



Multnomah Education Service District

Multnomah Education Service District
Multnomah County, Oregon

Adopted Budget

For the Fiscal Year 2026-2027

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

Adopted by the MESD Board of Directors
6/16/2026

Table of Contents

Introduction and Overview

Superintendent's Budget Message.....	2
Changes from the Approved Budget.....	6
Budget Overview.....	8
Revenues – All Funds.....	8
Expenditures – All Funds.....	9
Profile of the District.....	10
Organization Chart.....	14
Financial Structure.....	15
Budget Process.....	16

Consolidated Schedules

Combining Fund Summary – Budgetary Funds.....	19
Combining Fund Detail – Budgetary Funds.....	20
Interfund Transfers.....	23

Fund Financial Summaries

Combining Fund Summary – Budgetary Funds.....	25
Annual Full-Time Equivalent – Budgetary Funds Combined.....	28
Annual Positions – Budgetary Funds Combined.....	29
Fund 1: Resolution Services Fund.....	30
Fund 2: Contracted Services Fund.....	33
Fund 6: Operating Fund.....	36
Fund 3: Debt Service Fund.....	38
Fund 4: Facilities & Equipment Reserve Fund.....	39
Fund 7: Risk Management and Reserve Fund.....	40

Expenditures by Department

Operations	
Administration.....	43
Facilities.....	45
Business Services.....	47
Human Resources.....	49
Technology Services.....	51
Student Services – Special Education Services.....	53

Table of Contents (continued)

Student Services – School Health Services.....	55
Instructional Services.....	57

Debt Service and Capital Expenditures

Debt Service Schedules.....	60
Facilities and Equipment Reserve Plan.....	62

Appendix

Public Notices.....	70
Resolutions.....	76
Glossary.....	89
Fund Definitions.....	89
Function Definitions.....	90
Other Terms.....	90

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, budget overview, profile, 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

Changes from the Approved Budget

June 2026

The specified revenues and expenditures in the approved budget were based on educated suppositions as of April 7, 2026. We expected adjustments would be made before June 30, 2026, depending upon the availability of additional information from our component districts and the state.

Local Budget Law allows the governing body of a local government to make changes to the approved budget by vote of the Board of Directors as follows:

- Increases or reductions to resources
- Increases or reductions in expenditures in an individual fund. Increases in fund expenditures may be made up to \$5,000 or 10%, whichever is greater
- Reductions to tax levies

The MESD's adopted budget document includes changes that are within this level of authority. These changes include:

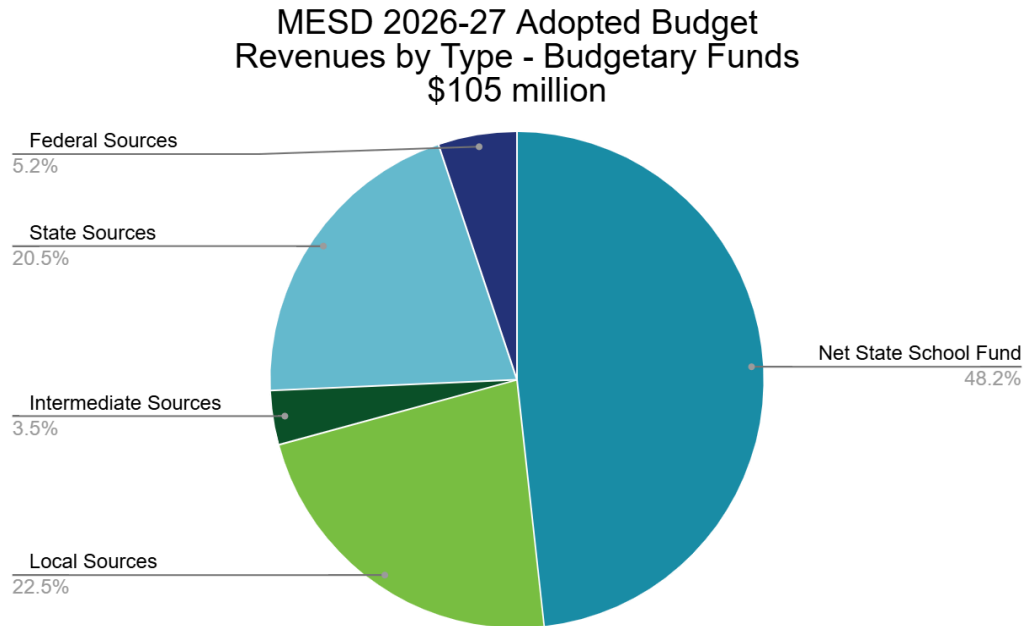
- Resolution Services Fund, \$3.07 million or 5.6% reduction (excludes transfers out and contingency)
 - An increase of \$250 thousand with the updated estimate of beginning fund balance.
 - SSF revenues and the transfer to the Operating Fund are updated in accordance with the most recent ODE estimate.
 - A reduction in 2026-27 transit payments to districts \$3 million.
 - Program changes to meet component and non-component district service plan requests result in a net expenditure reduction of \$68 thousand.
 - The balance has been appropriated as contingency so that it is available for additional services or transit as requested.
- Contracted Services Fund, \$1.40 million or 2.84% increase (excludes transfers out and contingency)
 - An increase of \$200 thousand with the updated estimate of beginning fund balance.
 - Program changes to meet component and non-component district service plan requests result in a net reduction of \$777 thousand.
 - Other contracted services were updated based on new information, resulting in a net increase of \$318 thousand.
 - A net increase of \$1.10 million for updated information and assumptions regarding grant funding. Updated grants include School Based Mental Health, Summer High School Academic Support, ODE Recovery Schools (Rivercrest), ESD SPED Technical Assistance, and TRIO programs.
 - An increase of \$756 thousand for the Oregon Association of Education Service Districts (OAESD). MESD will be the fiscal agent for OAESD as of FY 2026-27.

- Revenue estimates are updated and the balance has been appropriated as contingency.
- Operating Fund, \$24 thousand or 0.27% reduction (excludes transfers out and contingency)
 - An increase of \$25 thousand with the updated estimate of beginning fund balance.
 - Expenditure projections across several departments have been updated, resulting in a \$24 thousand decrease.
 - Revenue estimates are updated and the balance has been appropriated as contingency.
- Facilities & Equipment Reserve Fund, \$2 thousand or 0.16% increase (excludes transfers out and contingency)
 - A reduction of \$177 thousand with the updated estimate of beginning fund balance.
 - A net increase of \$2 thousand for updated project estimates.
 - The transfer to the Resolution Fund has been eliminated.
 - Contingency is reduced by \$85 thousand.
 - The unappropriated ending balance is adjusted accordingly.

Budget Overview

Revenues – All Funds

Property taxes and state school funding are the primary revenues received by the District. Ninety percent of these revenues remain in the Resolution Fund. Component districts have the option of selecting services or taking direct transit dollars. Additional revenues include contracts with local school districts, and state and federal grants.



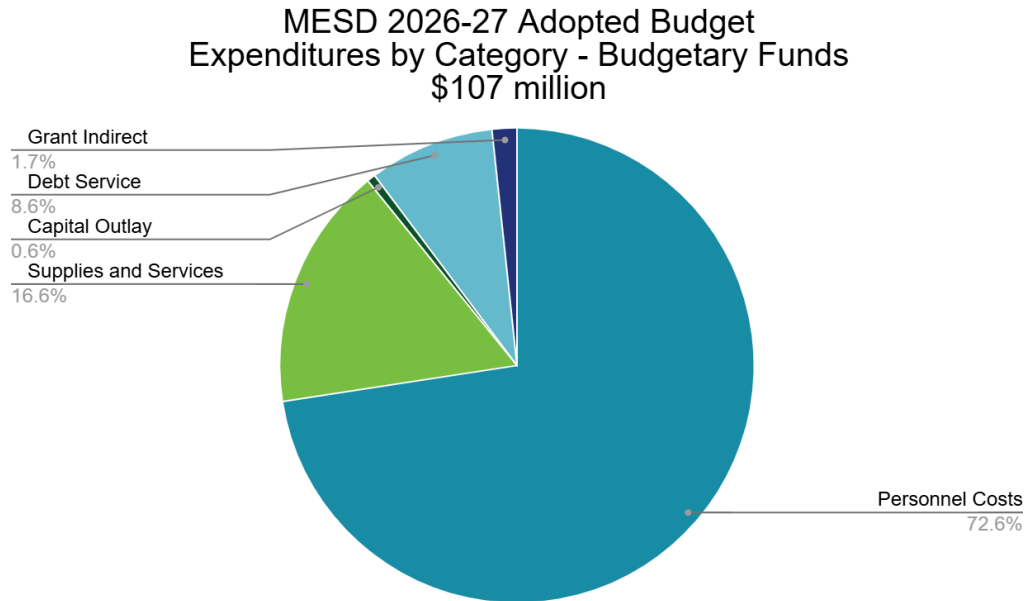
Multnomah Education Service District 2025-26 Estimated Revenues and 2026-27 Adopted Budget

	<u>Estimated</u>	<u>Adopted</u>	
Revenues by Type:	<u>2025-2026</u>	<u>2026-2027</u>	<u>Change</u>
Property Taxes	45,440,000	46,178,000	2%
State School Fund	11,246,897	11,543,737	3%
Less Transits to Districts	(9,960,964)	(7,000,000)	-30%
Net State School Fund	46,725,933	50,721,737	9%
Local Sources	21,818,018	23,695,206	9%
Intermediate Sources	3,196,807	3,717,049	16%
State Sources	21,865,052	21,588,434	-1%
Federal Sources	4,530,636	5,419,328	20%
Subtotal - Revenues by Type	98,136,446	105,141,754	7%
SSF Revenue passed thru to Districts	9,960,964	7,000,000	-30%
Interfund Revenues for Debt Service	6,809,656	6,575,125	-3%
Interfund Revenues for Risk Mgmt	1,465,165	1,988,000	36%
Total Revenues - Budgetary Funds	116,372,231	120,704,879	4%

Budget Overview

Expenditures – All Funds

As with most all government agencies, our most significant investment is our people. Personnel costs make up 73% of our total expenditures for the District.



Multnomah Education Service District 2025-26 Estimated Expenditures and 2026-27 Adopted Budget

	<u>Estimated</u>	<u>Adopted</u>	
Expenditure by Category:	<u>2025-2026</u>	<u>2026-2027</u>	<u>Change</u>
Personnel Costs	72,777,444	77,888,410	7%
Supplies and Services	19,529,275	17,818,203	-9%
Capital Outlay	851,397	618,402	-27%
Debt Service	8,901,358	9,182,279	3%
Grant Indirect	1,661,022	1,818,803	9%
Subtotal - Expenditures by Category	103,720,496	107,326,097	3%
Transit Payments & Other Transfers	9,960,964	7,000,000	-30%
Interfund Payment for Debt Service	6,809,656	6,575,125	-3%
Interfund Payment for Risk Mgmt	1,465,165	1,988,000	36%
Total Expenditures - Budgetary Funds	<u>121,956,281</u>	<u>122,889,222</u>	1%

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

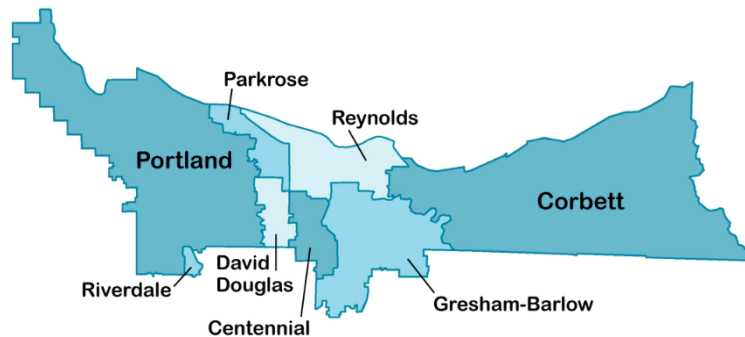
Position	Board Member	Represented Zone	Term Expires
One	Amanda Squiemphen-Yazzie	East Multnomah County	June 30, 2029
Two	Susie Jones	At Large	June 30, 2029
Three	Renee Anderson	Central Portland	June 30, 2029
Four	Jessica Arzate	Mid-Multnomah County	June 30, 2029
Five	Denyse Peterson	N/NE Portland	June 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

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.

