PROPOSED BUDGET • FISCAL YEAR 2027

Beaverton Schools

Operating budget for the fiscal year ending June 30, 2027

Total Budget
$14.27M

Total Revenues
$13.99M

Ending Fund Balance
$3.91M

Presented May 2026

EXECUTIVE SUMMARY

FY2027 Budget at a Glance

TOTAL REVENUES	TOTAL EXPENDITURES	GENERAL FUND REV.	FUND BALANCE, END
$13.99M	**$14.27M**	**$11.89M**	**$3.91M**
Local, State, Federal, Other	*Across all funds*	*Fund 11 operating*	*Projected June 30, 2027*

KEY THEMES

Enrollment pressure. Budget reflects a projected loss of ~40 students ($412,000 impact), continuing a multi-year decline.

Negotiated wage growth. BEA Year 2 with steps; Admin Year 2; BESPA +1.5%. ORS blended rate at 27.51%.

Foundation increase of $250/pupil incorporated alongside Superintendent-proposed layoffs.

Staffing change: 2.0 FTE Proposed Administrative Layoffs.

TOTAL BUDGET

Revenues vs. Expenditures, All Funds

REVENUES

$13,994,512

Local	$4,633,699	*33.1%*
State	$7,884,080	*56.3%*
Federal	$1,379,068	*9.9%*
Other	$97,666	*0.7%*

EXPENDITURES

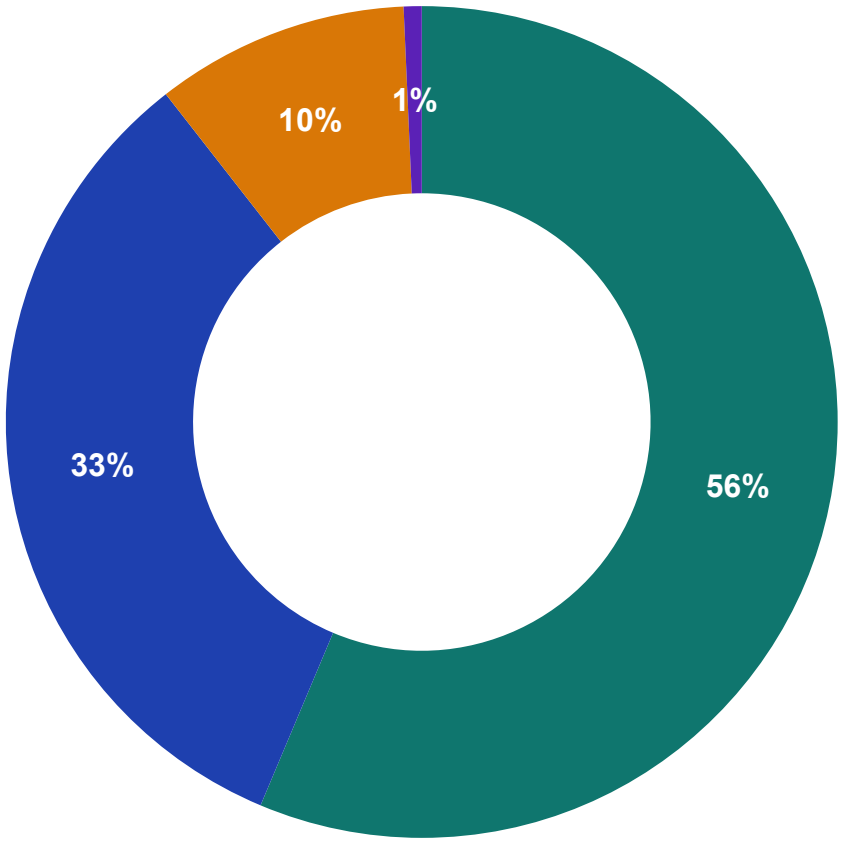
$14,265,213

Instruction	$7,257,767	*50.9%*
Support Services	$4,232,902	*29.7%*
Operations/Trans.	$2,061,464	*14.5%*
Debt & Other	$1,112,985	*7.8%*

Net result: *Revenues fall short of expenditures by **$270,701**. Restricted fund balance ($4.18M) absorbs the gap, leaving a projected ending balance of $3.91M.*

WHERE THE MONEY COMES FROM

Revenue Sources, FY2027



STATE

$7.88M 56.3%

Largest source. Includes the new $250/pupil foundation increase, partially offset by enrollment loss.

LOCAL

$4.63M 33.1%

Property taxes, tuition, and local fees. The most stable line.

