Multnomah Education Service District

Multnomah Education Service District
Multnomah County, Oregon

Approved Budget

For the Fiscal Year 2026-2027

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

Approved by the MESD Budget Committee
4/14/2026

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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

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2026-2027. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 14, 2026.

The MESD Board of Directors and its management team extend their appreciation to the MESD Budget Committee for their time and consideration during the presentation and deliberation of the proposed budget.

This report serves as a transition between the proposed and adopted budgets. It contains minimum documentation to convey the requirements for a Superintendent Message; proof of publication of public notices; budget detail schedules of resources and requirements; and, evidence that the committee approved the budget and set the tax levy. In contrast, the proposed budget document has additional information, including a profile of the district, a budgetary overview, and detailed schedules for each budgetary fund. The proposed budget document can be found online at https://www.multnomahesd.org/departments/business-services, or a copy can be obtained by contacting Business Services at accounting@mesd.k12.or.us.

The next step to adoption is a budget review and public hearing held by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent, impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public at these hearings by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The MESD's budget must be certified by the Commission after approval by the Budget Committee and prior to adoption by the Board. The TSCC public hearing for the MESD's approved budget is scheduled for May 19, 2026 at 6:00pm. The meeting will be held in a hybrid format: in person at the MESD Board Room and virtually via Zoom, with meeting access details posted online at https://www.multnomahesd.org/public-notices-agency-updates

Following TSCC certification, the budget will be adopted by the MESD Board of Directors in June. Oregon Budget Law allows the Board to make limited adjustments to the approved budget prior to adoption without reconvening the Budget Committee. The district anticipates making adjustments as we learn more from our component districts about service needs for next year, state and federal funding levels, potential grants, and contracts in the following two months.

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

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 Lanenga	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
April 14, 2026	Budget Committee approved budget and tax levy
~~April 22, 2026~~	~~Budget Committee work session, 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)

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.

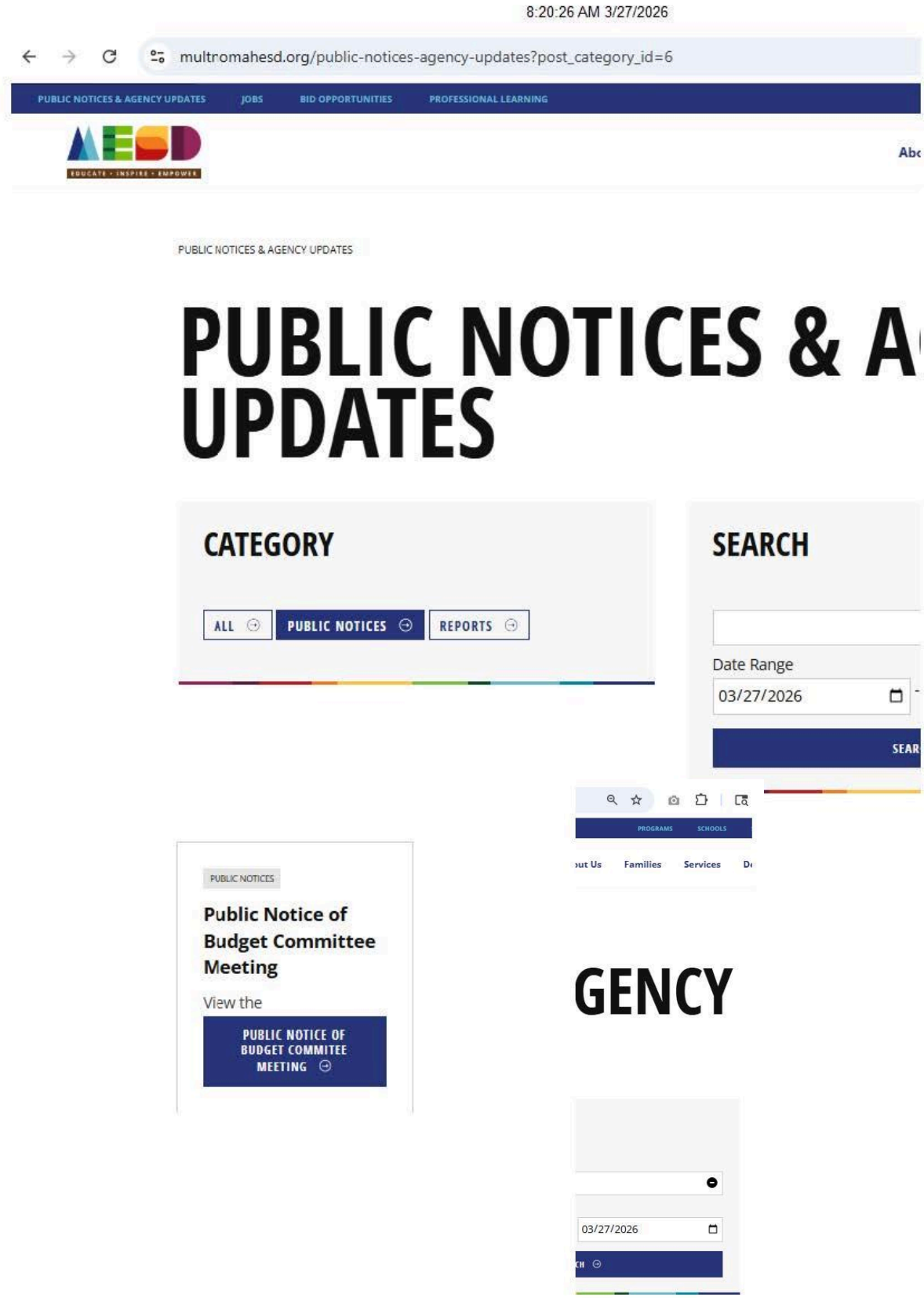
Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Tuesday, April 14, 2026, and Wednesday, April 22, 2026 at 6:00 pm. These will also be held via Zoom (details on our website). All meetings are open to the public.