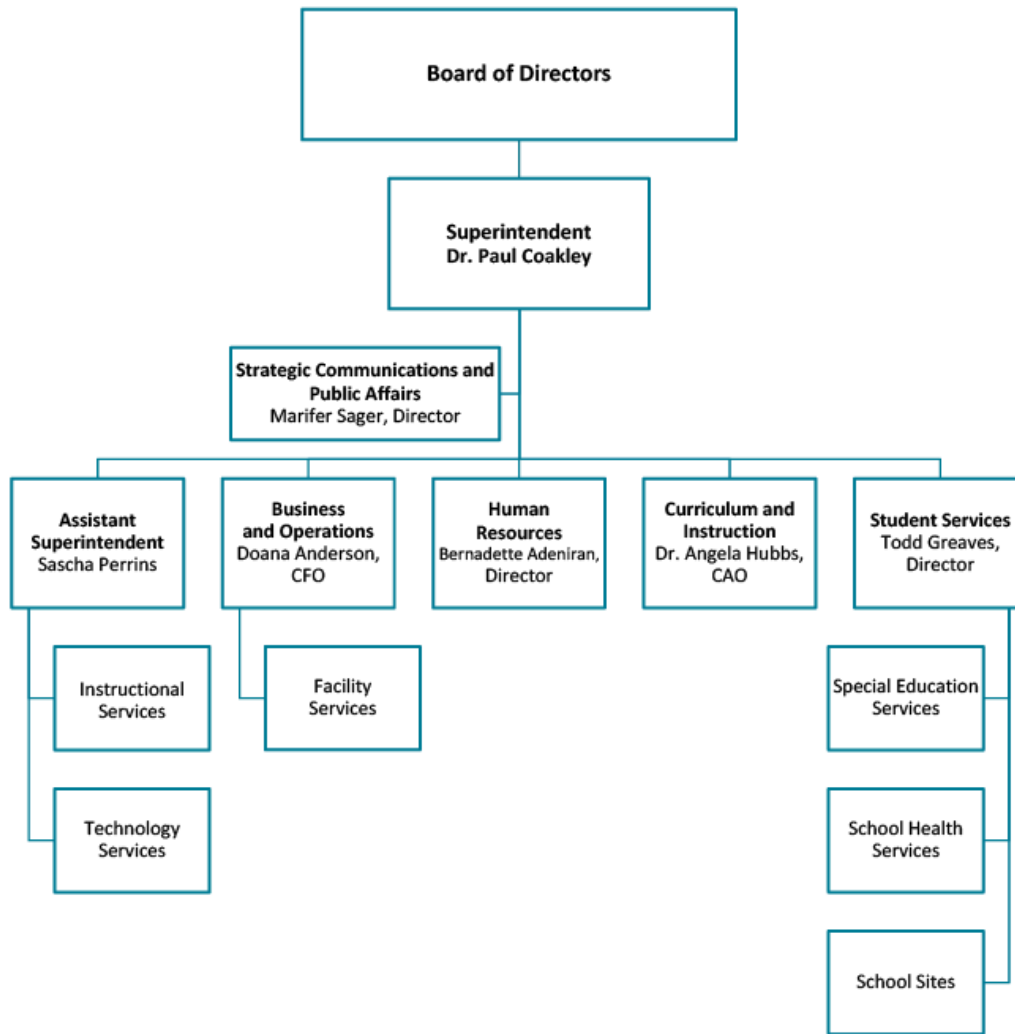
Instructional Services provides instruction for students enrolled in regional programs, instructional support for schools, and professional development for educators on a variety of topics. These programs offer a variety of enrichment and enhancement opportunities which complement instruction. Students 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.

Organization Chart

June 30, 2026



Employee	Reports To	Entity	Reports To
Superintendent Dr. Paul Coakley	Board of Directors	Instructional Services	Assistant Superintendent Sascha Perrins
Strategic Communications and Public Affairs Marifer Sager, Director	Superintendent Dr. Paul Coakley	Technology Services	Assistant Superintendent Sascha Perrins
Assistant Superintendent Sascha Perrins	Superintendent Dr. Paul Coakley	Facility Services	Business and Operations Doana Anderson, CFO
Business and Operations Doana Anderson, CFO	Superintendent Dr. Paul Coakley	Special Education Services	Student Services Todd Greaves, Director
Human Resources Bernadette Adeniran, Director	Superintendent Dr. Paul Coakley	School Health Services	Student Services Todd Greaves, Director
Curriculum and Instruction Dr. Angela Hubbs, CAO	Superintendent Dr. Paul Coakley	School Sites	Student Services Todd Greaves, Director
Student Services Todd Greaves, Director	Superintendent Dr. Paul Coakley		

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)

Consolidated 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.
- Through 2024-2025, the negative appropriation in the Operating Fund indicates the allocation of facilities services and long-term debt payment to programs.

The next report describes the agency's interfund transfers.

Multnomah Education Service District
 2026-2027 Fiscal Year Adopted Budget
 Combining Fund Summary - Budgetary Funds

	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
RESOURCES							
Revenues							
Local sources	\$ 46,269,805	\$ 19,922,547	\$ 3,547,854	\$ 6,625,125	\$ 33,000	\$ 2,038,000	\$ 78,436,331
Intermediate sources	-	3,717,049	-	-	-	-	3,717,049
State sources	11,604,801	21,527,370	-	-	-	-	33,132,171
Federal sources	60,539	5,358,789	-	-	-	-	5,419,328
Total revenues	\$ 57,935,145	\$ 50,525,755	\$ 3,547,854	\$ 6,625,125	\$ 33,000	\$ 2,038,000	\$ 120,704,879
Other sources							
Interfund transfers	-	-	5,773,174	-	610,000	90,000	6,473,174
Beginning fund balance	3,300,000	2,100,000	4,295,000	2,250,000	1,981,000	1,740,000	15,666,000
Total other sources	\$ 3,300,000	\$ 2,100,000	\$ 10,068,174	\$ 2,250,000	\$ 2,591,000	\$ 1,830,000	\$ 22,139,174
TOTAL RESOURCES	\$ 61,235,145	\$ 52,625,755	\$ 13,616,028	\$ 8,875,125	\$ 2,624,000	\$ 3,868,000	\$ 142,844,053
REQUIREMENTS							
Expenditures by Activity							
Instruction	12,703,245	21,687,195	-	-	-	-	34,390,440
Support services	31,908,514	26,367,611	8,029,059	-	933,885	2,304,314	69,543,383
Enterprise & community service	128,622	1,939,498	-	-	-	-	2,068,120
Facilities acquisition & construction	-	600,000	-	-	105,000	-	705,000
Debt service	-	-	627,154	8,555,125	-	-	9,182,279
Apportionment of funds	7,000,000	-	-	-	-	-	7,000,000
Total expenditures	\$ 51,740,381	\$ 50,594,304	\$ 8,656,213	\$ 8,555,125	\$ 1,038,885	\$ 2,304,314	\$ 122,889,222
Interfund transfers	5,923,174	-	550,000	-	-	-	6,473,174
Contingencies	3,571,590	2,031,451	309,815	-	1,475,115	473,686	7,861,657
Total appropriation	\$ 61,235,145	\$ 52,625,755	\$ 9,516,028	\$ 8,555,125	\$ 2,514,000	\$ 2,778,000	\$ 137,224,053
Ending fund balance	-	-	4,100,000	320,000	110,000	1,090,000	5,620,000
TOTAL REQUIREMENTS	\$ 61,235,145	\$ 52,625,755	\$ 13,616,028	\$ 8,875,125	\$ 2,624,000	\$ 3,868,000	\$ 142,844,053
EXPENDITURES PERSPECTIVES							
By category							
Salaries	23,336,310	24,449,828	3,957,630	-	-	222,245	51,966,013
Associated payroll costs	15,877,468	15,756,284	2,711,401	-	-	140,369	34,485,522
Purchased services	4,498,135	5,453,127	795,544	-	958,900	593,425	12,299,131
Supplies and materials	994,628	2,446,243	421,634	-	74,985	37,291	3,974,781
Capital outlay	13,402	600,000	-	-	5,000	-	618,402
Other objects	20,438	1,888,822	770,004	8,555,125	-	1,310,984	12,545,373
Apportionment of funds	7,000,000	-	-	-	-	-	7,000,000
Total expenditures by category	\$ 51,740,381	\$ 50,594,304	\$ 8,656,213	\$ 8,555,125	\$ 1,038,885	\$ 2,304,314	\$ 122,889,222
By department							
Administration	527,573	-	2,012,920	-	-	215,000	2,755,493
Facilities services	32,247	960,548	1,562,133	-	717,900	-	3,272,828
Business services	-	755,941	1,383,595	-	-	1,540,727	3,680,263
Human resources	-	478,511	2,078,271	-	-	444,867	3,001,649
Technology services	5,113,774	1,333,351	1,012,438	-	315,985	-	7,775,548
Special education services	18,326,395	13,075,976	320,886	-	-	-	31,723,257
School health services	15,594,465	6,488,258	-	-	5,000	-	22,087,723
Instructional services	5,145,927	27,501,719	285,970	-	-	103,720	33,037,336
Debt service	-	-	-	8,555,125	-	-	8,555,125
Apportionment of funds	7,000,000	-	-	-	-	-	7,000,000
Total expenditures by department	\$ 51,740,381	\$ 50,594,304	\$ 8,656,213	\$ 8,555,125	\$ 1,038,885	\$ 2,304,314	\$ 122,889,222

Multnomah Education Service District
 2026-2027 Fiscal Year Adopted Budget
 Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management & 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	-	145,000	-	-	-	-	145,000
1940 Services to Local Ed Agencies	25,104	18,877,916	55,500	-	-	-	18,958,520
1970 Services Provided Other Funds	-	-	951,154	6,575,125	-	1,988,000	9,514,279
1980 Fees Charged to Grants	-	-	1,875,000	-	-	-	1,875,000
1990 Miscellaneous	56,701	899,631	35,000	-	33,000	15,000	1,039,332
Subtotal	46,269,805	19,922,547	3,547,854	6,625,125	33,000	2,038,000	78,436,331
Intermediate sources							
2200 Restricted Revenue	-	3,717,049	-	-	-	-	3,717,049
Subtotal	-	3,717,049	-	-	-	-	3,717,049
State sources							
3101 SSF- General Support	11,543,737	-	-	-	-	-	11,543,737
3199 Other Unrestricted Grants	-	25,000	-	-	-	-	25,000
3299 Other Restricted Grants Aid	61,064	21,502,370	-	-	-	-	21,563,434
Subtotal	11,604,801	21,527,370	-	-	-	-	33,132,171
Federal sources							
1991 Medicaid Admin Claiming	-	621	-	-	-	-	621
4300 Fed Restricted Revenue	-	2,480,610	-	-	-	-	2,480,610
4500 Federal Restrict Rev Thru State	60,539	2,877,558	-	-	-	-	2,938,097
Subtotal	60,539	5,358,789	-	-	-	-	5,419,328
Total revenues	\$ 57,935,145	\$ 50,525,755	\$ 3,547,854	\$ 6,625,125	\$ 33,000	\$ 2,038,000	\$ 120,704,879
Other sources							
5200 Interfund Transfers	-	-	5,773,174	-	610,000	90,000	6,473,174
5400 Beginning Fund Balance	3,300,000	2,100,000	4,295,000	2,250,000	1,981,000	1,740,000	15,666,000
Total other sources	\$ 3,300,000	\$ 2,100,000	\$ 10,068,174	\$ 2,250,000	\$ 2,591,000	\$ 1,830,000	\$ 22,139,174
TOTAL RESOURCES	\$ 61,235,145	\$ 52,625,755	\$ 13,616,028	\$ 8,875,125	\$ 2,624,000	\$ 3,868,000	\$ 142,844,053
REQUIREMENTS							
Expenditures by Activity							
Instruction							
1121 Middle/Junior High Programs	-	2,988,643	-	-	-	-	2,988,643
1220 Restrictive Prgms- Disabilitie	10,702,062	11,868,375	-	-	-	-	22,570,437
1250 Less Restrictive Programs	445,759	19,800	-	-	-	-	465,559
1280 Alternative Education	989,744	1,051,988	-	-	-	-	2,041,732
1292 Teen Parent Program	116,523	3,826	-	-	-	-	120,349
1293 Migrant Education	-	1,170,030	-	-	-	-	1,170,030
1294 Youth Correction	449,157	4,217,057	-	-	-	-	4,666,214
1400 Summer School Programs	-	367,476	-	-	-	-	367,476
Subtotal	12,703,245	21,687,195	-	-	-	-	34,390,440
Support services							
2110 Attendance Services	1,470,681	560,467	-	-	-	103,720	2,134,868
2120 Guidance Services	-	1,360,073	-	-	-	-	1,360,073
2130 Health Services	15,516,704	8,756,936	-	-	-	-	24,273,640
2140 Psychological Services	1,199,187	615,052	-	-	-	-	1,814,239
2150 Speech Pathology & Audiology	1,150,049	414,377	-	-	5,000	-	1,569,426
2160 Other Student Treatment	1,040,540	444,044	-	-	-	-	1,484,584
2190 Director Student Services	1,154,387	915,477	317,262	-	-	-	2,387,126
2210 Improvement of Instruction	876,618	3,035,226	285,970	-	-	-	4,197,814
2310 Board of Education	-	-	277,800	-	-	215,000	492,800
2320 Executive Administration	556,422	-	1,165,550	-	-	-	1,721,972
2410 Office of the Principal	1,508,813	1,067,255	-	-	-	-	2,576,068
2490 Other Administrative Support	-	1,780,894	-	-	-	-	1,780,894

