TIGARD-TUALATIN SCHOOL DISTRICT
2025-26 BUDGET MESSAGE

Presentación del presupuesto del Distrito Escolar Tigard-Tualatin para 2025-26

May 15, 2025

Charge of the Budget Committee

Cargo para el Comité de Presupuesto

- Receive the Proposed Budget and hear the Budget Message
- Hear public comment
- Committee deliberations
- Approve the budget
- Approve the tax rates: Permanent tax rate and Local Option tax rate
- Approve the tax amount for bonded debt

- Recibir el presupuesto sugerido y escuchar el mensaje del presupuesto
- Escuchar comentario público
- Deliberaciones del comité
- Aprobar el presupuesto
- Aprobar las tasas impositivas: tasa impositiva permanente y tasa impositiva de opción local
- Aprobar el monto del impuesto para la deuda en bonos

Estimating Resources under Local Budget Law

Estimación de Recursos bajo la Ley de Presupuesto Local

From Chapter 5 of Oregon Department of Revenue Local Budgeting Manual:
Estimating resources "Each municipal corporation shall estimate in detail its budget resources for the ensuing year by funds and sources" [ORS 294.361(1)]. Generally, an "estimate" is defined as an approximate calculation or an opinion formed from imperfect data. All resource and requirement estimates should be based on "good faith." That is, they should be reasonable and be reasonably likely to prove correct, based on the known facts at the time.

–

Capítulo 5 del Manual de Presupuesto Local del Departamento de Ingresos de Oregón:
Estimación de recursos "Cada corporación municipal deberá estimar en detalle sus recursos presupuestarios para el año siguiente por fondos y fuentes" [ORS 294.361(1)]. Generalmente, una "estimación" se define como un cálculo aproximado o una opinión formada a partir de datos imperfectos. Todas las estimaciones de recursos y necesidades deben basarse en la "buena fe". Es decir, deben ser razonables y tener una probabilidad razonable de resultar correctos, sobre la base de los hechos conocidos en ese momento.

