



Beaverton School Board Work Session

District Office

1260 NW Waterhouse Avenue

Beaverton, Oregon 97006

Tuesday, September 15, 2026 6:00 PM

Video Stream: www.youtube.com/beavertonschools

Meeting Materials: beavertonsd.org/boardmeetings

AGENDA

I. OPEN MEETING

A. Call to Order

B. Attendance

II. BUDGET OVERVIEW & PLANNING PROCESS

2

III. CLOSE MEETING

A. Adjourn

Budget Update – School Board Work Session

September 15, 2026

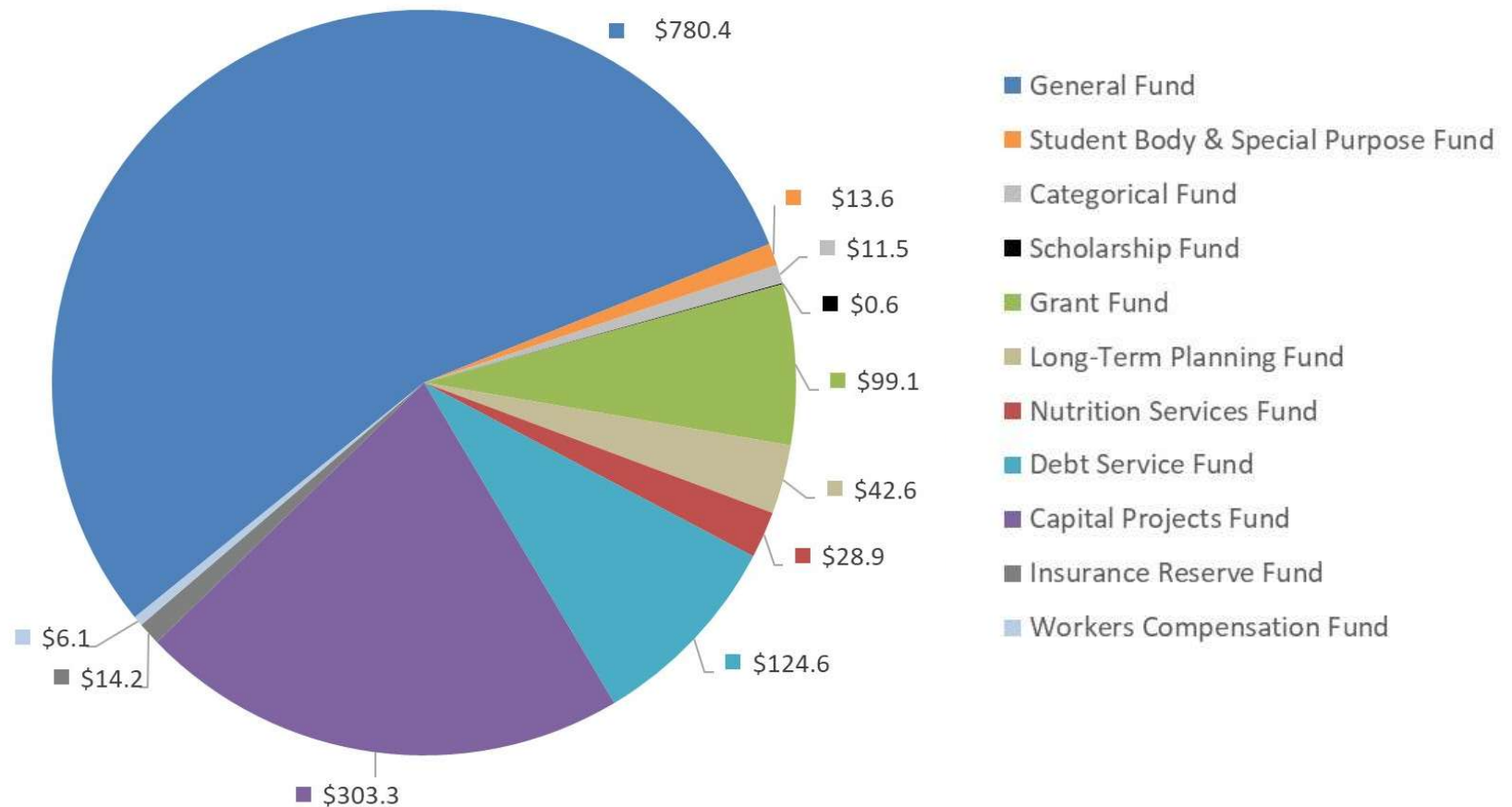
Presentation Agenda

- Background
 - Understanding Components of the Budget (Fund Sources and Uses)
 - Where the money comes from
 - How we spend it
 - How we compare
 - Enrollment / Staffing History
- Staffing Allocation Methodology (SAM) Overview