Multnomah Education Service District
 2026-2027 Fiscal Year Adopted Budget
 Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management and Reserve	Total Funds
2510 Direction of Business	-	-	420,223	-	-	-	420,223
2520 Fiscal Services	-	-	963,372	-	-	-	963,372
2540 Plant Operations & Maintenance	2,286,067	1,326,668	848,979	-	612,900	-	5,074,614
2550 Student Transportation	-	113,000	43,700	-	-	-	156,700
2570 Internal Services	32,247	-	42,300	-	-	1,540,727	1,615,274
2610 Central Support	-	-	-	-	-	-	-
2620 Plan/Develop/Evaluate	-	4,166,280	-	-	-	-	4,166,280
2630 Information Services	3,025	-	532,494	-	-	-	535,519
2640 Staff Services	-	478,511	2,088,971	-	-	444,867	3,012,349
2660 Technology Services	5,113,774	1,333,351	1,012,438	-	315,985	-	7,775,548
2670 Records Management	-	-	-	-	-	-	-
2690 Other Support Systems	-	-	30,000	-	-	-	30,000
Subtotal	31,908,514	26,367,611	8,029,059	-	933,885	2,304,314	69,543,383
Enterprise & community service							
3100 Food Services	128,622	1,183,557	-	-	-	-	1,312,179
3200 Other Enterprise Services	-	755,941	-	-	-	-	755,941
Subtotal	128,622	1,939,498	-	-	-	-	2,068,120
Facilities acquisition & construct							
4150 Building Acquisition Construct	-	600,000	-	-	105,000	-	705,000
Subtotal	-	600,000	-	-	105,000	-	705,000
Other uses expenditures							
5100 Debt Service	-	-	627,154	8,555,125	-	-	9,182,279
5300 ESD Appropriation	7,000,000	-	-	-	-	-	7,000,000
Subtotal	7,000,000	-	627,154	8,555,125	-	-	16,182,279
Total expenditures	\$ 51,740,381	\$ 50,594,304	\$ 8,656,213	\$ 8,555,125	\$ 1,038,885	\$ 2,304,314	\$ 122,889,222
5200 Fund Transfer	5,923,174	-	550,000	-	-	-	6,473,174
6000 Contingencies	3,571,590	2,031,451	309,815	-	1,475,115	473,686	7,861,657
Total appropriation	\$ 61,235,145	\$ 52,625,755	\$ 9,516,028	\$ 8,555,125	\$ 2,514,000	\$ 2,778,000	\$ 137,224,053
Ending fund balance	-	-	4,100,000	320,000	110,000	1,090,000	5,620,000
TOTAL REQUIREMENTS	\$ 61,235,145	\$ 52,625,755	\$ 13,616,028	\$ 8,875,125	\$ 2,624,000	\$ 3,868,000	\$ 142,844,053
EXPENDITURES BY OBJECT							
Salaries							
0111 Licensed Salaries	10,147,678	9,860,004	-	-	-	-	20,007,682
0112 Classified Salaries	10,644,118	7,459,773	1,952,258	-	-	33,906	20,090,055
0113 Administrators	2,769,602	2,476,286	1,695,339	-	-	-	6,941,227
0114 Managerial-Classified	361,127	1,245,554	246,203	-	-	184,411	2,037,295
0121 Licensed Substitutes	206,000	85,925	-	-	-	-	291,925
0122 Classified Substitutes	171,854	-	-	-	-	-	171,854
0123 Licensed-Temporary	1,000	489,645	-	-	-	-	490,645
0124 Classified-Temporary	4,961	1,161,344	-	-	-	-	1,166,305
0130 Additional Salary	372,526	328,741	63,830	-	-	3,928	769,025
Allocated salaries	(1,342,556)	1,342,556	-	-	-	-	-
Subtotal	23,336,310	24,449,828	3,957,630	-	-	222,245	51,966,013
Associated payroll costs							
0210 Public Employee Retire	7,646,637	7,212,734	1,268,767	-	-	68,648	16,196,786
0220 Social Security Administration	1,860,712	1,743,447	285,898	-	-	16,702	3,906,759
0230 Other Payroll Costs	1,342,121	1,310,276	212,439	-	-	11,558	2,876,394
0240 Contractual Employee Benefit C	5,741,165	4,776,660	944,297	-	-	43,461	11,505,583
Allocated associated payroll costs	(713,167)	713,167	-	-	-	-	-
Subtotal	15,877,468	15,756,284	2,711,401	-	-	140,369	34,485,522
Purchased services							
0310 Instruction- Professional/Tech	825,476	988,416	13,000	-	-	307,500	2,134,392
0320 Property Services	1,513,351	1,642,918	342,300	-	642,900	-	4,141,469
0330 Student Transportation	3,000	161,991	-	-	-	-	164,991
0340 Travel	111,929	599,285	110,050	-	-	4,400	825,664
0350 Communication	2,224,172	645,161	67,350	-	-	14,025	2,950,708
0380 Non-Instructional Prof/Tech	244,600	1,470,208	248,500	-	110,000	267,500	2,340,808

Multnomah Education Service District
2026-2027 Fiscal Year Adopted Budget
Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management and Reserve	Total Funds
0390 Other General Prof/Tech	255,656	20,608	29,344	-	-	-	305,608
0391 CTA service adjustments	(755,509)	-	(15,000)	-	206,000	-	(564,509)
Allocated purchased services	75,460	(75,460)	-	-	-	-	-
Subtotal	4,498,135	5,453,127	795,544	-	958,900	593,425	12,299,131
Supplies and materials							
0410 Supplies & Materials	420,621	1,405,666	117,700	-	-	10,291	1,954,278
0420 Textbooks	1,750	10,000	-	-	-	-	11,750
0430 Library Books	23,500	39,080	-	-	-	-	62,580
0440 Periodicals	4,500	2,600	-	-	-	-	7,100
0450 Food	128,622	419,578	-	-	-	-	548,200
0460 Non-Consumable	44,207	139,851	5,000	-	30,000	-	219,058
0470 Non-Capital Computer Software	232,468	320,090	256,434	-	-	27,000	835,992
0480 Non-Capital Comp Hardware	162,867	94,597	42,500	-	44,985	-	344,949
Allocated supplies and materials	(23,907)	14,781	-	-	-	-	(9,126)
Subtotal	994,628	2,446,243	421,634	-	74,985	37,291	3,974,781
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	20,438	67,519	142,850	-	-	1,000	231,807
0650 Insurance & Judgements	-	2,500	-	-	-	1,309,984	1,312,484
0690 Indirect Charges	-	1,818,803	-	-	-	-	1,818,803
0720 Transits	7,000,000	-	-	-	-	-	7,000,000
Subtotal	7,020,438	1,888,822	770,004	8,555,125	-	1,310,984	19,545,373
TOTAL EXPENDITURES	\$ 51,740,381	\$ 50,594,304	\$ 8,656,213	\$ 8,555,125	\$ 1,038,885	\$ 2,304,314	\$ 122,889,222

Multnomah Education Service District

2026-2027 Fiscal Year Adopted 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
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			<u>\$6,473,174</u>

Fund Financial Summaries

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the 2026-2027 proposed budget, 2026-27 approved, and 2026-27 adopted budgets. The 2026-27 adopted budget column ties to the total column in the Combining Fund Summary report. The next statements show full time equivalent and actual positions 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 Annual Budget
Combining Fund Summary - Budgetary Funds

	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	\$ 45,440,000	\$ 46,178,000	\$ 46,178,000	\$ 46,178,000
1190 Penalties & Interest on Taxes	121,331	101,757	10,000	10,000	10,000	10,000
1500 Earnings on Investments	1,123,473	1,130,416	900,000	700,000	700,000	700,000
1600 Food Service	4,311	3,582	2,983	-	-	-
1800 Community Service Activities	10,750	-	-	-	-	-
1910 Rentals	17,940	17,795	16,200	16,200	16,200	16,200
1920 Private Contribution/Donations	163,645	119,960	306,716	75,000	75,000	145,000
1940 Services to Local Ed Agencies	16,087,896	18,633,209	17,195,429	19,824,465	19,824,465	18,958,520
1960 Recover Prior Yrs Expenditures	(38,741)	3,297	-	-	-	-
1970 Services Provided Other Funds	9,501,578	10,851,465	9,168,631	9,494,279	9,494,279	9,514,279
1980 Fees Charged to Grants	1,696,991	1,718,036	1,815,000	1,810,000	1,810,000	1,875,000
1990 Miscellaneous	467,441	475,089	677,880	298,703	298,703	1,039,332
Subtotal	71,740,872	77,218,781	75,532,839	78,406,647	78,406,647	78,436,331
Intermediate sources						
2199 Other Intermediate Sources	27,210	33,965	28,571	-	-	-
2200 Restricted Revenue	374,893	859,950	3,168,236	3,611,067	3,611,067	3,717,049
Subtotal	402,103	893,915	3,196,807	3,611,067	3,611,067	3,717,049
State sources						
3101 SSF- General Support	8,088,170	8,144,363	11,246,897	11,543,737	11,543,737	11,543,737
3199 Other Unrestricted Grants	-	-	-	-	-	25,000
3299 Other Restricted Grants Aid	19,726,540	23,895,481	21,865,052	20,989,255	20,989,255	21,563,434
Subtotal	27,814,710	32,039,844	33,111,949	32,532,992	32,532,992	33,132,171
Federal sources						
1991 Medicaid Admin Claiming	14,192	17,506	590	-	-	621
4300 Fed Restricted Revenue	567,958	647,282	1,044,034	1,643,083	1,643,083	2,480,610
4500 Federal Restrict Rev Thru State	6,107,610	3,061,012	3,486,012	2,952,564	2,952,564	2,938,097
Subtotal	6,689,760	3,725,800	4,530,636	4,595,647	4,595,647	5,419,328
Total revenues	\$ 106,647,445	\$ 113,878,340	\$ 116,372,231	\$ 119,146,353	\$ 119,146,353	\$ 120,704,879
Other sources						
5100 Long Term Debt Sources	695,841	-	-	-	-	-
5200 Interfund Transfers	5,718,376	6,461,297	6,773,634	6,543,174	6,543,174	6,473,174
5400 Beginning Fund Balance	20,238,001	22,360,120	20,496,745	15,367,700	15,367,700	15,666,000
Total other sources	\$ 26,652,218	\$ 28,821,417	\$ 27,270,379	\$ 21,910,874	\$ 21,910,874	\$ 22,139,174
TOTAL RESOURCES	\$ 133,299,663	\$ 142,699,757	\$ 143,642,610	\$ 141,057,227	\$ 141,057,227	\$ 142,844,053