Dr. Paul Coakley
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

Public Notices

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



Public Notices

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

The Oregonian OREGONLIVE.COM
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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

Principal Clerk of the Publisher

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

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

Kimberlee Wright O'Neill

Notary Public

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

Notice of Multnomah Education Service District Budget Committee

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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

To be published in the Oregonian and online on April 24, 2026

Notice of TSCC Budget Hearing
For May 19, 2026

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the budget committee for the Multnomah Education Service District, Multnomah County, State of Oregon, for the fiscal year July 1, 2026 to June 30, 2027.

The hearing will be held May 19th, 2026 at 6:00pm. This meeting will be in a hybrid format: in person in the Board Room at 11611 NE Ainsworth Circle, Portland, OR 97220 as well as virtually via Zoom.

Zoom link:
https://multnomahesd-org.zoom.us/j/81252608889?pwd=lFjGrmS7MUnnazxhcmij3zNFlQ1Bon.1
Webinar ID: 812 5260 8889
Passcode: 453666

The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be viewed on the MESD website: www.multnomahesd.org/departments/business-services.

The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting.

Public comment will be taken. For in-person comment, complete the request form on the table outside the Board Room and provide any notes or handouts to the Board Secretary prior to the meeting. Schedule Zoom comment up through 5:00 pm May 19, 2026 by providing your name, phone number, and address. All comments are subject to a three minute limit per community member.

For meeting accommodations or to submit or schedule public comment, please contact Heather Severns at 503-257-1504 or hseverns@mesd.k12.or.us.

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
$141,057,227	$0.4576 per $1,000	$0.4576 per $1,000	$0 per $1,000

RESOLUTION MBCM-26-002

Approval of the Proposed 2026-2027 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2026-2027 Budget Document and the Ad Valorem Property Tax Rate.

Background: The Budget Officer is required by law to prepare a budget to submit to the MESD Budget Committee. The MESD Budget Committee should acknowledge receipt of that Proposed Budget and then is faced with two choices. The MESD Budget Committee can either approve the budget as submitted by the Budget Officer or approve a budget as modified by the MESD Budget Committee. Secondly, the MESD Budget Committee is required to approve the Ad Valorem Property Tax Rate.

