- Whitford Middle School Seismic Upgrades
- Classroom Modernization Round 5



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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 11,437,741	$ 7,186,728	$ 6,963,611	$ 8,677,987	$ 4,977,000	$ -	$ -
5000	Other Sources	212,880,308	141,857,983	107,402,842	558,417,963	529,985,000	-	-
	Total Revenues	**$ 224,318,048**	**$ 149,044,711**	**$ 114,366,453**	**$ 567,095,950**	**$ 534,962,000**	**$ -**	**$ -**
0100	Salaries	$ 3,019,988	$ 3,252,881	$ 3,271,986	$ 2,956,239	$ 3,493,549	$ -	$ -
0200	Associated Payroll Costs	1,776,616	1,806,386	1,822,118	1,571,579	1,912,500	-	-
0300	Purchased Services	4,767,430	2,971,570	3,215,710	23,004,000	86,500,000	-	-
0400	Supplies & Materials	6,204,949	7,057,684	5,419,642	51,682,414	43,885,000	-	-
0500	Capital Outlay	64,704,260	41,292,215	30,764,738	485,178,429	390,409,562	-	-
0600	Other Objects	1,107,524	598,724	863,550	1,495,000	500,000	-	-
0700	Transfers	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	-	-
	Total Expenditures	**$ 82,747,923**	**$ 58,148,017**	**$ 46,567,033**	**$ 567,095,950**	**$ 534,962,000**	**$ -**	**$ -**
	Ending Fund Balance	**$ 141,570,125**	**$ 90,896,695**	**$ 67,799,420**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 212,499,473**	**$ 141,570,125**	**$ 91,123,754**				
	Change in Fund Balance	**(70,929,348)**	**(50,673,431)**	**(23,324,333)**				
	Restatement of Prior Year	**-**	**227,059**	**-**				
	Ending Fund Balance	**$ 141,570,125**	**$ 91,123,754**	**$ 67,799,420**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1130	Construction Excise Tax	$ 2,465,595	$ 2,780,732	$ 2,110,725	$ 3,225,000	$ 2,625,000	$ -	$ -
	1510	Interest on Investments	4,063,949	273,366	132,280	2,051,000	2,027,000	-	-
	1910	Rentals	29,160	72,054	388,344	301,987	225,000	-	-
	1920	Contrib/Donat - Private Source	969,464	280,945	141,418	550,000	50,000	-	-
	1960	Recovery of Prior Year Exp	3,595,037	3,691,709	3,422,761	2,050,000	50,000	-	-
	1990	Miscellaneous	314,536	87,922	768,084	500,000	-	-	-
		Total 1000	**11,437,741**	**7,186,728**	**6,963,611**	**8,677,987**	**4,977,000**	**-**	**-**
5000	**Other Sources**								
	5110	Bond Proceeds	-	-	16,200,000	480,000,000	-	-	-
	5300	Sale/Comp for Loss of Fixed Assets	380,835	287,858	79,088	400,000	10,200,000	-	-
	5400	Beginning Fund Balance	212,499,473	141,570,125	91,123,754	78,017,963	519,785,000	-	-
		Total 5000	**212,880,308**	**141,857,983**	**107,402,842**	**558,417,963**	**529,985,000**	**-**	**-**
		FUND 400 TOTAL	**$ 224,318,048**	**$ 149,044,711**	**$ 114,366,453**	**$ 567,095,950**	**$ 534,962,000**	**$ -**	**$ -**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2510	**Direction of Business Services**							
0300	Purchased Services	3,000	-	75,455	3,100,000	3,000,000	-	-
	Total 2510	**3,000**	**-**	**75,455**	**3,100,000**	**3,000,000**	**-**	**-**
2540	**Operation & Maint of Plant Services**							
0300	Purchased Services	24,395	438	237,373	389,000	250,000	-	-
0400	Supplies & Materials	8,587	57,000	39,549	50,000	-	-	-
0500	Capital Outlay	146,454	-	19,379	2,900,000	5,476,900	-	-
0600	Other Objects	1,225	-	1,426	75,000	80,000	-	-
	Total 2540	**180,660**	**57,438**	**297,727**	**3,414,000**	**5,806,900**	**-**	**-**
2550	**Student Transportation Services**							
0500	Capital Outlay	3,492,318	279,612	-	2,000,000	6,500,000	-	-
	Total 2550	**3,492,318**	**279,612**	**-**	**2,000,000**	**6,500,000**	**-**	**-**
2620	**Plan/R&D/Eval/Grants/Stats Serv**							
0100	Salaries	151,999	156,963	165,791	169,944	178,458	-	-
0200	Associated Payroll Costs	89,819	93,753	94,717	90,442	95,760	-	-
	Total 2620	**241,818**	**250,716**	**260,508**	**260,386**	**274,218**	**-**	**-**
4110	**Direction of Facilities Acq & Constr**							
0100	Salaries	2,843,408	3,053,275	3,058,158	2,786,295	3,315,091	-	-
0200	Associated Payroll Costs	1,686,509	1,688,096	1,695,291	1,481,137	1,816,740	-	-
0300	Purchased Services	48,355	23,852	17,040	6,000	10,000	-	-
0400	Supplies & Materials	9,063	178,208	182,077	-	500,000	-	-
0600	Other Objects	203,442	72,506	717,751	-	-	-	-
	Total 4110	**4,790,778**	**5,015,937**	**5,670,316**	**4,273,432**	**5,641,831**	**-**	**-**
4120	**Site Acq & Development Service**							
0300	Purchased Services	-	-	10,417	200,000	-	-	-
0400	Supplies & Materials	-	-	14,951	-	-	-	-
0500	Capital Outlay	-	-	14,172,589	2,054,600	-	-	-
0600	Other Objects	-	-	2,543	-	-	-	-
	Total 4120	**-**	**-**	**14,200,500**	**2,254,600**	**-**	**-**	**-**
4150	**Building Acq Constr & Improv Services**							
0100	Salaries	23,616	-	-	-	-	-	-
0300	Purchased Services	4,473,268	2,897,134	2,692,035	19,309,000	83,240,000	-	-
0400	Supplies & Materials	1,874,732	1,252,829	2,478,454	3,963,000	85,000	-	-
0500	Capital Outlay	60,619,958	39,605,146	15,713,393	465,393,829	360,057,662	-	-
0600	Other Objects	902,857	523,606	141,830	1,420,000	420,000	-	-
	Total 4150	**67,894,430**	**44,278,715**	**21,025,712**	**490,085,829**	**443,802,662**	**-**	**-**
4180	**Other Capital Items**							
0100	Salaries	965	42,643	48,037	-	-	-	-
0200	Associated Payroll Costs	287	24,537	32,111	-	-	-	-
0300	Purchased Services	218,413	50,146	183,391	-	-	-	-
0400	Supplies & Materials	4,312,567	5,569,647	2,704,612	47,669,414	43,300,000	-	-
0500	Capital Outlay	445,531	1,407,458	859,377	12,830,000	18,375,000	-	-
0600	Other Objects	-	2,612	-	-	-	-	-
	Total 4180	**4,977,763**	**7,097,044**	**3,827,527**	**60,499,414**	**61,675,000**	**-**	**-**
5200	**Transfers of Funds**							
0700	Transfers	1,167,156	1,168,556	1,209,289	1,208,289	8,261,389	-	-
	Total 5200	**1,167,156**	**1,168,556**	**1,209,289**	**1,208,289**	**8,261,389**	**-**	**-**
	FUND 400 TOTAL	**$ 82,747,923**	**$ 58,148,017**	**$ 46,567,033**	**$567,095,950**	**$534,962,000**	**$ -**	**$ -**

Minor differences due to rounding.

Insurance Reserve Fund (611)

BEAVERTON
SCHOOL DISTRICT

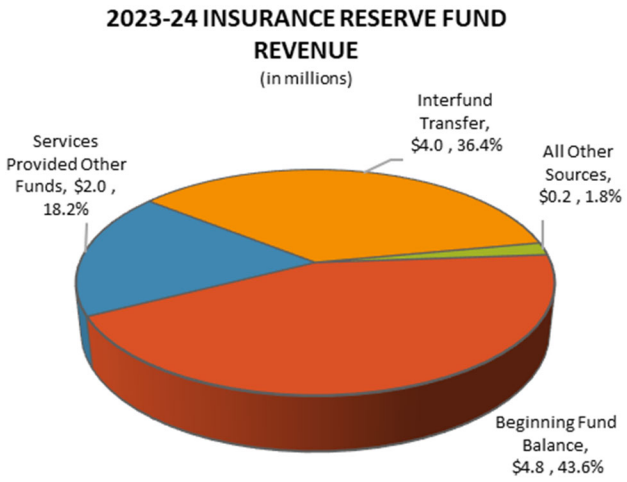
INSURANCE RESERVE FUND OVERVIEW

The Insurance Reserve Fund 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.

The District is self-insured for costs up to policy deductible limits as follows:

- General Liability and School Board errors and omissions - $500,000 per occurrence
- Fire loss, property damage, all risk (theft, vandalism, etc.) - $500,000 per occurrence
- Long-term disability claims – payment of all claims for the first fifty-one months of disability for eligible administrator and classified staff. Eligible certified staff are fully insured for disability claims.

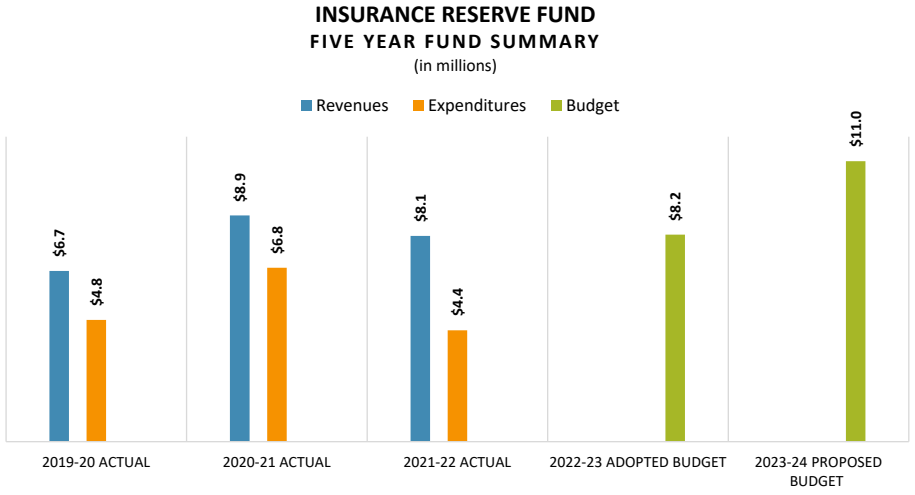
Principal revenue sources for the Insurance Reserve Fund are services provided to other funds and a transfer from the General Fund. The transfer from the General Fund makes up 36.4% of total revenues, followed by services provided other funds at 18.2%. Services provided other funds are made up of unemployment insurance, life insurance and long-term disability insurance charges against salaries paid. The rates for the 2023-24 year are 0.18% for unemployment insurance, 0.30% for life insurance and 0.40% for long-term disability insurance. These rates have been steady over several years, with revenue only fluctuating with the salaries expended by the District.

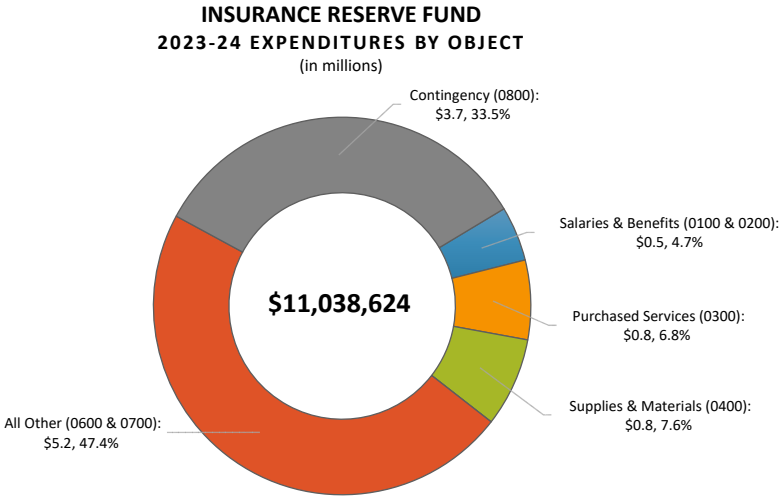


Expenditures – Major expenditures in the Insurance Reserve Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 47.4% of the total Insurance Reserve Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims and rising insurance costs.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 2,229,752	$ 2,203,540	$ 3,015,063	$ 2,256,676	$ 2,238,624	$ -	$ -
5000	Other Sources	4,487,475	6,698,766	5,084,521	5,894,799	8,800,000	-	-
	Total Revenues	**$ 6,717,227**	**$ 8,902,306**	**$ 8,099,584**	**$ 8,151,475**	**$ 11,038,624**	**$ -**	**$ -**
0100	Salaries	$ 610,952	$ 588,167	$ 472,272	$ 445,397	$ 333,581	$ -	$ -
0200	Associated Payroll Costs	344,698	388,331	304,465	232,629	184,680	-	-
0300	Purchased Services	548,849	552,739	566,524	726,941	750,262	-	-
0400	Supplies & Materials	115,168	64,861	50,576	715,590	843,465	-	-
0500	Capital Outlay	174,632	399,621	-	-	-	-	-
0600	Other Objects	3,001,373	4,851,248	2,988,621	4,816,752	5,229,868	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	1,214,166	3,696,768	-	-
	Total Expenditures	**$ 4,795,673**	**$ 6,844,966**	**$ 4,382,457**	**$ 8,151,475**	**$ 11,038,624**	**$ -**	**$ -**
	Ending Fund Balance	**$ 1,921,554**	**$ 2,057,339**	**$ 3,717,127**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 1,602,827**	**$ 1,921,554**	**$ 2,057,309**				
	Change in Fund Balance	**318,727**	**135,786**	**1,659,818**				
	Ending Fund Balance	**$ 1,921,554**	**$ 2,057,339**	**$ 3,717,127**				





Minor differences due to rounding.

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

			Actual (Audited)			Current Budget	2023-24 Budget		
			2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**								
	1510	Interest on Investments	$ 15,661	$ 9,143	$ 7,349	$ 10,000	$ 50,000	$ -	$ -
	1960	Recovery of Prior Year Exp	165	33,208	272,782	-	-	-	-
	1970	Services Provided Other Funds	2,040,824	2,101,176	2,670,041	2,091,676	2,088,624	-	-
	1990	Miscellaneous	173,102	60,012	64,892	155,000	100,000	-	-
		Total 1000	**2,229,752**	**2,203,540**	**3,015,063**	**2,256,676**	**2,238,624**	**-**	**-**
5000	**Other Sources**								
	5200	Interfund Transfers	2,884,648	4,777,212	3,027,212	4,394,799	4,000,000	-	-
	5400	Beginning Fund Balance	1,602,827	1,921,554	2,057,309	1,500,000	4,800,000	-	-
		Total 5000	**4,487,475**	**6,698,766**	**5,084,521**	**5,894,799**	**8,800,000**	**-**	**-**
		FUND 611 TOTAL	**$ 6,717,227**	**$ 8,902,306**	**$ 8,099,584**	**$ 8,151,475**	**$ 11,038,624**	**$ -**	**$ -**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2320	**Executive Administration Services**							
0100	Salaries	$ 67,764	$ 85,577	$ 22,681	$ 23,249	$ 24,414	$ -	$ -
0200	Associated Payroll Costs	31,941	44,559	11,661	10,557	10,866	-	-
0300	Purchased Services	69,920	115,775	90	90	90	-	-
	Total 2320	**169,625**	**245,911**	**34,432**	**33,896**	**35,370**	**-**	**-**
2520	**Fiscal Services**							
0100	Salaries	88,877	90,801	47,853	49,458	52,146	-	-
0200	Associated Payroll Costs	49,546	51,222	26,956	25,964	28,092	-	-
0300	Purchased Services	720	720	360	360	360	-	-
	Total 2520	**139,142**	**142,743**	**75,169**	**75,782**	**80,598**	**-**	**-**
2640	**Staff Services**							
0100	Salaries	235,442	163,911	162,677	120,835	-	-	-
0200	Associated Payroll Costs	138,462	106,268	105,859	56,310	-	-	-
0300	Purchased Services	53,965	49,183	60,017	64,545	64,545	-	-
0400	Supplies & Materials	25	-	-	4,228	4,228	-	-
0600	Other Objects	-	117	-	416	416	-	-
	Total 2640	**427,893**	**319,480**	**328,552**	**246,334**	**69,189**	**-**	**-**
2690	**Other Support Services-Central**							
0100	Salaries	218,869	247,878	239,061	251,855	257,021	-	-
0200	Associated Payroll Costs	124,750	186,281	159,990	139,798	145,722	-	-
0300	Purchased Services	424,244	387,061	506,057	501,638	524,959	-	-
0400	Supplies & Materials	115,143	64,861	50,576	711,362	839,237	-	-
0500	Capital Outlay	174,632	399,621	-	-	-	-	-
0600	Other Objects	3,001,373	4,851,131	2,988,621	4,816,336	5,229,452	-	-
	Total 2690	**4,059,012**	**6,136,833**	**3,944,305**	**6,420,989**	**6,996,391**	**-**	**-**
4150	**Building Acq Constr & Improv Services**							
0300	Purchased Services	-	-	-	160,308	160,308	-	-
	Total 4150	**-**	**-**	**-**	**160,308**	**160,308**	**-**	**-**
6110	**Operating Contingency**							
0800	Other Uses of Funds (Contingency)	-	-	-	1,214,166	3,696,768	-	-
	Total 6110	**-**	**-**	**-**	**1,214,166**	**3,696,768**	**-**	**-**
	FUND 611 TOTAL	**$ 4,795,673**	**$ 6,844,966**	**$ 4,382,457**	**$ 8,151,475**	**$ 11,038,624**	**$ -**	**$ -**

Minor differences due to rounding.

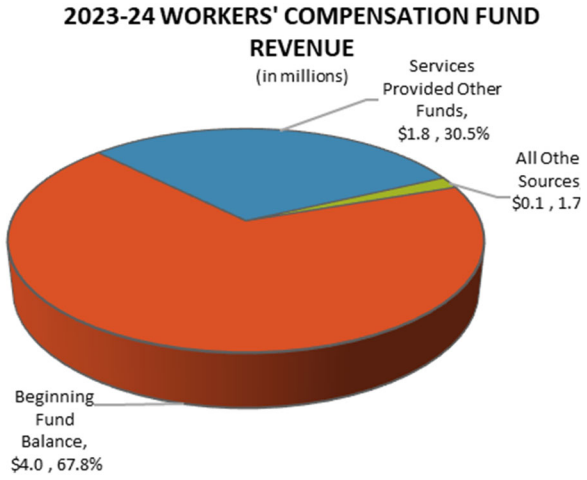
Workers' Compensation Fund (612)

BEAVERTON
SCHOOL DISTRICT

WORKERS' COMPENSATION FUND OVERVIEW

The Workers' Compensation Fund accounts for claims relating to on-the-job injuries up to insurance policy deductible limits. The District is self-insured for costs up to policy deductible limits of $400,000 per claim for workers' compensation.

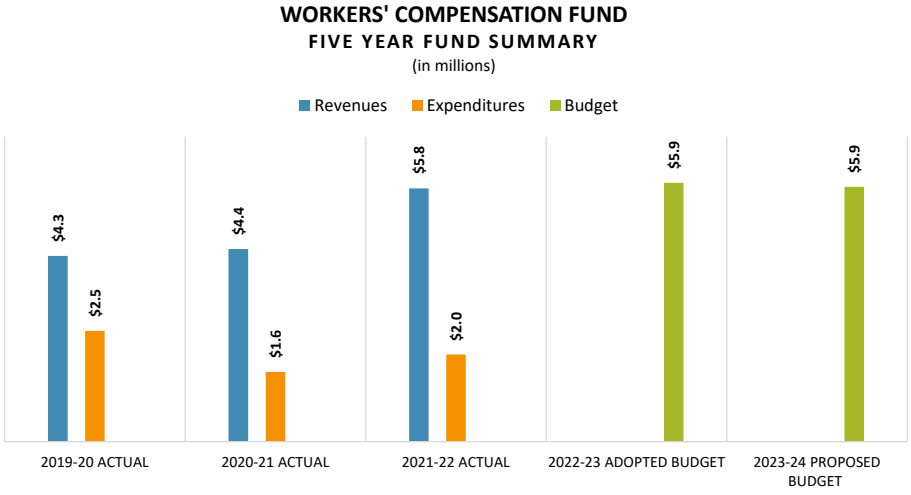
The primary revenue source for the Workers' Compensation Fund is services provided to other funds, which makes up 30.5% of the total revenue. The services provided to other funds are made up of workers' compensation insurance charges against salaries paid. The rate for the 2023-24 year is 0.50% which is 0.10% less than it was in 2022-23. After analyzing the revenue generated by this charge against salaries, the beginning fund balance and the reduction in claims, it was determined that the rate should be decreased for the 2023-24 year.

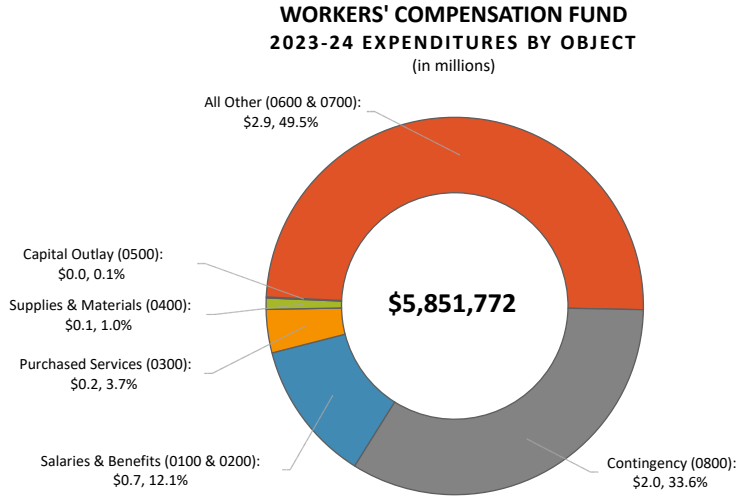


Expenditures – Major expenditures in the Workers' Compensation Fund are in the area of Other Objects, which is where all insurance judgements and settlements are accounted for. This makes up 49.6% of the total Workers' Compensation Fund budget. In the past few years, this amount has been increasing slowly due to an increase in claims.

BEAVERTON SCHOOL DISTRICT
612 - WORKERS' COMPENSATION FUND
SUMMARY OF REVENUES AND EXPENDITURES BY OBJECT

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	Local Revenue	$ 1,969,934	$ 2,702,671	$ 2,994,267	$ 2,044,823	$ 1,851,772	$ -	$ -
5000	Other Sources	2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	-	-
	Total Revenues	**$ 4,264,442**	**$ 4,422,916**	**$ 5,814,536**	**$ 5,944,823**	**$ 5,851,772**	**$ -**	**$ -**
0100	Salaries	$ 387,520	$ 295,270	$ 358,335	$ 466,086	$ 473,267	$ -	$ -
0200	Associated Payroll Costs	172,499	157,376	188,438	231,309	235,233	-	-
0300	Purchased Services	110,013	112,295	136,228	180,890	217,250	-	-
0400	Supplies & Materials	96,165	42,066	31,572	66,940	56,940	-	-
0500	Capital Outlay	-	-	-	5,000	5,000	-	-
0600	Other Objects	1,778,000	995,621	1,288,008	2,848,190	2,900,000	-	-
0800	Other Uses of Funds (Contingency)	-	-	-	2,146,408	1,964,082	-	-
	Total Expenditures	**$ 2,544,197**	**$ 1,602,629**	**$ 2,002,581**	**$ 5,944,823**	**$ 5,851,772**	**$ -**	**$ -**
	Ending Fund Balance	**$ 1,720,245**	**$ 2,820,288**	**$ 3,811,955**	**$ -**	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**$ 2,294,508**	**$ 1,720,245**	**$ 2,820,269**				
	Change in Fund Balance	**(574,263)**	**1,100,042**	**991,686**				
	Ending Fund Balance	**$ 1,720,245**	**$ 2,820,288**	**$ 3,811,955**				





Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1000	**Local Revenue**							
1510	Interest on Investments	$ 21,463	$ 8,797	$ 6,216	$ 10,000	$ 25,000	$ -	$ -
1960	Recovery of Prior Year Exp	226,450	69,236	26,263	50,000	50,000	-	-
1970	Services Provided Other Funds	1,722,021	2,595,238	2,961,787	1,984,823	1,776,772	-	-
1990	Miscellaneous	-	29,400	-	-	-	-	-
	Total 1000	**1,969,934**	**2,702,671**	**2,994,267**	**2,044,823**	**1,851,772**	**-**	**-**
5000	**Other Sources**							
5400	Beginning Fund Balance	2,294,508	1,720,245	2,820,269	3,900,000	4,000,000	-	-
	Total 5000	**2,294,508**	**1,720,245**	**2,820,269**	**3,900,000**	**4,000,000**	**-**	**-**
	FUND 612 TOTAL	**$ 4,264,442**	**$ 4,422,916**	**$ 5,814,536**	**$ 5,944,823**	**$ 5,851,772**	**$ -**	**$ -**

Minor differences due to rounding.

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

		Actual (Audited)			Current Budget	2023-24 Budget		
		2019-20	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2520	**Fiscal Services**							
0100	Salaries	$ -	$ -	$ 48,211	$ 49,458	$ 52,146	$ -	$ -
0200	Associated Payroll Costs	-	-	27,079	25,964	28,092	-	-
0300	Purchased Services	-	-	360	360	360	-	-
	Total 2520	**-**	**-**	**75,651**	**75,782**	**80,598**	**-**	**-**
2640	**Staff Services**							
0100	Salaries	1,877	-	-	-	-	-	-
0200	Associated Payroll Costs	634	-	-	-	-	-	-
	Total 2640	**2,511**	**-**	**-**	**-**	**-**	**-**	**-**
2690	**Other Support Services-Central**							
0100	Salaries	385,643	295,270	310,124	416,628	421,121	-	-
0200	Associated Payroll Costs	171,865	157,376	161,359	205,345	207,141	-	-
0300	Purchased Services	110,013	112,295	135,868	180,530	216,890	-	-
0400	Supplies & Materials	96,165	42,066	31,572	66,940	56,940	-	-
0500	Capital Outlay	-	-	-	5,000	5,000	-	-
0600	Other Objects	1,778,000	995,621	1,288,008	2,848,190	2,900,000	-	-
	Total 2690	**2,541,686**	**1,602,629**	**1,926,931**	**3,722,633**	**3,807,092**	**-**	**-**
6110	**Operating Contingency**							
0800	Other Uses of Funds (Contingency)	-	-	-	2,146,408	1,964,082	-	-
	Total 6110	**-**	**-**	**-**	**2,146,408**	**1,964,082**	**-**	**-**
	FUND 612 TOTAL	**$ 2,544,197**	**$ 1,602,629**	**$ 2,002,581**	**$ 5,944,823**	**$ 5,851,772**	**$ -**	**$ -**

Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT

INFORMATIONAL SECTION

WE COLLABORATE

BEAVERTON SCHOOL DISTRICT
2023-24 PROPOSED BUDGET DOCUMENT
INFORMATIONAL SECTION
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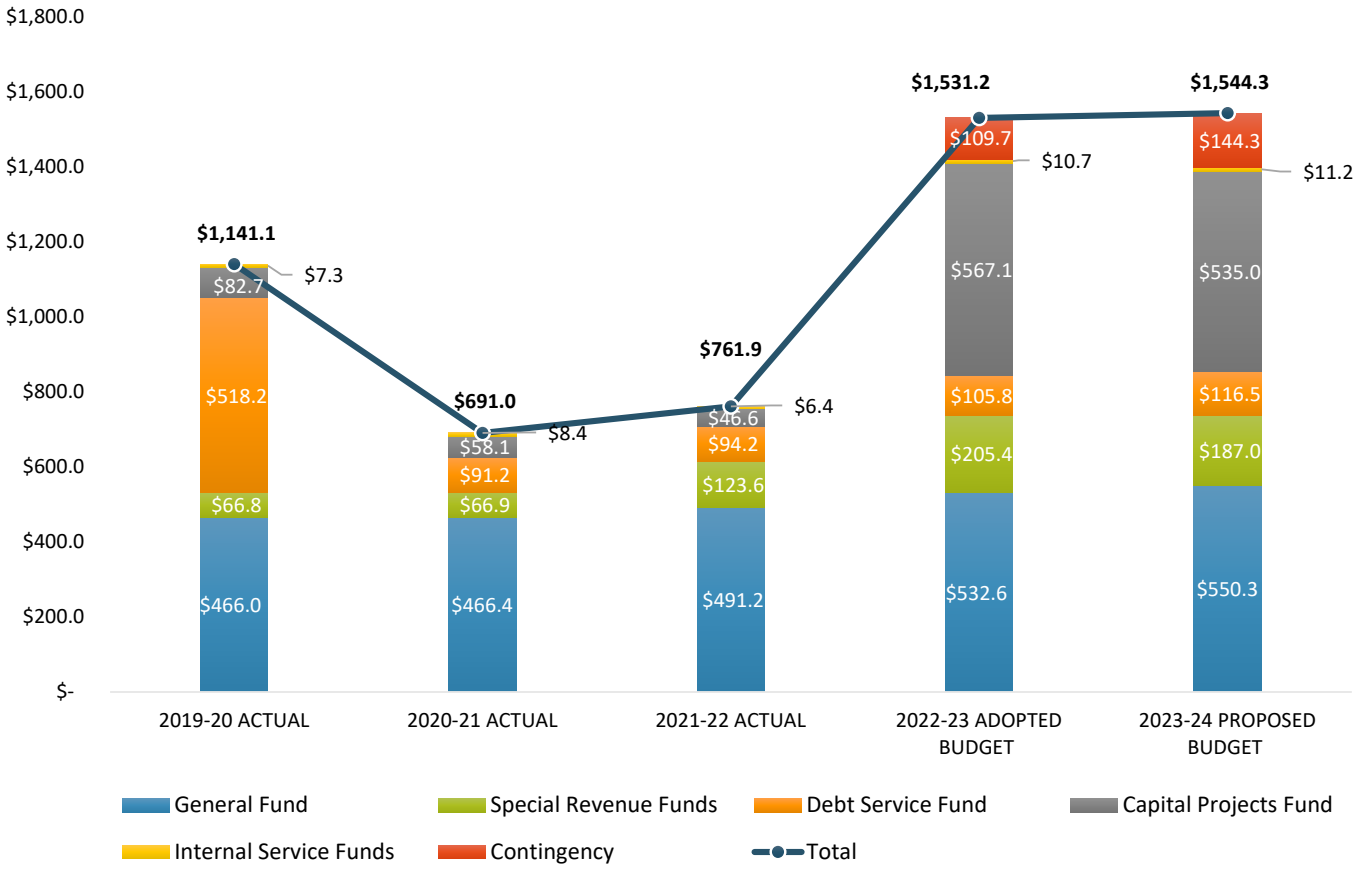
BEAVERTON
SCHOOL DISTRICT

BEAVERTON SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
HISTORY AND BUDGETED - ALL FUNDS

	Actual (Audited)			Adopted Budget	Proposed Budget
	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue	$ 1,063,508,593	$ 665,688,242	$ 771,179,423	$ 1,309,145,664	$ 838,763,353
Transfers In	22,644,914	7,085,567	7,556,546	6,554,402	15,159,404
Beginning Balance	272,856,134	217,900,436	200,863,785	215,517,963	690,399,000
Total Revenues	**$ 1,359,009,641**	**$ 890,674,244**	**$ 979,599,754**	**$ 1,531,218,029**	**$ 1,544,321,757**
Expenditures	$ 1,118,464,291	$ 683,527,700	$ 753,322,944	$ 1,414,991,195	$ 1,384,904,310
Transfers Out	22,644,914	7,504,811	8,578,309	6,554,402	15,159,404
Contingency	-	-	-	109,672,432	144,258,043
Total Expenditures	**1,141,109,205**	**691,032,512**	**761,901,253**	**1,531,218,029**	**1,544,321,757**
Restatement of Prior Year	**-**	**227,059**	**-**	**-**	**-**
Ending Fund Balance	**$ 217,900,436**	**$ 199,868,792**	**$ 217,698,500**	**$ -**	**$ -**

Note: Minor differences due to rounding.

ALL FUNDS TOTAL EXPENDITURES
(in millions)



BEAVERTON SCHOOL DISTRICT

2023-24 Ratio Teacher Staffing By School

DISTRICT SUMMARY - CLASSROOM TEACHERS

	Classroom Teachers	Average Staffing Ratio
Funded by General Fund (GF)	1,161.8	31.7
Funded by Local Option Levy	289.2	25.3
Funded by Student Investment Account (SIA)	96.2	23.8
Funded by ESSER	7.2	23.7
TOTAL	**1,554.4**	

		Classroom Teachers			
ELEMENTARY	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**TOTAL**
Aloha Huber (K-8)	901	29.0	9.0	3.0	41.0
Barnes	433	14.0	4.0	2.0	20.0
Beaver Acres	771	25.0	6.0	4.0	35.0
Bethany	428	11.0	4.0	2.0	17.0
Bonny Slope	672	19.0	6.0	2.0	27.0
Cedar Mill	337	10.0	2.0	2.0	14.0
Chehalem	371	12.0	3.0	2.0	17.0
Cooper Mountain	394	11.0	3.0	2.0	16.0
Elmonica	398	12.0	3.0	2.0	17.0
Errol Hassell	365	10.0	3.0	2.0	15.0
Findley	582	15.0	5.0	2.0	22.0
Fir Grove	314	11.0	2.0	2.0	15.0
Greenway	258	7.0	3.0	2.0	12.0
Hazeldale	438	13.0	4.0	2.0	19.0
Hiteon	472	14.0	4.0	1.0	19.0
Jacob Wismer	550	14.0	5.0	2.0	21.0
Kinnaman	476	15.0	4.0	2.0	21.0
McKay	259	8.0	2.0	2.0	12.0
McKinley	633	20.0	6.0	2.0	28.0
Montclair	290	9.0	2.0	1.0	12.0
Nancy Ryles	460	14.0	3.0	2.0	19.0
Oak Hills	495	14.0	4.0	2.0	20.0
Raleigh Hills	269	8.0	3.0	1.0	12.0
Raleigh Park	298	9.0	3.0	1.0	13.0
Ridgewood	376	11.0	3.0	2.0	16.0
Rock Creek	420	11.0	4.0	2.0	17.0
Sato	823	23.0	7.0	3.0	33.0
Scholls Heights	617	18.0	4.0	2.0	24.0
Sexton Mountain	439	13.0	3.0	2.0	18.0
Springville	709	20.0	6.0	2.0	28.0
Terra Linda	271	9.0	2.0	1.0	12.0
Vose	685	22.0	6.0	2.0	30.0
West TV	295	7.0	3.0	2.0	12.0
William Walker	512	17.0	4.0	2.0	23.0
Elementary Total	**16,011**	**475.0**	**135.0**	**67.0**	**677.0**
Average Elementary Staffing Ratio		**33.7**	**26.2**	**23.6**	

		Classroom Teachers				
MIDDLE SCHOOLS	**Budgeted Enrollment**	**GF**	**Levy**	**SIA**	**ESSER**	**TOTAL**
Cedar Park	659	21.6	5.0	1.0	0.6	28.2
Conestoga	797	25.8	6.0	1.2	0.8	33.8
Five Oaks	790	26.4	6.2	1.2	0.8	34.6
Highland Park	642	20.2	4.8	0.8	0.6	26.4
Meadow Park	665	23.8	5.8	1.0	0.8	31.4
Mountain View	853	30.6	7.4	1.2	1.0	40.2
Stoller	1,001	28.8	7.0	1.2	1.0	38.0
Tumwater	951	26.8	6.4	1.2	0.8	35.2
Whitford	772	25.8	6.0	1.2	0.8	33.8
Middle School Total	**7,130**	**229.8**	**54.6**	**10.0**	**7.2**	**301.6**
Average Middle School Staffing Ratio		**31.0**	**25.1**	**24.2**	**23.6**	

HIGH SCHOOLS						**TOTAL**
Aloha	1,590	57.6	13.6	2.4	-	73.6
Beaverton	1,428	49.6	11.6	2.2	-	63.4
Mountainside	1,717	51.4	12.0	2.4	-	65.8
Southridge	1,405	46.4	11.0	2.0	-	59.4
Sunset	1,874	54.8	12.8	2.4	-	70.0
Westview	2,359	73.2	17.0	3.2	-	93.4
High School Total	**10,373**	**333.0**	**78.0**	**14.6**	**-**	**425.6**
Average High School Staffing Ratio		**31.2**	**25.2**	**24.4**		

OPTIONS SCHOOLS						**TOTAL**
Arts & Communication Magnet Academy - ACMA (6-12)	688	24.2	5.0	0.8	-	30.0
Beaverton Academy of Science & Engineering - BASE (6-12)	820	28.8	5.8	1.2	-	35.8
FLEX Online School (K-12)	715	21.6	3.4	1.0		26.0
International School of Beaverton - ISB (6-12)	890	29.6	6.2	1.2	-	37.0
Merlo Community School (9-12)	150	6.8	1.2	0.4	-	8.4
Options Schools Total	**3,263**	**111.0**	**21.6**	**4.6**	**-**	**137.2**
Average Options Staffing Ratio		**29.4**	**24.6**	**23.8**		

DISTRICT WIDE						**TOTAL**
Add'l Teachers for Extreme Class Size K-12		**13.0**	**-**	**-**		**13.0**
DISTRICT TOTAL	**36,777**	**1,161.8**	**289.2**	**96.2**	**7.2**	**1,554.4**

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. This document does not include elementary PE specialists and elementary music specialists.

Note: The budgeted enrollment may not agree to other projected enrollment information within this document due to enrollment being adjusted for a 3 year ADM trend prior to staffing for high school, a 1% holdback for elementary and middle schools and the weighted enrollment calculation. The budgeted enrollment listed here is the enrollment that was used for staffing but presented unweighted.

Note: Minor differences due to rounding.

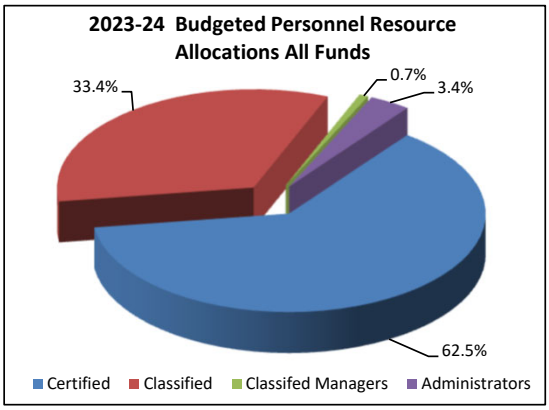
BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed Budget 2023-24
ADMINISTRATORS					
Superintendent	1.0	1.0	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0	2.0	2.0
Associate Superintendent	0.6	1.0	1.0	1.0	1.0
Chief Officer	3.2	3.0	3.0	3.0	4.0
Executive Administrator	9.0	9.0	12.3	13.0	12.0
Administrator	12.7	14.6	13.4	14.0	12.0
Coordinator	6.9	6.0	6.0	8.0	7.0
Elementary School Principal	30.9	30.9	31.0	31.0	33.0
Middle School Principal	8.0	8.5	9.0	9.0	9.0
High School Principal	6.0	6.0	6.0	6.0	6.0
Options Principal K-8	3.0	3.3	3.3	3.3	1.3
Options Principal Secondary	4.0	4.7	4.7	4.7	4.7
Assistant Principal	50.5	50.4	51.7	52.0	47.0
Administrator Total	137.9	140.4	144.4	148.0	140.0
CLASSIFIED MANAGERS					
Coordinator/Supervisor	27.20	28.10	25.01	30.00	31.00
Classified Manager Total	27.20	28.10	25.01	30.00	31.00
CERTIFIED					
Pre-K School Teacher	7.0	6.4	11.0	13.0	15.0
Elementary School Teacher	740.1	727.1	717.0	742.0	714.5
Middle School Teacher	383.7	383.2	391.4	413.5	399.1
High School Teacher	537.5	542.4	559.5	578.1	575.1
Athletic Director	5.6	5.6	5.8	5.0	5.0
Autism Consultant	5.7	5.2	5.6	6.6	6.6
BEA President (Reimbursement)	2.5	3.0	3.0	3.0	3.0
ELL Teacher	102.8	104.7	101.6	112.8	110.7
Guidance Counselor	109.3	119.0	134.1	136.0	133.0
Intern	3.3	5.0	3.2	-	-
Library Instructional Technology Teacher (LITT)	10.0	9.3	10.9	9.5	9.5
Ninth Grade Success Lead	3.4	3.6	5.7	5.9	5.9
Other Professional	63.9	73.2	77.4	76.5	55.3
Psychologist	36.4	37.9	43.4	44.4	43.9
Resource Room Teacher	100.5	104.6	109.7	110.8	102.8
School Management Support	8.5	10.5	10.1	7.0	10.0
School Nurse	14.7	14.8	19.4	21.0	21.0
Social Worker	13.4	20.9	48.4	52.4	48.5
Special Education Facilitators	8.0	8.0	9.0	9.0	9.0
Special Education Teacher	90.2	91.0	97.8	100.5	100.5
Specialist	103.9	103.8	99.7	102.2	101.2

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

BEAVERTON SCHOOL DISTRICT
PERSONNEL RESOURCE ALLOCATIONS
HISTORY - ALL FUNDS

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed Budget 2023-24
Speech Language Pathologist	49.0	49.8	52.8	57.2	54.4
Student Success Coach/School Support Specialist	17.0	17.0	53.1	54.0	54.5
Substance Use Specialist	-	-	-	5.0	8.0
Certified Total	2,416.4	2,446.0	2,569.4	2,665.4	2,586.4
CLASSIFIED					
Account Assistant	22.6	22.7	21.6	22.4	23.4
Aide	306.3	272.7	297.4	286.4	286.8
Bilingual Facilitators	26.0	26.0	35.1	36.7	38.7
Bus Driver	135.4	126.5	119.3	151.3	149.3
Bus Routing Assistant	7.0	7.0	6.9	7.0	7.0
Campus Supervisor	17.1	16.7	18.9	16.1	16.1
Construction Project Manager	5.9	5.7	6.5	6.0	8.0
Courier	6.0	6.0	6.0	6.2	6.2
Crossing Guard	13.3	9.1	9.1	11.6	12.1
Custodian	125.2	126.9	124.2	138.5	139.5
Custodial Foreman/Manager	60.7	58.2	59.2	61.0	61.0
Dispatcher/Field Assistant	8.4	7.3	8.1	9.4	9.5
Legal Counsel	1.8	2.0	1.7	2.0	2.0
Library Media Assistant	38.4	38.2	39.8	41.2	41.2
Mechanic	16.0	15.9	16.7	21.0	21.0
Maintenance Crew	35.8	27.4	35.0	42.0	42.0
Maintenance Foreman	5.0	5.0	4.9	5.0	5.0
Maintenance Leader	9.0	9.0	7.7	8.0	8.0
Network Engineer	4.0	3.9	4.0	4.0	4.0
Nutrition Services Leads	31.6	29.8	32.1	33.2	33.3
Nutrition Services Assistants	60.5	54.3	54.4	70.6	67.7
Pre-K Paraeducator	6.7	8.4	12.7	15.9	18.4
Secretary/Clerk	177.4	174.5	175.9	190.1	182.7
Systems Analyst	13.0	12.8	13.0	13.0	13.0
Technology Support Specialists (Schools)	25.2	25.2	29.0	31.0	31.0
Technology Instructional Assistant (TIA)	19.4	19.9	18.7	20.9	20.9
Professional/Technical	111.5	124.8	117.4	136.8	135.2
Classified Total	1,289.2	1,235.9	1,275.6	1,387.3	1,382.9
District Totals	3,870.7	3,850.4	4,014.3	4,230.7	4,140.3



The District is experiencing a decrease of 2.1% in overall personnel allocations for the 2023-24 budget year over the previous year budget. This is primarily due to the significant enrollment loss over the last few years, inadequate State School Funding and reductions at the central office. In addition, the District is expecting to fully spend the one-time ESSER II funds by the end of the 2022-23 school year and preparing for the ESSER III funds to end in September of 2024. Actual enrollment in the fall of 2022 was even lower than the previous year, and the District is projecting that the enrollment for the 2023-24 school year will continue to decline.

