



Multnomah Education Service District

Multnomah Education Service District
Multnomah County, Oregon

Proposed Budget

For the Fiscal Year 2026-2027

11611 NE Ainsworth Circle
Portland, OR 97220
www.multnomahesd.org

Presented to the MESD Budget Committee
4/7/2026; amended with additional detail, 4/9/26

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Non-Discrimination Notice

Multnomah Education Service District prohibits discrimination and harassment on any basis protected by law, including but not limited to race, color, religion, sex, national or ethnic origin, sexual orientation, gender identity, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age.

For more information and detail on MESD's non-discrimination policies, including procedures and contact information for reporting discrimination, please visit the MESD Non-Discrimination, Harassment & Bullying Notice page at <https://www.multnomahesd.org/complaint-process>

Introduction and Overview

This section contains the Superintendent's budget message, profile of the district, organization, and financial structure of the District as well as a brief overview of the budget process.



Superintendent's Budget Message

2026-2027 Proposed Budget

April 7, 2026

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2026–2027. This document represents the collective work of MESD departments and has been prepared in accordance with Oregon Local Budget Law, state regulations, and the policies of the MESD Board of Directors.

Year 4 of Our Strategic Plan: Blueprint '28

The 2026–27 fiscal year represents Year 4 of MESD's Blueprint '28 strategic plan, which continues to guide the alignment of our resources, services, and organizational priorities. This framework remains central to our efforts to support component school districts and advance educational opportunities throughout our region.

The proposed budget reflects continued investment in initiatives aligned with Blueprint '28's three core goals:

- **Goal 1:** Creating a High Quality Learning Experience for All
- **Goal 2:** Operationalizing Systems that Engage and Empower Communities
- **Goal 3:** Building a Culturally Responsive Workforce

These goals provide a shared direction for MESD's work and ensure that our financial decisions support equitable outcomes for students across the region.

Organizational Strength and Regional Collaboration

Over the past year, MESD has continued to strengthen its organizational culture and partnerships with component districts. Results from the 2025 MESD Staff Climate Survey demonstrate encouraging progress in our workplace environment. Staff reported a strong sense of belonging, pride in their purpose-driven work, and high levels of professional trust within the organization. These indicators reflect the dedication of our employees and reinforce MESD's commitment to fostering a supportive and collaborative workplace.

At the same time, MESD continues to explore opportunities to expand and strengthen partnerships with component districts and regional partners. Several collaborative efforts are currently under development as we work together to address shared challenges and enhance services for students and families across Multnomah County.

Funding Environment

We are grateful that, following significant statewide advocacy by educators, school districts, and community partners, the Oregon Legislature chose to preserve funding for school districts and ESDs during the spring legislative session. While this outcome provided important stability for the current biennium, overall funding levels remain insufficient to fully meet Oregon's K-12 system.

Across the state, school districts and regional service providers continue to face cost pressures that outpace available revenue. As a result, many districts are making difficult financial decisions, which in turn affects the level of services selected through MESD's Local Service Plan.

While immediate uncertainty around federal funding has moderated compared to last year, the longer-term fiscal outlook for education remains challenging. MESD will continue to monitor these conditions closely and advocate alongside our partners for sustainable investment in Oregon's public education system.

Budgeting Assumptions

The revenues and expenditures included in the proposed budget are based on the best available information as of April 2026. We expect adjustments to occur before the adoption of the final budget depending on updated information and final service selections from component districts.

MESD's level of service remains dependent upon selections made through the Local Service Plan. Preliminary estimates are based on enrollment data and district service selections available at the time this document was prepared. Once final district selections are confirmed, MESD will make any necessary adjustments to staffing and service levels.

The following key assumptions were used in developing the 2026-27 proposed budget:

- The budget reflects the \$11.36 billion State School Fund legislative budget appropriation split 49/51 over the biennium, with ESDs receiving 4.5 percent of the allocation.
- MESD's share of the 4.5 percent SSF allotment for 2025-26 is approximately \$57.7 million per the current SSF formula and most recent ODE estimate.
- Other Federal, State & Local Revenue sources are budgeted based on the most current information available
- MESD has used the following payroll assumptions:
 - Salary step increases for eligible employees are included.
 - The budget reflects the agreed-upon salary schedules for all bargaining groups and other employee agreements.

- PERS employer contribution rates, as reduced by Senate Bill 849, are:
 - 11.99% for Tier I/II
 - 8.81% for OPSRP
 - 14.08% for Fire & Police
- The PERS bond rate is 16.63%.
- The MESD PERS pickup contribution is 6%.
- Employer contributions for health insurance premiums are budgeted to increase by 6%.

Service Levels and Staffing Adjustments

In the development of the 2025–26 budget, MESD made a deliberate effort to hold program costs flat for component districts in recognition of the financial pressures they were experiencing. While this approach provided short-term relief, it is not sustainable over multiple years.

For the 2026–27 fiscal year, MESD has sought to limit unit cost increases to approximately seven percent, which is consistent with the average payroll roll-up between fiscal years 2026 and 2027. This approach reflects our continued effort to balance fiscal responsibility with the need to maintain high-quality regional services.

Due to the ongoing budget constraints faced by many of our component districts, we anticipate a modest level of staffing reductions associated with changes in district service selections through the Local Service Plan. MESD will continue working closely with districts to align services with their evolving needs while maintaining the efficiency and effectiveness of our regional programs.

Program Updates and Initiatives

MESD continues to implement and expand several important initiatives that support students and communities across the region.

Work funded through the Portland Clean Energy Fund (PCEF) will continue to support energy-efficiency upgrades and carbon-emissions reductions in eligible MESD schools. These efforts improve learning environments while advancing sustainability and workforce equity goals.

MESD also continues to support implementation of Preschool for All (PFA) initiatives in partnership with local and regional organizations. These efforts help expand access to high-quality early learning opportunities and strengthen pathways for young children and families throughout our community.

Additional opportunities for new grants and partnerships continue to emerge, and MESD will pursue these opportunities as they align with our strategic goals and the needs of our component districts.

Looking Ahead

Despite the financial challenges facing Oregon's education system, MESD remains committed to responsible fiscal stewardship, regional collaboration, and the continued pursuit of equitable outcomes for students.

At the same time, it is important to recognize that the structural challenges within the state's education funding system remain significant. Continued advocacy and collaboration among educators, policymakers, and communities will be essential to ensuring that schools and regional service providers have the resources necessary to meet the needs of students in the years ahead.

MESD will continue working closely with our component districts, community partners, and state leaders to advocate for sustainable investments in public education while maintaining the flexibility needed to respond to changing conditions.

In Summary

The proposed 2026–27 budget reflects MESD's ongoing commitment to strategic alignment, responsible financial management, and high-quality regional services. While fiscal pressures continue to shape the education landscape, this budget prioritizes the programs and partnerships that support students, families, and districts throughout Multnomah County.

As we move toward adoption of the final budget, MESD will continue monitoring state and regional developments and will make adjustments as necessary to ensure that our core services and strategic priorities remain strong.

The proposed budget is respectfully submitted to the Budget Committee of the Multnomah Education Service District for consideration.

Dr. Paul Coakley
Superintendent and Budget Officer
Multnomah Education Service District

Profile of the District

Mission Statement:

Educating, Engaging, Inspiring, and Empowering through systems of support.

General Background

Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. The Multnomah ESD evolved from the county school superintendent's office, first established in 1854. Responsibilities of that office were transferred from county government to an independent district in 1957. The state legislature formally established the ESD in 1963. In 1978, the name of the district was changed from Intermediate Education District to Multnomah Education Service District.

Throughout the history of Oregon's regional services system, local governance and state statutes concerning the mission of ESDs has remained somewhat constant: "Education Service Districts assist school districts and the State of Oregon achieving Oregon's education goals by providing excellent and equitable educational opportunities for all Oregon public school students." Today, each ESD provides regional services to its component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. Currently there are 19 ESDs in Oregon serving 36 counties.

Local district programs and services are provided by two means. Non-resolution programs are funded via grants or fee for service contracts. Resolution programs are those that, through a resolution, are authorized by at least two-thirds of the school boards representing a majority of total county students. Resolution programs are funded from property taxes and state school fund revenue. The state allocates support by granting ESDs a percentage of the total amount available for K-12 school funding, with each ESD receiving a fixed share of that total based on the ADMw of its component school districts.

Senate Bill 250, adopted in the 2011 Legislative Session, substantially changed how ESDs operate. The bill allows component school districts in specific Education Service Districts, including MESD, to opt out of ESD services and provides for school districts to receive funding for ESD services directly from the state. For 2026-27, none of the MESD's local districts chose to opt out.

District Structure

Multnomah ESD is governed by an elected seven-member board consisting of five directors representing specific geographic zones in Multnomah County and two at-large. The Board of Directors establishes and oversees policies, employs staff and dedicates resources. It is the chief governing body and is exclusively responsible for its public policies and accountable for fiscal oversight. Board members serve four-year terms without compensation and can be re-elected. The chief administrative officer of the District is the superintendent who is appointed by the Board.

Multnomah Education Service District

Board of Directors

| Position | Board Member | Represented Zone | Term Expires |
|-----------------|--------------------------|-------------------------|---------------------|
| One | Amanda Squiemphen-Yazzie | East Multnomah County | June 30, 2029 |
| Two | Susie Jones | At Large | June 30, 2029 |
| Three | Renee Anderson | Central Portland | June 30, 2029 |
| Four | Jessica Arzate | Mid-Multnomah County | June 30, 2029 |
| Five | Denyse Peterson | N/NE Portland | June 30, 2027 |
| Six | Danny Cage | At Large | June 30, 2027 |
| Seven | Katrina Doughty | SE/SW Portland | June 30, 2027 |

Administration

| Administrator | Position |
|----------------------|---|
| Dr. Paul Coakley | Superintendent |
| Sascha Perrins | Assistant Superintendent |
| Doana Anderson | Chief Financial Officer |
| Bernadette Adeniran | Director, Human Resource Services |
| Todd Greaves | Director, Student Services |
| Dr. Angela Hubbs | Chief Academic Officer |
| Marifer Sager | Director, Strategic Communications & Public Affairs |

Financial Structure

The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The District uses the following fund types:

Budgetary Funds:

General Fund - accounts for the general operating costs of the District and provides support services to other funds. For accounting purposes, the District appropriates budget in three funds: the Operating Fund (6), the Risk Management and Reserve Fund (7), and the Facilities and Equipment Reserve Fund (4).

Special Revenue Funds - these funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The MESD has two special revenue funds: the Resolution Services Fund (1) and the Contracted Services Fund (2).

Debt Service Fund (3) - accounts for the payment and interest on the Limited Tax Pension Obligation (PERS) bonds.

Non-Governmental Fund:

Fiduciary Fund - serves as a pass-through for assets held in trustee capacity for others and not used to support the District's own programs. The Agency Pass-Through Fund (5) is used for E-Rate revenue and Outdoor School reimbursements, which are recorded as liabilities and passed on to component Districts. The MESD is not required to budget resources and expenditures for this fund under Oregon Administrative Rule 150-294.388 (1)-(A), section 3.

More information about the specific funds can be found in the Fund Financial Summaries and the Glossary.

Budget Process

The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Local Budget Law as outlined in Oregon Revised Statutes 297.405 to 297.555 and 297.990. The budget for each individual fund is a plan for the financial operations to be conducted during the coming fiscal year and is adopted annually, prior to July 1, by the Board after certification by the Multnomah County Tax Supervising and Conservation Commission (TSCC). The budget also provides the authority to levy property taxes. After adoption, the budget may be amended through procedures specified in State statute and Board policy.

For each fund, the expenditures are appropriated by the following major functions:

- Instruction
- Enterprise & Community Services
- Debt Service
- Fund Transfers
- Support Services
- Facilities Acquisitions & Construction
- Other Uses (Transit Payments)
- Contingencies

Appropriations may not legally be over-expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted. Department directors may realign appropriation within a major function; however, transfers between major functions, even within the same fund, require Board approval. Appropriations lapse at the end of each fiscal year.

Budget Committee

The Budget Committee consists of the seven members of the MESD Board, along with an equal number of representatives, plus one, who are appointed by the MESD Board from among applicant members of component district boards or designees of component district boards. To be eligible for appointment, the appointive member must 1) live and be registered to vote in the district, and 2) not be an officer, agent or employee of the ESD. Members are appointed for three-year terms and may be reappointed for as many consecutive terms as deemed appropriate.

The Superintendent is designated as budget officer and they or their designee prepare the budget document and submit it to the Budget Committee for approval before presentation to the Board and the TSCC. Activities for all funds are included in the annual appropriated budget.

The District begins its budgeting process by appointing Budget Committee members. Beginning in January, budget recommendations are developed by management and presented to the Budget Committee as the Proposed Budget in the spring. The Budget Committee meets, evaluates and approves the budget document at least 30 days prior to the scheduled TSCC public hearing. Public notices of the budget hearing are generally published in April, and the hearing is held in May. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30.

MESD 2026-2027 Budget Committee

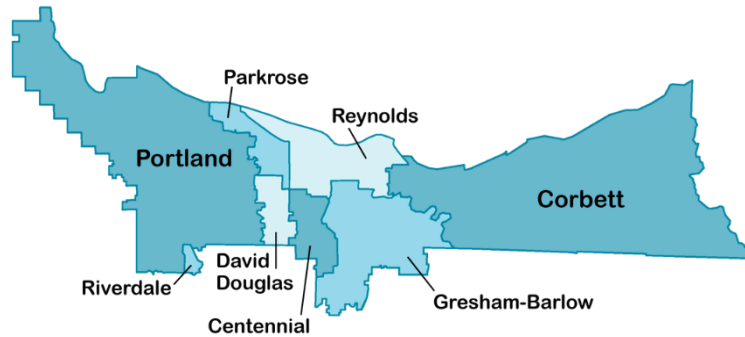
| Budget Committee Member | Representing | Term Expires |
|--------------------------------|--------------------------------|---------------------|
| Renee Anderson | MESD Board Member | June 30, 2029 |
| Jessica Arzate | MESD Board Member | June 30, 2029 |
| Danny Cage | MESD Board Member | June 30, 2027 |
| Katrina Doughty | MESD Board Member | June 30, 2027 |
| Susie Jones | MESD Board Member | June 30, 2029 |
| Denyse Peterson | MESD Board Member | June 30, 2027 |
| Amanda Squiemphen-Yazzie | MESD Board Member | June 30, 2029 |
| David Linn | Centennial School District | June 30, 2026 |
| Ben Byers | Corbett School District | June 30, 2027 |
| Jose Gamero-Georgeson | David Douglas School District | June 30, 2027 |
| Heather Coleman Cox | Gresham-Barlow School District | June 30, 2028 |
| Unfilled | Parkrose School District | N/A |
| Jey Buno | Portland School District | June 30, 2028 |
| Holly Langan | Reynolds School District | June 30, 2026 |
| Ali Lanengo | Riverdale School District | June 30, 2028 |

2026-2027 Budget Calendar

| | |
|---------------------|--|
| January to April | MESD management develops proposed budget MESD Board appoints Budget Committee members |
| March 31, 2026 | Budget Committee orientation |
| April 7, 2026 | Proposed budget and budget message presentation Budget Committee approved budget and tax levy |
| April 14 & 22, 2026 | Budget Committee work sessions, if needed |
| May 19, 2026 | TSCC public hearing and budget certification (ORS 294.430) |
| June 16, 2026 | MESD Board adopts budget and certifies tax levy (ORS 294.435) |

Geography and Population

The Multnomah ESD is the second-largest education service district in Oregon. The eight school districts (referred to as “component districts”) in MESD's region are diverse and include central city, suburban and rural schools.