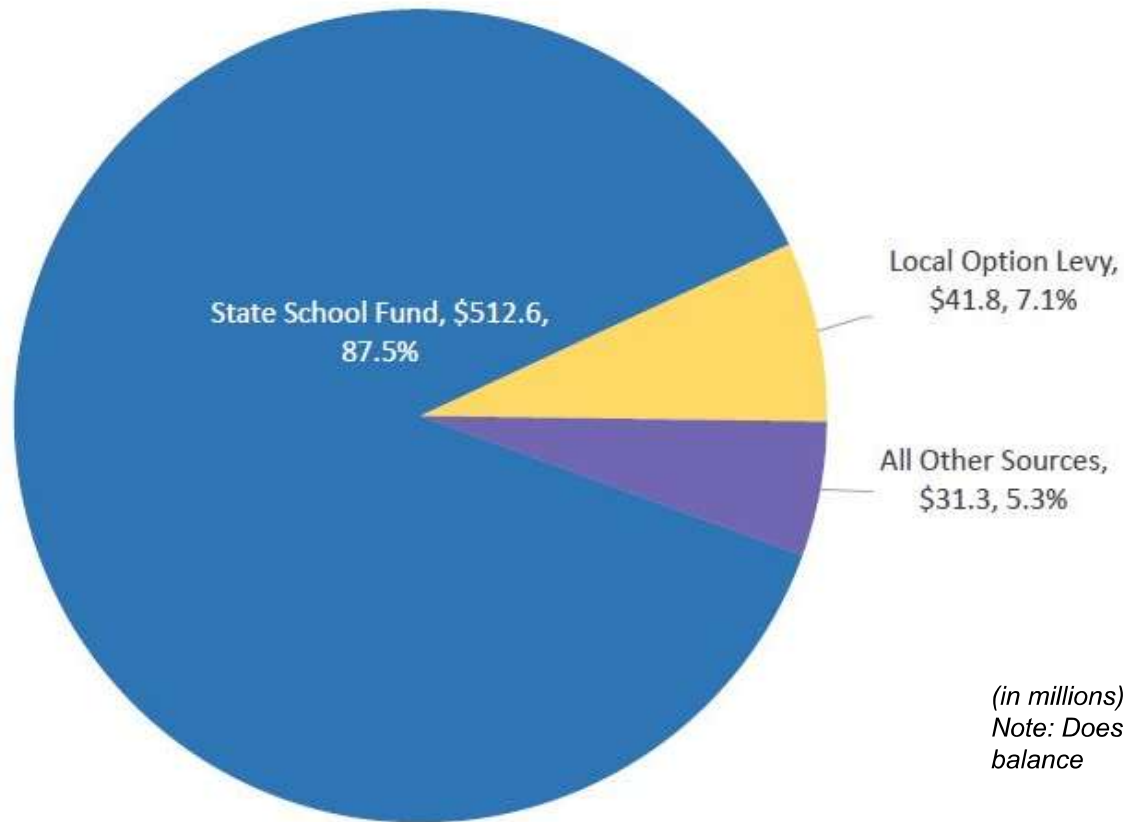
Presentation Agenda

- Other Funding Sources
- General Fund (operating fund)
 - The Numbers
 - Previous budget adjustments
- Budget Options/
Recommendations
- Budget Timeline
- Questions & Comments