The Budget Officer recommends adoption of the following resolution:

WHEREAS, the Budget Officer is required to prepare a Proposed Budget and present it to the MESD Budget Committee; and

WHEREAS, the MESD Budget Committee has met in a public MESD Budget Committee Work Session on April 7 to review the financial programs of the MESD and prepare a budget for the operational and administrative expenses of the MESD; and

WHEREAS, the MESD Budget Committee has received and reviewed the 2026-2027 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2026-2027 Proposed Budget in the following amounts:

	Proposed Budget 2026-2027
1 Resolution Services	
Instruction	$ 12,839,777
Support Services	31,850,722
Enterprise & Community Services	118,800
Other Uses	10,000,000
Transfers Out	5,923,174
Contingency	317,279
Total	61,049,752

2 Contracted Services	
Instruction	21,496,209
Support Services	25,908,276
Enterprise & Community Services	1,193,379
Facilities acquisition & construction	600,000
Contingency	1,798,258
Total	50,996,122
6 Operating	
Support Services	8,052,659
Debt Service	627,154
Transfers Out	550,000
Contingency	170,715
Total	9,400,528
3 Debt Service	
Total Debt Service	8,555,125
4 Facilities & Equipment Reserve	
Support Services	1,032,185
Facilities acquisition & construction	5,000
Transfers Out	70,000
Contingency	1,560,515
Total	2,667,700
7 Risk Management and Reserve	
Support Services	2,304,314
Contingency	473,686
Total	2,778,000
Total Appropriation, All Funds	$ 135,447,227
Total Unappropriated Amounts, All Funds	5,610,000
Total Budget	**$ 141,057,227**

BE IT FURTHER RESOLVED, that the MESD Budget Committee approves the levy of the Ad Valorem Tax Rate of $0.4576 per $1,000 of assessed value for the Resolution Fund.

WHEREAS, **David Douglas School District Representative Jose Gamero-Georgeson** moved to approve Resolution MBCM 26-002 Approval of the Proposed 2026-2027 Budget and Ad Valorem Property Tax Rate; and

WHEREAS, **Portland Public Schools Representative Jey Buno** seconded the motion

Action: **There being no further discussion the motion carried with Representatives Anderson, Arzate, Buno, Byers, Cage, Coleman-Cox, Doughty, Gamero-Georgeson, Jones, Langan, Linn, Peterson, Squiemphen-Yazzie voting aye. Ali Lenenga Voted no. Motion passed 13-1.**

Approved 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 report describes the agency's interfund transfers and overhead charges.

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 and approved budget.
- Similarly, the Annual Full-Time Equivalent (FTE) statement shows budgeted FTE for the same years and budget versions.

Multnomah Education Service District

2026-2027 Fiscal Year Approved 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 Approved 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 Restric 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 Approved 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 Approved 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 Approved Budget

Interfund Transfers

From Fund	To Fund	Description	Amount
1: Resolution Services	4: Facilities & Equipment Reserve	This amount is being set aside to fund the future replacement of computer hardware, network hardware, and school health screening equipment necessary to serve the needs of the component districts.	$ 150,000
1: Resolution Services	6: Operating	In accordance with the Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund Grant) are transferred to the Operating Fund to pay for operating costs incurred by the agency in support of services provided through the Resolution Services Fund.	$ 5,773,174
4: Facilities & Equipment Reserve	1: Resolution	This amount includes a potential transfer from the Student Information Systems program to mitigate further reductions in 2026-27.	$ 70,000
6: Operating	4: Facilities & Equipment Reserve	This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.	$ 460,000
6: Operating	7: Risk Management & Reserve	This amount funds every other year Board election fees paid to the counties. This annual transfer funds half the projected biannual cost, thereby reducing variability in the budget.	$ 90,000
Total Interfund Transfers			**$6,543,174**