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

BEAVERTON SCHOOL DISTRICT
GENERAL FUND - 100
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Elementary Programs	1110	$ -	$ -	$ 63,786,145	$ 63,275,395	$ 4,363,913	$ 4,651,937	$ -	$ -	$ 68,150,058	$ 67,927,332
	FTE	-	-	757.0	714.0	93.8	92.1	-	-	850.8	806.1
Middle School Programs	1120	-	-	31,069,355	31,259,026	423,404	453,531	-	-	31,492,759	31,712,557
	FTE	-	-	373.8	362.4	9.1	9.0	-	-	382.9	371.4
High School Programs	1130	-	-	45,252,619	44,956,629	517,979	556,151	-	-	45,770,598	45,512,780
	FTE	-	-	520.6	521.2	11.1	11.0	-	-	531.7	532.2
Pre-Kindergarten Programs	1140	-	-	849,212	408,115	626,963	783,207	-	-	1,476,176	1,191,322
	FTE	-	-	11.0	5.2	13.5	15.9	-	-	24.5	21.1
Programs for Talented & Gifted	1210	-	-	69,969	-	-	-	-	-	69,969	-
	FTE	-	-	0.8	-	-	-	-	-	0.8	-
Restrictive Programs	1220	-	-	5,571,951	6,215,706	7,233,401	8,999,824	-	-	12,805,352	15,215,530
	FTE	-	-	75.3	82.6	146.9	166.4	-	-	222.2	249.0
Less Restrictive Programs	1250	-	-	8,585,504	8,529,314	382,008	323,229	-	-	8,967,511	8,852,542
	FTE	-	-	108.8	100.8	7.8	6.0	-	-	116.5	106.7
Alternative Education	1280	-	-	1,412,999	1,552,601	54,961	59,636	-	-	1,467,960	1,612,237
	FTE	-	-	17.0	18.0	1.2	1.2	-	-	18.2	19.2
Designated Programs	1290	-	-	11,293,405	11,280,791	854,644	850,849	-	-	12,148,048	12,131,640
	FTE	-	-	135.9	130.8	18.4	16.9	-	-	154.2	147.6
Attendance & Social Work Services	2110	-	-	295,987	225,889	1,954,621	1,497,515	117,084	122,950	2,367,692	1,846,354
	FTE	-	-	4.0	3.0	52.2	38.8	1.0	1.0	57.2	42.8
Guidance Services	2120	-	-	10,465,885	10,604,462	1,267,665	1,293,308	-	-	11,733,550	11,897,770
	FTE	-	-	132.8	129.8	23.6	23.6	-	-	156.4	153.4
Health Services	2130	-	-	-	-	499,856	507,318	-	-	499,856	507,318
	FTE	-	-	-	-	10.6	10.0	-	-	10.6	10.0
Psychological Service	2140	-	-	3,083,541	3,148,191	-	-	-	-	3,083,541	3,148,191
	FTE	-	-	38.2	37.7	-	-	-	-	38.2	37.7
Speech Path & Audiology Services	2150	-	-	3,778,358	3,827,936	134,984	140,571	-	-	3,913,342	3,968,507
	FTE	-	-	43.2	40.3	2.0	2.0	-	-	45.2	42.2
Other Student Treatment Services	2160	-	-	236,841	253,975	-	-	-	-	236,841	253,975
	FTE	-	-	3.0	3.0	-	-	-	-	3.0	3.0
Direction of Student Support Services	2190	696,724	420,253	1,049,542	1,074,865	806,146	838,054	75,387	79,163	2,627,798	2,412,335
	FTE	5.1	3.0	11.3	11.3	17.8	17.8	0.5	0.5	34.7	32.5
Improvement Instruction Services	2210	588,926	20,289	1,077,530	716,577	116,138	81,142	-	-	1,782,594	818,008
	FTE	4.0	0.1	11.6	7.5	1.5	1.0	-	-	17.1	8.6
Educational Media Services	2220	-	-	1,373,173	1,160,065	2,027,857	2,145,861	-	-	3,401,030	3,305,926
	FTE	-	-	15.8	12.5	43.6	43.6	-	-	59.4	56.1
Assessment and Testing	2230	-	-	-	-	49,268	55,302	-	-	49,268	55,302
	FTE	-	-	-	-	1.1	1.1	-	-	1.1	1.1
Instructional Staff Development	2240	-	-	802,279	859,892	-	-	-	-	802,279	859,892
	FTE	-	-	9.0	9.0	-	-	-	-	9.0	9.0
Executive Administration Services	2320	637,290	729,515	-	-	73,286	51,147	292,223	471,055	1,002,798	1,251,717
	FTE	3.8	3.8	-	-	1.5	1.0	4.8	4.9	10.0	9.6
Office of the Principal	2410	13,919,823	14,162,471	639,128	961,354	5,346,163	5,511,515	-	-	19,905,113	20,635,341
	FTE	104.0	101.0	7.0	10.0	118.0	117.0	-	-	229.0	228.0
Other Support Serv-Sch Admin	2490	1,070,756	1,260,757	18,801	19,752	329,670	411,485	-	-	1,419,227	1,691,994
	FTE	8.0	9.0	0.2	0.2	7.3	8.7	-	-	15.5	17.9
Direction of Business Services	2510	199,351	209,338	-	-	-	-	61,521	96,627	260,872	305,965
	FTE	1.0	1.0	-	-	-	-	1.0	1.0	2.0	2.0
Fiscal Services	2520	-	-	-	-	1,011,228	998,535	304,380	319,629	1,315,608	1,318,164
	FTE	-	-	-	-	19.0	18.0	2.8	2.8	21.8	20.8
Operation & Maint of Plant Services	2540	293,734	308,449	-	-	12,055,623	11,866,324	736,172	685,297	13,085,529	12,860,070
	FTE	2.0	2.0	-	-	266.5	267.5	7.0	7.0	275.5	276.5
Student Transportation Services	2550	184,040	190,827	-	-	8,740,257	8,995,275	431,187	468,028	9,355,483	9,654,131
	FTE	1.3	1.3	-	-	192.9	190.9	4.1	4.1	198.2	196.3
Internal Services	2570	-	-	-	-	454,921	500,460	121,764	126,017	576,685	626,477
	FTE	-	-	-	-	10.5	11.0	1.0	1.0	11.5	12.0
Plan/R&D/Eval/Grants/Stats Serv	2620	147,232	-	-	-	203,687	213,465	-	122,950	350,919	336,415
	FTE	1.0	-	-	-	2.6	2.6	-	1.0	3.6	3.6
Information Services	2630	169,944	178,458	-	-	385,841	401,374	-	-	555,785	579,832
	FTE	1.0	1.0	-	-	6.6	6.4	-	-	7.6	7.4
Staff Services	2640	679,776	713,831	198,198	83,700	610,054	639,106	415,264	470,326	1,903,291	1,906,963
	FTE	4.0	4.0	2.0	2.0	12.5	13.0	6.8	6.0	25.3	25.0
Technology Services	2660	271,892	280,169	11,662	-	3,430,128	3,549,225	246,082	378,402	3,959,764	4,207,796
	FTE	2.0	2.0	0.1	-	70.2	69.4	4.0	4.0	76.3	75.4
Interpretation/Translation Services	2680	-	-	-	-	-	821,436	-	-	-	821,436
	FTE	-	-	-	-	-	13.9	-	-	-	13.9
TOTAL SALARY		**$ 18,859,487**	**$ 18,474,357**	**$ 190,922,083**	**$ 190,414,235**	**$ 53,954,666**	**$ 57,196,781**	**$ 2,801,063**	**$ 3,340,444**	**$ 266,537,299**	**$ 269,425,817**
TOTAL FTE		**137.1**	**128.1**	**2,278.1**	**2,201.0**	**1,161.6**	**1,175.8**	**32.9**	**33.3**	**3,609.7**	**3,538.2**
AVERAGE BENEFIT RATE*		55.2%	55.3%	57.1%	56.8%	81.0%	79.8%	54.3%	53.9%		
TOTAL BENEFITS		**$ 10,410,764**	**$ 10,211,769**	**$ 109,065,071**	**$ 108,240,188**	**$ 43,720,951**	**$ 45,622,763**	**$ 1,520,722**	**$ 1,800,337**	**$ 164,717,508**	**$ 165,875,057**
TOTAL SALARY & BENEFITS		**$ 29,270,251**	**$ 28,686,126**	**$ 299,987,154**	**$ 298,654,423**	**$ 97,675,617**	**$ 102,819,545**	**$ 4,321,785**	**$ 5,140,780**	**$ 431,254,807**	**$ 435,300,874**
% OF TOTAL SALARY & BENEFITS		6.8%	6.6%	69.6%	68.6%	22.6%	23.6%	1.0%	1.2%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE	2022-23		2023-24	
BY CLASSIFICATION	Low	High	Low	High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
STUDENT BODY & SPECIAL PURPOSE FUND - 220
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Staff Services	2640	$ -	$ -	$ 285,097	$ 263,923	$ -	$ -	$ -	$ -	$ 285,097	$ 263,923
	FTE	-	-	3.0	3.0	-	-	-	-	3.0	3.0
TOTAL SALARY		**$ -**	**$ -**	**$ 285,097**	**$ 263,923**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 285,097**	**$ 263,923**
TOTAL FTE		**-**	**-**	**3.0**	**3.0**	**-**	**-**	**-**	**-**	**3.0**	**3.0**
AVERAGE BENEFIT RATE*		0.0%	0.0%	55.0%	57.6%	0.0%	0.0%	0.0%	0.0%		
TOTAL BENEFITS		**$ -**	**$ -**	**$ 156,907**	**$ 151,969**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 156,907**	**$ 151,969**
TOTAL SALARY & BENEFITS		**$ -**	**$ -**	**$ 442,004**	**$ 415,892**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 442,004**	**$ 415,892**
% OF TOTAL SALARY & BENEFITS		0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE	2022-23		2023-24	
BY CLASSIFICATION	Low	High	Low	High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
GRANT FUND - 270
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Elementary Programs	1110	$ -	$ -	$ 4,465,873	$ 5,937,632	$ -	$ -	$ -	$ -	$ 4,465,873	$ 5,937,632
	FTE	-	-	53.0	67.0	-	-	-	-	53.0	67.0
Middle School Programs	1120	-	-	1,845,210	1,656,107	-	-	-	-	1,845,210	1,656,107
	FTE	-	-	22.2	19.2	-	-	-	-	22.2	19.2
High School Programs	1130	-	-	2,494,718	1,891,093	14,249	-	-	-	2,508,967	1,891,093
	FTE	-	-	28.7	20.6	0.3	-	-	-	29.0	20.6
Pre-Kindergarten Programs	1140	-	-	154,402	769,141	113,993	120,493	-	-	268,396	889,634
	FTE	-	-	2.0	9.8	2.5	2.5	-	-	4.5	12.3
Restrictive Programs	1220	-	-	1,776,311	1,291,038	-	-	-	-	1,776,311	1,291,038
	FTE	-	-	22.5	15.3	-	-	-	-	22.5	15.3
Less Restrictive Programs	1250	-	-	658,807	691,275	-	-	-	-	658,807	691,275
	FTE	-	-	8.0	8.0	-	-	-	-	8.0	8.0
Educationally Underserved	1270	36,808	40,578	1,127,308	1,160,854	257,981	276,813	-	-	1,422,098	1,478,246
	FTE	0.3	0.3	12.2	12.2	4.5	4.5	-	-	16.9	16.9
Alternative Education	1280	-	-	86,924	91,801	-	-	-	-	86,924	91,801
	FTE	-	-	1.0	1.0	-	-	-	-	1.0	1.0
Designated Programs	1290	-	-	8,423,968	9,087,026	867,009	789,856	-	-	9,290,977	9,876,883
	FTE	-	-	101.4	105.4	19.1	15.6	-	-	120.5	121.0
Attendance & Social Work Services	2110	-	-	4,015,800	3,870,228	1,036,095	771,194	-	-	5,051,896	4,641,422
	FTE	-	-	54.3	51.4	22.3	16.1	-	-	76.5	67.5
Guidance Services	2120	-	-	768,681	929,292	38,864	-	-	-	807,544	929,292
	FTE	-	-	9.8	12.3	0.7	-	-	-	10.5	12.3
Health Services	2130	-	-	1,678,747	1,736,294	222,403	-	-	-	1,901,150	1,736,294
	FTE	-	-	21.0	21.0	4.7	-	-	-	25.7	21.0
Psychological Service	2140	-	-	505,167	522,608	-	-	-	-	505,167	522,608
	FTE	-	-	6.3	6.3	-	-	-	-	6.3	6.3
Speech Path & Audiology Services	2150	-	-	1,223,681	1,320,668	-	-	-	-	1,223,681	1,320,668
	FTE	-	-	15.5	15.6	-	-	-	-	15.5	15.6
Direction of Student Support Services	2190	492,805	522,336	-	105,470	-	-	75,387	79,163	568,191	706,970
	FTE	3.6	3.6	-	1.0	-	-	0.5	0.5	4.1	5.1
Improvement Instruction Services	2210	135,946	279,163	823,307	511,158	114,168	106,264	-	-	1,073,421	896,585
	FTE	1.0	2.0	8.8	5.4	2.5	1.6	-	-	12.3	9.0
Educational Media Services	2220	-	-	555,091	23,886	-	-	-	-	555,091	23,886
	FTE	-	-	6.0	0.3	-	-	-	-	6.0	0.3
Instructional Staff Development	2240	-	-	797,822	616,256	-	-	-	-	797,822	616,256
	FTE	-	-	9.0	6.5	-	-	-	-	9.0	6.5
Office of the Principal	2410	-	-	-	-	15,861	16,489	-	-	15,861	16,489
	FTE	-	-	-	-	0.4	0.4	-	-	0.4	0.4
Other Support Serv-Sch Admin	2490	147,232	144,093	-	-	-	-	-	-	147,232	144,093
	FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0
Operation & Maint of Plant Services	2540	-	-	-	-	610,698	625,708	-	-	610,698	625,708
	FTE	-	-	-	-	13.5	12.5	-	-	13.5	12.5
Staff Services	2640	169,944	178,458	-	-	85,672	-	-	-	255,616	178,458
	FTE	1.0	1.0	-	-	1.0	-	-	-	2.0	1.0
Food Prep/Dispensing Services	3120	-	-	-	-	1,547	1,710	-	-	1,547	1,710
	FTE	-	-	-	-	0.0	0.0	-	-	0.0	0.0
TOTAL SALARY		**$ 982,734**	**$ 1,164,628**	**$ 31,401,818**	**$ 32,211,828**	**$ 3,378,541**	**$ 2,708,528**	**$ 75,387**	**$ 79,163**	**$ 35,838,479**	**$ 36,164,147**
TOTAL FTE		**6.9**	**7.9**	**381.4**	**377.9**	**71.5**	**53.2**	**0.5**	**0.5**	**460.2**	**439.5**
AVERAGE BENEFIT RATE*		55.2%	52.3%	57.6%	58.4%	81.5%	82.5%	47.7%	46.8%		
TOTAL BENEFITS		**$ 542,485**	**$ 608,553**	**$ 18,100,361**	**$ 18,819,459**	**$ 2,752,508**	**$ 2,234,716**	**$ 35,981**	**$ 37,086**	**$ 21,431,334**	**$ 21,699,815**
TOTAL SALARY & BENEFITS		**$ 1,525,219**	**$ 1,773,181**	**$ 49,502,178**	**$ 51,031,287**	**$ 6,131,049**	**$ 4,943,245**	**$ 111,367**	**$ 116,250**	**$ 57,269,814**	**$ 57,863,962**
% OF TOTAL SALARY & BENEFITS		2.7%	3.1%	86.4%	88.2%	10.7%	8.5%	0.2%	0.2%	100.0%	100.0%

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SALARY RANGE	2022-23		2023-24	
BY CLASSIFICATION	Low	High	Low	High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
NUTRITION SERVICES FUND - 290
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Fiscal Services	2520	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,871	$ 11,415	$ 10,871	$ 11,415
	FTE	-	-	-	-	-	-	0.1	0.1	0.1	0.1
Direction of Food Services	3110	147,232	152,662	-	-	314,162	326,597	631,005	485,687	1,092,398	964,946
	FTE	1.0	1.0	-	-	6.9	6.9	6.0	5.0	13.9	12.9
Food Prep/Dispensing Services	3120	-	-	-	-	3,671,256	3,952,006	-	-	3,671,256	3,952,006
	FTE	-	-	-	-	103.9	101.1	-	-	103.9	101.1
TOTAL SALARY		**$ 147,232**	**$ 152,662**	**$ -**	**$ -**	**$ 3,985,418**	**$ 4,278,603**	**$ 641,875**	**$ 497,103**	**$ 4,774,525**	**$ 4,928,368**
TOTAL FTE		**1.0**	**1.0**	**-**	**-**	**110.8**	**108.0**	**6.1**	**5.1**	**117.9**	**114.1**
AVERAGE BENEFIT RATE*		54.1%	55.6%	0.0%	0.0%	84.7%	75.3%	51.9%	55.5%		
TOTAL BENEFITS		**$ 79,613**	**$ 84,821**	**$ -**	**$ -**	**$ 3,374,269**	**$ 3,219,654**	**$ 333,195**	**$ 275,721**	**$ 3,787,077**	**$ 3,580,196**
TOTAL SALARY & BENEFITS		**$ 226,845**	**$ 237,483**	**$ -**	**$ -**	**$ 7,359,687**	**$ 7,498,257**	**$ 975,070**	**$ 772,824**	**$ 8,561,601**	**$ 8,508,564**
% OF TOTAL SALARY & BENEFITS		2.6%	2.8%	0.0%	0.0%	86.0%	88.1%	11.4%	9.1%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE	2022-23		2023-24	
BY CLASSIFICATION	Low	High	Low	High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
CAPITAL PROJECTS FUND - 400
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Plan/R&D/Eval/Grants/Stats Serv	2620	$ 169,944	$ 178,458	$ -	$ -	$ -	$ -	$ -	$ -	$ 169,944	$ 178,458
	FTE	1.0	1.0	-	-	-	-	-	-	1.0	1.0
Direction of Facilities Acq & Constr	4110	147,232	154,224	-	-	1,270,282	1,559,995	225,355	245,900	1,642,869	1,960,119
	FTE	1.0	1.0	-	-	26.0	30.5	2.0	2.0	29.0	33.5
TOTAL SALARY		**$ 317,176**	**$ 332,682**	**$ -**	**$ -**	**$ 1,270,282**	**$ 1,559,995**	**$ 225,355**	**$ 245,900**	**$ 1,812,813**	**$ 2,138,577**
TOTAL FTE		**2.0**	**2.0**	-	-	**26.0**	**30.5**	**2.0**	**2.0**	**30.0**	**34.5**
AVERAGE BENEFIT RATE*		53.6%	54.4%	0.0%	0.0%	58.1%	66.0%	46.0%	50.8%		
TOTAL BENEFITS		**$ 170,054**	**$ 180,907**	**$ -**	**$ -**	**$ 738,040**	**$ 1,028,966**	**$ 103,754**	**$ 124,812**	**$ 1,011,848**	**$ 1,334,685**
TOTAL SALARY & BENEFITS		**$ 487,229**	**$ 513,590**	**$ -**	**$ -**	**$ 2,008,322**	**$ 2,588,961**	**$ 329,109**	**$ 370,712**	**$ 2,824,660**	**$ 3,473,262**
% OF TOTAL SALARY & BENEFITS		17.2%	14.8%	0.0%	0.0%	71.1%	74.5%	11.7%	10.7%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2022-23 Low	2022-23 High	2023-24 Low	2023-24 High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
INSURANCE RESERVE FUND - 611
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Executive Administration Services	2320	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,249	$ 24,414	$ 23,249	$ 24,414
	FTE	-	-	-	-	-	-	0.1	0.1	0.1	0.1
Fiscal Services	2520	-	-	-	-	49,458	52,146	-	-	49,458	52,146
	FTE	-	-	-	-	0.5	0.5	-	-	0.5	0.5
Staff Services	2640	-	-	-	-	42,836	-	26,292	-	69,128	-
	FTE	-	-	-	-	0.5	-	0.3	-	0.8	-
Other Support Services-Central	2690	73,616	70,042	-	-	154,850	162,284	-	-	228,466	232,326
	FTE	0.5	0.5	-	-	2.0	2.0	-	-	2.5	2.5
TOTAL SALARY		**$ 73,616**	**$ 70,042**	**$ -**	**$ -**	**$ 247,144**	**$ 214,429**	**$ 49,541**	**$ 24,414**	**$ 370,301**	**$ 308,885**
TOTAL FTE		**0.5**	**0.5**	**-**	**-**	**3.0**	**2.5**	**0.4**	**0.1**	**3.9**	**3.1**
AVERAGE BENEFIT RATE*		54.1%	56.9%	0.0%	0.0%	56.6%	58.7%	48.9%	44.5%		
TOTAL BENEFITS		**$ 39,807**	**$ 39,876**	**$ -**	**$ -**	**$ 139,995**	**$ 125,940**	**$ 24,204**	**$ 10,866**	**$ 204,005**	**$ 176,683**
TOTAL SALARY & BENEFITS		**$ 113,422**	**$ 109,919**	**$ -**	**$ -**	**$ 387,139**	**$ 340,369**	**$ 73,745**	**$ 35,280**	**$ 574,306**	**$ 485,568**
% OF TOTAL SALARY & BENEFITS		19.7%	22.6%	0.0%	0.0%	67.4%	70.1%	12.8%	7.3%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2022-23 Low	2022-23 High	2023-24 Low	2023-24 High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

BEAVERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 612
BUDGETED EXPENDITURES FOR PERSONNEL SERVICES
2023-24 BUDGET

		ADMINISTRATORS		CERTIFIED		CLASSIFIED		CLASSIFIED MANAGERS		TOTAL	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Fiscal Services	2520	$ -	$ -	$ -	$ -	$ 49,458	$ 52,146	$ -	$ -	$ 49,458	$ 52,146
	FTE	-	-	-	-	0.5	0.5	-	-	0.5	0.5
Other Support Services-Central	2690	73,616	70,042	-	-	171,345	208,116	23,249	-	268,210	278,158
	FTE	0.5	0.5	-	-	2.0	2.0	0.1	-	2.6	2.5
TOTAL SALARY		**$ 73,616**	**$ 70,042**	**$ -**	**$ -**	**$ 220,802**	**$ 260,261**	**$ 23,249**	**$ -**	**$ 317,667**	**$ 330,303**
TOTAL FTE		**0.5**	**0.5**	-	-	**2.5**	**2.5**	**0.1**	-	**3.1**	**3.0**
AVERAGE BENEFIT RATE*		54.1%	56.9%	0.0%	0.0%	54.5%	54.3%	45.4%	0.0%		
TOTAL BENEFITS		**$ 39,807**	**$ 39,876**	**$ -**	**$ -**	**$ 120,329**	**$ 141,198**	**$ 10,558**	**$ -**	**$ 170,694**	**$ 181,074**
TOTAL SALARY & BENEFITS		**$ 113,422**	**$ 109,919**	**$ -**	**$ -**	**$ 341,132**	**$ 401,459**	**$ 33,807**	**$ -**	**$ 488,361**	**$ 511,377**
% OF TOTAL SALARY & BENEFITS		23.2%	21.5%	0.0%	0.0%	69.9%	78.5%	6.9%	0.0%	100.0%	100.0%

**Health benefits are calculated based on actual dollars up to the insurance cap for each position. Any variance in benefit percentages between funds is due to a different variety of positions represented within the funds.*

SALARY RANGE BY CLASSIFICATION	2022-23 Low	2022-23 High	2023-24 Low	2023-24 High
Administrator	$ 134,696	$ 330,000	$ 140,084	$ 343,200
Certified	$ 50,616	$ 101,414	$ 52,641	$ 105,471
Classified	$ 31,501	$ 122,946	$ 32,762	$ 127,864
Classified Managers	$ 63,582	$ 187,798	$ 66,125	$ 195,310

Note: Minor differences due to rounding.

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

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Tax Rates					
Permanent Tax Rate per $1,000 of AV	4.6930	4.6930	4.6930	4.6930	4.6930
Bond Tax Rate per $1,000 of AV	1.9645	2.0827	2.0869	2.2479	2.2613
Local Option Tax per $1,000 of AV	1.2500	1.2500	1.2500	1.2500	1.2500
Average Assessed Value	$ 279,432	$ 287,220	$ 295,978	$ 308,138	$ 318,352
Tax Burden	$ 2,210	$ 2,305	$ 2,377	$ 2,524	$ 2,612

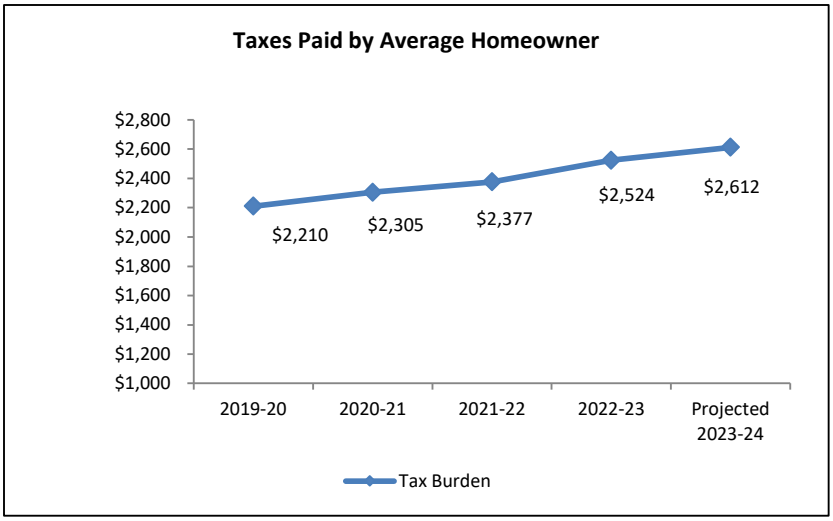
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, 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)



Source: Washington County Department of Assessment Taxation

BEAVERTON SCHOOL DISTRICT
ASSESSED VALUE AND REAL MARKET VALUE OF TAXABLE PROPERTY
(in millions)

Fiscal Year	Assessed Value: Residential Property	Assessed Value: Personal Property	Total Taxable Value	Total Direct Rate [a]	Total Real Market Value	Assessed Value as a percentage of RMV
2027[b]	$ 39,819.9	$ 1,332.2	$ 41,152.1	$ 8.304	$ 95,224.7	43.22 %
2026[b]	38,244.3	1,272.8	39,517.1	8.276	87,474.0	45.18
2025[b]	36,731.1	1,216.0	37,947.0	8.248	80,356.0	47.22
2024[b]	35,277.7	1,161.7	36,439.4	8.220	73,818.9	49.36
2023[b]	33,881.8	1,109.9	34,991.7	8.192	67,815.3	51.60
2022[b]	32,541.2	1,060.4	33,601.5	8.030	62,332.4	53.91
2021[b]	31,401.6	1,020.1	32,421.7	8.026	58,500.7	55.42
2020	29,995.4	1,024.5	31,019.9	7.908	51,999.6	59.65
2019	28,627.3	917.6	29,544.9	8.021	50,169.2	58.89

a Per $1,000 of assessed value
b Estimated

PROPERTY TAX LEVIES AND COLLECTIONS
(in millions)

Fiscal Year	Taxes Levied for the Fiscal Year **	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2024	$ 296.8 *	$ 284.9 *	96.02 %			
2023	$ 283.0	$ 271.3 *	95.86			
2022	269.9	259.7	96.19	$ -	$ 259.7	96.19 %
2021	260.2	250.1	96.09	2.0	252.1	96.86
2020	245.1	235.1	95.94	1.8	237.0	96.69
2019	237.7	228.2	95.99	2.2	230.4	96.92

* 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 AND NINE YEARS PRIOR

	Beaverton School District					
	June 2022			June 2013		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Nike, Inc.	$ 1,404,246,163	1	4.2%	$ 386,234,533	1	1.7%
Maxim Intergrated Products Inc.	148,411,520	4	0.4	108,396,540	8	0.5
PPR Washington Square LLC	126,766,103	6	0.4	112,624,281	6	0.5
Beaverton LLC	118,470,960	7	0.4	100,961,280	9	0.4
Portland 2 LLC	73,547,120	10	0.2			
Providence Health & Services-Oregon	85,648,495	9	0.3			
MG Pallas Apartment MOS LLC ET AL			0.0			
PS Business Parks LP				112,151,006	7	0.5
Bernard Properties Partnership				58,656,390	10	0.3
Public Utilities						
Portland General Electric Co.	229,586,720	2	0.7	155,284,620	2	0.7
Northwest Natural Gas	181,879,500	3	0.5	126,229,500	4	0.5
Comcast Corporation	147,741,000	5	0.4	132,852,200	3	0.6
Northwest Fiber LLC	92,818,600	8	0.3			
Frontier Communications				118,074,000	5	0.5
Subtotal of Ten Largest Taxpayers	2,609,116,181		7.8	1,411,464,350		6.1
All Other Taxpayers	30,992,432,676		92.2	21,909,698,430		93.9
Total Assessed Value of Tax District	$ 33,601,548,857		100.0%	$ 23,321,162,780		100.0%

	Washington County					
	June 2022			June 2013		
Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Intel	$ 1,892,355,244	1	2.5%	$ 1,317,485,109	1	2.7%
Nike, Inc.	1,450,518,012	2	2.0	458,134,800	2	0.9
Pacific Realty Associates	426,502,345	5	0.6	301,554,205	5	0.6
Genentech Inc.	281,929,300	7	0.4			
Lam Research Corporation	204,291,922	9	0.3			
BV Centercall LLC			0.0			
Fred Meyer Stores, Inc				149,532,916	8	0.3
Maxim Intergrated Products Inc.				142,776,738	9	0.3
PS Business Parks LP				112,151,006	10	0.2
Public Utilities						
Portland General Electric Co.	951,592,080	3	1.3	430,132,692	3	0.9
Northwest Natural Gas	430,076,890	4	0.6	303,517,250	4	0.6
Verizon Communications	338,930,000	6	0.5			
Comcast Corporation	267,644,000	8	0.4	247,208,700	7	0.5
Northwest Fiber LLC	195,724,800	10	0.3			
Frontier Communications				250,268,000	6	0.5
Subtotal of Ten Largest Taxpayers	6,439,564,593		8.7	3,712,761,416		7.5
All Other Taxpayers	67,932,349,712		91.3	45,642,897,659		92.5
Total Assessed Value of Tax District	$ 74,371,914,305		100.0%	$ 49,355,659,075		100.0%

Note: Ranked based on taxes levied.

Source: *Washington County Department of Assessment & Taxation*

BEAVERTON SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population[a] *Estimated*	Personal Income[b] *(in thousands)*	Per Capita Personal Income	Unemployment Rate[c] *(Washington County)*
2022	284,669	n/a	n/a	n/a
2021	297,638	n/a	n/a	4.4 %
2020	294,437	$ 40,333,177	$ 66,831	6.5
2019	291,014	38,527,576	64,043	3.0
2018	286,013	36,442,209	60,971	3.5
2017	280,126	33,765,596	57,331	3.5
2016	273,845	31,588,397	54,203	4.2
2015	269,023	29,812,561	51,909	4.8
2014	263,778	26,299,466	46,713	5.7
2013	258,199	24,839,911	44,757	6.3

n/a - Information not available as of printing.

[a] ***Source:*** *Bureau of Economic and Business Research and BSD estimates based on PSU Population Research Center data.*

[b] ***Source:*** *U.S. Department of Commerce, Bureau of Economic Analysis.*

[c] ***Source:*** *Oregon Labor Market, Labor Force Data for Washington County. Not seasonally adjusted.*

DEBT SERVICE SCHEDULES

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with equal amounts of principal maturing each year.

On August 7, 2014, the District issued $20,393,784 in General Obligation Bonds, Series 2014A and $361,755,000 in General Obligation Bonds, Series 2014B to finance the first phase of capital construction and improvements related to the $680 million bond measure passed by voters in May 2014. Final principal payment on Series 2014A was made in June 2020. Interest on the Series 2014B Bonds range from 2.00% to 5.00%. Interest is payable semiannually in June and December. Principal is paid annually in June, with a final maturity in June 2034 for the Series 2014B Bond. The Series 2014B Bonds maturing on or after June 15, 2025 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2024.

On May 11, 2017, the District issued $38,990,000 in General Obligation Bonds, Series 2017A, $76,483,176 in General Obligation Bonds, Series 2017B, $32,980,000 in General Obligation Bonds, Series 2017C, and $149,397,089 in General Obligation Bonds, Series 2017D to finance the second phase of capital construction and improvements related to the $680 million bond measure passed by voters in May 2014. Principal is paid in June, with a final maturity in June 2028 for the Series 2017A Bonds, June 2034 for the Series 2017B Bonds, June 2035 for the Series 2017C Bonds, and June 2036 for the Series 2017D Bonds.

The Series 2017A are taxable bonds with interest rates from 1.49% to 3.23%. Interest is payable semiannually in June and December for the Series 2017A Bonds. The Series 2017A Bonds maturing on June 15, 2028 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027.

The Series 2017B are deferred interest bonds with interest rates from 3.57% to 4.13%. Interest on the Series 2017B Bonds is payable only at maturity. The Series 2017B Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2027.

The Series 2017C are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2017C Series Bonds. The Series 2017C Bonds maturing in 2028 and 2035 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2027.

The Series 2017D are convertible deferred interest bonds with an interest rates of 5.00%. The Series 2017D Bonds will convert into current interest bonds in June 2018, after which interest will be payable semiannually in June and December. The 2017D Series Bonds maturing in 2035 and 2036 are subject to redemption prior to maturity at a price of 100 percent of accreted par value plus accrued interest on or after June 15, 2027.

The District issued on June 30, 2020 new General Obligation Bonds Series 2020 Bonds in the amount of $432,745,000 to refund $71,060,000 in 2012B bonds and $298,310,000 in 2014B bonds. Series 2020 bonds have a final maturity June 15, 2034, with interest rates range from 0.351% to 2.093% with semiannual interest paid in December and June, and principal payments annually in June.

On July 12, 2022, the District issued $142,742,153 in General Obligation Bonds, Series 2022A and $176,670,000 in General Obligation Bonds, Series 2022B to finance the first phase of capital construction and improvements related to the $723 million bond measure passed by voters in May 2022. Principal is paid in June, with a final maturity in June 2048 for the Series 2022A Bonds, and June 2052 for the Series 2022B Bonds.

The Series 2022A are deferred interest bonds with interest rates from 4.37% to 4.93%. Interest on the Series 2022A Bonds is payable only at maturity. The Series 2022A Bonds are subject to redemption prior to maturity at a price of 100 percent of the accreted par value on the redemption date on or after June 15, 2032.

The Series 2022B are current interest bonds with an interest rate of 5.00%. Interest is payable semiannually in June and December for the Series 2022B Series Bonds. The Series 2022B Bonds maturing in 2033 and 2052 are subject to redemption prior to maturity at a price of par plus accrued interest on or after June 15, 2032.

Full Faith and Credit Obligation Bonds

On March 19, 2009 the District issued full faith and credit obligation bonds to provide funds for the construction of the Transportation Service Center, an option school auditorium, bus particulate traps and an option school

Source: Business Services

remodel. The District issued $16,260,000 full faith and credit obligation bonds on April 27, 2016, placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old obligations. Interest rates on the 2016 bonds range from 2.00% to 4.00% with a final maturity date of June 1, 2036.

On November 30, 2021 the District issued Full Faith and Credit Obligation Bonds for the purchase of a building. The $9,200,000 Full Faith and Credit Obligation Bonds, Series 2021A, has an interest rate of 1.810% with final maturity in 2036. The $7,000,000 Full Faith and Credit Obligation Bonds, Series 2021B, has an interest rate of 0.79% with final maturity in 2024. Debt service requirement is paid from the General Fund, with semiannual interest paid in December and June, and principal payments annually in June.

Limited Tax Pension Obligation Bonds

On June 21, 2005 the District participated with thirteen Oregon school districts and two educational service districts in a pooled issuance of taxable pension obligation bonds to finance the District's estimated PERS unfunded actuarial liability. The District issued $189,935,000 in debt as part of a pooled issuance of $475,205,000. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS. Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Fund support is withheld on a monthly basis to repay debt. Funds are accumulated and invested by a trust officer and annual principal and interest payments are made each June 30, beginning June 2005 and ending June 2028. The bond interest rates range from 4.11% to 4.76%.

On February 26, 2015 the District issued $79,220,000 taxable pension obligation bonds to finance District's estimated PERS unfunded actuarial liability. The bond proceeds were paid to the Oregon Public Employees Retirement System. No intercept agreement exists for the bonds issued in 2015. Annual principal and interest payments are made each June 30, beginning in June 2015 and ending June 2034. The bond interest rates range from 0.35% to 4.06%.

The reduction in pension expense resulting from the side account will be reflected as a reduction in the District's proportionate share of the PERS net pension liability or an increase in the District's proportionate share of the PERS net pension asset from the General Fund. Debt service requirements will remain at about the $1.34 million level through the remainder of the life of the obligations.

Debt Service Payments

Issue Date	Original Issue	Outstanding at June 30, 2023	2023-24 Principal Payments	2023-24 Interest Payments
General Obligation Bonds:				
August 7, 2014	$ 361,755,000	$ 10,710,000	$ 10,710,000	$ 505,500
May 11, 2017	38,990,000	23,235,000	-	749,793
May 11, 2017	76,483,176	76,483,176	-	-
May 11, 2017	32,980,000	32,980,000	-	1,649,000
May 11, 2017	149,397,089	149,397,089	6,067,969	8,221,781
June 30, 2020	432,745,000	380,380,000	25,615,000	6,041,075
July 12, 2022	142,742,153	142,742,153	-	-
July 12, 2022	176,670,000	163,020,000	14,980,000	8,151,000
		978,947,418	57,372,969	25,318,149
Limited Tax Pension Obligation Bonds:				
June 21, 2005	189,935,000	79,905,000	15,060,000	3,802,679
February 26, 2015	79,220,000	49,330,000	3,920,000	1,925,278
		129,235,000	18,980,000	5,727,957
Full Faith and Credit Obligation Bonds:				
April 27, 2016	16,260,000	13,725,000	835,000	500,250
November 30, 2021	9,200,000	8,352,845	575,666	151,187
November 30, 2021	7,000,000	7,000,000	7,000,000	55,300
		29,077,845	8,410,666	706,737
Total Bonds		$ 1,137,260,263	$ 84,763,635	$ 31,752,843

Source: Business Services

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 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
ELEMENTARY SCHOOLS								
Aloha Huber K-5	714	646	674	725	743	740	737	741
Barnes	590	526	513	478	433	423	409	407
Beaver Acres	708	671	677	727	742	753	773	773
Bethany	528	447	375	429	419	391	354	333
Bonny Slope	655	573	608	683	672	635	617	616
Cedar Mill	428	368	375	356	337	325	327	328
Chehalem	459	413	367	372	362	352	332	311
Cooper Mountain	461	383	401	392	378	362	341	332
Elmonica	550	466	433	418	398	350	327	308
Errol Hassell	426	340	341	355	365	347	340	325
Findley	636	539	476	527	582	609	605	603
Fir Grove	387	348	335	362	344	320	302	272
Greenway	318	301	299	273	252	236	216	203
Hazeldale	467	420	393	412	416	428	427	446
Hiteon	634	536	492	477	463	468	453	437
Jacob Wismer	727	658	570	592	550	540	512	489
Kinnaman	599	535	494	460	447	438	408	395
McKay	269	262	243	249	245	234	228	220
McKinley	634	588	566	628	613	626	628	618
Montclair	319	254	277	283	290	277	255	253
Nancy Ryles	630	516	498	507	460	455	431	423
Oak Hills	551	464	504	485	481	463	446	424
Raleigh Hills K-5	359	290	278	280	269	260	245	238
Raleigh Park	332	316	312	299	282	258	249	234
Ridgewood	410	331	362	371	359	356	355	356
Rock Creek	516	418	420	431	402	391	382	360
Sato	649	651	698	762	823	829	817	816
Scholls Heights	571	570	577	619	617	632	642	633
Sexton Mountain	511	447	441	440	411	391	385	364
Springville K-5	724	695	581	727	709	708	696	693
Terra Linda	349	287	271	258	252	231	201	191
Vose	693	682	665	694	676	664	621	609
West TV	336	266	292	305	295	290	281	273
William Walker	487	449	467	503	486	468	464	450
FLEX Online K-5	0	661	928	128	115	112	101	95
Elementary Total	**17,627**	**16,317**	**16,203**	**16,007**	**15,688**	**15,362**	**14,907**	**14,569**

STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
MIDDLE SCHOOLS								
Cedar Park	941	816	614	633	638	620	621	610
Conestoga	975	878	838	769	772	761	764	742
Five Oaks	1,010	952	731	749	754	703	702	669
Highland Park	777	678	682	635	613	618	641	636
Meadow Park	834	811	679	681	644	634	622	613
Mountain View	853	781	874	867	827	762	748	710
Stoller	1,560	1,389	1,019	902	977	994	1,027	1,050
Tumwater	0	0	865	979	930	898	889	863
Whitford	706	710	758	789	748	745	760	751
Aloha Huber 6-8	179	176	175	167	158	175	175	175
Raleigh Hills 6-8	163	154	75	27	0	0	0	0
Springville 6-8	160	161	86	40	0	0	0	0
ACMA Middle	338	335	324	323	327	327	327	327
ISB Middle	479	474	473	455	459	459	459	459
BASE (frmr HS2)	372	385	382	382	396	396	396	396
FLEX Online 6-8	0	319	347	161	145	145	145	145
Middle School Total	**9,347**	**9,019**	**8,922**	**8,559**	**8,388**	**8,237**	**8,276**	**8,146**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
HIGH SCHOOLS								
Aloha	1,751	1,718	1,696	1,609	1,555	1,563	1,519	1,473
Beaverton	1,469	1,508	1,425	1,430	1,422	1,316	1,272	1,243
Mountainside	1,787	1,701	1,721	1,715	1,688	1,654	1,569	1,498
Southridge	1,380	1,437	1,474	1,460	1,387	1,350	1,279	1,244
Sunset	1,971	1,953	1,947	1,903	1,849	1,774	1,700	1,664
Westview	2,382	2,288	2,280	2,353	2,321	2,285	2,250	2,213
Merlo Station	128	106	90	130	108	108	108	108
ACMA High	368	372	369	370	378	378	378	378
ISB High	368	393	384	432	442	441	441	441
BASE (frmr HS2)	334	456	446	441	441	442	442	442
SST (merged with HS2 after 2019)	175	0	0	0	0	0	0	0
Early College	278	288	275	281	275	275	275	275
FLEX Online 9-12	0	234	391	267	253	253	253	253
High School Total	**12,391**	**12,454**	**12,498**	**12,391**	**12,119**	**11,839**	**11,486**	**11,232**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Total Elementary	17,627	16,317	16,203	16,007	15,688	15,362	14,907	14,569
Total Middle	9,347	9,019	8,922	8,559	8,388	8,237	8,276	8,146
Total High	12,391	12,454	12,498	12,391	12,119	11,839	11,486	11,232
Special Education	1,040	961	858	907	969	969	969	969
Total All Levels	**40,405**	**38,751**	**38,481**	**37,864**	**37,164**	**36,407**	**35,638**	**34,916**
Alt Programs/SPED Outside Placement/Unallocated Enrollment/Charter Schools	969	960	895	906	947	927	927	927
DISTRICT GRAND TOTAL	**41,374**	**39,711**	**39,376**	**38,770**	**38,111**	**37,334**	**36,565**	**35,843**

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Elementary Schools

Kindergarten - 2nd grade classes are staffed at a ratio of 24.45 students per teacher. Third grade through 5th grade classes are staffed at a ratio of 27.15. The staffing ratio was weighted at 0.25 for students of poverty for each school. The overall classroom teacher staffing of each elementary school was determined by their weighted enrollment. Counseling is also calculated on weighted enrollment. All other staffing that is dependent on enrollment used unweighted projected enrollment.

