

May 14, 2026



TIGARD-TUALATIN SCHOOL DISTRICT 2026-27 BUDGET MESSAGE
Distrito Escolar Tigard-Tualatin 2026-27 Mensaje de Presupuesto

Charge of the Budget Committee

Cargo del 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.

Del Capítulo 5 del Manual de Presupuesto Local del Departamento de Ingresos de Oregon:

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 de programa

PART III

Reserves

Reservas

Financial Outlook

Perspectivas financieras

Other Funds

Otros fondos

[Abbreviations Glossary](#)

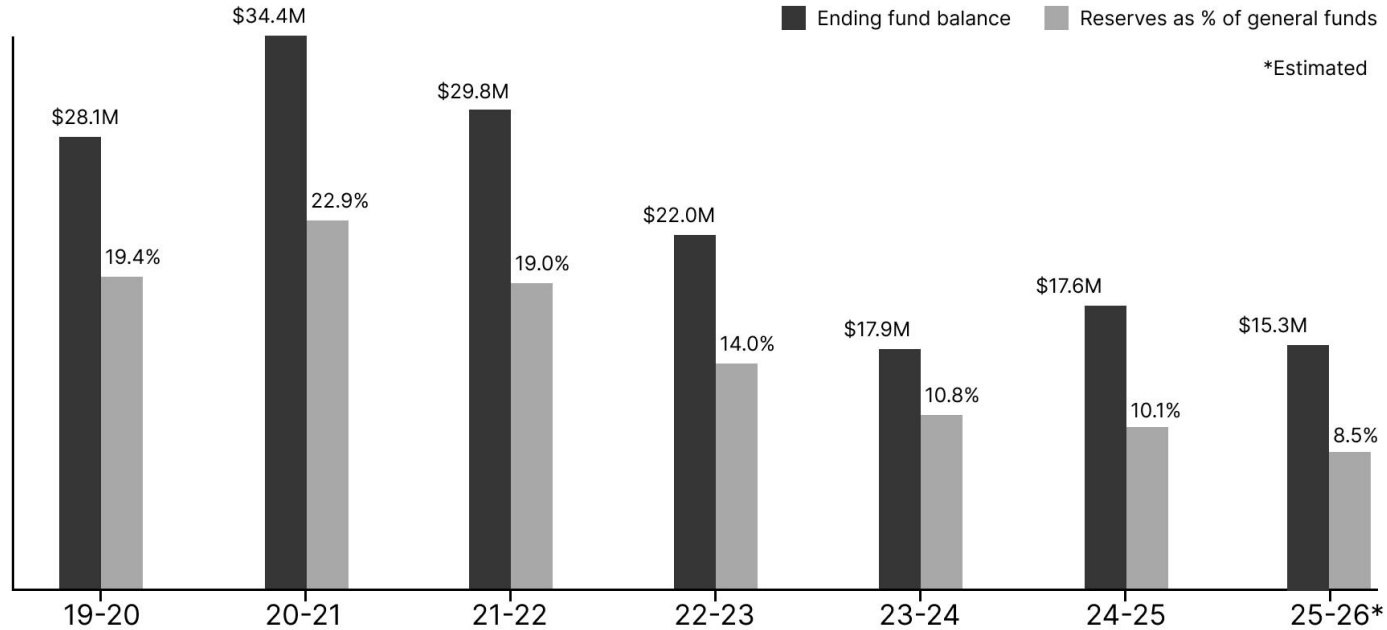
PART I

PARTE I



TTSD's dwindling reserves

The District's ending fund balance grew at the beginning of the pandemic – mostly due to one-time ESSER funds. But reserves have been spent each year since 2021-22 to fill budget gaps.