Multnomah Education Service District						
2026-2027 Fiscal Year Annual Budget						
All Budgetary Funds Combined						
	Actual 2023-2024	**Actual 2024-2025**	**Current Budget 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	$ 46,178,000	$ 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	700,000	700,000	-
1600 Food Service	4,311	3,582	2,156	-	-	-
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	75,000	75,000	-
1940 Services to Local Ed Agencies	16,087,896	18,633,209	16,665,462	19,824,465	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	9,494,279	9,494,279	-
1980 Fees Charged to Grants	1,696,991	1,718,036	1,644,000	1,810,000	1,810,000	-
1990 Miscellaneous	467,441	475,089	413,825	298,703	298,703	-
Subtotal	71,740,872	77,218,781	74,515,108	78,406,647	78,406,647	-
Intermediate sources						
2199 Other Intermediate Sources	27,210	33,965	-	-	-	-
2200 Restricted Revenue	374,893	859,950	2,747,510	3,611,067	3,611,067	-
Subtotal	402,103	893,915	2,747,510	3,611,067	3,611,067	-
State sources						
3101 SSF- General Support	8,088,170	8,144,363	10,152,900	11,543,737	11,543,737	-
3299 Other Restricted Grants Aid	19,726,540	23,895,481	22,994,695	20,989,255	20,989,255	-
Subtotal	27,814,710	32,039,844	33,147,595	32,532,992	32,532,992	-
Federal sources						
1991 Medicaid Admin Claiming	14,192	17,506	-	-	-	-
4300 Fed Restricted Revenue	567,958	647,282	1,049,684	1,643,083	1,643,083	-
4500 Federal Restric Rev Thru State	6,107,610	3,061,012	2,476,380	2,952,564	2,952,564	-
Subtotal	6,689,760	3,725,800	3,526,064	4,595,647	4,595,647	-
Total revenues	$ 106,647,445	$ 113,878,340	$ 113,936,277	$ 119,146,353	$ 119,146,353	$ -
Other sources						
5100 Long Term Debt Sources	695,841	-	-	-	-	-
5200 Interfund Transfers	5,718,376	6,461,297	6,488,615	6,543,174	6,543,174	-
5400 Beginning Fund Balance	20,238,001	22,360,120	20,496,745	15,367,700	15,367,700	-
Total other sources	$ 26,652,218	$ 28,821,417	$ 26,985,360	$ 21,910,874	$ 21,910,874	$ -
TOTAL RESOURCES	**$ 133,299,663**	**$ 142,699,757**	**$ 140,921,637**	**$ 141,057,227**	**$ 141,057,227**	**$ -**
REQUIREMENTS						
Expenditures by Activity						
Instruction						
1121 Middle/Junior High Programs	3,322,034	3,632,732	3,863,657	2,988,643	2,988,643	-
1122 Middle/Junior Extracurricular	37,693	-	-	-	-	-
1220 Restrictive Prgms- Disabilitie	17,079,459	20,226,425	19,427,150	22,647,419	22,647,419	-
1250 Less Restrictive Programs	313,765	460,979	530,824	564,351	564,351	-
1271 Remediation	96,859	164,021	42,075	-	-	-
1280 Alternative Education	2,254,418	2,370,252	2,356,069	1,902,769	1,902,769	-
1291 English as a Second Language	24,287	29,738	29,376	31,630	31,630	-
1292 Teen Parent Program	96,554	97,018	103,991	120,349	120,349	-