Administration and Management Support

Principal	Assistant Principal	Management Support	Total	Criteria
1.000	0.000	0.000	1.000	0-499 Students
1.000	0.000	1.000	2.000	400-449 Students, Poverty >40%, >1 Specialized Program Classroom and School does not have an Assistant Principal
1.000	0.000	0.000	1.000	500-649 Students and School does not have Special Education Specialized Program
1.000	1.000	0.000	2.000	450-649 Students and School has Special Education Specialized Program
1.000	1.000	0.000	2.000	650-899 Students
1.000	1.000	1.000	3.000	900+ Students
Includes Students Enrollment in Special Education Specialized Programs and Pre-K students at 0.5 weighting.				

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
0.854	0.815	0.000	1.630	0-599 Students
0.854	0.815	0.263	1.893	600-899 Students
0.854	0.815	0.700	2.330	900+ Students
Includes Students Enrollment in Special Education Specialized Programs and Pre-K students at 0.5 weighting.				

Classroom Teachers

	Criteria
# of Students Divided by 24.45	Grades K-2, Rounded to nearest 1.0
# of Students Divided by 27.15	Grades 3-5 and 3-8*, Rounded to nearest 1.0
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs. ****Grades 3-8 for Aloha Huber Park K-8 only***	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
Includes Specialized Program Classrooms. Classrooms are calculated based on weighted enrollment.	

Counselors

	Criteria
1.000	0-749 Students
2.000	750+ Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Academic Coaches

	Criteria
1.000	All Schools

Student Success Coaches

	Criteria
1.000	All Schools

Social Worker

	Criteria
0.400	All Schools
0.100	Additional for All Schools (temporary COVID-19 staffing)
0.500	Additional for Title IA Schools (temporary COVID-19 staffing)

Convertible Staffing

	Criteria
0.500	Title IA Schools. This position can only be used for an Academic Coach, Student Success Coach, Social Worker, Counselor or School Psychologist.

Classified Support

Paraeducators	Criteria
1.532	0-449 Students
2.144	450-599 Students
3.019	600-749 Students
3.325	750-899 Students
3.631	900+ Students
Includes Students Enrollment in Special Education Specialized Programs.	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Technology Instructional Assistant	Criteria
0.539	0-18 Classrooms
0.630	19-24 Classrooms
0.720	25+ Classrooms
Includes Specialized Program Classrooms.	
Library Media Aide	**Criteria**
0.720	All Schools
Technology Support Specialist	**Criteria**
0.408	All Schools except Aloha Huber Park
0.815	Aloha Huber Park

Pre-K Program

Teacher	Paraeducators	Criteria
1.000	1.225	Aloha Huber Park, Barnes, Beaver Acres, Chehalem, Elmonica, Fir Grove, Greenway, Hazeldale, Kinnaman, McKay, McKinley, Vose, William Walker
Non-Salary		**Criteria**
$86.38*(36*0.5) = $1,509		Maximum number of students = 18 per session. Two sessions per site. Each student is a half weighting (0.5) due to half day program.

Newcomers Program

Teacher	Non-Salary	Criteria
1.000	$86.38*15 = $1,221	Aloha Huber Park (K-5). Non-Salary is calculated at per pupil rate times 15 students.
1.000	$94.19*15 = $1,372	Aloha Huber Park (6-8) Non-Salary is calculated at per pupil rate times 15 students.

Health Room Coverage

	Criteria
0.263	Oak Hills

Non-Salary

	Criteria
$5,000	Base Allocation for 0-449 Students
$86.38 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Dual Language Non-Salary

	Criteria
$45 per student	Aloha Huber Park, Barnes, Vose, William Walker
Calculated on dual language students only, unweighted.	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

K-8 Activities

	Criteria
0.113	Aloha Huber Park

Middle Schools

Middle School students enroll in Language Arts, Mathematics, Physical Education/Health Science, and Social Studies each year. In addition, two periods of electives are offered each semester. The menu of electives includes AVID, Applied Arts/Technology, Fine Arts, and Spanish. Students may receive support for Special Education or English Language Learning in lieu of electives.

Staffing to schools is based on a ratio of 1.0 APU to 27.82 students. For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.6 student weighting for all students of poverty.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	1.000	2.000	0-999 Students
1.000	2.000	3.000	1,000+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.			

Management Support

Management Support	Criteria
1.000	Only 1 Assistant Principal

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.700	0.000	1.700	0-799 Students
1.000	0.700	0.700	2.400	800-1,199 Students
1.000	1.400	0.700	3.100	1,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.				

Classroom Teachers

	Criteria
# of Students Divided by 27.82	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
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Counselors

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800-1,199 Students
4.000	1,200-1,599 Students
5.000	1,600+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.	

Social Worker (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

Classified Support

Paraeducators	Criteria
0.700	0-799 Students
1.050	800-1,199 Students
1.750	1,200-1,299 Students
2.100	1,300+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Library Media Aide	**Criteria**
0.720	All Schools
Technology Support Specialist	**Criteria**
0.815	All Schools
Registrar	**Criteria**
0.815	All Schools

Academic Coach (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools
0.500	Poverty >40% (Additional Allocation)

School Support Specialist (Temporary COVID-19 staffing)

	Criteria
1.000	All Schools

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

AVID Teacher

Middle School Base is allocated at one section (0.2 APU) per grade level (1,627 students per APU). Additional poverty allocation is calculated using 12% of unweighted poverty student enrollment (which is within AVID recommendation of students enrolling the AVID elective) divided by the AVID recommendation for elective class sizes to be equal to other core and elective classes (approximately 30).

	Criteria
0.600	All Schools
Additional Allocation	Poverty students >299 then ((12%*Poverty Enrollment)/30)*0.2 (rounded to nearest 0.2)

Dual Language

Teacher	Non-Salary	Criteria
2.000	$45 per DL student	Meadow Park, Whitford
Non-Salary is calculated on dual language students only, unweighted.		

Special Education Specialized Program Electives

Teacher	Criteria
0.200	Per ALC, ISC, SLC, SRC classroom

Campus Supervisor

	Criteria
0.700	Enrollment > 699 and Poverty > 40%
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs	

Non-Salary

	Criteria
$94.19 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Activities Stipends

	Criteria
2.678	Per School (Band, Choir, Drama, Yearbook only)

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

High Schools

At the high school level, class size calculations assume students enroll in at least seven classes and teachers have five periods. For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.6 student count for all students of poverty.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	2.000	3.000	0-1,699 Students
1.000	3.000	4.000	1,700-2,299 Students
1.000	4.000	5.000	2,300+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.			

Management Support

	Criteria
1.000	Poverty > 40% or only 2 Assistant Principals

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.815	2.630	0-2,199 Students
1.000	1.630	0.815	3.445	2,200-2,799 Students
1.000	2.445	0.815	4.260	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.				

Classroom Teachers

	Criteria
# of Students Divided by 28.50	All Schools, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Counselors

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800-1,199 Students
4.000	1,200-1,599 Students
5.000	1,600-1,999 Students
6.000	2,000-2,399 Students
7.000	2,400-2,799 Students
8.000	2,800+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs	

Additional Counselors

College & Career	Criteria
1.000	Per School
Flexibility	**Criteria**
1.000	Per School

Substance Use Specialist

	Criteria
0.500	Per School

9th Grade Success Lead

	Criteria
1.500	Aloha
1.000	Beaverton, Westview
0.400	Mountainside, Southridge, Sunset

Social Worker

	Criteria
0.500	Per School
0.500	Per School (Temporary COVID-19 Staffing)

School Support Specialist

	Criteria
2.000	Aloha, Beaverton
1.500	Southridge
1.000	Mountainside, Sunset, Westview

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
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Credit Recovery Support

	Criteria
1.000	Per School

Classified Support

Paraeducators	Criteria
0.525	0-2,199 Students
1.050	2,200-2,799 Students
1.575	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Library Media Aide	**Criteria**
1.079	0-2,199 Students
1.618	2,200-2,799 Students
2.158	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Technology Support Specialist	**Criteria**
0.815	0-2,199 Students
1.630	2,200-2,799 Students
2.445	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Registrar	**Criteria**
1.000	0-2,499 Students
1.815	2,500+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.	
College & Career Specialist	**Criteria**
0.613	0-2,199 Students
1.225	2,200-2,799 Students
1.837	2,800+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Graduation Mentor	**Criteria**
2.625	Aloha
1.969	Beaverton, Southridge, Westview
1.313	Mountainside, Sunset
Bookkeeper	**Criteria**
1.000	All Schools
Attendance Secretary	**Criteria**
0.700	0-2,199 Students
1.400	2,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.	

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	All Schools

AVID Teacher

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

High School Base is allocated at one section (0.2 APU) per grade level (2,242 students per APU). Additional poverty allocation is calculated using 12% of unweighted poverty student enrollment (which is within AVID recommendation of students enrolling the AVID elective) divided by the AVID recommendation for elective class sizes to be equal to other core and elective classes (approximately 30).

	Criteria
0.800	All Schools
Additional Allocation	Poverty students >399 then ((12%*Poverty Enrollment)/30)*0.2 (rounded to nearest 0.2)

Dual Language

Teacher	Non-Salary	Criteria
1.000	$45 per student	Aloha, Beaverton, Southridge
Non-Salary is calculated on dual language students only, unweighted.		

Evening Academy Teacher

	Criteria
1.000	All Schools

CTE Magnet Programs

Teacher	Paraeducator	Secretary	Program	Criteria
1.600	0.306	0.350	Auto Tech	Aloha
5.400	0.000	0.630	Health Careers	Beaverton
0.500	0.000	0.000	Manufacturing	Westview

CTE Program Support

Teacher	Program	Criteria
1.000	Film	Aloha
0.600	Computer Science	Aloha
1.000	Health Careers	Southridge
1.000	Engineering	Southridge
0.400	Construction/Engineering	Mountainside
1.000	Early Childhood Education	Beaverton
Note: Only additional staffing allocations are noted here. Not all CTE programs are included on this list. The District has more than 25 CTE programs in the comprehensive high schools.		

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Newcomers Program

Teacher	Non-Salary	Criteria
1.400	$94.19*20 = $1,776	Beaverton High School. Non-Salary is calculated at per pupil rate times 20 students.
1.600	$94.19*20 = $1,776	Southridge High School. Non-Salary is calculated at per pupil rate times 20 students.

IB/AP Coordinators

	Criteria
0.400	Aloha, Beaverton, Mountainside, Sunset, Westview
0.600	Southridge

Testing Coordinator (Allocated as Temporary Classified Time)

	Criteria
0.523	All Schools

Special Education Specialized Program Electives

Teacher	Criteria
0.200	Per ALC, ISC, SLC, SRC classroom

Campus Supervisor

	Criteria
0.700	0-699 Students
1.400	700-1,449 Students
2.100	1,450-2,299 Students
2.800	2,300+ Studnets
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs	

Non-Salary

	Criteria
$94.19 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Athletics

Athletic Director	Criteria
0.800	All Schools
Athletic Trainer	**Criteria**
0.815	All Schools
Athletic Bookkeeper	**Criteria**
0.815	All Schools
Coaches (# of positions, not APU)	**For Each School**
1 Head Coach	Football Volleyball Boys Soccer Girls Soccer Cross Country Boys Basketball Girls Basketball Swim Boys Wrestling Girls Wrestling Baseball Softball Track Boys Golf Girls Golf Boys Tennis Girls Tennis
6 Assistant Coaches (JV, JV II, Frosh)	Football
5 Assistant Coaches (JV, JV II, Frosh)	Track
3 Assistant Coaches (JV, JV II, Frosh)	Boys Basketball Girls Basketball Boys Soccer Girls Soccer Volleyball
2 Assistant Coaches (JV, JV II, Frosh)	Baseball Softball Swim Boys Wrestling
1 Assistant Coaches (JV, JV II, Frosh)	Cross Country
Meet Management	**Criteria**
0.573	All Schools
Athletic Director Extended Contract	**Criteria**
0.327	All Schools
Athletic Stipend	**Criteria**
4.152	All Schools
Athletic Substitutes	**Criteria**
0.072	All Schools
Athletic Temporary Classified	**Criteria**
0.284	All Schools
Athletic Extended Contract	**Criteria**

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

1.234	All Schools
Athletic Extended Contract (Classified)	**Criteria**
0.225	All Schools
Athletic Overtime	**Criteria**
0.074	All Schools

Activities

Activities Coordinator	Criteria
0.200	All Schools
Activities Responsibility	**Criteria**
9.688	All Schools

Option Schools

For the purposes of staffing, a school's student count is determined by using a weighted enrollment strategy. The total population of the school for staffing is calculated by augmenting the enrollment of the school with an additional 0.6 student count for all students of poverty. The District has one K-12 option school, FLEX Online School. Elementary students at FLEX Online School are weighted at 0.25, while secondary students are weighted at 0.6.

Administration

Principal	Assistant Principal	Total	Criteria
1.000	0.000	1.000	0-599 Students
1.000	1.000	2.000	600-999 Students
1.000	2.000	3.000	1,000+ Students
Calculated on Weighted Enrollment Includes Students Enrollment in Special Education Specialized Programs.			

Management Support

	Criteria
1.000	Poverty > 40%, except Community School

Clerical

Principal's Secretary	Assistant Secretary	Additional Assistant Secretary	Total	Criteria
1.000	0.815	0.000	1.815	0-799 Students, except Community School
1.000	0.815	0.700	2.515	800-1,199 Students, except Community School
1.000	1.515	0.569	3.084	1,200+ Students, except Community School
1.000	0.000	0.000	1.000	Community School only
Includes Students Enrollment in Special Education Specialized Programs.				

Classroom Teachers

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

	Criteria
# of Students Divided by 28.50	All Schools except FLEX, rounded to nearest 0.2
# of K-2 Students Divided by 30.25	FLEX only, rounded to nearest 1.0
# of Grades 3–5 Students Divided by 32.25	FLEX only, rounded to nearest 1.0
# of Grades 6-12 Students Divided by 36.75	FLEX only, rounded to nearest 0.2
Calculated on Weighted Enrollment and includes Special Education Students enrollment in ALC, EGC and SCC Specialized Programs.	

Specialists

	Criteria
2.000	0-18 Classrooms
3.000	19-24 Classrooms
4.000	25-34 Classrooms
5.000	35+ Classrooms
Includes Specialized Program Classrooms. This is only for FLEX and is calculated on elementary classrooms only. Classrooms are calculated based on weighted enrollment.	

Counselors – Elementary (FLEX only)

	Criteria
1.000	0-749 Students
2.000	749+ Students
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs.	

Counselors - Secondary

	Criteria
1.000	0-399 Students
2.000	400-799 Students
3.000	800+ Students
2.000	Community School
Calculated on Weighted Enrollment and Includes Students Enrollment in Special Education Specialized Programs. FLEX is calculated on secondary only.	

Additional Counselors

College & Career	Criteria
0.500	All Schools
Flexibility	**Criteria**
0.500	All Schools, except FLEX

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Substance Use Specialist

	Criteria
0.500	ACMA, ISB, BASE
1.000	Community School

Social Workers

	Criteria
0.250	ACMA, ISB, BASE, FLEX
0.500	ACMA, ISB, BASE, FLEX (Additional Temporary COVID-19 Staffing)
1.000	Community School

School Support Specialist (Temporary COVID-19 Staffing)

	Criteria
0.250	ACMA, ISB, BASE
0.250	ACMA, ISB, BASE (Additional Temporary COVID-19 Staffing)
1.000	Community School

Credit Recovery Support

	Criteria
0.250	ACMA, ISB, BASE
1.000	Community School

Library Instructional Technology Teacher (LITT)

	Criteria
0.500	ACMA, ISB, BASE, FLEX

AVID Teacher

Option School Base is allocated at less than one section (0.2 APU) per grade level (800 students per APU). No additional poverty allocation is made at Option Schools due to low student to APU ratio.

	Criteria
1.000	ACMA, ISB, BASE
0.800	FLEX
0.400	Community School

Evening Academy Teacher

	Criteria
1.000	Community School

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

9th Grade Success Lead

	Criteria
0.200	All Schools, except ISB
0.400	ISB Only

Classified Support

Paraeducators	Criteria
0.700	0-799 Students
1.050	800-1,199 Students
1.750	1,200+ Students
Includes Students Enrollment in Special Education Specialized Programs.	
Library Media Aides	**Criteria**
0.720	All Schools, except FLEX
0.360	FLEX Only
Technology Support Specialist	**Criteria**
0.815	ACMA, BASE, FLEX, ISB
0.408	Community School
Registrar	**Criteria**
1.000	All Schools, Except Community School
0.815	Community School
Graduation Mentor	**Criteria**
0.656	ACMA, BASE, ISB
0.656	FLEX *(Temporary COVID-19 Staffing)*
Bookkeeper	**Criteria**
0.750	All Schools, except FLEX and Community School
Testing Coordinator	**Criteria**
0.270	All Schools, except Community School

Advanced Programs

Coordinators	Criteria
0.500	ISB Middle (MYP)
0.400	ACMA (AP), ISB (IB), BASE (EL), FLEX (AP), Community School
Non-Salary	**Criteria**
$85,000	BASE (Expeditionary Learning)

Additional Options Teachers

	Criteria
3.200	ACMA
3.800	ISB, BASE
1.000	FLEX, Community School
Calculated based on percent of weighted enrollment for ACMA, BASE, and ISB for a total of 10.8 APU. Community School and FLEX are excluded from the calculation and receives a base of 1.0.	

CEYP Program

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Teacher	Paraeducator	Criteria
1.000	2.144	Community School
Non-Salary Base	**Childcare Food Server**	
$13,064	0.044	
Washington County Nursing Contract		
$80,000		

Alternative Education (Temporary COVID-19 Staffing)

Teacher	Paraeducator	Non-Salary	Criteria
1.000*	0.831	$17,111	Community School

Non-Salary

	Criteria
$94.19 per student	All Students
Calculated on Weighted Enrollment and includes Students Enrollment in Special Education Specialized Programs.	

Activities Stipends

Extended Responsibility	Criteria
0.270	Per Middle School, except ACMA
2.209	Per High School, except ACMA, Community School
1.214	Community School
3.007	ACMA Middle School
3.938	ACMA High School
Stipend	**Criteria**
1.500	ACMA High School

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Special Education

Resource room certified and classified staffing is based off winter 2023 caseload numbers. Resource room teachers will now be case managing students with ASD, so caseload averages have been lowered to account for this change. For resource room staffing ratios, please refer to tables below. Elementary resource room caseload averages of less than 23 students are required to keep 8 hours per week available for District-level duties. Secondary resource room caseload averages of 21-26 students are required to keep 8 hours per week available for District level duties.

Specialized program classified staffing allocations are based on 2023-24 classroom projections. Specialized program classified staffing does not include students with additional adult assistance. These adjustments will take place in June and August. Adjustments to specialized program classified staffing will be made upon kindergarten placement confirmations in June, August and October.

Itinerant staffing APU allocations are subject to change during the school year due to student needs throughout the District.

Elementary and K-8 Resource Room Certified Staffing		**Elementary and K-8 Resource Room Classified Staffing**	
Caseload Average	**Certified APU**	**Caseload Average**	**Classified APU**
0-27 Students	1.000	25-27 Students	0.350
23*-41 Students	1.500	39.41 Students	0.350
42-55 Students	2.000	53-55 Students	0.350
56-69 Students	2.500	67-69 Students	0.350
70-83 Students	3.000	81-83 Students	0.350
84-97 Students	3.500	95-97 Students	0.350
98-111 Students	4.000	109-111 Students	0.350
112-125 Students	4.500	123-125 Students	0.350
Resource programs with 23-27 students will be assigned additional District duties.			

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Secondary Schools Resource Room Certified Staffing		Secondary Schools Resource Room Classified Staffing	
Caseload Average	**Certified APU**	**Caseload Average**	**Classified APU**
0-11 Students	0.250	1-17 Students	0.000
12*-20 Students	0.500	18-20 Students	0.613
21-32 Students	1.000	30-32 Students	0.613
33-49 Students	1.500	47-49 Students	0.613
50-66 Students	2.000	64-66 Students	0.613
67-83 Students	2.500	81-83 Students	0.613
84-100 Students	3.000	98-100 Students	0.613
101-117 Students	3.500	115-117 Students	0.613
118-134 Students	4.000	132-134 Students	0.613
135-151 Students	4.500	149-151 Students	0.613
152-168 Students	5.000	166-168 Students	0.613
169-185 Students	5.500	183-185 Students	0.613
186-202 Students	6.000	200-202 Students	0.613
203-219 Students	6.500	217-219 Students	0.613
220-236 Students	7.000	234-236 Students	0.613
237-253 Students	7.500	241-253 Students	0.613
Resource programs with 21-26 students will be assigned additional District duties.			

English Language Learners (ELL)

The 2023-2024 projected EL student counts were generated using the cohort progression, which considers historic trends to project the future size of a student cohort. Adjustments are also made to account for other factors that may impact EL counts, such as changes in housing market, anticipation of new construction, overall increase or decline in eligible EL students, changes in the eligibility rules, etc. The projection is based on EL counts taken on October 1st of each school year.

Five staffing allocation scenarios were developed, and each scenario was compared to current staffing allocations to determine the EL allocations for 2023-24. Each scenario produced a projected APU allocation for each school and a final APU allocation was determined using multiple data points. Administrator feedback was also taken into consideration for staffing allocations. Below is a description of how each staffing scenario was developed. Please note that the most recent English Language Proficiency Assessment (ELPA) scores were used in each of the scenarios.

- **Scenario 1 (Simple Percent)**: District APU was calculated using projected EL counts taken on October 1st of each school year under the following formula: Projected EL count per school / Projected District EL count. The total APU, allocated by the Business Office, was distributed to each school based on their percentage of the total projected EL student counts.
- **Scenario 2 (Weighted [Poverty])**: Projected EL student counts were weighted using the current percentage of ELs on Free or Reduced lunch. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.
- **Scenario 3 (Weighted [Dual Identified])**: Projected EL student counts were weighted using the current projected percentage of ELs and the current percentage of Englisher Learner Students with Disabilities (ELSWD). These students were weighted an additional 0.25. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage

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of the new weighted total projected EL student counts.

- **Scenario 4 (Weighted [Emerging Proficiency All Levels]):** Projected EL student counts were weighted using the current projected percentage of EL, and current projected ELs who received an ELPA score of Emerging and had any domain level combination of only 1s or 2s, or a Woodcock-Muñoz (WM) Broad English Ability Total score of 1 or 2. These students were weighted an additional 0.25. The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.
- **Scenario 5 (Weighted [Newcomer])**: Projected EL student counts were weighted using the current projected percentage of EL and current EL Newcomers (Recent Arrivals). A recent arriver is defined as a student who has attended 3 or less years (doesn't have to be consecutive) in the United States (anywhere in the US) and the student was born outside of the US and its territories (ex: Guam, Puerto Rico). The projected non-weighted EL student counts were added together with the weighted counts to establish a total weighted student count per school. The total APU, allocated by the Business Office, was then distributed to each school based on their percentage of the new weighted total projected EL student counts.

In all scenarios, EL levels were determined by using the most recent English Language Proficiency assessment, ELPA Summative or Screener for each student. ELs are Emerging if they received an ELPA score of Emerging and had any domain level combination of only 1s or 2s. ELs who received an ELPA score of Progressing and had any domain level combination of 1s or 2s with any combination of 3s, 4s, or 5s are Progressing 1. ELs who received an ELPA score of Progressing, and had any domain level combination of 3s, 4s, or 5s are Progressing 2. A few ELs who received a score of Proficient and who returned to ELD services were also categorized as Progressing 2.

Average of all scenarios was calculated for each school before rounding rules were applied.

In all scenarios when calculating total APUs, rounding rules are as follows: schools with 0.25 to 0.74 receive 0.5 APU, 0.75+ receive 1.0 APU.

In scenarios 1-5 the Business Office EL certified allocation was 104.27262 APU. Additional 6.0 APU was allocated to schools through the Student Investment Account (SIA).

Newcomer sites will receive an additional certified and classified staffing allocation for Newcomer Program. These allocations are part of the overall district certified allocation of 104.27262 APU. Aloha Huber Park will receive an additional 1.0 certified staffing allocation for elementary and secondary and a 2.0 classified staffing allocation (2 Paraeducators for Newcomer Program). Beaverton High School will receive an additional 2.4 certified and 4 classified staffing allocation (4 paraeducators for Newcomer Program). Southridge will receive an additional 1.6 certified staffing allocation and 2 classified staffing allocation (2 paraeducators for Newcomer Program).

Some schools receive classified Bilingual Resource Facilitator I (BRFI) staffing to support students and families that speak languages other than English and require interpretation. A BRFI is referred to as an “Elementary Facilitator” in elementary schools and as a “Community Liaison” in middle and high schools. Several factors are taken into consideration when calculating BRFI school allocations. For example, the overall number of parents/guardians that require an interpreter, the number of Spanish-speaking parents/guardians compared to other languages, the number of students with disabilities that have parents/guardians that require an interpreter, and the grade levels served by schools.

Given the uncertainty of eligibility and summative testing that impacts our enrollment and exit numbers, schools were staffed using the scenarios outlined above with the same number of certified staffing allocation as the prior school year. Therefore, there will not be a holdback to pull from as all available APU was needed to account for the increased enrollment projection. The Multilingual Department will review the staffing scenarios again in June and July 2023 after testing has been completed to see if there are shifts in enrollment in schools. A final review and potential adjustment of the staffing scenarios will occur in August 2023 through the SAM process.

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Beaverton School District
Staffing Allocation Methodology (SAM)
2023-24

Classified APU Calculations

Days and Hours	APU for 182 Days	APU for 187 Days	APU for 212 Days	APU for 222 Days
3 Hours	0.263	0.270	0.306	0.320
3.5 Hours	0.306	0.315	0.357	0.374
4 Hours	0.350	0.360	0.408	0.427
4.5 Hours	0.394	0.405	0.459	0.480
5 Hours	0.438	0.450	0.510	0.534
5.5 Hours	0.481	0.494	0.561	0.587
6 Hours	0.525	0.539	0.612	0.640
6.5 Hours	0.569	0.584	0.663	0.694
7 Hours	0.613	0.629	0.713	0.747
7.5 Hours	0.656	0.674	0.764	0.800
8 Hours	0.700	0.719	0.815	0.854

Note: *All allocations shown are in Allocated Person Units (APU). This is an annualized FTE (full-time equivalent). APU calculations for classified staff by calendar and hour is included on the last page of this document.*

School Summary Pages

The following pages provide data on individual schools, including historical, current and projected.

BEAVERTON
SCHOOL DISTRICT

Aloha Huber Park K-8

5000 SW 173rd Avenue
Beaverton, OR 97078
Principal: Sarita Amaya

School Programs: Title I, Dual Language, Early Learning, Newcomers Program

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
893	822	849	892	901	915	912	916

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.91	2.00	2.00	2.00
Certified	53.98	57.29	59.71	65.65	66.20
Classified	19.63	18.25	17.80	19.20	19.00

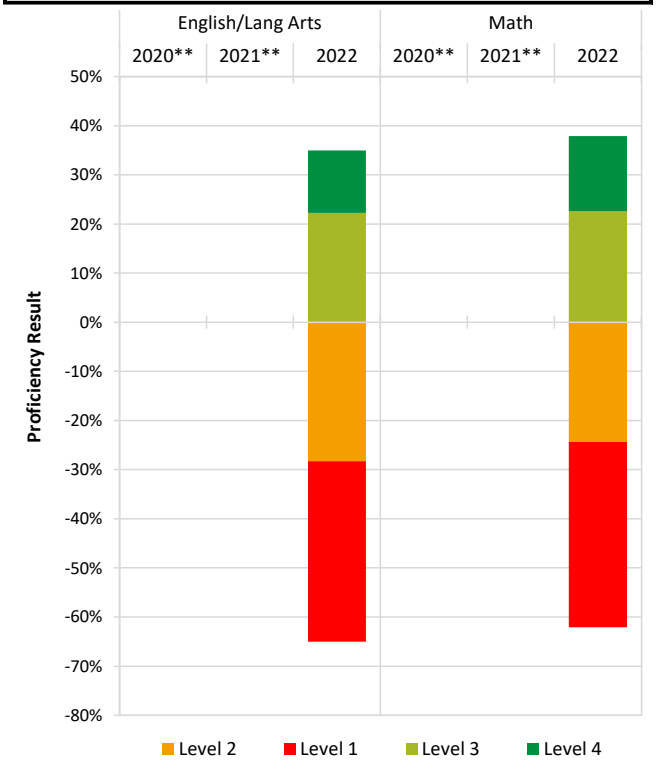
2022-23 Average Classroom Teacher Years of Experience	
Aloha Huber Park K-8	7.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

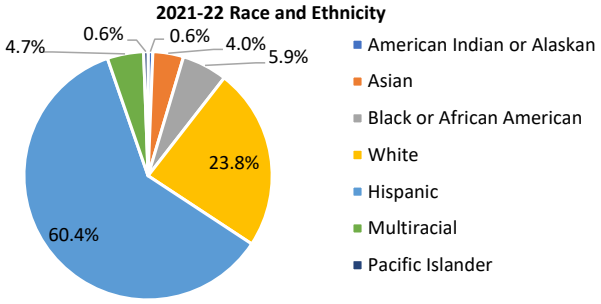
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,674,402	$ 8,902,596	$ 9,752,890	$ 10,591,955	$ 11,380,807
Purchased Services	11,187	110,924	194,624	167,701	10,663
Supplies and Materials	76,036	264,747	549,338	543,585	260,738
Capital Outlay	405	-	-	-	-
Other Objects	119	269	275	2,150	3,000
Total	$ 7,762,149	$ 9,278,537	$ 10,497,127	$ 11,305,392	$ 11,655,208
Cost Per Student	$ 8,692	$ 11,288	$ 12,364	$ 12,674	$ 12,936

School Performance Measures

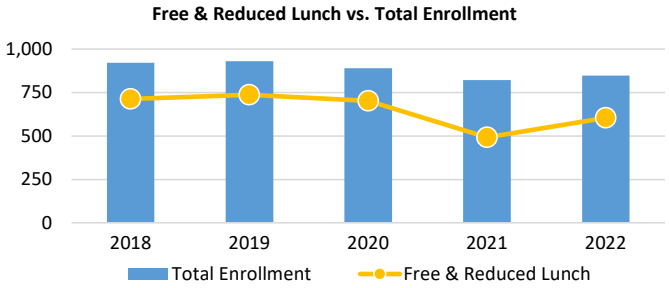


*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	14%	15%	13%
English Language Learners	34%	35%	38%
Talented and Gifted	10%	6%	3%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Barnes Elementary

13730 SW Walker Road
Beaverton, OR 97005
Principal: Edgar Solares

School Programs: Title I, Dual Language, Early Learning

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
590	526	513	478	433	423	409	407

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.00	1.00	1.00	1.00
Certified	40.41	37.00	38.98	35.81	35.20
Classified	12.48	10.59	13.02	13.73	12.27

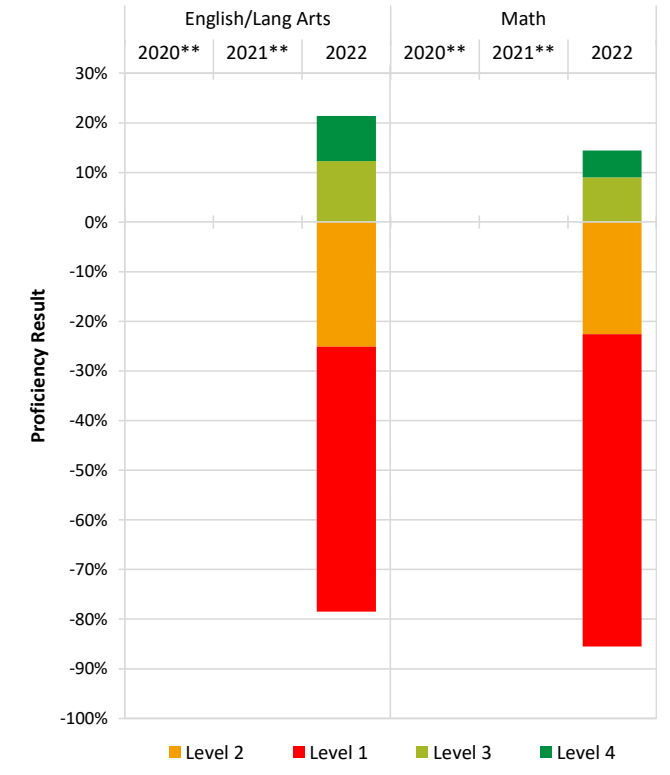
2022-23 Average Classroom Teacher Years of Experience	
Barnes Elementary	5.6
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,234,975	$ 5,248,988	$ 6,195,671	$ 6,135,325	$ 6,243,237
Purchased Services	2,885	1,005	25,152	97,194	9,200
Supplies and Materials	71,669	189,906	336,237	295,963	143,114
Capital Outlay	-	-	-	-	-
Other Objects	175	-	558	1,150	2,500
Total	$ 5,309,704	$ 5,439,899	$ 6,557,618	$ 6,529,633	$ 6,398,051
Cost Per Student	$ 8,999	$ 10,342	$ 12,783	$ 13,660	$ 14,776

School Performance Measures



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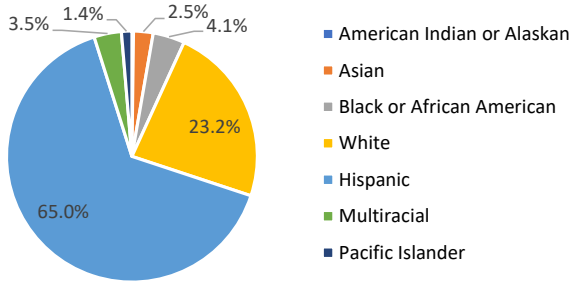
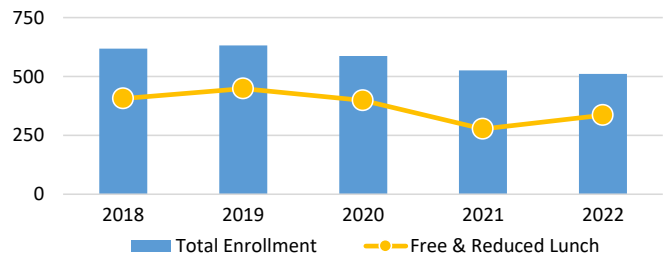
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	15%	15%
English Language Learners	40%	49%	49%
Talented and Gifted	5%	3%	2%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaver Acres Elementary

2125 SW 170th Avenue
Beaverton, OR 97003
Principal: Angela Tran
School Programs: Title I, ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
708	671	677	727	742	753	773	773

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	45.78	46.96	51.83	57.05	58.10
Classified	19.90	11.99	12.80	15.25	14.27

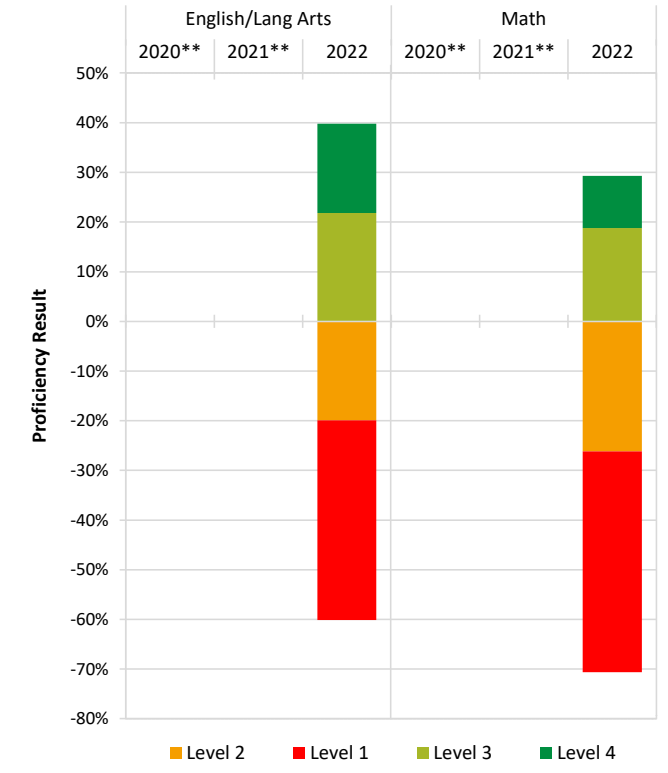
2022-23 Average Classroom Teacher Years of Experience	
Beaver Acres Elementary	9.4
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 6,877,209	$ 7,080,213	$ 8,410,302	$ 8,352,180	$ 9,791,316
Purchased Services	4,428	6,180	67,838	97,820	21,500
Supplies and Materials	59,517	213,551	440,593	434,940	191,804
Capital Outlay	-	771,669	-	-	-
Other Objects	-	-	-	-	-
Total	$ 6,941,154	$ 8,071,613	$ 8,918,734	$ 8,884,941	$ 10,004,620
Cost Per Student	$ 9,804	$ 12,029	$ 13,174	$ 12,221	$ 13,483

School Performance Measures



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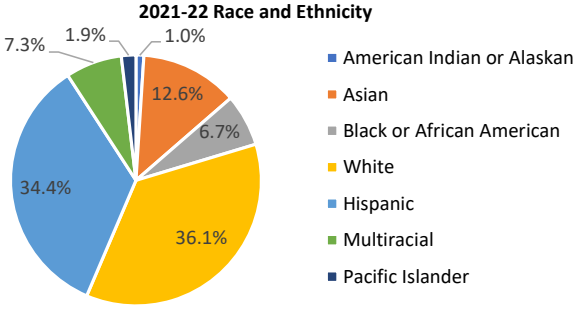
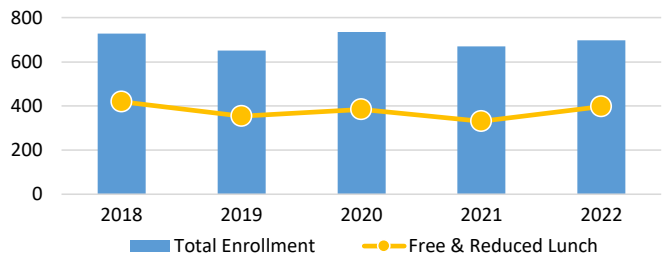
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	18%
English Language Learners	22%	24%	25%
Talented and Gifted	5%	4%	2%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Bethany Elementary

3305 NW 174th Avenue
Beaverton, OR 97006
Principal: Toni Rosenquist
School Programs: EGC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
528	447	375	429	419	391	354	333

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	28.74	27.39	25.18	26.21	29.40
Classified	9.14	8.64	8.42	7.93	8.05

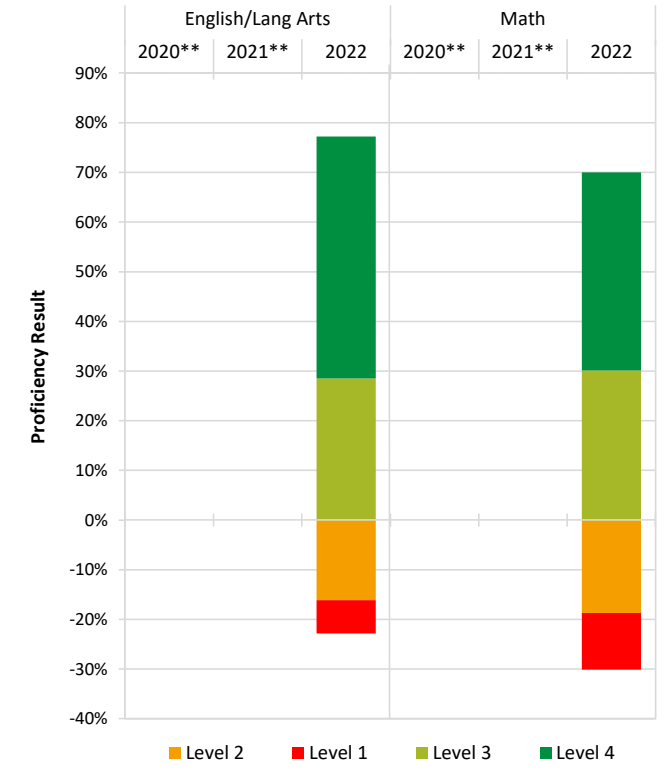
2022-23 Average Classroom Teacher Years of Experience	
Bethany Elementary	13.1
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,253,741	$ 4,388,610	$ 4,430,021	$ 3,997,931	$ 5,058,060
Purchased Services	7,411	12,111	19,993	33,511	6,130
Supplies and Materials	63,352	138,982	195,096	155,610	71,899
Capital Outlay	-	-	5,666	31,790	-
Other Objects	184	-	-	231	100
Total	$ 4,324,688	$ 4,539,704	$ 4,650,776	$ 4,219,073	$ 5,136,189
Cost Per Student	$ 8,191	$ 10,156	$ 12,402	$ 9,835	$ 12,258

School Performance Measures



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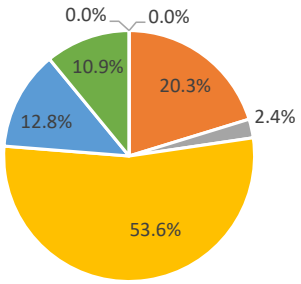
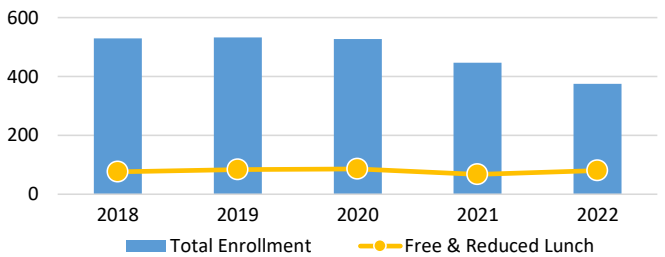
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	13%	14%
English Language Learners	11%	11%	12%
Talented and Gifted	18%	15%	14%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Bonny Slope Elementary

11775 NW McDaniel Road
Portland, OR 97229
Principal: Cary Meier

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
655	573	608	683	672	635	617	616

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	35.33	32.19	35.05	38.49	38.20
Classified	11.43	11.71	11.10	11.13	10.52

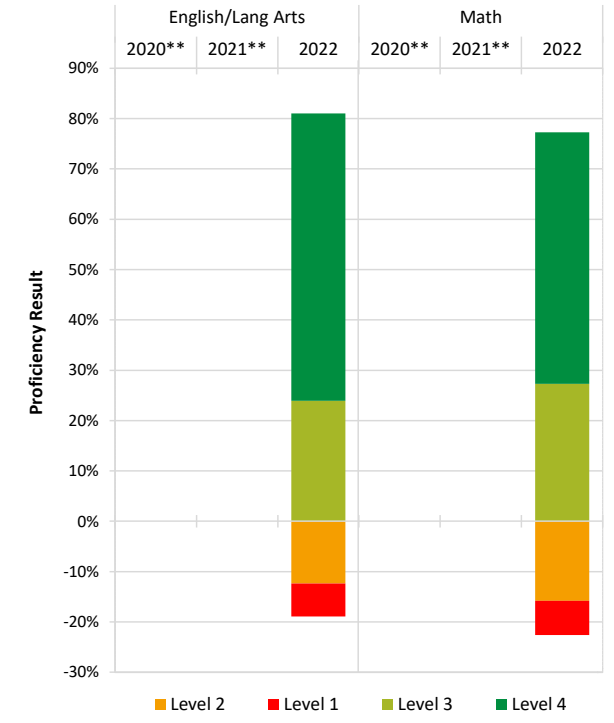
2022-23 Average Classroom Teacher Years of Experience	
Bonny Slope Elementary	10.1
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,366,211	$ 5,479,079	$ 6,155,122	$ 6,123,117	$ 6,741,305
Purchased Services	6,923	7,341	76,565	69,909	11,600
Supplies and Materials	51,576	135,605	249,823	256,727	96,341
Capital Outlay	-	7,117	-	-	-
Other Objects	8,759	30	-	219	200
Total	$ 5,433,469	$ 5,629,171	$ 6,481,510	$ 6,449,971	$ 6,849,446
Cost Per Student	$ 8,295	$ 9,824	$ 10,660	$ 9,444	$ 10,193

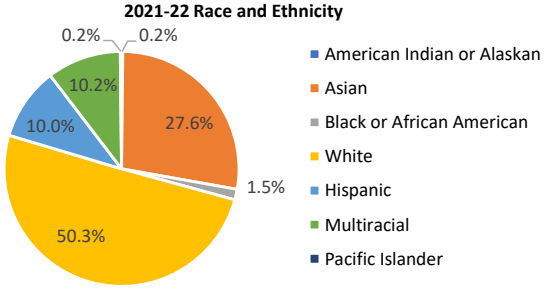
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