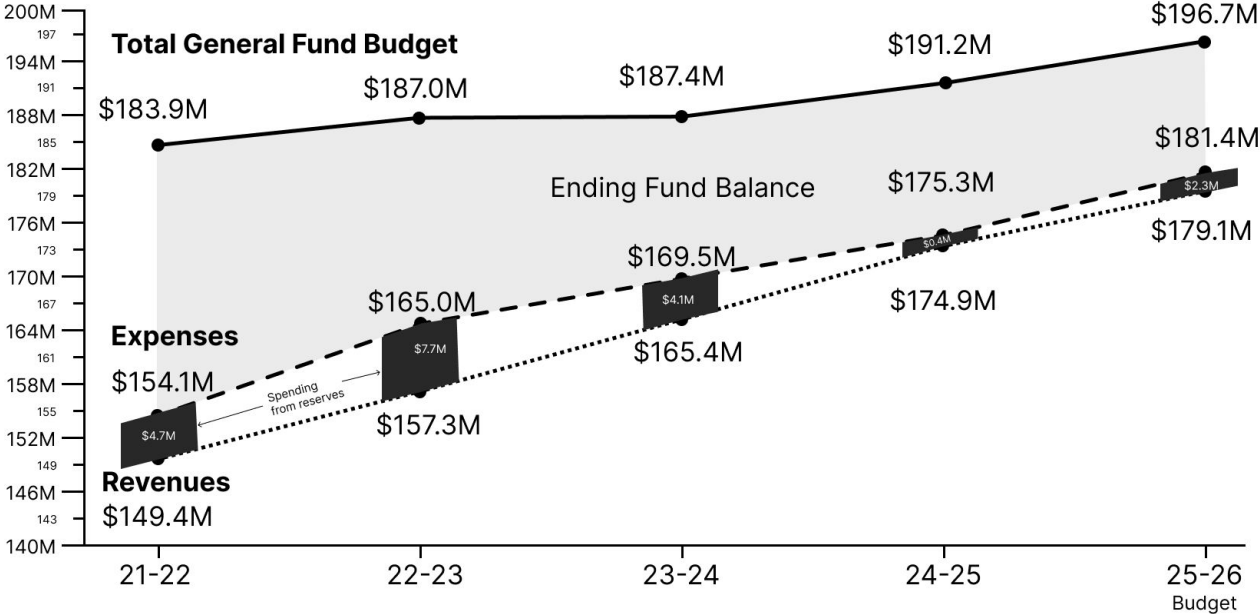


General Fund Overview

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	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	<u>172,609,662</u>	<u>178,760,449</u>	<u>185,468,610</u>
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	<u>176,620,437</u>	<u>180,134,551</u>	<u>184,985,197</u>
Fund balance			
Operating (deficit)/surplus	(4,010,775)	(1,374,102)	483,413
Beginning fund balance	<u>17,898,108</u>	<u>13,887,333</u>	<u>12,513,231</u>
Projected ending fund balance	<u>\$ 13,887,333</u>	<u>\$ 12,513,231</u>	<u>\$ 12,996,644</u>
Ending Fund Balance as a % of			
Operating Revenue (Policy DBDB)	8.05%	7.00%	7.01%

Same Enrollment Relationship

2% Salary Adjustment for Same FTE

Prior Year Budget Review / Revisión del presupuesto del año anterior

TTSD General Fund Preliminary Estimate & Forecast	2024-25 Forecast	2025-26 Proforma Budget	2026-27 May '25 Forecast	2026-27 Mar '26 Update
Operating revenue				
State School Fund Grant	\$ 151,209,382	\$ 158,322,933	\$ 164,785,094	\$ 159,400,000
Local Option Levy	12,121,810	12,300,000	12,546,000	12,500,000
All other operating revenue	9,278,470	8,137,516	8,137,516	8,124,250
Total operating revenue	<u>172,609,662</u>	<u>178,760,449</u>	<u>185,468,610</u>	<u>180,024,250</u>
Operating expenditures				
Salaries and benefits	149,599,036	152,148,555	156,713,012	157,745,850
All other expenditures	27,021,401	27,985,996	28,825,576	30,211,243
26-27 Attrition and/or Reductions	-	-	(553,391)	(5,516,510)
Total operating expenditures	<u>176,620,437</u>	<u>180,134,551</u>	<u>184,985,197</u>	<u>182,440,584</u>
Non Cash Budget Components				
Lease Proceeds	-	200,000	200,000	200,000
Leased Assets	-	(200,000)	(200,000)	(200,000)
Total Non Cash Budget Components	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Operating (Deficit)/Surplus	(4,010,775)	(1,374,102)	483,413	(2,416,334)
Beginning fund balance	17,898,108	13,887,333	12,513,231	15,018,031
Projected ending fund balance	<u>\$ 13,887,333</u>	<u>\$ 12,513,231</u>	<u>\$ 12,996,644</u>	<u>\$ 12,601,698</u>
Ending Fund Balance as a % of Operating Revenue (Policy DBDB)	<u>8.05%</u>	<u>7.00%</u>	<u>7.01%</u>	<u>7.00%</u>