Components of the Budget – 2026–27

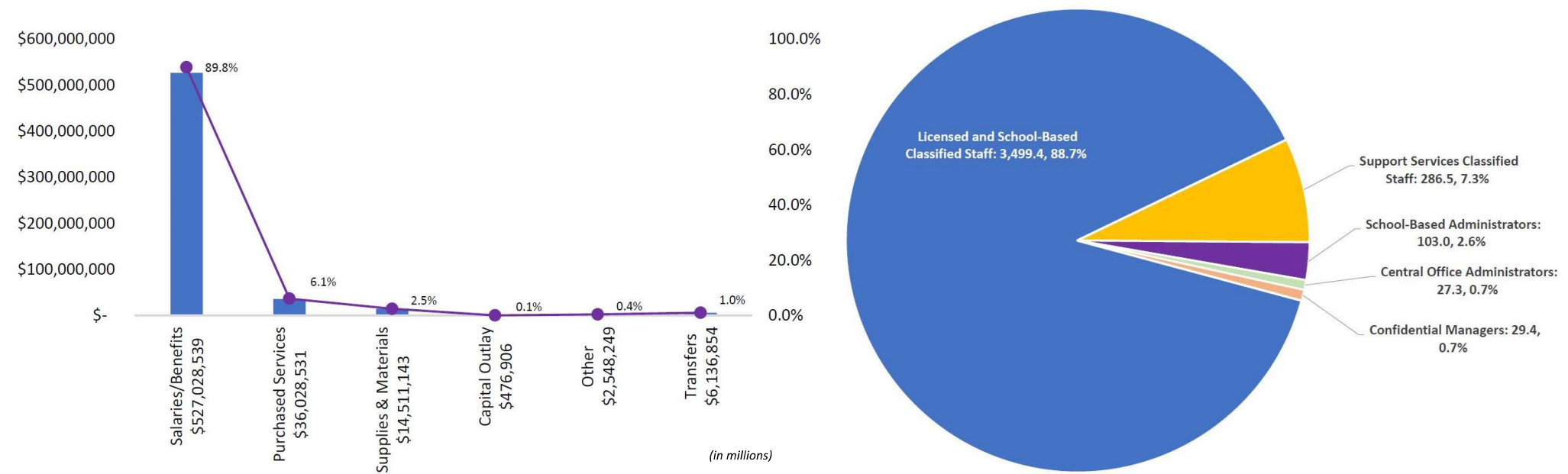


General Fund Revenue – 2024–25 Actuals



(in millions)
Note: Does not include beginning fund balance

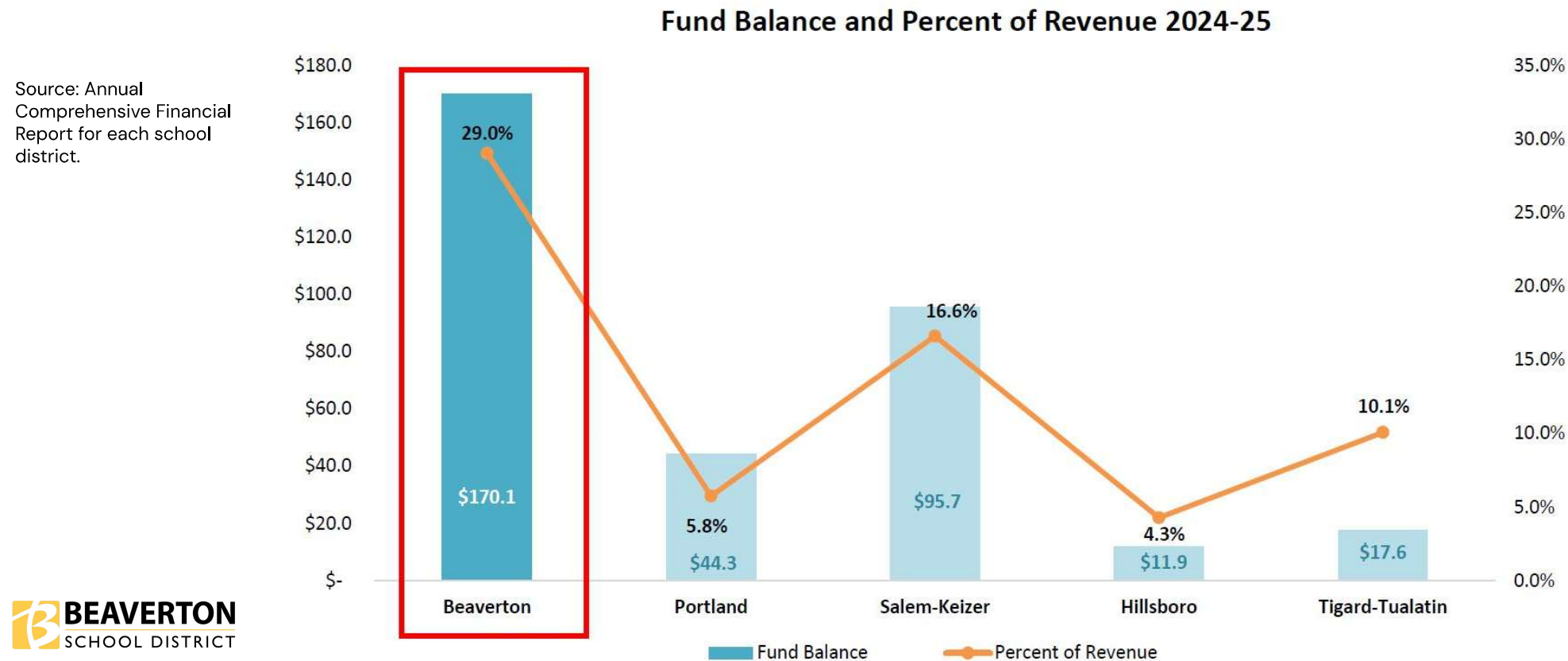
General Fund Expenditures, FTE by Type – 2024–25 Actuals



How We Compare

- Based on location and/or demographics
 - Portland Public Schools
 - Salem-Keizer Public Schools
 - Hillsboro School District
 - Tigard-Tualatin School District

