Budget Committee Work Session

March 12, 2026

2026 Oregon Legislative Session

Representative John Lively
Senator Floyd Prozanski

Budget Committee Preparation

- Provide resources & information (through work sessions) that prepare committee members to conduct an informed and transparent process.
- Understand budget process, member roles & responsibilities.
- Receive information and ask clarifying questions, information requests.
- Ensure committee members have a foundation for meeting legal budget requirements.
- Ensure SPS budget process is transparent and provides opportunity for public input.

Budget Committee Information (January 8th)

- Budget committee training & best practices
- Current year (25-26) budget review
  - Enrollment summary (by month)
  - Enrollment -vs- Functional capacity of buildings
  - Revenue/expenditure summary (as of 12/31/2025)
- 2026-27 Budget process overview
  - Governor’s recommended budget
  - State School Fund overview
  - Issues impacting budget
  - Internal process overview
  - Budget Committee handbook, budget document overview, budget calendar

Budget Committee Information (February 12th)

- 2025-2026 enrollment update
  - Graduation rates (2008/09 - 2024/25)
  - Enrollment forecasting approach
  - Enrollment forecast
- 2025-2026 budget summary
  - Increases & decreases
  - Ending fund balance & use of reserves
- 2026-2027 budget forecast
- 2026-2027 budget challenges
  - Current year strategies for curbing expenditures
- Structural challenges related to insurance coverage
- Technology Fund Update (Jeff Michna)
- Curriculum & instruction materials update (Whitney McKinley)
- Opportunity for committee discussion & input

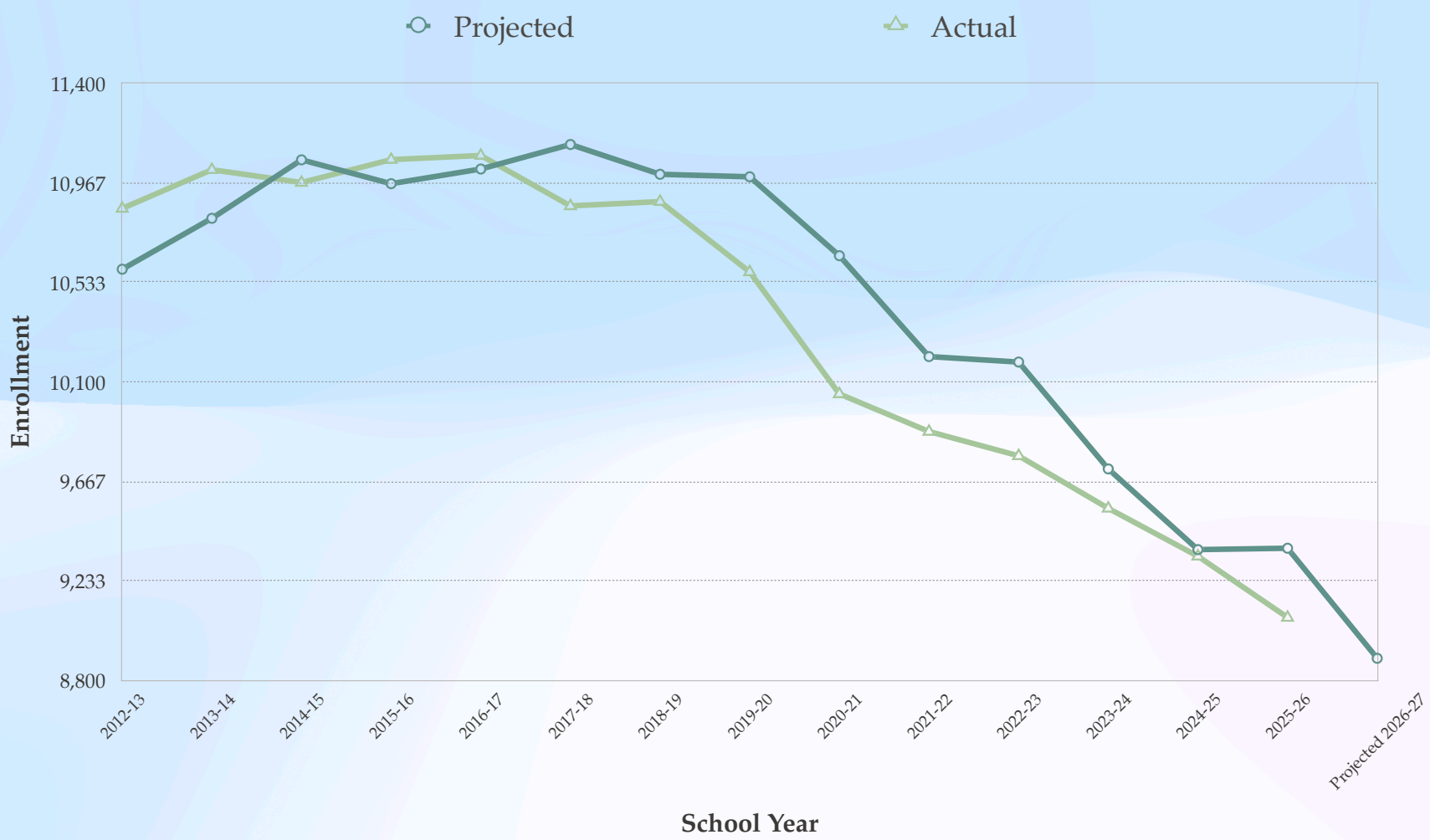
Budget Committee Information (March 12th)