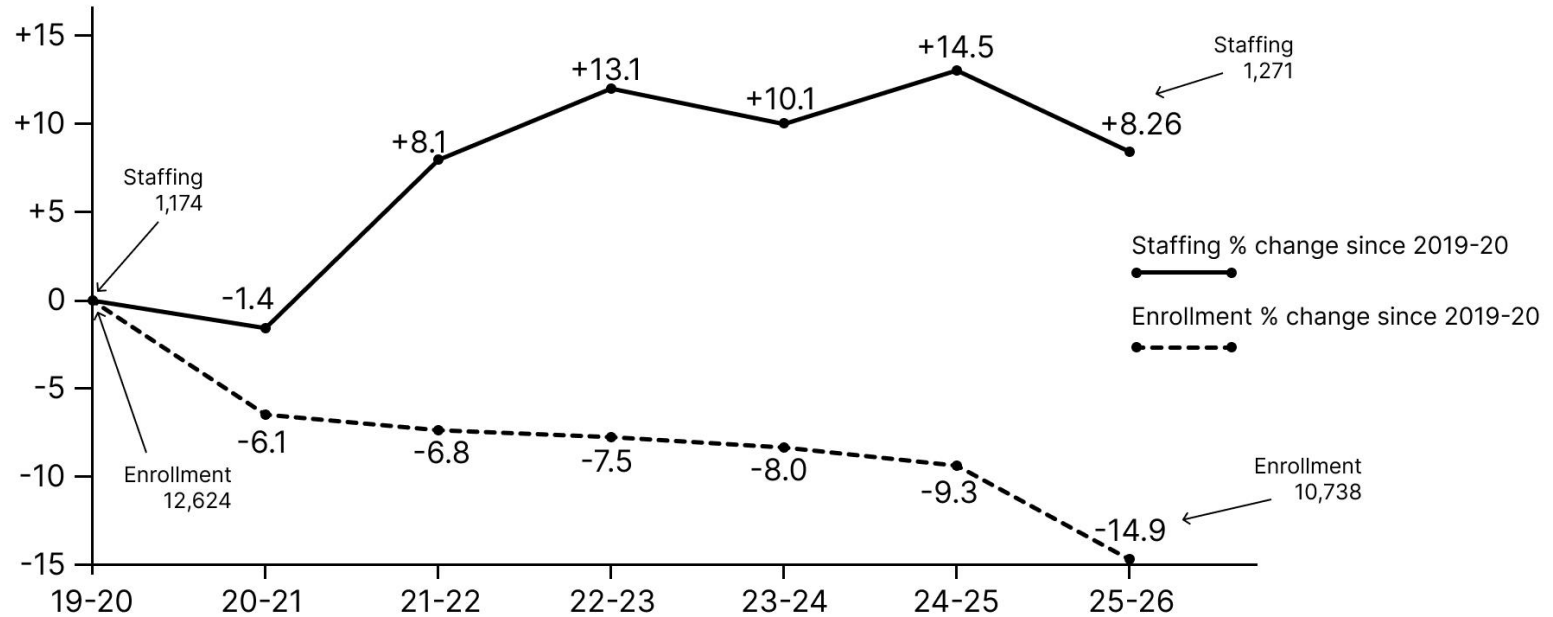
TTSD Decline > State Decline

OSEA Offer > 2% in 26-27;
Add'l Staff
-
TTEA MOU Costs
-
Stagnant Grant Funding

Favorable Fund Balance to
Offset Changes

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%



Enrollment

Número de Estudiantes

2017-18 : 12,890

2026-27 : 10,406

—

Change : -2,146 (19.2% decrease)

Cambio: -2,146 (19.2% disminuyó)

Staffing (FTE)

Número del Personal

2017-18 : 1,196

2026-27 : 1,262

—

Change : +66 (5.5% increase)

Cambio : +66 (5.5% aumento)

STATE SCHOOL FUND; \$11.36 Billion

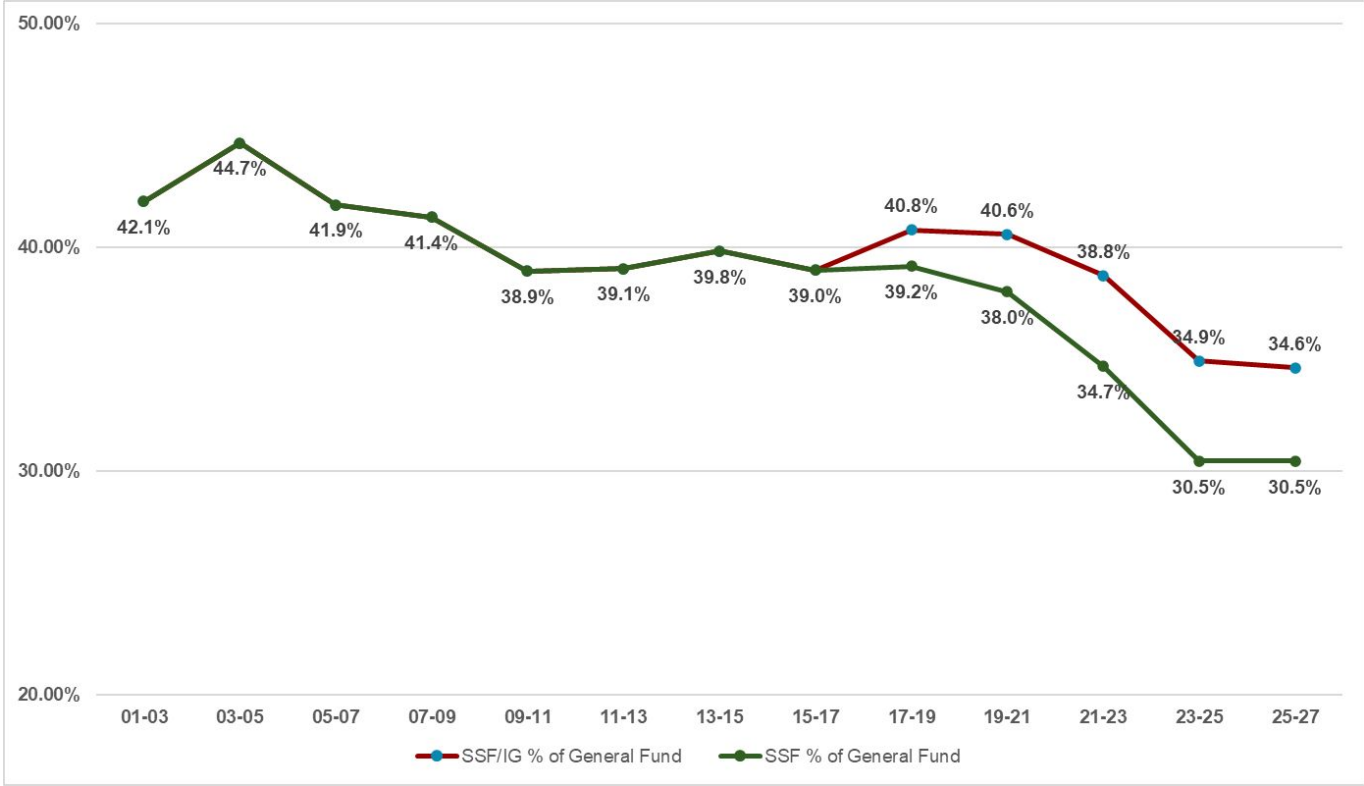
Fondo Escolar Estatal \$11.36 mil millones