MESD Eight Component Districts

| District | Total Schools | Total Enrollment |
|----------------|---------------|------------------|
| Centennial | 11 | 5,410 |
| Corbett | 2 | 1,188 |
| David Douglas | 17 | 8,568 |
| Gresham Barlow | 22 | 11,357 |
| Parkrose | 7 | 2,728 |
| Portland | 102 | 42,623 |
| Reynolds | 22 | 9,610 |
| Riverdale | 2 | 574 |

Source: ODE Fall Membership Report 2025/26

Within these districts are 185 schools serving nearly 82,100 students across a geographic area that stretches from Portland’s west hills to the foothills of the Cascades, and from the Columbia River on the north to the Clackamas County line on the south. An estimated population of 823,000 lives within the Multnomah ESD boundary, which includes Multnomah County and extends into Clackamas and Washington counties along school district boundaries.

Services Provided (Local Service Plan)

Every Oregon ESD, working with their component school districts, must annually develop a Local Service Plan which determines how the State School Funds (SSF) will be used. Ninety percent of the SSF revenue received by an ESD is subject to this process. The Local Service Plan determines programs and services that the ESD will offer its component districts for the following fiscal year. In accordance with Oregon Revised Statute 334.177, the remaining ten percent of the SSF revenue is used for the general operating costs of the ESD.

The Local Service Plan must include services from at least the following categories: special education, technology, school improvement, and administrative support. The plan must also include any "entrepreneurial services" that the ESD intends to offer to any entity that is not a component school district either outside of the ESD boundary or inside the ESD boundary.

Under the Resolution Process, at least two-thirds of the school districts in an ESD, representing more than one-half of the student population, must approve the Local Service Plan.

MESD provides the following services to its component school districts as well as to districts outside of Multnomah County:

Student Services - Special Education partners with community organizations and districts to ensure that every child with a disability is provided the best educational opportunities available.

Student Services - School Health provides and coordinates specialized services that support the educational experience for students. The department works to ensure that all areas of health are supported for our students' physical, emotional and mental well-being. Together a connection is formed between health and education.

Instructional Services provides instruction for students enrolled in regional programs, instructional support for schools, and professional development for educators on a variety of topics. These programs offer a variety of enrichment and enhancement opportunities which complement instruction. Students in the District's educational programs receive comprehensive educational support, social services, career training, college assistance, environmental education, and specialized education services. These programs emphasize compassion for others, nonviolent ways of settling disputes, resiliency to handle life's challenges, and preparation for college, work, parenthood and civic responsibility.

Technology Services provides services both to districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the district's efficiency and improve internal and external communications. The services fall into four main categories: Student Information Services, Business Systems Support, Network Services, and Internal Agency Support.

Administrative and Support Services provides services for component school districts, including but not limited to services designed to consolidate business functions, liaison services between the Department of Education and component school districts, registration of children being taught by private teachers, parents or legal guardians pursuant to ORS 339.035.

Proposed Budget Detail Schedules

This section includes two combining schedules each displaying the agency's six budgetary funds in separate columns:

- The Fund Summary displays all the resources and requirements of the agency. Expenditures are shown in two additional perspectives: by category and by department.
- The Fund Detail expands on the sections of the previous Fund Summary report. Resources are shown by source code and requirements are shown by function. Expenditures are shown at the object level.

The next two statements in this section combine all funds and show multi-year comparisons.

- The Combined Fund Detail compares the previous two years actual amounts, the current year revised budget, the current year projected budget, and then the 2026-2027 proposed budget.
- Similarly, the Annual Full-Time Equivalent (FTE) statement shows budgeted FTE for the same years and budget versions.

Following these combined statements are a series of reports showing each fund separately, but showing the same columns as the combined summary for comparative purposes. Each of these statements first summarizes both resources and requirements and then details expenditures at the object level. Fund descriptions can be found in the glossary at the end of the document.

| Multnomah Education Service District | | | | | | | |
|---|----------------------------|----------------------------|----------------------|---------------------|---|------------------------------------|-----------------------|
| 2026-2027 Fiscal Year Proposed Budget | | | | | | | |
| Combining Fund Summary - Budgetary Funds | | | | | | | |
| | Resolution Services | Contracted Services | Operating | Debt Service | Facilities & Equipment Reserve | Risk Management and Reserve | Total Funds |
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | \$ 46,269,038 | \$ 20,017,130 | \$ 3,457,354 | \$ 6,625,125 | \$ - | \$ 2,038,000 | \$ 78,406,647 |
| Intermediate sources | - | 3,611,067 | - | - | - | - | 3,611,067 |
| State sources | 11,604,801 | 20,928,191 | - | - | - | - | 32,532,992 |
| Federal sources | 55,913 | 4,539,734 | - | - | - | - | 4,595,647 |
| Total revenues | \$ 57,929,752 | \$ 49,096,122 | \$ 3,457,354 | \$ 6,625,125 | \$ - | \$ 2,038,000 | \$ 119,146,353 |
| Other sources | | | | | | | |
| Interfund transfers | 70,000 | - | 5,773,174 | - | 610,000 | 90,000 | 6,543,174 |
| Beginning fund balance | 3,050,000 | 1,900,000 | 4,270,000 | 2,250,000 | 2,157,700 | 1,740,000 | 15,367,700 |
| Total other sources | \$ 3,120,000 | \$ 1,900,000 | \$ 10,043,174 | \$ 2,250,000 | \$ 2,767,700 | \$ 1,830,000 | \$ 21,910,874 |
| TOTAL RESOURCES | \$ 61,049,752 | \$ 50,996,122 | \$ 13,500,528 | \$ 8,875,125 | \$ 2,767,700 | \$ 3,868,000 | \$ 141,057,227 |
| REQUIREMENTS | | | | | | | |
| Expenditures by Activity | | | | | | | |
| Instruction | 12,839,777 | 21,496,209 | - | - | - | - | 34,335,986 |
| Support services | 31,850,722 | 25,908,276 | 8,052,659 | - | 1,032,185 | 2,304,314 | 69,148,156 |
| Enterprise & community service | 118,800 | 1,193,379 | - | - | - | - | 1,312,179 |
| Facilities acquisition & construction | - | 600,000 | - | - | 5,000 | - | 605,000 |
| Debt service | - | - | 627,154 | 8,555,125 | - | - | 9,182,279 |
| Apportionment of funds | 10,000,000 | - | - | - | - | - | 10,000,000 |
| Total expenditures | \$ 54,809,299 | \$ 49,197,864 | \$ 8,679,813 | \$ 8,555,125 | \$ 1,037,185 | \$ 2,304,314 | \$ 124,583,600 |
| Interfund transfers | 5,923,174 | - | 550,000 | - | 70,000 | - | 6,543,174 |
| Contingencies | 317,279 | 1,798,258 | 170,715 | - | 1,560,515 | 473,686 | 4,320,453 |
| Total appropriation | \$ 61,049,752 | \$ 50,996,122 | \$ 9,400,528 | \$ 8,555,125 | \$ 2,667,700 | \$ 2,778,000 | \$ 135,447,227 |
| Ending fund balance | - | - | 4,100,000 | 320,000 | 100,000 | 1,090,000 | 5,610,000 |
| TOTAL REQUIREMENTS | \$ 61,049,752 | \$ 50,996,122 | \$ 13,500,528 | \$ 8,875,125 | \$ 2,767,700 | \$ 3,868,000 | \$ 141,057,227 |
| EXPENDITURES PERSPECTIVES | | | | | | | |
| By category | | | | | | | |
| Salaries | 23,722,834 | 24,141,707 | 3,957,630 | - | - | 282,270 | 52,104,441 |
| Associated payroll costs | 15,968,599 | 15,570,975 | 2,711,401 | - | - | 164,378 | 34,415,353 |
| Purchased services | 4,148,018 | 5,250,281 | 838,944 | - | 957,200 | 509,425 | 11,703,868 |
| Supplies and materials | 931,458 | 2,027,932 | 411,434 | - | 74,985 | 37,257 | 3,483,066 |
| Capital outlay | 13,402 | 600,000 | - | - | 5,000 | - | 618,402 |
| Other objects | 24,988 | 1,606,969 | 760,404 | 8,555,125 | - | 1,310,984 | 12,258,470 |
| Apportionment of funds | 10,000,000 | - | - | - | - | - | 10,000,000 |
| Total expenditures by category | \$ 54,809,299 | \$ 49,197,864 | \$ 8,679,813 | \$ 8,555,125 | \$ 1,037,185 | \$ 2,304,314 | \$ 124,583,600 |
| By department | | | | | | | |
| Administration | 527,573 | - | 2,033,820 | - | - | 215,000 | 2,776,393 |
| Facilities services | 32,247 | 960,548 | 1,574,833 | - | 716,200 | - | 3,283,828 |
| Business services | - | - | 1,383,595 | - | - | 1,685,594 | 3,069,189 |
| Human resources | - | 567,612 | 2,068,271 | - | - | 300,000 | 2,935,883 |
| Technology services | 5,056,972 | 1,333,351 | 1,012,438 | - | 315,985 | - | 7,718,746 |
| Special education services | 18,244,382 | 12,870,060 | 320,886 | - | - | - | 31,435,328 |
| School health services | 15,509,828 | 6,503,506 | - | - | 5,000 | - | 22,018,334 |
| Instructional services | 5,438,297 | 26,962,787 | 285,970 | - | - | 103,720 | 32,790,774 |
| Debt service | - | - | - | 8,555,125 | - | - | 8,555,125 |
| Apportionment of funds | 10,000,000 | - | - | - | - | - | 10,000,000 |
| Total expenditures by department | \$ 54,809,299 | \$ 49,197,864 | \$ 8,679,813 | \$ 8,555,125 | \$ 1,037,185 | \$ 2,304,314 | \$ 124,583,600 |

| Multnomah Education Service District | | | | | | | |
|---|----------------------------|----------------------------|----------------------|---------------------|---|------------------------------------|-----------------------|
| 2026-2027 Fiscal Year Proposed Budget | | | | | | | |
| Combining Fund Detail - Budgetary Funds | | | | | | | |
| | Resolution Services | Contracted Services | Operating | Debt Service | Facilities & Equipment Reserve | Risk Management and Reserve | Total Funds |
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1110 Ad Valorem Taxes | \$ 46,178,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 46,178,000 |
| 1190 Penalties & Interest on Taxes | 10,000 | - | - | - | - | - | 10,000 |
| 1500 Earnings on Investments | - | - | 615,000 | 50,000 | - | 35,000 | 700,000 |
| 1910 Rentals | - | - | 16,200 | - | - | - | 16,200 |
| 1920 Private Contribution/Donations | - | 75,000 | - | - | - | - | 75,000 |
| 1940 Services to Local Ed Agencies | 24,297 | 19,750,168 | 50,000 | - | - | - | 19,824,465 |
| 1970 Services Provided Other Funds | - | - | 931,154 | 6,575,125 | - | 1,988,000 | 9,494,279 |
| 1980 Fees Charged to Grants | - | - | 1,810,000 | - | - | - | 1,810,000 |
| 1990 Miscellaneous | 56,741 | 191,962 | 35,000 | - | - | 15,000 | 298,703 |
| Subtotal | 46,269,038 | 20,017,130 | 3,457,354 | 6,625,125 | - | 2,038,000 | 78,406,647 |
| Intermediate sources | | | | | | | |
| 2200 Restricted Revenue | - | 3,611,067 | - | - | - | - | 3,611,067 |
| Subtotal | - | 3,611,067 | - | - | - | - | 3,611,067 |
| State sources | | | | | | | |
| 3101 SSF- General Support | 11,543,737 | - | - | - | - | - | 11,543,737 |
| 3299 Other Restricted Grants Aid | 61,064 | 20,928,191 | - | - | - | - | 20,989,255 |
| Subtotal | 11,604,801 | 20,928,191 | - | - | - | - | 32,532,992 |
| Federal sources | | | | | | | |
| 4300 Fed Restricted Revenue | - | 1,643,083 | - | - | - | - | 1,643,083 |
| 4500 Federal Restrict Rev Thru State | 55,913 | 2,896,651 | - | - | - | - | 2,952,564 |
| Subtotal | 55,913 | 4,539,734 | - | - | - | - | 4,595,647 |
| Total revenues | \$ 57,929,752 | \$ 49,096,122 | \$ 3,457,354 | \$ 6,625,125 | \$ - | \$ 2,038,000 | \$ 119,146,353 |
| Other sources | | | | | | | |
| 5200 Interfund Transfers | 70,000 | - | 5,773,174 | - | 610,000 | 90,000 | 6,543,174 |
| 5400 Beginning Fund Balance | 3,050,000 | 1,900,000 | 4,270,000 | 2,250,000 | 2,157,700 | 1,740,000 | 15,367,700 |
| Total other sources | \$ 3,120,000 | \$ 1,900,000 | \$ 10,043,174 | \$ 2,250,000 | \$ 2,767,700 | \$ 1,830,000 | \$ 21,910,874 |
| TOTAL RESOURCES | \$ 61,049,752 | \$ 50,996,122 | \$ 13,500,528 | \$ 8,875,125 | \$ 2,767,700 | \$ 3,868,000 | \$ 141,057,227 |
| REQUIREMENTS | | | | | | | |
| Expenditures by Activity | | | | | | | |
| Instruction | | | | | | | |
| 1121 Middle/Junior High Programs | - | 2,988,643 | - | - | - | - | 2,988,643 |
| 1220 Restrictive Prgms- Disabilitie | 10,763,753 | 11,883,666 | - | - | - | - | 22,647,419 |
| 1250 Less Restrictive Programs | 539,610 | 24,741 | - | - | - | - | 564,351 |
| 1280 Alternative Education | 970,033 | 932,736 | - | - | - | - | 1,902,769 |
| 1291 English as a Second Language | - | 31,630 | - | - | - | - | 31,630 |
| 1292 Teen Parent Program | 116,523 | 3,826 | - | - | - | - | 120,349 |
| 1293 Migrant Education | - | 1,170,030 | - | - | - | - | 1,170,030 |
| 1294 Youth Correction | 449,858 | 4,334,011 | - | - | - | - | 4,783,869 |
| 1400 Summer School Programs | - | 126,926 | - | - | - | - | 126,926 |
| Subtotal | 12,839,777 | 21,496,209 | - | - | - | - | 34,335,986 |
| Support services | | | | | | | |
| 2110 Attendance Services | 1,650,708 | 704,271 | - | - | - | 103,720 | 2,458,699 |
| 2120 Guidance Services | - | 1,415,778 | - | - | - | - | 1,415,778 |
| 2130 Health Services | 15,432,784 | 7,876,834 | - | - | - | - | 23,309,618 |
| 2140 Psychological Services | 1,248,062 | 632,846 | - | - | - | - | 1,880,908 |
| 2150 Speech Pathology & Audiology | 1,141,521 | 411,906 | - | - | 5,000 | - | 1,558,427 |
| 2160 Other Student Treatment | 1,104,794 | 448,799 | - | - | - | - | 1,553,593 |
| 2190 Director Student Services | 1,135,996 | 865,890 | 317,262 | - | - | - | 2,319,148 |
| 2210 Improvement of Instruction | 876,618 | 3,035,226 | 285,970 | - | - | - | 4,197,814 |
| 2310 Board of Education | - | - | 270,200 | - | - | 215,000 | 485,200 |
| 2320 Executive Administration | 556,422 | - | 1,147,050 | - | - | - | 1,703,472 |