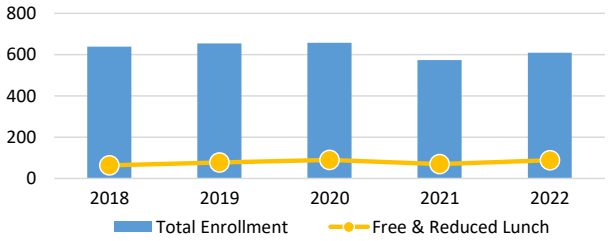
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	8%	9%	8%
English Language Learners	10%	11%	12%
Talented and Gifted	12%	8%	17%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cedar Mill Elementary

10265 NW Cornell Road
Portland, OR 97229
Principal: Amy Chamberlain

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
428	368	375	356	337	325	327	328

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	24.20	22.10	23.14	23.66	22.05
Classified	8.02	7.41	7.87	7.75	7.92

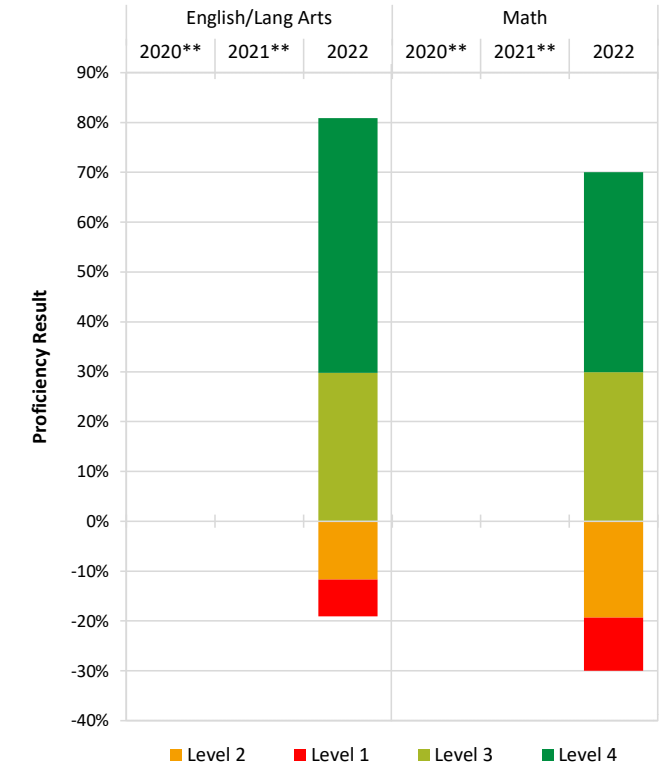
2022-23 Average Classroom Teacher Years of Experience	
Cedar Mill Elementary	11.4
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,661,003	$ 3,706,684	$ 4,082,229	$ 3,695,399	$ 4,042,763
Purchased Services	1,470	1,137	19,928	29,839	4,160
Supplies and Materials	49,231	116,752	172,553	161,252	64,597
Capital Outlay	-	-	39,550	-	-
Other Objects	89	-	-	-	-
Total	$ 3,711,792	$ 3,824,573	$ 4,314,260	$ 3,886,491	$ 4,111,520
Cost Per Student	$ 8,672	$ 10,393	$ 11,505	$ 10,917	$ 12,200

School Performance Measures



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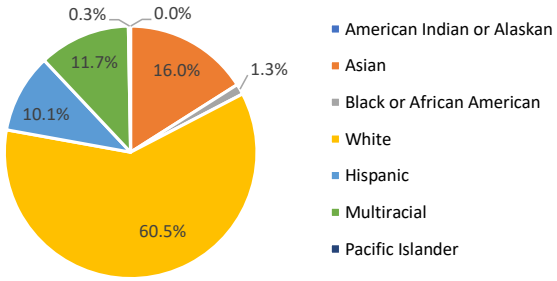
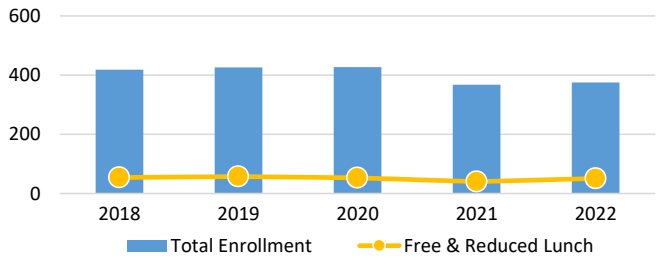
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	9%	10%	10%
English Language Learners	7%	9%	10%
Talented and Gifted	10%	7%	14%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Chehalem Elementary

15555 SW Davis Road
Beaverton, OR 97007
Principal: Melissa Holz
School Programs: Title I, EGC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
459	413	367	372	362	352	332	311

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.00	1.00	1.00	1.00
Certified	32.58	32.13	32.80	31.06	31.10
Classified	13.74	10.60	10.13	11.17	10.36

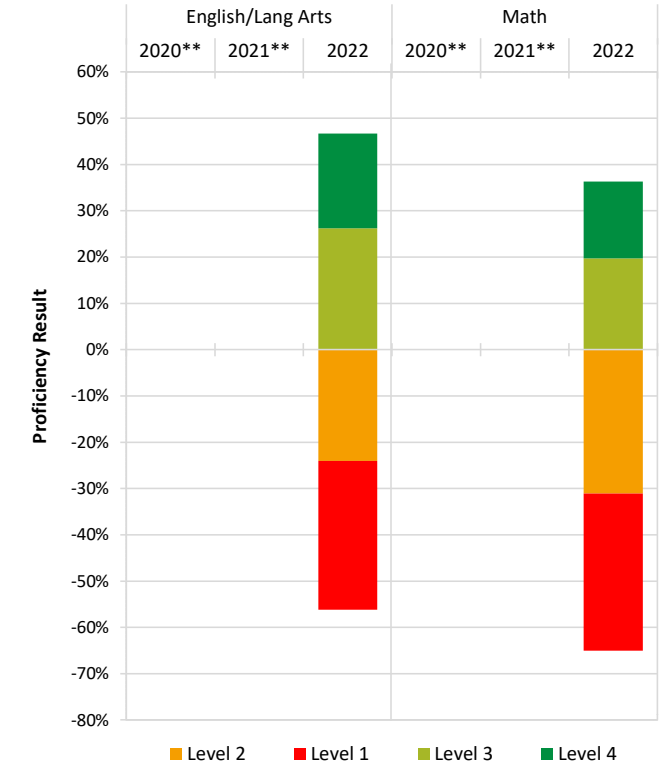
2022-23 Average Classroom Teacher Years of Experience	
Chehalem Elementary	12.3
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,024,089	$ 5,216,456	$ 5,697,808	$ 4,842,445	$ 5,482,103
Purchased Services	4,006	1,388	38,335	42,822	10,202
Supplies and Materials	61,210	174,436	195,287	188,404	97,660
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 5,089,305	$ 5,392,280	$ 5,931,430	$ 5,073,671	$ 5,589,965
Cost Per Student	$ 11,088	$ 13,056	$ 16,162	$ 13,639	$ 15,442

School Performance Measures



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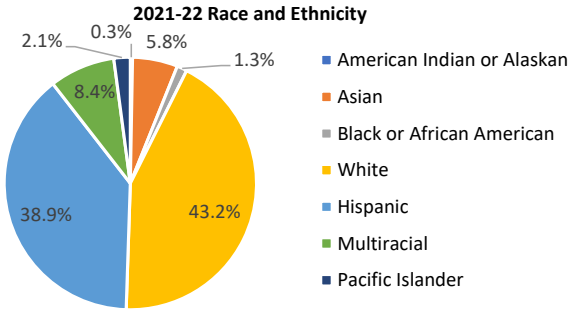
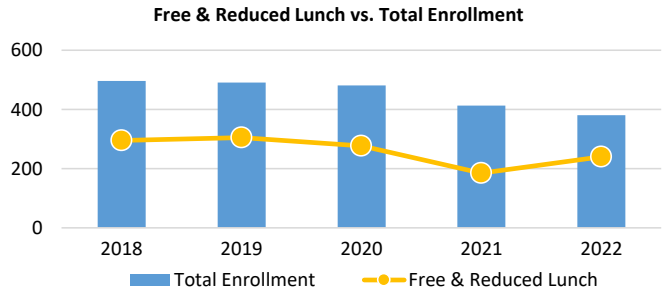
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	16%	16%	15%
English Language Learners	25%	24%	27%
Talented and Gifted	6%	4%	3%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cooper Mountain Elementary

7670 SW 170th Avenue
Beaverton, OR 97007
Principal: Allison Montelongo
School Programs: SCC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
461	383	401	392	378	362	341	332

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	25.87	25.44	26.91	29.64	26.70
Classified	13.05	7.86	8.78	8.26	8.39

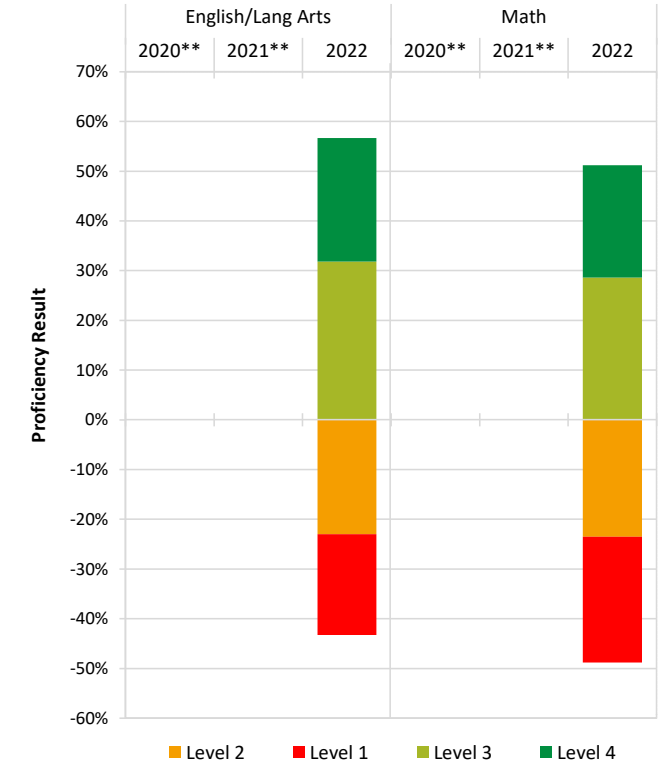
2022-23 Average Classroom Teacher Years of Experience	
Cooper Mountain Elementary	11.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,228,135	$ 3,957,725	$ 4,723,335	$ 4,406,801	$ 4,717,058
Purchased Services	7,097	3,527	25,824	78,237	6,950
Supplies and Materials	51,218	113,801	211,741	191,924	73,257
Capital Outlay	-	277,170	1,975,096	-	-
Other Objects	-	30	-	100	-
Total	$ 4,286,450	$ 4,352,253	$ 6,935,996	$ 4,677,062	$ 4,797,265
Cost Per Student	$ 9,298	$ 11,364	$ 17,297	$ 11,931	$ 12,691

School Performance Measures



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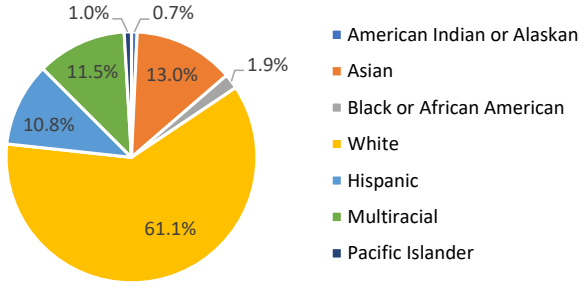
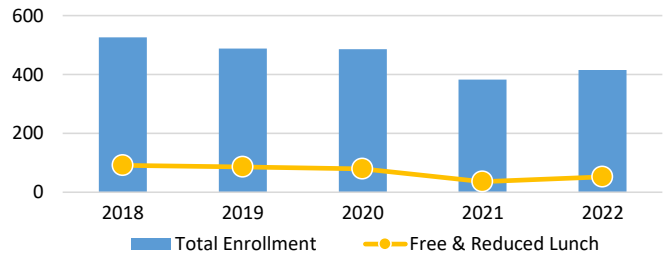
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	15%	15%
English Language Learners	7%	7%	8%
Talented and Gifted	9%	4%	7%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Elmonica Elementary

16950 SW Lisa Street
Beaverton, OR 97006
Principal: Kalay McNamee
School Programs: Title I, Early Learning, Preschool Promise

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
550	466	433	418	398	350	327	308

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.00	1.00	1.00	1.00
Certified	35.77	32.94	29.80	29.92	30.80
Classified	9.31	9.76	8.83	9.78	12.46

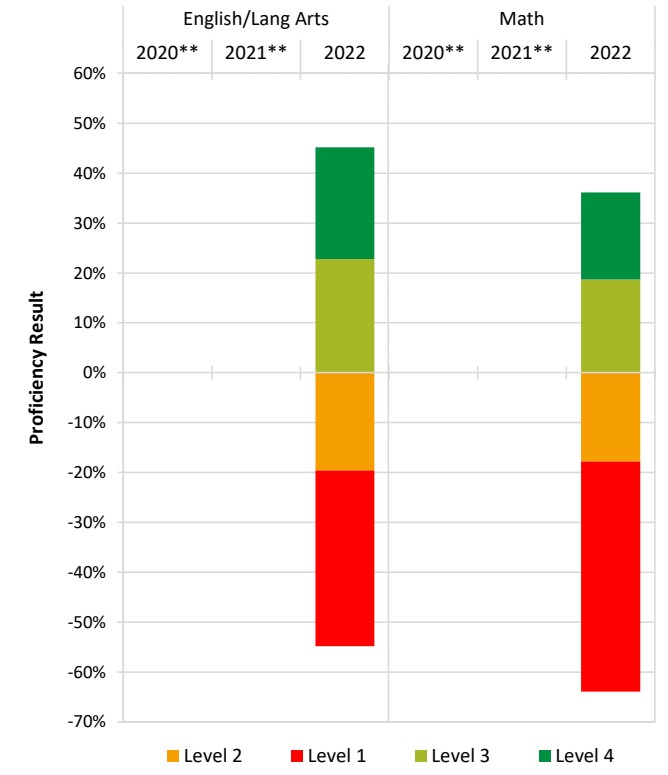
2022-23 Average Classroom Teacher Years of Experience	
Elmonica Elementary	6.6
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,543,200	$ 4,762,043	$ 4,536,862	$ 4,402,202	$ 5,637,458
Purchased Services	8,614	5,483	25,413	37,974	4,800
Supplies and Materials	51,505	127,864	189,381	186,085	91,132
Capital Outlay	-	-	-	-	-
Other Objects	8,758	409	89	300	200
Total	$ 4,612,077	$ 4,895,799	$ 4,751,744	$ 4,626,561	$ 5,733,590
Cost Per Student	$ 8,386	$ 10,506	$ 10,974	$ 11,068	$ 14,406

School Performance Measures



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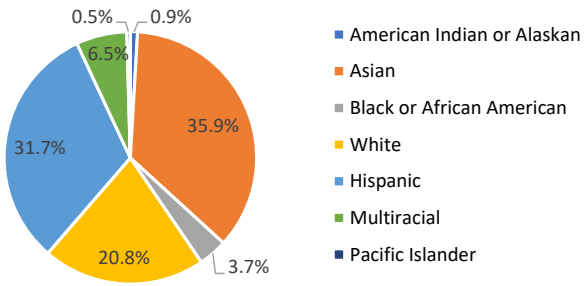
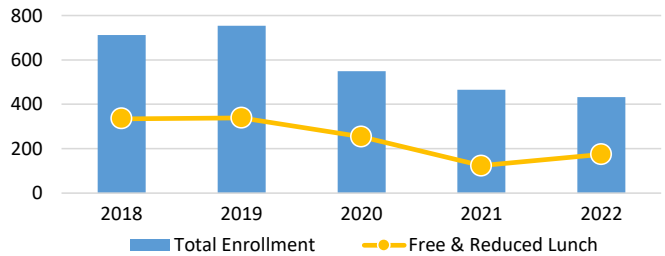
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	11%
English Language Learners	31%	30%	32%
Talented and Gifted	7%	7%	5%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Errol Hassell Elementary

18100 SW Bany Road
Beaverton, OR 97007
Principal: Paul Marietta

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
426	340	341	355	365	347	340	325

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	25.49	22.90	24.78	23.40	23.25
Classified	7.98	7.79	7.20	8.16	8.27

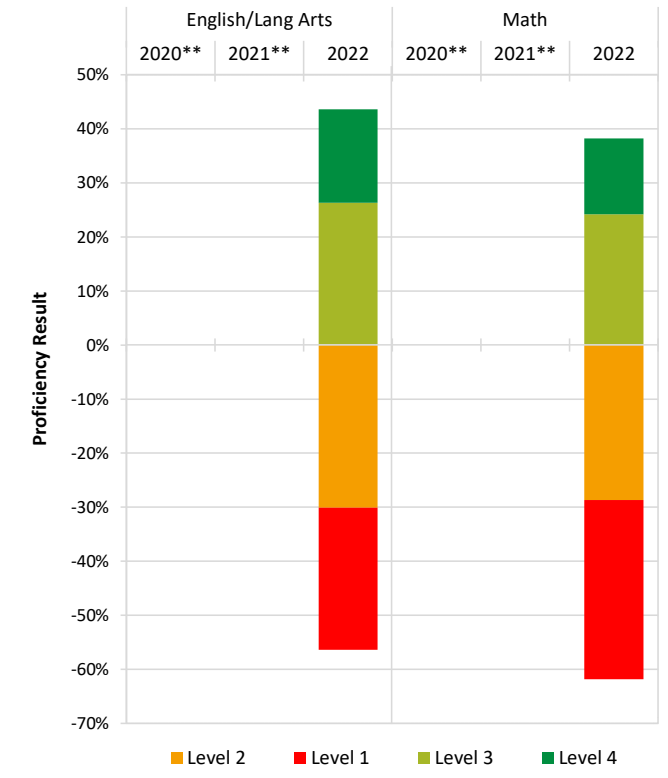
2022-23 Average Classroom Teacher Years of Experience	
Errol Hassell Elementary	9.0
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,851,206	$ 3,595,408	$ 3,903,242	$ 3,450,026	$ 4,237,163
Purchased Services	4,669	2,467	25,775	26,321	4,720
Supplies and Materials	54,877	108,817	182,459	148,092	79,404
Capital Outlay	-	-	-	600	-
Other Objects	179	-	-	-	-
Total	$ 3,910,931	$ 3,706,692	$ 4,111,476	$ 3,625,039	$ 4,321,287
Cost Per Student	$ 9,181	$ 10,902	$ 12,057	$ 10,211	$ 11,839

School Performance Measures



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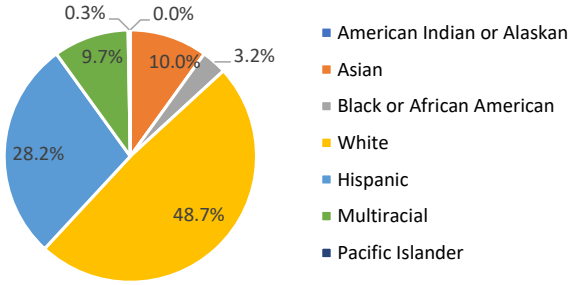
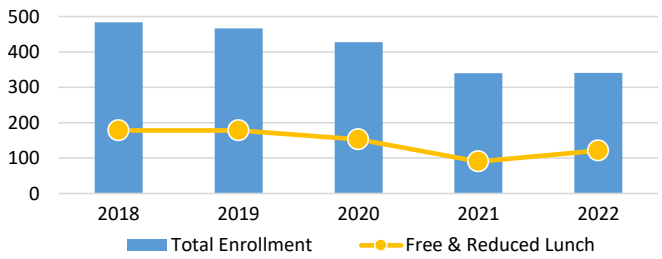
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	16%	11%
English Language Learners	14%	17%	18%
Talented and Gifted	9%	6%	7%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Findley Elementary

4155 NW Saltzman Road
Portland, OR 97229
Principal: Sherry Marsh

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
636	539	476	527	582	609	605	603

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	32.21	27.24	27.95	29.47	31.80
Classified	10.46	9.07	9.08	9.35	9.38

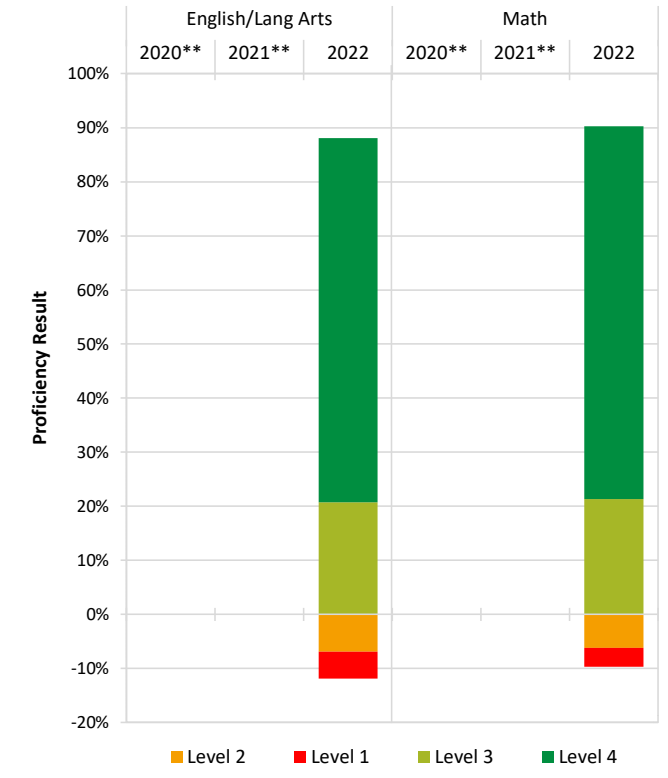
2022-23 Average Classroom Teacher Years of Experience	
Findley Elementary	11.3
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,060,082	$ 4,583,436	$ 4,837,016	$ 4,576,103	$ 5,526,130
Purchased Services	5,586	7,369	63,489	48,778	4,235
Supplies and Materials	43,566	139,710	233,492	189,231	89,553
Capital Outlay	-	-	-	48,142	-
Other Objects	8,838	508	239	600	-
Total	$ 5,118,072	$ 4,731,023	$ 5,134,236	$ 4,862,855	$ 5,619,918
Cost Per Student	$ 8,047	$ 8,777	$ 10,786	$ 9,227	$ 9,656

School Performance Measures



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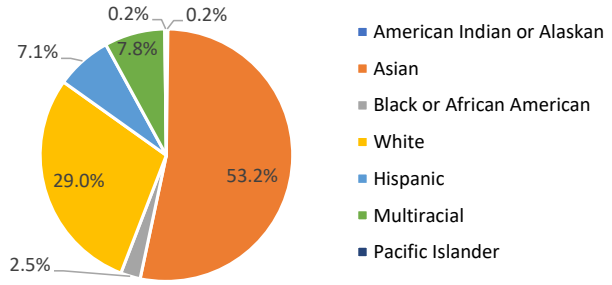
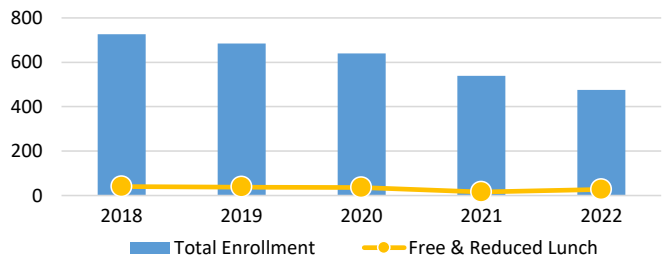
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	5%	5%	5%
English Language Learners	8%	13%	13%
Talented and Gifted	29%	17%	29%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Fir Grove Elementary

6300 SW Wilson Avenue
Beaverton, OR 97008
Principal: Erin Miles
School Programs: Title I, Early Learning

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
387	348	335	362	344	320	302	272

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	23.95	22.77	25.48	27.28	25.95
Classified	8.44	8.12	9.41	9.66	9.83

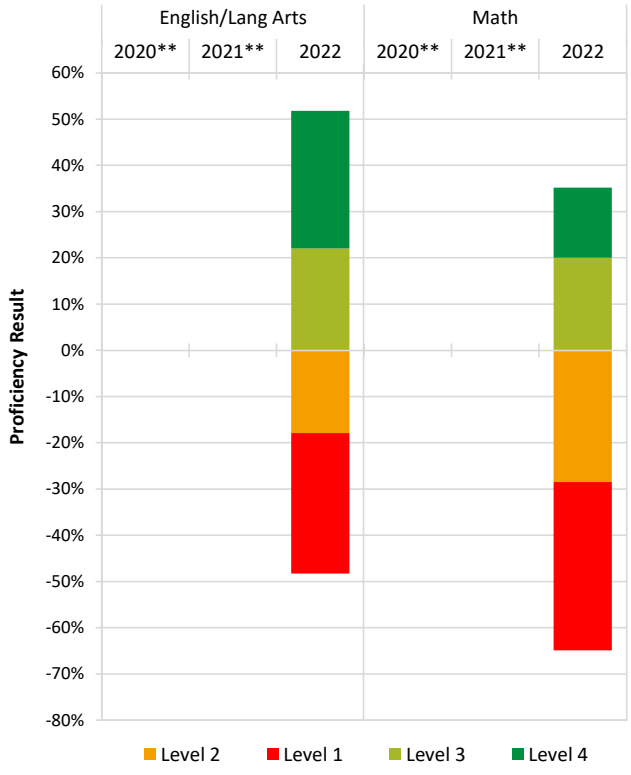
2022-23 Average Classroom Teacher Years of Experience	
Fir Grove Elementary	12.7
Beaverton School District	16.5

(average years experience in District)

Financial Data:

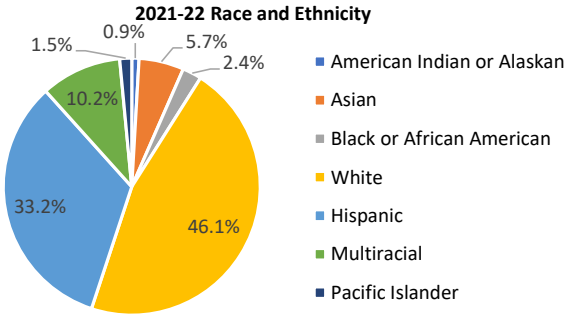
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,745,468	$ 4,000,225	$ 4,526,553	$ 4,154,243	$ 4,742,620
Purchased Services	3,814	8,583	72,711	61,200	8,478
Supplies and Materials	42,991	124,042	185,719	174,147	92,549
Capital Outlay	-	-	-	8,112	-
Other Objects	89	-	89	100	100
Total	$ 3,792,362	$ 4,132,850	$ 4,785,073	$ 4,397,803	$ 4,843,747
Cost Per Student	$ 9,799	$ 11,876	$ 14,284	$ 12,149	$ 14,081

School Performance Measures

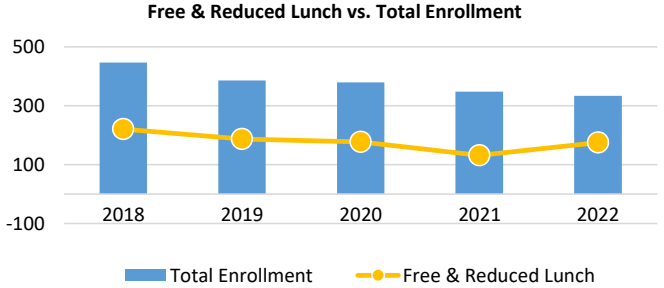


*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	17%	16%
English Language Learners	17%	19%	22%
Talented and Gifted	6%	5%	5%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Greenway Elementary

9150 SW Downing Drive
Beaverton, OR 97008
Principal: Jennifer Whitten
School Programs: Title I, Early Learning, ELC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
318	301	299	273	252	236	216	203

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	25.27	24.65	25.16	25.24	24.10
Classified	10.89	10.04	10.71	11.07	9.74

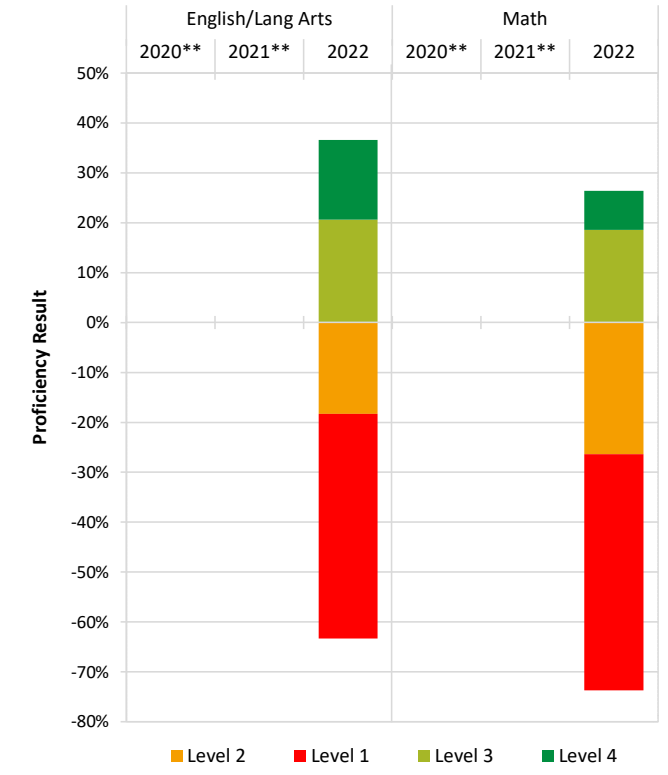
2022-23 Average Classroom Teacher Years of Experience	
Greenway Elementary	13.5
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,875,183	$ 4,116,966	$ 4,679,975	$ 3,969,049	$ 4,453,783
Purchased Services	3,642	200,646	253,092	332,950	4,400
Supplies and Materials	45,609	158,841	185,260	146,005	84,678
Capital Outlay	-	201	-	-	-
Other Objects	-	-	-	35	-
Total	$ 3,924,434	$ 4,476,655	$ 5,118,327	$ 4,448,039	$ 4,542,861
Cost Per Student	$ 12,341	$ 14,873	$ 17,118	$ 16,293	$ 18,027

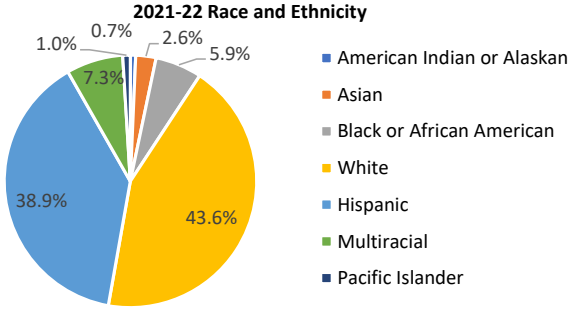
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

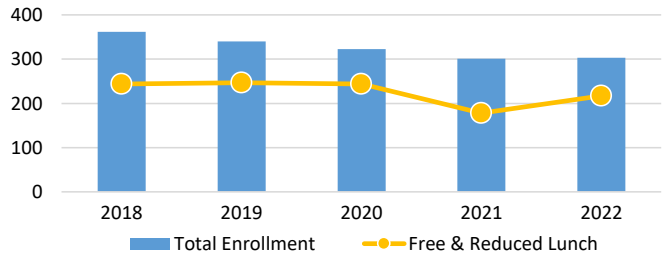
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	19%	16%
English Language Learners	31%	31%	25%
Talented and Gifted	2%	1%	4%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Hazeldale Elementary

20080 SW Farmington Road
Beaverton, OR 97007
Principal: Bao Vang
School Programs: Title I, Early Learning, ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
467	420	393	412	416	428	427	446

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	0.95	1.00	1.00	1.00
Certified	31.85	31.13	31.88	34.08	35.00
Classified	14.56	9.90	10.65	11.38	11.27

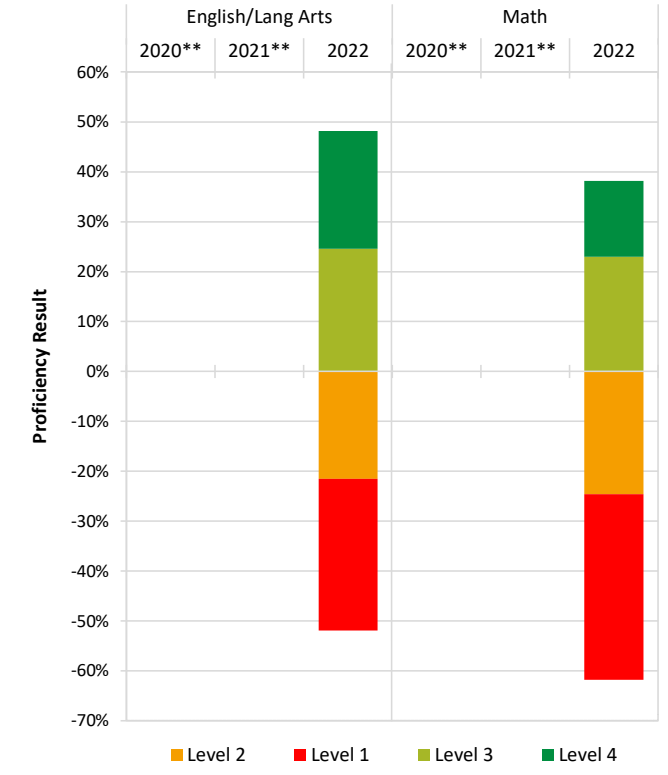
2022-23 Average Classroom Teacher Years of Experience	
Hazeldale Elementary	10.0
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,949,510	$ 4,939,065	$ 5,793,351	$ 5,261,259	$ 6,116,948
Purchased Services	3,112	7,269	80,354	26,734	6,100
Supplies and Materials	55,282	189,943	203,815	206,490	105,569
Capital Outlay	-	-	-	-	-
Other Objects	9,565	315	-	-	-
Total	$ 5,017,470	$ 5,136,592	$ 6,077,519	$ 5,494,482	$ 6,228,617
Cost Per Student	$ 10,744	$ 12,230	$ 15,464	$ 13,336	$ 14,973

School Performance Measures



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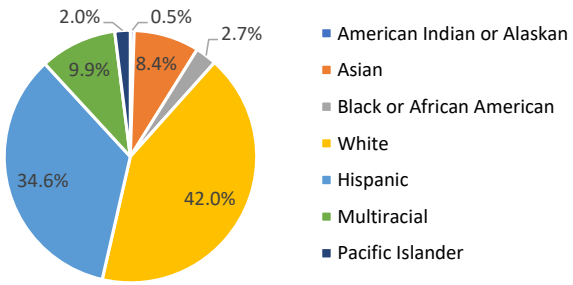
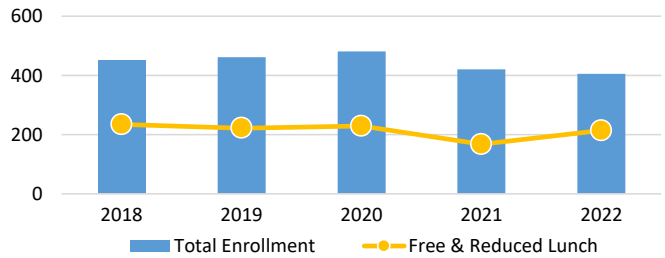
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	19%	21%	23%
English Language Learners	21%	22%	21%
Talented and Gifted	7%	5%	4%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Hiteon Elementary

13800 SW Brockman Road
Beaverton, OR 97008
Principal: Janet Maza
School Programs: EGC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
634	536	492	477	463	468	453	437

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.99	2.00	2.00	2.00	2.00
Certified	36.00	34.11	33.48	32.22	31.35
Classified	14.15	9.39	9.54	9.64	9.72

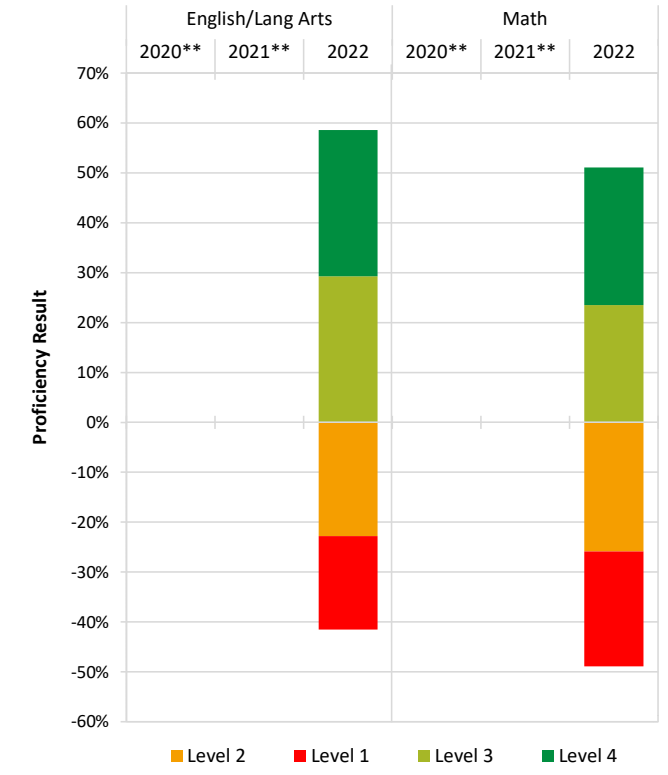
2022-23 Average Classroom Teacher Years of Experience	
Hiteon Elementary	10.5
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,649,576	$ 5,500,977	$ 5,950,479	$ 5,023,921	$ 5,699,558
Purchased Services	14,959	6,600	20,688	42,966	10,254
Supplies and Materials	55,919	125,603	215,081	153,009	81,316
Capital Outlay	-	-	-	-	-
Other Objects	9,500	22	-	-	-
Total	$ 5,729,954	$ 5,633,202	$ 6,186,247	$ 5,219,896	$ 5,791,128
Cost Per Student	$ 9,038	$ 10,510	$ 12,574	$ 10,943	$ 12,508

School Performance Measures



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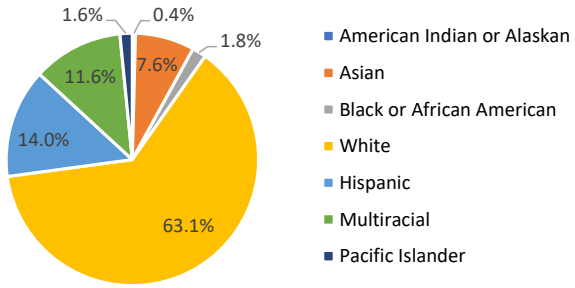
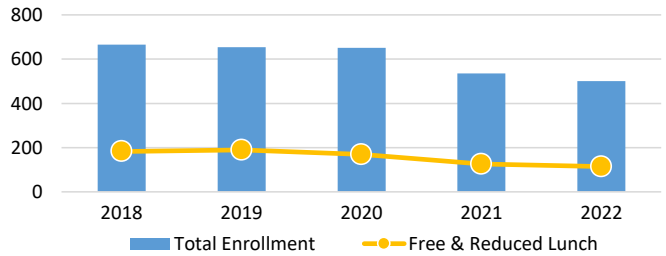
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	18%
English Language Learners	9%	6%	6%
Talented and Gifted	9%	6%	9%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Jacob Wismer Elementary

5477 NW Skycrest Parkway
Portland, OR 97229
Principal: Laurie Huntwork

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
727	658	570	592	550	540	512	489

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	1.00
Certified	37.86	35.30	35.11	33.80	31.40
Classified	10.08	9.92	9.81	9.14	9.34

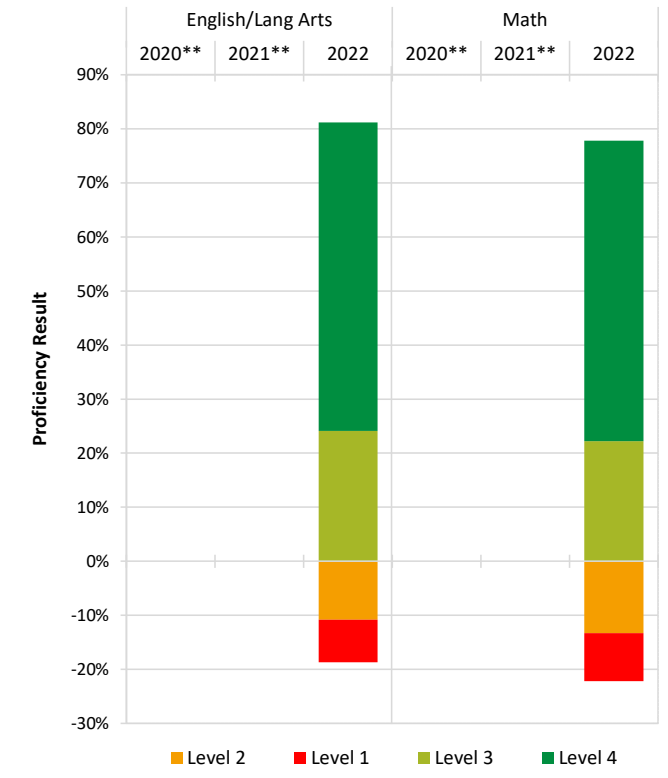
2022-23 Average Classroom Teacher Years of Experience	
Jacob Wismer Elementary	13.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,986,015	$ 5,996,042	$ 6,178,048	$ 5,336,278	$ 5,469,130
Purchased Services	9,757	1,294	27,286	37,516	8,050
Supplies and Materials	61,718	140,920	226,369	199,497	81,690
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 6,057,489	$ 6,138,255	$ 6,431,703	$ 5,573,291	$ 5,558,870
Cost Per Student	$ 8,332	$ 9,329	$ 11,284	$ 9,414	$ 10,107

School Performance Measures



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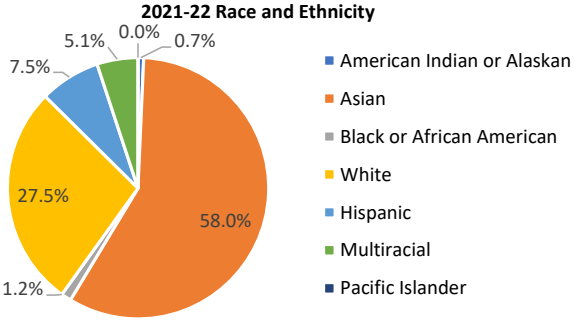
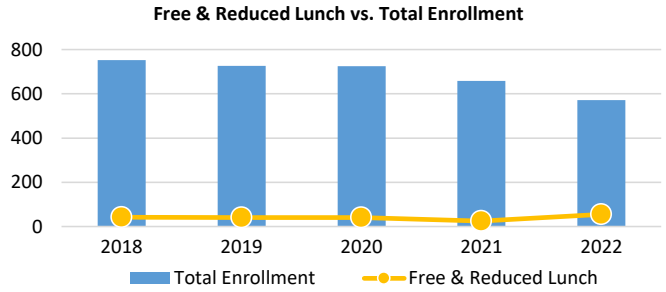
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	5%	6%	5%
English Language Learners	13%	18%	19%
Talented and Gifted	29%	16%	24%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Kinnaman Elementary

4205 SW 193rd Avenue
Beaverton, OR 97078
Principal: Ashlee Hudson
School Programs: Title I, ISC, Early Learning

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
599	535	494	460	447	438	408	395

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	43.82	42.18	41.12	44.17	39.55
Classified	16.35	11.98	12.73	12.77	14.61