REQUIREMENTS

Expenditures by Activity

Instruction

1121 Middle/Junior High Programs	3,322,034	3,632,732	2,663,641	2,988,643	2,988,643	2,988,643
1122 Middle/Junior Extracurricular	37,693	-	-	-	-	-
1220 Restrictive Prgms- Disabilitie	17,079,459	20,226,425	20,857,503	22,647,419	22,647,419	22,570,437
1250 Less Restrictive Programs	313,765	460,979	531,648	564,351	564,351	465,559
1271 Remediation	96,859	164,021	42,075	-	-	-
1280 Alternative Education	2,254,418	2,370,252	2,288,493	1,902,769	1,902,769	2,041,732
1291 English as a Second Language	24,287	29,738	31,883	31,630	31,630	-
1292 Teen Parent Program	96,554	97,018	101,690	120,349	120,349	120,349
1293 Migrant Education	986,770	1,058,445	1,944,398	1,170,030	1,170,030	1,170,030
1294 Youth Correction	3,916,893	4,794,015	4,551,202	4,783,869	4,783,869	4,666,214
1400 Summer School Programs	105,039	80,139	79,505	126,926	126,926	367,476
Subtotal	28,233,771	32,913,764	33,092,038	34,335,986	34,335,986	34,390,440

Support services

2110 Attendance Services	2,314,158	2,375,263	2,586,873	2,458,699	2,458,699	2,134,868
2120 Guidance Services	1,797,485	1,549,502	1,410,701	1,415,778	1,415,778	1,360,073
2130 Health Services	18,705,714	19,509,427	21,877,589	23,309,618	23,309,618	24,273,640
2140 Psychological Services	1,578,735	1,928,532	2,034,544	1,880,908	1,880,908	1,814,239

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
2150 Speech Pathology & Audiology	1,521,050	1,370,802	1,453,045	1,558,427	1,558,427	1,569,426
2160 Other Student Treatment	1,322,861	1,635,855	1,661,471	1,553,593	1,553,593	1,484,584
2190 Director Student Services	1,727,364	2,167,365	2,237,298	2,319,148	2,319,148	2,387,126
2210 Improvement of Instruction	3,782,773	3,349,112	4,111,822	4,197,814	4,197,814	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	344,100	485,200	485,200	492,800
2320 Executive Administration	1,190,917	1,246,226	1,649,948	1,703,472	1,703,472	1,721,972
2410 Office of the Principal	2,709,824	2,903,271	2,576,718	2,554,427	2,554,427	2,576,068
2490 Other Administrative Support	1,705,137	1,853,437	1,682,791	1,780,894	1,780,894	1,780,894
2510 Direction of Business	327,235	371,811	400,845	420,223	420,223	420,223
2520 Fiscal Services	981,363	1,146,897	1,017,517	963,372	963,372	963,372
2540 Plant Operations & Maintenance	2,993,538	3,095,040	4,838,480	5,172,914	5,172,914	5,074,614
2550 Student Transportation	112,108	156,552	146,071	156,700	156,700	156,700
2570 Internal Services	1,172,928	1,386,831	1,703,445	1,772,841	1,772,841	1,615,274
2610 Central Support	-	(2)	-	-	-	-
2620 Plan/Develop/Evaluate	3,210,914	4,413,868	4,032,295	4,166,280	4,166,280	4,166,280
2630 Information Services	564,609	584,876	539,131	562,519	562,519	535,519
2640 Staff Services	2,095,929	2,428,189	3,219,613	2,946,583	2,946,583	3,012,349
2660 Technology Services	6,975,672	7,226,505	8,046,513	7,718,746	7,718,746	7,775,548
2670 Records Management	262,306	-	-	-	-	-
2690 Other Support Systems	414,677	525,707	67,224	50,000	50,000	30,000
Subtotal	58,748,602	61,934,259	67,638,037	69,148,156	69,148,156	69,543,383
Enterprise & community service						
3100 Food Services	1,491,327	1,419,904	1,164,106	1,312,179	1,312,179	1,312,179
3200 Other Enterprise Services	-	-	-	-	-	755,941
3300 Community Services	-	4,000	-	-	-	-
Subtotal	1,491,327	1,423,904	1,164,106	1,312,179	1,312,179	2,068,120
Facilities acquisition & construct						
4150 Building Acquisition Construct	695,841	-	1,199,778	605,000	605,000	705,000
Subtotal	695,841	-	1,199,778	605,000	605,000	705,000
Other uses expenditures						
5100 Debt Service	8,373,678	8,832,140	8,901,358	9,182,279	9,182,279	9,182,279
5300 ESD Appropriation	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Subtotal	16,051,626	19,469,788	18,862,322	19,182,279	19,182,279	16,182,279
Total expenditures	\$ 105,221,167	\$ 115,741,715	\$ 121,956,281	\$ 124,583,600	\$ 124,583,600	\$ 122,889,222
5200 Fund Transfer	5,718,376	6,461,297	6,773,634	6,543,174	6,543,174	6,473,174
6000 Contingencies	-	-	7,731,195	4,320,453	4,320,453	7,861,657
Total appropriation	\$ 110,939,543	\$ 122,203,012	\$ 136,461,110	\$ 135,447,227	\$ 135,447,227	\$ 137,224,053
Ending fund balance	22,360,120	20,496,745	7,181,500	5,610,000	5,610,000	5,620,000
TOTAL REQUIREMENTS	\$ 133,299,663	\$ 142,699,757	\$ 143,642,610	\$ 141,057,227	\$ 141,057,227	\$ 142,844,053

EXPENDITURES BY OBJECT

Salaries						
0111 Licensed Salaries	15,629,559	18,012,764	19,262,712	19,960,379	19,960,379	20,007,682
0112 Classified Salaries	18,205,268	20,160,410	19,988,399	20,557,405	20,557,405	20,090,055
0113 Administrators	5,708,964	6,522,139	6,654,158	6,783,531	6,783,531	6,941,227
0114 Managerial-Classified	1,843,321	1,697,744	1,805,966	1,838,577	1,838,577	2,037,295
0121 Licensed Substitutes	17,575	-	181,402	295,425	295,425	291,925
0122 Classified Substitutes	-	-	86,684	175,354	175,354	171,854
0123 Licensed-Temporary	392,442	435,330	446,050	490,645	490,645	490,645
0124 Classified-Temporary	1,104,821	998,516	835,596	1,234,330	1,234,330	1,166,305
0130 Additional Salary	64,601	207,816	769,182	768,795	768,795	769,025
Allocated salaries	1	3	-	-	-	-
Subtotal	42,966,552	48,034,722	50,030,149	52,104,441	52,104,441	51,966,013
Associated payroll costs						
0210 Public Employee Retire	11,073,507	12,478,852	14,547,145	16,153,109	16,153,109	16,196,786
0220 Social Security Administration	3,269,582	3,654,978	3,744,443	3,917,361	3,917,361	3,906,759

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
0230 Other Payroll Costs	1,439,711	2,057,938	2,345,205	2,888,099	2,888,099	2,876,394
0240 Contractual Employee Benefit C	8,555,375	9,367,523	10,385,323	11,456,784	11,456,784	11,505,583
Allocated associated payroll costs	(2)	-	-	-	-	-
Subtotal	24,338,173	27,559,291	31,022,116	34,415,353	34,415,353	34,485,522
Purchased services						
0310 Instruction- Professional/Tech	3,645,732	4,296,321	3,013,110	2,051,013	2,051,013	2,134,392
0320 Property Services	2,349,294	2,669,117	3,631,854	4,133,469	4,133,469	4,141,469
0330 Student Transportation	211,717	203,200	189,165	139,898	139,898	164,991
0340 Travel	764,284	797,320	723,133	783,264	783,264	825,664
0350 Communication	2,506,263	2,449,505	2,556,851	2,805,608	2,805,608	2,950,708
0374 Other Tuition	-	4,000	-	-	-	-
0380 Non-Instructional Prof/Tech	4,344,489	3,845,313	4,358,470	2,225,445	2,225,445	2,340,808
0390 Other General Prof/Tech	(8,700)	88,750	455,748	285,608	285,608	305,608
0391 CTA service adjustments	(176,409)	(281,821)	(403,639)	(720,437)	(720,437)	(564,509)
Allocated purchased services	(1)	(2)	(4,168)	-	-	-
Subtotal	13,636,669	14,071,703	14,520,524	11,703,868	11,703,868	12,299,131
Supplies and materials						
0410 Supplies & Materials	1,322,370	1,040,939	1,475,666	1,495,435	1,495,435	1,954,278
0420 Textbooks	26,349	92,679	62,041	11,750	11,750	11,750
0430 Library Books	71,172	63,819	48,458	60,580	60,580	62,580
0440 Periodicals	2,893	6,224	8,569	7,100	7,100	7,100
0450 Food	585,915	622,854	485,428	548,200	548,200	548,200
0460 Non-Consumable	745,488	494,423	336,576	205,058	205,058	219,058
0470 Non-Capital Computer Software	736,557	791,433	691,175	822,294	822,294	835,992
0480 Non-Capital Comp Hardware	695,611	466,235	274,489	332,649	332,649	344,949
Allocated supplies and materials	(2)	1	(2,900)	-	-	(9,126)
Subtotal	4,186,353	3,578,607	3,379,502	3,483,066	3,483,066	3,974,781
Capital outlay						
0520 Buildings Acquisition	-	55,034	96,908	300,000	300,000	300,000
0530 Improvements Not Buildings	-	-	40,320	-	-	-
0540 Equipment	570,247	53,199	574,342	305,000	305,000	305,000
0550 Technology	29,918	-	139,827	13,402	13,402	13,402
0590 Other Capital Outlay	856,486	-	-	-	-	-
Subtotal	1,456,651	108,233	851,397	618,402	618,402	618,402
Other objects						
0610 Redemption of Principal	4,783,171	5,365,191	5,688,216	6,332,257	6,332,257	6,332,257
0621 Regular Interest	3,590,507	3,375,469	3,213,142	2,850,022	2,850,022	2,850,022
0640 Dues & Fees	371,985	482,318	278,749	221,207	221,207	231,807
0650 Insurance & Judgements	786,744	1,065,142	1,350,500	1,309,984	1,309,984	1,312,484
0690 Indirect Charges	1,426,414	1,463,391	1,661,022	1,545,000	1,545,000	1,818,803
0720 Transits	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Subtotal	18,636,769	22,389,159	22,152,593	22,258,470	22,258,470	19,545,373
TOTAL EXPENDITURES	\$ 105,221,167	\$ 115,741,715	\$ 121,956,281	\$ 124,583,600	\$ 124,583,600	\$ 122,889,222