- State School Fund formula amount of \$159.4 million
- Extended ADMw of 12,960
- Amount per ADMw of \$12,319
- ODE State School Fund Worksheets, Pages 35-36 based on \$11.36 billion SSF and 51% allocated in 2026-27
- Cantidad del fondo de la fórmula escolar estatal de \$159.4 millones
- ADMw extendido de 12,960
- Cantidad por ADMw de \$12,319
- Hojas de trabajo del Fondo Escolar Estatal de ODE, páginas 35-36 basadas en \$11.36 mil millones de SSF y 51% asignados en 2026-27

(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
 - Permiso familiar remunerada
- Educación Especial
- Transporte Estudiantil
- Servicios sustitutos
- Utilidades y Operaciones
- Seguro de Propiedad y Responsabilidad Civil

PART II

PARTE II



Approach to Reductions

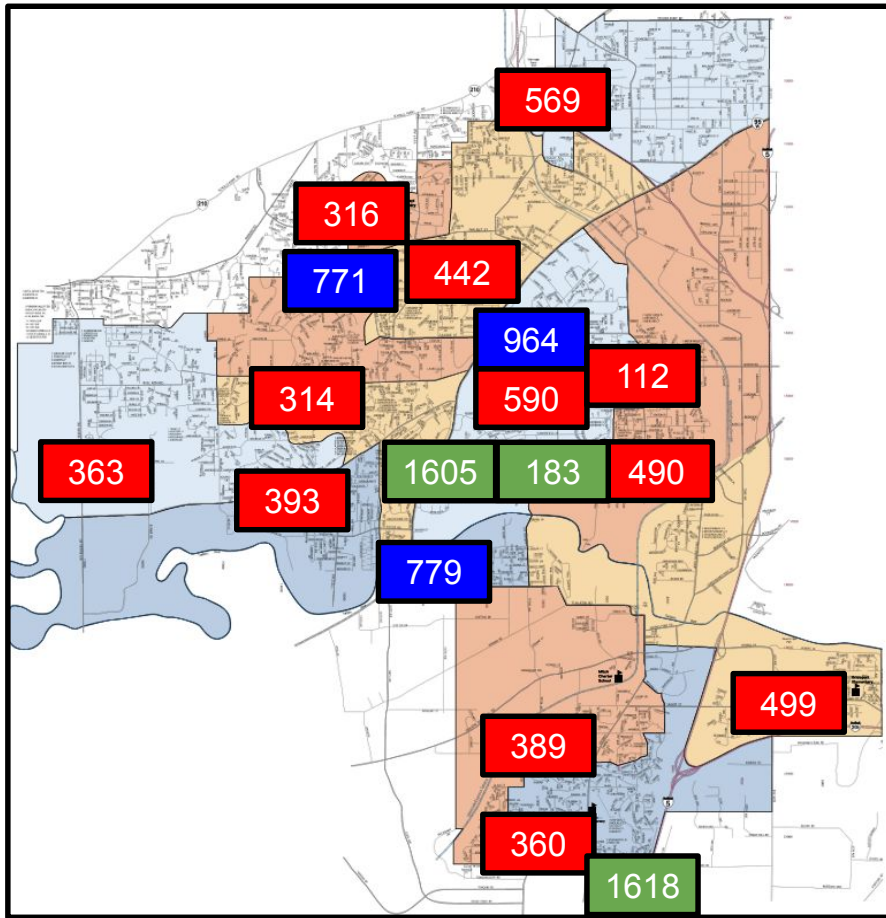
Enfoque de las reducciones

- Apply Class Size Ratios
- Review Systems of Support

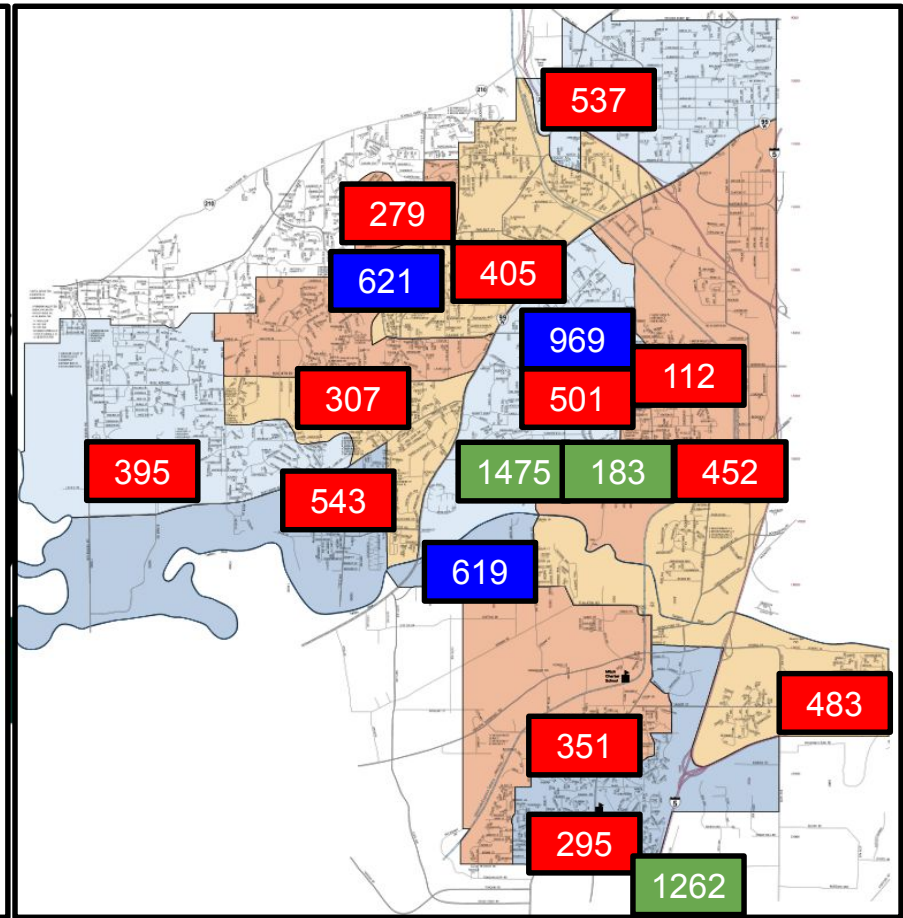
- Aplicar proporciones de tamaño de clase
- Rediseñar los sistemas de apoyo

- Non-payroll Expenditures

- Gastos no relacionados con la nómina



'25-'26 (Total 10,630)



Projected '35-'36 (Total 9,810)

Apply Class Size Ratios

Aplicar proporciones de tamaño de clase

Grade / Level	Staffing Ratio Target for 2026-27	Average Class Size 2025-26	Grade / Level	Staffing Ratio Target for 2026-27	Average Class Size 2025-26	Grade / Level	Staffing Ratio Target for 2026-27	Average Class Size 2025-26