BUDGET MESSAGE OVERVIEW

Mensaje General del Presupuesto

PART I

General Fund Overview

Resumen del Fondo General

Enrollment & Staffing

Número de estudiantes y de Personal

Proposed State Funding

Financiación Estatal Propuesta

PART II

Approach to Reductions

Enfoque de las reducciones

Impact of Staffing Changes

Impacto de los cambios de personal

Program Revisions

Revisiones del programa

PART III

Reserves

Reservas

Financial Outlook

Perspectivas financieras

Other Funds

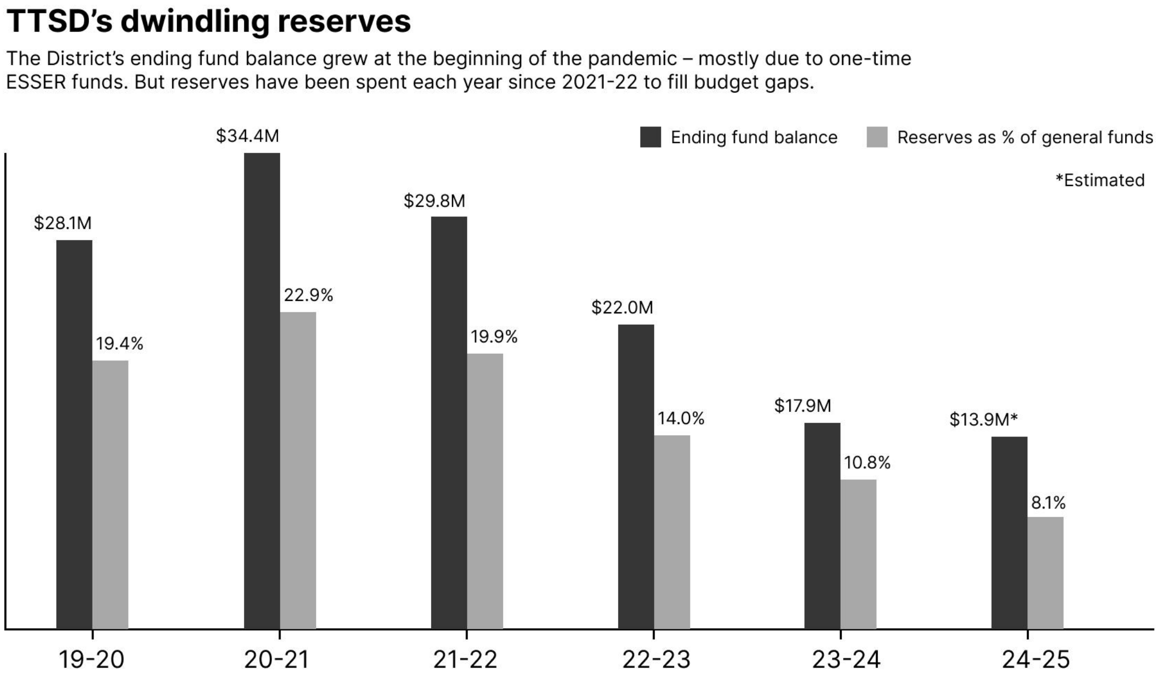
Otros fondos

Abbreviations Glossary

PART I

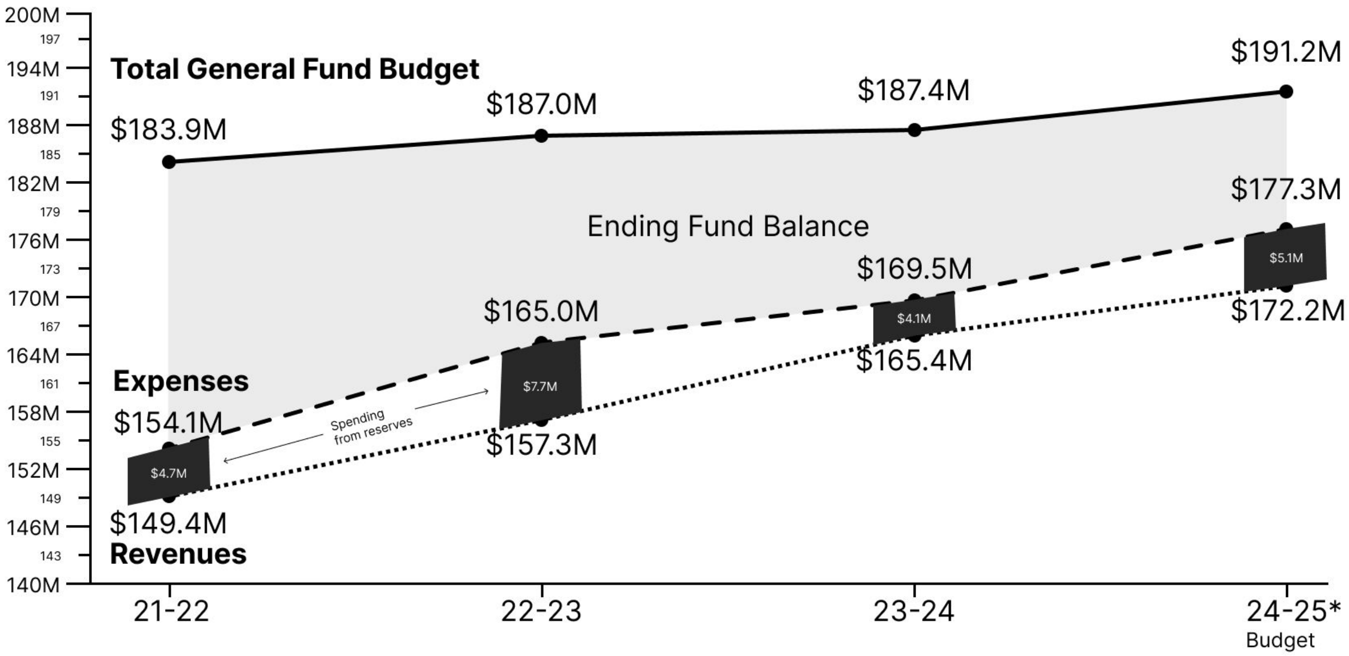
PARTE I

General Fund Overview
Descripción del fondo general



Filling the budget gap

Over the past few years, TTSD has filled the gap between revenue and expenditures by spending down its reserve funds. At the same time, one-time federal pandemic ESSER funds and reduced operating costs helped shore up the budget.



Prior Year Budget Review / Revisión del presupuesto del año anterior

TTSD General Fund Preliminary Estimate & Forecast	2023-24 Preliminary Estimate	2024-25 Proposed Budget	2025-26 Forecast	2026-27 Forecast
Operating revenue				
State School Fund Grant	$ 145,995,122	$ 151,018,383	$ 153,932,203	$ 159,635,403
Local Option Levy	11,900,000	12,300,000	12,700,000	13,100,000
All other operating revenue	7,897,311	8,915,000	8,265,000	8,265,000
Total operating revenue	165,792,433	172,233,383	174,897,203	181,000,403
Operating expenditures				
Salaries and benefits	143,431,297	151,629,226	158,681,023	163,269,341
All other expenditures	25,391,532	25,716,824	28,008,725	28,430,431
Required Reductions	-	-	(9,000,000)	(9,000,000)
Total operating expenditures	168,822,829	177,346,050	177,689,747	182,699,773
Fund balance				
Operating Deficit	(3,030,396)	(5,112,668)	(2,792,544)	(1,699,370)
Beginning fund balance	22,024,276	18,993,880	13,881,212	11,088,668
Projected ending fund balance	$ 18,993,880	$ 13,881,212	$ 11,088,668	$ 9,389,298
Ending Fund Balance as a % of Operating Revenue (Policy DBDB)	11.46%	8.06%	6.34%	5.19%