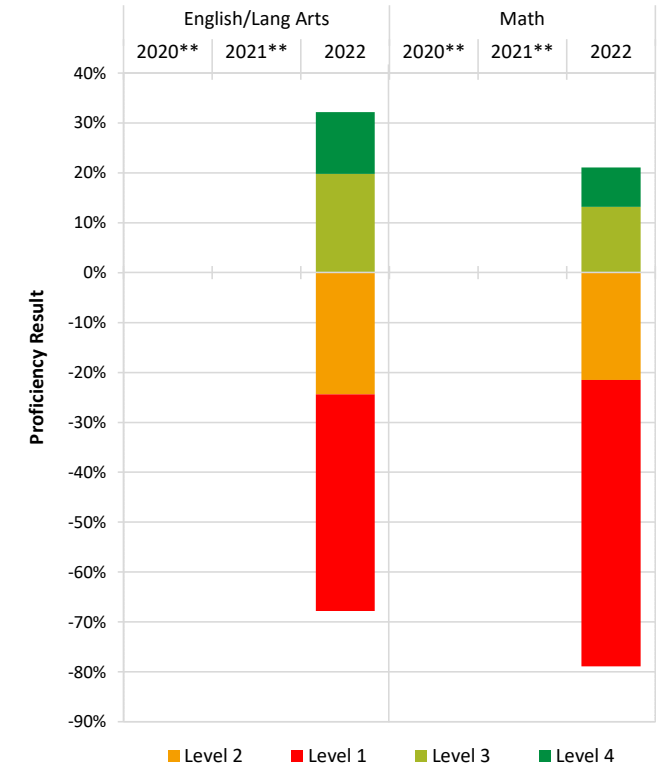
2022-23 Average Classroom Teacher Years of Experience	
Kinnaman Elementary	11.2
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 6,508,965	$ 6,806,594	$ 7,346,775	$ 6,356,427	$ 7,356,725
Purchased Services	4,145	19,083	76,634	32,939	11,200
Supplies and Materials	52,666	137,900	278,798	206,140	130,700
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 6,565,777	$ 6,963,577	$ 7,702,207	$ 6,595,506	$ 7,498,625
Cost Per Student	$ 10,961	$ 13,016	$ 15,592	$ 14,338	$ 16,775

School Performance Measures



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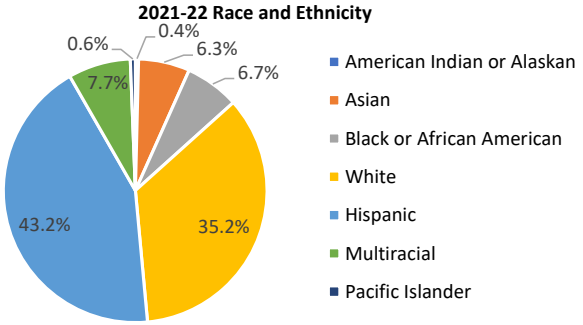
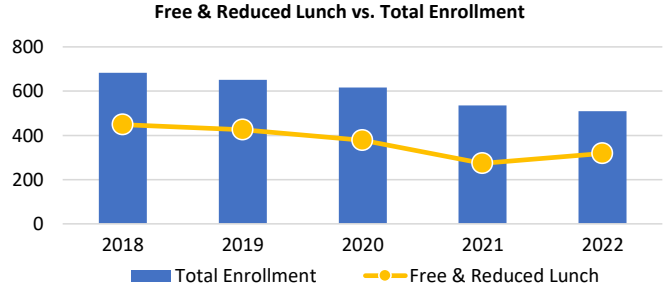
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	19%	21%
English Language Learners	22%	25%	29%
Talented and Gifted	6%	4%	4%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

McKay Elementary

7485 SW Scholls Ferry Road
Beaverton, OR 97008
Principal: Erin Kollings
School Programs: Title I, ALC, Early Learning

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
269	262	243	249	245	234	228	220

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	24.51	22.98	23.95	25.25	24.40
Classified	11.30	9.31	9.45	9.54	9.13

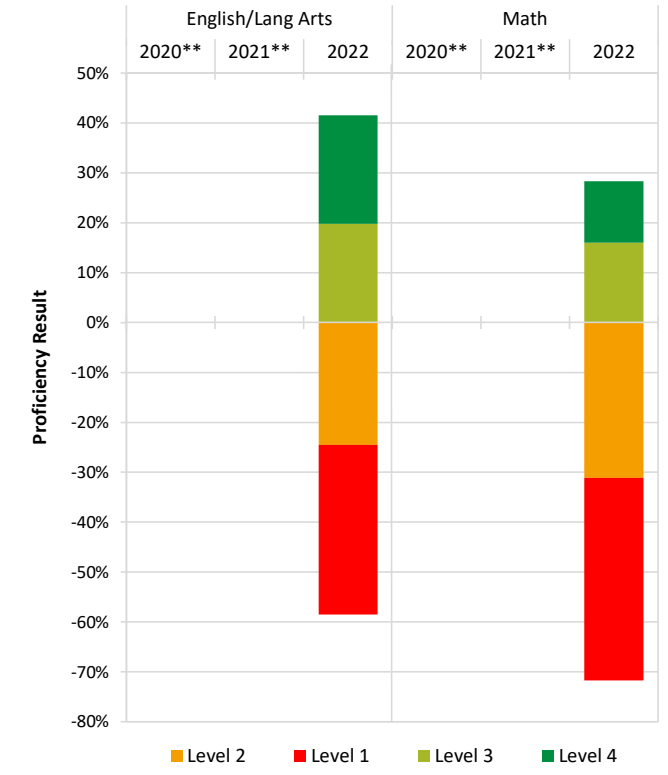
2022-23 Average Classroom Teacher Years of Experience	
McKay Elementary	13.4
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,628,264	$ 3,844,572	$ 4,498,983	$ 3,753,153	$ 4,454,179
Purchased Services	4,531	216,537	244,122	379,908	7,250
Supplies and Materials	54,577	155,011	194,080	184,402	80,861
Capital Outlay	-	-	-	-	-
Other Objects	85	-	-	-	-
Total	$ 3,687,457	$ 4,216,119	$ 4,937,185	$ 4,317,463	$ 4,542,290
Cost Per Student	$ 13,708	$ 16,092	$ 20,318	$ 17,339	$ 18,540

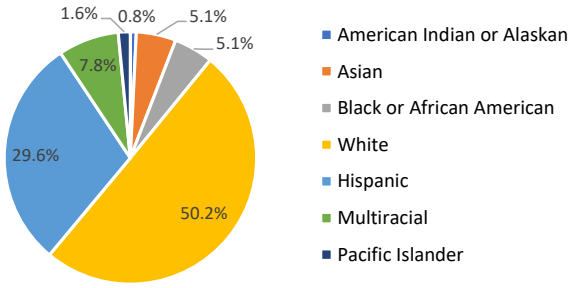
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

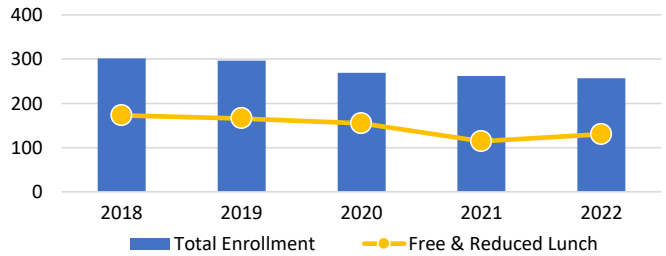
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	26%	26%	19%
English Language Learners	23%	23%	26%
Talented and Gifted	3%	2%	2%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

McKinley Elementary

1500 NW 185th Avenue
Beaverton, OR 97006
Principal: Brian Curl
School Programs: Title I, SRC, Early Learning

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
634	588	566	628	613	626	628	618

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	39.89	42.05	45.80	48.38	46.20
Classified	15.01	11.22	13.01	12.78	12.87

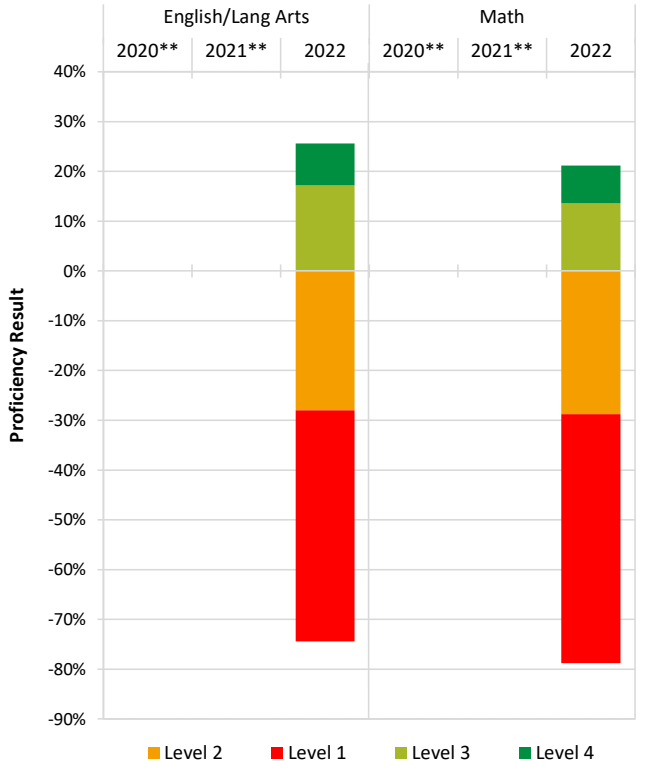
2022-23 Average Classroom Teacher Years of Experience	
McKinley Elementary	9.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,798,396	$ 6,534,916	$ 7,656,587	$ 7,524,419	$ 8,033,722
Purchased Services	6,301	7,791	90,451	46,460	8,479
Supplies and Materials	48,765	205,274	335,799	379,444	169,109
Capital Outlay	-	-	-	-	-
Other Objects	8,585	-	-	200	200
Total	$ 5,862,048	$ 6,747,981	$ 8,082,837	$ 7,950,523	$ 8,211,510
Cost Per Student	$ 9,246	$ 11,476	$ 14,281	$ 12,660	$ 13,396

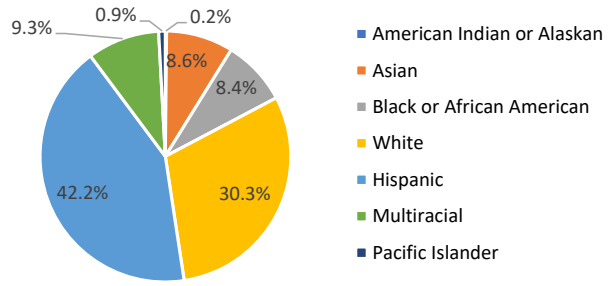
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

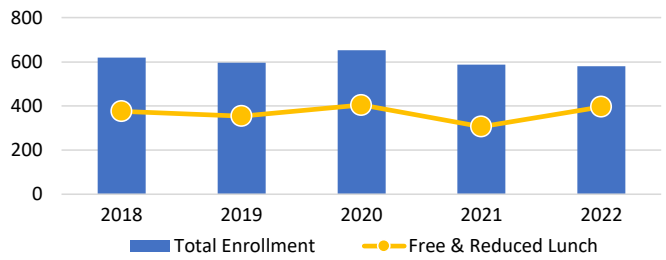
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	12%	13%	12%
English Language Learners	25%	27%	28%
Talented and Gifted	2%	1%	2%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Montclair Elementary

7250 SW Vermont Street
Portland, OR 97223
Principal: Angee Silliman

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
319	254	277	283	290	277	255	253

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	18.14	17.60	19.88	19.81	19.45
Classified	8.42	7.91	7.80	7.98	8.08

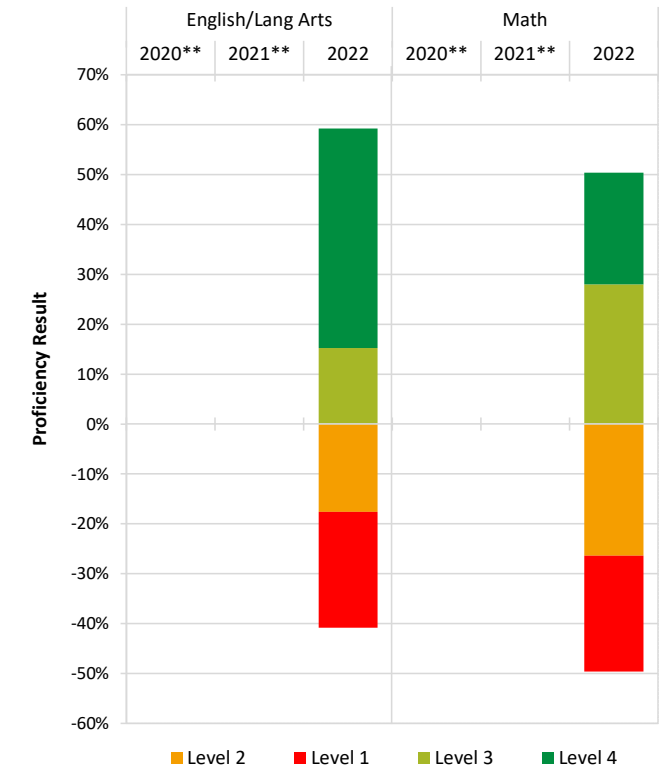
2022-23 Average Classroom Teacher Years of Experience	
Montclair Elementary	15.2
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 2,990,351	$ 3,111,945	$ 3,615,932	$ 3,187,344	$ 3,693,930
Purchased Services	6,438	3,408	21,115	27,362	4,931
Supplies and Materials	43,803	113,523	158,488	219,804	61,396
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 3,040,593	$ 3,228,877	$ 3,795,534	$ 3,434,509	$ 3,760,257
Cost Per Student	$ 9,532	$ 12,712	$ 13,702	$ 12,136	$ 12,966

School Performance Measures



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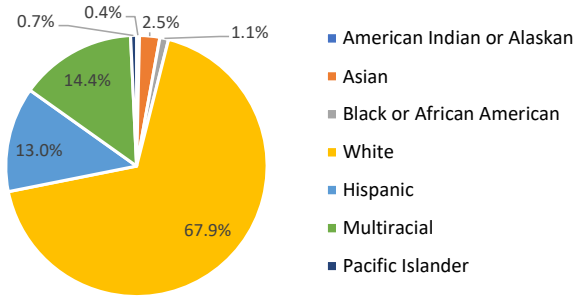
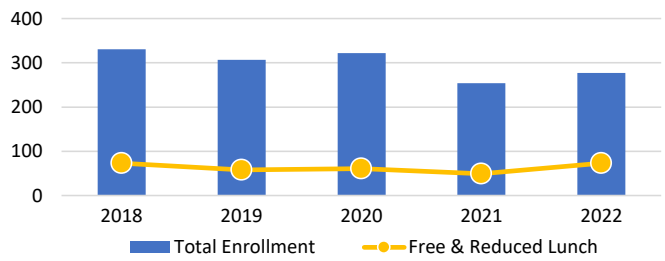
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	12%	12%	9%
English Language Learners	5%	4%	6%
Talented and Gifted	14%	8%	14%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Nancy Ryles Elementary

10250 SW Cormorant Drive
Beaverton, OR 97007
Principal: Monica Arbow

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
630	516	498	507	460	455	431	423

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	0.92	1.00	1.00	1.00	1.00
Certified	32.05	30.56	29.73	30.85	28.80
Classified	9.81	8.72	9.08	9.85	9.41

2022-23 Average Classroom Teacher Years of Experience	
Nancy Ryles Elementary	11.4
Beaverton School District	16.5

(average years experience in District)

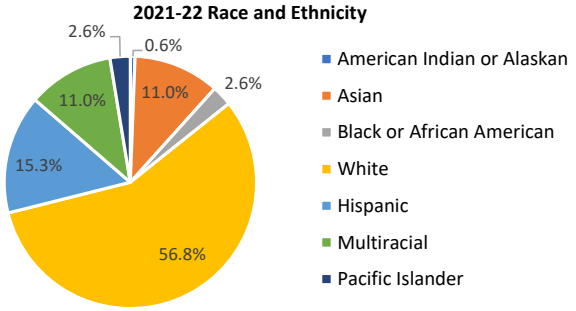
Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,530,774	$ 4,722,491	$ 5,041,674	$ 4,760,385	$ 5,116,951
Purchased Services	10,209	11,861	65,379	50,716	11,925
Supplies and Materials	60,358	123,157	218,135	194,001	78,611
Capital Outlay	-	-	-	-	-
Other Objects	-	119	-	165	100
Total	$ 4,601,341	$ 4,857,628	$ 5,325,188	$ 5,005,266	$ 5,207,587
Cost Per Student	$ 7,304	$ 9,414	$ 10,693	$ 9,872	$ 11,321

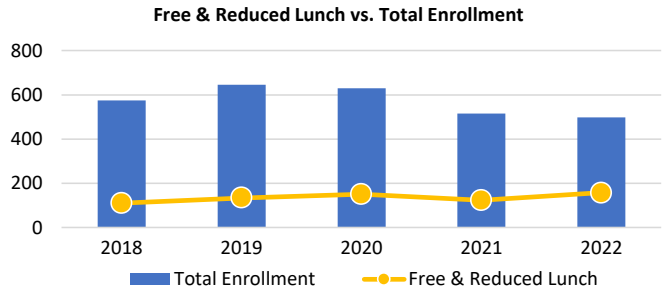
School Performance Measures

*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	10%	11%	11%
English Language Learners	9%	12%	12%
Talented and Gifted	10%	7%	9%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Oak Hills Elementary

2625 NW 153rd Avenue
Beaverton, OR 97006
Principal: Thao Do Gwilliam
School Programs: ALC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
551	464	504	485	481	463	446	424

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.92	2.00	2.00	2.00
Certified	34.19	30.97	31.39	32.14	31.90
Classified	13.20	9.32	9.59	9.61	9.57

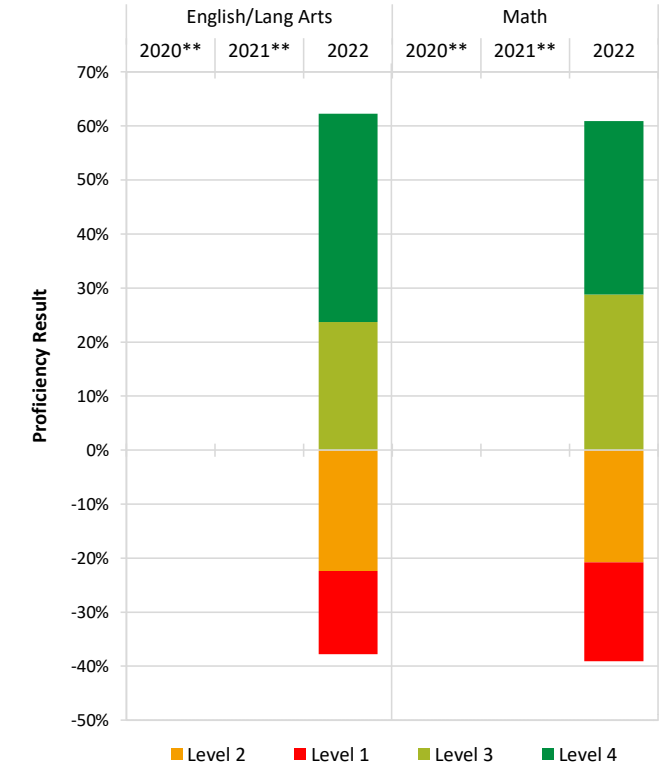
2022-23 Average Classroom Teacher Years of Experience	
Oak Hills Elementary	10.1
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,212,202	$ 5,072,899	$ 5,567,093	$ 5,002,306	$ 5,760,485
Purchased Services	5,265	6,256	22,586	51,483	6,600
Supplies and Materials	48,080	126,484	218,235	173,281	84,487
Capital Outlay	-	-	-	-	-
Other Objects	-	3,368	-	841	-
Total	$ 5,265,547	$ 5,209,007	$ 5,807,914	$ 5,227,912	$ 5,851,572
Cost Per Student	$ 9,556	$ 11,226	$ 11,524	$ 10,779	$ 12,165

School Performance Measures



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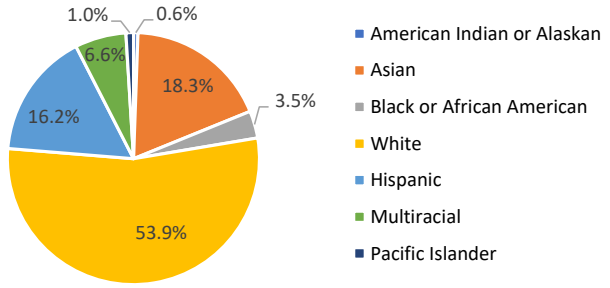
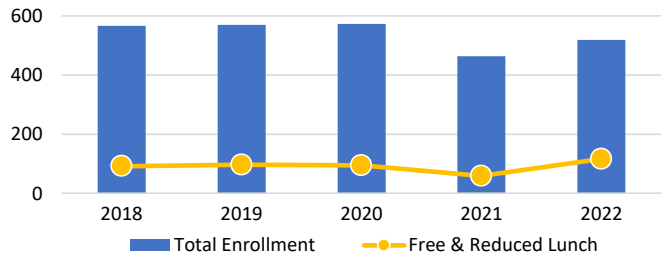
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	12%	11%
English Language Learners	11%	12%	13%
Talented and Gifted	11%	7%	8%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Raleigh Hills Elementary

5225 SW Scholls Ferry Road
Portland, OR 97225
Principal: Jennifer DeMartino
School Programs: Title I

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
522	444	353	307	269	260	245	238

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.56	1.08	1.00	1.00	1.00
Certified	35.19	30.64	27.00	23.39	20.90
Classified	10.53	8.70	9.81	9.17	7.87

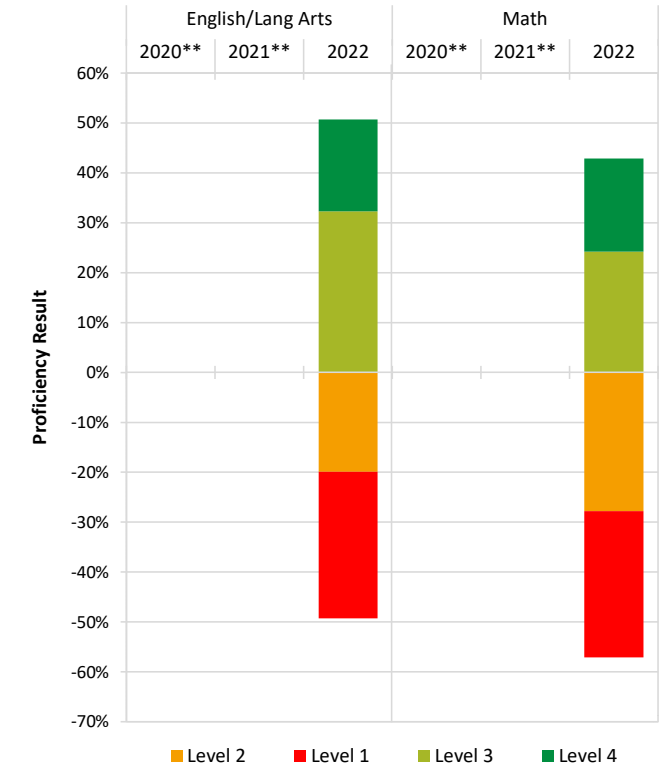
2022-23 Average Classroom Teacher Years of Experience	
Raleigh Hills Elementary	11.5
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,120,641	$ 4,957,829	$ 4,781,245	$ 3,595,382	$ 3,876,024
Purchased Services	7,249	21,992	71,533	65,219	3,700
Supplies and Materials	57,455	125,437	187,927	162,741	68,821
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 5,185,344	$ 5,105,257	$ 5,040,705	$ 3,823,342	$ 3,948,545
Cost Per Student	$ 9,934	$ 11,498	$ 14,280	$ 12,454	$ 14,679

School Performance Measures



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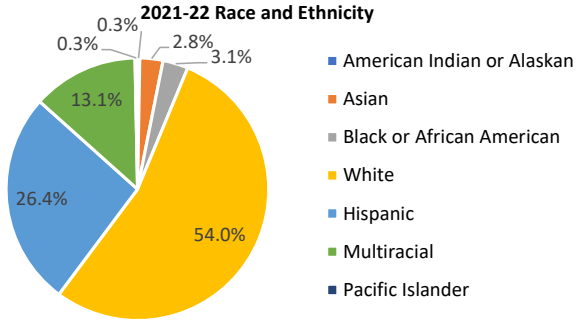
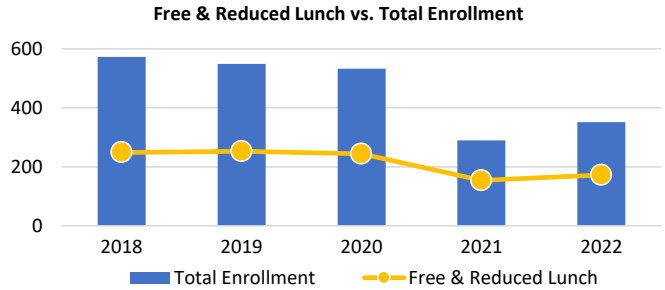
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	12%
English Language Learners	15%	15%	17%
Talented and Gifted	8%	6%	7%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Raleigh Park Elementary

3670 SW 78th Avenue
Portland, OR 97225
Principal: Aki Mori
School Programs: Title I, SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
332	316	312	299	282	258	249	234

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	23.20	22.09	22.48	24.65	25.10
Classified	8.86	7.46	8.73	9.14	7.87

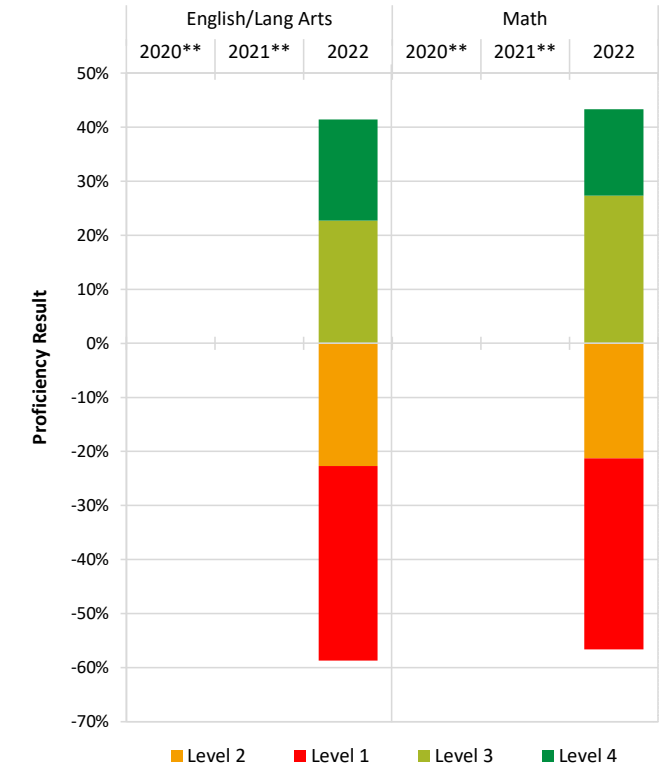
2022-23 Average Classroom Teacher Years of Experience	
Raleigh Park Elementary	12.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,570,896	$ 3,749,723	$ 4,197,703	$ 3,599,700	$ 4,450,947
Purchased Services	5,994	7,403	73,087	37,343	5,115
Supplies and Materials	40,799	107,924	172,314	171,610	80,014
Capital Outlay	-	-	-	-	-
Other Objects	8,759	274	-	250	-
Total	$ 3,626,448	$ 3,865,324	$ 4,443,104	$ 3,808,903	$ 4,536,076
Cost Per Student	$ 10,923	$ 12,232	$ 14,241	$ 12,739	$ 16,085

School Performance Measures



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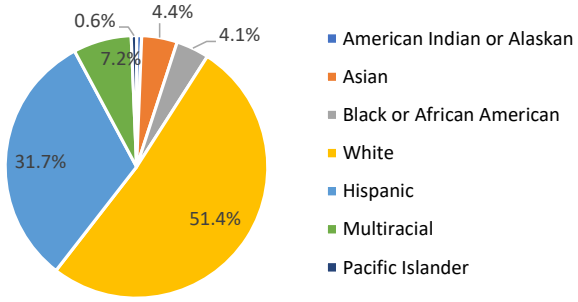
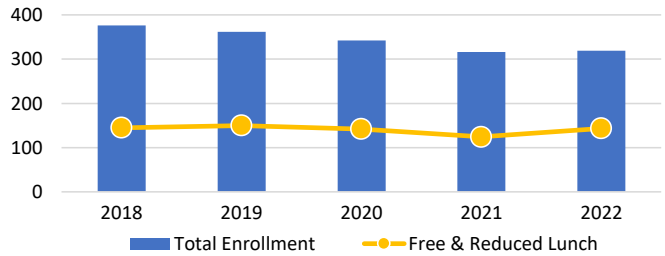
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	17%	19%	18%
English Language Learners	18%	17%	24%
Talented and Gifted	11%	5%	7%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Ridgewood Elementary

10100 SW Inglewood Street
Portland, OR 97225
Principal: Meghan Warren
School Programs: SCC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
410	331	362	371	359	356	355	356

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	26.23	24.10	25.87	28.08	26.20
Classified	11.14	7.53	7.39	7.70	7.74

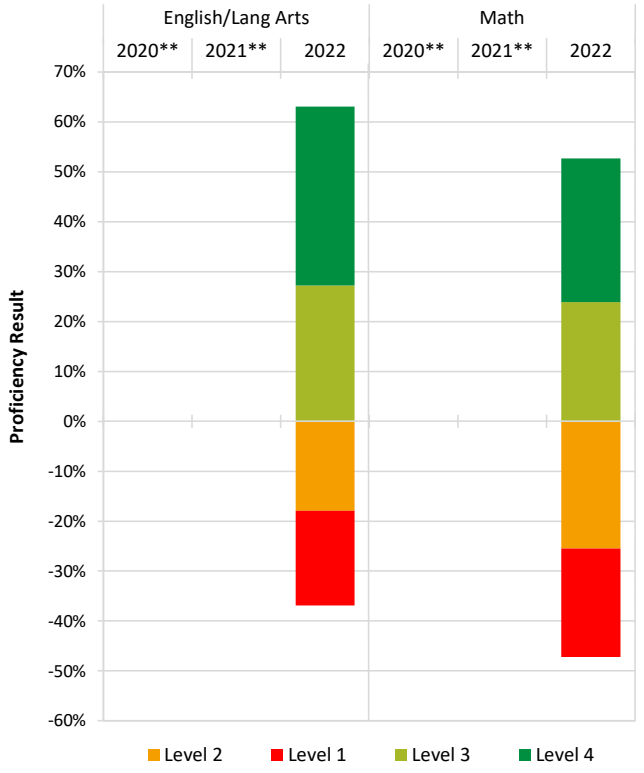
2022-23 Average Classroom Teacher Years of Experience	
Ridgewood Elementary	12.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,147,691	$ 3,918,897	$ 4,642,372	$ 4,159,020	$ 4,592,280
Purchased Services	19,112	18,593	63,270	54,669	8,200
Supplies and Materials	56,676	148,994	241,689	141,062	74,146
Capital Outlay	3,486	-	5,000	-	-
Other Objects	8,520	-	-	108	-
Total	$ 4,235,485	$ 4,086,484	$ 4,952,332	$ 4,354,859	$ 4,674,626
Cost Per Student	$ 10,330	$ 12,346	$ 13,680	$ 11,738	$ 13,021

School Performance Measures



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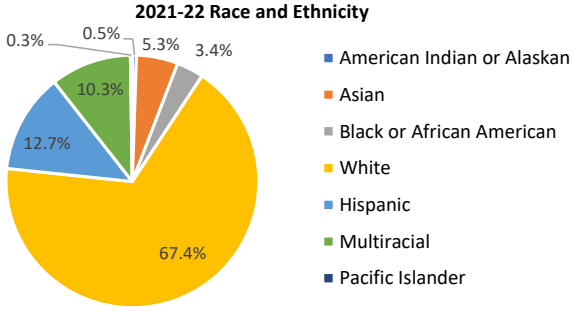
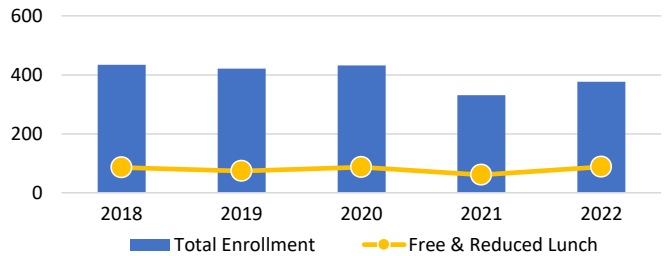
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	15%	15%
English Language Learners	5%	5%	5%
Talented and Gifted	12%	7%	9%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Rock Creek Elementary

4125 NW 185th Avenue
Portland, OR 97229
Principal: David Westhora
School Programs: ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
516	418	420	431	402	391	382	360

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	29.94	24.92	25.58	25.16	29.00
Classified	8.45	8.03	8.01	7.91	8.01

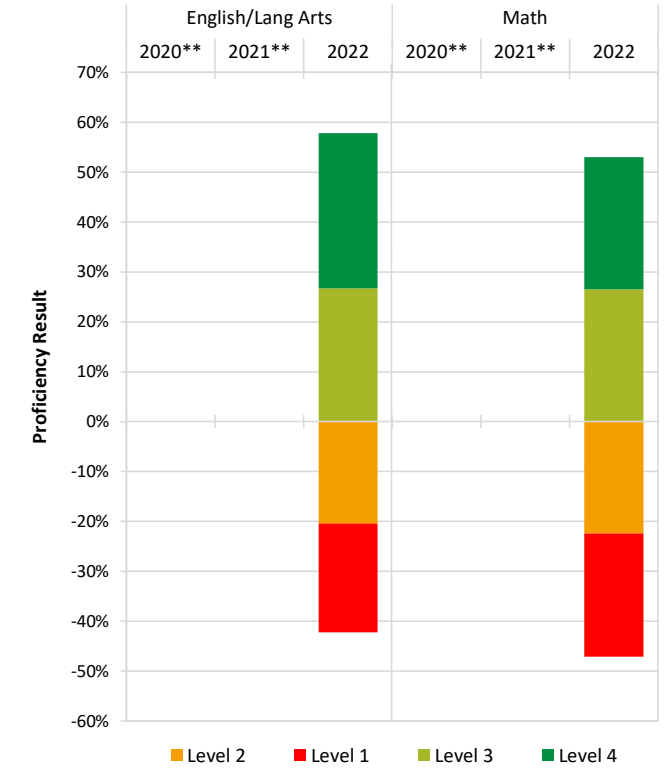
2022-23 Average Classroom Teacher Years of Experience	
Rock Creek Elementary	10.0
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 4,215,170	$ 4,126,012	$ 4,368,464	$ 3,786,407	$ 5,006,409
Purchased Services	3,266	6,833	61,073	28,934	6,300
Supplies and Materials	41,390	110,976	176,738	173,301	79,077
Capital Outlay	-	-	-	-	-
Other Objects	9,500	-	-	-	-
Total	$ 4,269,325	$ 4,243,821	$ 4,606,274	$ 3,988,642	$ 5,091,786
Cost Per Student	$ 8,274	$ 10,153	$ 10,967	$ 9,254	$ 12,666

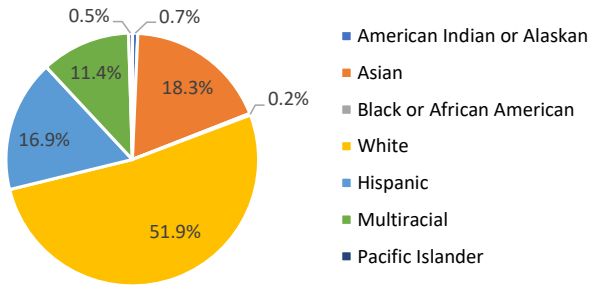
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

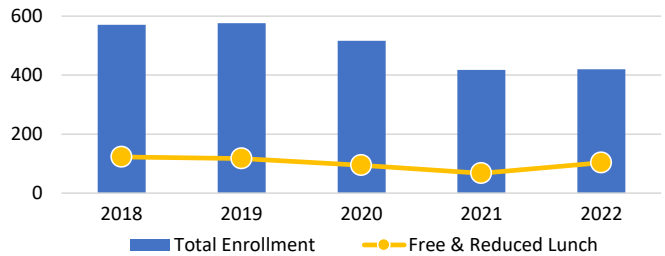
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	10%
English Language Learners	9%	10%	10%
Talented and Gifted	17%	10%	12%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sato Elementary

7775 NW Kaiser Road
Portland, OR 97229
Principal: Annie Pleau
School Programs: EGC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
649	651	698	762	823	829	817	816

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	39.06	38.73	42.71	43.56	46.90
Classified	14.40	10.48	10.91	11.14	11.42

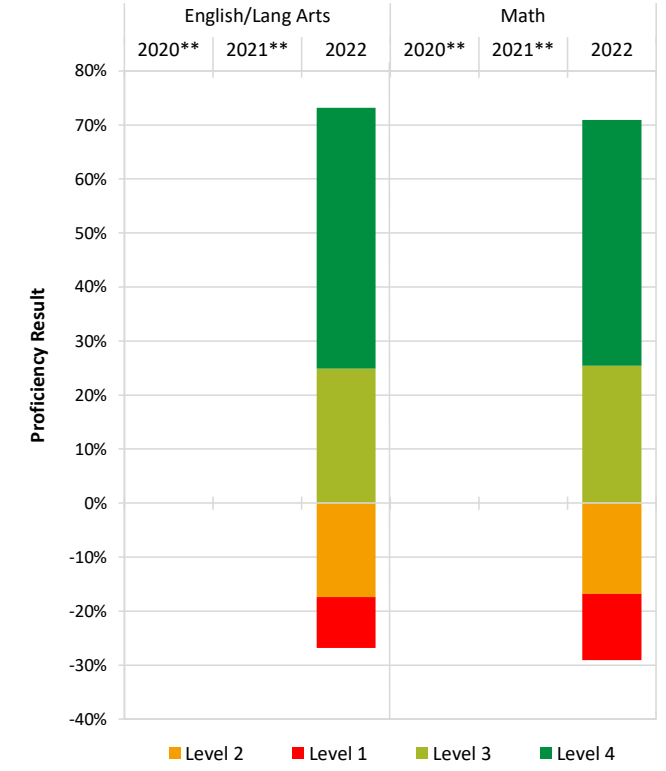
2022-23 Average Classroom Teacher Years of Experience	
Sato Elementary	9.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

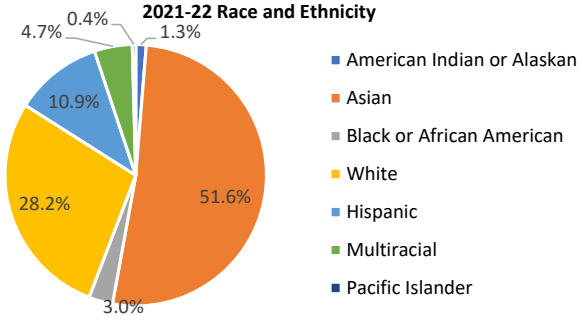
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,780,192	$ 5,856,604	$ 6,940,275	$ 6,658,981	$ 8,021,166
Purchased Services	7,504	9,439	62,646	35,247	14,100
Supplies and Materials	81,104	142,698	277,920	231,250	107,721
Capital Outlay	-	-	-	-	-
Other Objects	119	-	-	65	-
Total	$ 5,868,918	$ 6,008,741	$ 7,280,842	$ 6,925,544	$ 8,142,987
Cost Per Student	$ 9,043	$ 9,230	$ 10,431	$ 9,089	$ 9,894

School Performance Measures

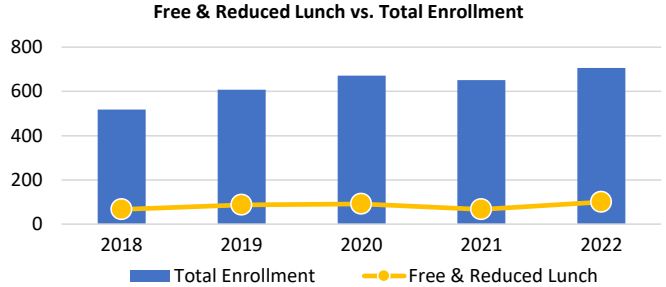


*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	9%	8%	8%
English Language Learners	14%	17%	17%
Talented and Gifted	19%	12%	17%



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Scholls Heights Elementary

16400 SW Loon Drive
Beaverton, OR 97007
Principal: Tracy Bariao-Arce
School Programs: ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
571	570	577	619	617	632	642	633

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	2.00	2.00	2.00	2.00
Certified	34.28	36.05	35.99	37.90	34.20
Classified	14.27	9.22	9.75	10.02	10.51

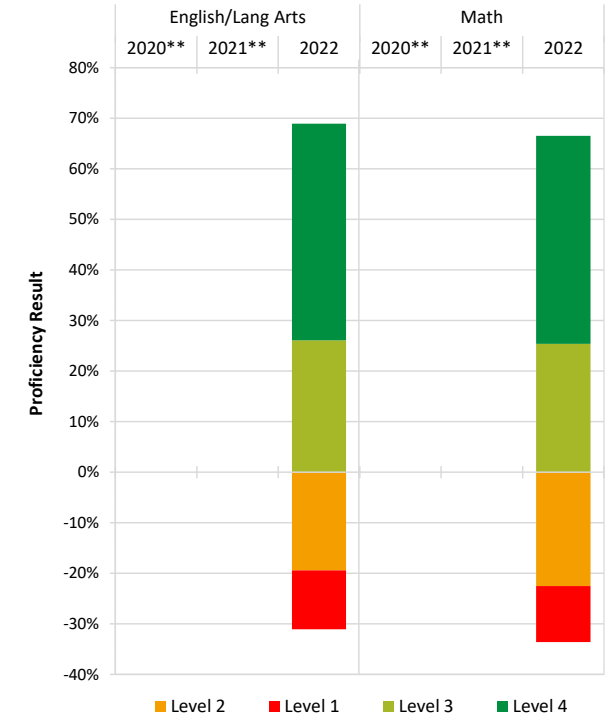
2022-23 Average Classroom Teacher Years of Experience	
Scholls Heights Elementary	12.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,507,488	$ 5,993,696	$ 6,666,606	$ 5,837,481	$ 6,189,192
Purchased Services	6,741	1,459	26,720	36,435	15,975
Supplies and Materials	55,498	120,722	238,165	196,645	77,771
Capital Outlay	-	-	-	-	-
Other Objects	65	30	65	65	150
Total	$ 5,569,791	$ 6,115,907	$ 6,931,555	$ 6,070,626	$ 6,283,088
Cost Per Student	$ 9,754	$ 10,730	$ 12,013	$ 9,807	$ 10,183

School Performance Measures



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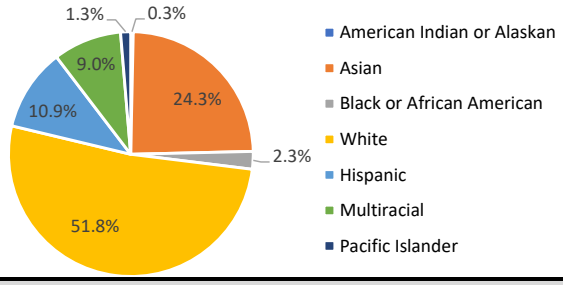
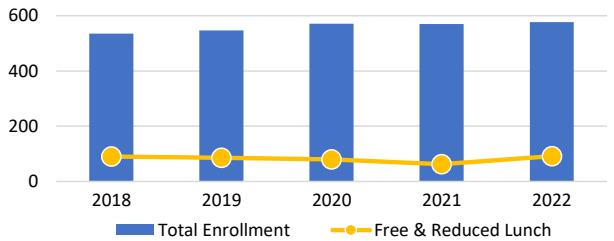
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	15%	15%
English Language Learners	10%	11%	7%
Talented and Gifted	14%	8%	10%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sexton Mountain Elementary

15645 SW Sexton Mountain Drive
Beaverton, OR 97007
Principal: Cherie Reese
School Programs: SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
511	447	441	440	411	391	385	364

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.91	2.00	2.00	1.00
Certified	34.08	31.33	31.04	31.50	31.05
Classified	15.98	8.54	8.54	9.39	8.98