K	1:22	20.2	MS Core	1:32	28.67	HS Core	1:35	28.76
1st	1:25	22.7	MS Elective	1:32	31.49	HS Elective	1:35	25.32
2nd	1:26	23.1	MS PE	1:40	38.7	HS PE/Health	1:40	33.06
3rd	1:28	25.7						
4th	1:29	25.9						
5th	1:30	26.1						

Secondary Class Size Floor :
Middle - 20 || High - 25

Clarify Other Staffing Ratios & Redesign Systems of Support

Aclarar otras proporciones de personal y rediseñar los sistemas de apoyo

- Revise Instructional Coach Ratio (+2.5 FTE)
 - Reconfigure Learning Specialist Caseload (-3 FTE)
 - Sunset Behavior Specialist Role (-3 FTE)
 - Reduce Community Support Positions (-2 FTE)
 - Reduce School and District Leadership (-2 FTE)
 - Revisar la proporción de instructores pedagógicos (+2.5 FTE)
 - Reconfigurar la carga de casos de los especialistas de aprendizaje (-3 FTE)
 - Eliminación gradual del rol de especialista en comportamiento (-3 FTE)
 - Reducir los puestos de apoyo comunitario (-2 FTE)
 - Reducir el liderazgo escolar y del distrito (-2 FTE)
-

Changes in Staffing Since 2017-18

Cambios con el personal desde 2017-18

	<u>Licensed</u>	<u>Classified</u>	<u>Admin/Managers</u>	<u>Other</u>
17-18	725.58	412.43	53.50	4.49
26-27	695.69	498.02	68.00	8.31
Change	-29.89	85.59	14.50	3.82
%	-4.1%	20.8%	27.1%	85.1%

- (Enrollment)
- New Site - Art Rutkin
- New Program - Virtual Academy
- Special Education
- Achievement Gap for Student Groups
- Integrated Guidance Programs