Multnomah Education Service District						
2026-2027 Fiscal Year Annual Budget						
All Budgetary Funds Combined						
	Actual 2023-2024	**Actual 2024-2025**	**Current Budget 2025-2026**	**Proposed Budget 2026-2027**	**Approved Budget 2026-2027**	**Adopted Budget 2026-2027**
1293 Migrant Education	986,770	1,058,445	1,135,408	1,170,030	1,170,030	-
1294 Youth Correction	3,916,893	4,794,015	4,841,275	4,783,869	4,783,869	-
1400 Summer School Programs	105,039	80,139	79,505	126,926	126,926	-
Subtotal	28,233,771	32,913,764	32,409,330	34,335,986	34,335,986	-
Support services						
2110 Attendance Services	2,314,158	2,375,263	2,444,550	2,458,699	2,458,699	-
2120 Guidance Services	1,797,485	1,549,502	1,560,487	1,415,778	1,415,778	-
2130 Health Services	18,705,714	19,509,427	21,369,683	23,309,618	23,309,618	-
2140 Psychological Services	1,578,735	1,928,532	1,734,175	1,880,908	1,880,908	-
2150 Speech Pathology & Audiology	1,521,050	1,370,802	1,302,911	1,558,427	1,558,427	-
2160 Other Student Treatment	1,322,861	1,635,855	1,621,587	1,553,593	1,553,593	-
2190 Director Student Services	1,727,364	2,167,365	2,096,581	2,319,148	2,319,148	-
2210 Improvement of Instruction	3,782,773	3,349,112	4,615,685	4,197,814	4,197,814	-
2230 Assessment & Testing	531	90	-	-	-	-
2240 Instructional Staff Dvlpmnt	1,021,890	233,877	-	-	-	-
2310 Board of Education	258,884	475,226	345,200	485,200	485,200	-
2320 Executive Administration	1,190,917	1,246,226	1,668,870	1,703,472	1,703,472	-
2410 Office of the Principal	2,709,824	2,903,271	2,385,470	2,554,427	2,554,427	-
2490 Other Administrative Support	1,705,137	1,853,437	1,831,791	1,780,894	1,780,894	-
2510 Direction of Business	327,235	371,811	401,566	420,223	420,223	-
2520 Fiscal Services	981,363	1,146,897	962,630	963,372	963,372	-
2540 Plant Operations & Maintenance	2,993,538	3,095,040	5,661,707	5,172,914	5,172,914	-
2550 Student Transportation	112,108	156,552	183,700	156,700	156,700	-
2570 Internal Services	1,172,928	1,386,831	1,610,094	1,772,841	1,772,841	-
2610 Central Support	-	(2)	-	-	-	-
2620 Plan/Develop/Evaluate	3,210,914	4,413,868	3,416,423	4,166,280	4,166,280	-
2630 Information Services	564,609	584,876	539,665	562,519	562,519	-
2640 Staff Services	2,095,929	2,428,189	3,403,384	2,946,583	2,946,583	-
2660 Technology Services	6,975,672	7,226,505	8,011,119	7,718,746	7,718,746	-
2670 Records Management	262,306	-	-	-	-	-
2690 Other Support Systems	414,677	525,707	67,225	50,000	50,000	-
Subtotal	58,748,602	61,934,259	67,234,503	69,148,156	69,148,156	-
Enterprise & community service						
3100 Food Services	1,491,327	1,419,904	1,729,303	1,312,179	1,312,179	-
3300 Community Services	-	4,000	-	-	-	-
Subtotal	1,491,327	1,423,904	1,729,303	1,312,179	1,312,179	-
Facilities acquisition & construction						
4150 Building Acquisition Construct	695,841	-	1,057,818	605,000	605,000	-
Subtotal	695,841	-	1,057,818	605,000	605,000	-
Other uses expenditures						
5100 Debt Service	8,373,678	8,832,140	8,994,513	9,182,279	9,182,279	-
5300 ESD Appropriation	7,677,948	10,637,648	7,960,964	10,000,000	10,000,000	-
Subtotal	16,051,626	19,469,788	16,955,477	19,182,279	19,182,279	-
Total expenditures	$ 105,221,167	$ 115,741,715	$ 119,386,431	$ 124,583,600	$ 124,583,600	$ -
5200 Fund Transfer	5,718,376	6,461,297	6,488,615	6,543,174	6,543,174	-
6000 Contingencies	-	-	7,865,091	4,320,453	4,320,453	-
Total appropriation	$ 110,939,543	$ 122,203,012	$ 133,740,137	$ 135,447,227	$ 135,447,227	$ -
Ending fund balance	22,360,120	20,496,745	7,181,500	5,610,000	5,610,000	-