- Legislative presentation w/ Q&A (Rep. John Lively, Sen. Floyd Prozanski)
- 2026-2027 enrollment projections
- 2026-2027 budget assumptions
  - Revenue projections
  - Expenditure summary
- 2026-2027 General Fund financial projection
- Engagement
- Committee discussion & input

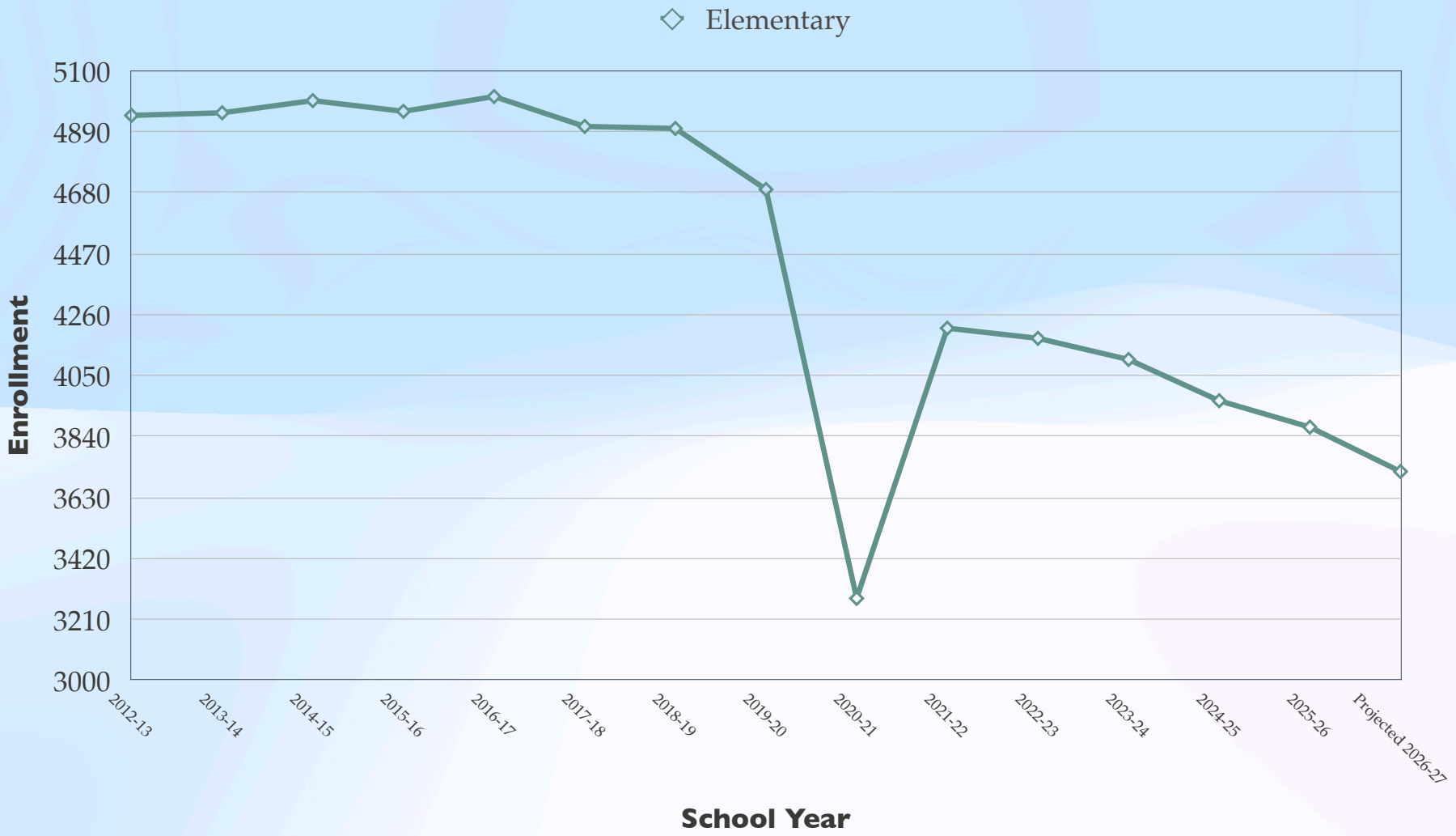
Enrollment Projection Considerations

- Partner with Lane Council of Governments (LCOG) for demographic information and geo-coded resident information. Utilize data from Flo Analytics report (April 12, 2024).
- Live birth rates (5 years prior)
- Quarter one enrollment (5-Year Actuals)
- Three (3) year average cohort survival rates (Covid enrollment removed)
- Building permit activity, housing developments and construction starts
- US Census data informing school age children from developments
- Projections include transfer information