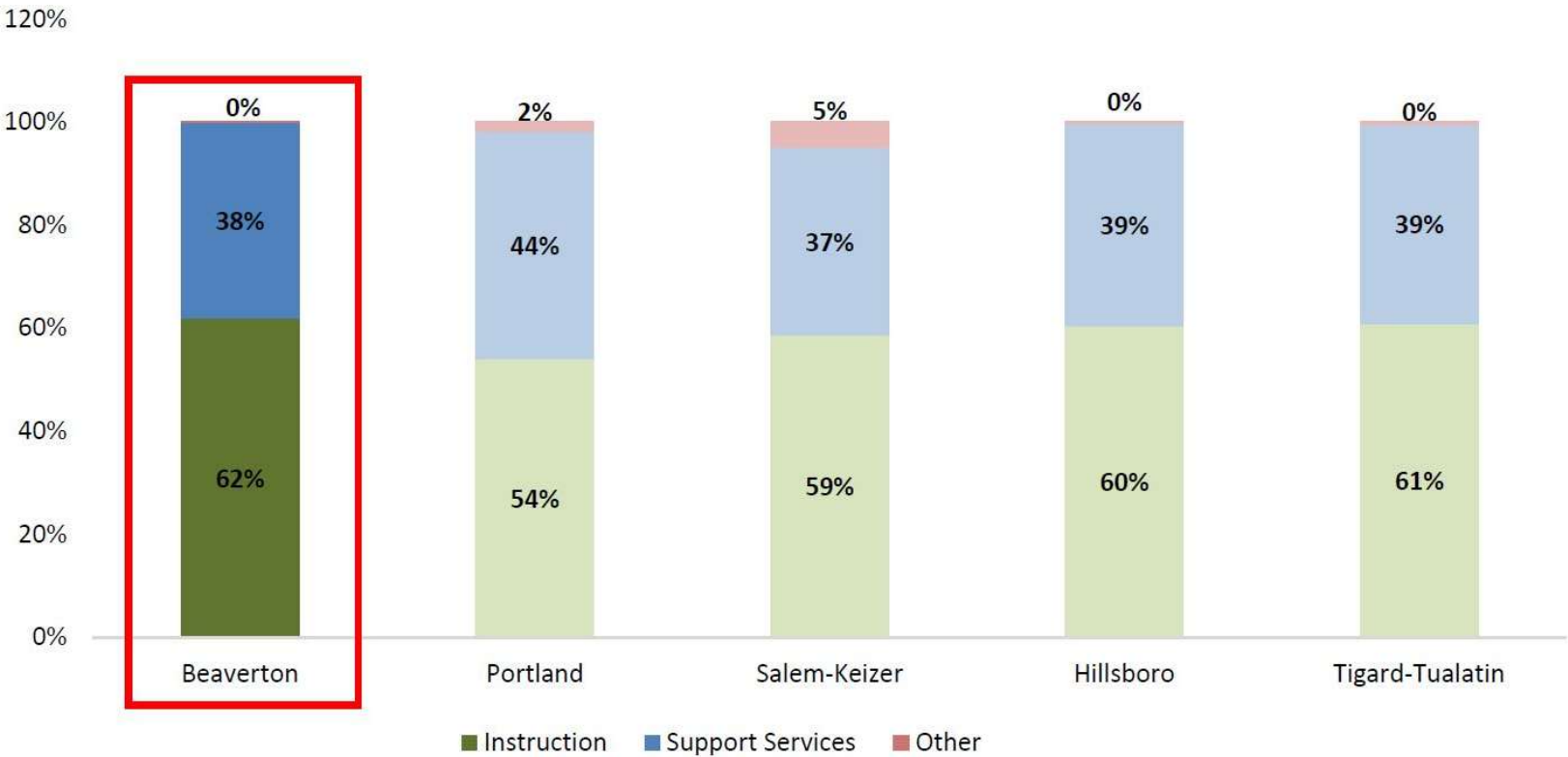
How We Compare (General Fund) – 2025 Ending Fund Balance