| Multnomah Education Service District | | | | | | | |
|--|----------------------------|----------------------------|----------------------|---------------------|---|------------------------------------|-----------------------|
| 2026-2027 Fiscal Year Proposed Budget | | | | | | | |
| Combining Fund Detail - Budgetary Funds | | | | | | | |
| | Resolution Services | Contracted Services | Operating | Debt Service | Facilities & Equipment Reserve | Risk Management and Reserve | Total Funds |
| 2410 Office of the Principal | 1,414,472 | 1,139,955 | - | - | - | - | 2,554,427 |
| 2490 Other Administrative Support | - | 1,780,894 | - | - | - | - | 1,780,894 |
| 2510 Direction of Business | - | - | 420,223 | - | - | - | 420,223 |
| 2520 Fiscal Services | - | - | 963,372 | - | - | - | 963,372 |
| 2540 Plant Operations & Maintenance | 2,197,101 | 1,415,634 | 848,979 | - | 711,200 | - | 5,172,914 |
| 2550 Student Transportation | - | 113,000 | 43,700 | - | - | - | 156,700 |
| 2570 Internal Services | 32,247 | - | 55,000 | - | - | 1,685,594 | 1,772,841 |
| 2620 Plan/Develop/Evaluate | - | 4,166,280 | - | - | - | - | 4,166,280 |
| 2630 Information Services | 3,025 | - | 559,494 | - | - | - | 562,519 |
| 2640 Staff Services | - | 567,612 | 2,078,971 | - | - | 300,000 | 2,946,583 |
| 2660 Technology Services | 5,056,972 | 1,333,351 | 1,012,438 | - | 315,985 | - | 7,718,746 |
| 2690 Other Support Systems | - | - | 50,000 | - | - | - | 50,000 |
| Subtotal | 31,850,722 | 25,908,276 | 8,052,659 | - | 1,032,185 | 2,304,314 | 69,148,156 |
| Enterprise & community service | | | | | | | |
| 3100 Food Services | 118,800 | 1,193,379 | - | - | - | - | 1,312,179 |
| Subtotal | 118,800 | 1,193,379 | - | - | - | - | 1,312,179 |
| Facilities acquisition & construction | | | | | | | |
| 4150 Building Acquisition Construct | - | 600,000 | - | - | 5,000 | - | 605,000 |
| Subtotal | - | 600,000 | - | - | 5,000 | - | 605,000 |
| Other uses expenditures | | | | | | | |
| 5100 Debt Service | - | - | 627,154 | 8,555,125 | - | - | 9,182,279 |
| 5300 ESD Appropriation | 10,000,000 | - | - | - | - | - | 10,000,000 |
| Subtotal | 10,000,000 | - | 627,154 | 8,555,125 | - | - | 19,182,279 |
| Total expenditures | \$ 54,809,299 | \$ 49,197,864 | \$ 8,679,813 | \$ 8,555,125 | \$ 1,037,185 | \$ 2,304,314 | \$ 124,583,600 |
| 5200 Fund Transfer | 5,923,174 | - | 550,000 | - | 70,000 | - | 6,543,174 |
| 6000 Contingencies | 317,279 | 1,798,258 | 170,715 | - | 1,560,515 | 473,686 | 4,320,453 |
| Total appropriation | \$ 61,049,752 | \$ 50,996,122 | \$ 9,400,528 | \$ 8,555,125 | \$ 2,667,700 | \$ 2,778,000 | \$ 135,447,227 |
| Ending fund balance | - | - | 4,100,000 | 320,000 | 100,000 | 1,090,000 | 5,610,000 |
| TOTAL REQUIREMENTS | \$ 61,049,752 | \$ 50,996,122 | \$ 13,500,528 | \$ 8,875,125 | \$ 2,767,700 | \$ 3,868,000 | \$ 141,057,227 |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0111 Licensed Salaries | 10,301,536 | 9,658,843 | - | - | - | - | 19,960,379 |
| 0112 Classified Salaries | 10,846,264 | 7,724,977 | 1,952,258 | - | - | 33,906 | 20,557,405 |
| 0113 Administrators | 2,718,575 | 2,369,617 | 1,695,339 | - | - | - | 6,783,531 |
| 0114 Managerial-Classified | 361,127 | 1,046,836 | 246,203 | - | - | 184,411 | 1,838,577 |
| 0121 Licensed Substitutes | 206,000 | 85,925 | - | - | - | 3,500 | 295,425 |
| 0122 Classified Substitutes | 171,854 | - | - | - | - | 3,500 | 175,354 |
| 0123 Licensed-Temporary | 1,000 | 489,645 | - | - | - | - | 490,645 |
| 0124 Classified-Temporary | 4,961 | 1,176,344 | - | - | - | 53,025 | 1,234,330 |
| 0130 Additional Salary | 377,155 | 323,882 | 63,830 | - | - | 3,928 | 768,795 |
| Allocated salaries | (1,265,638) | 1,265,638 | - | - | - | - | - |
| Subtotal | 23,722,834 | 24,141,707 | 3,957,630 | - | - | 282,270 | 52,104,441 |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 7,675,706 | 7,125,334 | 1,268,767 | - | - | 83,302 | 16,153,109 |
| 0220 Social Security Administration | 1,884,042 | 1,726,127 | 285,898 | - | - | 21,294 | 3,917,361 |
| 0230 Other Payroll Costs | 1,359,302 | 1,300,036 | 212,439 | - | - | 16,322 | 2,888,099 |
| 0240 Contractual Employee Benefit C | 5,737,585 | 4,731,442 | 944,297 | - | - | 43,460 | 11,456,784 |
| Allocated associated payroll costs | (688,036) | 688,036 | - | - | - | - | - |
| Subtotal | 15,968,599 | 15,570,975 | 2,711,401 | - | - | 164,378 | 34,415,353 |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 846,476 | 963,537 | 17,500 | - | - | 223,500 | 2,051,013 |
| 0320 Property Services | 1,463,317 | 1,598,452 | 330,500 | - | 741,200 | - | 4,133,469 |
| 0330 Student Transportation | 3,500 | 136,398 | - | - | - | - | 139,898 |
| 0340 Travel | 106,829 | 561,885 | 110,150 | - | - | 4,400 | 783,264 |