Enrollment summary



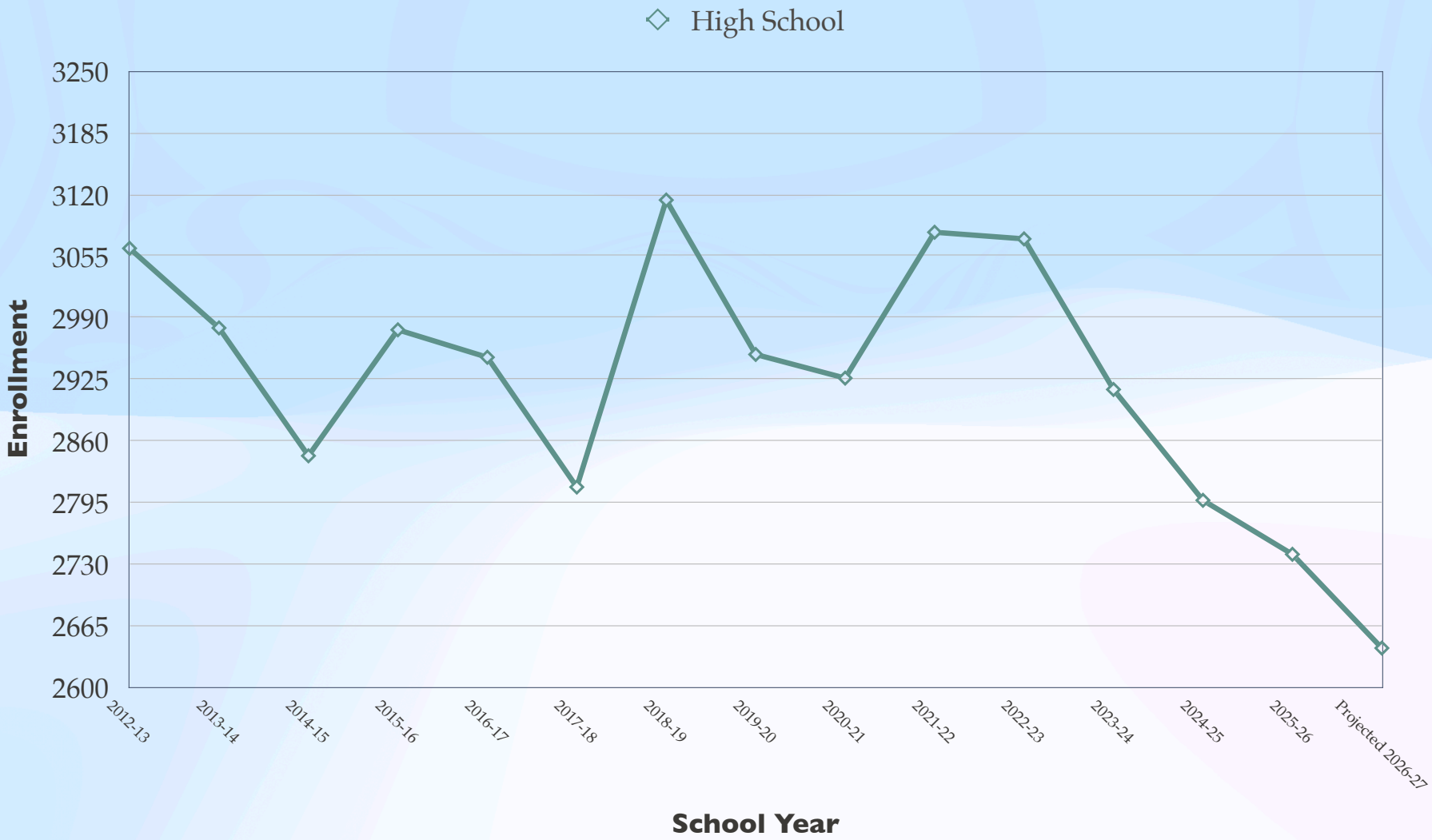
Elementary Enrollment



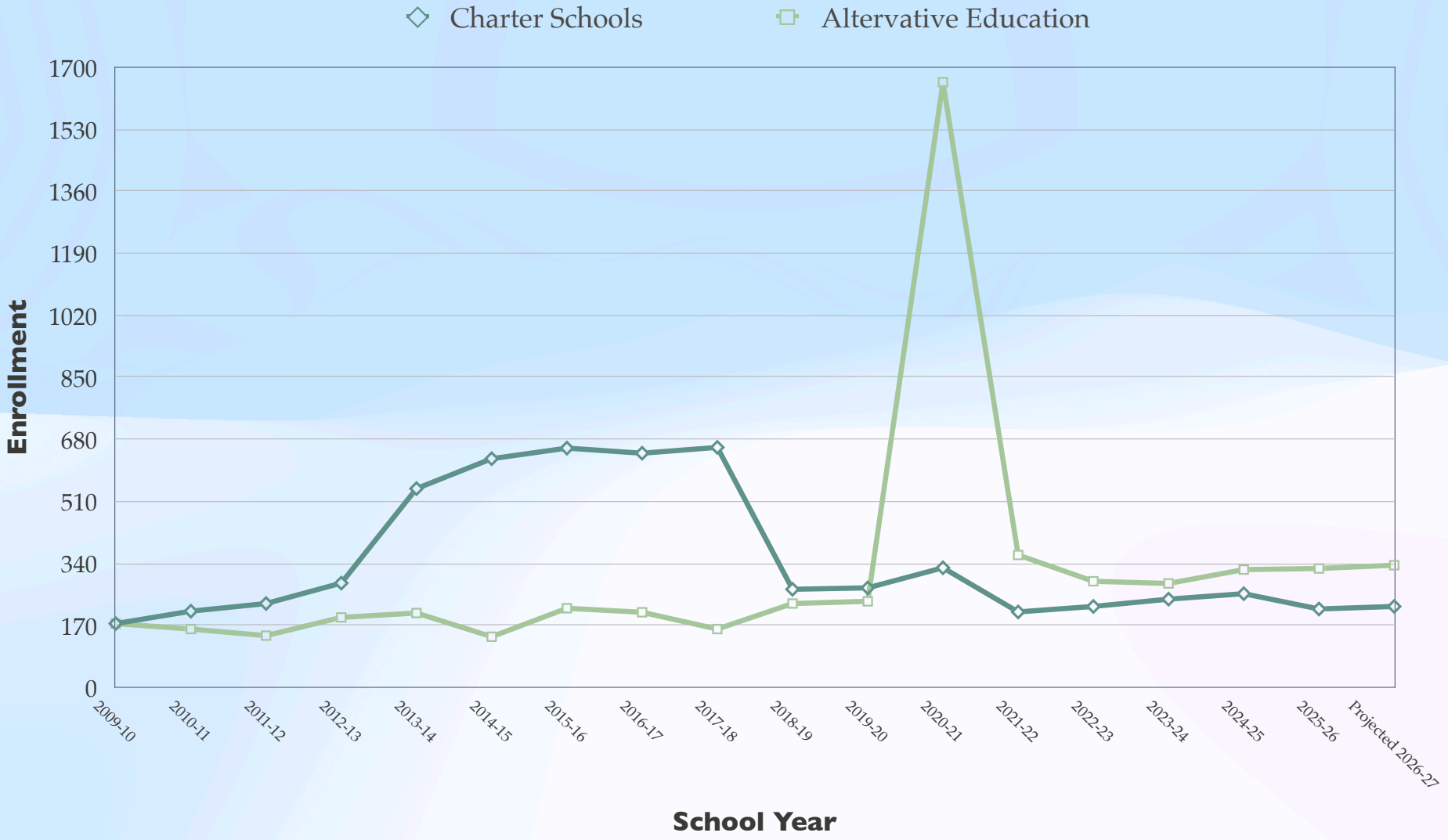
Middle School Enrollment



High School Enrollment



Charter & Alt. Ed. Enrollment



2026-2027 General Fund
Beginning Financial Assumptions in Funding Scenarios

- Revenues:
  - Property Tax revenue increase 3.75%. Includes both current year and prior year.
  - State School Fund reflects reduction in ADMw in the second year of the 25-27 biennium.
  - Projected reduction in Beginning Fund Balance ($6.4 million). **One time revenue source.**
- Expenditures:
  - Teacher/student ratios remains unchanged, staffing adjusted for collective bargaining and enrollment.
  - Salary & benefits reflect current service levels, including roll-up costs. (Currently in bargaining with employee associations).
  - 0% increase in utilities.
  - 0% increase in supplies, capital outlay and other services.
  - 15% increase in property, casualty, automobile insurance premiums.