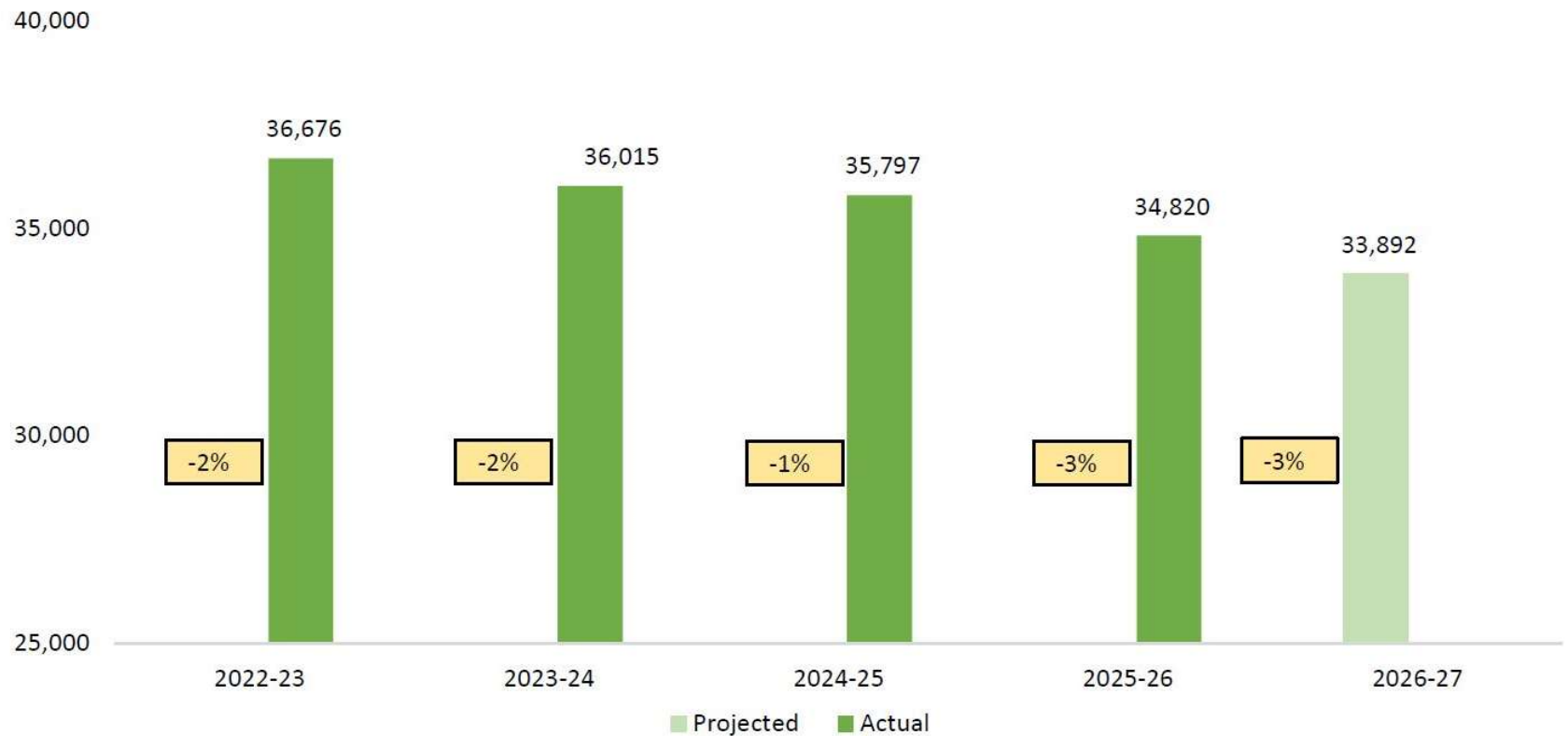
How We Compare (General Fund) – 2025 Expenditures

Actual % of Operating Spend per Student by Function in 2025

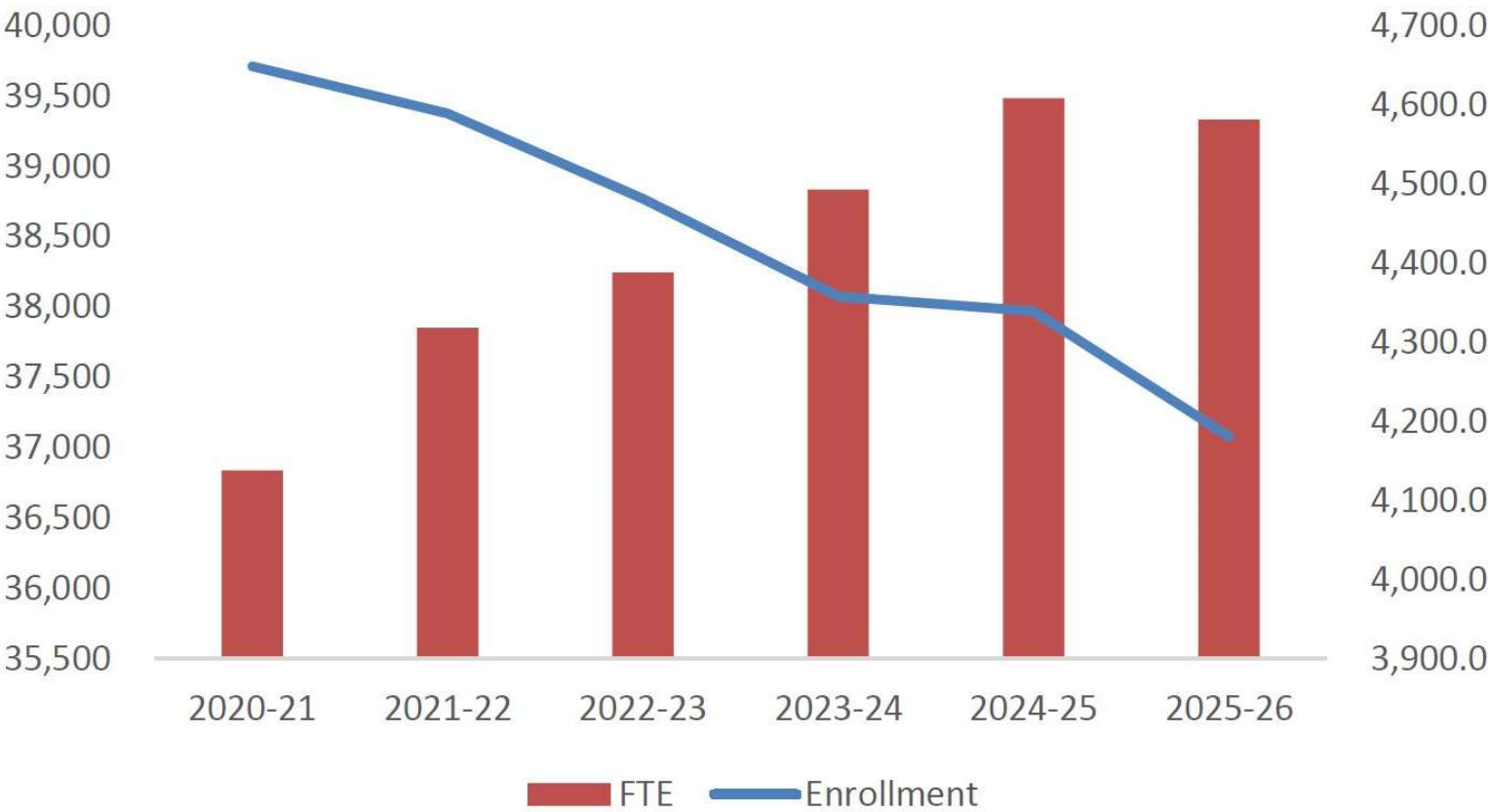
Source: Annual Comprehensive Financial Report for each school district.



