PORTLAND PUBLIC SCHOOLS
2026-2027 ORIGINAL BUDGET
PRESENTED JUNE 22, 2026

2026-2027 Foundation Allowance:	$10,300
Spring 2026 Student FTE:	2,048.95
Fall 2026 Student FTE:	2,050.00
2026-2027 Budgeted MPSERS UAAL Rate Stabilization 147c Revenue:	$1,794,241
2026-2027 Budgeted MPSERS UAAL Rate Stabilization 147c Expense:	$1,794,241
2026-2027 Employer Retirement Rate:	Up To 28.08%

BUDGETED GENERAL FUND REVENUES:	TOTAL
LOCAL REVENUES	2,128,680
STATE AID REVENUES	25,240,959
FEDERAL REVENUES	379,998
ISD AND OTHER SOURCES	1,235,998
INTERFUND TRANSFERS	31,000
TOTAL BUDGETED GENERAL FUND REVENUES	29,016,635

BUDGETED GENERAL FUND EXPENDITURES:	TOTAL	WAGES	BENEFITS	PURCHASED SERVICES	SUPPLIES	CAPITAL OUTLAY	MISC.	ISD PAYMENTS/ INTERFUND TRANSFERS
INSTRUCTION - OAKWOOD	2,976,408	1,538,388	1,090,722	109,845	237,453	-	-	-
INSTRUCTION - WESTWOOD	2,414,490	1,325,322	923,823	119,845	43,000	-	2,500	-
INSTRUCTION - MIDDLE SCHOOL	2,409,269	1,298,768	903,006	129,720	74,500	-	3,275	-
INSTRUCTION - HIGH SCHOOL	3,837,702	1,834,309	1,367,641	520,672	87,390	-	27,690	-
INSTRUCTION - SUMMER SCHOOL	11,911	6,000	2,911	-	3,000	-	-	-
INSTRUCTION - SPECIAL EDUCATION	2,979,668	1,773,053	1,121,289	40,576	24,000	-	-	20,750
INSTRUCTION - COMPENSATORY EDUCATION	815,690	463,702	337,648	6,840	7,500	-	-	-
INSTRUCTION - ADULT EDUCATION	497,586	296,327	168,889	28,270	3,100	-	1,000	-
SUPPORT SERVICES - PUPIL	1,395,617	532,779	413,338	77,250	22,250	-	-	350,000
SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,641,122	768,663	512,609	96,750	36,500	200,000	3,800	22,800
SUPPORT SERVICES - GENERAL ADMINISTRATION	590,148	292,946	177,687	90,000	5,200	-	21,005	3,310
SUPPORT SERVICES - SCHOOL ADMINISTRATION	2,275,617	1,295,063	919,054	27,750	19,400	6,000	8,350	-
SUPPORT SERVICES - BUSINESS	646,251	323,246	216,505	50,000	2,500	-	44,000	10,000
SUPPORT SERVICES - OPERATIONS AND MAINTENANCE	2,761,352	99,832	51,595	1,581,794	961,131	65,000	2,000	-
SUPPORT SERVICES - TRANSPORTATION	2,044,414	843,999	415,334	233,680	373,750	177,300	351	-
SUPPORT SERVICES - CENTRAL	859,939	191,267	112,810	248,964	140,750	128,648	2,500	35,000
SUPPORT SERVICES - ATHLETIC ACTIVITIES	924,719	339,094	136,873	276,482	132,670	3,000	36,600	-
NON-PUBLIC SCHOOL PUPILS	605,514	325,997	236,898	38,619	4,000	-	-	-
DEBT SERVICE	27,797	-	-	-	-	-	27,797	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
TOTAL BUDGETED GENERAL FUND EXPENDITURES	29,715,214	13,548,755	9,108,632	3,677,057	2,178,094	579,948	180,868	441,860