Prior Year Budget Review / Revisión del presupuesto del año anterior

TTSD General Fund Preliminary Estimate & Forecast	2023-24 Preliminary Estimate	2024-25 Proposed Budget	2025-26 Forecast	2026-27 Forecast
Operating revenue				
State School Fund Grant	$ 145,995,122	$ 151,018,383	$ 153,932,203	$ 159,635,403
Local Option Levy	11,900,000	12,300,000	12,700,000	13,100,000
All other operating revenue	7,897,311	8,915,000	8,265,000	8,265,000
Total operating revenue	165,792,433	172,233,383	174,897,203	181,000,403
Operating expenditures				
Salaries and benefits	143,431,297	151,629,226	158,681,023	163,269,341
All other expenditures	25,391,532	25,716,824	28,008,725	28,430,431
Required Reductions	-	-	(9,000,000)	(9,000,000)
Total operating expenditures	168,822,829	177,346,050	177,689,747	182,699,773
Fund balance				
Operating Deficit	(3,030,396)	(5,112,668)	(2,792,544)	(1,699,370)
Beginning fund balance	22,024,276	18,993,880	13,881,212	11,088,668
Projected ending fund balance	$ 18,993,880	$ 13,881,212	$ 11,088,668	$ 9,389,298
Ending Fund Balance as a % of Operating Revenue (Policy DBDB)	11.46%	8.06%	6.34%	5.19%

$11B SSF → $11.36B SSF

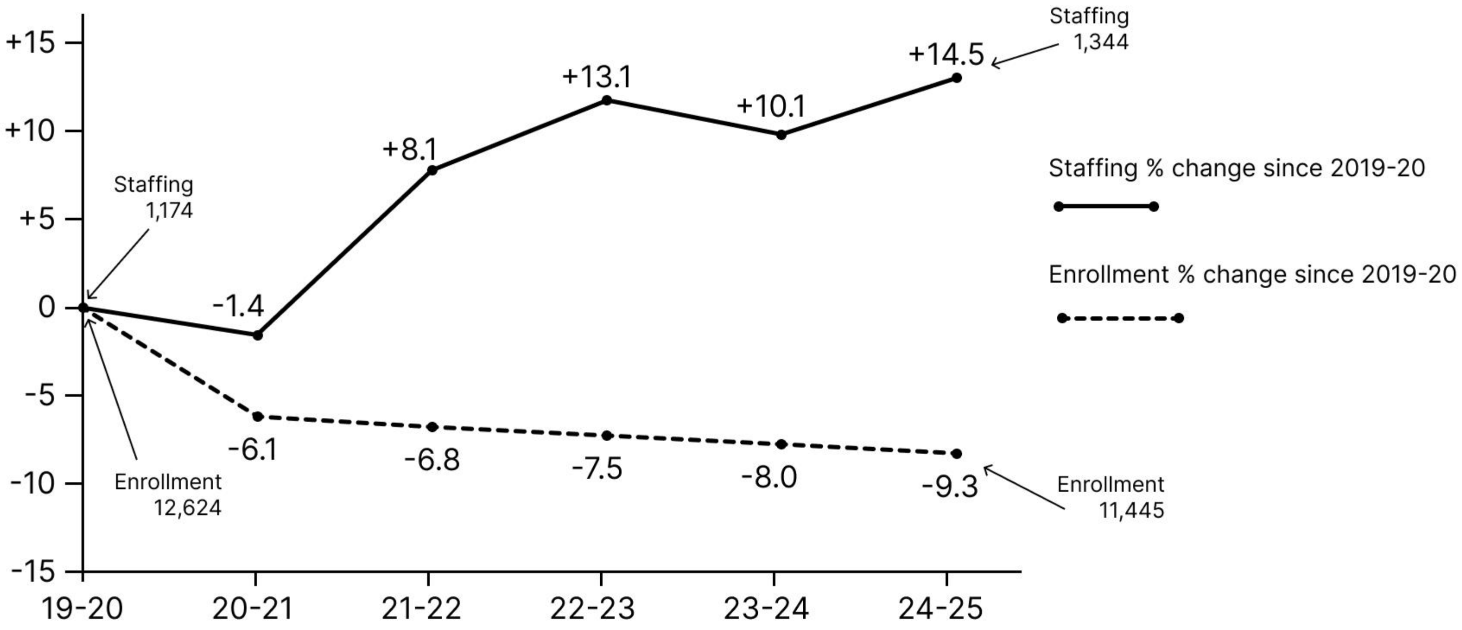
1%, 2% COLAs → 4%, 4% COLAS

1.5%+ PERS → 1.6-2.0% PERS*

*estimated

Enrollment down, staffing up

TTSD's enrollment has fallen by more than 1,100 students – 9.3% – over the last five years. At the same time, staffing has increased by 170 full-time equivalent (8-hour) positions, or more than 14%