District Enrollment as of September 30 (general education)

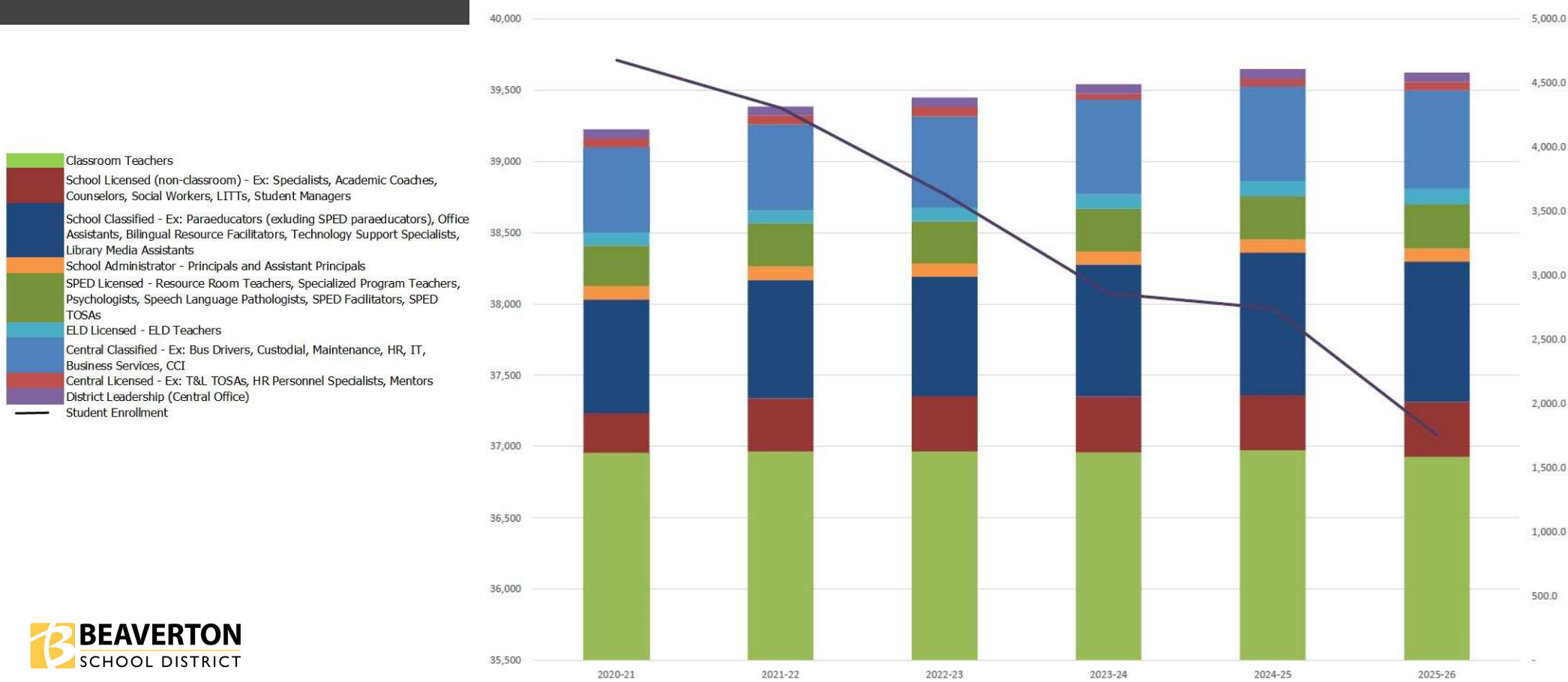


District Enrollment and Staffing (all funds)