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	329.30
2 Contracted Services	303.88	297.84	262.53	273.92	273.92	274.65
6 Operating	67.37	68.94	34.40	35.25	35.25	35.25
7 Risk Management and Reserve	1.75	1.40	1.40	2.40	2.40	2.40
Total full-time equivalent by fund	709.76	716.59	634.83	645.32	645.32	641.60
Full-Time Equivalent by Activity Instruction						
1121 Middle/Junior High Programs	25.20	25.20	16.80	9.48	9.48	9.48
1220 Restrictive Prgrms- Disabilitie	229.63	217.14	186.48	207.94	207.94	204.35
1250 Less Restrictive Programs	3.00	3.88	4.50	4.50	4.50	3.50
1280 Alternative Education	20.31	20.32	14.49	12.08	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	1.50
1293 Migrant Education	6.65	6.79	7.00	6.69	6.69	6.69
1294 Youth Correction	27.05	29.43	22.21	22.86	22.86	22.02
Subtotal	313.66	304.08	253.50	265.25	265.25	259.62
Support services						
2110 Attendance Services	23.18	21.42	20.21	20.51	20.51	17.67
2120 Guidance Services	14.37	15.58	13.34	8.75	8.75	8.75
2130 Health Services	173.71	183.59	171.52	172.02	172.02	175.85
2140 Psychological Services	13.50	13.90	11.53	10.59	10.59	10.32
2150 Speech Pathology & Audiology	14.47	13.95	9.68	10.40	10.40	10.51
2160 Other Student Treatment	11.79	11.48	10.30	9.17	9.17	8.90
2190 Director Student Services	10.66	14.94	13.51	13.40	13.40	13.80
2210 Improvement of Instruction	8.25	9.23	18.47	15.08	15.08	15.08
2240 Instructional Staff Dvlpmnt	0.96	-	-	-	-	-
2320 Executive Administration	3.96	4.20	4.30	5.10	5.10	5.10
2410 Office of the Principal	19.47	18.36	13.77	14.40	14.40	14.35
2490 Other Administrative Support	12.03	12.27	11.81	11.26	11.26	11.26
2510 Direction of Business	2.00	1.60	1.60	1.60	1.60	1.60
2520 Fiscal Services	8.15	8.60	6.95	6.00	6.00	6.00
2540 Plant Operations & Maintenance	13.19	14.36	14.00	15.00	15.00	15.00
2570 Internal Services	2.25	1.87	1.87	2.87	2.87	1.87
2620 Plan/Develop/Evaluate	18.12	21.01	16.42	17.42	17.42	17.42
2630 Information Services	3.29	3.00	2.80	3.00	3.00	3.00
2640 Staff Services	10.50	9.90	9.00	11.25	11.25	12.25
2660 Technology Services	30.25	31.25	30.25	32.25	32.25	30.25
2690 Other Support Systems	2.00	2.00	-	-	-	-
Subtotal	396.10	412.51	381.33	380.07	380.07	378.98
Enterprise & community services						
Other Enterprise Services	-	-	-	-	-	3.00
Subtotal	-	-	-	-	-	3.00
Total full-time equivalent by activity	709.76	716.59	634.83	645.32	645.32	641.60
Full-Time Equivalent by Department						
Administration	9.25	8.95	7.00	8.00	8.00	8.00
Facilities services	13.69	14.83	14.47	15.47	15.47	15.47
Business services	11.90	11.60	9.95	10.00	10.00	12.00
Human resources	10.50	9.90	9.00	11.25	11.25	12.25
Technology services	30.25	31.25	30.25	32.25	32.25	30.25
Special education services	275.24	259.68	219.03	244.13	244.13	242.41
School health services	174.92	183.24	172.83	172.04	172.04	170.87
Instructional services	184.01	197.14	172.30	152.18	152.18	150.35
Total full-time equivalent by department	709.76	716.59	634.83	645.32	645.32	641.60

Multnomah Education Service District

2026-2027 Fiscal Year Annual Positions

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
Positions by Fund						
1 Resolution Services	375.59	388.40	371.78	371.14	371.14	370.56
2 Contracted Services	331.94	323.45	284.42	296.21	296.21	296.79
6 Operating	68.27	70.75	35.40	35.25	35.25	35.25
7 Risk Management and Reserve	2.20	1.40	1.40	2.40	2.40	2.40
Total positions by fund	778.00	784.00	693.00	705.00	705.00	705.00
Positions by Activity						
Instruction						
1121 Middle/Junior High Programs	30.00	30.00	20.00	12.00	12.00	12.00
1220 Restrictive Prgrms- Disabilitie	254.70	239.55	206.50	231.12	231.12	227.48
1250 Less Restrictive Programs	3.00	4.00	4.50	4.50	4.50	3.50
1280 Alternative Education	21.80	21.70	15.49	12.59	12.59	12.62
1291 English as a Second Language	0.50	-	0.29	0.29	0.29	-
1292 Teen Parent Program	1.50	1.50	1.50	1.50	1.50	1.50
1293 Migrant Education	7.00	7.00	7.00	7.00	7.00	7.00
1294 Youth Correction	27.80	30.98	24.28	25.28	25.28	24.28
1400 Summer School Programs	-	-	0.32	-	-	-
Subtotal	346.30	334.73	279.88	294.28	294.28	288.38
Support services						
2110 Attendance Services	23.67	22.17	20.67	21.07	21.07	18.07
2120 Guidance Services	14.38	15.65	13.35	8.75	8.75	8.75
2130 Health Services	203.45	212.70	197.62	197.36	197.36	205.35
2140 Psychological Services	13.70	13.90	11.75	10.76	10.76	10.73
2150 Speech Pathology & Audiology	16.70	15.50	11.30	11.90	11.90	12.00
2160 Other Student Treatment	12.75	13.25	11.40	10.73	10.73	10.22
2190 Director Student Services	10.85	15.13	13.98	13.40	13.40	13.80
2210 Improvement of Instruction	8.25	9.23	18.47	15.29	15.29	15.29
2240 Instructional Staff Dvlpmnt	1.00	-	-	-	-	-
2320 Executive Administration	3.96	4.95	5.10	5.10	5.10	5.10
2410 Office of the Principal	19.53	18.83	13.77	14.40	14.40	14.35
2490 Other Administrative Support	12.85	13.09	12.09	12.04	12.04	12.04
2510 Direction of Business	2.00	1.60	1.60	1.60	1.60	1.60
2520 Fiscal Services	8.15	8.60	6.95	6.00	6.00	6.00
2540 Plant Operations & Maintenance	13.50	15.00	14.00	15.00	15.00	15.00
2570 Internal Services	2.70	2.40	2.40	3.40	3.40	2.40
2620 Plan/Develop/Evaluate	18.22	21.12	16.42	17.42	17.42	17.42
2630 Information Services	3.29	3.00	3.00	3.00	3.00	3.00
2640 Staff Services	10.50	9.90	9.00	11.25	11.25	12.25
2660 Technology Services	30.25	31.25	30.25	32.25	32.25	30.25
2690 Other Support Systems	2.00	2.00	-	-	-	-
Subtotal	431.70	449.27	413.12	410.72	410.72	413.62
Enterprise & community services						
Other Enterprise Services	-	-	-	-	-	3.00
Subtotal	-	-	-	-	-	3.00
Total positions by activity	778.00	784.00	693.00	705.00	705.00	705.00
Positions by Department						
Administration	9.25	8.95	8.00	8.00	8.00	8.00
Facilities services	14.00	16.00	15.00	16.00	16.00	16.00
Business services	12.35	11.60	9.95	10.00	10.00	12.00
Human resources	10.50	9.90	9.00	11.25	11.25	12.25
Technology services	30.25	31.25	30.25	32.25	32.25	30.25
Special education services	301.06	284.75	240.39	268.55	268.55	266.49
School health services	205.65	212.88	200.30	198.75	198.75	201.74
Instructional services	194.94	208.67	180.11	160.20	160.20	158.27
Total positions by department	778.00	784.00	693.00	705.00	705.00	705.00

Multnomah Education Service District
2026-2027 Fiscal Year Annual Budget
1 Resolution Services Fund

	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	\$ 45,440,000	\$ 46,178,000	\$ 46,178,000	\$ 46,178,000
1190 Penalties & Interest on Taxes	121,331	101,757	10,000	10,000	10,000	10,000
1920 Private Contribution/Donations	1	675	1,728	-	-	-
1940 Services to Local Ed Agencies	18,014	13,677	57,720	24,297	24,297	25,104
1960 Recover Prior Yrs Expenditures	660	584	-	-	-	-
1980 Fees Charged to Grants	-	420	-	-	-	-
1990 Miscellaneous	35,467	34,364	116,943	56,741	56,741	56,701
Subtotal	42,759,730	44,315,652	45,626,391	46,269,038	46,269,038	46,269,805
State sources						
3101 SSF- General Support	8,088,170	8,144,363	11,246,897	11,543,737	11,543,737	11,543,737
3299 Other Restricted Grants Aid	59,103	62,134	55,123	61,064	61,064	61,064
Subtotal	8,147,273	8,206,497	11,302,020	11,604,801	11,604,801	11,604,801
Federal sources						
1991 Medicaid Admin Claiming	7,148	9,036	-	-	-	-
4500 Federal Restrict Rev Thru State	63,401	82,357	54,339	55,913	55,913	60,539
Subtotal	70,549	91,393	54,339	55,913	55,913	60,539
Total revenues	\$ 50,977,552	\$ 52,613,542	\$ 56,982,750	\$ 57,929,752	\$ 57,929,752	\$ 57,935,145
Other sources						
5200 Interfund Transfers	-	-	144,234	70,000	70,000	-
5400 Beginning Fund Balance	10,954,854	9,866,178	5,501,649	3,050,000	3,050,000	3,300,000
Total other sources	\$ 10,954,854	\$ 9,866,178	\$ 5,645,883	\$ 3,120,000	\$ 3,120,000	\$ 3,300,000
TOTAL RESOURCES	\$ 61,932,406	\$ 62,479,720	\$ 62,628,633	\$ 61,049,752	\$ 61,049,752	\$ 61,235,145
REQUIREMENTS						
Expenditures by Activity						
Instruction						
1220 Restrictive Prgms- Disabilitie	8,367,099	9,463,615	10,500,592	10,763,753	10,763,753	10,702,062
1250 Less Restrictive Programs	282,382	418,954	485,443	539,610	539,610	445,759
1280 Alternative Education	1,875,710	1,219,163	931,833	970,033	970,033	989,744
1291 English as a Second Language	24,287	29,738	23	-	-	-
1292 Teen Parent Program	90,381	90,869	95,102	116,523	116,523	116,523
1294 Youth Correction	395,247	442,075	366,186	449,858	449,858	449,157
Subtotal	11,035,106	11,664,414	12,379,179	12,839,777	12,839,777	12,703,245
Support services						
2110 Attendance Services	1,390,454	1,419,845	1,706,588	1,650,708	1,650,708	1,470,681
2130 Health Services	12,540,819	13,221,236	14,272,579	15,432,784	15,432,784	15,516,704
2140 Psychological Services	1,174,511	1,301,503	1,329,825	1,248,062	1,248,062	1,199,187
2150 Speech Pathology & Audiology	1,226,005	1,046,102	1,091,000	1,141,521	1,141,521	1,150,049
2160 Other Student Treatment	952,259	1,114,502	1,148,799	1,104,794	1,104,794	1,040,540
2190 Director Student Services	851,144	844,903	1,160,845	1,135,996	1,135,996	1,154,387
2210 Improvement of Instruction	877,937	959,600	856,484	876,618	876,618	876,618
2310 Board of Education	(3)	(4)	-	-	-	-
2320 Executive Administration	187,255	184,171	553,307	556,422	556,422	556,422
2410 Office of the Principal	1,550,170	1,704,009	1,560,941	1,414,472	1,414,472	1,508,813
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	1,968,084	2,197,101	2,197,101	2,286,067
2570 Internal Services	25,520	15,489	30,236	32,247	32,247	32,247
2610 Central Support	-	2	-	-	-	-
2630 Information Services	2,964	2,937	2,937	3,025	3,025	3,025
2640 Staff Services	4,800	-	-	-	-	-
2660 Technology Services	4,955,242	5,094,300	5,529,641	5,056,972	5,056,972	5,113,774
Subtotal	27,878,951	29,048,027	31,211,266	31,850,722	31,850,722	31,908,514
Enterprise & community service						

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

1 Resolution Services Fund

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
3100 Food Services	144,847	137,185	1,177	118,800	118,800	128,622
Subtotal	144,847	137,185	1,177	118,800	118,800	128,622
Other uses expenditures						
5300 ESD Appropriation	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Subtotal	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Total expenditures	\$ 46,736,852	\$ 51,487,274	\$ 53,552,586	\$ 54,809,299	\$ 54,809,299	\$ 51,740,381
5200 Fund Transfer	5,329,376	5,490,797	5,774,690	5,923,174	5,923,174	5,923,174
6000 Contingencies	-	-	3,301,357	317,279	317,279	3,571,590
Total appropriation	\$ 52,066,228	\$ 56,978,071	\$ 62,628,633	\$ 61,049,752	\$ 61,049,752	\$ 61,235,145
Ending fund balance	9,866,178	5,501,649	-	-	-	-
TOTAL REQUIREMENTS	\$ 61,932,406	\$ 62,479,720	\$ 62,628,633	\$ 61,049,752	\$ 61,049,752	\$ 61,235,145

