

ITEM FOR ACTION

APPROVE RESOLUTIONS ADOPTING 2026-27 BUDGET, MAKING APPROPRIATIONS & IMPOSING TAXES

SUMMARY

The board must adopt the district’s annual budget, make appropriations, and impose and categorize taxes prior to July 1, 2026.

BACKGROUND

To comply with the requirements of Oregon Revised Statutes (ORS), the school board must adopt the 2026-27 budget, make appropriations and impose and categorize taxes prior to July 1, 2026.

The budget committee approved the district’s 2026-27 budget on May 19, 2026. After a public hearing, the school board may adopt the budget in compliance with Oregon Revised Statutes. The school board must appropriate legally adopted budget amounts for 2026-27 prior to making expenditures or transfers, in accordance with ORS 294.456.

	2026-27 Budget	
	Approved by	
	Budget Committee	
		<u> </u>
General Fund	\$	780,375,660
Special Revenue Funds		196,300,223
Debt Service Fund		124,610,999
Capital Projects Fund		303,260,000
Internal Service Funds		<u>20,330,061</u>
	\$	<u>1,424,876,943</u>

RECOMMENDATION

It is recommended that the school board approve the attached resolutions (26-609A through 26-609C) adopting the 2026-27 budget, making appropriations and imposing taxes with three separate motions and approvals.

SUGGESTED MOTIONS

1. I move to approve Resolution 26-609A to adopt the 2026-27 budget.
2. I move to approve Resolution 26-609B to make appropriations as presented.
3. I move to approve Resolution 26-609C to impose and categorize taxes as presented.

Belong. Believe. Achieve.

**RESOLUTION NO. 26-609A
ADOPTION OF 2026-27 BUDGET**

BE IT RESOLVED that the Board of Directors of Beaverton School District hereby adopts the budget for the 2026-27 fiscal year in the total of \$1,424,876,943 now on file at the District Office located at 1260 NW Waterhouse Avenue, Beaverton, Oregon 97006.

**RESOLUTION NO. 26-609B
MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

General Fund		Long-Term Planning Fund	
Instruction	\$ 399,229,871	Contingency	\$ 42,550,000
Support Services	243,267,093	Total	<u>\$ 42,550,000</u>
Enterprise and Community Services	250,000		
Facilities Acquisition & Construction	100,000	Nutrition Services Fund	
Long-Term Debt Service	1,391,560	Support Services	\$ 43,830
Transfers of Funds	2,405,000	Enterprise and Community Services	28,893,864
Contingency	67,000,000	Transfers of Funds	4,000
Unappropriated Ending Fund Balance	66,732,136	Total	<u>\$ 28,941,694</u>
Total	<u>\$ 780,375,660</u>		
		Debt Service Fund	
Grant Fund		Long-Term Debt Service	\$ 124,610,999
Instruction	\$ 62,673,627	Total	<u>\$ 124,610,999</u>
Support Services	33,687,497		
Enterprise & Community Services	2,437,861	Capital Projects Fund	
Facilities Acquisition & Construction	300,000	Instruction	\$ 5,400,000
Total	<u>\$ 99,098,985</u>	Support Services	9,723,070
		Facilities Acquisition & Construction	286,198,387
Student Body & Special Purpose Fund		Transfers of Funds	1,938,543
Instruction	\$ 10,735,657	Total	<u>\$ 303,260,000</u>
Support Services	1,518,343		
Enterprise and Community Services	350,000	Insurance Reserve Fund	
Facilities Acquisition & Construction	1,000,000	Support Services	\$ 8,191,835
Transfers of Funds	15,000	Facilities Acquisition & Construction	100,000
Total	<u>\$ 13,619,000</u>	Contingency	5,897,057
		Total	<u>\$ 14,188,892</u>
Equipment Replacement Fund			
Instruction	\$ 250,000	Workers' Compensation Fund	
Support Services	9,796,475	Support Services	\$ 3,899,037
Facilities Acquisition & Construction	1,364,908	Contingency	2,242,132
Transfers of Funds	129,161	Total	<u>\$ 6,141,169</u>
Total	<u>\$ 11,540,544</u>		
		Total All Funds	<u>\$ 1,424,876,943</u>
Scholarship Fund			
Enterprise and Community Services	\$ 535,000		
Transfers of Funds	15,000		
Total	<u>\$ 550,000</u>		

RESOLUTION NO. 26-609C

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property within the district:

- (1) At the rate per \$1,000 of assessed value of \$4.6930 for permanent rate tax;
- (2) At the rate per \$1,000 of assessed value of \$1.25 for local option tax;
- (3) In the amount of \$98,408,452 for debt service for general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Limit	\$4.6930/\$1,000	
Local Option Tax	\$1.25/\$1,000	
General Obligation Debt Service		\$98,408,452

The above resolution statements were approved and declared adopted on this ninth day of June 2026.

Sunita Garg, School Board Chair

Michael Schofield, Interim Superintendent