District Enrollment and Staffing

(all funds)



Staffing Allocation Methodology

2026–27 SAM

- Resource allocation methodology for schools based on students and demographics (equity lens used)
- Allocations based on weighted enrollment:
 - Classroom teachers
 - Counselors
 - Assistant principals (secondary)
 - Non-salary
- If revisions are needed:
 - Small SAM (example: adjustments to FLEX Online)
 - Big SAM (example: Changes to Poverty Weighting)
 - Continuous Improvement Model

Other Funding Sources – Not Keeping Up with Costs

- Local Option Levy
 - Slowing revenue – average growth 2.8% for last four years
 - 100% staffing (classroom teachers only)
 - Expires June 30, 2028
- Student Investment Account (SIA) / High School Success (HSS)
 - Slowing award allocations – average growth 1.9% for last three years
 - Primarily staffing
 - SIA – 96%
 - HSS – 90%

The Numbers – Assumptions

- Based on 7% SSF increase in future biennia
- Uses SSF estimates for 2025–26 as of 6/16/26 and 2026–27 as of 6/15/26.
- Includes most recent enrollment projections. Future enrollment is reduced for extended ADMw.
- Includes PERS advisory rates for new biennium, including some rate credit.
- Does not include SIA or HSS funds.
- Based on best information available at this time.

The Numbers

As of September 1, 2026

Resources	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated
Beginning Fund Balance	\$ 164,436,027	\$ 163,355,696	\$ 143,421,537	\$ 126,125,745	\$ 84,000,657	\$ 37,731,366
State Controlled	512,606,804	544,701,733	556,656,021	556,426,463	571,165,038	581,831,718
Locally Controlled	73,043,087	76,449,784	72,691,711	74,413,879	75,667,380	76,947,911
Total	\$ 750,085,918	\$ 784,507,213	\$ 772,769,269	\$ 756,966,087	\$ 730,833,075	\$ 696,510,996
Expenditures	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated
Salaries	\$ 330,419,945	\$ 356,459,938	\$ 360,327,814	\$ 373,051,808	\$ 386,883,803	\$ 401,378,355
Benefits	196,608,594	219,353,292	214,914,683	223,585,377	225,950,450	232,954,343
All Other	59,701,684	65,272,446	71,401,027	76,328,246	80,267,455	84,505,433
Total	\$ 586,730,222	\$ 641,085,676	\$ 646,643,524	\$ 672,965,430	\$ 693,101,709	\$ 718,838,131
Surplus/(Deficit)	(1,080,331)	(19,934,159)	(17,295,792)	(42,125,088)	(46,269,291)	(60,058,502)
Ending Fund Balance	\$ 163,355,696	\$ 143,421,537	\$ 126,125,745	\$ 84,000,657	\$ 37,731,366	\$ (22,327,136)
Financial Reserve (PERS)	32,913,084	42,027,396	42,527,396	43,027,396	43,527,396	44,027,396
Total Reserves	\$ 196,268,780	\$ 185,448,933	\$ 168,653,141	\$ 127,028,053	\$ 81,258,762	\$ 21,700,260

The Numbers: General Fund Revenue & Expenditure



General Fund Changes - Last Four Years



Budget Options

- Continue spending at the current service level (no reductions)
- Eliminate the deficit completely in 2027-28
- Annual reductions on a smaller scale – monitor and adjust annually