EXPENDITURES BY OBJECT**Salaries**

0111 Licensed Salaries	7,943,330	9,346,175	9,458,651	10,301,536	10,301,536	10,147,678
0112 Classified Salaries	8,284,333	9,374,797	10,623,076	10,846,264	10,846,264	10,644,118
0113 Administrators	1,114,901	1,400,156	2,776,787	2,718,575	2,718,575	2,769,602
0114 Managerial-Classified	533,023	321,444	391,715	361,127	361,127	361,127
0121 Licensed Substitutes	-	-	17,433	206,000	206,000	206,000
0122 Classified Substitutes	-	-	81,654	171,854	171,854	171,854
0123 Licensed-Temporary	56,957	120,439	102,303	1,000	1,000	1,000
0124 Classified-Temporary	94,145	103,771	115,673	4,961	4,961	4,961
0130 Additional Salary	731	10,519	356,009	377,155	377,155	372,526
Allocated salaries	2,790,934	378,085	(726,332)	(1,265,638)	(1,265,638)	(1,342,556)
Subtotal	20,818,354	21,055,386	23,196,969	23,722,834	23,722,834	23,336,310

Associated payroll costs

0210 Public Employee Retire	4,633,342	5,364,228	6,979,456	7,675,706	7,675,706	7,646,637
0220 Social Security Administration	1,374,420	1,576,692	1,812,709	1,884,042	1,884,042	1,860,712
0230 Other Payroll Costs	556,404	804,750	1,097,298	1,359,302	1,359,302	1,342,121
0240 Contractual Employee Benefit C	4,016,934	4,424,131	5,259,100	5,737,585	5,737,585	5,741,165
Allocated associated payroll costs	1,396,893	439,841	(421,586)	(688,036)	(688,036)	(713,167)
Subtotal	11,977,993	12,609,642	14,726,977	15,968,599	15,968,599	15,877,468

Purchased services

0310 Instruction- Professional/Tech	1,592,880	2,297,908	1,377,232	846,476	846,476	825,476
0320 Property Services	1,526,330	1,525,280	1,242,736	1,463,317	1,463,317	1,513,351
0330 Student Transportation	10,296	7,832	2,172	3,500	3,500	3,000
0340 Travel	92,731	83,159	85,277	106,829	106,829	111,929
0350 Communication	2,263,121	2,232,100	2,356,146	2,074,148	2,074,148	2,224,172
0380 Non-Instructional Prof/Tech	189,379	297,336	216,551	224,952	224,952	244,600
0390 Other General Prof/Tech	(209,929)	88,540	286,120	255,656	255,656	255,656
0391 CTA service adjustments	(142,528)	(256,116)	(594,639)	(911,437)	(911,437)	(755,509)
Allocated purchased services	17,041	(16,193)	(5,793)	84,577	84,577	75,460
Subtotal	5,339,321	6,259,846	4,965,802	4,148,018	4,148,018	4,498,135

Supplies and materials

0410 Supplies & Materials	227,504	221,061	211,740	410,069	410,069	420,621
0420 Textbooks	11,077	36,149	25,678	1,750	1,750	1,750
0430 Library Books	38,638	23,750	22,420	24,500	24,500	23,500
0440 Periodicals	1,212	4,870	969	4,500	4,500	4,500
0450 Food	143,616	136,918	-	118,800	118,800	128,622
0460 Non-Consumable	62,465	65,365	33,593	47,707	47,707	44,207
0470 Non-Capital Computer Software	229,812	221,884	193,273	203,731	203,731	232,468
0480 Non-Capital Comp Hardware	162,498	153,094	52,712	144,112	144,112	162,867
Allocated supplies and materials	14,485	17,063	(15,396)	(23,711)	(23,711)	(23,907)
Subtotal	891,307	880,154	524,989	931,458	931,458	994,628

Capital outlay

0540 Equipment	-	-	11,724	-	-	-
0550 Technology	-	-	139,827	13,402	13,402	13,402

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

1 Resolution Services Fund

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
Subtotal	-	-	151,551	13,402	13,402	13,402
Other objects						
0640 Dues & Fees	31,929	44,598	25,334	24,988	24,988	20,438
0720 Transits	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Subtotal	7,709,877	10,682,246	9,986,298	10,024,988	10,024,988	7,020,438
TOTAL EXPENDITURES	\$ 46,736,852	\$ 51,487,274	\$ 53,552,586	\$ 54,809,299	\$ 54,809,299	\$ 51,740,381

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

2 Contracted Services Fund

	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						
1600 Food Service	\$ 4,311	\$ 3,582	\$ 2,983	\$ -	\$ -	\$ -
1800 Community Service Activities	4,984	-	-	-	-	-
1920 Private Contribution/Donations	142,502	92,969	301,488	75,000	75,000	145,000
1940 Services to Local Ed Agencies	16,015,882	18,619,532	17,082,237	19,750,168	19,750,168	18,877,916
1960 Recover Prior Yrs Expenditures	(39,568)	1,027	-	-	-	-
1990 Miscellaneous	309,053	356,437	375,817	191,962	191,962	899,631
Subtotal	16,437,164	19,073,547	17,762,525	20,017,130	20,017,130	19,922,547
Intermediate sources						
2200 Restricted Revenue	374,893	859,950	3,168,236	3,611,067	3,611,067	3,717,049
Subtotal	374,893	859,950	3,168,236	3,611,067	3,611,067	3,717,049
State sources						
3199 Other Unrestricted Grants	-	-	-	-	-	25,000
3299 Other Restricted Grants Aid	19,648,431	23,832,847	21,809,929	20,928,191	20,928,191	21,502,370
Subtotal	19,648,431	23,832,847	21,809,929	20,928,191	20,928,191	21,527,370
Federal sources						
1991 Medicaid Admin Claiming	7,044	8,470	590	-	-	621
4300 Fed Restricted Revenue	567,958	647,282	1,044,034	1,643,083	1,643,083	2,480,610
4500 Federal Restrict Rev Thru State	6,036,609	2,978,655	3,431,673	2,896,651	2,896,651	2,877,558
Subtotal	6,611,611	3,634,407	4,476,297	4,539,734	4,539,734	5,358,789
Total revenues	\$ 23,423,668	\$ 23,567,904	\$ 25,407,058	\$ 28,167,931	\$ 28,167,931	\$ 29,023,385
Other sources						
5400 Beginning Fund Balance	719,222	1,737,128	2,507,171	1,900,000	1,900,000	2,100,000
Total other sources	\$ 719,222	\$ 1,737,128	\$ 2,507,171	\$ 1,900,000	\$ 1,900,000	\$ 2,100,000
TOTAL RESOURCES	\$ 24,142,890	\$ 25,305,032	\$ 27,914,229	\$ 30,067,931	\$ 30,067,931	\$ 31,123,385

REQUIREMENTS**Expenditures by Activity**

Instruction						
1121 Middle/Junior High Programs	3,322,034	3,632,732	2,663,641	2,988,643	2,988,643	2,988,643
1122 Middle/Junior Extracurricular	37,693	-	-	-	-	-
1220 Restrictive Prgms- Disabilities	8,712,360	10,762,810	10,356,911	11,883,666	11,883,666	11,868,375
1250 Less Restrictive Programs	31,383	42,025	46,205	24,741	24,741	19,800
1271 Remediation	96,859	164,021	42,075	-	-	-
1280 Alternative Education	378,708	1,151,089	1,356,660	932,736	932,736	1,051,988
1291 English as a Second Language	-	-	31,860	31,630	31,630	-
1292 Teen Parent Program	6,173	6,149	6,588	3,826	3,826	3,826
1293 Migrant Education	986,770	1,058,445	1,944,398	1,170,030	1,170,030	1,170,030
1294 Youth Correction	3,521,646	4,351,940	4,185,016	4,334,011	4,334,011	4,217,057
1400 Summer School Programs	105,039	80,139	79,505	126,926	126,926	367,476
Subtotal	17,198,665	21,249,350	20,712,859	21,496,209	21,496,209	21,687,195
Support services						
2110 Attendance Services	915,218	840,834	780,285	704,271	704,271	560,467
2120 Guidance Services	1,797,485	1,549,502	1,410,701	1,415,778	1,415,778	1,360,073
2130 Health Services	6,161,503	6,288,279	7,605,010	7,876,834	7,876,834	8,756,936
2140 Psychological Services	404,224	627,029	704,719	632,846	632,846	615,052
2150 Speech Pathology & Audiology	295,045	324,700	353,560	411,906	411,906	414,377
2160 Other Student Treatment	370,602	521,353	512,672	448,799	448,799	444,044
2190 Director Student Services	836,438	1,093,882	810,330	865,890	865,890	915,477
2210 Improvement of Instruction	2,814,197	2,299,693	2,976,406	3,035,226	3,035,226	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	1,015,777	1,139,955	1,139,955	1,067,255
2490 Other Administrative Support	1,705,136	1,853,437	1,682,791	1,780,894	1,780,894	1,780,894
2510 Direction of Business	(4)	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	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
2540 Plant Operations & Maintenance	999,787	1,198,552	1,261,330	1,415,634	1,415,634	1,326,668
2550 Student Transportation	90,976	123,557	114,571	113,000	113,000	113,000
2570 Internal Services	8,746	-	-	-	-	-
2620 Plan/Develop/Evaluate	3,208,794	4,411,516	3,981,295	4,166,280	4,166,280	4,166,280
2630 Information Services	65,424	-	-	-	-	-
2640 Staff Services	536,401	634,905	807,396	567,612	567,612	478,511
2660 Technology Services	785,834	771,235	1,268,696	1,333,351	1,333,351	1,333,351
2670 Records Management	262,306	-	-	-	-	-
2690 Other Support Systems	44,547	105,275	-	-	-	-
Subtotal	23,509,048	24,094,639	25,285,542	25,908,276	25,908,276	26,367,611
Enterprise & community service						
3100 Food Services	1,346,480	1,282,719	1,162,929	1,193,379	1,193,379	1,183,557
3200 Other Enterprise Services	-	-	-	-	-	755,941
3300 Community Services	-	4,000	-	-	-	-
Subtotal	1,346,480	1,286,719	1,162,929	1,193,379	1,193,379	1,939,498
Facilities acquisition & construction						
4150 Building Acquisition Construct	-	-	862,778	600,000	600,000	600,000
Subtotal	-	-	862,778	600,000	600,000	600,000
Total expenditures	\$ 42,054,193	\$ 46,630,708	\$ 48,024,108	\$ 49,197,864	\$ 49,197,864	\$ 50,594,304
6000 Contingencies	-	-	1,700,050	1,798,258	1,798,258	2,031,451
Total appropriation	\$ 42,054,193	\$ 46,630,708	\$ 49,724,158	\$ 50,996,122	\$ 50,996,122	\$ 52,625,755
Ending fund balance	(17,911,303)	(21,325,676)	(21,809,929)	(20,928,191)	(20,928,191)	(21,502,370)
TOTAL REQUIREMENTS	\$ 24,142,890	\$ 25,305,032	\$ 27,914,229	\$ 30,067,931	\$ 30,067,931	\$ 31,123,385

EXPENDITURES BY OBJECT**Salaries**

0111 Licensed Salaries	7,393,601	8,368,025	9,804,061	9,658,843	9,658,843	9,860,004
0112 Classified Salaries	7,368,601	7,771,375	7,456,221	7,724,977	7,724,977	7,459,773
0113 Administrators	2,213,232	2,390,888	2,350,362	2,369,617	2,369,617	2,476,286
0114 Managerial-Classified	645,645	626,481	985,502	1,046,836	1,046,836	1,245,554
0121 Licensed Substitutes	17,575	-	163,969	85,925	85,925	85,925
0122 Classified Substitutes	-	-	5,030	-	-	-
0123 Licensed-Temporary	306,851	314,891	343,747	489,645	489,645	489,645
0124 Classified-Temporary	986,775	889,409	713,937	1,176,344	1,176,344	1,161,344
0130 Additional Salary	34,225	172,055	332,813	323,882	323,882	328,741
Allocated salaries	(420,841)	2,156,217	726,332	1,265,638	1,265,638	1,342,556
Subtotal	18,545,664	22,689,341	22,881,974	24,141,707	24,141,707	24,449,828