Multnomah Education Service District						
2026-2027 Fiscal Year Annual Budget						
All Budgetary Funds Combined						
	Actual 2023-2024	**Actual 2024-2025**	**Current Budget 2025-2026**	**Proposed Budget 2026-2027**	**Approved Budget 2026-2027**	**Adopted Budget 2026-2027**
TOTAL REQUIREMENTS	**$ 133,299,663**	**$ 142,699,757**	**$ 140,921,637**	**$ 141,057,227**	**$ 141,057,227**	**$ -**
EXPENDITURES BY OBJECT						
Salaries						
0111 Licensed Salaries	15,629,559	18,012,764	18,724,151	19,960,379	19,960,379	-
0112 Classified Salaries	18,205,268	20,160,410	19,039,409	20,557,405	20,557,405	-
0113 Administrators	5,708,964	6,522,139	6,646,462	6,783,531	6,783,531	-
0114 Managerial-Classified	1,843,321	1,697,744	1,580,733	1,838,577	1,838,577	-
0121 Licensed Substitutes	17,575	-	295,425	295,425	295,425	-
0122 Classified Substitutes	-	-	276,354	175,354	175,354	-
0123 Licensed-Temporary	392,442	435,330	477,735	490,645	490,645	-
0124 Classified-Temporary	1,104,821	998,516	1,207,321	1,234,330	1,234,330	-
0130 Additional Salary	64,601	207,816	795,404	768,795	768,795	-
Allocated salaries	1	3	-	-	-	-
Subtotal	42,966,552	48,034,722	49,042,994	52,104,441	52,104,441	-
Associated payroll costs						
0210 Public Employee Retire	11,073,507	12,478,852	14,582,933	16,153,109	16,153,109	-
0220 Social Security Administration	3,269,582	3,654,978	3,658,897	3,917,361	3,917,361	-
0230 Other Payroll Costs	1,439,711	2,057,938	2,216,439	2,888,099	2,888,099	-
0240 Contractual Employee Benefit C	8,555,375	9,367,523	10,151,004	11,456,784	11,456,784	-
Allocated associated payroll costs	(2)	-	-	-	-	-
Subtotal	24,338,173	27,559,291	30,609,273	34,415,353	34,415,353	-
Purchased services						
0310 Instruction- Professional/Tech	3,645,732	4,296,321	2,245,531	2,051,013	2,051,013	-
0320 Property Services	2,349,294	2,669,117	5,062,350	4,133,469	4,133,469	-
0330 Student Transportation	211,717	203,200	174,878	139,898	139,898	-
0340 Travel	764,284	797,320	702,899	783,264	783,264	-
0350 Communication	2,506,263	2,449,505	2,277,835	2,805,608	2,805,608	-
0374 Other Tuition	-	4,000	-	-	-	-
0380 Non-Instructional Prof/Tech	4,344,489	3,845,313	3,376,888	2,225,445	2,225,445	-
0390 Other General Prof/Tech	(8,700)	88,750	457,948	285,608	285,608	-
0391 CTA service adjustments	(176,409)	(281,821)	159,831	(720,437)	(720,437)	-
Allocated purchased services	(1)	(2)	-	-	-	-
Subtotal	13,636,669	14,071,703	14,458,160	11,703,868	11,703,868	-
Supplies and materials						
0410 Supplies & Materials	1,322,370	1,040,939	1,856,125	1,495,435	1,495,435	-
0420 Textbooks	26,349	92,679	10,767	11,750	11,750	-
0430 Library Books	71,172	63,819	60,277	60,580	60,580	-
0440 Periodicals	2,893	6,224	8,669	7,100	7,100	-
0450 Food	585,915	622,854	755,700	548,200	548,200	-
0460 Non-Consumable	745,488	494,423	385,322	205,058	205,058	-
0470 Non-Capital Computer Software	736,557	791,433	635,985	822,294	822,294	-
0480 Non-Capital Comp Hardware	695,611	466,235	250,618	332,649	332,649	-
Allocated supplies and materials	(2)	1	-	-	-	-
Subtotal	4,186,353	3,578,607	3,963,463	3,483,066	3,483,066	-
Capital outlay						
0520 Buildings Acquisition	-	55,034	462,818	300,000	300,000	-
0530 Improvements Not Buildings	-	-	40,320	-	-	-