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(698,579)
FUND EQUITY AT BEGINNING OF THE YEAR	5,540,091
FUND EQUITY AT END OF THE YEAR	4,841,512
FUND EQUITY AS A PERCENTAGE OF TOTAL EXPENDITURES	16.3%

PORTLAND PUBLIC SCHOOLS
2026-2027 ORIGINAL BUDGET - 3 YEAR COMPARISON
PRESENTED JUNE 22, 2026

2026-2027 Foundation Allowance:	$10,300
Spring 2026 Student FTE:	2,048.95
Fall 2026 Student FTE:	2,050.00
2026-2027 Budgeted MPSERS UAAL Rate Stabilization 147c Revenue:	$1,794,241
2026-2027 Budgeted MPSERS UAAL Rate Stabilization 147c Expense:	$1,794,241
2026-2027 Employer Retirement Rate:	Up To 28.08%

	2024/2025 ACTUAL	2025/2026 BUDGET	2026/2027 BUDGET	2026/2027 CHANGE FROM 2025/2026
LOCAL REVENUES	2,104,375	2,073,167	2,128,680	55,513
STATE AID REVENUES	24,571,602	25,599,397	25,240,959	(358,438)
FEDERAL REVENUES	501,180	359,253	379,998	20,745
ISD AND OTHER SOURCES	979,353	1,100,143	1,235,998	135,855
INTERFUND TRANSFERS	30,920	57,000	31,000	(26,000)
TOTAL REVENUES	28,187,430	29,188,960	29,016,635	(172,325)
INSTRUCTION - OAKWOOD	2,650,079	2,937,501	2,976,408	38,907
INSTRUCTION - WESTWOOD	2,507,939	2,773,187	2,414,490	(358,697)
INSTRUCTION - MIDDLE SCHOOL	2,584,753	2,359,799	2,409,269	49,470
INSTRUCTION - HIGH SCHOOL	3,985,820	4,005,010	3,837,702	(167,308)
INSTRUCTION - SUMMER SCHOOL	87,775	57,413	11,911	(45,502)
INSTRUCTION - SPECIAL EDUCATION	2,621,328	2,829,653	2,979,668	150,015
INSTRUCTION - COMPENSATORY EDUCATION	328,355	773,895	815,690	41,795
INSTRUCTION - ADULT EDUCATION	447,004	491,300	497,586	6,286
SUPPORT SERVICES - PUPIL	1,153,665	1,247,486	1,395,617	148,131
SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,567,123	1,628,531	1,641,122	12,591
SUPPORT SERVICES - GENERAL ADMINISTRATION	523,616	582,109	590,148	8,039
SUPPORT SERVICES - SCHOOL ADMINISTRATION	2,154,218	2,137,347	2,275,617	138,270
SUPPORT SERVICES - BUSINESS	572,092	562,280	646,251	83,971
SUPPORT SERVICES - OPERATIONS AND MAINTENANCE	2,651,274	2,840,266	2,761,352	(78,914)
SUPPORT SERVICES - TRANSPORTATION	1,739,804	2,007,229	2,044,414	37,185
SUPPORT SERVICES - CENTRAL	754,782	884,804	859,939	(24,865)
SUPPORT SERVICES - ATHLETIC ACTIVITIES	911,017	927,708	924,719	(2,989)
NON-PUBLIC SCHOOL PUPILS	461,434	480,331	605,514	125,183
DEBT SERVICE	38,005	27,033	27,797	764
INTERFUND TRANSFERS	415,000	-	-	-
TOTAL EXPENDITURES	28,155,083	29,552,882	29,715,214	162,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,347	(363,922)	(698,579)	(334,657)
FUND EQUITY AT BEGINNING OF THE YEAR	5,871,666	5,904,013	5,540,091	
FUND EQUITY AT END OF THE YEAR	5,904,013	5,540,091	4,841,512	
FUND EQUITY AS A PERCENTAGE OF TOTAL EXPENDITURES	21.0%	18.7%	16.3%	