  - Transfers include: $2.2 million (Co-Curricular Fund), $800,000 (Instructional Materials Fund), $800,000 (Technology Fund), $429,396 (Debt Services Fund).
  - $1 million Contingency fund.
  - 5% of operating expenditures dedicated as Unappropriated Ending Fund Balance.

ADMw trend:

	2024-2025	2025-2026	2026-2027	Funded ADMw
2025-26 Year	**10,900.35**	10,606.18		10,900.35
2026-27 Year		**10606.18**	10348.02	10606.18
	Difference in ADMw funding from 2025-26 to 2026-27			(294.17)*

*** Equivalent to approximately $3.6 million reduction in State School Fund.**

2025-2026 General Fund Financial Projections

	Adopted 2025-26	Projected 2025-26	Projected 2026-27
REVENUE:			
Property Taxes	34,110,653	34,110,653	35,389,602
SSF	92,227,519	92,227,993	93,518,381
County School Fund	250,000	250,000	250,000
ESD Apportionment	-	-	-
Common School Fund	1,400,000	1,524,558	1,248,337
Miscellaneous/Other	2,286,500	2,286,500	1,750,000
Federal Forest Fees	-	780,512	500,000
	130,274,672	131,180,216	132,656,320
Beginning Fund Balance	21,001,494	20,850,181	14,451,139
Total Revenue	$ 151,276,166	$ 152,030,397	$ 147,107,459
EXPENDITURES:			