- (Inscripción)
- Nueva sede: Art Rutkin
- Nuevo programa: Academia Virtual
- Educación especial
- Brecha de rendimiento académico para grupos estudiantiles
- Programas integrados de orientación

Licensed Per Student Ranked		Classified Per Student Ranked	
Tigard-Tualatin	58.4	North Clackamas	46.0
North Clackamas	54.2	Lake Oswego	43.4
Lake Oswego	52.7	Reynolds	42.5
Reynolds	51.5	Tigard-Tualatin	37.6
West Linn-Wilsonville*	50.7	Sherwood	37.3
Sherwood	49.5	West Linn-Wilsonville*	33.3
Gresham-Barlow	39.8	Gresham-Barlow	29.6

Administrators Per Student Ranked		Managers Per Student Ranked	
North Clackamas	5.5	Reynolds	2.9
Reynolds	4.7	Lake Oswego	2.2
Gresham-Barlow	4.6	Sherwood	1.6
West Linn-Wilsonville*	3.9	Tigard-Tualatin	1.5
Tigard-Tualatin	3.7	West Linn-Wilsonville*	0.9
Sherwood	3.7	Gresham-Barlow	0.6
Lake Oswego	3.6	North Clackamas	-

* West Linn-Wilsonville FY 26-27 data not available at time of publishing. FY 25-26 data shown.

** Per 1,000 students

2026-27 General Fund Proposed FTE / Propuesto para el Fondo General 2026-27 (ETP)

Impacts on Programming

Impactos en la programación

- Reduction of Partnership Contracts
 - Reduction of Student Health Center Hours at One Site
 - Size and Configuration of Bus Fleet
 - Delay of Bus Fleet Replacement
 - School and District Office Reductions in Discretionary Budgets
- Reducción de contratos de asociación
 - Reducción de horarios del centro de salud estudiantil en una sede
 - Tamaño y configuración de la flota de autobuses
 - Retraso en la renovación de la flota de autobuses
 - Reducciones en los presupuestos discrecionales de las escuelas y las oficinas distritales

Additions

Adiciones

- Reading Specialists
 - Licensed & Classified
 - Building enrollment changes
 - Software
 - Synergy MTSS
 - ELlevation
 - Transfers to Support Grants
 - Youth Transitions Program
 - Title III
 - Preschool Promise
 - Outdoor School
- Especialistas en lectura
 - Personal licenciado y clasificado
 - Cambios en la matrícula por plantel
 - Software
 - Synergy MTSS
 - Ellevation
 - Transferencias para el apoyo de subvenciones
 - Programa de transición para jóvenes
 - Título III
 - Promesa preescolar
 - Escuela al aire libre