Multnomah Education Service District

2026-2027 Fiscal Year Proposed Budget

Combining Fund Detail - Budgetary Funds

| | Resolution Services | Contracted Services | Operating | Debt Service | Facilities & Equipment Reserve | Risk Management and Reserve | Total Funds |
|------------------------------------|----------------------------|----------------------------|---------------------|---------------------|---|------------------------------------|-----------------------|
| 0350 Communication | 2,074,148 | 637,385 | 80,050 | - | - | 14,025 | 2,805,608 |
| 0380 Non-Instructional Prof/Tech | 224,952 | 1,436,593 | 286,400 | - | 10,000 | 267,500 | 2,225,445 |
| 0390 Other General Prof/Tech | 255,656 | 608 | 29,344 | - | - | - | 285,608 |
| 0391 CTA service adjustments | (911,437) | - | (15,000) | - | 206,000 | - | (720,437) |
| Allocated purchased services | 84,577 | (84,577) | - | - | - | - | - |
| Subtotal | 4,148,018 | 5,250,281 | 838,944 | - | 957,200 | 509,425 | 11,703,868 |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 410,069 | 962,609 | 112,500 | - | - | 10,257 | 1,495,435 |
| 0420 Textbooks | 1,750 | 10,000 | - | - | - | - | 11,750 |
| 0430 Library Books | 24,500 | 36,080 | - | - | - | - | 60,580 |
| 0440 Periodicals | 4,500 | 2,600 | - | - | - | - | 7,100 |
| 0450 Food | 118,800 | 429,400 | - | - | - | - | 548,200 |
| 0460 Non-Consumable | 47,707 | 127,351 | - | - | 30,000 | - | 205,058 |
| 0470 Non-Capital Computer Software | 203,731 | 335,129 | 256,434 | - | - | 27,000 | 822,294 |
| 0480 Non-Capital Comp Hardware | 144,112 | 101,052 | 42,500 | - | 44,985 | - | 332,649 |
| Allocated supplies and materials | (23,711) | 23,711 | - | - | - | - | - |
| Subtotal | 931,458 | 2,027,932 | 411,434 | - | 74,985 | 37,257 | 3,483,066 |
| Capital outlay | | | | | | | |
| 0520 Buildings Acquisition | - | 300,000 | - | - | - | - | 300,000 |
| 0540 Equipment | - | 300,000 | - | - | 5,000 | - | 305,000 |
| 0550 Technology | 13,402 | - | - | - | - | - | 13,402 |
| Subtotal | 13,402 | 600,000 | - | - | 5,000 | - | 618,402 |
| Other objects | | | | | | | |
| 0610 Redemption of Principal | - | - | 600,460 | 5,731,797 | - | - | 6,332,257 |
| 0621 Regular Interest | - | - | 26,694 | 2,823,328 | - | - | 2,850,022 |
| 0640 Dues & Fees | 24,988 | 61,969 | 133,250 | - | - | 1,000 | 221,207 |
| 0650 Insurance & Judgements | - | - | - | - | - | 1,309,984 | 1,309,984 |
| 0690 Indirect Charges | - | 1,545,000 | - | - | - | - | 1,545,000 |
| 0720 Transits | 10,000,000 | - | - | - | - | - | 10,000,000 |
| Subtotal | 10,024,988 | 1,606,969 | 760,404 | 8,555,125 | - | 1,310,984 | 22,258,470 |
| TOTAL EXPENDITURES | \$ 54,809,299 | \$ 49,197,864 | \$ 8,679,813 | \$ 8,555,125 | \$ 1,037,185 | \$ 2,304,314 | \$ 124,583,600 |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--------------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1110 Ad Valorem Taxes | \$ 42,584,257 | \$ 44,164,175 | \$ 45,278,000 | \$ 45,278,000 | \$ 46,178,000 | \$ - | \$ - |
| 1190 Penalties & Interest on Taxes | 121,331 | 101,757 | 10,000 | 10,000 | 10,000 | - | - |
| 1500 Earnings on Investments | 1,123,473 | 1,130,416 | 815,000 | 915,000 | 700,000 | - | - |
| 1600 Food Service | 4,311 | 3,582 | 2,156 | 2,754 | - | - | - |
| 1800 Community Service Activities | 10,750 | - | - | - | - | - | - |
| 1910 Rentals | 17,940 | 17,795 | 16,200 | 16,200 | 16,200 | - | - |
| 1920 Private Contribution/Donations | 163,645 | 119,960 | 365,000 | 516,146 | 75,000 | - | - |
| 1940 Services to Local Ed Agencies | 16,087,896 | 18,633,209 | 16,665,462 | 17,815,035 | 19,824,465 | - | - |
| 1960 Recover Prior Yrs Expenditures | (38,741) | 3,297 | - | - | - | - | - |
| 1970 Services Provided Other Funds | 9,501,578 | 10,851,465 | 9,305,465 | 9,423,810 | 9,494,279 | - | - |
| 1980 Fees Charged to Grants | 1,696,991 | 1,718,036 | 1,644,000 | 1,840,000 | 1,810,000 | - | - |
| 1990 Miscellaneous | 467,441 | 475,089 | 413,825 | 413,235 | 298,703 | - | - |
| Subtotal | 71,740,872 | 77,218,781 | 74,515,108 | 76,230,180 | 78,406,647 | - | - |
| Intermediate sources | | | | | | | |
| 2199 Other Intermediate Sources | 27,210 | 33,965 | - | - | - | - | - |
| 2200 Restricted Revenue | 374,893 | 859,950 | 2,747,510 | 3,037,510 | 3,611,067 | - | - |
| Subtotal | 402,103 | 893,915 | 2,747,510 | 3,037,510 | 3,611,067 | - | - |
| State sources | | | | | | | |
| 3101 SSF- General Support | 8,088,170 | 8,144,363 | 10,152,900 | 10,103,673 | 11,543,737 | - | - |
| 3299 Other Restricted Grants Aid | 19,726,540 | 23,895,481 | 22,994,695 | 22,923,551 | 20,989,255 | - | - |
| Subtotal | 27,814,710 | 32,039,844 | 33,147,595 | 33,027,224 | 32,532,992 | - | - |
| Federal sources | | | | | | | |
| 1991 Medicaid Admin Claiming | 14,192 | 17,506 | - | 590 | - | - | - |
| 4300 Fed Restricted Revenue | 567,958 | 647,282 | 1,049,684 | 1,152,074 | 1,643,083 | - | - |
| 4500 Federal Restrict Rev Thru State | 6,107,610 | 3,061,012 | 2,476,380 | 2,574,157 | 2,952,564 | - | - |
| Subtotal | 6,689,760 | 3,725,800 | 3,526,064 | 3,726,821 | 4,595,647 | - | - |
| Total revenues | \$ 106,647,445 | \$ 113,878,340 | \$ 113,936,277 | \$ 116,021,735 | \$ 119,146,353 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5100 Long Term Debt Sources | 695,841 | - | - | - | - | - | - |
| 5200 Interfund Transfers | 5,718,376 | 6,461,297 | 6,488,615 | 6,498,802 | 6,543,174 | - | - |
| 5400 Beginning Fund Balance | 20,238,001 | 22,360,120 | 20,496,745 | 20,484,110 | 15,367,700 | - | - |
| Total other sources | \$ 26,652,218 | \$ 28,821,417 | \$ 26,985,360 | \$ 26,982,912 | \$ 21,910,874 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 133,299,663 | \$ 142,699,757 | \$ 140,921,637 | \$ 143,004,647 | \$ 141,057,227 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Expenditures by Activity | | | | | | | |
| Instruction | | | | | | | |
| 1121 Middle/Junior High Programs | 3,322,034 | 3,632,732 | 3,863,657 | 3,682,573 | 2,988,643 | - | - |
| 1122 Middle/Junior Extracurricular | 37,693 | - | - | - | - | - | - |
| 1220 Restrictive Prgms- Disabilitie | 17,079,459 | 20,226,425 | 19,427,150 | 19,912,847 | 22,647,419 | - | - |
| 1250 Less Restrictive Programs | 313,765 | 460,979 | 530,824 | 530,748 | 564,351 | - | - |
| 1271 Remediation | 96,859 | 164,021 | 42,075 | 42,075 | - | - | - |
| 1280 Alternative Education | 2,254,418 | 2,370,252 | 2,356,069 | 2,302,606 | 1,902,769 | - | - |
| 1291 English as a Second Language | 24,287 | 29,738 | 29,376 | 29,463 | 31,630 | - | - |
| 1292 Teen Parent Program | 96,554 | 97,018 | 103,991 | 101,690 | 120,349 | - | - |
| 1293 Migrant Education | 986,770 | 1,058,445 | 1,135,408 | 1,135,408 | 1,170,030 | - | - |
| 1294 Youth Correction | 3,916,893 | 4,794,015 | 4,841,275 | 4,824,085 | 4,783,869 | - | - |
| 1400 Summer School Programs | 105,039 | 80,139 | 79,505 | 79,505 | 126,926 | - | - |
| Subtotal | 28,233,771 | 32,913,764 | 32,409,330 | 32,641,000 | 34,335,986 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--|-----------------------|-----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Support services | | | | | | | |
| 2110 Attendance Services | 2,314,158 | 2,375,263 | 2,444,550 | 2,466,873 | 2,458,699 | - | - |
| 2120 Guidance Services | 1,797,485 | 1,549,502 | 1,560,487 | 1,542,175 | 1,415,778 | - | - |
| 2130 Health Services | 18,705,714 | 19,509,427 | 21,369,683 | 21,356,718 | 23,309,618 | - | - |
| 2140 Psychological Services | 1,578,735 | 1,928,532 | 1,734,175 | 1,841,931 | 1,880,908 | - | - |
| 2150 Speech Pathology & Audiology | 1,521,050 | 1,370,802 | 1,302,911 | 1,368,068 | 1,558,427 | - | - |
| 2160 Other Student Treatment | 1,322,861 | 1,635,855 | 1,621,587 | 1,485,582 | 1,553,593 | - | - |
| 2190 Director Student Services | 1,727,364 | 2,167,365 | 2,096,581 | 2,063,609 | 2,319,148 | - | - |
| 2210 Improvement of Instruction | 3,782,773 | 3,349,112 | 4,615,685 | 4,697,167 | 4,197,814 | - | - |
| 2230 Assessment & Testing | 531 | 90 | - | 3 | - | - | - |
| 2240 Instructional Staff Dvlpmnt | 1,021,890 | 233,877 | - | - | - | - | - |
| 2310 Board of Education | 258,884 | 475,226 | 345,200 | 345,200 | 485,200 | - | - |
| 2320 Executive Administration | 1,190,917 | 1,246,226 | 1,668,870 | 1,631,075 | 1,703,472 | - | - |
| 2410 Office of the Principal | 2,709,824 | 2,903,271 | 2,385,470 | 2,458,852 | 2,554,427 | - | - |
| 2490 Other Administrative Support | 1,705,137 | 1,853,437 | 1,831,791 | 1,682,791 | 1,780,894 | - | - |
| 2510 Direction of Business | 327,235 | 371,811 | 401,566 | 400,352 | 420,223 | - | - |
| 2520 Fiscal Services | 981,363 | 1,146,897 | 962,630 | 1,017,738 | 963,372 | - | - |
| 2540 Plant Operations & Maintenance | 2,993,538 | 3,095,040 | 5,661,707 | 5,281,112 | 5,172,914 | - | - |
| 2550 Student Transportation | 112,108 | 156,552 | 183,700 | 158,270 | 156,700 | - | - |
| 2570 Internal Services | 1,172,928 | 1,386,831 | 1,610,094 | 1,664,316 | 1,772,841 | - | - |
| 2610 Central Support | - | (2) | - | - | - | - | - |
| 2620 Plan/Develop/Evaluate | 3,210,914 | 4,413,868 | 3,416,423 | 3,987,006 | 4,166,280 | - | - |
| 2630 Information Services | 564,609 | 584,876 | 539,665 | 540,236 | 562,519 | - | - |
| 2640 Staff Services | 2,095,929 | 2,428,189 | 3,403,384 | 3,447,589 | 2,946,583 | - | - |
| 2660 Technology Services | 6,975,672 | 7,226,505 | 8,011,119 | 7,823,546 | 7,718,746 | - | - |
| 2670 Records Management | 262,306 | - | - | - | - | - | - |
| 2690 Other Support Systems | 414,677 | 525,707 | 67,225 | 67,224 | 50,000 | - | - |
| Subtotal | 58,748,602 | 61,934,259 | 67,234,503 | 67,327,433 | 69,148,156 | - | - |
| Enterprise & community service | | | | | | | |
| 3100 Food Services | 1,491,327 | 1,419,904 | 1,729,303 | 1,162,746 | 1,312,179 | - | - |
| 3300 Community Services | - | 4,000 | - | - | - | - | - |
| Subtotal | 1,491,327 | 1,423,904 | 1,729,303 | 1,162,746 | 1,312,179 | - | - |
| Facilities acquisition & construction | | | | | | | |
| 4150 Building Acquisition Construct | 695,841 | - | 1,057,818 | 1,057,818 | 605,000 | - | - |
| Subtotal | 695,841 | - | 1,057,818 | 1,057,818 | 605,000 | - | - |
| Other uses expenditures | | | | | | | |
| 5100 Debt Service | 8,373,678 | 8,832,140 | 8,994,513 | 8,974,651 | 9,182,279 | - | - |
| 5300 ESD Appropriation | 7,677,948 | 10,637,648 | 7,960,964 | 9,960,964 | 10,000,000 | - | - |
| Subtotal | 16,051,626 | 19,469,788 | 16,955,477 | 18,935,615 | 19,182,279 | - | - |
| Total expenditures | \$ 105,221,167 | \$ 115,741,715 | \$ 119,386,431 | \$ 121,124,612 | \$ 124,583,600 | \$ - | \$ - |
| 5200 Fund Transfer | 5,718,376 | 6,461,297 | 6,488,615 | 6,498,802 | 6,543,174 | - | - |
| 6000 Contingencies | - | - | 7,865,091 | 7,959,388 | 4,320,453 | - | - |
| Total appropriation | \$ 110,939,543 | \$ 122,203,012 | \$ 133,740,137 | \$ 135,582,802 | \$ 135,447,227 | \$ - | \$ - |
| Ending fund balance | 22,360,120 | 20,496,745 | 7,181,500 | 7,421,845 | 5,610,000 | - | - |
| TOTAL REQUIREMENTS | \$ 133,299,663 | \$ 142,699,757 | \$ 140,921,637 | \$ 143,004,647 | \$ 141,057,227 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|-------------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| 0111 Licensed Salaries | 15,629,559 | 18,012,764 | 18,724,151 | 18,819,711 | 19,960,379 | - | - |
| 0112 Classified Salaries | 18,205,268 | 20,160,410 | 19,039,409 | 19,382,452 | 20,557,405 | - | - |
| 0113 Administrators | 5,708,964 | 6,522,139 | 6,646,462 | 6,466,368 | 6,783,531 | - | - |
| 0114 Managerial-Classified | 1,843,321 | 1,697,744 | 1,580,733 | 1,683,136 | 1,838,577 | - | - |
| 0121 Licensed Substitutes | 17,575 | - | 295,425 | 295,425 | 295,425 | - | - |
| 0122 Classified Substitutes | - | - | 276,354 | 136,078 | 175,354 | - | - |
| 0123 Licensed-Temporary | 392,442 | 435,330 | 477,735 | 501,205 | 490,645 | - | - |
| 0124 Classified-Temporary | 1,104,821 | 998,516 | 1,207,321 | 1,158,043 | 1,234,330 | - | - |
| 0130 Additional Salary | 64,601 | 207,816 | 795,404 | 788,182 | 768,795 | - | - |
| Allocated salaries | 1 | 3 | - | - | - | - | - |
| Subtotal | 42,966,552 | 48,034,722 | 49,042,994 | 49,230,600 | 52,104,441 | - | - |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 11,073,507 | 12,478,852 | 14,582,933 | 14,348,176 | 16,153,109 | - | - |
| 0220 Social Security Administration | 3,269,582 | 3,654,978 | 3,658,897 | 3,651,547 | 3,917,361 | - | - |
| 0230 Other Payroll Costs | 1,439,711 | 2,057,938 | 2,216,439 | 2,262,564 | 2,888,099 | - | - |
| 0240 Contractual Employee Benefit C | 8,555,375 | 9,367,523 | 10,151,004 | 10,249,768 | 11,456,784 | - | - |
| Allocated associated payroll costs | (2) | - | - | - | - | - | - |
| Subtotal | 24,338,173 | 27,559,291 | 30,609,273 | 30,512,055 | 34,415,353 | - | - |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 3,645,732 | 4,296,321 | 2,245,531 | 2,882,684 | 2,051,013 | - | - |
| 0320 Property Services | 2,349,294 | 2,669,117 | 5,062,350 | 4,584,535 | 4,133,469 | - | - |
| 0330 Student Transportation | 211,717 | 203,200 | 174,878 | 173,924 | 139,898 | - | - |
| 0340 Travel | 764,284 | 797,320 | 702,899 | 774,741 | 783,264 | - | - |
| 0350 Communication | 2,506,263 | 2,449,505 | 2,277,835 | 2,294,535 | 2,805,608 | - | - |
| 0374 Other Tuition | - | 4,000 | - | - | - | - | - |
| 0380 Non-Instructional Prof/Tech | 4,344,489 | 3,845,313 | 3,376,888 | 3,592,822 | 2,225,445 | - | - |
| 0390 Other General Prof/Tech | (8,700) | 88,750 | 457,948 | 485,948 | 285,608 | - | - |
| 0391 CTA service adjustments | (176,409) | (281,821) | 159,831 | (403,639) | (720,437) | - | - |
| Allocated purchased services | (1) | (2) | - | - | - | - | - |
| Subtotal | 13,636,669 | 14,071,703 | 14,458,160 | 14,385,550 | 11,703,868 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 1,322,370 | 1,040,939 | 1,856,125 | 1,692,193 | 1,495,435 | - | - |
| 0420 Textbooks | 26,349 | 92,679 | 10,767 | 54,238 | 11,750 | - | - |
| 0430 Library Books | 71,172 | 63,819 | 60,277 | 61,014 | 60,580 | - | - |
| 0440 Periodicals | 2,893 | 6,224 | 8,669 | 8,369 | 7,100 | - | - |
| 0450 Food | 585,915 | 622,854 | 755,700 | 485,428 | 548,200 | - | - |
| 0460 Non-Consumable | 745,488 | 494,423 | 385,322 | 345,984 | 205,058 | - | - |
| 0470 Non-Capital Computer Software | 736,557 | 791,433 | 635,985 | 649,610 | 822,294 | - | - |
| 0480 Non-Capital Comp Hardware | 695,611 | 466,235 | 250,618 | 249,286 | 332,649 | - | - |
| Allocated supplies and materials | (2) | 1 | - | - | - | - | - |
| Subtotal | 4,186,353 | 3,578,607 | 3,963,463 | 3,546,122 | 3,483,066 | - | - |
| Capital outlay | | | | | | | |
| 0520 Buildings Acquisition | - | 55,034 | 462,818 | 512,488 | 300,000 | - | - |
| 0530 Improvements Not Buildings | - | - | 40,320 | 40,320 | - | - | - |
| 0540 Equipment | 570,247 | 53,199 | 636,259 | 636,259 | 305,000 | - | - |
| 0550 Technology | 29,918 | - | 139,827 | 139,827 | 13,402 | - | - |
| 0590 Other Capital Outlay | 856,486 | - | - | - | - | - | - |
| Subtotal | 1,456,651 | 108,233 | 1,279,224 | 1,328,894 | 618,402 | - | - |
| Other objects | | | | | | | |
| 0610 Redemption of Principal | 4,783,171 | 5,365,191 | 5,761,509 | 5,761,509 | 6,332,257 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|-----------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| 0621 Regular Interest | 3,590,507 | 3,375,469 | 3,233,004 | 3,213,142 | 2,850,022 | - | - |
| 0640 Dues & Fees | 371,985 | 482,318 | 217,030 | 239,160 | 221,207 | - | - |
| 0650 Insurance & Judgements | 786,744 | 1,065,142 | 1,300,740 | 1,321,083 | 1,309,984 | - | - |
| 0690 Indirect Charges | 1,426,414 | 1,463,391 | 1,560,070 | 1,625,533 | 1,545,000 | - | - |
| | | | | | | | |
| | | | | | | | |
| 0720 Transits | 7,677,948 | 10,637,648 | 7,960,964 | 9,960,964 | 10,000,000 | - | - |
| Subtotal | 18,636,769 | 22,389,159 | 20,033,317 | 22,121,391 | 22,258,470 | - | - |
| TOTAL EXPENDITURES | \$ 105,221,167 | \$ 115,741,715 | \$ 119,386,431 | \$ 121,124,612 | \$ 124,583,600 | \$ - | \$ - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Full-Time Equivalent

All Budgetary Funds Combined

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|---|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Full-Time Equivalent by Fund | | | | | | | |
| 1 Resolution Services | 336.76 | 348.41 | 336.50 | 340.40 | 333.75 | - | - |
| 2 Contracted Services | 303.88 | 297.84 | 262.53 | 265.13 | 273.92 | - | - |
| 6 Operating | 67.37 | 68.94 | 34.40 | 36.45 | 35.25 | - | - |
| 7 Risk Management and Reserve | 1.75 | 1.40 | 1.40 | 1.40 | 2.40 | - | - |
| Total full-time equivalent by fund | 709.76 | 716.59 | 634.83 | 643.38 | 645.32 | - | - |
| Full-Time Equivalent by Activity | | | | | | | |
| Instruction | | | | | | | |
| 1121 Middle/Junior High Programs | 25.20 | 25.20 | 16.80 | 8.69 | 9.48 | - | - |
| 1220 Restrictive Prgms- Disabilitie | 229.63 | 217.14 | 186.48 | 203.28 | 207.94 | - | - |
| 1250 Less Restrictive Programs | 3.00 | 3.88 | 4.50 | 4.50 | 4.50 | - | - |
| 1280 Alternative Education | 20.31 | 20.32 | 14.49 | 14.38 | 12.08 | - | - |
| 1291 English as a Second Language | 0.50 | - | 0.20 | 0.20 | 0.20 | - | - |
| 1292 Teen Parent Program | 1.32 | 1.32 | 1.50 | 1.50 | 1.50 | - | - |
| 1293 Migrant Education | 6.65 | 6.79 | 7.00 | 6.69 | 6.69 | - | - |
| 1294 Youth Correction | 27.05 | 29.43 | 22.21 | 21.96 | 22.86 | - | - |
| 1400 Summer School Programs | - | - | 0.32 | - | - | - | - |
| Subtotal | 313.66 | 304.08 | 253.50 | 261.20 | 265.25 | - | - |
| Support services | | | | | | | |
| 2110 Attendance Services | 23.18 | 21.42 | 20.21 | 23.13 | 20.51 | - | - |
| 2120 Guidance Services | 14.37 | 15.58 | 13.34 | 9.50 | 8.75 | - | - |
| 2130 Health Services | 173.71 | 183.59 | 171.52 | 171.82 | 172.02 | - | - |
| 2140 Psychological Services | 13.50 | 13.90 | 11.53 | 10.59 | 10.59 | - | - |
| 2150 Speech Pathology & Audiology | 14.47 | 13.95 | 9.68 | 9.93 | 10.40 | - | - |
| 2160 Other Student Treatment | 11.79 | 11.48 | 10.30 | 12.48 | 9.17 | - | - |
| 2190 Director Student Services | 10.66 | 14.94 | 13.51 | 13.20 | 13.40 | - | - |
| 2210 Improvement of Instruction | 8.25 | 9.23 | 18.47 | 14.08 | 15.08 | - | - |
| 2240 Instructional Staff Dvlpmnt | 0.96 | - | - | - | - | - | - |
| 2320 Executive Administration | 3.96 | 4.20 | 4.30 | 5.10 | 5.10 | - | - |
| 2410 Office of the Principal | 19.47 | 18.36 | 13.77 | 12.95 | 14.40 | - | - |
| 2490 Other Administrative Support | 12.03 | 12.27 | 11.81 | 12.26 | 11.26 | - | - |
| 2510 Direction of Business | 2.00 | 1.60 | 1.60 | 1.60 | 1.60 | - | - |
| 2520 Fiscal Services | 8.15 | 8.60 | 6.95 | 7.00 | 6.00 | - | - |
| 2540 Plant Operations & Maintenance | 13.19 | 14.36 | 14.00 | 14.00 | 15.00 | - | - |
| 2570 Internal Services | 2.25 | 1.87 | 1.87 | 1.87 | 2.87 | - | - |
| 2620 Plan/Develop/Evaluate | 18.12 | 21.01 | 16.42 | 17.42 | 17.42 | - | - |
| 2630 Information Services | 3.29 | 3.00 | 2.80 | 3.00 | 3.00 | - | - |
| 2640 Staff Services | 10.50 | 9.90 | 9.00 | 10.00 | 11.25 | - | - |
| 2660 Technology Services | 30.25 | 31.25 | 30.25 | 32.25 | 32.25 | - | - |
| 2690 Other Support Systems | 2.00 | 2.00 | - | - | - | - | - |
| Subtotal | 396.10 | 412.51 | 381.33 | 382.18 | 380.07 | - | - |
| Total full-time equivalent by activity | 709.76 | 716.59 | 634.83 | 643.38 | 645.32 | - | - |
| Full-Time Equivalent by Department | | | | | | | |
| Administration | 9.25 | 8.95 | 7.00 | 8.00 | 8.00 | - | - |
| Facilities services | 13.69 | 14.83 | 14.47 | 14.47 | 15.47 | - | - |
| Business services | 11.90 | 11.60 | 9.95 | 10.00 | 10.00 | - | - |
| Human resources | 10.50 | 9.90 | 9.00 | 10.00 | 11.25 | - | - |
| Technology services | 30.25 | 31.25 | 30.25 | 32.25 | 32.25 | - | - |
| Special education services | 275.24 | 259.68 | 219.03 | 240.64 | 244.13 | - | - |
| School health services | 174.92 | 183.24 | 172.83 | 173.23 | 172.04 | - | - |
| Instructional services | 184.01 | 197.14 | 172.30 | 154.79 | 152.18 | - | - |
| Total full-time equivalent by department | 709.76 | 716.59 | 634.83 | 643.38 | 645.32 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