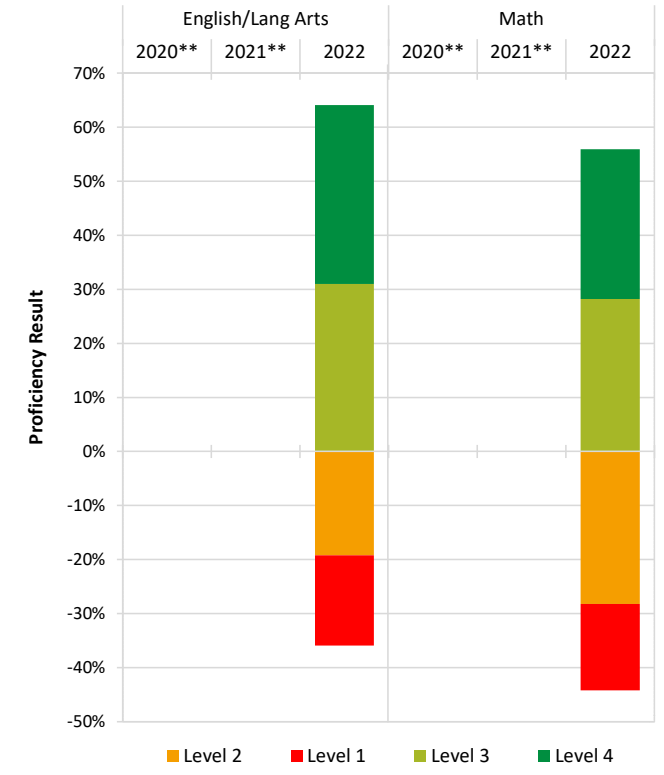
2022-23 Average Classroom Teacher Years of Experience	
Sexton Mountain Elementary	9.6
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,172,860	$ 4,849,876	$ 5,498,849	$ 5,017,866	$ 5,363,388
Purchased Services	3,799	3,764	25,315	64,048	9,655
Supplies and Materials	57,129	123,194	200,594	196,037	71,244
Capital Outlay	-	-	-	-	-
Other Objects	13	25	124	-	-
Total	$ 5,233,801	$ 4,976,859	$ 5,724,881	$ 5,277,951	$ 5,444,287
Cost Per Student	$ 10,242	$ 11,134	$ 12,982	$ 11,995	$ 13,246

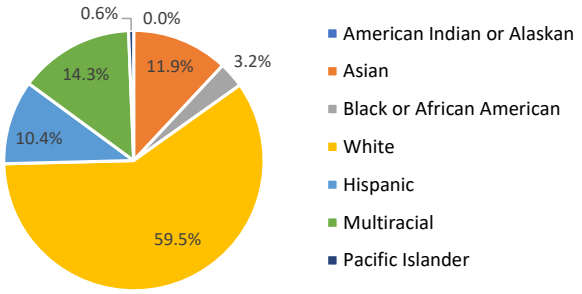
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

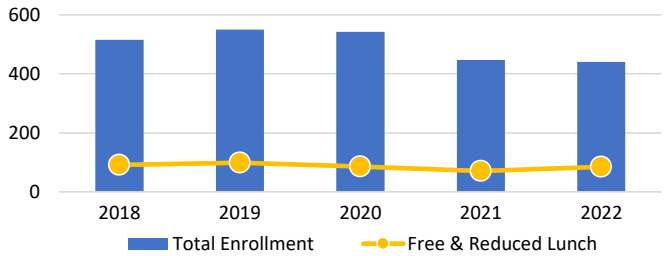
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	13%	16%
English Language Learners	8%	8%	9%
Talented and Gifted	11%	7%	10%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Springville Elementary

6655 NW Joss Avenue
Portland, OR 97229
Principal: Robin Kobrowski

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
884	856	667	767	709	708	696	693

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	45.82	48.12	41.53	45.99	41.00
Classified	12.59	11.61	11.53	11.03	11.16

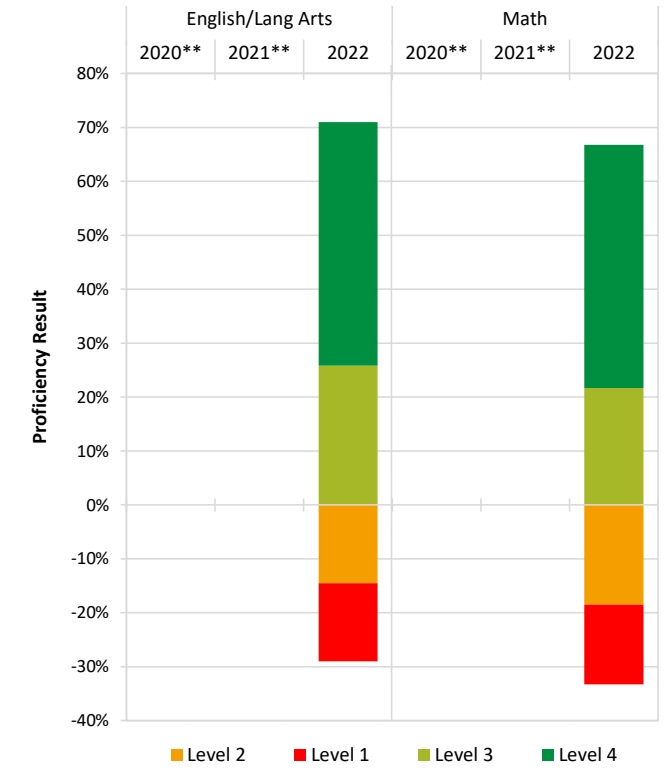
2022-23 Average Classroom Teacher Years of Experience	
Springville Elementary	9.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 6,487,118	$ 7,105,407	$ 6,845,447	$ 6,712,988	$ 7,204,749
Purchased Services	12,942	25,656	80,000	77,480	16,973
Supplies and Materials	67,476	151,703	276,457	219,785	97,821
Capital Outlay	-	-	-	-	-
Other Objects	-	35	-	200	-
Total	$ 6,567,535	$ 7,282,801	$ 7,201,904	$ 7,010,454	$ 7,319,543
Cost Per Student	$ 7,429	$ 8,508	$ 10,797	$ 9,140	$ 10,324

School Performance Measures



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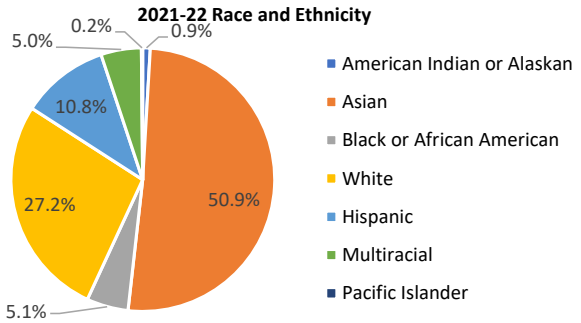
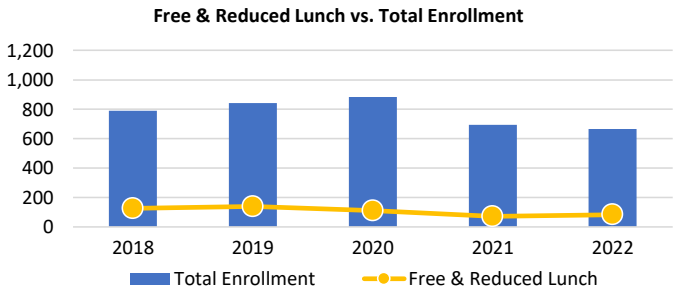
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	9%	9%	8%
English Language Learners	13%	15%	17%
Talented and Gifted	15%	10%	14%



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Terra Linda Elementary

1998 NW 143rd Avenue
Portland, OR 97229
Principal: Christy Batsell
School Programs: SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
349	287	271	258	252	231	201	191

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	24.63	21.39	22.41	22.87	22.80
Classified	13.26	7.13	7.63	7.77	7.87

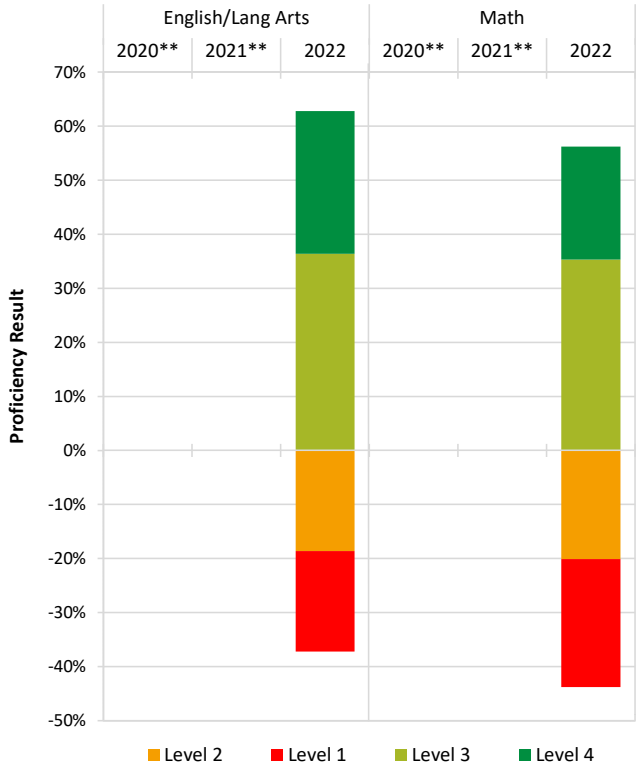
2022-23 Average Classroom Teacher Years of Experience	
Terra Linda Elementary	11.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,922,229	$ 3,402,629	$ 4,052,882	$ 3,563,202	$ 4,136,102
Purchased Services	2,725	6,506	57,563	30,581	2,650
Supplies and Materials	50,729	121,625	152,267	124,975	67,499
Capital Outlay	-	-	-	-	-
Other Objects	10	-	-	-	-
Total	$ 3,975,693	$ 3,530,760	$ 4,262,712	$ 3,718,758	$ 4,206,251
Cost Per Student	$ 11,392	$ 12,302	$ 15,730	$ 14,414	$ 16,691

School Performance Measures



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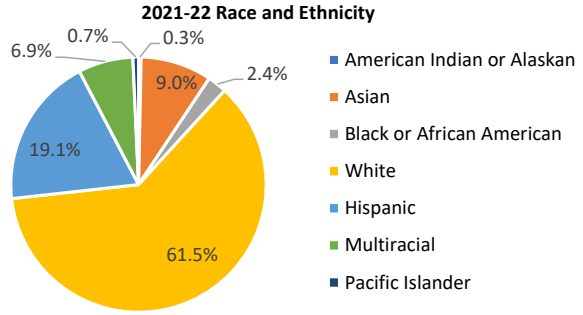
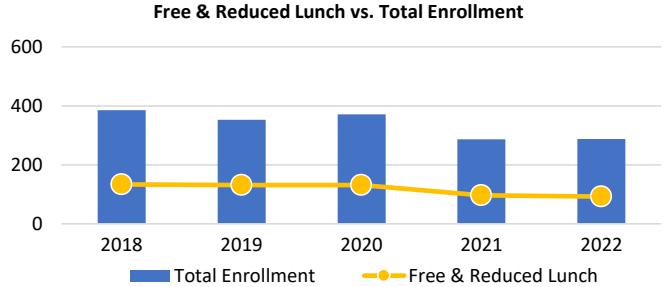
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	19%	21%	23%
English Language Learners	13%	11%	12%
Talented and Gifted	7%	3%	9%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Vose Elementary

11350 SW Denney Road
Beaverton, OR 97008
Principal: Monique Singleton

School Programs: Title I, Dual Language, Early Learning, EGC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
693	682	665	694	676	664	621	609

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	44.58	46.65	50.91	53.16	51.30
Classified	18.17	15.66	14.59	15.84	14.59

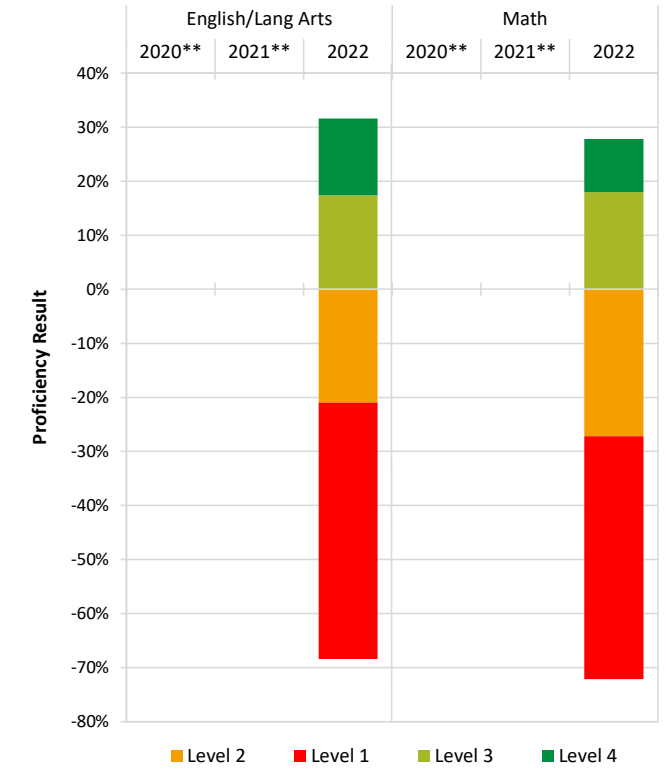
2022-23 Average Classroom Teacher Years of Experience	
Vose Elementary	8.6
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 6,187,311	$ 7,240,592	$ 8,080,152	$ 8,466,701	$ 8,889,957
Purchased Services	10,259	13,608	85,583	64,512	10,748
Supplies and Materials	80,916	273,054	436,129	388,509	195,122
Capital Outlay	-	-	-	-	-
Other Objects	720	-	-	220	270
Total	$ 6,279,206	$ 7,527,254	$ 8,601,864	$ 8,919,942	$ 9,096,097
Cost Per Student	$ 9,061	$ 11,037	$ 12,935	$ 12,853	$ 13,456

School Performance Measures



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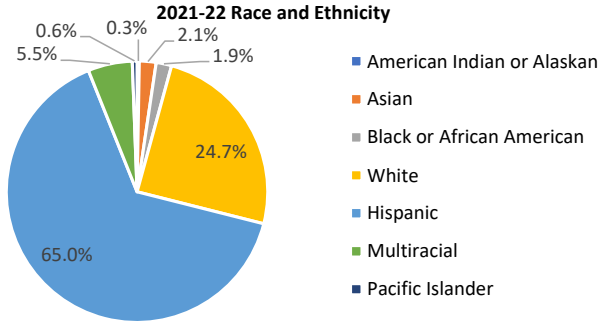
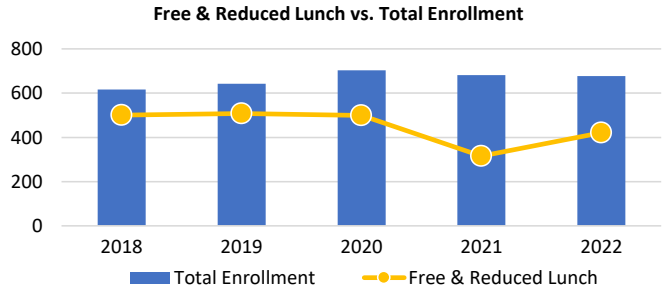
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	12%	12%	13%
English Language Learners	44%	43%	43%
Talented and Gifted	8%	5%	4%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

West Tualatin View Elementary

8800 SW Leahy Road
Portland, OR 97225
Principal: Scarlet Valentine

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
336	266	292	305	295	290	281	273

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	20.90	18.89	22.14	21.06	19.65
Classified	9.28	7.77	7.66	7.96	8.18

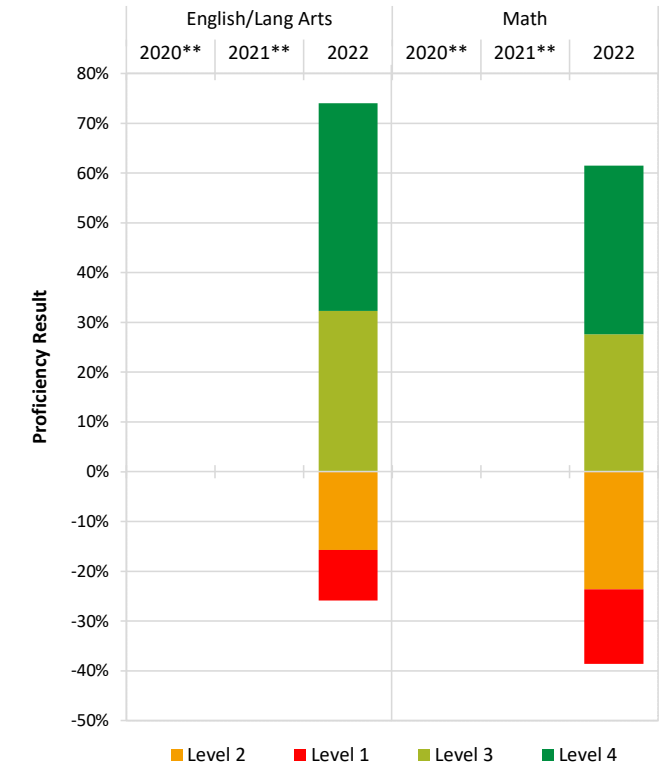
2022-23 Average Classroom Teacher Years of Experience	
West Tualatin View Elem.	10.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,293,234	$ 3,175,512	$ 3,916,510	$ 3,391,412	$ 3,728,264
Purchased Services	2,961	3,673	25,695	37,602	5,200
Supplies and Materials	53,710	132,407	165,396	154,319	60,588
Capital Outlay	-	-	-	-	-
Other Objects	8,520	30	-	100	100
Total	$ 3,358,424	$ 3,311,622	$ 4,107,600	$ 3,583,433	$ 3,794,152
Cost Per Student	$ 9,995	$ 12,450	$ 14,067	$ 11,749	$ 12,862

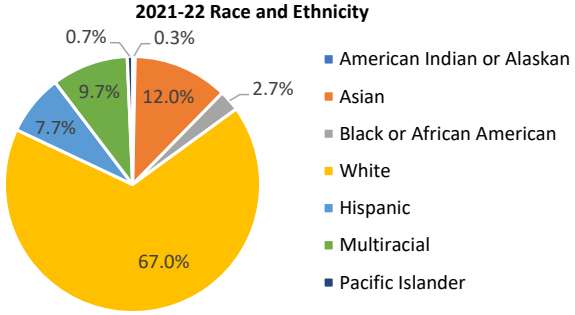
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

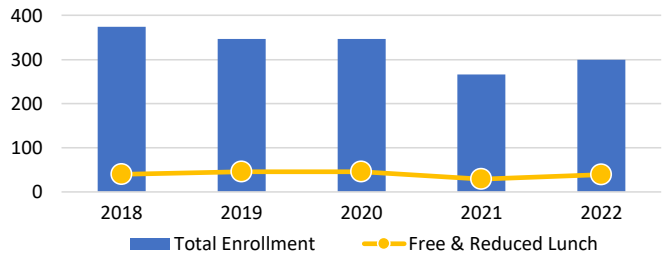
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	16%	16%
English Language Learners	5%	4%	6%
Talented and Gifted	10%	6%	13%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

William Walker Elementary

2350 SW Cedar Hills Boulevard
Beaverton, OR 97005
Principal: Derek Johnston

School Programs: Title I, Dual Language, Early Learning, ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
487	449	467	503	486	468	464	450

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.96	2.00	2.00	2.00
Certified	35.46	40.59	41.07	45.51	44.15
Classified	20.72	14.83	16.22	16.79	13.84

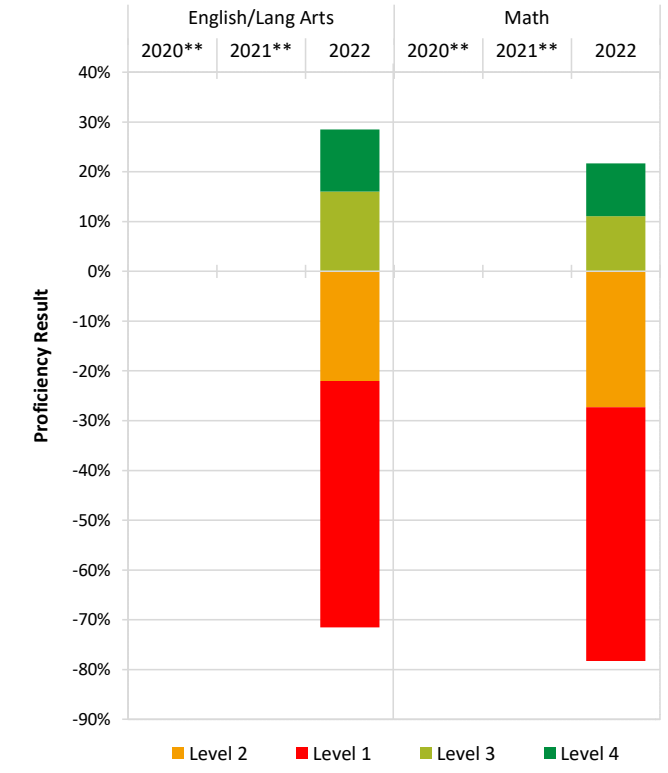
2022-23 Average Classroom Teacher Years of Experience	
William Walker Elementary	11.5
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 5,781,468	$ 6,697,557	$ 7,542,105	$ 7,437,445	$ 7,909,003
Purchased Services	2,782	6,459	90,194	55,842	10,244
Supplies and Materials	67,220	215,376	303,055	277,963	137,166
Capital Outlay	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	$ 5,851,469	$ 6,919,391	$ 7,935,354	$ 7,771,250	$ 8,056,413
Cost Per Student	$ 12,015	$ 15,411	$ 16,992	$ 15,450	$ 16,577

School Performance Measures



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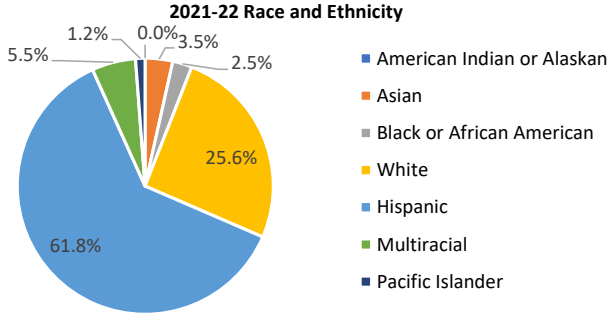
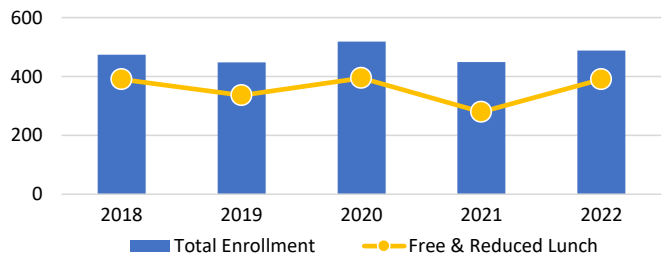
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	17%	16%
English Language Learners	47%	50%	48%
Talented and Gifted	4%	2%	3%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Cedar Park Middle School

11100 SW Park Way
Portland, OR 97225
Principal: Shannon Anderson
School Programs: AVID, EGC, Rachel Carson, SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
941	816	614	633	638	620	621	610

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	49.47	48.84	43.18	43.88	44.40
Classified	18.63	11.89	12.05	11.54	11.55

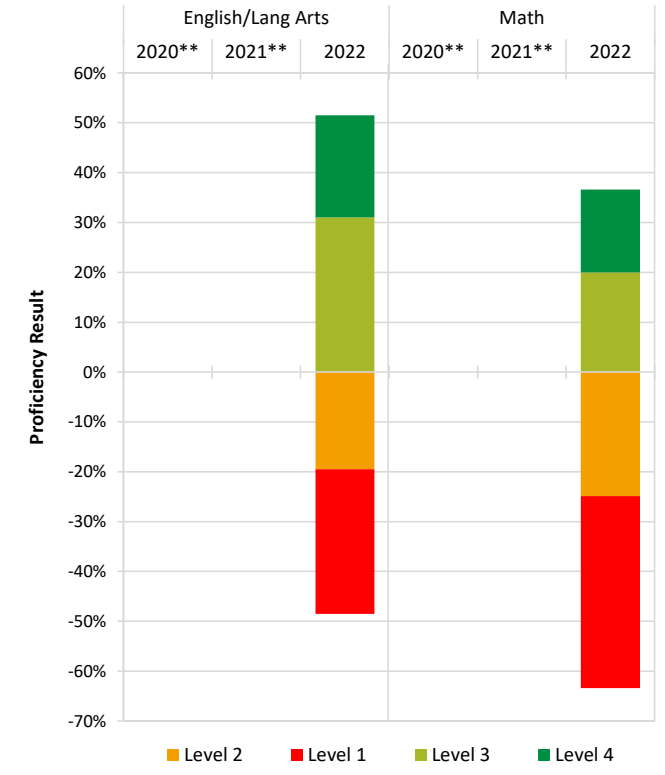
2022-23 Average Classroom Teacher Years of Experience	
Cedar Park Middle School	10.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,342,495	$ 7,526,549	$ 7,574,161	$ 6,871,540	$ 7,628,082
Purchased Services	9,256	194,736	143,157	249,786	16,625
Supplies and Materials	60,441	143,989	294,577	282,201	147,255
Capital Outlay	-	8,938	-	-	-
Other Objects	11,456	10,696	10,285	827	500
Total	$ 7,423,647	$ 7,884,908	$ 8,022,179	$ 7,404,355	$ 7,792,462
Cost Per Student	$ 7,889	$ 9,663	$ 13,065	$ 11,697	$ 12,214

School Performance Measures



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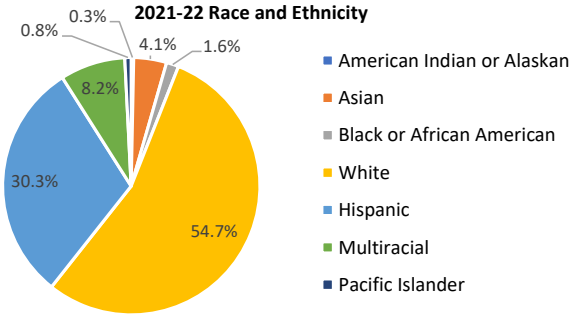
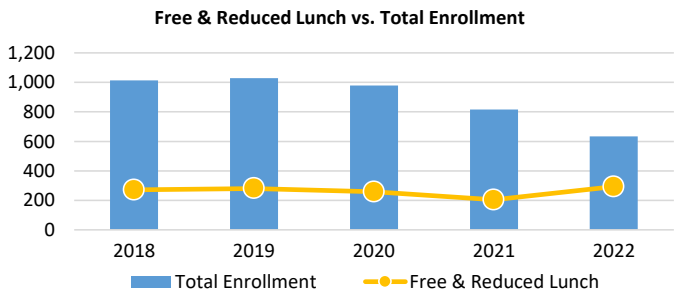
Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	16%	15%
English Language Learners	7%	8%	13%
Talented and Gifted	17%	12%	14%



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Conestoga Middle School

12250 SW Conestoga Drive
Beaverton, OR 97008
Principal: Jared Freeman
School Programs: AVID, ALC, SCC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
975	878	838	769	772	761	764	742

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	1.91	3.00	3.00	2.00
Certified	47.97	47.60	50.33	48.78	49.95
Classified	15.92	12.40	10.67	9.96	11.67

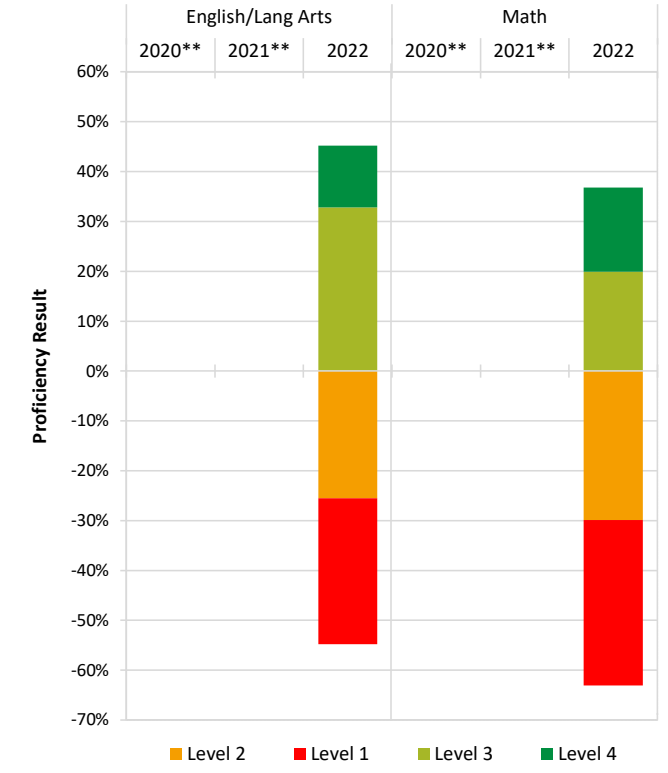
2022-23 Average Classroom Teacher Years of Experience	
Conestoga Middle School	10.4
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,237,184	$ 7,550,302	$ 8,732,331	$ 7,324,354	$ 8,386,392
Purchased Services	9,031	173,794	152,415	259,863	17,122
Supplies and Materials	66,622	121,922	330,372	360,396	153,295
Capital Outlay	1,197	-	-	-	-
Other Objects	140	30	377	129	50
Total	$ 7,314,173	$ 7,846,048	$ 9,215,495	$ 7,944,742	$ 8,556,859
Cost Per Student	$ 7,502	$ 8,936	$ 10,997	$ 10,331	$ 11,084

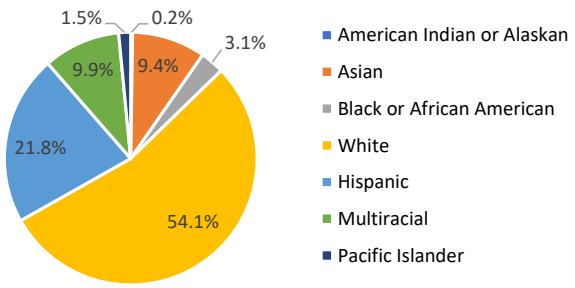
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

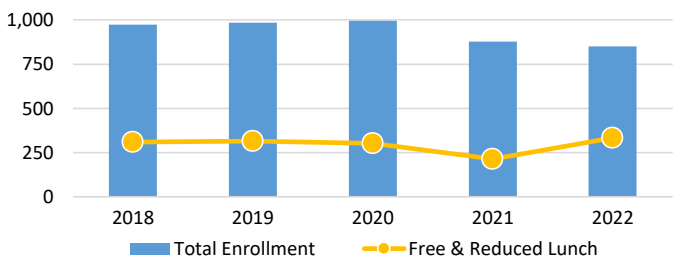
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	13%	12%	13%
English Language Learners	6%	8%	8%
Talented and Gifted	13%	11%	11%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Five Oaks Middle School

1600 NW 173rd Avenue
Beaverton, OR 97006
Principal: Kelly Laverne
School Programs: AVID, ALC, EGC, ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,010	952	731	749	754	703	702	669

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	3.00	3.00	3.00	3.00	2.00
Certified	55.15	59.32	52.81	52.51	54.75
Classified	20.05	13.58	12.22	12.55	12.84

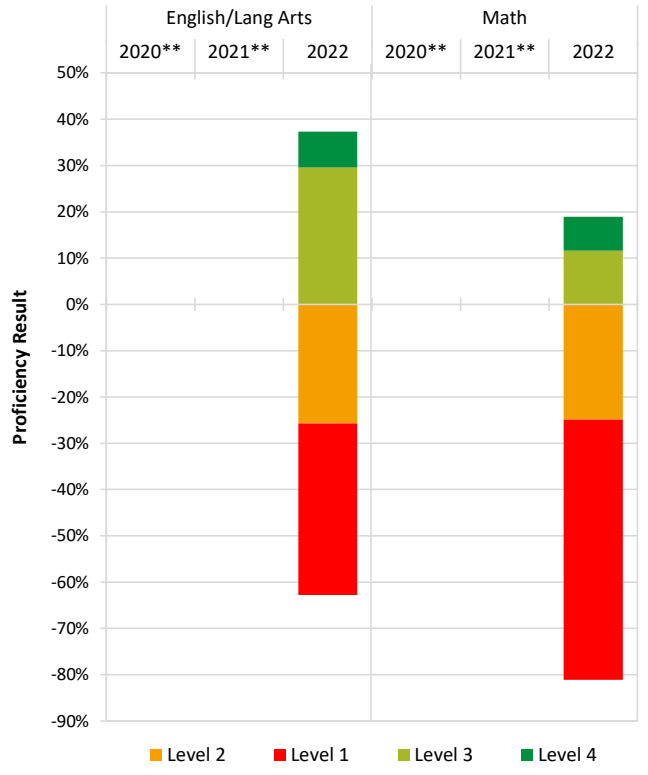
2022-23 Average Classroom Teacher Years of Experience	
Five Oaks Middle School	11.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 8,789,277	$ 9,373,753	$ 9,046,050	$ 8,163,380	$ 9,306,371
Purchased Services	10,089	201,350	165,952	258,041	17,650
Supplies and Materials	37,866	104,968	303,923	284,554	166,359
Capital Outlay	-	847	5,645	-	-
Other Objects	782	40	238	301	230
Total	$ 8,838,014	$ 9,680,958	$ 9,521,807	$ 8,706,276	$ 9,490,610
Cost Per Student	$ 8,751	$ 10,169	$ 13,026	$ 11,624	$ 12,587

School Performance Measures



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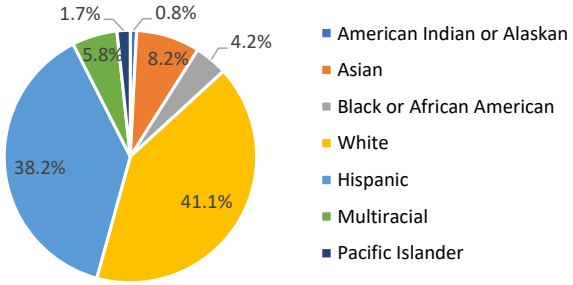
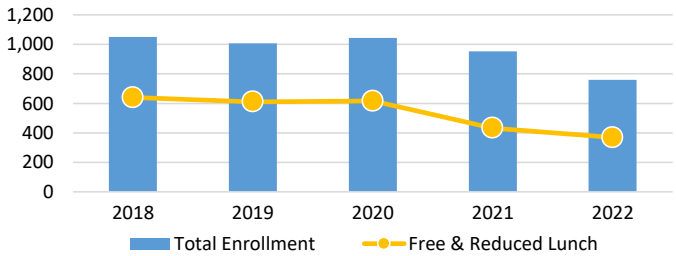
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	18%	16%
English Language Learners	15%	18%	17%
Talented and Gifted	8%	8%	5%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Highland Park Middle School

7000 SW Wilson Avenue
Beaverton, OR 97008
Principal: Lori Krumm
School Programs: AVID, EGC, SCC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
777	678	682	635	613	618	641	636

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	41.80	41.07	41.40	42.90	41.35
Classified	16.01	9.31	10.30	10.05	10.91

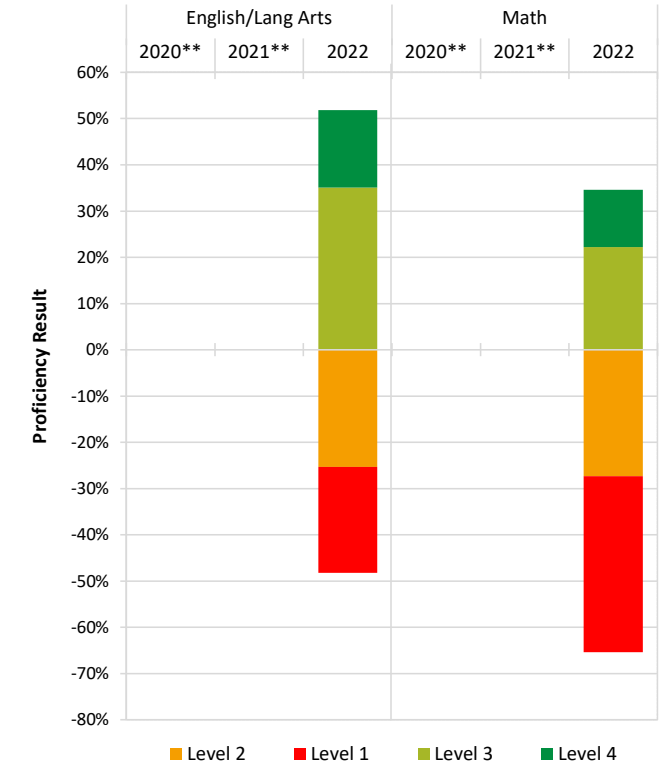
2022-23 Average Classroom Teacher Years of Experience	
Highland Park Middle School	10.6
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 6,372,202	$ 6,423,680	$ 6,970,794	$ 6,555,938	$ 7,165,236
Purchased Services	9,872	81,476	146,919	213,048	12,575
Supplies and Materials	50,006	90,720	275,987	232,332	135,174
Capital Outlay	-	-	-	-	-
Other Objects	263	129	-	-	-
Total	$ 6,432,343	$ 6,596,005	$ 7,393,700	$ 7,001,318	$ 7,312,985
Cost Per Student	$ 8,278	$ 9,729	$ 10,841	$ 11,026	$ 11,930

School Performance Measures



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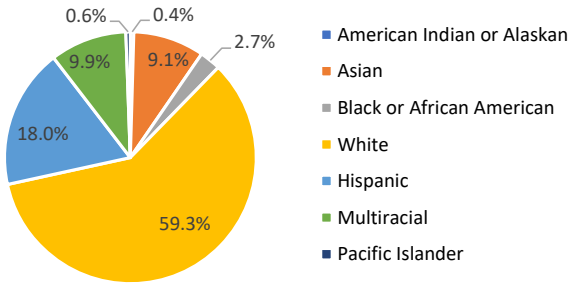
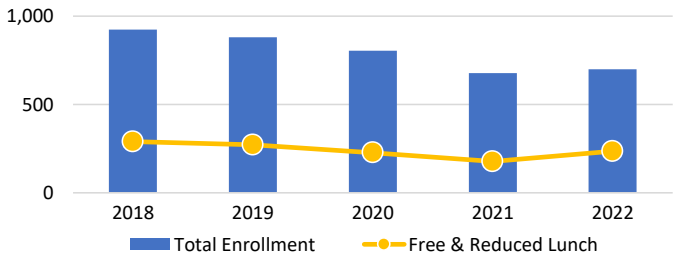
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	17%	14%
English Language Learners	7%	8%	7%
Talented and Gifted	15%	10%	10%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Meadow Park Middle School

14100 SW Downing Street
Beaverton, OR 97006
Principal: Johanna Castillo

School Programs: Dual Language, AVID, Summa, EGC, ISC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
834	811	679	681	644	634	622	613

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	3.00	3.00	2.00	2.00	2.00
Certified	48.22	47.24	46.98	54.80	53.30
Classified	17.20	13.50	11.37	11.88	11.90

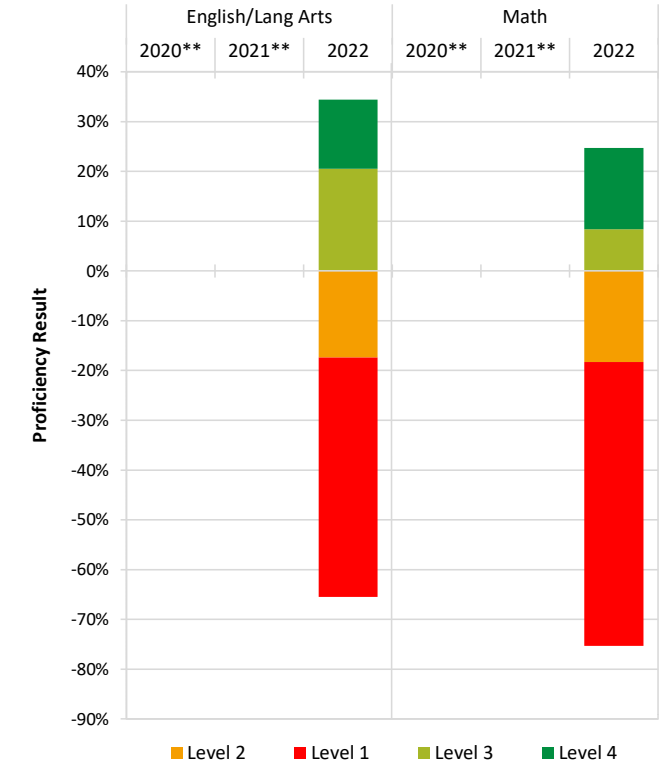
2022-23 Average Classroom Teacher Years of Experience	
Meadow Park Middle School	8.2
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,386,393	$ 7,753,578	$ 7,414,413	$ 7,976,620	$ 8,904,839
Purchased Services	11,115	173,255	142,275	243,199	14,614
Supplies and Materials	51,766	212,459	303,850	281,456	155,425
Capital Outlay	-	-	-	-	-
Other Objects	10,050	11,517	13,636	995	500
Total	$ 7,459,324	$ 8,150,808	$ 7,874,173	$ 8,502,270	$ 9,075,378
Cost Per Student	$ 8,944	$ 10,050	$ 11,597	$ 12,485	$ 14,092

School Performance Measures



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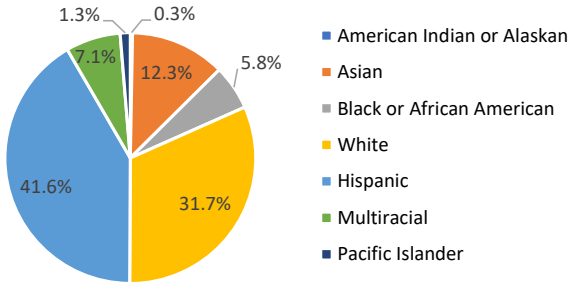
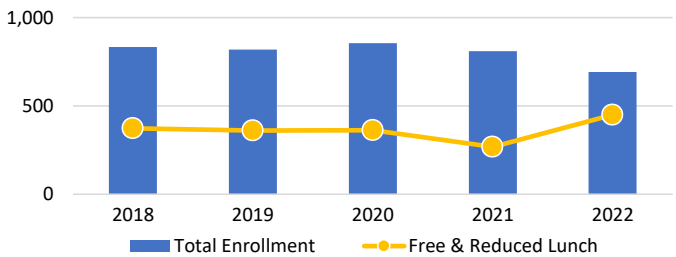
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	12%	15%
English Language Learners	15%	16%	22%
Talented and Gifted	25%	27%	17%

Free & Reduced Lunch vs. Total Enrollment



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Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Mountain View Middle School

17500 SW Farmington Road
Beaverton, OR 97007
Principal: Brian Peerenboom
School Programs: AVID, EGC, SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
853	781	874	867	827	762	748	710

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.98	2.93	2.96	3.00	3.00
Certified	49.26	50.11	59.07	60.39	59.95
Classified	18.47	14.41	13.12	13.42	14.11

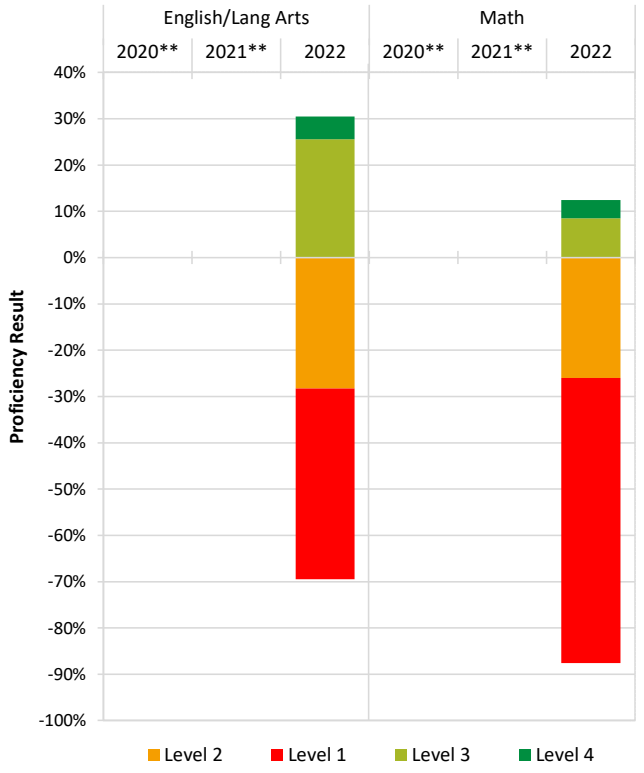
2022-23 Average Classroom Teacher Years of Experience	
Mountain View Middle School	7.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