PART III

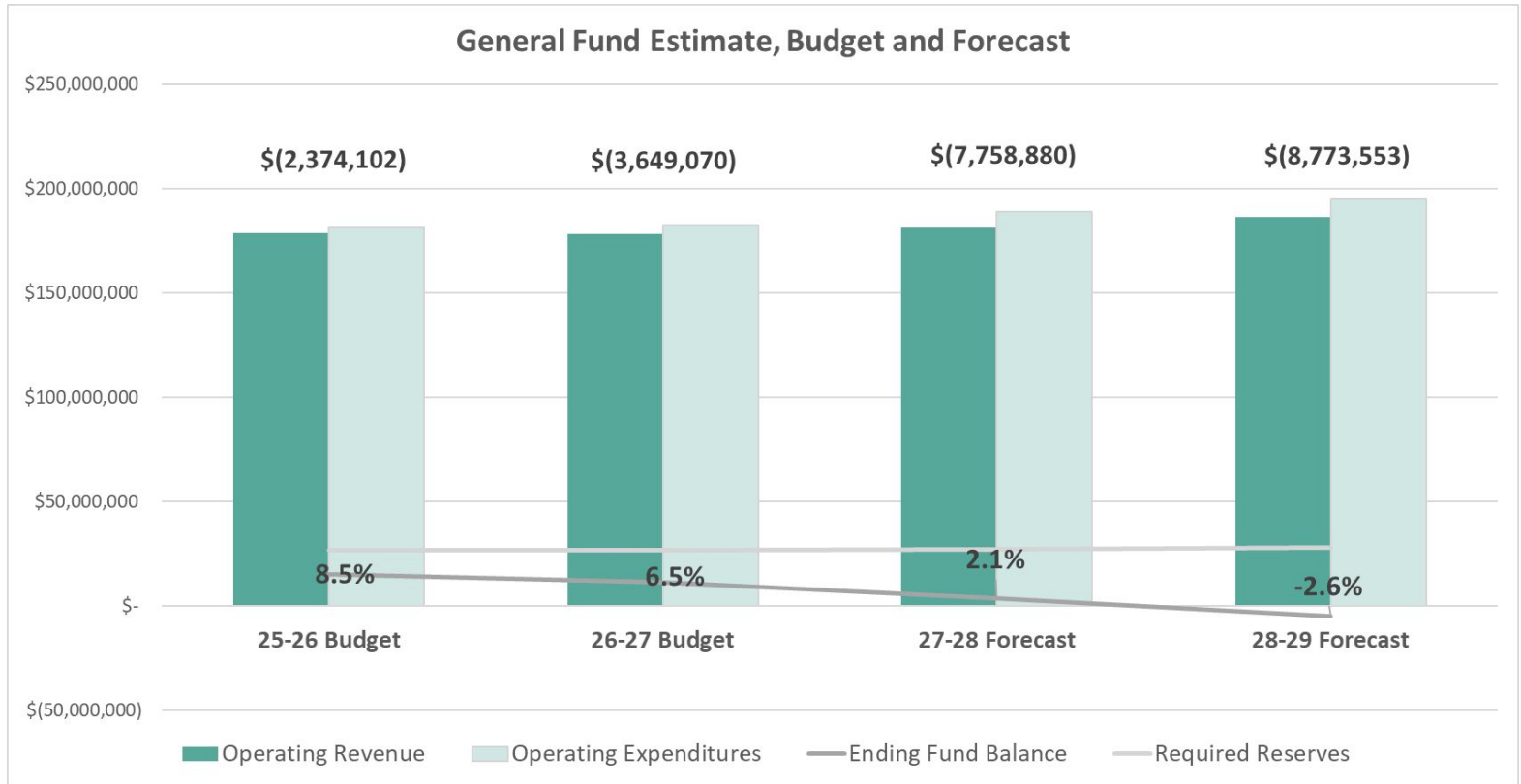
PARTE III



RESERVES

Reservas

- Board Policy DBDB based on \$178.4M operating revenue in General Fund
 - 1.5% operating contingency - **less than 2% per policy**
 - 5% unappropriated ending fund balance
 - **5% sustainability reserve - none**
 - Total reserves of \$11.6 million; drawdown of \$3.6 million – see Pages 30-31
 - Política de la Junta DBDB basada en ingresos operativos de \$178.4 millones en el Fondo General
 - 1.5% contingencia operativa - **menos del 2% por póliza**
 - 5% del saldo final del fondo no asignado
 - **5% de reserva de sostenibilidad - nada**
 - Reservas totales de \$11.6 millones de dólares; retiro de \$3.6 millones – ver página 30-31
-



General Fund Estimate, Budget and Forecast

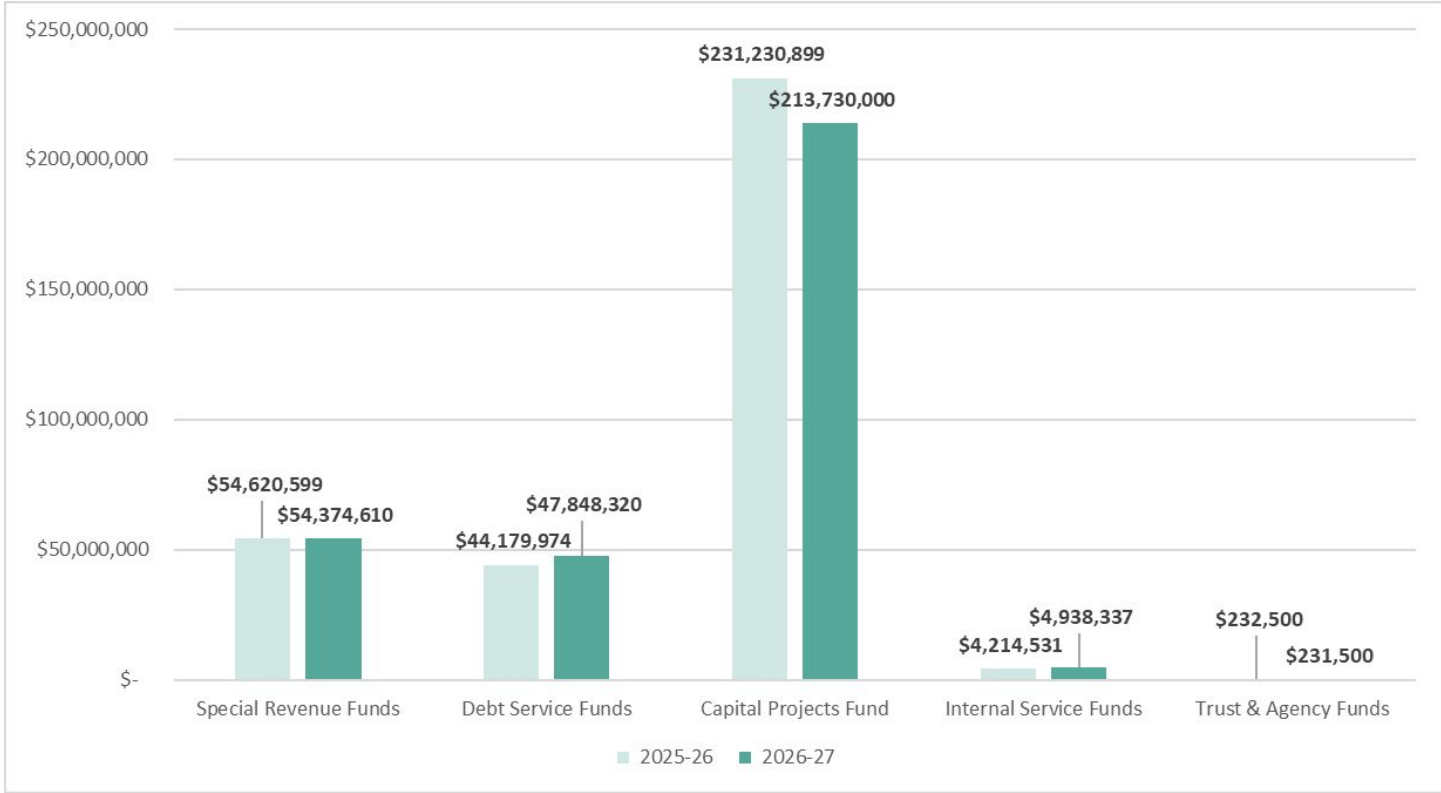
Estimación, presupuesto y previsión de fondos generales