1 Resolution Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--------------------------------------|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1110 Ad Valorem Taxes | \$ 42,584,257 | \$ 44,164,175 | \$ 45,278,000 | \$ 45,278,000 | \$ 46,178,000 | \$ - | \$ - |
| 1190 Penalties & Interest on Taxes | 121,331 | 101,757 | 10,000 | 10,000 | 10,000 | - | - |
| 1920 Private Contribution/Donations | 1 | 675 | - | 1,408 | - | - | - |
| 1940 Services to Local Ed Agencies | 18,014 | 13,677 | 21,820 | 21,700 | 24,297 | - | - |
| 1960 Recover Prior Yrs Expenditures | 660 | 584 | - | - | - | - | - |
| 1980 Fees Charged to Grants | - | 420 | - | - | - | - | - |
| 1990 Miscellaneous | 35,467 | 34,364 | 142,022 | 142,304 | 56,741 | - | - |
| Subtotal | 42,759,730 | 44,315,652 | 45,451,842 | 45,453,412 | 46,269,038 | - | - |
| State sources | | | | | | | |
| 3101 SSF- General Support | 8,088,170 | 8,144,363 | 10,152,900 | 10,103,673 | 11,543,737 | - | - |
| 3299 Other Restricted Grants Aid | 59,103 | 62,134 | 55,123 | 55,123 | 61,064 | - | - |
| Subtotal | 8,147,273 | 8,206,497 | 10,208,023 | 10,158,796 | 11,604,801 | - | - |
| Federal sources | | | | | | | |
| 1991 Medicaid Admin Claiming | 7,148 | 9,036 | - | - | - | - | - |
| 4500 Federal Restrict Rev Thru State | 63,401 | 82,357 | 52,224 | 54,080 | 55,913 | - | - |
| Subtotal | 70,549 | 91,393 | 52,224 | 54,080 | 55,913 | - | - |
| Total revenues | \$ 50,977,552 | \$ 52,613,542 | \$ 55,712,089 | \$ 55,666,288 | \$ 57,929,752 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5200 Interfund Transfers | - | - | 111,425 | 111,425 | 70,000 | - | - |
| 5400 Beginning Fund Balance | 10,954,854 | 9,866,178 | 5,501,649 | 5,501,649 | 3,050,000 | - | - |
| Total other sources | \$ 10,954,854 | \$ 9,866,178 | \$ 5,613,074 | \$ 5,613,074 | \$ 3,120,000 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 61,932,406 | \$ 62,479,720 | \$ 61,325,163 | \$ 61,279,362 | \$ 61,049,752 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Expenditures by Activity | | | | | | | |
| Instruction | | | | | | | |
| 1220 Restrictive Prgms- Disabilitie | 8,367,099 | 9,463,615 | 9,575,577 | 9,928,005 | 10,763,753 | - | - |
| 1250 Less Restrictive Programs | 282,382 | 418,954 | 484,211 | 484,206 | 539,610 | - | - |
| 1280 Alternative Education | 1,875,710 | 1,219,163 | 961,749 | 930,115 | 970,033 | - | - |
| 1291 English as a Second Language | 24,287 | 29,738 | - | 23 | - | - | - |
| 1292 Teen Parent Program | 90,381 | 90,869 | 97,419 | 95,102 | 116,523 | - | - |
| 1294 Youth Correction | 395,247 | 442,075 | 364,778 | 366,186 | 449,858 | - | - |
| Subtotal | 11,035,106 | 11,664,414 | 11,483,734 | 11,803,637 | 12,839,777 | - | - |
| Support services | | | | | | | |
| 2110 Attendance Services | 1,390,454 | 1,419,845 | 1,614,196 | 1,618,509 | 1,650,708 | - | - |
| 2130 Health Services | 12,540,819 | 13,221,236 | 14,553,091 | 14,297,616 | 15,432,784 | - | - |
| 2140 Psychological Services | 1,174,511 | 1,301,503 | 1,165,777 | 1,264,734 | 1,248,062 | - | - |
| 2150 Speech Pathology & Audiology | 1,226,005 | 1,046,102 | 991,723 | 1,055,913 | 1,141,521 | - | - |
| 2160 Other Student Treatment | 952,259 | 1,114,502 | 1,172,418 | 1,018,007 | 1,104,794 | - | - |
| 2190 Director Student Services | 851,144 | 844,903 | 1,059,124 | 1,037,689 | 1,135,996 | - | - |
| 2210 Improvement of Instruction | 877,937 | 959,600 | 856,484 | 856,484 | 876,618 | - | - |
| 2310 Board of Education | (3) | (4) | - | - | - | - | - |
| 2320 Executive Administration | 187,255 | 184,171 | 552,502 | 551,082 | 556,422 | - | - |
| 2410 Office of the Principal | 1,550,170 | 1,704,009 | 1,738,913 | 1,489,246 | 1,414,472 | - | - |
| 2490 Other Administrative Support | 1 | - | - | - | - | - | - |
| 2510 Direction of Business | (2) | (2) | - | - | - | - | - |
| 2520 Fiscal Services | 801 | - | - | - | - | - | - |
| 2540 Plant Operations & Maintenance | 2,139,074 | 2,139,434 | 2,106,257 | 2,163,500 | 2,197,101 | - | - |
| 2570 Internal Services | 25,520 | 15,489 | 30,236 | 30,236 | 32,247 | - | - |
| 2610 Central Support | - | 2 | - | - | - | - | - |
| 2630 Information Services | 2,964 | 2,937 | 3,053 | 2,937 | 3,025 | - | - |
| 2640 Staff Services | 4,800 | - | - | - | - | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

1 Resolution Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|---|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| 2660 Technology Services | 4,955,242 | 5,094,300 | 5,868,892 | 5,305,422 | 5,056,972 | - | - |
| Subtotal | 27,878,951 | 29,048,027 | 31,712,666 | 30,691,375 | 31,850,722 | - | - |
| Enterprise & community service | | | | | | | |
| 3100 Food Services | 144,847 | 137,185 | 112,140 | 128,625 | 118,800 | - | - |
| Subtotal | 144,847 | 137,185 | 112,140 | 128,625 | 118,800 | - | - |
| Other uses expenditures | | | | | | | |
| 5300 ESD Appropriation | 7,677,948 | 10,637,648 | 7,960,964 | 9,960,964 | 10,000,000 | - | - |
| Subtotal | 7,677,948 | 10,637,648 | 7,960,964 | 9,960,964 | 10,000,000 | - | - |
| Total expenditures | \$ 46,736,852 | \$ 51,487,274 | \$ 51,269,504 | \$ 52,584,601 | \$ 54,809,299 | \$ - | \$ - |
| 5200 Fund Transfer | 5,329,376 | 5,490,797 | 5,649,090 | 5,644,167 | 5,923,174 | - | - |
| 6000 Contingencies | - | - | 4,406,569 | 3,050,594 | 317,279 | - | - |
| Total appropriation | \$ 52,066,228 | \$ 56,978,071 | \$ 61,325,163 | \$ 61,279,362 | \$ 61,049,752 | \$ - | \$ - |
| Ending fund balance | 9,866,178 | 5,501,649 | - | - | - | - | - |
| TOTAL REQUIREMENTS | \$ 61,932,406 | \$ 62,479,720 | \$ 61,325,163 | \$ 61,279,362 | \$ 61,049,752 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0111 Licensed Salaries | 7,943,330 | 9,346,175 | 9,552,070 | 9,482,308 | 10,301,536 | - | - |
| 0112 Classified Salaries | 8,284,333 | 9,374,797 | 10,271,647 | 10,271,951 | 10,846,264 | - | - |
| 0113 Administrators | 1,114,901 | 1,400,156 | 2,773,657 | 2,717,308 | 2,718,575 | - | - |
| 0114 Managerial-Classified | 533,023 | 321,444 | 355,406 | 389,986 | 361,127 | - | - |
| 0121 Licensed Substitutes | - | - | 103,500 | 103,500 | 206,000 | - | - |
| 0122 Classified Substitutes | - | - | 171,854 | 101,578 | 171,854 | - | - |
| 0123 Licensed-Temporary | 56,957 | 120,439 | 36,915 | 87,796 | 1,000 | - | - |
| 0124 Classified-Temporary | 94,145 | 103,771 | 6,610 | 74,599 | 4,961 | - | - |
| 0130 Additional Salary | 731 | 10,519 | 355,782 | 356,009 | 377,155 | - | - |
| Allocated salaries | 2,790,934 | 378,085 | (824,849) | (995,024) | (1,265,638) | - | - |
| Subtotal | 20,818,354 | 21,055,386 | 22,802,592 | 22,590,011 | 23,722,834 | - | - |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 4,633,342 | 5,364,228 | 7,039,717 | 6,821,558 | 7,675,706 | - | - |
| 0220 Social Security Administration | 1,374,420 | 1,576,692 | 1,778,132 | 1,753,323 | 1,884,042 | - | - |
| 0230 Other Payroll Costs | 556,404 | 804,750 | 1,032,449 | 1,042,461 | 1,359,302 | - | - |
| 0240 Contractual Employee Benefit C | 4,016,934 | 4,424,131 | 5,172,371 | 5,132,110 | 5,737,585 | - | - |
| Allocated associated payroll costs | 1,396,893 | 439,841 | (486,383) | (543,223) | (688,036) | - | - |
| Subtotal | 11,977,993 | 12,609,642 | 14,536,286 | 14,206,229 | 15,968,599 | - | - |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 1,592,880 | 2,297,908 | 1,105,124 | 1,494,943 | 846,476 | - | - |
| 0320 Property Services | 1,526,330 | 1,525,280 | 1,408,640 | 1,443,362 | 1,463,317 | - | - |
| 0330 Student Transportation | 10,296 | 7,832 | 1,550 | 1,436 | 3,500 | - | - |
| 0340 Travel | 92,731 | 83,159 | 84,823 | 78,922 | 106,829 | - | - |
| 0350 Communication | 2,263,121 | 2,232,100 | 2,076,599 | 2,091,821 | 2,074,148 | - | - |
| 0380 Non-Instructional Prof/Tech | 189,379 | 297,336 | 187,238 | 219,668 | 224,952 | - | - |
| 0390 Other General Prof/Tech | (209,929) | 88,540 | 254,496 | 286,120 | 255,656 | - | - |
| 0391 CTA service adjustments | (142,528) | (256,116) | (31,169) | (594,639) | (911,437) | - | - |
| Allocated purchased services | 17,041 | (16,193) | 52,312 | 54,641 | 84,577 | - | - |
| Subtotal | 5,339,321 | 6,259,846 | 5,139,613 | 5,076,274 | 4,148,018 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 227,504 | 221,061 | 362,501 | 215,638 | 410,069 | - | - |
| 0420 Textbooks | 11,077 | 36,149 | 1,000 | 20,834 | 1,750 | - | - |
| 0430 Library Books | 38,638 | 23,750 | 23,250 | 22,555 | 24,500 | - | - |
| 0440 Periodicals | 1,212 | 4,870 | 1,069 | 969 | 4,500 | - | - |
| 0450 Food | 143,616 | 136,918 | 112,140 | 125,981 | 118,800 | - | - |
| 0460 Non-Consumable | 62,465 | 65,365 | 26,707 | 39,138 | 47,707 | - | - |
| 0470 Non-Capital Computer Software | 229,812 | 221,884 | 138,842 | 138,715 | 203,731 | - | - |
| 0480 Non-Capital Comp Hardware | 162,498 | 153,094 | 27,500 | 42,332 | 144,112 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

1 Resolution Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|----------------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| Allocated supplies and materials | 14,485 | 17,063 | (14,010) | (13,969) | (23,711) | - | - |
| Subtotal | 891,307 | 880,154 | 678,999 | 592,193 | 931,458 | - | - |
| Capital outlay | | | | | | | |
| 0550 Technology | - | - | 139,827 | 139,827 | 13,402 | - | - |
| Subtotal | - | - | 139,827 | 139,827 | 13,402 | - | - |
| Other objects | | | | | | | |
| 0640 Dues & Fees | 31,929 | 44,598 | 11,223 | 19,103 | 24,988 | - | - |
| 0720 Transits | 7,677,948 | 10,637,648 | 7,960,964 | 9,960,964 | 10,000,000 | - | - |
| Subtotal | 7,709,877 | 10,682,246 | 7,972,187 | 9,980,067 | 10,024,988 | - | - |
| TOTAL EXPENDITURES | \$ 46,736,852 | \$ 51,487,274 | \$ 51,269,504 | \$ 52,584,601 | \$ 54,809,299 | \$ - | \$ - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