FEDERAL

$1.38M 9.9%

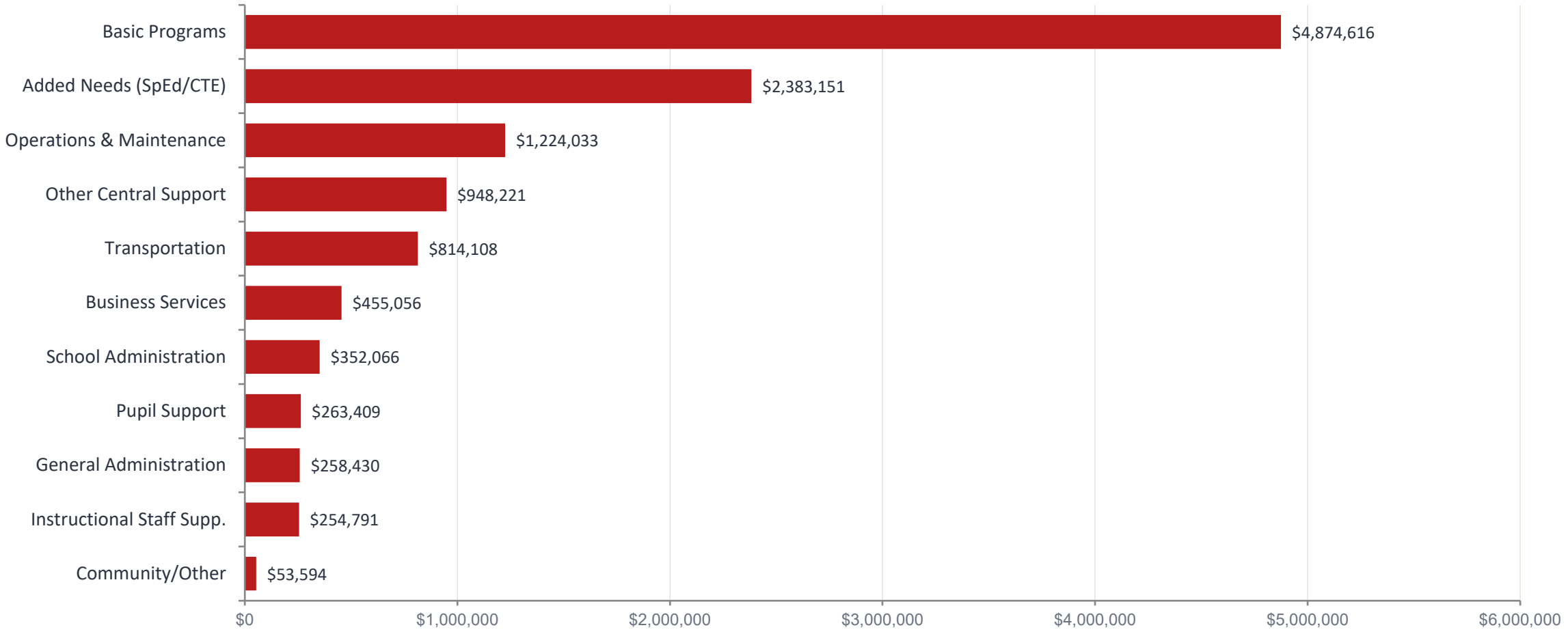
Title programs, IDEA, child nutrition. Includes recent IDEA adjustments.

OTHER

$0.10M 0.7%

Other financing sources.

General Fund Expenditures by Function



Instructional spending (Basic Programs + Added Needs) accounts for $7.26M, or 61% of General Fund expenditures.

Fund 11 — Operating Revenues & Expenditures

REVENUES

Source	Amount
Local	$3,264,758
State	$7,835,421
Federal	$687,250
Other Financing	$97,666
Total Revenues	**$11,885,096**
+ Beginning Fund Balance	*$3,179,669*
Total Available to Appropriate	**$15,064,765**

EXPENDITURES (SUMMARIZED)

Function	Amount
Instruction (Basic + Added Needs)	$7,257,767
Pupil & Instructional Support	$518,200
Administration (Gen + School)	$610,496
Business Services	$455,056
Operations & Maintenance	$1,224,033
Transportation	$814,108
Other Central Support	$948,221
Community & Other Financing	$53,594
Total Appropriated	**$11,881,475**
Projected Ending Fund Balance	**$3,183,290**

OTHER FUNDS

Beyond the General Fund

FUND 25

Food Service

REVENUES	EXPENDITURES	ENDING BAL.
$796,198	$1,159,580	$66,095

Federal nutrition programs offset most costs; modest draw-down on reserves.

FUND 32

Debt Service

REVENUES	EXPENDITURES	ENDING BAL.
$1,137,689	$1,077,183	$364,321

Local millage funds bond repayment; small surplus added to reserves.

FUND 29

Student Activity

REVENUES	EXPENDITURES	ENDING BAL.
$175,529	$153,491	$284,846

Student-raised funds for clubs and activities; balance growing.

FUND 42/43

Capital Projects

REVENUES	EXPENDITURES	ENDING BAL.
$0	$0	$0

2021 bond issues — no new project activity budgeted for FY27.

BUDGET ASSUMPTIONS

Key Inputs Driving the FY2027 Plan

ENROLLMENT

−40 students

Built-in loss of approximately 40 FTE, an estimated $412,000 revenue impact.

FOUNDATION

+$250/pupil

State foundation allowance increase incorporated.

BEA

Year 2 + steps

Beaverton Education Association: second year of contract plus step increases.

BESPA

+1.5%

Support staff association — 1.5% wage adjustment.

ORS RATE

27.51%

Office of Retirement Services blended rate (147c at 13.51%).

RISKS & CONSIDERATIONS

Items That Could Affect Year-End Results

Enrollment

ELEVATED

The −40 student assumption is the working figure, but actual enrollment in Fall 2026 could swing in either direction. Each 10 FTE represents roughly $100,000 in foundation revenue.

Personnel Costs

MONITOR

ORS blended rate at 27.51% and ongoing health insurance / cash-in-lieu adjustments noted as of April 15. Final benefit costs may differ from budgeted amounts.

Categorical & IDEA Funding

MONITOR

Federal Title and IDEA flows depend on enrollment counts and state allocations. Multiple IDEA adjustments have been made through May 12.

Operating Margin

MANAGEABLE

General Fund revenues of $11.89M slightly exceed expenditures of $11.88M, producing a small surplus of approximately $3,600. The projected General Fund ending balance of $3.18M maintains a healthy reserve cushion.

FOR DISCUSSION

Next Steps

- Public hearing and board adoption per Michigan statute.
- Final enrollment count update following Fall 2026 count day.
- Mid-year amendment expected after first state aid payments and student count finalization.
- Monitor categorical and IDEA reconciliations.