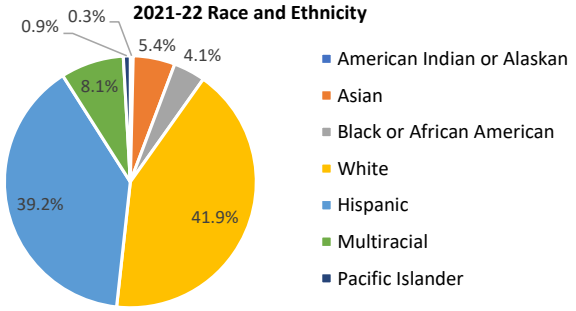
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,657,025	$ 7,845,827	$ 9,177,348	$ 8,610,424	$ 10,198,829
Purchased Services	9,902	174,475	180,249	300,495	34,308
Supplies and Materials	48,076	135,100	396,207	335,013	170,657
Capital Outlay	-	203	-	-	300
Other Objects	311	-	-	-	-
Total	$ 7,715,313	$ 8,155,605	$ 9,753,803	$ 9,245,932	$ 10,404,094
Cost Per Student	$ 9,045	$ 10,443	$ 11,160	$ 10,664	$ 12,581

School Performance Measures

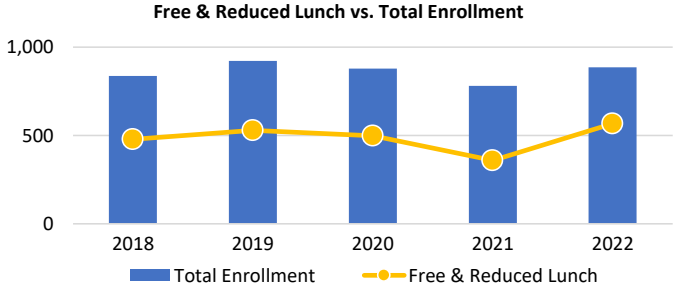


*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	15%	15%	15%
English Language Learners	12%	14%	15%
Talented and Gifted	6%	6%	7%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Stoller Middle School

14141 NW Laidlaw Road
Portland, OR 97229
Principal: Veronica Galvan
School Programs: AVID, Summa, ALC, SCC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,560	1,389	1,019	902	977	994	1,027	1,050

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	3.00	3.00	3.00	3.00	3.00
Certified	69.39	66.66	52.18	49.33	52.10
Classified	18.60	14.41	13.27	13.07	13.59

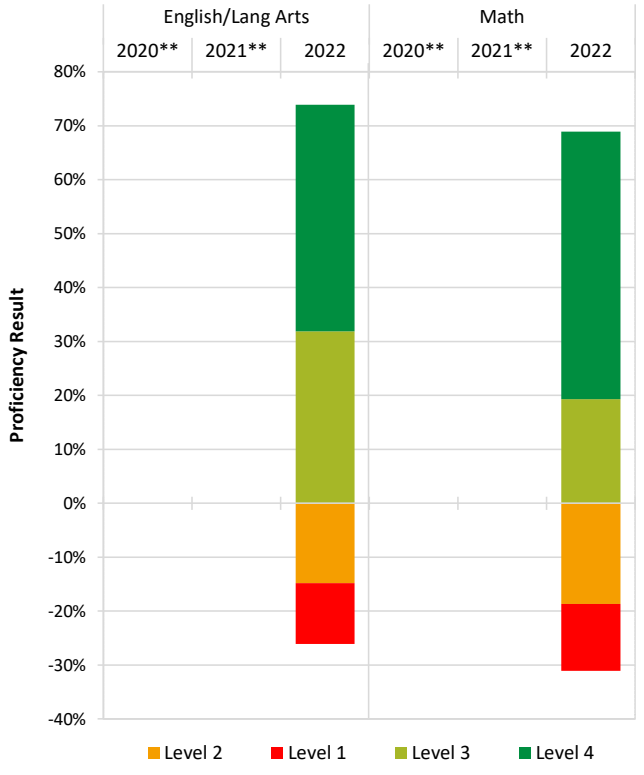
2022-23 Average Classroom Teacher Years of Experience	
Stoller Middle School	9.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

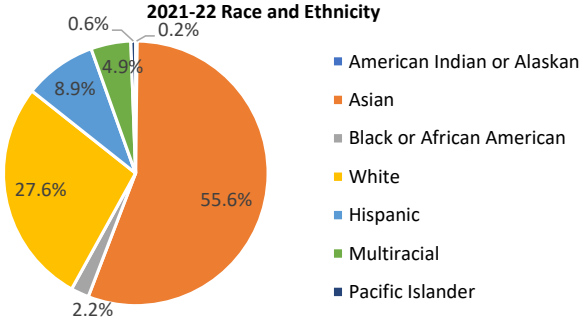
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 10,192,683	$ 10,014,152	$ 8,869,040	$ 7,281,172	$ 9,045,286
Purchased Services	19,865	145,500	189,484	336,603	15,200
Supplies and Materials	76,949	164,358	335,472	351,448	175,865
Capital Outlay	810	-	-	-	-
Other Objects	79	1,785	1,403	3,243	1,500
Total	$ 10,290,386	$ 10,325,794	$ 9,395,398	$ 7,972,466	$ 9,237,851
Cost Per Student	$ 6,596	$ 7,434	$ 9,220	$ 8,839	$ 9,455

School Performance Measures

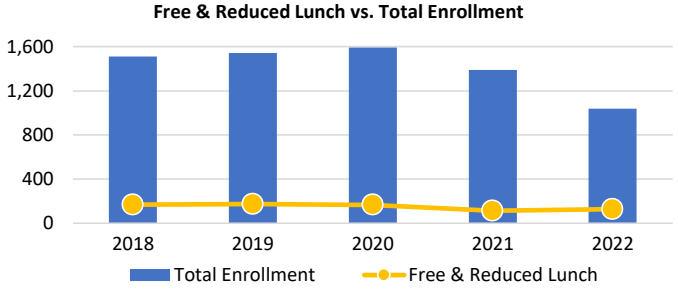


*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities	7%	8%	7%
English Language Learners	6%	5%	6%
Talented and Gifted	37%	40%	37%



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Tumwater Middle School

650 NW 118th Avenue
Portland, OR 97229
Principal: Jill O'Neill
School Programs: AVID, Summa, ISC, SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
		865	979	930	898	889	863

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration			2.00	2.00	3.00
Certified			46.80	53.53	49.70
Classified			13.15	13.31	12.97

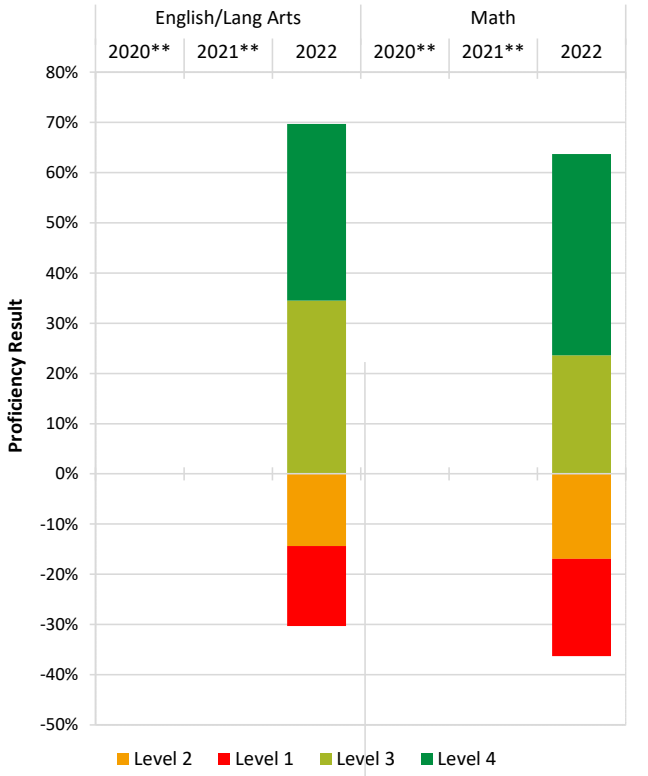
2022-23 Average Classroom Teacher Years of Experience	
Tumwater Middle School	6.8
Beaverton School District	16.5

(average years experience in District)

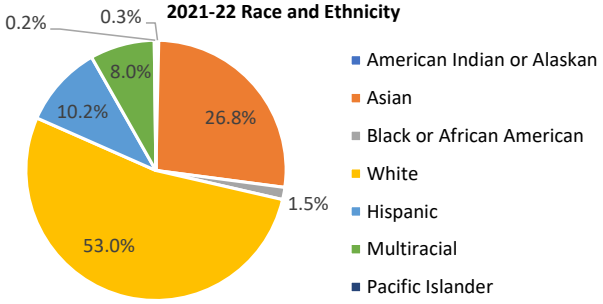
Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits			$ 7,678,496	$ 8,268,614	$ 8,669,894
Purchased Services			178,723	326,815	14,550
Supplies and Materials			659,729	557,100	172,507
Capital Outlay			-	-	-
Other Objects			4,078	9,565	-
Total			$ 8,521,026	$ 9,162,093	$ 8,856,951
Cost Per Student			$ 9,851	$ 9,359	$ 9,524

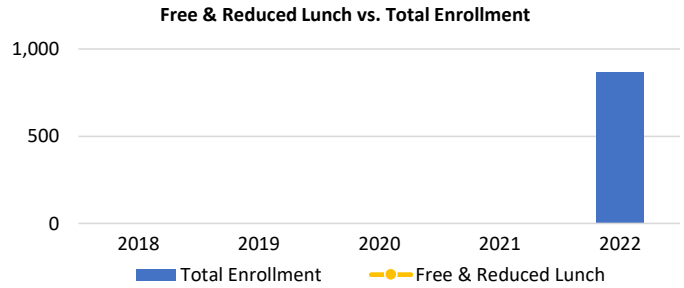
School Performance Measures



Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities			9%
English Language Learners			6%
Talented and Gifted			32%



Tumwater Middle School opened in the fall of 2021. There is no historical data available about free & reduced lunch and total enrollment for fiscal years 2017-2021. Data for 2021-22 was unavailable at the time of printing.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Whitford Middle School

7935 SW Scholls Ferry Road
Beaverton, OR 97008
Principal: Zan Hess

School Programs: Dual Language, AVID, Summa, ISC, SRC

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	710	758	789	748	745	760	751

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	3.00	3.00	3.00	3.00	3.00
Certified	43.95	46.10	54.24	54.27	54.20
Classified	16.64	10.52	11.05	10.89	11.86

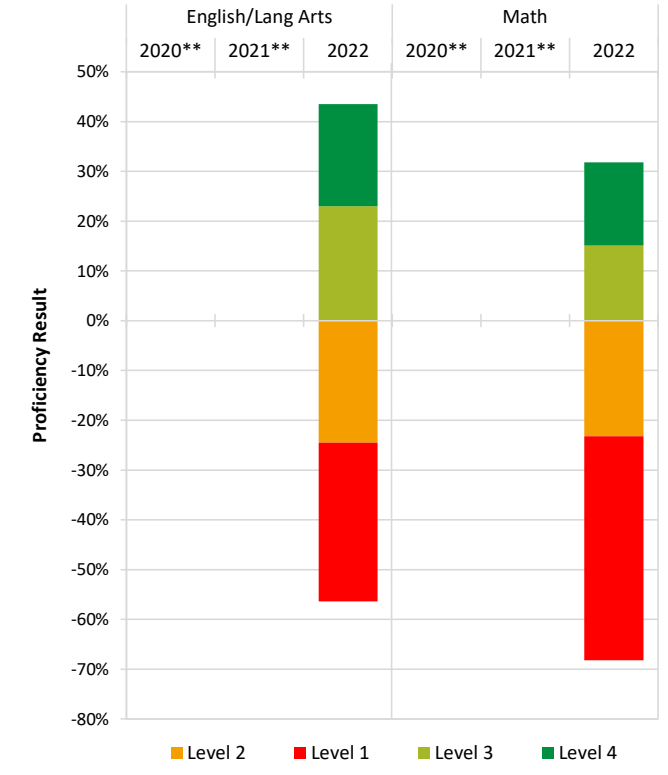
2022-23 Average Classroom Teacher Years of Experience	
Whitford Middle School	10.1
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 7,209,029	$ 7,298,675	$ 8,877,713	$ 7,894,258	$ 9,222,338
Purchased Services	13,159	149,433	156,721	280,560	17,200
Supplies and Materials	60,959	129,543	406,277	309,395	160,400
Capital Outlay	-	995	-	-	-
Other Objects	877	163	1,096	1,157	-
Total	$ 7,284,025	$ 7,578,810	$ 9,441,808	$ 8,485,370	$ 9,399,938
Cost Per Student	$ 10,317	$ 10,674	$ 12,456	$ 10,755	$ 12,567

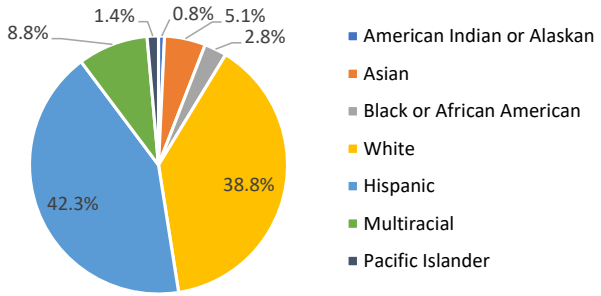
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

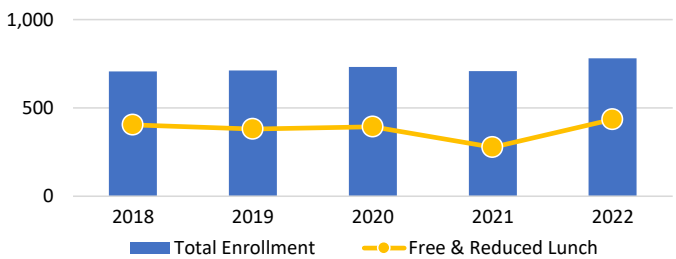
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	15%	15%	13%
English Language Learners	18%	16%	19%
Talented and Gifted	24%	26%	22%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Aloha High School

18550 SW Kinnaman Road
Beaverton, OR 97078
Principal: Matt Casteel

School Programs: AVID, AP, Dual Language, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Auto Tech, Film, Education, Marketing, Software Design and Building Construction

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,751	1,718	1,696	1,609	1,555	1,563	1,519	1,473

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Certified	104.28	107.23	120.15	116.69	115.90
Classified	32.82	27.24	28.28	29.55	30.05

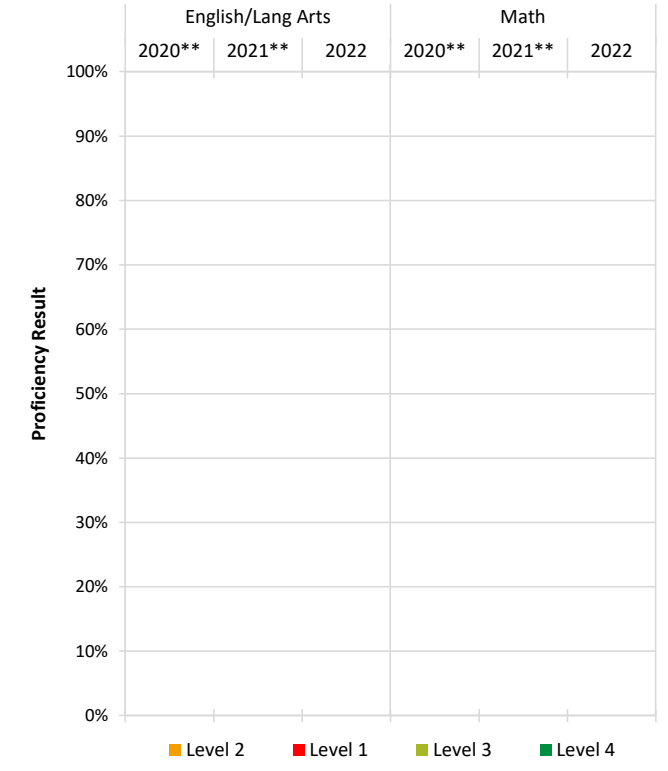
2022-23 Average Classroom Teacher Years of Experience	
Aloha High School	9.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 15,277,250	$ 16,877,747	$ 20,259,281	$ 19,301,367	$ 21,004,236
Purchased Services	171,657	129,861	377,622	375,811	113,649
Supplies and Materials	244,543	437,182	984,023	1,445,721	344,041
Capital Outlay	-	224,099	11,659	29,442	-
Other Objects	19,011	11,632	29,438	28,015	29,244
Total	$ 15,712,462	$ 17,680,521	$ 21,662,023	$ 21,180,355	$ 21,491,170
Cost Per Student	$ 8,973	$ 10,291	$ 12,772	$ 13,164	$ 13,821

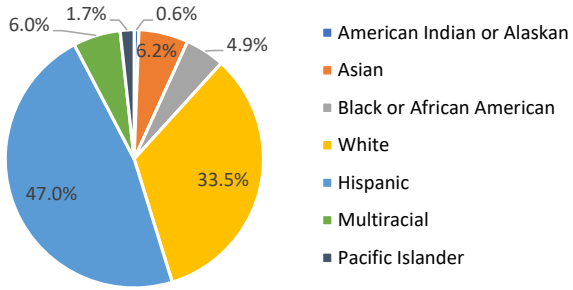
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.*

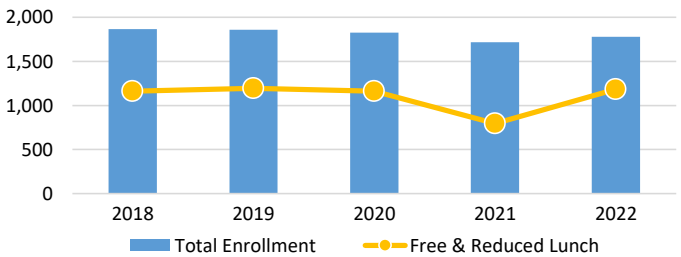
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	17%	16%	18%
English Language Learners	11%	11%	14%
Talented and Gifted	8%	8%	8%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaverton High School

13000 SW Second Street
Beaverton, OR 97005
Principal: Andrew Kearl

School Programs: Dual Language, AP, AVID, Newcomers Program, Transitions, ALC, ISC, SRC and CTE Programs in Health Careers, Digital Media, Early Childhood Education, and Marketing

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,469	1,508	1,425	1,430	1,422	1,316	1,272	1,243

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	3.41	4.00
Certified	95.14	96.35	105.24	104.98	106.20
Classified	36.36	29.68	30.71	31.92	33.26

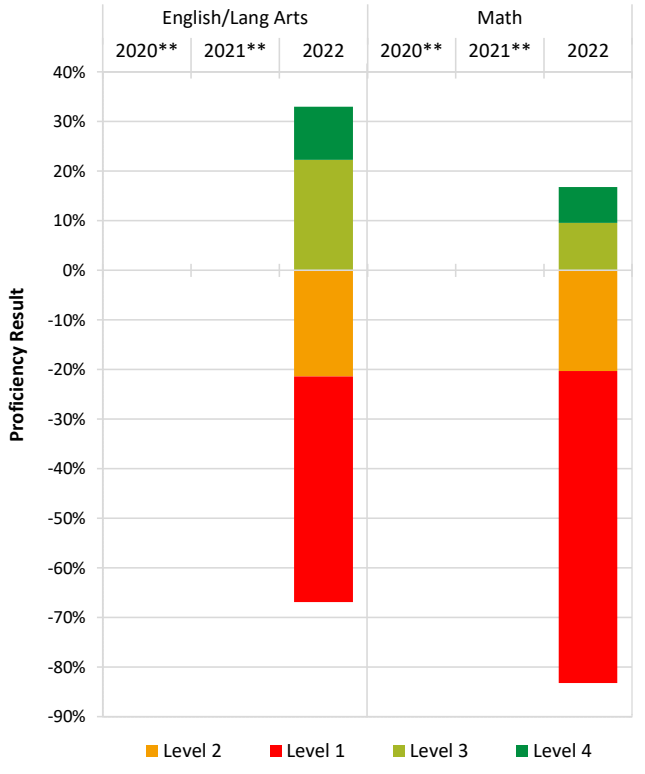
2022-23 Average Classroom Teacher Years of Experience	
Beaverton High School	12.9
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 15,679,614	$ 16,952,803	$ 18,905,085	$ 17,425,467	$ 20,044,788
Purchased Services	139,421	185,713	354,353	275,448	129,735
Supplies and Materials	177,980	410,733	1,009,090	1,185,650	290,323
Capital Outlay	-	-	21,982	52,478	-
Other Objects	10,182	21,731	52,266	60,950	8,540
Total	$ 16,007,197	$ 17,570,980	$ 20,342,777	$ 18,999,992	$ 20,473,386
Cost Per Student	$ 10,897	$ 11,652	$ 14,276	$ 13,287	$ 14,398

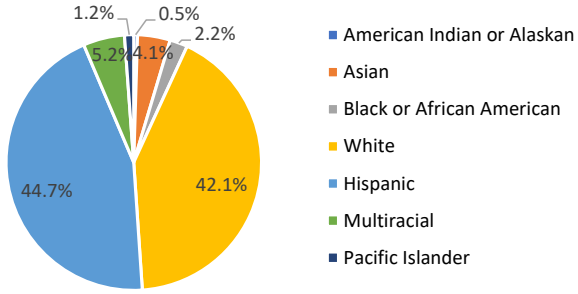
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

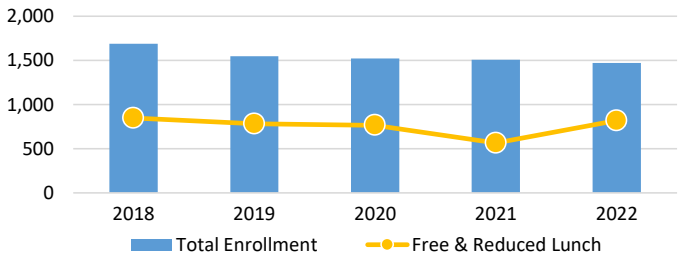
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	14%	16%	14%
English Language Learners	16%	16%	16%
Talented and Gifted	11%	12%	12%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Mountainside High School

12500 SW 175th Avenue
Beaverton, OR 97007
Principal: Todd Corsetti

School Programs: AVID, IB, Transitions, ALC, ISC, SRC and CTE Programs in Business Administration, Construction/Engineering, Computer Science and Hospitality & Tourism

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,787	1,701	1,721	1,715	1,688	1,654	1,569	1,498

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Certified	94.65	93.14	94.02	92.49	93.35
Classified	33.18	25.19	25.88	24.79	26.50

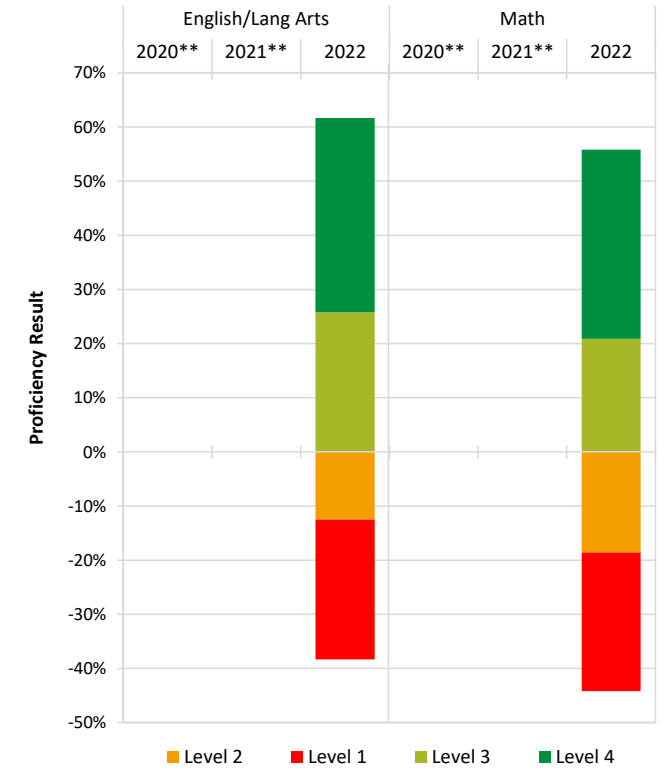
2022-23 Average Classroom Teacher Years of Experience	
Mountainside High School	9.7
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 14,325,096	$ 15,609,950	$ 16,960,520	$ 15,801,671	$ 17,373,924
Purchased Services	226,456	164,296	403,885	370,004	105,594
Supplies and Materials	139,585	269,074	825,333	1,123,371	360,136
Capital Outlay	-	-	-	-	-
Other Objects	34,644	42,719	90,619	103,639	13,000
Total	$ 14,725,780	$ 16,086,039	$ 18,280,357	$ 17,398,685	$ 17,852,654
Cost Per Student	$ 8,241	$ 9,457	$ 10,622	$ 10,145	$ 10,576

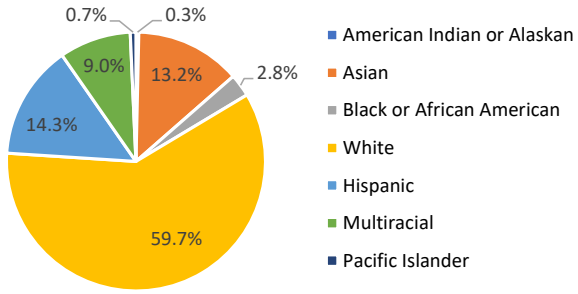
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

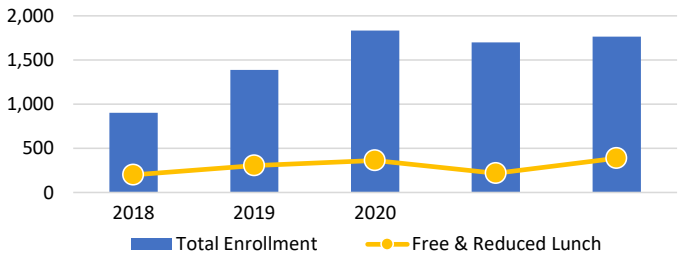
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	10%
English Language Learners	4%	5%	5%
Talented and Gifted	19%	19%	19%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Southridge High School

9625 SW 125th Avenue
Beaverton, OR 97008
Principal: David Nieslanik

School Programs: AVID, IB, Transitions, Dual Language, Newcomers Program, ALC, EGC, ISC and CTE Programs in Information Technology, Engineering, Health Sciences, Multimedia Communications and Marketing

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,380	1,437	1,474	1,460	1,387	1,350	1,279	1,244

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Certified	82.41	83.20	92.96	95.83	94.65
Classified	28.15	22.36	26.18	26.98	26.32

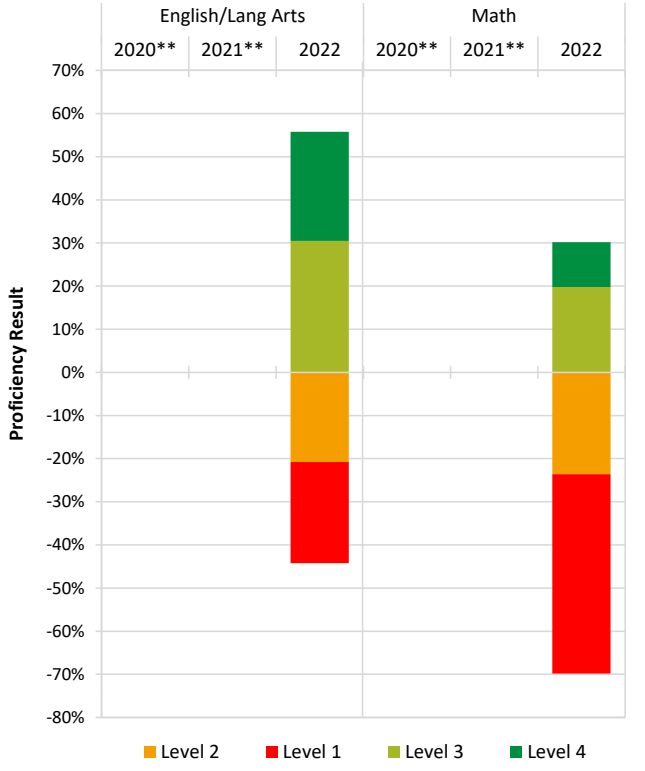
2022-23 Average Classroom Teacher Years of Experience	
Southridge High School	13.3
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 13,380,184	$ 14,614,004	$ 17,561,628	$ 16,338,033	$ 17,584,053
Purchased Services	180,102	169,792	391,927	415,955	119,544
Supplies and Materials	169,212	336,418	828,951	906,182	277,655
Capital Outlay	-	-	6,642	3,066	-
Other Objects	20,728	26,882	43,362	48,227	10,130
Total	$ 13,750,226	$ 15,147,096	$ 18,832,511	$ 17,711,463	$ 17,991,382
Cost Per Student	$ 9,964	$ 10,541	$ 12,776	$ 12,131	$ 12,971

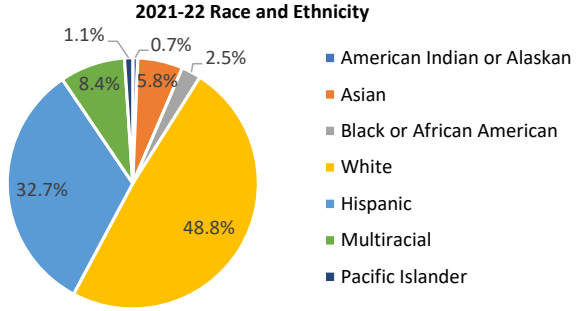
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

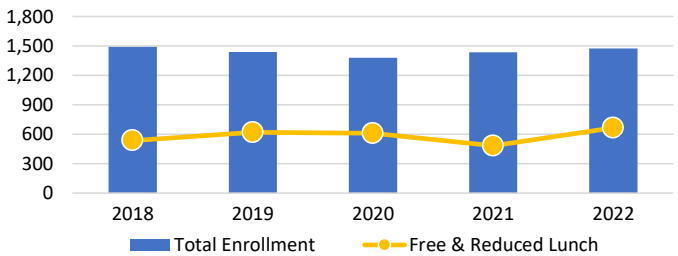
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	16%	15%	14%
English Language Learners	10%	11%	11%
Talented and Gifted	14%	14%	14%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Sunset High School

13840 NW Cornell Road
Portland, OR 97229
Principal: Elisa Schorr

School Programs: AVID, IB, Transitions, ALC, EGC, SCC, SRC and CTE Programs in Information Technology, Marketing, Engineering

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
1,971	1,953	1,947	1,903	1,849	1,774	1,700	1,664

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	4.00	4.00
Certified	99.47	95.49	99.37	100.40	98.40
Classified	29.39	21.70	22.52	23.09	23.60

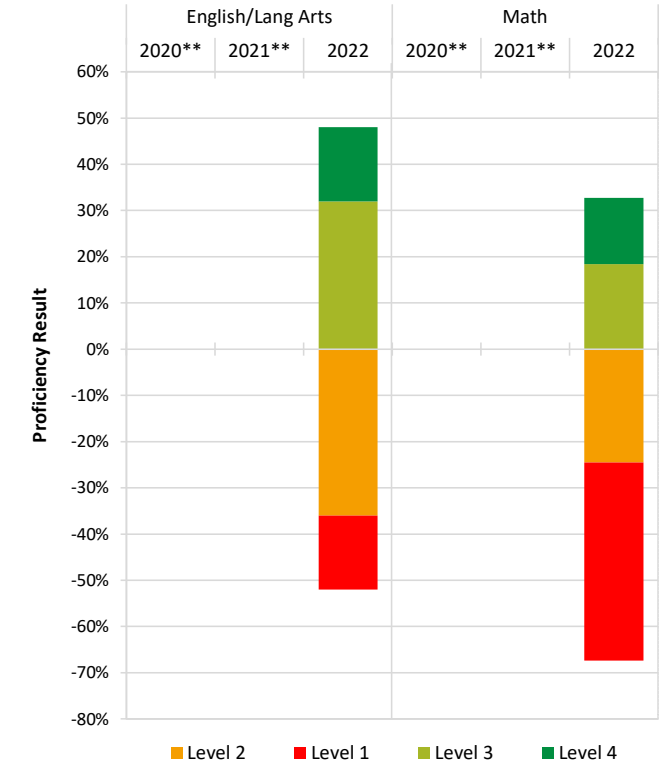
2022-23 Average Classroom Teacher Years of Experience	
Sunset High School	13.3
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 15,911,935	$ 16,181,400	$ 17,907,017	$ 16,812,873	$ 17,918,115
Purchased Services	200,916	229,940	573,817	653,934	124,447
Supplies and Materials	218,219	404,266	841,624	1,402,451	289,858
Capital Outlay	-	6,065	-	83,175	-
Other Objects	23,785	85,855	114,748	85,019	10,720
Total	$ 16,354,855	$ 16,907,526	$ 19,437,205	$ 19,037,452	$ 18,343,140
Cost Per Student	$ 8,298	$ 8,657	$ 9,983	$ 10,004	$ 9,921

School Performance Measures



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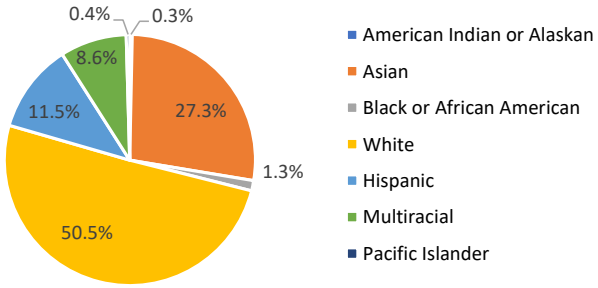
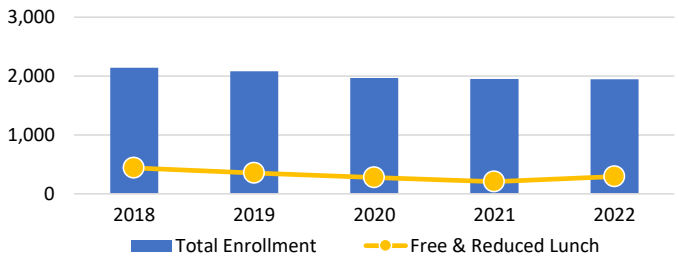
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	10%	9%
English Language Learners	3%	3%	3%
Talented and Gifted	33%	33%	33%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Westview High School

4200 NW 185th Avenue
Portland, OR 97229
Principal: Matt Pedersen

School Programs: AVID, AP, Transitions, ALC, EGC, ISC, SCC and CTE Programs in Manufacturing, Hospitality & Tourism, Digital Media, Early Childhood Education, and Business & Marketing

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
2,382	2,288	2,280	2,353	2,321	2,285	2,250	2,213

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	4.00	4.00	4.00	4.92	5.00
Certified	116.71	118.82	124.72	125.52	128.60
Classified	33.88	26.56	29.15	32.27	31.71

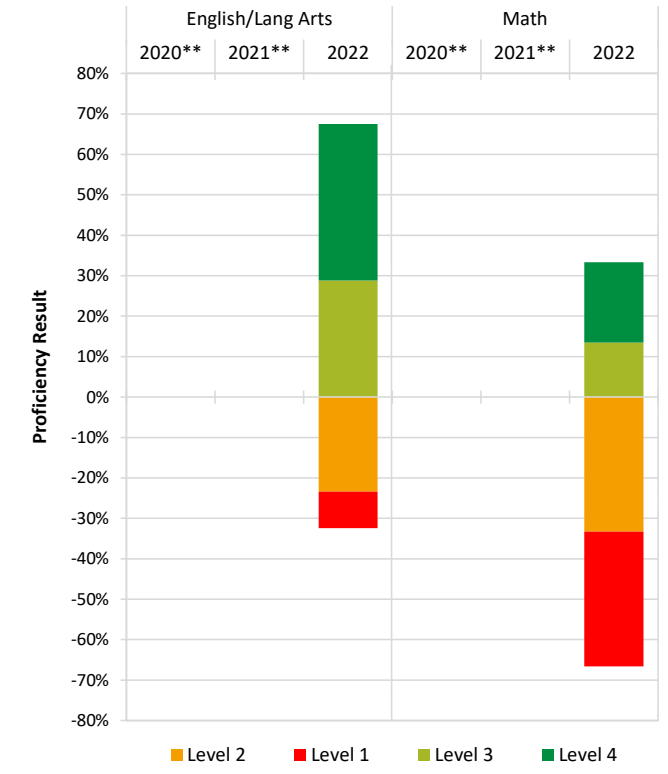
2022-23 Average Classroom Teacher Years of Experience	
Westview High School	9.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 17,872,021	$ 18,483,795	$ 21,187,217	$ 20,960,067	$ 23,228,774
Purchased Services	187,862	379,459	535,033	378,248	100,924
Supplies and Materials	177,846	453,357	1,143,514	1,935,734	389,196
Capital Outlay	12,089	970,184	1,613,186	60,796	-
Other Objects	19,593	51,659	29,875	50,620	18,000
Total	$ 18,269,411	$ 20,338,455	$ 24,508,825	$ 23,385,465	$ 23,736,894
Cost Per Student	$ 7,670	$ 8,889	$ 10,749	$ 9,939	$ 10,227

School Performance Measures



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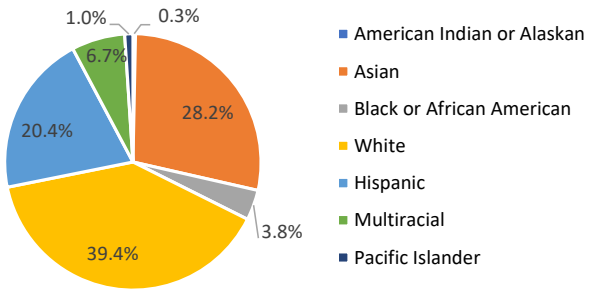
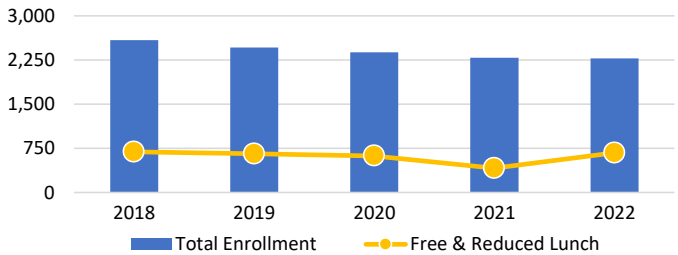
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	11%	12%	11%
English Language Learners	7%	8%	9%
Talented and Gifted	24%	24%	23%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Arts & Communication Magnet Academy

11375 SW Center Street
Beaverton, OR 97005
Principal: Bjorn Paige
School Programs: AVID, AP

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	707	693	693	705	705	705	705

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	38.48	37.14	39.20	40.71	40.77
Classified	9.71	9.83	11.52	13.94	11.79

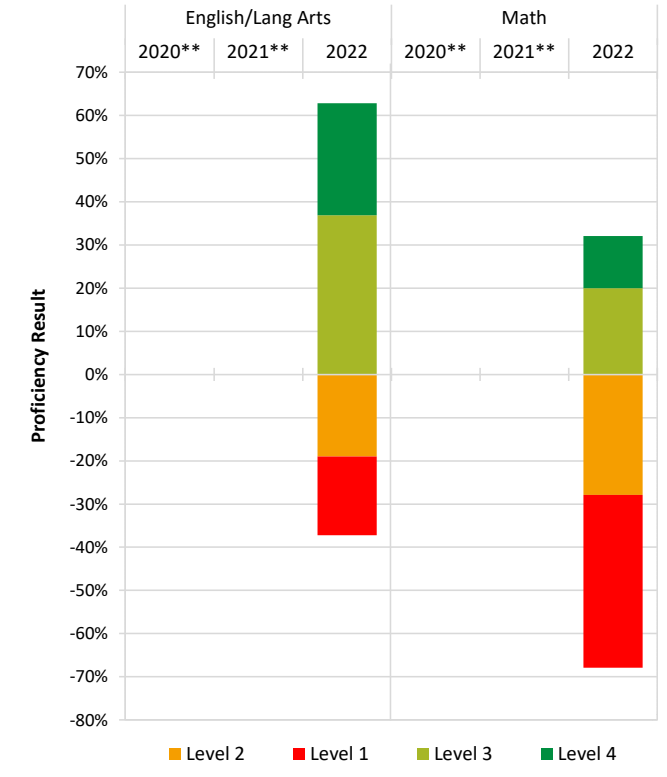
2022-23 Average Classroom Teacher Years of Experience	
ACMA	13.3
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,653,784	$ 6,156,580	$ 6,848,682	$ 7,105,524	$ 7,363,242
Purchased Services	39,403	76,616	155,739	299,012	13,350
Supplies and Materials	62,777	105,863	488,221	513,661	123,829
Capital Outlay	-	-	-	-	-
Other Objects	1,098	3,377	7,664	14,548	2,200
Total	$ 3,757,062	$ 6,342,436	$ 7,500,306	$ 7,932,746	$ 7,502,621
Cost Per Student	$ 5,322	$ 8,971	$ 10,823	$ 11,447	$ 10,642

School Performance Measures



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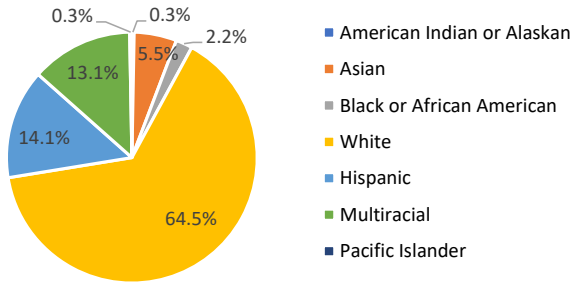
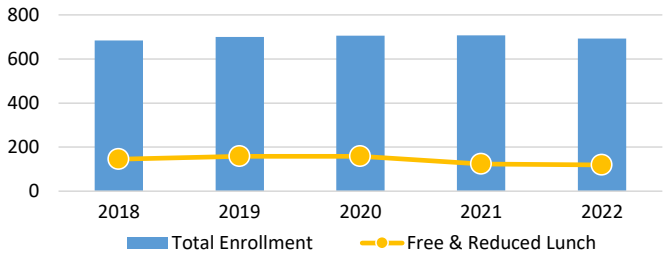
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	12%	12%
English Language Learners	1%	1%	2%
Talented and Gifted	22%	22%	20%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Beaverton Academy of Science and Engineering◊

10740 NE Walker Road
Hillsboro, OR 97006
Principal: Diane Fitzpatrick

School Programs: AVID, Expeditionary Learning and CTE Programs in Computer Programming, PLTW - Biomedical and PLTW - Engineering

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
706	841	828	823	838	838	838	838

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	0.00	2.00	2.00	2.00
Certified	45.42	0.00	47.82	48.74	46.83
Classified	16.15	0.00	16.46	16.07	16.52

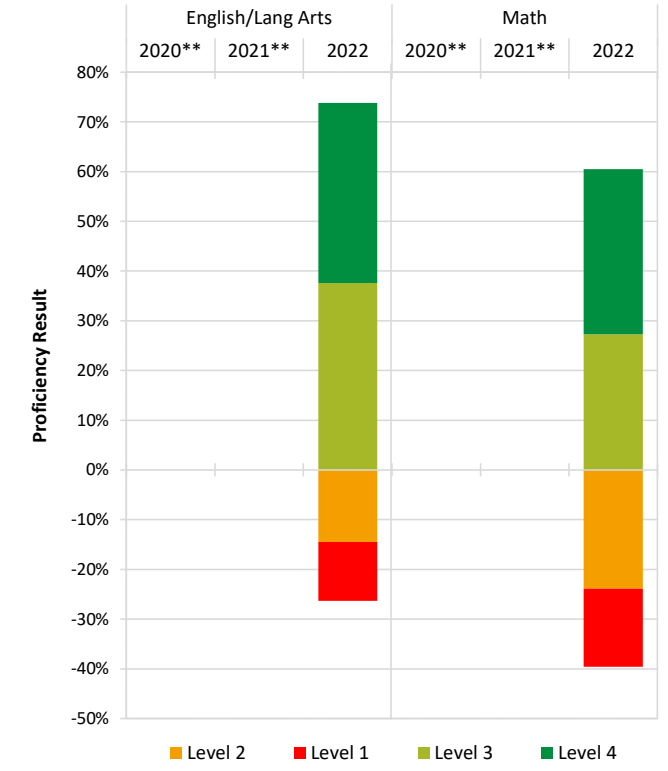
2022-23 Average Classroom Teacher Years of Experience	
BASE	10.0
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,613,609	$ 7,341,444	$ 8,192,460	$ 7,973,182	$ 8,558,779
Purchased Services	38,876	281,344	290,501	190,884	15,400
Supplies and Materials	95,001	199,373	405,714	470,667	244,542
Capital Outlay	3,782	70,899	1,421,203	-	-
Other Objects	925	17,452	12,693	64,033	6,500
Total	$ 3,752,194	$ 7,910,512	$ 10,322,570	$ 8,698,766	$ 8,825,221
Cost Per Student	$ 5,315	$ 9,406	$ 12,467	$ 10,570	$ 10,531