HISTORICAL BUDGET MESSAGE FTE RECONCILIATIONS

HISTORIAL DEL PRESUPUESTO RECONCILIACIONES FTE

22-23

Budget

FTE Additions : 22.7

Post Budget Changes

FTE Additions : 28.74

Total Change

FTE Additions : 50.74

23-24

Budget

FTE Additions : 6.75*

FTE Reductions : -67.28

Post Budget Changes

FTE Additions 58.51

Total Change

FTE Additions : 2.02

*Art Rutkin

24-25

Budget

FTE Additions : 15**

FTE Reductions : -51.23

Post Budget Changes

Budget Freeze

**ESD

Interim FTE - 1,314.83

Enrollment
Número de Estudiantes

2017-18 : 12,890

2025-26 : 11,184

—
Change : -1,706

Staffing
Número del Personal

2017-18 : 1,196

2025-26 : 1,271

—
Change : +75

STATE SCHOOL FUND; $11.36 Billion
Fondo Escolar Estatal $11.36 mil millones

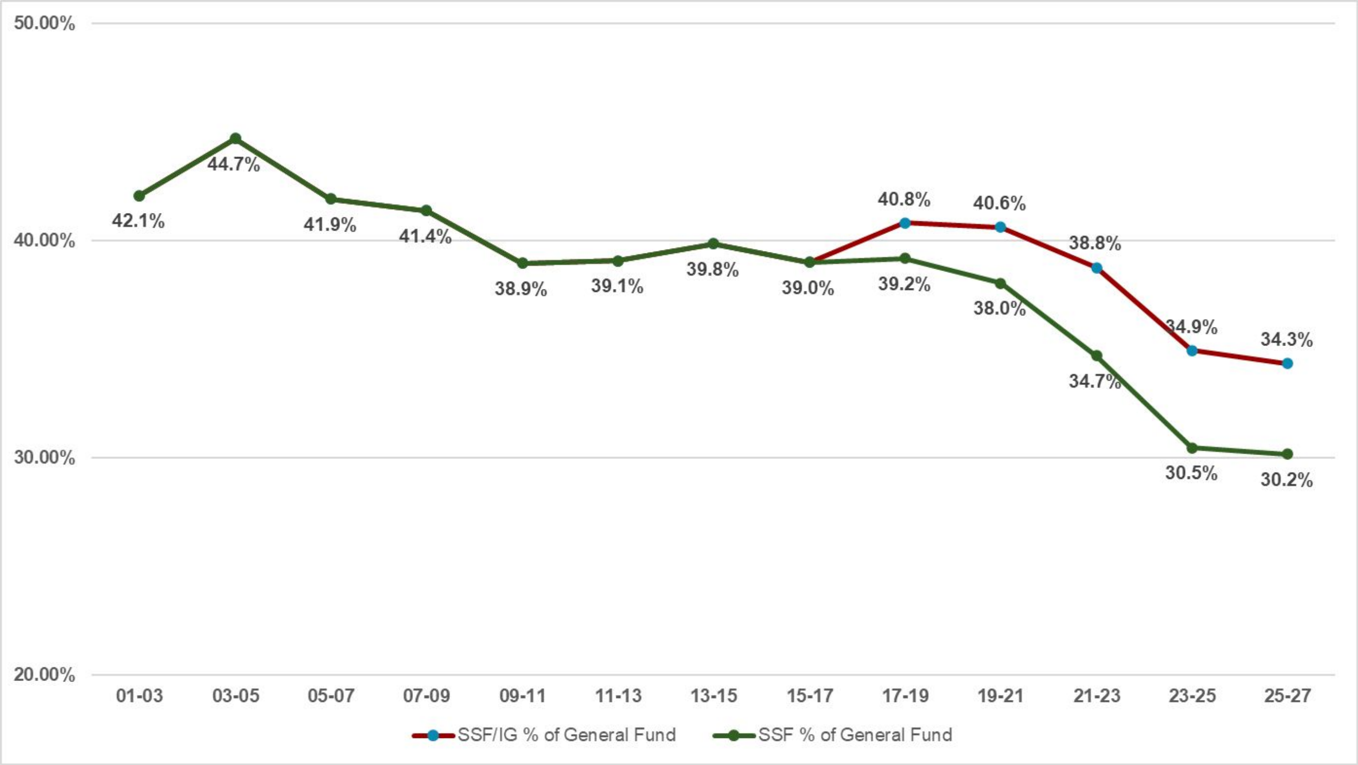
- State School Fund formula amount of $158.5 million
- Extended ADMw of 13,489
- Amount per ADMw of $11,751
- ODE State School Fund Worksheets, Pages 25-26 based on $11.36 billion SSF and 49% allocated in 2025-26

- Cantidad del fondo de la fórmula escolar estatal de $158.5 millones
- ADMw extendido de 13,489
- Cantidad por ADMw de $11,751
- Hojas de trabajo del Fondo Escolar Estatal de ODE, páginas 25-26 basadas en $11.36 mil millones de SSF y 49% asignados en 2025-26

(ADMw - Average daily membership weighted/Promedio diario de afiliados ponderado)

SSF & Other K-12 Resources as a % of General Fund/Lottery Funds

SSF y otros recursos K-12 como porcentaje del Fondo General/Fondos de Lotería



Inflationary Cost Increases

Aumento en costo por inflación

- Salaries and Benefits Contracts
  - Unemployment
  - Paid Family Leave
- Special Education
- Student Transportation
- Substitute Services
- Utilities and Operations
- Property and Liability Insurance

- Salarios y Beneficios Contratos
  - Desempleo
  - Licencia familiar remunerada
- Educación especial
- Transporte Estudiantil
- Servicios sustitutos
- Utilidades y Operaciones
- Seguro de Propiedad y Responsabilidad Civil

Budget Assumptions - pp 45-49

PART II

PARTE II

Approach to Reductions

Enfoque de las reducciones

- Apply Class Size Ratios
- Clarify Other Staffing Ratios
- Redesign Systems of Support

- Aplicar proporciones de tamaño de clase
- Aclarar otras proporciones de personal
- Rediseñar los sistemas de apoyo