Associated payroll costs

0210 Public Employee Retire	4,816,717	5,232,584	6,409,460	7,125,334	7,125,334	7,212,734
0220 Social Security Administration	1,446,013	1,556,064	1,648,645	1,726,127	1,726,127	1,743,447
0230 Other Payroll Costs	690,177	953,224	1,072,675	1,300,036	1,300,036	1,310,276
0240 Contractual Employee Benefit C	3,526,381	3,589,168	4,080,855	4,731,442	4,731,442	4,776,660
Allocated associated payroll costs	(132,031)	976,317	421,586	688,036	688,036	713,167
Subtotal	10,347,257	12,307,357	13,633,221	15,570,975	15,570,975	15,756,284

Purchased services

0310 Instruction- Professional/Tech	2,029,189	1,985,579	1,326,503	963,537	963,537	988,416
0320 Property Services	1,409,261	1,787,541	1,318,402	1,598,452	1,598,452	1,642,918
0330 Student Transportation	201,421	195,031	186,893	136,398	136,398	161,991
0340 Travel	544,566	519,208	526,422	561,885	561,885	599,285
0350 Communication	108,801	86,172	113,220	637,385	637,385	645,161
0374 Other Tuition	-	4,000	-	-	-	-
0380 Non-Instructional Prof/Tech	3,805,266	3,039,400	3,289,284	1,436,593	1,436,593	1,470,208
0390 Other General Prof/Tech	(4,796)	210	608	608	608	20,608
0391 CTA service adjustments	(668)	1	-	-	-	-
Allocated purchased services	8,716	48,772	1,625	(84,577)	(84,577)	(75,460)
Subtotal	8,101,756	7,665,914	6,762,957	5,250,281	5,250,281	5,453,127

Supplies and materials

0410 Supplies & Materials	939,099	693,752	1,149,891	962,609	962,609	1,405,666
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Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

2 Contracted Services Fund

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
0420 Textbooks	15,272	55,448	36,363	10,000	10,000	10,000
0430 Library Books	27,924	36,911	26,038	36,080	36,080	39,080
0440 Periodicals	1,681	1,154	7,200	2,600	2,600	2,600
0450 Food	442,020	485,936	485,428	429,400	429,400	419,578
0460 Non-Consumable	661,092	413,229	254,734	127,351	127,351	139,851
0470 Non-Capital Computer Software	216,373	313,365	215,402	335,129	335,129	320,090
0480 Non-Capital Comp Hardware	469,157	191,630	181,777	101,052	101,052	94,597
Allocated supplies and materials	7,228	8,869	12,496	23,711	23,711	14,781
Subtotal	2,779,846	2,200,294	2,369,329	2,027,932	2,027,932	2,446,243
Capital outlay						
0520 Buildings Acquisition	-	55,034	96,908	300,000	300,000	300,000
0540 Equipment	515,970	43,396	508,872	300,000	300,000	300,000
0550 Technology	29,918	-	-	-	-	-
0590 Other Capital Outlay	160,645	-	-	-	-	-
Subtotal	706,533	98,430	605,780	600,000	600,000	600,000
Other objects						
0640 Dues & Fees	146,723	205,981	109,825	61,969	61,969	67,519
0650 Insurance & Judgements	-	-	-	-	-	2,500
0690 Indirect Charges	1,426,414	1,463,391	1,661,022	1,545,000	1,545,000	1,818,803
Subtotal	1,573,137	1,669,372	1,770,847	1,606,969	1,606,969	1,888,822
TOTAL EXPENDITURES	\$ 42,054,193	\$ 46,630,708	\$ 48,024,108	\$ 49,197,864	\$ 49,197,864	\$ 50,594,304

Multnomah Education Service District
2026-2027 Fiscal Year Annual Budget
6 Operating Fund

	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						
1500 Earnings on Investments	\$ 1,013,878	\$ 1,003,846	\$ 810,000	\$ 615,000	\$ 615,000	\$ 615,000
1800 Community Service Activities	5,766	-	-	-	-	-
1910 Rentals	17,940	17,795	16,200	16,200	16,200	16,200
1920 Private Contribution/Donations	793	-	-	-	-	-
1940 Services to Local Ed Agencies	54,000	-	55,472	50,000	50,000	55,500
1960 Recover Prior Yrs Expenditures	167	1,686	-	-	-	-
1970 Services Provided Other Funds	-	-	893,810	931,154	931,154	951,154
1980 Fees Charged to Grants	1,696,991	1,717,616	1,815,000	1,810,000	1,810,000	1,875,000
1990 Miscellaneous	47,848	55,101	35,000	35,000	35,000	35,000
Subtotal	2,837,383	2,796,044	3,625,482	3,457,354	3,457,354	3,547,854
Intermediate sources						
2199 Other Intermediate Sources	27,210	33,965	28,571	-	-	-
Subtotal	27,210	33,965	28,571	-	-	-
State sources						
3299 Other Restricted Grants Aid	15,225	500	-	-	-	-
Federal sources						
4500 Federal Restrict Rev Thru State	7,600	-	-	-	-	-
Subtotal	7,600	-	-	-	-	-
Total revenues	\$ 2,872,193	\$ 2,830,009	\$ 3,654,053	\$ 3,457,354	\$ 3,457,354	\$ 3,547,854
Other sources						
5100 Long Term Debt Sources	695,841	-	-	-	-	-
5200 Interfund Transfers	5,079,376	5,240,797	5,669,690	5,773,174	5,773,174	5,773,174
5400 Beginning Fund Balance	4,495,949	5,295,634	4,558,001	4,270,000	4,270,000	4,295,000
Total other sources	\$ 10,271,166	\$ 10,536,431	\$ 10,227,691	\$ 10,043,174	\$ 10,043,174	\$ 10,068,174
TOTAL RESOURCES	\$ 13,143,359	\$ 13,366,440	\$ 13,881,744	\$ 13,500,528	\$ 13,500,528	\$ 13,616,028
REQUIREMENTS						
Expenditures by Activity						
2110 Attendance Services	(9)	74,268	-	-	-	-
2130 Health Services	3,392	(88)	-	-	-	-
2190 Director Student Services	39,782	228,580	266,123	317,262	317,262	317,262
2210 Improvement of Instruction	90,639	89,819	278,932	285,970	285,970	285,970
2310 Board of Education	258,887	327,467	269,100	270,200	270,200	277,800
2320 Executive Administration	979,348	1,044,395	1,096,641	1,147,050	1,147,050	1,165,550
2510 Direction of Business	327,241	371,814	400,845	420,223	420,223	420,223
2520 Fiscal Services	980,562	1,146,897	1,017,517	963,372	963,372	963,372
2540 Plant Operations & Maintenance	(451,849)	(551,400)	1,045,066	848,979	848,979	848,979
2550 Student Transportation	19,993	32,995	31,500	43,700	43,700	43,700
2570 Internal Services	55,915	94,147	50,500	55,000	55,000	42,300
2610 Central Support	-	(4)	-	-	-	-
2620 Plan/Develop/Evaluate	2,120	2,352	-	-	-	-
2630 Information Services	496,221	581,939	536,194	559,494	559,494	532,494
2640 Staff Services	1,554,728	1,792,567	2,112,217	2,078,971	2,078,971	2,088,971
2660 Technology Services	1,251,697	1,328,781	962,079	1,012,438	1,012,438	1,012,438
2670 Records Management	-	-	-	-	-	-
2690 Other Support Systems	370,130	420,432	67,224	50,000	50,000	30,000
Subtotal	5,978,797	6,984,961	8,133,938	8,052,659	8,052,659	8,029,059
Facilities acquisition & construction						
4150 Building Acquisition Construct	695,841	-	-	-	-	-
Subtotal	695,841	-	-	-	-	-
Other uses expenditures						
5100 Debt Service	799,312	853,478	598,710	627,154	627,154	627,154
Subtotal	799,312	853,478	598,710	627,154	627,154	627,154
Total expenditures	\$ 7,473,950	\$ 7,838,439	\$ 8,732,648	\$ 8,679,813	\$ 8,679,813	\$ 8,656,213

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

6 Operating Fund

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
5200 Fund Transfer	389,000	970,500	854,710	550,000	550,000	550,000
6000 Contingencies	-	-	394,386	170,715	170,715	309,815
Total appropriation	\$ 7,862,950	\$ 8,808,939	\$ 9,981,744	\$ 9,400,528	\$ 9,400,528	\$ 9,516,028
Ending fund balance	5,280,409	4,557,501	3,900,000	4,100,000	4,100,000	4,100,000
TOTAL REQUIREMENTS	\$ 13,143,359	\$ 13,366,440	\$ 13,881,744	\$ 13,500,528	\$ 13,500,528	\$ 13,616,028

EXPENDITURES BY OBJECT**Salaries**

0111 Licensed Salaries	292,628	298,564	-	-	-	-
0112 Classified Salaries	2,521,258	2,984,248	1,877,438	1,952,258	1,952,258	1,952,258
0113 Administrators	2,380,831	2,731,095	1,527,009	1,695,339	1,695,339	1,695,339
0114 Managerial-Classified	548,663	663,981	329,171	246,203	246,203	246,203
0123 Licensed-Temporary	28,634	-	-	-	-	-
0124 Classified-Temporary	23,901	5,336	5,986	-	-	-
0130 Additional Salary	29,580	25,171	77,504	63,830	63,830	63,830
Allocated salaries	(2,370,092)	(2,534,299)	-	-	-	-
Subtotal	3,455,403	4,174,096	3,817,108	3,957,630	3,957,630	3,957,630

Associated payroll costs

0210 Public Employee Retire	1,581,891	1,850,918	1,117,608	1,268,767	1,268,767	1,268,767
0220 Social Security Administration	437,924	513,539	273,218	285,898	285,898	285,898
0230 Other Payroll Costs	188,868	295,658	169,500	212,439	212,439	212,439
0240 Contractual Employee Benefit C	991,586	1,333,744	1,023,016	944,297	944,297	944,297
Allocated associated payroll costs	(1,264,864)	(1,416,158)	-	-	-	-
Subtotal	1,935,405	2,577,701	2,583,342	2,711,401	2,711,401	2,711,401

Purchased services

0310 Instruction- Professional/Tech	19,618	11,928	11,375	17,500	17,500	13,000
0320 Property Services	(841,540)	(939,950)	491,497	330,500	330,500	342,300
0330 Student Transportation	-	337	100	-	-	-
0340 Travel	125,551	190,917	107,034	110,150	110,150	110,050
0350 Communication	119,735	118,656	74,435	80,050	80,050	67,350
0380 Non-Instructional Prof/Tech	342,015	337,939	288,550	286,400	286,400	248,500
0390 Other General Prof/Tech	206,025	-	169,020	29,344	29,344	29,344
0391 CTA service adjustments	(33,213)	(25,706)	(15,000)	(15,000)	(15,000)	(15,000)
Allocated purchased services	(25,758)	(32,581)	-	-	-	-
Subtotal	(87,567)	(338,460)	1,127,011	838,944	838,944	795,544

Supplies and materials

0410 Supplies & Materials	202,013	165,358	106,035	112,500	112,500	117,700
0420 Textbooks	-	1,082	-	-	-	-
0430 Library Books	4,610	3,158	-	-	-	-
0440 Periodicals	-	200	400	-	-	-
0450 Food	279	-	-	-	-	-
0460 Non-Consumable	9,565	9,617	6,652	-	-	5,000
0470 Non-Capital Computer Software	249,514	228,176	250,000	256,434	256,434	256,434
0480 Non-Capital Comp Hardware	39,890	50,498	40,000	42,500	42,500	42,500
Allocated supplies and materials	(21,715)	(25,931)	-	-	-	-
Subtotal	484,156	432,158	403,087	411,434	411,434	421,634

Capital outlay

0530 Improvements Not Buildings	-	-	40,320	-	-	-
0540 Equipment	-	-	24,980	-	-	-
0590 Other Capital Outlay	695,841	-	-	-	-	-
Subtotal	695,841	-	65,300	-	-	-