Budget Recommendation

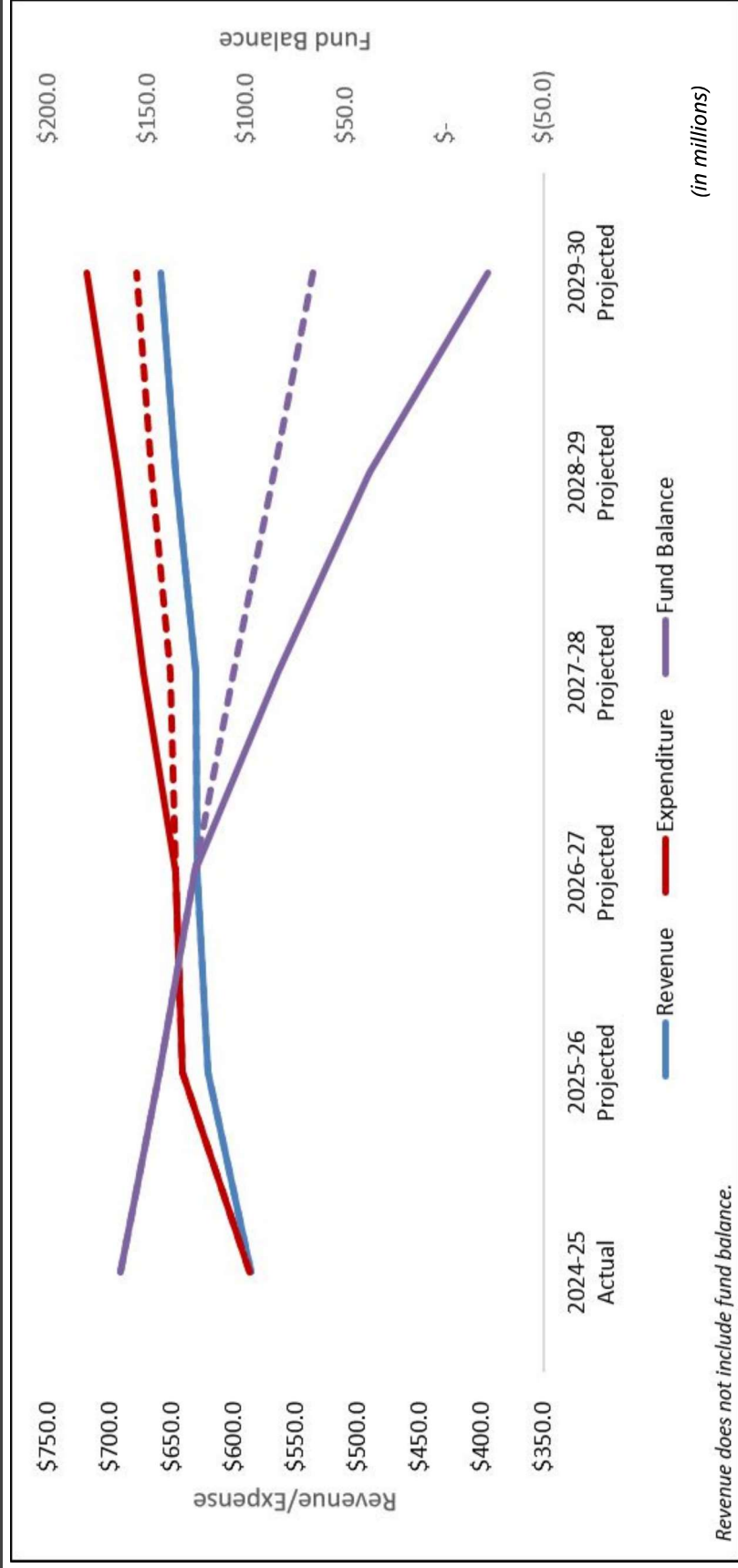
- Review the current Staffing Allocation Methodology (SAM) used for schools to identify priorities for potential reduction
- Make budget reductions to spend down reserves by maintaining an approximately \$20M deficit for the next three years
- Monitor and adjust the amount annually based on updated forecasts and the 2027–2029 biennial funding appropriation

Budget Reduction Scenario

As of September 1, 2026

Resources	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated
Beginning Fund Balance	\$ 164,436,027	\$ 163,355,696	\$ 143,421,537	\$ 126,125,745	\$ 106,000,657	\$ 85,989,644
State Controlled	512,606,804	544,701,733	556,656,021	556,426,463	571,165,038	581,831,718
Locally Controlled	73,043,087	76,449,784	72,691,711	74,413,879	75,667,380	76,947,911
Total	\$ 750,085,918	\$ 784,507,213	\$ 772,769,269	\$ 756,966,087	\$ 752,833,075	\$ 744,769,273
Expenditures	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated
Salaries	\$ 330,419,945	\$ 356,459,938	\$ 360,327,814	\$ 373,051,808	\$ 386,883,803	\$ 401,378,355
Benefits	196,608,594	219,353,292	214,914,683	223,585,377	225,950,450	232,954,343
All Other	59,701,684	65,272,446	71,401,027	76,328,246	80,267,455	84,505,433
Reduction Year 1	-	-	-	(22,000,000)	(22,658,278)	(23,499,630)
Reduction Year 2	-	-	-	-	(3,600,000)	(3,733,676)
Reduction Year 3	-	-	-	-	-	(13,000,000)
Total	\$ 586,730,222	\$ 641,085,676	\$ 646,643,524	\$ 650,965,430	\$ 666,843,431	\$ 678,604,825
Surplus/(Deficit)	(1,080,331)	(19,934,159)	(17,295,792)	(20,125,088)	(20,011,013)	(19,825,196)
Ending Fund Balance	\$ 163,355,696	\$ 143,421,537	\$ 126,125,745	\$ 106,000,657	\$ 85,989,644	\$ 66,164,448
Financial Reserve (PERS)	32,913,084	42,027,396	42,527,396	43,027,396	43,527,396	44,027,396
Total Reserves	\$ 196,268,780	\$ 185,448,933	\$ 168,653,141	\$ 149,028,053	\$ 129,517,040	\$ 110,191,844

Budget Reduction Scenario (dashed line represents recommendation)



Budget Timeline

- Fall – Large SAM work
- December – SAM makes recommendation to Superintendent
- January – Share outcomes and recommendations for reductions with School Board
- February – Student, Staff and Community Engagement (Budget Listening & Learning)
- March – Budget 101
- May – Budget Proposal/Approval
- June – Budget Adoption

Questions & Comments?