- Non-payroll Expenditures

- Gastos no relacionados con la nómina

Apply Class Size Ratios

Aplicar proporciones de tamaño de clase

Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size
K	1:22	20.5
1st	1:25	22.3
2nd	1:26	23.9
3rd	1:27	25
4th	1:28	24.3
5th	1:29	25.3

Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size
MS Core	1:26	27.3
MS Elective	1:26	25.4

Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size
HS Core	1:26.5	29.5
HS Elective	1:26.5	25.4

Secondary Class Size Floor : 25

Clarify Other Staffing Ratios & Redesign Systems of Support

Aclarar otras proporciones de personal y rediseñar los sistemas de apoyo

- Codify ratios for administrators and support staff
- Consider Title schools' needs
- Maintain commitment to talent and professional development support
- Address post-pandemic trends observed in hiring, development and retention
- Plan for school accountability legislation in 2025 session

- Codificar proporciones para administradores y personal de soporte.
- Considere las necesidades de las escuelas
- Mantener el compromiso con el talento y el apoyo al desarrollo profesional.
- Abordar las tendencias pospandémia observadas en la contratación, el desarrollo y la retención.
- Plan para la legislación sobre responsabilidad escolar en la sesión de 2025

	Elementary	Middle	High	TTVA	CCHS/Cordero/MS Alt Ed (central)
Tier I	Counselor/per school	Counselor 1:350	Counselor 1:350	.6 Counselor	2.0 Counselor
	EBS IA/per school				
	AP or Dean 1:521	Dean 1:847	Dean 1:1700		1.0 Dean 1:200
	or AP (Title 1)	AP 1: 508	AP- 600		
	Instructional Coach .25-1.0	.66 Instructional Coach	1.0 Instructional Coach	.25 Instructional Coach	
Tier II	Counselor/per school	Counselor 1:350	Counselor 1:350	.6 Counselor	2.0 Counselor
	Behavior Specialist by School Size				.6 Mental Health
		.5 Student Success	2.0 Student Success		.3 Student Success
		Social Worker	Social Worker		
	.5-1.0 Lit Specialist	1.0 Reading Teacher	1.0 Reading Teacher		
	1.0 Spanish Lit Specialist (TWI)				
Tier III	Tier III Facilitators 1:3 schools				
	School Psych.	School Psych.	School Psych.		
	SPED	SPED	SPED	SPED	SPED
		1.5 Re-Engagement	2.0 Re-Engagement (LIFTT/SRT)	.5 Classified Re-Engagement	

Central System Support	
Pre-K-3 Coach	1
MTSS/Literacy K-5	1
MTSS/Literacy 6-12	1
PBIS K-12	1
CTE/CCR	0.67
ELD	1
Library/Media	1
ES Coaches	6
MS Coaches	2
HS Coaches	2

Changes in Staffing Since 2017-18
Cambios con el personal desde 2017-18

	Licensed	Classified	Admin/Managers	Other
17-18	725.58	412.43	53.50	4.49
25-26	700.72	495.48	67.00	8.23
Change	(24.86)	83.05	13.50	3.73
%	-3.4%	20.1%	25.2%	83.2%

- (Enrollment)
- New Site - Art Rutkin
- New Program - Virtual Academy

- Special Education
- Achievement Gap for Student Groups
- Student Investment Account