Multnomah Education Service District						
2026-2027 Fiscal Year Annual Budget						
All Budgetary Funds Combined						
	Actual 2023-2024	**Actual 2024-2025**	**Current Budget 2025-2026**	**Proposed Budget 2026-2027**	**Approved Budget 2026-2027**	**Adopted Budget 2026-2027**
0540 Equipment	570,247	53,199	636,259	305,000	305,000	-
0550 Technology	29,918	-	139,827	13,402	13,402	-
0590 Other Capital Outlay	856,486	-	-	-	-	-
Subtotal	1,456,651	108,233	1,279,224	618,402	618,402	-
Other objects						
0610 Redemption of Principal	4,783,171	5,365,191	5,761,509	6,332,257	6,332,257	-
0621 Regular Interest	3,590,507	3,375,469	3,233,004	2,850,022	2,850,022	-
0640 Dues & Fees	371,985	482,318	217,030	221,207	221,207	-
0650 Insurance & Judgements	786,744	1,065,142	1,300,740	1,309,984	1,309,984	-
0690 Indirect Charges	1,426,414	1,463,391	1,560,070	1,545,000	1,545,000	-
0720 Transits	7,677,948	10,637,648	7,960,964	10,000,000	10,000,000	-
Subtotal	18,636,769	22,389,159	20,033,317	22,258,470	22,258,470	-
TOTAL EXPENDITURES	**$ 105,221,167**	**$ 115,741,715**	**$ 119,386,431**	**$ 124,583,600**	**$ 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**	**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	333.75	333.75	-
2 Contracted Services	303.88	297.84	262.53	273.92	273.92	-
6 Operating	67.37	68.94	34.40	35.25	35.25	-
7 Risk Management and Reserve	1.75	1.40	1.40	2.40	2.40	-
Total full-time equivalent by fund	**709.76**	**716.59**	**634.83**	**645.32**	**645.32**	**-**
Full-Time Equivalent by Activity						
Instruction						
1121 Middle/Junior High Programs	25.20	25.20	16.80	9.48	9.48	-
1220 Restrictive Prgms- Disabilitie	229.63	217.14	186.48	207.94	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	12.08	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	22.86	22.86	-
1400 Summer School Programs	-	-	0.32	-	-	-
Subtotal	313.66	304.08	253.50	265.25	265.25	-
Support services						
2110 Attendance Services	23.18	21.42	20.21	20.51	20.51	-
2120 Guidance Services	14.37	15.58	13.34	8.75	8.75	-
2130 Health Services	173.71	183.59	171.52	172.02	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	10.40	10.40	-
2160 Other Student Treatment	11.79	11.48	10.30	9.17	9.17	-
2190 Director Student Services	10.66	14.94	13.51	13.40	13.40	-
2210 Improvement of Instruction	8.25	9.23	18.47	15.08	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	14.40	14.40	-
2490 Other Administrative Support	12.03	12.27	11.81	11.26	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	6.00	6.00	-
2540 Plant Operations & Maintenance	13.19	14.36	14.00	15.00	15.00	-
2570 Internal Services	2.25	1.87	1.87	2.87	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	11.25	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	380.07	380.07	-
Total full-time equivalent by activity	**709.76**	**716.59**	**634.83**	**645.32**	**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	15.47	15.47	-
Business services	11.90	11.60	9.95	10.00	10.00	-
Human resources	10.50	9.90	9.00	11.25	11.25	-
Technology services	30.25	31.25	30.25	32.25	32.25	-
Special education services	275.24	259.68	219.03	244.13	244.13	-
School health services	174.92	183.24	172.83	172.04	172.04	-
Instructional services	184.01	197.14	172.30	152.18	152.18	-
Total full-time equivalent by department	**709.76**	**716.59**	**634.83**	**645.32**	**645.32**	**-**