Salaries	$ 72,736,587	$ 71,281,855	75,886,019
Payroll Costs/Benefits	46,202,043	43,429,920	46,407,256
Services	13,470,714	13,066,593	13,470,714
Supplies	4,123,317	3,917,151	4,123,317
Capital Outlay	1,912,090	1,338,463	1,912,090
Other	2,057,823	2,056,962	2,366,496
Transfers	2,488,314	2,488,314	2,488,314
	142,990,888	137,579,258	146,654,206
Reserves	8,285,278	-	8,332,710
Total Expenditures	$ 151,276,166	$ 137,579,258	$ 154,986,916
Unallocated	**$ -**	**$ 14,451,139**	**$ (7,879,457)**

Budget Engagement Opportunities

- Budget Committee Meetings: Open for public involvement
  - January 8th (Work Session)
  - February 12th (Work Session)
  - March 12th (Work Session)
- Staff Meetings:
  - March 16th, March 17th, March 18th
- Community Forums:
  - March 30th (Admin Building): 10am - 11am
  - March 31st (THS): 6 - 7pm
  - April 1st (Admin Building): 1pm - 2pm
  - April 2nd (SHS): 6pm - 7pm

Committee Discussion & Next Steps

* Proposed Budget & Budget Message: May 7, 2026
* Second Budget Committee meeting: May 14, 2026
* Third Budget Committee meeting: May 21, 2026 (if needed)