2 Contracted Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|-------------------------------------|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1600 Food Service | \$ 4,311 | \$ 3,582 | \$ 2,156 | \$ 2,754 | \$ - | \$ - | \$ - |
| 1800 Community Service Activities | 4,984 | - | - | - | - | - | - |
| 1920 Private Contribution/Donations | 142,502 | 92,969 | 365,000 | 511,238 | 75,000 | - | - |
| 1940 Services to Local Ed Agencies | 16,015,882 | 18,619,532 | 16,593,642 | 17,738,335 | 19,750,168 | - | - |
| 1960 Recover Prior Yrs Expenditures | (39,568) | 1,027 | - | - | - | - | - |
| 1990 Miscellaneous | 309,053 | 356,437 | 191,683 | 190,811 | 191,962 | - | - |
| Subtotal | 16,437,164 | 19,073,547 | 17,152,481 | 18,443,138 | 20,017,130 | - | - |
| Intermediate sources | | | | | | | |
| 2200 Restricted Revenue | 374,893 | 859,950 | 2,747,510 | 3,037,510 | 3,611,067 | - | - |
| Subtotal | 374,893 | 859,950 | 2,747,510 | 3,037,510 | 3,611,067 | - | - |
| State sources | | | | | | | |
| 3299 Other Restricted Grants Aid | 19,648,431 | 23,832,847 | 22,939,572 | 22,868,428 | 20,928,191 | - | - |
| Subtotal | 19,648,431 | 23,832,847 | 22,939,572 | 22,868,428 | 20,928,191 | - | - |
| Federal sources | | | | | | | |
| 1991 Medicaid Admin Claiming | 7,044 | 8,470 | - | 590 | - | - | - |
| 4300 Fed Restricted Revenue | 567,958 | 647,282 | 1,049,684 | 1,152,074 | 1,643,083 | - | - |
| 4500 Federal Restric Rev Thru State | 6,036,609 | 2,978,655 | 2,424,156 | 2,520,077 | 2,896,651 | - | - |
| Subtotal | 6,611,611 | 3,634,407 | 3,473,840 | 3,672,741 | 4,539,734 | - | - |
| Total revenues | \$ 43,072,099 | \$ 47,400,751 | \$ 46,313,403 | \$ 48,021,817 | \$ 49,096,122 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5400 Beginning Fund Balance | 719,222 | 1,737,128 | 2,507,171 | 2,494,536 | 1,900,000 | - | - |
| Total other sources | \$ 719,222 | \$ 1,737,128 | \$ 2,507,171 | \$ 2,494,536 | \$ 1,900,000 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 43,791,321 | \$ 49,137,879 | \$ 48,820,574 | \$ 50,516,353 | \$ 50,996,122 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Expenditures by Activity | | | | | | | |
| Instruction | | | | | | | |
| 1121 Middle/Junior High Programs | 3,322,034 | 3,632,732 | 3,863,657 | 3,682,573 | 2,988,643 | - | - |
| 1122 Middle/Junior Extracurricular | 37,693 | - | - | - | - | - | - |
| 1220 Restrictive Prgms- Disabilitie | 8,712,360 | 10,762,810 | 9,851,573 | 9,984,842 | 11,883,666 | - | - |
| 1250 Less Restrictive Programs | 31,383 | 42,025 | 46,613 | 46,542 | 24,741 | - | - |
| 1271 Remediation | 96,859 | 164,021 | 42,075 | 42,075 | - | - | - |
| 1280 Alternative Education | 378,708 | 1,151,089 | 1,394,320 | 1,372,491 | 932,736 | - | - |
| 1291 English as a Second Language | - | - | 29,376 | 29,440 | 31,630 | - | - |
| 1292 Teen Parent Program | 6,173 | 6,149 | 6,572 | 6,588 | 3,826 | - | - |
| 1293 Migrant Education | 986,770 | 1,058,445 | 1,135,408 | 1,135,408 | 1,170,030 | - | - |
| 1294 Youth Correction | 3,521,646 | 4,351,940 | 4,476,497 | 4,457,899 | 4,334,011 | - | - |
| 1400 Summer School Programs | 105,039 | 80,139 | 79,505 | 79,505 | 126,926 | - | - |
| Subtotal | 17,198,665 | 21,249,350 | 20,925,596 | 20,837,363 | 21,496,209 | - | - |
| Support services | | | | | | | |
| 2110 Attendance Services | 915,218 | 840,834 | 729,179 | 747,189 | 704,271 | - | - |
| 2120 Guidance Services | 1,797,485 | 1,549,502 | 1,560,487 | 1,542,175 | 1,415,778 | - | - |
| 2130 Health Services | 6,161,503 | 6,288,279 | 6,816,592 | 7,059,102 | 7,876,834 | - | - |
| 2140 Psychological Services | 404,224 | 627,029 | 568,398 | 577,197 | 632,846 | - | - |
| 2150 Speech Pathology & Audiology | 295,045 | 324,700 | 302,703 | 303,670 | 411,906 | - | - |
| 2160 Other Student Treatment | 370,602 | 521,353 | 449,169 | 467,575 | 448,799 | - | - |
| 2190 Director Student Services | 836,438 | 1,093,882 | 771,067 | 786,502 | 865,890 | - | - |
| 2210 Improvement of Instruction | 2,814,197 | 2,299,693 | 3,485,408 | 3,566,530 | 3,035,226 | - | - |
| 2230 Assessment & Testing | 531 | 90 | - | 3 | - | - | - |
| 2240 Instructional Staff Dvlpmnt | 1,021,890 | 233,877 | - | - | - | - | - |
| 2320 Executive Administration | 24,314 | 17,660 | - | - | - | - | - |
| 2410 Office of the Principal | 1,159,654 | 1,199,262 | 646,557 | 969,606 | 1,139,955 | - | - |

Multnomah Education Service District

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2 Contracted Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| 2490 Other Administrative Support | 1,705,136 | 1,853,437 | 1,831,791 | 1,682,791 | 1,780,894 | - | - |
| 2510 Direction of Business | (4) | 1 | - | - | - | - | - |
| 2540 Plant Operations & Maintenance | 999,787 | 1,198,552 | 1,811,496 | 1,785,023 | 1,415,634 | - | - |
| 2550 Student Transportation | 90,976 | 123,557 | 140,000 | 114,570 | 113,000 | - | - |
| 2570 Internal Services | 8,746 | - | - | - | - | - | - |
| 2620 Plan/Develop/Evaluate | 3,208,794 | 4,411,516 | 3,416,423 | 3,987,006 | 4,166,280 | - | - |
| 2630 Information Services | 65,424 | - | - | - | - | - | - |
| 2640 Staff Services | 536,401 | 634,905 | 1,079,066 | 1,007,396 | 567,612 | - | - |
| 2660 Technology Services | 785,834 | 771,235 | 853,010 | 1,270,897 | 1,333,351 | - | - |
| 2670 Records Management | 262,306 | - | - | - | - | - | - |
| 2690 Other Support Systems | 44,547 | 105,275 | - | - | - | - | - |
| Subtotal | 23,509,048 | 24,094,639 | 24,461,346 | 25,867,232 | 25,908,276 | - | - |
| Enterprise & community service | | | | | | | |
| 3100 Food Services | 1,346,480 | 1,282,719 | 1,617,163 | 1,034,121 | 1,193,379 | - | - |
| 3300 Community Services | - | 4,000 | - | - | - | - | - |
| Subtotal | 1,346,480 | 1,286,719 | 1,617,163 | 1,034,121 | 1,193,379 | - | - |
| Facilities acquisition & construction | | | | | | | |
| 4150 Building Acquisition Construct | - | - | 861,318 | 861,318 | 600,000 | - | - |
| Subtotal | - | - | 861,318 | 861,318 | 600,000 | - | - |
| Total expenditures | \$ 42,054,193 | \$ 46,630,708 | \$ 47,865,423 | \$ 48,600,034 | \$ 49,197,864 | \$ - | \$ - |
| 6000 Contingencies | - | - | 955,151 | 1,916,319 | 1,798,258 | - | - |
| Total appropriation | \$ 42,054,193 | \$ 46,630,708 | \$ 48,820,574 | \$ 50,516,353 | \$ 50,996,122 | \$ - | \$ - |
| Ending fund balance | 1,737,128 | 2,507,171 | - | - | - | - | - |
| TOTAL REQUIREMENTS | \$ 43,791,321 | \$ 49,137,879 | \$ 48,820,574 | \$ 50,516,353 | \$ 50,996,122 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0111 Licensed Salaries | 7,393,601 | 8,368,025 | 9,172,081 | 9,337,403 | 9,658,843 | - | - |
| 0112 Classified Salaries | 7,368,601 | 7,771,375 | 6,968,993 | 7,216,049 | 7,724,977 | - | - |
| 0113 Administrators | 2,213,232 | 2,390,888 | 2,257,933 | 2,240,280 | 2,369,617 | - | - |
| 0114 Managerial-Classified | 645,645 | 626,481 | 859,468 | 848,720 | 1,046,836 | - | - |
| 0121 Licensed Substitutes | 17,575 | - | 188,425 | 188,425 | 85,925 | - | - |
| 0122 Classified Substitutes | - | - | 101,000 | 31,000 | - | - | - |
| 0123 Licensed-Temporary | 306,851 | 314,891 | 440,820 | 413,409 | 489,645 | - | - |
| 0124 Classified-Temporary | 986,775 | 889,409 | 1,145,228 | 1,024,433 | 1,176,344 | - | - |
| 0130 Additional Salary | 34,225 | 172,055 | 367,076 | 349,455 | 323,882 | - | - |
| Allocated salaries | (420,841) | 2,156,217 | 824,849 | 995,024 | 1,265,638 | - | - |
| Subtotal | 18,545,664 | 22,689,341 | 22,325,873 | 22,644,198 | 24,141,707 | - | - |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 4,816,717 | 5,232,584 | 6,381,988 | 6,363,538 | 7,125,334 | - | - |
| 0220 Social Security Administration | 1,446,013 | 1,556,064 | 1,604,454 | 1,611,679 | 1,726,127 | - | - |
| 0230 Other Payroll Costs | 690,177 | 953,224 | 1,018,302 | 1,042,999 | 1,300,036 | - | - |
| 0240 Contractual Employee Benefit C | 3,526,381 | 3,589,168 | 3,969,022 | 4,045,070 | 4,731,442 | - | - |
| Allocated associated payroll costs | (132,031) | 976,317 | 486,383 | 543,223 | 688,036 | - | - |
| Subtotal | 10,347,257 | 12,307,357 | 13,460,149 | 13,606,509 | 15,570,975 | - | - |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 2,029,189 | 1,985,579 | 900,976 | 1,147,335 | 963,537 | - | - |
| 0320 Property Services | 1,409,261 | 1,787,541 | 2,367,576 | 2,329,625 | 1,598,452 | - | - |
| 0330 Student Transportation | 201,421 | 195,031 | 173,328 | 172,488 | 136,398 | - | - |
| 0340 Travel | 544,566 | 519,208 | 503,526 | 584,194 | 561,885 | - | - |
| 0350 Communication | 108,801 | 86,172 | 109,861 | 111,854 | 637,385 | - | - |
| 0374 Other Tuition | - | 4,000 | - | - | - | - | - |
| 0380 Non-Instructional Prof/Tech | 3,805,266 | 3,039,400 | 2,576,750 | 2,760,254 | 1,436,593 | - | - |
| 0390 Other General Prof/Tech | (4,796) | 210 | 28,608 | 28,608 | 608 | - | - |
| 0391 CTA service adjustments | (668) | 1 | - | - | - | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

2 Contracted Services Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|------------------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| Allocated purchased services | 8,716 | 48,772 | (52,312) | (54,641) | (84,577) | - | - |
| Subtotal | 8,101,756 | 7,665,914 | 6,608,313 | 7,079,717 | 5,250,281 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 939,099 | 693,752 | 1,370,796 | 1,353,091 | 962,609 | - | - |
| 0420 Textbooks | 15,272 | 55,448 | 9,767 | 33,404 | 10,000 | - | - |
| 0430 Library Books | 27,924 | 36,911 | 37,027 | 38,459 | 36,080 | - | - |
| 0440 Periodicals | 1,681 | 1,154 | 7,600 | 7,200 | 2,600 | - | - |
| 0450 Food | 442,020 | 485,936 | 643,560 | 359,447 | 429,400 | - | - |
| 0460 Non-Consumable | 661,092 | 413,229 | 317,275 | 265,377 | 127,351 | - | - |
| 0470 Non-Capital Computer Software | 216,373 | 313,365 | 214,411 | 228,163 | 335,129 | - | - |
| 0480 Non-Capital Comp Hardware | 469,157 | 191,630 | 158,403 | 142,248 | 101,052 | - | - |
| Allocated supplies and materials | 7,228 | 8,869 | 14,010 | 13,969 | 23,711 | - | - |
| Subtotal | 2,779,846 | 2,200,294 | 2,772,849 | 2,441,358 | 2,027,932 | - | - |
| Capital outlay | | | | | | | |
| 0520 Buildings Acquisition | - | 55,034 | 462,818 | 512,488 | 300,000 | - | - |
| 0540 Equipment | 515,970 | 43,396 | 602,794 | 602,794 | 300,000 | - | - |
| 0550 Technology | 29,918 | - | - | - | - | - | - |
| 0590 Other Capital Outlay | 160,645 | - | - | - | - | - | - |
| Subtotal | 706,533 | 98,430 | 1,065,612 | 1,115,282 | 600,000 | - | - |
| Other objects | | | | | | | |
| 0640 Dues & Fees | 146,723 | 205,981 | 72,557 | 87,437 | 61,969 | - | - |
| 0690 Indirect Charges | 1,426,414 | 1,463,391 | 1,560,070 | 1,625,533 | 1,545,000 | - | - |
| Subtotal | 1,573,137 | 1,669,372 | 1,632,627 | 1,712,970 | 1,606,969 | - | - |
| TOTAL EXPENDITURES | \$ 42,054,193 | \$ 46,630,708 | \$ 47,865,423 | \$ 48,600,034 | \$ 49,197,864 | \$ - | \$ - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

3 Debt Service Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|------------------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1500 Earnings on Investments | \$ 109,595 | \$ 107,403 | \$ 50,000 | \$ 100,000 | \$ 50,000 | \$ - | \$ - |
| 1970 Services Provided Other Funds | 8,320,279 | 9,370,393 | 6,809,655 | 7,000,000 | 6,575,125 | - | - |
| Subtotal | 8,429,874 | 9,477,796 | 6,859,655 | 7,100,000 | 6,625,125 | - | - |
| Total revenues | \$ 8,429,874 | \$ 9,477,796 | \$ 6,859,655 | \$ 7,100,000 | \$ 6,625,125 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5400 Beginning Fund Balance | 916,829 | 1,772,337 | 3,362,951 | 3,362,951 | 2,250,000 | - | - |
| Total other sources | \$ 916,829 | \$ 1,772,337 | \$ 3,362,951 | \$ 3,362,951 | \$ 2,250,000 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 9,346,703 | \$ 11,250,133 | \$ 10,222,606 | \$ 10,462,951 | \$ 8,875,125 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Other uses expenditures | | | | | | | |
| 5100 Debt Service | 7,574,366 | 7,887,182 | 8,214,606 | 8,214,606 | 8,555,125 | - | - |
| Subtotal | 7,574,366 | 7,887,182 | 8,214,606 | 8,214,606 | 8,555,125 | - | - |
| Total expenditures | \$ 7,574,366 | \$ 7,887,182 | \$ 8,214,606 | \$ 8,214,606 | \$ 8,555,125 | \$ - | \$ - |
| Total appropriation | \$ 7,574,366 | \$ 7,887,182 | \$ 8,214,606 | \$ 8,214,606 | \$ 8,555,125 | \$ - | \$ - |
| Ending fund balance | 1,772,337 | 3,362,951 | 2,008,000 | 2,248,345 | 320,000 | - | - |
| TOTAL REQUIREMENTS | \$ 9,346,703 | \$ 11,250,133 | \$ 10,222,606 | \$ 10,462,951 | \$ 8,875,125 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Other objects | | | | | | | |
| 0610 Redemption of Principal | 4,031,600 | 4,556,324 | 5,122,833 | 5,122,833 | 5,731,797 | - | - |
| 0621 Regular Interest | 3,542,766 | 3,330,858 | 3,091,773 | 3,091,773 | 2,823,328 | - | - |
| Subtotal | 7,574,366 | 7,887,182 | 8,214,606 | 8,214,606 | 8,555,125 | - | - |
| TOTAL EXPENDITURES | \$ 7,574,366 | \$ 7,887,182 | \$ 8,214,606 | \$ 8,214,606 | \$ 8,555,125 | \$ - | \$ - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