TTSD General Fund 2026-27 Budgeted Forecast	2025-26 Forecast	2026-27 Budget Proposed	2027-28 Budget	2028-29 Budget
Operating revenue				
State School Fund Grant	\$ 158,208,000	\$ 159,407,809	\$ 161,807,159	\$ 166,398,387
Local Option Levy	12,538,000	12,500,000	12,750,000	13,005,000
All other operating revenue	<u>6,121,133</u>	<u>6,560,250</u>	<u>6,900,000</u>	<u>6,900,000</u>
Total operating revenue	<u>176,867,133</u>	<u>178,468,059</u>	<u>181,457,159</u>	<u>186,303,387</u>
Operating expenditures				
Salaries and benefits	150,966,710	153,471,143	158,470,482	162,794,105
All other expenditures	27,922,717	29,281,483	30,745,557	32,282,835
27-28 reductions	-	-	(8,846,503)	(8,846,503)
28-29 reductions	-	-	-	(804,995)
Total operating expenditures	<u>178,889,427</u>	<u>182,752,626</u>	<u>180,369,536</u>	<u>185,425,442</u>
Other budget components				
Lease proceeds	200,000	200,000	200,000	200,000
Leased assets	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Total non cash budget components	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance				
Transfer in		635,497		
Operating (deficit)/surplus	(2,022,294)	(4,284,567)	1,087,623	877,945
Beginning fund balance	<u>17,637,550</u>	<u>15,263,448</u>	<u>11,614,378</u>	<u>12,702,001</u>
Projected ending fund balance	<u>\$ 15,615,256</u>	<u>\$ 11,614,378</u>	<u>\$ 12,702,001</u>	<u>\$ 13,506,996</u>
Ending Fund Balance as a % of				
Operating Revenue (Policy DBDB)	<u>8.8%</u>	<u>6.51%</u>	<u>7.00%</u>	<u>7.25%</u>

Other Funds

Otros fondos

Other Funds Breakout / Desglose de otros fondos



Integrated Guidance Grant Amounts

Montos de las subvenciones de orientación integrada

Initiative	25-26 Allocation	26-27 Allocation	Change
Early Literacy	\$808,790	\$841,802	\$33,012
Student Investment Account*	\$11,055,154	\$11,506,385	\$451,231
High School Success	\$3,286,612	\$3,420,759	\$134,147
Total	\$15,150,556	\$15,768,946	\$618,390

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

Federal Fund Updates

Actualizaciones del Fondo Federal

House Resolution #1

- \$187 Billion Cut to SNAP
- Change in eligibility requirements for SNAP and Medicaid; may impact direct certification numbers

Department of Education's **Interagency Agreements** with Department of Labor

FY27 Budget - President's Budget Request

- Reduces K-12 funding by \$6.5 billion (2.9% decrease)
- Title I - level-funded
- IDEA, Part B - \$489 million increase
- Eliminate Title IC (Migrant Ed), Title IIIA (English Language Acquisition)

Resolución de la Cámara #1

- Recorte de \$187 mil millones a SNAP
- Cambio en los requisitos de elegibilidad para SNAP y Medicaid; podría afectar las cifras de certificación directa

Acuerdos interinstitucionales del **Departamento de Educación** con el Departamento de Trabajo

Presupuesto para el año fiscal 2027

- Reduce el financiamiento para educación K-12 en \$6.5 mil millones
- Título I: financiamiento al mismo nivel
- IDEA, Parte B: incremento de \$1.2 mil millones
- Eliminar el Título IC (Educación para Migrantes) y el Título IIIA (Adquisición del Idioma Inglés)

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 8, 2026
 - Budget adopted on June 8, 2026
- 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 8 de junio de 2026
 - Presupuesto aprobado el 8 de junio de 2026
-

PUBLIC COMMENT

Comentario público



QUESTIONS

Preguntas



CLOSING AND GRATITUDE

Comentarios Finales y Agradecimiento