School Performance Measures



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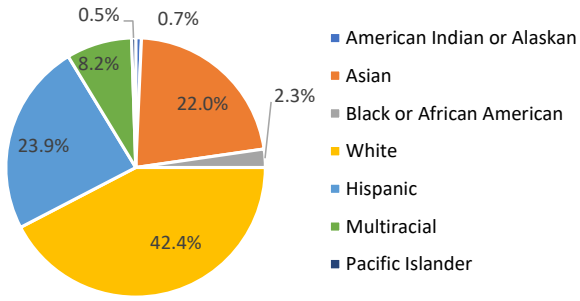
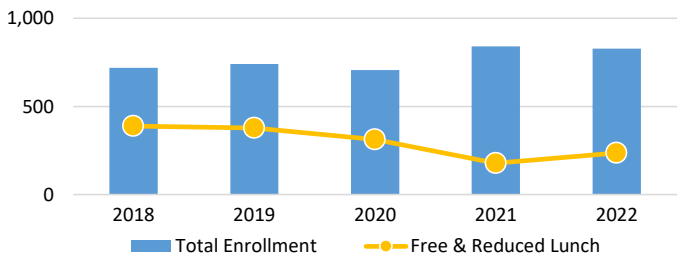
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	10%	9%	9%
English Language Learners	3%	3%	3%
Talented and Gifted	23%	26%	31%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

◊ Starting in 2020-21, Health & Science School and School of Science & Technology merged into a new school called Beaverton Academy of Science and Engineering (BASE). The information shown on this page includes the combined historical data and performance measures of both Health & Science School and School of Science & Technology.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

FLEX Online School

10740 NE Walker Road
Hillsboro, OR 97006
Principal: Paul Ottum
School Programs: AVID, AP

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
N/A	1,214	1,666	556	513	510	499	493

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration		1.74	1.73	1.59	1.00
Certified		49.63	65.88	44.88	41.00
Classified		3.54	4.04	5.34	6.00

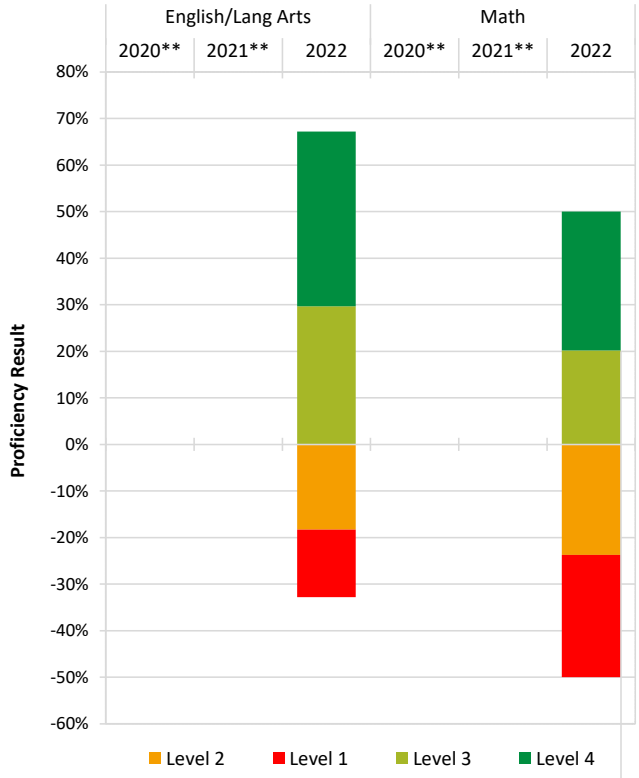
2022-23 Average Classroom Teacher Years of Experience	
FLEX Online School	9.8
Beaverton School District	16.5

(average years experience in District)

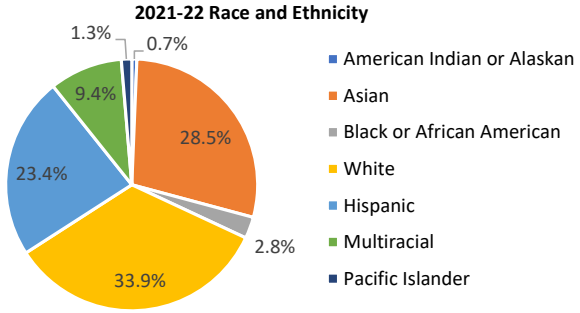
Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits		$ 6,764,006	$ 9,316,056	$ 6,434,113	$ 6,575,042
Purchased Services		27,435	324,077	156,102	10,258
Supplies and Materials		440,837	381,126	74,204	64,864
Capital Outlay		-	8,290	-	-
Other Objects		1,260	2,180	3,130	605
Total		$ 7,233,538	$ 10,031,729	$ 6,667,548	$ 6,650,769
Cost Per Student		$ 5,958	$ 6,021	$ 11,992	$ 12,964

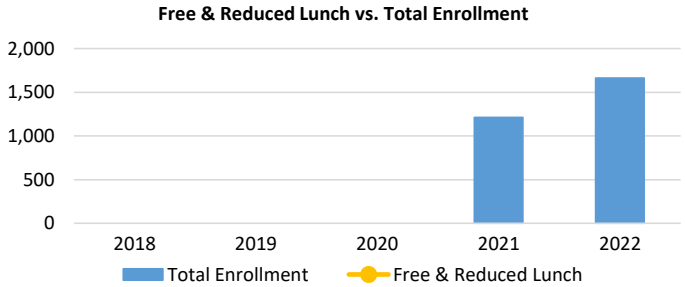
School Performance Measures



Demographic Information



	2019-20	2020-21	2021-22
Students with Disabilities		9%	14%
English Language Learners		4%	8%
Talented and Gifted		15%	9%



Flex Online School opened in the Fall of 2020. There is no historical data available about free & reduced lunch and total enrollment for fiscal years 2017-2021. Data for 2021-22 was unavailable at the time of printing.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

International School of Beaverton

17770 SW Blanton Street
Beaverton, OR 97078
Principal: Andrew Gilford
School Programs: AVID, MYP, IB

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
847	867	857	887	900	900	900	900

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	2.00	2.00	2.00	2.00	2.00
Certified	44.09	42.26	45.38	46.87	47.97
Classified	9.49	10.25	10.88	12.02	12.57

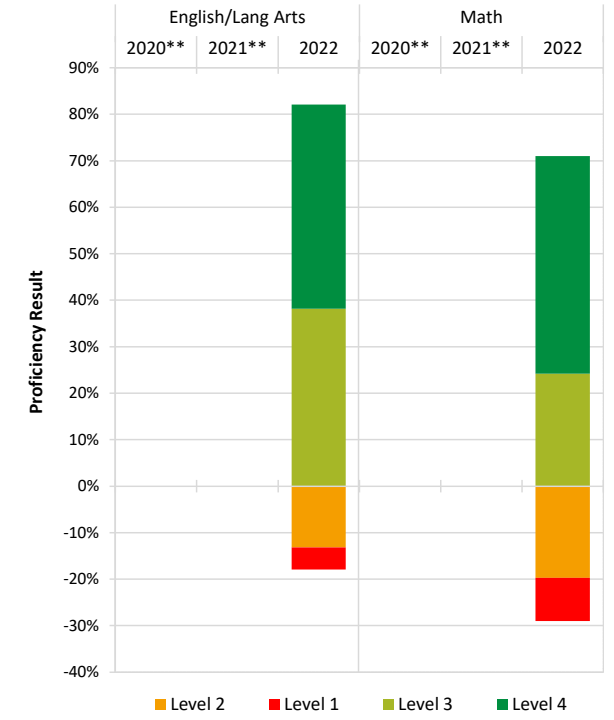
2022-23 Average Classroom Teacher Years of Experience	
ISB	9.7
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,592,104	$ 6,784,057	$ 7,442,719	$ 7,447,605	$ 8,364,855
Purchased Services	38,046	141,893	171,493	282,520	17,795
Supplies and Materials	42,438	135,480	487,665	481,878	155,495
Capital Outlay	559	-	-	-	-
Other Objects	11,977	29,638	23,778	30,302	1,530
Total	$ 3,685,124	$ 7,091,067	$ 8,125,655	$ 8,242,305	$ 8,539,675
Cost Per Student	$ 4,351	$ 8,179	$ 9,482	$ 9,292	$ 9,489

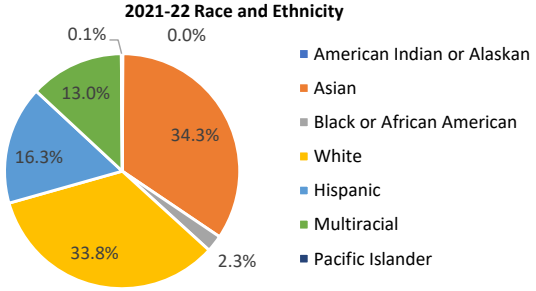
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21.*

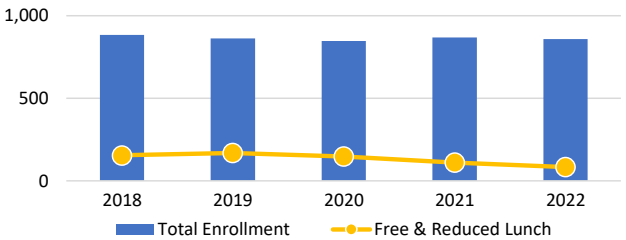
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	0%	0%	0%
English Language Learners	1%	1%	2%
Talented and Gifted	33%	32%	32%

Free & Reduced Lunch vs. Total Enrollment



Due to the COVID-19 pandemic and Federal waivers relating to free and reduced lunch applications, the 2020 and 2021 FRL numbers are from January of each year as reported by the District's Nutrition Services Department.

^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

Community School at Merlo Station

1841 SW Merlo Drive
Beaverton, OR 97003
Principal: Jonathon Sanchez

School Programs: AVID, Passages, CEYP, and CTE Program in Construction Technology

Enrollment History and Projections:

Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
128	106	90	130	108	108	108	108

Staffing Information:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual^	2023-24 Budget
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.19	23.67	26.63	23.68	24.20
Classified	9.58	9.51	12.01	11.88	8.96

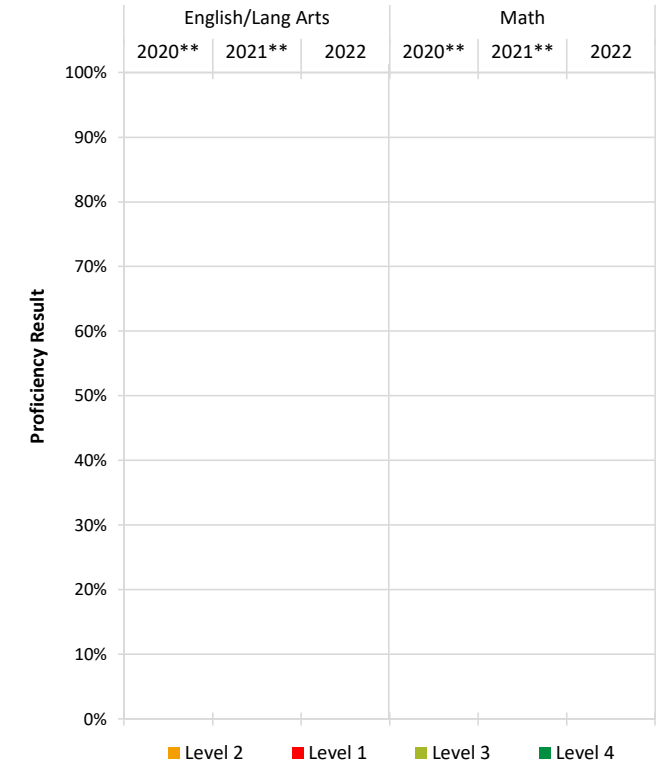
2022-23 Average Classroom Teacher Years of Experience	
Community School	10.8
Beaverton School District	16.5

(average years experience in District)

Financial Data:

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget^	2023-24 Budget
Salaries & Benefits	$ 3,264,710	$ 4,267,047	$ 4,808,685	$ 4,313,215	$ 4,536,590
Purchased Services	87,615	96,845	129,953	134,655	88,650
Supplies and Materials	39,918	197,357	132,072	175,149	72,592
Capital Outlay	-	420,960	-	-	-
Other Objects	1,782	6,715	5,486	1,263	-
Total	$ 3,394,025	$ 4,988,924	$ 5,076,195	$ 4,624,283	$ 4,697,832
Cost Per Student	$ 26,516	$ 47,065	$ 56,402	$ 35,571	$ 43,498

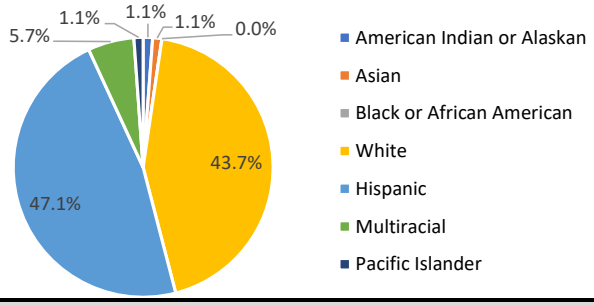
School Performance Measures



*** Due to the COVID-19 pandemic, test scores are not available for 2019-20 or 2020-21. No scores are presented for 2022 as there were less than 10 students with scores.*

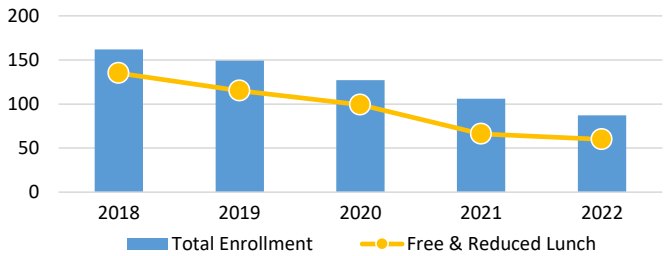
Demographic Information

2021-22 Race and Ethnicity



	2019-20	2020-21	2021-22
Students with Disabilities	40%	45%	34%
English Language Learners	13%	16%	14%
Talented and Gifted	1%	3%	5%

Free & Reduced Lunch vs. Total Enrollment



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^ Staffing is 2022-23 Actual as of 3/31/2023. Financial Data is Adjusted 2022-23 Budget as of 3/31/2023.

Note: Minor differences due to rounding.
Source: District Records and Oregon Department of Education

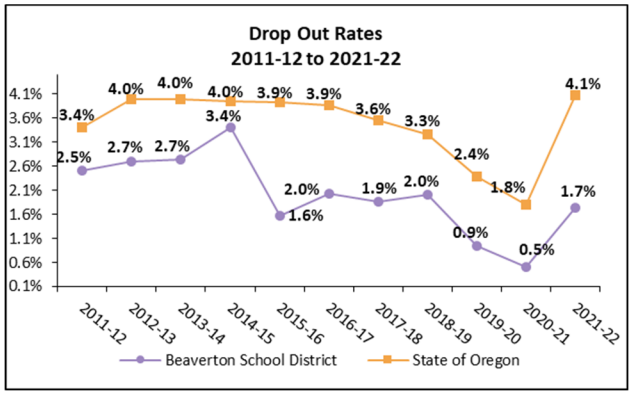
PERFORMANCE MEASURES

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. Dropouts do not include students who:

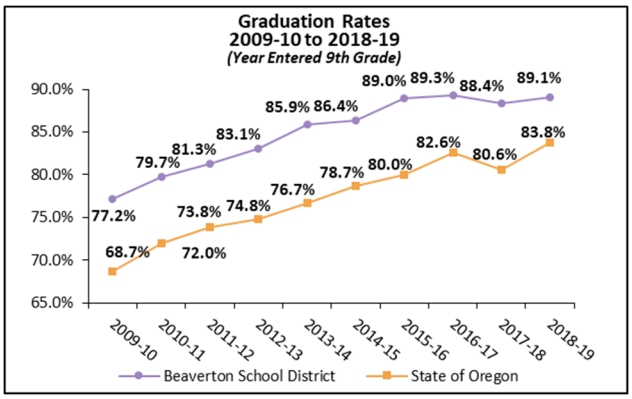
- are deceased,
- are being home schooled,
- are enrolled in an alternative school or hospital education program,
- are enrolled in a juvenile detention facility,
- are enrolled in a foreign exchange program,
- are temporarily absent because of suspension, a family emergency, or severe health problems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

Dropout rates at the State level have been decreasing for several years, however as students returned to schools after the pandemic, the State dropout rate had a sharp increase in 2021-22. The District's increase mirrors that of the State but is still more than 50% below the State dropout rate.



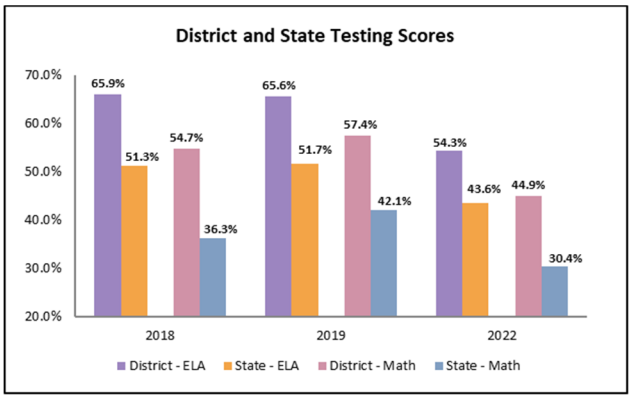
Beaverton School District graduation rates had been on the rise for several years of students graduating on time in four years and reached an all-time high in 2019-20 (students who entered 9th grade in 2016-17). Although the District saw a slight decline in the 2020-21 year (students who entered 9th grade in 2017-18), the District is once again on the rise in 2021-22 (students who entered 9th grade in 2018-19). District graduation rates are 5.3% higher than the State graduation rate.

The following data is 4-year cohort graduation rates for 9th graders entering in 2009-10 through 2018-19.



Standardized Test Scores

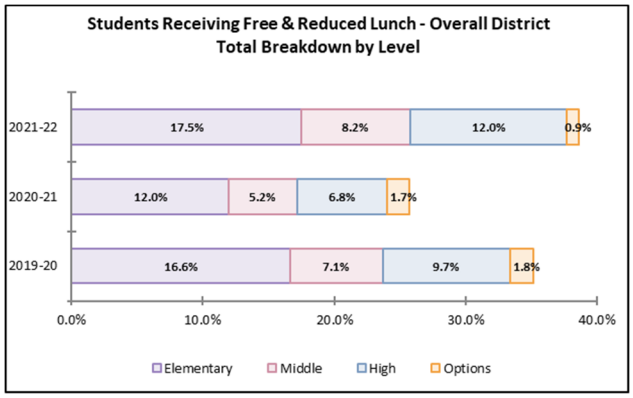
The District has scored between 10.7 and 14.6% higher than the State average in ELA standardized test scores and between 14.5 and 18.4% higher than the State average for Math standardized test scores for several years in a row. Due to the pandemic, test scores are not available for 2019-20 or 2020-21.



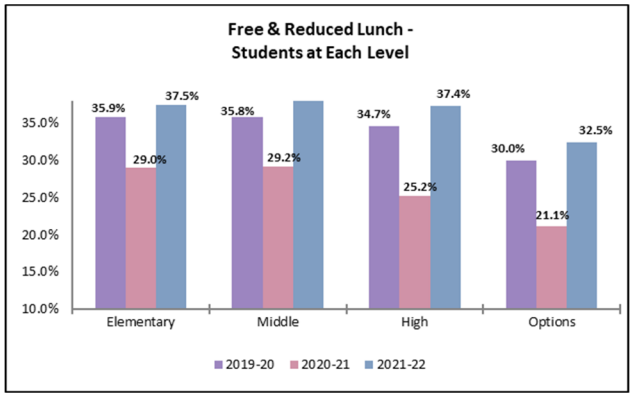
Source: Oregon Department of Education and District Records

Free/Reduced Lunch Statistics

The graph below depicts the breakdown by level of students receiving free/reduced lunches (FRL) in the past three years. The overall district total of students receiving FRL for 2019-20 was 35.2% and 25.7% in 2020-21. The District experienced a decline due to the Federal waivers around FRL applications during the COVID-19 pandemic. With waivers expiring, the District is beginning to see more typical application percentages again with 38.6% in 2021-22.



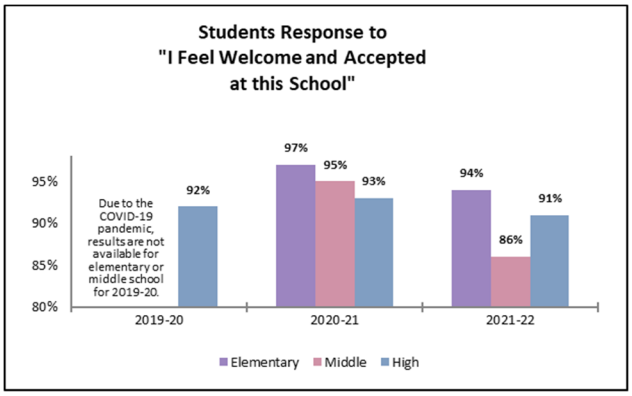
The following graph shows the percentage of students receiving FRL at each level by year.



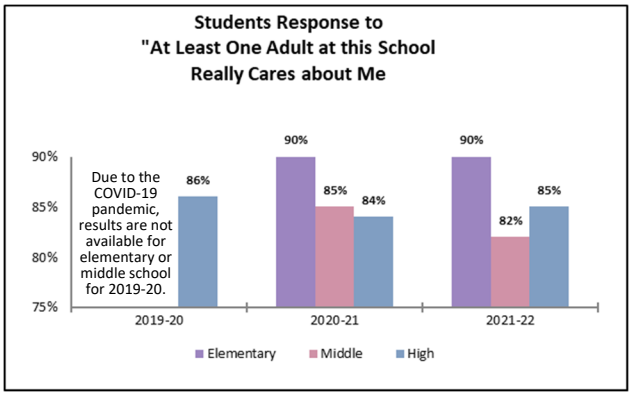
Student Surveys

The purpose of the BSD Annual Survey is to help the District understand how students feel about their school. Answers are summarized by school and reported to the School Board.

The District believes that providing a welcoming environment where students feel accepted should be a top priority. The percentage of students surveyed that feel welcome and accepted at their school remains high, with all percentages over 85%.

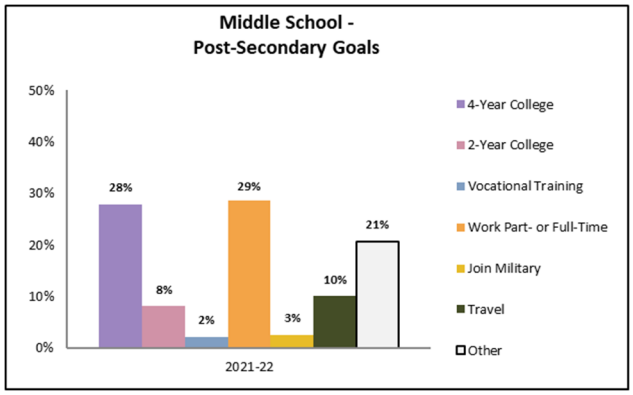


Student survey participants were asked if there was at least one adult at their school who cares about them. This percentage has been consistent at the elementary and high school levels, but saw a slight decline at middle school in 2021-22.

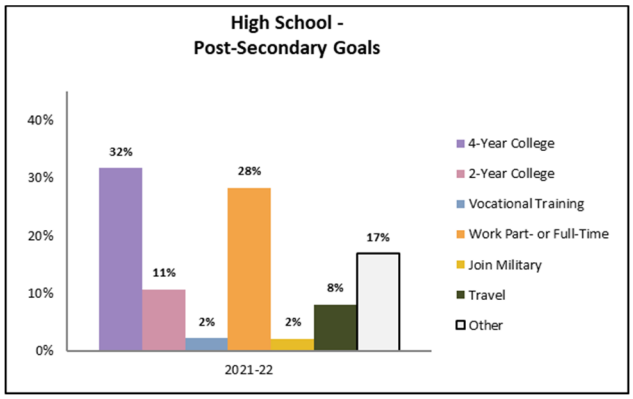


Middle school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a 2 or 4 year college or work full or part-time.

Source: Oregon Department of Education and District Records



High school students were surveyed on their plans for the first year after high school graduation. The majority plan to attend a two or four year college or work part-time or full-time.

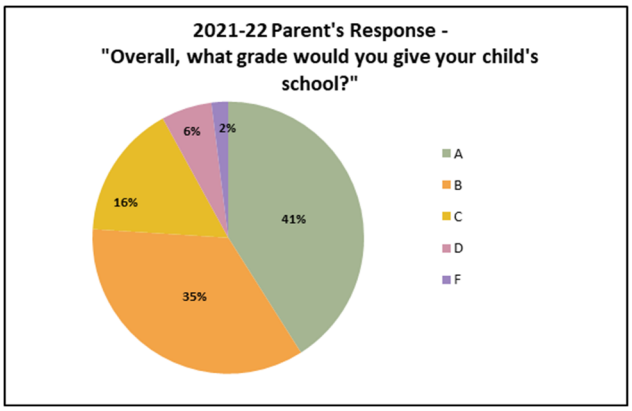


Parent Surveys

An annual parent survey was sent out in the spring 2022 following more traditional survey questions. These questions are generally around parent communication and satisfaction with the District and their student's individual school or teacher.

When asked about feeling well-informed about what is going on in general at their child's school, 82% of parents surveyed responded that they agreed or strongly agreed.

When parents/guardians were asked what overall grade they would give their child's school, 76% chose either A or B with 16% choosing C.



Staff Surveys

Staff were surveyed during the spring of 2022 as well. Only approximately 45% of District staff completed the survey. Of the staff who responded, 92% feel welcome and accepted at their place of work and 91% responded that they receive timely communications from the District.

Source: Oregon Department of Education and District Records

STRATEGIC INVESTMENTS

The District has made strategic investments to support the Strategic Plan by building on, discontinuing or modifying previous year investments. As the District is currently engaging in a process to develop a new Strategic Plan, the strategic investments included in the 2023-24 budget were based on the previous Strategic Plan and are continuing to be monitored. During the 2023-24 year, with a new Strategic Plan to move the District forward, these investments will be evaluated in their alignment with the new plan. The following pages include detailed information on the individual investments included in the 2023-24 budget. During the spring 2019 legislative session, House Bill 3427 (Student Success Act) was passed which created a new business tax dedicated to early learning and K-12 education. This tax was estimated to generate approximately $1.0 billion each year. Fifty percent of the SSA creates the SIA, of which the Beaverton School District allocation for the 2023-24 year is $30.3 million, which is less than the 2022-23 allocation. Significant investments from the SIA have been included in the information that follows, as well as previous District investments from other funds.

In *What Does the Most Good…and for Whom?: A Guide to Academic Return on Investment Analysis* (2020), the District Management Group (DMG) asserts that "districts generally do not have the resources to analyze multiple programs each year" (p.10). In selecting programs for determining academic return on investment (AROI), DMG advises districts to set minimum threshold criteria for size and scope to focus the list on high-potential candidate programs. This "minimum threshold requirement works as a filter to focus on programs of sufficient size and scope, ensuring that there will be significant value to applying an AROI analysis to the program" (p.12).

"Thoughtful program selection is one of the most important steps in the AROI process and can be managed effectively by using a structured program selection rubric" (p.13). Using a program selection rubric helps "identify which of the programs, strategies, or efforts has the greatest potential to generate actionable insights and have the most significant impact on students as a result of an AROI analysis" (p. 13). DMG's program selection rubric uses 10 criteria including scope, investment of dollars and staff time, data availability, and the political context surrounding the program. The District's AROI team applied DMG's program selection rubric to identify investments would be beneficial for the District to track academic return on investment.

BEAVERTON
SCHOOL DISTRICT

Source: Oregon Department of Education and District Records

Early Learning – Annual Investment $4,636,687

The Beaverton School District is working to close the opportunity gap for our students of poverty and color by offering access to early learning and Pre-K programming. The District believes that by eliminating the opportunity gap for children early on and by connecting and including families in our work, that the District will begin to close the achievement gap. Children in our Pre-K programs experience learning through playful inquiry and have the opportunity to develop the habits of mind that are essential to future success in school.

The Beaverton School District began Pre-K programming in 2017-18 at one Title IA school and one non-Title IA school. Since that time, the District has expanded to 11 schools, with 10 of those schools being Title IA. During the 2022-23 school year, the District is serving over 350 students who may otherwise not have had the opportunity to attend PreK.

In the 2023-24 school year, two additional Title IA schools will have Pre-K programs added. In addition, the program implemented in 2017-18 at the non-Title IA school will move to a Title IA school. This will bring the District total to fifteen Pre-K classrooms in thirteen elementary schools.

The financial investment in Pre-K includes classroom instruction staff and materials, professional development for educators, and family engagement staff. Several grants support the program including Preschool Promise, which increases program access through a partnership with Washington County. Title IIA helps to fund professional development and the Kindergarten Readiness Partnership & Innovation (KPI) grant through Washington County supports family engagement staff.

	Students Served	**Cost Per Student**
2019-20	233	$6,962
2020-21	232	$9,375
2021-22	289	$10,439
2022-23	368	$11,486
2023-24 (Projected)	468	$9,907

PreK Cohort	**Students Served**	**Kindergarten students reading on grade level at the end of Kindergarten on IRLA/ENIL**		**Kindergarten students proficient on Grade 3 OSAS ELA test**	
		BSD PreK	**Same School Peers**	**BSD PreK**	**Same School Peers**
2017-18	65	38%	36%	33%	38%
2018-19	153	---	---	N/A	N/A
2019-20	233	27%	33%	N/A	N/A
2020-21	232	28%	31%	N/A	N/A
2021-22	289	N/A	N/A	N/A	N/A
2022-23	368	N/A	N/A	N/A	N/A

IRLA/ENIL (Independent Reading Level Assessment/Evaluación del nivel independente de lectura)

Source: Oregon Department of Education and District Records

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries and Benefits	$ 1,493,628	$ 1,938,353	$ 2,857,301	$ 3,838,852	$ 4,392,345
Non-Salary	128,518	236,681	159,506	388,015	244,342
Total	$ 1,622,146	$ 2,175,034	$ 3,016,807	$ 4,226,867	$ 4,636,687

Elementary Academic Coaches – Annual Investment $4,776,951

Full-time Academic Coaches are in every elementary school in the 2023-24 year, with some Title I schools having 1.5 coaches. The Academic Coaches spend the majority of their day working directly with students (K-2 priority) who need to be coached for reading success. The District has numerous students who have experienced learning loss as a result of the pandemic. For the first 2 months of school, coaches helped classroom teachers build up their core instruction, while working with students to fill in learning gaps. Academic Coaches assisted in creating instructional routines and modeled curriculum for teachers as needed. Academic Coaches began working directly with students in November 2021 who were significantly below grade level, who have been diagnosed with Dyslexia, or with children who were suspected of having Dyslexic tendencies. Coaches also directly oversee building paraprofessionals and organize the reading support services for our most at-risk students. Extensive documentation is collected on all learners, and adjustments made after each intervention cycle.

Metrics for this investment were developed in the 2021-22 year and are being tracked for the first time in the 2022-23 school year. Success is measured as the percentage of students deemed as catching up or exiting reading interventions increases by 5% each year. Base data is information from the 2021-22 school year. This information is also being tracked by race/ethnicity and participation in ELL, special education and migrant programs

.

	Students Served	Cost Per Student
2021-22	3,207	$1,496
2022-23*	2,778	$1,617
2023-24 (Projected)	3,105	$1,538

**Students served is data through first semester only.*

	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries and Benefits	$ 4,797,644	$ 4,492,216	$ 4,776,951

Source: Oregon Department of Education and District Records

Graduation Mentors – Annual Investment $1,076,430

Graduation Mentors provide personal, targeted support for students not passing 1-2 classes with less than 90% attendance and students not passing 3 or more classes with attendance of 90% or greater. Their caseloads result from coordination between counseling departments, Behavior Health & Wellness teams and 9th Grade Success teams. Caseloads are approximately 35-50 students. Graduation Mentors collaborate with students and families with the primary objective to implement supportive strategies outlined by building support teams. Graduation Mentors provide assistance to students to improve organization, engagement during class and task completion; guide and reinforce student understanding of classroom rules, procedures and expectations; and provide academic goal setting strategies and training. Graduation Mentors collaborate with counselors to address academic, emotional and social barriers. Due to reduced funding in the 2023-24 year, there was a reduction of seven Graduation Mentors from the 2022-23 budget of 28 positions.

Metrics for this investment are currently being tracked and data will be available at the conclusion of the 2023-23 school year.

	2022-23 Budget	2023-24 Budget
Salaries and Benefits	$ 1,611,659	$ 1,076,430

Behavior Health & Wellness Teams (formerly Student Success Teams) – Annual Investment $16,952,967

In Beaverton, the District is committed to the Behavioral Health and Wellness (BH&W) of students, staff, and the organization. Behavioral Health and Wellness refers to the social, emotional, and behavioral welfare of all. This comprehensive system of trauma informed and anti-racist foundational strategies, universal prevention, and evidence-based interventions is intended to improve student engagement, reduce barriers to learning, and ultimately contribute to post high school success. The Behavioral Health and Wellness framework nurtures the resiliency of our students, staff, and organization by promoting wellbeing and building community, the core tenets of Behavioral Health and Wellness.

In order to meet the Behavioral Health and Wellness goals, the District has made an investment in Behavioral Health and Wellness Teams, formerly known as Student Success Teams, at every school. These teams aim to reduce barriers to learning and increase opportunities for student engagement. By focusing on building strong and healthy communities and promoting the wellbeing of every learner, the District believes students will thrive in the classroom and as they move beyond the K-12 system. Teams identify measurable goals and concrete action steps so we can assess and align our resources to best serve our students. The teams strive to value every student and support them with the tools to develop the social, emotional, and academic skills to build the future that they want.

The teams may look different from school to school, but the basic structure of the BH&W school team includes the counselor, nurse, social worker, and student success coach/school support specialist. School psychologists are also members of the team, but their involvement varies based on their school's allocation of psychologist time.

During Semester 1 of the 2022-23 school year, there were 4,191 students who received some level of support directly from a member of a schools' BH&W team. These teams review their referral data on a quarterly to watch for demographic trends and to

Source: Oregon Department of Education and District Records

identify areas of needed instructional and assessment focus.

The first definition of success for this investment is that 80% of students are accessing Tier I supports and 20% or less of the students require Tier II supports. This will be tracked by all students and then also by race/ethnicity and gender, as well as participation in programs such as ELL and special education. In 2021-22, all students combined was 92.8% accessing Tier I supports and each sub-group was measured at over 87.5% accessing Tier I.

The second definition of success for this investment is that the percentage of students with disabilities accessing supports will decline over time. In the 2021-22 school year, this percentage was at 11.6%.

At the conclusion of the 2022-23 school year, the data will be available to provide a comparison between the 2021-22 and 2022-23 years for measures of success.

	Students Served	**Cost Per Student**
2020-21	38,573	$142
2021-22	38,328	$408
2022-23	37,493	$443
2023-24 (Projected)	37,339	$452

	Students Referred	**Cost Per Student**
2020-21	N/A	N/A
2021-22	4,907	$3,189
2022-23*	4,191	$3,965
2023-24 (Projected)	3,319	$5,108

**Students served is data through first semester only.*

	2020-21 Actual	**2021-22 Actual**	**2022-23 Budget**	**2023-24 Budget**
Salaries and Benefits	$ 5,435,128	$15,509,190	$16,618,742	$16,952,967
Non-Salary	57,626	138,474	-	-
Total	$ 5,492,753	$15,647,664	$16,618,742	$16,952,967

Source: Oregon Department of Education and District Records

GLOSSARY OF TERMS AND ACRONYMS

10K
A group of finance leaders from school districts in Oregon with student enrollment counts greater than 10,000 students.

5D+ TRAINING
A training program based on the 5 Dimensions of Teaching and Learning (5D) instructional framework, which is derived from an extensive study of research on the core elements that constitute quality instruction. These core elements include Purpose, Student Engagement, Curriculum and Pedagogy, Assessment for Student Learning and Classroom Environment and Culture. The '+' training beyond the 5 Dimensions for Professional Collaboration and Communication based on activities and relationships that teachers engage in outside of classroom instruction.

ABAR
Anti-Bias Antiracism

ACCRUAL BASIS
The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACMA
Arts and Communications Magnet Academy

ADA
Americans with Disabilities Act

ADMw
Average daily membership, weighted for additional student characteristics

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).

AED
Automated External Defibrillator

AGS
Algebra/Geometry/Statistics

ALC
Academic Learning Center

ALLOCATED PERSON UNIT (APU)
Allocated Person Unit is used to budget average salary and benefit costs to cost centers.

AP
Advanced Placement

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.

AROI
Academic Return on Investment

ASBO
Association of School Business Officials International

ASHREA
American Society of Heating, Refrigerating and Air-Conditioning Engineers

ASSESSED VALUE (AV)
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.

AUDIT
An official inspection of an individual's or organization's accounts, typically by an independent body.

AVERAGE DAILY MEMBERSHIP (ADM)
The year-to-date average of daily student enrollment.

AVID
Advancement Via Individual Determination

BALANCED BUDGET
Projected resources equal projected requirements within each fund.

BALLOT MEASURE 98 (HSS)
High School Success is a fund initiated by ballot Measure 98 in November 2016 to aid in increasing graduation rates and ensuring high school graduates are ready for their next step. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse $170 million total during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. All areas of eligibility must be fully in place by the end of the 2020-21 school year.

BASE
Beaverton Academy of Science and Engineering (replaces HS2 and SST in the 2020-21 school year)

BASIS OF ACCOUNTING
Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BEA
Beaverton Education Association

BHS
Beaverton High School

BH&W
Behavioral Health & Wellness

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.

BSD
Beaverton School District

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

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

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

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

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

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

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

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

CARES ACT
Coronavirus Aid, Relief and Economic Security Act

CCI
Communications & Community Involvement

CD
Construction Documents

CDL
Comprehensive Distance Learning

CEPI
Community Eligibility Provision Incentive

CET
Construction Excise Tax

CEYP
Continuing Education for Young Parents

CHRLF
Culturally and Historically Responsive Literacy Framework

CIP
Construction in Progress ***or*** Continuous Improvement Planning

COLA
Cost of Living Adjustment

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

COVID-19
A mild to severe respiratory illness that is caused by a coronavirus that was first identified in Wuhan, China in December 2019. In 2020, the virus was declared a global pandemic.

CPR
Cardiopulmonary resuscitation

CTE
Career and Technical Education

CTE CONCENTRATOR
A student at the secondary school level who has completed at least two course credits in a single CTE POS.

CTE POS
Career and Technical Education Program of Study

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.

DEPRECIATION
A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

DEQ
Department of Environmental Quality

DMG
District Management Group is an independent consultant that helps school district leaders combine the most effective educational best practices with proven management techniques to bring about measurable, sustainable improvements in student outcomes. The District works with DMG on AROI.

E&RC
Energy and Resource Conservation

EDM
Every Day matters

EGC
Emotional Growth Center

EIG
Expanded Income Guidelines

EIIS
Early Indicator Intervention Systems

EL
English Learner

ELA
English Language Arts

ELC
Emotional Learning Center

ELD
English Language Development

ELL
English Language Learner

ELPA
English Language Proficiency Assessment for the 21st Century

ENERGY STAR
Voluntary program of the EPA that helps businesses and individuals save money and protect our climate through superior energy efficiency

EPA
Environmental Protection Agency

ERP
Enterprise Resource Planning system

ES
Elementary School

ESB
Electric School Bus

ESD
Education Service District

ESSA
Every Student Succeeds Act

ESSER Fund
Elementary and Secondary School Emergency Relief Fund

EVER ELL
A student receiving or eligible for ELL services reported by any district beginning in the 2006-07 school year.

EVERY STUDENT SUCCEEDS ACT (ESSA)
Federal law governing the United States K-12 public education policy. Like the No Child Left Behind Act, ESSA

is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

EWS
Early Warning System

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

FFCO
Full Faith & Credit Obligation

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

FLEX
FLEX Online School

FRL
Free and reduced lunch

FTE
Full-time Equivalent

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. (0.5) FTE is one employee working one half of the day in that position.

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

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
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.

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

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

GFOA
Government Finance Officers Association

GMP
Guaranteed Maximum Price

GO
General Obligation Bond

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.

HB
House Bill

HB 3427
House Bill that established the SSA and allocated funding to education purposed including the SIA.

HR
Human Resources Department

HS2
Health and Sciences School (replaced by BASE in the 2020-21 school year)

HSS
High School Success (Measure 98)

IB
International Baccalaureate

IEP
Individualized Education Program

IGA
Intergovernmental Agreement

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

INTEGRATED GUIDANCE

Oregon Department of Education (ODE) initiative to streamline the grant application process for six grants. The six grants are High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education (CTE/Perkins), Every Day Matters (EDM), and Early Indicator and Intervention Systems (EIIS)

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.

IPM

Integrated Pest Management

ISB

International School of Beaverton

ISC

Independent Skills Center

IT

Information & Technology

KPI

Kindergarten Readiness Partnership & Innovation Grant

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.

LITT

Library Instructional Technology Teacher

LOCAL OPTION TAX

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

MEASURE 5 CONSTITUTIONAL LIMITS

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

MEASUREMENT FOCUS

The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

MTSS

Multi-Tiered System of Support

MYP

Middle Years Programme

OBJECT CLASSIFICATION

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

ODE

Oregon Department of Education

OKA

Oregon Kindergarten Assessment

ORS

Oregon Revised Statutes. Oregon laws established by the legislature.

OSAS

Oregon Statewide Assessment System

OSCIM

Oregon School Capital Improvement Matching

OSU

Oregon State University

PCC

Portland Community College

PD

Professional Development

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.

PERS

Public Employees Retirement System

PFMLI

Paid Family Medical Leave Insurance

PGE
Portland General Electric

PLTW
Project Lead the Way

PPE
Personal Protective Equipment

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.

PV (PHOTOVOLTAIC)
A photovoltaic system, also PV system or solar power system, is a power system designed to supply usable solar power by means of photovoltaics.

PVH-PMSA
Portland-Vancouver-Hillsboro Primary Metropolitan Statistical Area

RACHEL CARSON
Rachel Carson School of Environmental Science is an options-magnet program designed for students with strong interest in science in the middle grades.

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

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.

RHES
Raleigh Hills Elementary School

RMV
Real market property value

SAM
Staffing Allocation Methodology

SB
Senate Bill

SB 1149
Senate Bill effective in 2002 requiring Portland General Electric and Pacific Power to collect a "public purpose charge" in billing to provide additional funding for energy efficiency efforts in eligible public K-12 school facilities within their service areas.

SCC
Social Communication Center

SEL
Social Emotional Learning

SIA
Student Investment Account, the account by which the State of Oregon has divided approximately 50% of the resources of the Student Success Act

SLC
Structured Learning Center

SPED
Special Education

SRC
Structured Routines Center

SRO
School Resource Officer

SSA
Student Success Act

SSC
Student Success Coach

SSF
State School Fund

SST
School of Science and Technology (replaced by BASE in the 2020-21 school year)

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.

SYNERGY
Student information management system.

T4B
Teach for Beaverton, an innovative teacher residency program for student teachers in partnership with Oregon State University

THPRD
Tualatin Hills Parks and Recreation District

TOSA
Teacher on Special Assignment

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.

TRL
Temporary Remote Learning

TSC
Transportation Service Center

UAL
Unfunded Actuarial Liability

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.

USDA
United States Department of Agriculture

BEAVERTON
SCHOOL DISTRICT