4 Facilities & Equipment Reserve Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1920 Private Contribution/Donations | \$ 20,349 | \$ 26,316 | \$ - | \$ 3,500 | \$ - | \$ - | \$ - |
| Subtotal | 20,349 | 26,316 | - | 3,500 | - | - | - |
| State sources | | | | | | | |
| 3299 Other Restricted Grants Aid | 3,781 | - | - | - | - | - | - |
| Subtotal | 3,781 | - | - | - | - | - | - |
| Total revenues | \$ 24,130 | \$ 26,316 | \$ - | \$ 3,500 | \$ - | \$ - | \$ - |
| Other sources | | | | | | | |
| 5200 Interfund Transfers | 549,000 | 1,130,500 | 743,100 | 743,100 | 610,000 | - | - |
| 5400 Beginning Fund Balance | 1,309,977 | 1,592,543 | 2,408,716 | 2,408,716 | 2,157,700 | - | - |
| Total other sources | \$ 1,858,977 | \$ 2,723,043 | \$ 3,151,816 | \$ 3,151,816 | \$ 2,767,700 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 1,883,107 | \$ 2,749,359 | \$ 3,151,816 | \$ 3,155,316 | \$ 2,767,700 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Support services | | | | | | | |
| 2150 Speech Pathology & Audiology | - | - | 8,485 | 8,485 | 5,000 | - | - |
| 2540 Plant Operations & Maintenance | 306,526 | 308,454 | 850,000 | 371,000 | 711,200 | - | - |
| 2550 Student Transportation | 1,139 | - | - | - | - | - | - |
| 2660 Technology Services | (17,101) | 32,189 | 312,215 | 310,206 | 315,985 | - | - |
| Subtotal | 290,564 | 340,643 | 1,170,700 | 689,691 | 1,032,185 | - | - |
| Facilities acquisition & construction | | | | | | | |
| 4150 Building Acquisition Construct | - | - | 196,500 | 196,500 | 5,000 | - | - |
| Subtotal | - | - | 196,500 | 196,500 | 5,000 | - | - |
| Total expenditures | \$ 290,564 | \$ 340,643 | \$ 1,367,200 | \$ 886,191 | \$ 1,037,185 | \$ - | \$ - |
| 5200 Fund Transfer | - | - | 111,425 | 111,425 | 70,000 | - | - |
| 6000 Contingencies | - | - | 1,399,691 | 1,884,200 | 1,560,515 | - | - |
| Total appropriation | \$ 290,564 | \$ 340,643 | \$ 2,878,316 | \$ 2,881,816 | \$ 2,667,700 | \$ - | \$ - |
| Ending fund balance | 1,592,543 | 2,408,716 | 273,500 | 273,500 | 100,000 | - | - |
| TOTAL REQUIREMENTS | \$ 1,883,107 | \$ 2,749,359 | \$ 3,151,816 | \$ 3,155,316 | \$ 2,767,700 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Purchased services | | | | | | | |
| 0320 Property Services | 253,593 | 296,246 | 886,500 | 405,500 | 741,200 | - | - |
| 0340 Travel | 175 | - | - | - | - | - | - |
| 0350 Communication | 2,433 | 600 | - | - | - | - | - |
| 0380 Non-Instructional Prof/Tech | 1,897 | - | 201,500 | 201,500 | 10,000 | - | - |
| 0391 CTA service adjustments | - | - | 206,000 | 206,000 | 206,000 | - | - |
| Subtotal | 258,098 | 296,846 | 1,294,000 | 813,000 | 957,200 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | (49,885) | (45,480) | - | - | - | - | - |
| 0460 Non-Consumable | 10,917 | 2,971 | 40,000 | 40,000 | 30,000 | - | - |
| 0470 Non-Capital Computer Software | - | 6,395 | - | - | - | - | - |
| 0480 Non-Capital Comp Hardware | 22,709 | 70,108 | 24,715 | 24,706 | 44,985 | - | - |
| Subtotal | (16,259) | 33,994 | 64,715 | 64,706 | 74,985 | - | - |
| Capital outlay | | | | | | | |
| 0540 Equipment | 47,844 | 9,803 | 8,485 | 8,485 | 5,000 | - | - |
| Subtotal | 47,844 | 9,803 | 8,485 | 8,485 | 5,000 | - | - |
| Other objects | | | | | | | |
| 0640 Dues & Fees | 881 | - | - | - | - | - | - |
| Subtotal | 881 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 290,564 | \$ 340,643 | \$ 1,367,200 | \$ 886,191 | \$ 1,037,185 | \$ - | \$ - |

Multnomah Education Service District

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6 Operating Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|--|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1500 Earnings on Investments | \$ 1,013,878 | \$ 1,003,846 | \$ 648,000 | \$ 775,000 | \$ 615,000 | \$ - | \$ - |
| 1800 Community Service Activities | 5,766 | - | - | - | - | - | - |
| 1910 Rentals | 17,940 | 17,795 | 16,200 | 16,200 | 16,200 | - | - |
| 1920 Private Contribution/Donations | 793 | - | - | - | - | - | - |
| 1940 Services to Local Ed Agencies | 54,000 | - | 50,000 | 55,000 | 50,000 | - | - |
| 1960 Recover Prior Yrs Expenditures | 167 | 1,686 | - | - | - | - | - |
| 1970 Services Provided Other Funds | - | - | 893,810 | 893,810 | 931,154 | - | - |
| 1980 Fees Charged to Grants | 1,696,991 | 1,717,616 | 1,644,000 | 1,840,000 | 1,810,000 | - | - |
| 1990 Miscellaneous | 47,848 | 55,101 | 35,000 | 35,000 | 35,000 | - | - |
| Subtotal | 2,837,383 | 2,796,044 | 3,287,010 | 3,615,010 | 3,457,354 | - | - |
| Intermediate sources | | | | | | | |
| 2199 Other Intermediate Sources | 27,210 | 33,965 | - | - | - | - | - |
| Subtotal | 27,210 | 33,965 | - | - | - | - | - |
| State sources | | | | | | | |
| 3299 Other Restricted Grants Aid | 15,225 | 500 | - | - | - | - | - |
| Subtotal | 15,225 | 500 | - | - | - | - | - |
| Federal sources | | | | | | | |
| 4500 Federal Restrict Rev Thru State | 7,600 | - | - | - | - | - | - |
| Subtotal | 7,600 | - | - | - | - | - | - |
| Total revenues | \$ 2,887,418 | \$ 2,830,509 | \$ 3,287,010 | \$ 3,615,010 | \$ 3,457,354 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5100 Long Term Debt Sources | 695,841 | - | - | - | - | - | - |
| 5200 Interfund Transfers | 5,079,376 | 5,240,797 | 5,544,090 | 5,539,167 | 5,773,174 | - | - |
| 5400 Beginning Fund Balance | 4,495,949 | 5,295,634 | 4,558,001 | 4,558,001 | 4,270,000 | - | - |
| Total other sources | \$ 10,271,166 | \$ 10,536,431 | \$ 10,102,091 | \$ 10,097,168 | \$ 10,043,174 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 13,158,584 | \$ 13,366,940 | \$ 13,389,101 | \$ 13,712,178 | \$ 13,500,528 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Support services | | | | | | | |
| 2110 Attendance Services | (9) | 74,268 | - | - | - | - | - |
| 2130 Health Services | 3,392 | (88) | - | - | - | - | - |
| 2190 Director Student Services | 39,782 | 228,580 | 266,390 | 239,418 | 317,262 | - | - |
| 2210 Improvement of Instruction | 90,639 | 89,819 | 273,793 | 274,153 | 285,970 | - | - |
| 2310 Board of Education | 258,887 | 327,467 | 270,200 | 270,200 | 270,200 | - | - |
| 2320 Executive Administration | 979,348 | 1,044,395 | 1,116,368 | 1,079,993 | 1,147,050 | - | - |
| 2510 Direction of Business | 327,241 | 371,814 | 401,566 | 400,352 | 420,223 | - | - |
| 2520 Fiscal Services | 980,562 | 1,146,897 | 962,630 | 1,017,738 | 963,372 | - | - |
| 2540 Plant Operations & Maintenance | (451,849) | (551,400) | 893,954 | 961,589 | 848,979 | - | - |
| 2550 Student Transportation | 19,993 | 32,995 | 43,700 | 43,700 | 43,700 | - | - |
| 2570 Internal Services | 55,915 | 94,147 | 55,000 | 55,000 | 55,000 | - | - |
| 2610 Central Support | - | (4) | - | - | - | - | - |
| 2620 Plan/Develop/Evaluate | 2,120 | 2,352 | - | - | - | - | - |
| 2630 Information Services | 496,221 | 581,939 | 536,612 | 537,299 | 559,494 | - | - |
| 2640 Staff Services | 1,554,728 | 1,792,567 | 2,024,318 | 2,140,193 | 2,078,971 | - | - |
| 2660 Technology Services | 1,251,697 | 1,328,781 | 977,002 | 937,021 | 1,012,438 | - | - |
| 2690 Other Support Systems | 370,130 | 420,432 | 67,225 | 67,224 | 50,000 | - | - |
| Subtotal | 5,978,797 | 6,984,961 | 7,888,758 | 8,023,880 | 8,052,659 | - | - |
| Facilities acquisition & construction | | | | | | | |
| 4150 Building Acquisition Construct | 695,841 | - | - | - | - | - | - |
| Subtotal | 695,841 | - | - | - | - | - | - |
| Other uses expenditures | | | | | | | |
| 5100 Debt Service | 799,312 | 853,478 | 672,004 | 672,004 | 627,154 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

6 Operating Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|-------------------------------------|----------------------|----------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Subtotal | 799,312 | 853,478 | 672,004 | 672,004 | 627,154 | - | - |
| Total expenditures | \$ 7,473,950 | \$ 7,838,439 | \$ 8,560,762 | \$ 8,695,884 | \$ 8,679,813 | \$ - | \$ - |
| 5200 Fund Transfer | 389,000 | 970,500 | 728,100 | 743,210 | 550,000 | - | - |
| 6000 Contingencies | - | - | 200,239 | 373,084 | 170,715 | - | - |
| Total appropriation | \$ 7,862,950 | \$ 8,808,939 | \$ 9,489,101 | \$ 9,812,178 | \$ 9,400,528 | \$ - | \$ - |
| Ending fund balance | 5,295,634 | 4,558,001 | 3,900,000 | 3,900,000 | 4,100,000 | - | - |
| TOTAL REQUIREMENTS | \$ 13,158,584 | \$ 13,366,940 | \$ 13,389,101 | \$ 13,712,178 | \$ 13,500,528 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0111 Licensed Salaries | 292,628 | 298,564 | - | - | - | - | - |
| 0112 Classified Salaries | 2,521,258 | 2,984,248 | 1,767,143 | 1,862,826 | 1,952,258 | - | - |
| 0113 Administrators | 2,380,831 | 2,731,095 | 1,614,872 | 1,508,780 | 1,695,339 | - | - |
| 0114 Managerial-Classified | 548,663 | 663,981 | 269,111 | 327,697 | 246,203 | - | - |
| 0123 Licensed-Temporary | 28,634 | - | - | - | - | - | - |
| 0124 Classified-Temporary | 23,901 | 5,336 | 2,458 | 5,986 | - | - | - |
| 0130 Additional Salary | 29,580 | 25,171 | 67,729 | 77,504 | 63,830 | - | - |
| Allocated salaries | (2,370,092) | (2,534,299) | - | - | - | - | - |
| Subtotal | 3,455,403 | 4,174,096 | 3,721,313 | 3,782,793 | 3,957,630 | - | - |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 1,581,891 | 1,850,918 | 1,107,178 | 1,102,849 | 1,268,767 | - | - |
| 0220 Social Security Administration | 437,924 | 513,539 | 261,898 | 270,603 | 285,898 | - | - |
| 0230 Other Payroll Costs | 188,868 | 295,658 | 156,035 | 166,539 | 212,439 | - | - |
| 0240 Contractual Employee Benefit C | 991,586 | 1,333,744 | 988,893 | 1,046,995 | 944,297 | - | - |
| Allocated associated payroll costs | (1,264,864) | (1,416,158) | - | - | - | - | - |
| Subtotal | 1,935,405 | 2,577,701 | 2,514,004 | 2,586,986 | 2,711,401 | - | - |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 19,618 | 11,928 | 17,500 | 18,475 | 17,500 | - | - |
| 0320 Property Services | (841,540) | (939,950) | 399,634 | 406,048 | 330,500 | - | - |
| 0330 Student Transportation | - | 337 | - | - | - | - | - |
| 0340 Travel | 125,551 | 190,917 | 110,150 | 107,225 | 110,150 | - | - |
| 0350 Communication | 119,735 | 118,656 | 78,350 | 77,835 | 80,050 | - | - |
| 0380 Non-Instructional Prof/Tech | 342,015 | 337,939 | 286,400 | 286,400 | 286,400 | - | - |
| 0390 Other General Prof/Tech | 206,025 | - | 174,844 | 171,220 | 29,344 | - | - |
| 0391 CTA service adjustments | (33,213) | (25,706) | (15,000) | (15,000) | (15,000) | - | - |
| Allocated purchased services | (25,758) | (32,581) | - | - | - | - | - |
| Subtotal | (87,567) | (338,460) | 1,051,878 | 1,052,203 | 838,944 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 202,013 | 165,358 | 112,673 | 113,309 | 112,500 | - | - |
| 0420 Textbooks | - | 1,082 | - | - | - | - | - |
| 0430 Library Books | 4,610 | 3,158 | - | - | - | - | - |
| 0440 Periodicals | - | 200 | - | 200 | - | - | - |
| 0450 Food | 279 | - | - | - | - | - | - |
| 0460 Non-Consumable | 9,565 | 9,617 | 1,340 | 1,469 | - | - | - |
| 0470 Non-Capital Computer Software | 249,514 | 228,176 | 250,000 | 250,000 | 256,434 | - | - |
| 0480 Non-Capital Comp Hardware | 39,890 | 50,498 | 40,000 | 40,000 | 42,500 | - | - |
| Allocated supplies and materials | (21,715) | (25,931) | - | - | - | - | - |
| Subtotal | 484,156 | 432,158 | 404,013 | 404,978 | 411,434 | - | - |
| Capital outlay | | | | | | | |
| 0530 Improvements Not Buildings | - | - | 40,320 | 40,320 | - | - | - |
| 0540 Equipment | - | - | 24,980 | 24,980 | - | - | - |
| 0590 Other Capital Outlay | 695,841 | - | - | - | - | - | - |
| Subtotal | 695,841 | - | 65,300 | 65,300 | - | - | - |
| Other objects | | | | | | | |
| 0610 Redemption of Principal | 751,571 | 808,867 | 638,676 | 638,676 | 600,460 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