Changes in Administration

Cambios en la administración

Student Investment Account

Tier II and Tier III Interventions

- Elementary Associate Principals
- Middle School Associate Principals

Program Impacts

Athletic Directors

Art Rutkin Elementary

Virtual Academy

Director Changes

Prior Years

- Bond/Operations
- Equity

24-25 Reductions

- Teaching and Learning
- Title III

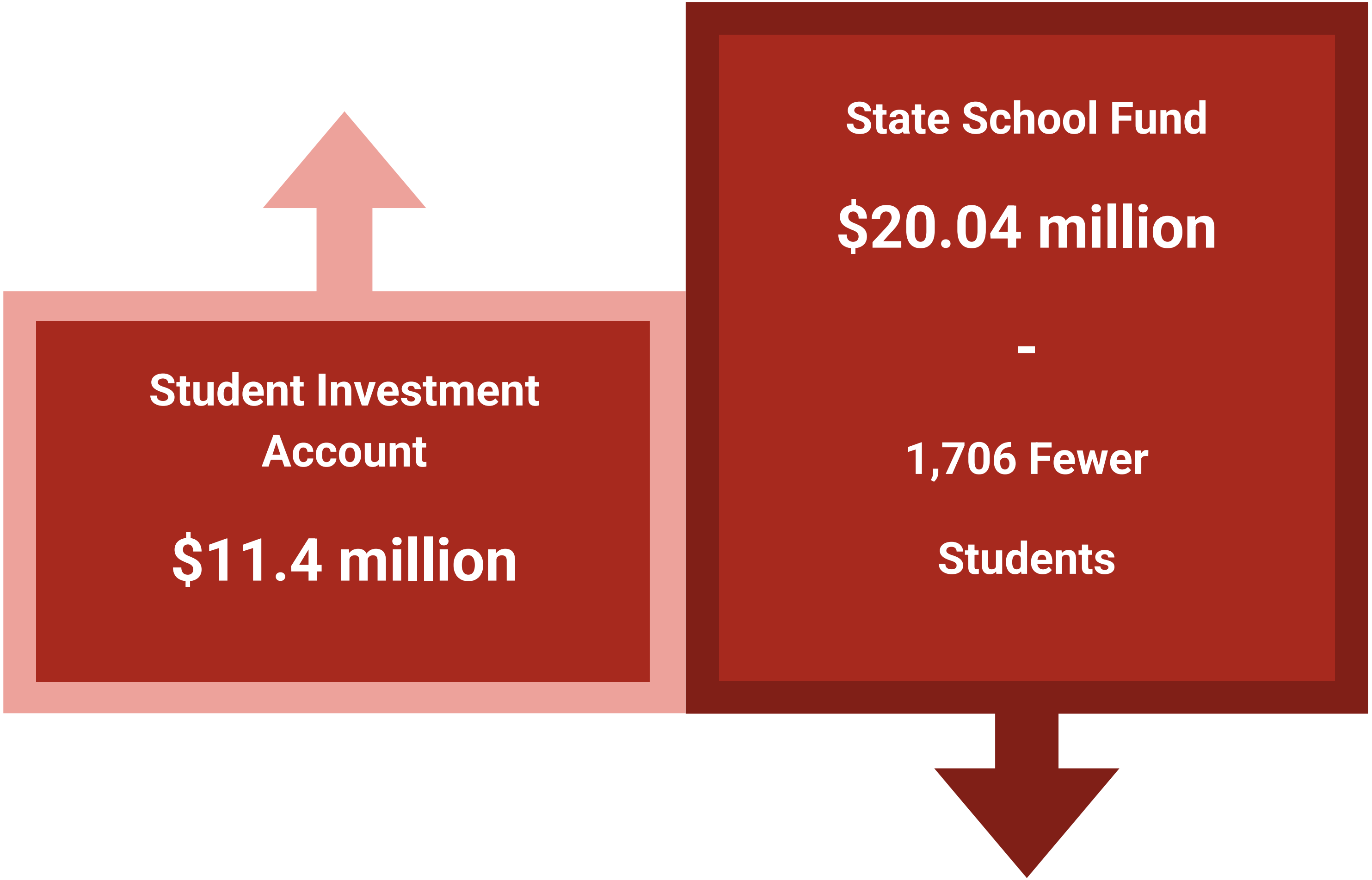
Licensed Per Student Ranked	
Tigard-Tualatin	54.6
North Clackamas	54.4
Lake Oswego	54.0
Sherwood	52.3
West Linn-Wilsonville	50.7
Reynolds	48.8
Gresham-Barlow	41.9

Classified Per Student Ranked	
Reynolds	45.2
North Clackamas	44.9
Lake Oswego	44.3
Sherwood	37.9
Tigard-Tualatin	35.7
West Linn-Wilsonville	33.3
Gresham-Barlow	30.5

Administrators Per Student Ranked	
North Clackamas	5.6
Reynolds	4.9
Gresham-Barlow	4.6
West Linn Wilsonville	3.9
Sherwood	3.8
Lake Oswego	3.7
Tigard-Tualatin	3.6

Managers Per Student Ranked	
Lake Oswego	2.33
Reynolds	2.29
Sherwood	2.10
Tigard-Tualatin	1.24
West Linn-Wilsonville	0.92
Gresham-Barlow	0.60
North Clackamas	*

2025-26 General Fund Proposed FTE / Propuesto para el Fondo General 2025-26 (ETP)


Student Investment Account
$11.4 million
State School Fund
$20.04 million
-
1,706 Fewer
Students

Impacts on Programming

Impactos en la programación

- Reduction of Mental Health Contract
- Fewer Instructional Coaches and Teachers on Special Assignment
- Centralized Family Partnership Advocate Model
- Fewer Deans/Assistant Principals Providing Tiered Supports
- Reductions in FTE supporting Talent Development and Colleagues of Color

- Reducción del contrato de salud mental
- Menos instructores y profesores con tareas especiales
- Modelo de defensoría de la asociación familiar centralizada
- Menos decanos y subdirectores que brinden apoyo escalonado
- Reducciones Equivalente a Tiempo Completo (ETP) que apoyan el desarrollo de talentos y colegas de color

Secondary Programs
Programas secundarios

- Virtual Academy
  - Eventual Roll Up to 9-12
  - Shared Support
- FTE Reductions in All Subjects
  - 4 - PE/Health
  - .17 - Alt Ed, Credit Recovery and Composition
- Extracurricular Programs Maintained
  - Invest to Play

- Academia Virtual
  - Posible aumento de 9 a 12 alumnos
  - Soporte compartido
- Reducción de ETP en todas las asignaturas
  - 4 - Educación Física/Salud
  - 0.17 - Educación Alternativa, Recuperación de Créditos y Composición
- Programas extracurriculares mantenidos
  - Invertir para jugar

Additions
Adiciones

- Tier II/III Investments
  - Psychologist
  - Social Worker
  - Alternative Ed, Middle School
- Classified
  - Building enrollment changes
- Co-Teaching English Language Development

- Inversiones de nivel II/III
  - Psicóloga
  - Trabajadora social
  - Educación alternativa, secundaria
- Clasificado
  - Cambios en la matrícula de edificios
- Co-enseñanza del desarrollo del idioma inglés

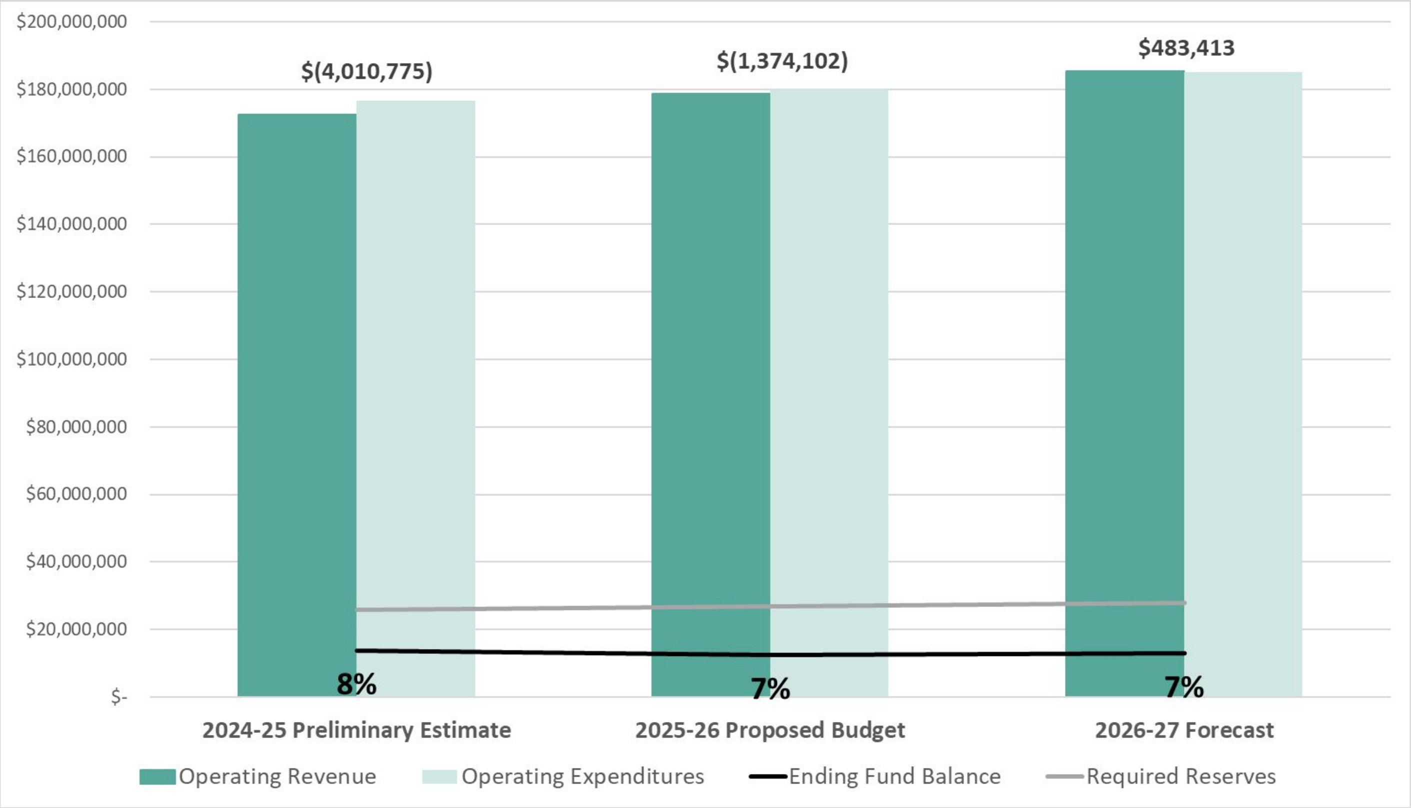
PART III

PARTE III

RESERVES
Reservas

- Board Policy DBDB based on $178.7M operating revenue in General Fund
  - 2% operating contingency
  - 5% unappropriated ending fund balance
  - **5% sustainability reserve - none**
- Total reserves of $12.5 million; drawdown of $1.3 million – see Pages 31-32

- Política de la Junta DBDB basada en ingresos operativos de $178.7 millones en el Fondo General
  - 2% contingencia operativa
  - 5% del saldo final del fondo no asignado
  - **5% de reserva de sostenibilidad - nada**
- Reservas totales de $12.5 millones de dólares; retiro de $1.3 millones – ver página 31-32



General Fund Estimate, Budget and Forecast

Estimación, presupuesto y previsión de fondos generales

TTSD General Fund Preliminary Estimate & Forecast	2024-25 Estimate	2025-26 Budget	2026-27 Forecast
Operating revenue			
State School Fund Grant	$ 151,209,382	$ 158,322,933	$ 164,785,094
Local Option Levy	12,121,810	12,300,000	12,546,000
All other operating revenue	9,278,470	8,137,516	8,137,516
Total operating revenue	172,609,662	178,760,449	185,468,610
Operating expenditures			
Salaries and benefits	149,599,036	152,148,555	156,713,012
All other expenditures	27,021,401	27,985,996	28,825,576
26-27 attrition and/or reductions	-	-	(553,391)
Total operating expenditures	176,620,437	180,134,551	184,985,197
Fund balance			
Operating (deficit)/surplus	(4,010,775)	(1,374,102)	483,413
Beginning fund balance	17,898,108	13,887,333	12,513,231
Projected ending fund balance	$ 13,887,333	$ 12,513,231	$ 12,996,644
Ending Fund Balance as a % of Operating Revenue (Policy DBDB)	8.05%	7.00%	7.01%