6 Operating Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|---------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| 0621 Regular Interest | 47,741 | 44,611 | 33,328 | 33,328 | 26,694 | - | - |
| 0640 Dues & Fees | 191,400 | 139,466 | 132,250 | 131,620 | 133,250 | - | - |
| Subtotal | 990,712 | 992,944 | 804,254 | 803,624 | 760,404 | - | - |
| TOTAL EXPENDITURES | \$ 7,473,950 | \$ 7,838,439 | \$ 8,560,762 | \$ 8,695,884 | \$ 8,679,813 | \$ - | \$ - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

7 Risk Management and Reserve Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|-------------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| RESOURCES | | | | | | | |
| Revenues | | | | | | | |
| Local sources | | | | | | | |
| 1500 Earnings on Investments | \$ - | \$ 19,167 | \$ 117,000 | \$ 40,000 | \$ 35,000 | \$ - | \$ - |
| 1970 Services Provided Other Funds | 1,181,299 | 1,481,072 | 1,602,000 | 1,530,000 | 1,988,000 | - | - |
| 1990 Miscellaneous | 75,073 | 29,187 | 45,120 | 45,120 | 15,000 | - | - |
| Subtotal | 1,256,372 | 1,529,426 | 1,764,120 | 1,615,120 | 2,038,000 | - | - |
| Total revenues | \$ 1,256,372 | \$ 1,529,426 | \$ 1,764,120 | \$ 1,615,120 | \$ 2,038,000 | \$ - | \$ - |
| Other sources | | | | | | | |
| 5200 Interfund Transfers | 90,000 | 90,000 | 90,000 | 105,110 | 90,000 | - | - |
| 5400 Beginning Fund Balance | 1,841,170 | 2,096,300 | 2,158,257 | 2,158,257 | 1,740,000 | - | - |
| Total other sources | \$ 1,931,170 | \$ 2,186,300 | \$ 2,248,257 | \$ 2,263,367 | \$ 1,830,000 | \$ - | \$ - |
| TOTAL RESOURCES | \$ 3,187,542 | \$ 3,715,726 | \$ 4,012,377 | \$ 3,878,487 | \$ 3,868,000 | \$ - | \$ - |
| REQUIREMENTS | | | | | | | |
| Support services | | | | | | | |
| 2110 Attendance Services | 8,495 | 40,316 | 101,175 | 101,175 | 103,720 | - | - |
| 2310 Board of Education | - | 147,763 | 75,000 | 75,000 | 215,000 | - | - |
| 2510 Direction of Business | - | (2) | - | - | - | - | - |
| 2570 Internal Services | 1,082,747 | 1,277,195 | 1,524,858 | 1,579,080 | 1,685,594 | - | - |
| 2640 Staff Services | - | 717 | 300,000 | 300,000 | 300,000 | - | - |
| Subtotal | 1,091,242 | 1,465,989 | 2,001,033 | 2,055,255 | 2,304,314 | - | - |
| Other uses expenditures | | | | | | | |
| 5100 Debt Service | - | 91,480 | 107,903 | 88,041 | - | - | - |
| Subtotal | - | 91,480 | 107,903 | 88,041 | - | - | - |
| Total expenditures | \$ 1,091,242 | \$ 1,557,469 | \$ 2,108,936 | \$ 2,143,296 | \$ 2,304,314 | \$ - | \$ - |
| 6000 Contingencies | - | - | 903,441 | 735,191 | 473,686 | - | - |
| Total appropriation | \$ 1,091,242 | \$ 1,557,469 | \$ 3,012,377 | \$ 2,878,487 | \$ 2,778,000 | \$ - | \$ - |
| Ending fund balance | 2,096,300 | 2,158,257 | 1,000,000 | 1,000,000 | 1,090,000 | - | - |
| TOTAL REQUIREMENTS | \$ 3,187,542 | \$ 3,715,726 | \$ 4,012,377 | \$ 3,878,487 | \$ 3,868,000 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0112 Classified Salaries | 31,076 | 29,990 | 31,626 | 31,626 | 33,906 | - | - |
| 0114 Managerial-Classified | 115,990 | 85,838 | 96,748 | 116,733 | 184,411 | - | - |
| 0121 Licensed Substitutes | - | - | 3,500 | 3,500 | 3,500 | - | - |
| 0122 Classified Substitutes | - | - | 3,500 | 3,500 | 3,500 | - | - |
| 0124 Classified-Temporary | - | - | 53,025 | 53,025 | 53,025 | - | - |
| 0130 Additional Salary | 65 | 71 | 4,817 | 5,214 | 3,928 | - | - |
| Subtotal | 147,131 | 115,899 | 193,216 | 213,598 | 282,270 | - | - |
| Associated payroll costs | | | | | | | |
| 0210 Public Employee Retire | 41,557 | 31,122 | 54,050 | 60,231 | 83,302 | - | - |
| 0220 Social Security Administration | 11,225 | 8,683 | 14,413 | 15,942 | 21,294 | - | - |
| 0230 Other Payroll Costs | 4,262 | 4,306 | 9,653 | 10,565 | 16,322 | - | - |
| 0240 Contractual Employee Benefit C | 20,474 | 20,480 | 20,718 | 25,593 | 43,460 | - | - |
| Subtotal | 77,518 | 64,591 | 98,834 | 112,331 | 164,378 | - | - |
| Purchased services | | | | | | | |
| 0310 Instruction- Professional/Tech | 4,045 | 906 | 221,931 | 221,931 | 223,500 | - | - |
| 0320 Property Services | 1,650 | - | - | - | - | - | - |
| 0340 Travel | 1,261 | 4,036 | 4,400 | 4,400 | 4,400 | - | - |
| 0350 Communication | 12,173 | 11,977 | 13,025 | 13,025 | 14,025 | - | - |
| 0380 Non-Instructional Prof/Tech | 5,932 | 170,638 | 125,000 | 125,000 | 267,500 | - | - |
| Subtotal | 25,061 | 187,557 | 364,356 | 364,356 | 509,425 | - | - |
| Supplies and materials | | | | | | | |
| 0410 Supplies & Materials | 3,639 | 6,248 | 10,155 | 10,155 | 10,257 | - | - |

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

7 Risk Management and Reserve Fund

| | Actual 2023-2024 | Actual 2024-2025 | Current Budget 2025-2026 | Projected Actual 2025-2026 | Proposed Budget 2026-2027 | Approved Budget 2026-2027 | Adopted Budget 2026-2027 |
|------------------------------------|-----------------------------|-----------------------------|---|---|--|--|---|
| 0460 Non-Consumable | 1,449 | 3,241 | - | - | - | - | - |
| 0470 Non-Capital Computer Software | 40,858 | 21,613 | 32,732 | 32,732 | 27,000 | - | - |
| 0480 Non-Capital Comp Hardware | 1,357 | 905 | - | - | - | - | - |
| Subtotal | 47,303 | 32,007 | 42,887 | 42,887 | 37,257 | - | - |
| Capital outlay | | | | | | | |
| 0540 Equipment | 6,433 | - | - | - | - | - | - |
| Subtotal | 6,433 | - | - | - | - | - | - |
| Other objects | | | | | | | |
| 0621 Regular Interest | - | - | 107,903 | 88,041 | - | - | - |
| 0640 Dues & Fees | 1,052 | 92,273 | 1,000 | 1,000 | 1,000 | - | - |
| 0650 Insurance & Judgements | 786,744 | 1,065,142 | 1,300,740 | 1,321,083 | 1,309,984 | - | - |
| Subtotal | 787,796 | 1,157,415 | 1,409,643 | 1,410,124 | 1,310,984 | - | - |
| TOTAL EXPENDITURES | \$ 1,091,242 | \$ 1,557,469 | \$ 2,108,936 | \$ 2,143,296 | \$ 2,304,314 | \$ - | \$ - |

Appendix

The final section within this budget document displays the public notices and resolutions followed by a glossary providing definitions of the District's funds as well as definitions of functions and other terms.

Public Notices

Budget Committee Meeting, Online: www.multnomahesd.org, March 27, 2026

**Notice of Multnomah Education Service District
Budget Committee**

A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held on Tuesday, April 7, 2026 at 6:00 pm. The meeting will be held virtually through Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/86742721682?pwd=UnMMYS7CZwnDbrBi0jMnYs37Pbpa7H.1>

Webinar ID: 867 4272 1682

Passcode: 609304

The purpose of the meeting is to receive the budget message and to receive public comment on the budget. This is a public meeting where deliberation of the MESD Budget Committee will take place. Any person may attend the meeting and provide comment on the proposed programs to the MESD Budget Committee.

Beginning Friday, April 3rd at 5:00 pm, the budget document may be viewed on the MESD website. Public comment will be taken by email and live via Zoom. Written comments received by 5:00 pm April 6th will be read during the public comment section of the meeting on April 7th. Schedule Zoom comment up through 5:00 pm April 7th by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to hseverns@mesd.k12.or.us. All comments are subject to a three minute limit per community member.

Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Tuesday, April 14, 2026, and Wednesday, April 22, 2026 at 6:00 pm. These will also be held via Zoom (details on our website). All meetings are open to the public.

Dr. Paul Coakley
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

Public Notices

Website screen shot www.multnomahesd.org, March 27, 2026

8:20:26 AM 3/27/2026



PUBLIC NOTICES & AGENCY UPDATES

PUBLIC NOTICES & AGENCY UPDATES

CATEGORY

- ALL
- PUBLIC NOTICES**
- REPORTS

SEARCH

Date Range

03/27/2026

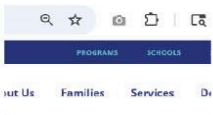
SEARCH

PUBLIC NOTICES

Public Notice of Budget Committee Meeting

View the

PUBLIC NOTICE OF BUDGET COMMITTEE MEETING



AGENCY

03/27/2026

SEARCH

Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, March 27, 2026



Oregonian LEGAL AFFIDAVIT

AD#: 0011080114

State of Oregon,) ss
County of Multnomah)

Stacey Tredici being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

Oregonian 03/27/2026

Stacey Tredici



KIMBERLEE WRIGHT O'NEILL
NOTARY PUBLIC - OREGON
COMMISSION NO. 1026818
MY COMMISSION EXPIRES 08/15/2026

Principal Clerk of the Publisher

Sworn to and subscribed before me this 30th day of March 2026

Kimberlee Wright O'Neill

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNIX®

Notary Public

Notice of Multnomah Education Service District Budget Committee

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Zoom link:
<https://multnomahesd-org.zoom.us/j/66742721682?pwd=UkNlMYS7CZwbnRlR0pMYS377pYnRHL1>
 Webinar ID: 867 4272 1682
 Passcode: 609304

The purpose of the meeting is to receive the budget message and to receive public comment on the budget. This is a public meeting where deliberation of the MESD Budget Committee will take place. Any person may attend the meeting and provide comment on the proposed programs to the MESD Budget Committee.

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Dr. Paul Coakley
 Budget Officer
 Multnomah Education Service District
www.multnomahesd.org

Glossary

Fund Definitions

Agency Pass-Through Fund (Fund 5): This fund was established in 2008-09 to record funds being held by the MESD in a custodial capacity for the component districts. All monies received by the MESD for distribution to the component districts are recorded in the Agency Pass-Through Fund as a liability. Distributions to the component districts will reduce this liability.

Contracted Services Fund (Fund 2): This fund accounts for activities carried on for the benefit of participating local school districts, as well as food dispensing programs. The fund is self-supporting through grants and other reimbursements, mainly from the state and participating school districts. A maximum surcharge of 10% is added to the cost of services from this fund in order to cover the operating costs of the agency. Where grants specify a different overhead rate the lower rate is applied.

Debt Service Fund (Fund 3): This fund accounts for the principal and interest payments associated with the agency's bond issues. The OSBA Limited Tax Pension Obligations, Series 2004 and the Oregon Education Districts Pension Obligations, Series 2022A were sold to fund the District's Public Employees Retirement System (PERS) unfunded actuarial liability. A benefit expense is applied to all payrolls to generate the funds necessary to pay this debt service. The funding is then recognized in the Debt Service Fund as revenue for services to other funds.

Facilities and Equipment Reserve Fund (Fund 4): This fund accounts for facility improvements, major maintenance projects, and non-routine repairs. In addition, it also accounts for the accumulation of resources for future acquisition of major software, equipment and furniture. It is funded primarily by transfers from the Operating and Resolution Funds. This fund was formerly known as the Facilities Acquisition and Improvement Fund.

Operating Fund (Fund 6): This fund accounts for the general operating costs of the agency. In accordance with Oregon Revised Statute 334.177, 10% of local revenues from the Resolution Services Fund are transferred to this fund. In addition, a maximum 10% surcharge in the Contracted Services Fund is credited to this fund as overhead revenue.

Resolution Services Fund (Fund 1): This fund accounts for the various programs provided to the component districts as specified by the resolutions. The sources of revenues for this fund come exclusively from local property taxes and the State School Fund. In accordance with Oregon Revised Statute 334.177, a maximum of 10% of these revenues are transferred to the Operating Fund and used to pay for the general operating costs of the District. The remaining 90% is apportioned to the eight component school districts according to average daily membership weighted (ADMw).

Risk Management and Reserve Fund (Fund 7): The purpose of this fund is to pay for costs associated with risk management activities including insurance premiums, activities to prevent or minimize exposure and incurred losses. A benefit expense is applied to all payrolls to generate the funds necessary to support these activities.

Function Definitions

1000 – Instruction: This function relates to activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence.

2000 – Support Services: This function accounts for those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

3000 – Enterprise and Community Services: These are activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

4000 – Facilities Acquisition and Construction: This function relates to activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

5000 – Other Uses: This function is used for servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

6000 – Contingencies (for budget only): These are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 – Unappropriated Ending Fund Balance: This is an estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Other Terms

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assets: Resources owned or held by a government, which have monetary value.

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

Budgetary Control: The management of the district in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Certified Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists

Classified Employees: Support staff, including instructional assistants, clerical staff, custodians and maintenance.

Component Districts: The eight school districts within Multnomah County that MESD serves.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Deficit: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Fixed Assets: Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

Fixed Cost: A cost such as rent that does not change with increases or decreases in the amount of services provided.

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances,

and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Modified Accrual Basis: All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employees’ retirement system (PERS)
- Social Security (FICA)
- Workers’ compensation
- Unemployment insurance

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or non-tax sources.

Shared Services: This is a cooperative model with Northwest Regional ESD. Together these agencies have agreed to allow resolution dollars 28 districts receive from these ESDs, combined with their general fund dollars, to flow to reciprocal ESDs for services thus broadening the expertise across all boundaries. This opens up opportunities for districts to receive other needed services from both ESD partners rather than just one.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund.

Unappropriated Ending Fund Balance: Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

Variable Cost: A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.