Other Funds

Otros fondos

Other Funds Breakout / Desglose de otros fondos

Integrated Guidance Grant Amounts

Montos de las subvenciones de orientación integrada

Initiative	24-25 Allocation	25-26 Allocation	Change
Early Literacy	$888,680	$812,216	($76,464)
Student Investment Account*	$11,486,209	$11,449,234	($36,975)
High School Success	$3,387,493	$3,419,665	$32,172
Total	$15,762,382	$15,681,115	($81,267)

**Budget in Proposed Budget includes charter school allocation/ El presupuesto propuesto incluye una asignación para escuelas autónomas*

Federal Fund Updates
Actualizaciones del Fondo Federal

March 11

Nearly 50% of US Department of Education Staff Laid Off

Casi el 50% del personal del Departamento de Educación de EE. UU. es despedido

March 13

Oregon and 20 Other States' Attorney Generals Sue Presidential Administration Re: DoE Closure

Los fiscales generales de Oregón y otros 20 estados demandan a la administración presidencial en relación con el cierre del Departamento de Energías Lation

March 14

Continuing Resolution (Budget) for FY 25 Passed - IDEA, Title I, Title IVA

iResolución continua (presupuesto) para el año fiscal 25 aprobada: IDEA, Título I, Título IVAsh Translation

May 2

President's Fiscal Year 2026 "Skinny" Budget - $163 B (22.6%) Cut, Title II and IV Reduced, Title III Eliminated

Presupuesto "escaso" del Presidente para el año fiscal 2026: recorte de $163 mil millones (22.6%), reducción de los Títulos II y IV, eliminación del Título III

September 2025

Fiscal Year 2026 Appropriations (School Year 2026-27)

Spa Asignaciones del año fiscal 2026 (año escolar 2026-27)

District Facilities: Maintenance and Improvements

Instalaciones del distrito: mantenimiento y mejoras

General Funds - $15.6 million

25-26 Budget : 15% Non-Payroll Reduction

- Staffing : 56.1%
- Other Costs : 43.9%

Fondos Generales - $15.6 millones

Presupuesto 25-26: Reducción del 15%

- Personal: 56.1%
- Otros Costos: 43.9%

Capital Project Funds

Construction Excise Tax - $8 million

Bond Funds*

**When authorized*

Fondos para proyectos de capital

Impuesto especial a la construcción: 8 millones de dólares

Fondos de bonos*

**Cuando se autorice*

Long-Range Facility Planning Committee
Comité de Planificación de Instalaciones a Largo Plazo

20 members; more than 60% community members

Spring 2023 through Fall 2024

Charge:

- Represent the entire TTSD community
- Consider current and future generations
- Develop a plan for facility improvements and make an informed recommendation to the board

20 miembros; más del 50 % de la comunidad

Primavera de 2023 a otoño de 2024

Cargo:

- Representar a toda la comunidad de TTSD
- Considerar a las generaciones actuales y futuras
- Desarrollar un plan para mejorar las instalaciones y presentar una recomendación informada a la junta

2025 BOND COMPONENTS
COMPONENTES DEL BONO 2025

Curriculum Adoption per ODE Cycle (New Subject Every 7 Years) - $20 million

$2 million/year for 10 cycles

Adopción curricular por ciclo de ODE (nueva asignatura cada 7 años): 20 millones de dólares

2 millones de dólares al año durante 10 ciclos

Student Technology and District Infrastructure - $40 million

$4 million/year for 10 years

Tecnología para estudiantes e infraestructura distrital $40 millones

$4 millones al año durante 10 años

Replacements & Modernizations - $250 million

Fowler Middle School - $150 million

4 Elementaries - $100 million

Priority I & II Projects - $111.3 million

$11.13 million/year for 10 years

$17.13 million

District Facilities: Maintenance and Improvements

Instalaciones del distrito: mantenimiento y mejoras

General Funds - $15.6 million

25-26 Budget : 15% Reduction

- Staffing : 56.1%
- Other Costs : 43.9%

Capital Project Funds

Construction Excise Tax - $8 million

Bond Funds*

When authorized

CET, General Fund Reductions, Financing

NEXT STEPS
Próximos Pasos

- Committee takes public comment
- Committee deliberates on budget
- Committee considers approval of budget and tax rates/levy
- School Board will hold a public hearing and take comment on the Approved Budget on June 9, 2025
- Budget adopted on June 9, 2025

- El comité toma comentarios públicos
- El comité delibera sobre el presupuesto
- El comité considera la aprobación del presupuesto y las tasas/tasa de impuestos
- La Junta Escolar llevará a cabo una audiencia pública y tomará comentarios sobre el Presupuesto Aprobado el 9 de junio de 2025
- Presupuesto aprobado el 9 de junio de 2025

PUBLIC COMMENT

Comentario público

QUESTIONS

Preguntas

CLOSING AND GRATITUDE

Comentarios Finales y Agradecimiento