Other objects

0610 Redemption of Principal	751,571	808,867	565,382	600,460	600,460	600,460
0621 Regular Interest	47,741	44,611	33,328	26,694	26,694	26,694
0640 Dues & Fees	191,400	139,466	138,090	133,250	133,250	142,850
Subtotal	990,712	992,944	736,800	760,404	760,404	770,004

TOTAL EXPENDITURES	\$ 7,473,950	\$ 7,838,439	\$ 8,732,648	\$ 8,679,813	\$ 8,679,813	\$ 8,656,213
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Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

3 Debt Service Fund

	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						
1500 Earnings on Investments	\$ 109,595	\$ 107,403	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
1970 Services Provided Other Funds	8,320,279	9,370,393	6,809,656	6,575,125	6,575,125	6,575,125
Subtotal	8,429,874	9,477,796	6,859,656	6,625,125	6,625,125	6,625,125
Total revenues	\$ 8,429,874	\$ 9,477,796	\$ 6,859,656	\$ 6,625,125	\$ 6,625,125	\$ 6,625,125
Other sources						
5400 Beginning Fund Balance	916,829	1,772,337	3,362,951	2,250,000	2,250,000	2,250,000
Total other sources	\$ 916,829	\$ 1,772,337	\$ 3,362,951	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
TOTAL RESOURCES	\$ 9,346,703	\$ 11,250,133	\$ 10,222,607	\$ 8,875,125	\$ 8,875,125	\$ 8,875,125
REQUIREMENTS						
Other uses expenditures						
5100 Debt Service	7,574,366	7,887,182	8,214,607	8,555,125	8,555,125	8,555,125
Subtotal	7,574,366	7,887,182	8,214,607	8,555,125	8,555,125	8,555,125
Total expenditures	\$ 7,574,366	\$ 7,887,182	\$ 8,214,607	\$ 8,555,125	\$ 8,555,125	\$ 8,555,125
Total appropriation	\$ 7,574,366	\$ 7,887,182	\$ 8,214,607	\$ 8,555,125	\$ 8,555,125	\$ 8,555,125
Ending fund balance	1,772,337	3,362,951	2,008,000	320,000	320,000	320,000
TOTAL REQUIREMENTS	\$ 9,346,703	\$ 11,250,133	\$ 10,222,607	\$ 8,875,125	\$ 8,875,125	\$ 8,875,125
EXPENDITURES BY OBJECT						
Other objects						
0610 Redemption of Principal	4,031,600	4,556,324	5,122,834	5,731,797	5,731,797	5,731,797
0621 Regular Interest	3,542,766	3,330,858	3,091,773	2,823,328	2,823,328	2,823,328
Subtotal	7,574,366	7,887,182	8,214,607	8,555,125	8,555,125	8,555,125
TOTAL EXPENDITURES	\$ 7,574,366	\$ 7,887,182	\$ 8,214,607	\$ 8,555,125	\$ 8,555,125	\$ 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	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	\$ -	\$ -	\$ -
1990 Miscellaneous	-	-	105,000	-	-	33,000
Subtotal	20,349	26,316	108,500	-	-	33,000
3299 Other Restricted Grants Aid	3,781	-	-	-	-	-
Total revenues	\$ 20,349	\$ 26,316	\$ 108,500	\$ -	\$ -	\$ 33,000
Other sources						
5200 Interfund Transfers	549,000	1,130,500	854,600	610,000	610,000	610,000
5400 Beginning Fund Balance	1,309,977	1,592,543	2,408,716	2,157,700	2,157,700	1,981,000
Total other sources	\$ 1,858,977	\$ 2,723,043	\$ 3,263,316	\$ 2,767,700	\$ 2,767,700	\$ 2,591,000
TOTAL RESOURCES	\$ 1,879,326	\$ 2,749,359	\$ 3,371,816	\$ 2,767,700	\$ 2,767,700	\$ 2,624,000
REQUIREMENTS						
Expenditures by Activity						
2150 Speech Pathology & Audiology	-	-	8,485	5,000	5,000	5,000
2540 Plant Operations & Maintenance	306,526	308,454	564,000	711,200	711,200	612,900
2550 Student Transportation	1,139	-	-	-	-	-
2620 Plan/Develop/Evaluate	-	-	51,000	-	-	-
2660 Technology Services	(17,101)	32,189	286,097	315,985	315,985	315,985
Subtotal	290,564	340,643	909,582	1,032,185	1,032,185	933,885
Facilities acquisition & construction						
4150 Building Acquisition Construct	-	-	337,000	5,000	5,000	105,000
Subtotal	-	-	337,000	5,000	5,000	105,000
Total expenditures	\$ 290,564	\$ 340,643	\$ 1,246,582	\$ 1,037,185	\$ 1,037,185	\$ 1,038,885
5200 Fund Transfer	-	-	144,234	70,000	70,000	-
6000 Contingencies	-	-	1,707,500	1,560,515	1,560,515	1,475,115
Total appropriation	\$ 290,564	\$ 340,643	\$ 3,098,316	\$ 2,667,700	\$ 2,667,700	\$ 2,514,000
Ending fund balance	1,588,762	2,408,716	273,500	100,000	100,000	110,000
TOTAL REQUIREMENTS	\$ 1,879,326	\$ 2,749,359	\$ 3,371,816	\$ 2,767,700	\$ 2,767,700	\$ 2,624,000
EXPENDITURES BY OBJECT						
Purchased services						
0320 Property Services	253,593	296,246	578,219	741,200	741,200	642,900
0340 Travel	175	-	-	-	-	-
0350 Communication	2,433	600	-	-	-	-
0380 Non-Instructional Prof/Tech	1,897	-	393,000	10,000	10,000	110,000
0391 CTA service adjustments	-	-	206,000	206,000	206,000	206,000
Subtotal	258,098	296,846	1,177,219	957,200	957,200	958,900
Supplies and materials						
0410 Supplies & Materials	(49,885)	(45,480)	-	-	-	-
0460 Non-Consumable	10,917	2,971	40,597	30,000	30,000	30,000
0470 Non-Capital Computer Software	-	6,395	-	-	-	-
0480 Non-Capital Comp Hardware	22,709	70,108	-	44,985	44,985	44,985
Allocated supplies and materials	-	-	-	-	-	-
Subtotal	(16,259)	33,994	40,597	74,985	74,985	74,985
Capital outlay						
0540 Equipment	47,844	9,803	28,766	5,000	5,000	5,000
Subtotal	47,844	9,803	28,766	5,000	5,000	5,000
Other objects						
0640 Dues & Fees	881	-	-	-	-	-
Subtotal	881	-	-	-	-	-
TOTAL EXPENDITURES	\$ 290,564	\$ 340,643	\$ 1,246,582	\$ 1,037,185	\$ 1,037,185	\$ 1,038,885

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	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
RESOURCES						
Revenues						
Local sources						
1500 Earnings on Investments	\$ -	\$ 19,167	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000
1970 Services Provided Other Funds	1,181,299	1,481,072	1,465,165	1,988,000	1,988,000	1,988,000
1990 Miscellaneous	75,073	29,187	45,120	15,000	15,000	15,000
Subtotal	1,256,372	1,529,426	1,550,285	2,038,000	2,038,000	2,038,000
Total revenues	\$ 1,256,372	\$ 1,529,426	\$ 1,550,285	\$ 2,038,000	\$ 2,038,000	\$ 2,038,000
Other sources						
5200 Interfund Transfers	90,000	90,000	105,110	90,000	90,000	90,000
5400 Beginning Fund Balance	1,841,170	2,096,300	2,158,257	1,740,000	1,740,000	1,740,000
Total other sources	\$ 1,931,170	\$ 2,186,300	\$ 2,263,367	\$ 1,830,000	\$ 1,830,000	\$ 1,830,000
TOTAL RESOURCES	\$ 3,187,542	\$ 3,715,726	\$ 3,813,652	\$ 3,868,000	\$ 3,868,000	\$ 3,868,000
REQUIREMENTS						
Expenditures by Activity						
Support services						
2110 Attendance Services	8,495	40,316	100,000	103,720	103,720	103,720
2510 Direction of Business	-	(2)	-	-	-	-
2570 Internal Services	1,082,747	1,277,195	1,622,709	1,685,594	1,685,594	1,540,727
2640 Staff Services	-	717	300,000	300,000	300,000	444,867
Subtotal	1,091,242	1,465,989	2,097,709	2,304,314	2,304,314	2,304,314
Other uses expenditures						
5100 Debt Service	-	91,480	88,041	-	-	-
Subtotal	-	91,480	88,041	-	-	-
Total expenditures	\$ 1,091,242	\$ 1,557,469	\$ 2,185,750	\$ 2,304,314	\$ 2,304,314	\$ 2,304,314
6000 Contingencies	-	-	627,902	473,686	473,686	473,686
Total appropriation	\$ 1,091,242	\$ 1,557,469	\$ 2,813,652	\$ 2,778,000	\$ 2,778,000	\$ 2,778,000
Ending fund balance	2,096,300	2,158,257	1,000,000	1,090,000	1,090,000	1,090,000
TOTAL REQUIREMENTS	\$ 3,187,542	\$ 3,715,726	\$ 3,813,652	\$ 3,868,000	\$ 3,868,000	\$ 3,868,000
EXPENDITURES BY OBJECT						
Salaries						
0112 Classified Salaries	31,076	29,990	31,664	33,906	33,906	33,906
0114 Managerial-Classified	115,990	85,838	99,578	184,411	184,411	184,411
0121 Licensed Substitutes	-	-	-	3,500	3,500	-
0122 Classified Substitutes	-	-	-	3,500	3,500	-
0124 Classified-Temporary	-	-	-	53,025	53,025	-
0130 Additional Salary	65	71	2,856	3,928	3,928	3,928
Subtotal	147,131	115,899	134,098	282,270	282,270	222,245
Associated payroll costs						
0210 Public Employee Retire	41,557	31,122	40,621	83,302	83,302	68,648
0220 Social Security Administration	11,225	8,683	9,871	21,294	21,294	16,702
0230 Other Payroll Costs	4,262	4,306	5,732	16,322	16,322	11,558
0240 Contractual Employee Benefit C	20,474	20,480	22,352	43,460	43,460	43,461
Subtotal	77,518	64,591	78,576	164,378	164,378	140,369
Purchased services						
0310 Instruction- Professional/Tech	4,045	906	298,000	223,500	223,500	307,500
0320 Property Services	1,650	-	1,000	-	-	-
0340 Travel	1,261	4,036	4,400	4,400	4,400	4,400
0350 Communication	12,173	11,977	13,050	14,025	14,025	14,025
0380 Non-Instructional Prof/Tech	5,932	170,638	171,085	267,500	267,500	267,500
Subtotal	25,061	187,557	487,535	509,425	509,425	593,425
Supplies and materials						
0410 Supplies & Materials	3,639	6,248	8,000	10,257	10,257	10,291

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	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
0460 Non-Consumable	1,449	3,241	1,000	-	-	-
0470 Non-Capital Computer Software	40,858	21,613	32,500	27,000	27,000	27,000
0480 Non-Capital Comp Hardware	1,357	905	-	-	-	-
Subtotal	47,303	32,007	41,500	37,257	37,257	37,291
Capital outlay						
0540 Equipment	6,433	-	-	-	-	-
Subtotal	6,433	-	-	-	-	-
Other objects						
0621 Regular Interest	-	-	88,041	-	-	-
0640 Dues & Fees	1,052	92,273	5,500	1,000	1,000	1,000
0650 Insurance & Judgements	786,744	1,065,142	1,350,500	1,309,984	1,309,984	1,309,984
Subtotal	787,796	1,157,415	1,444,041	1,310,984	1,310,984	1,310,984
TOTAL EXPENDITURES	\$ 1,091,242	\$ 1,557,469	\$ 2,185,750	\$ 2,304,314	\$ 2,304,314	\$ 2,304,314

Expenditures by Department

This section includes two documents per department. The first provides a brief description of the department, its primary funding sources, and a description of any signification changes in services and funding in the proposed budget. The next document displays the expenditure perspectives by activity and fund followed by position summaries by activity and fund.

Administration

Department Description:

The purpose of Administration is to assist component district efforts in providing efficient and high quality education opportunities for students served.

The Superintendent serves as the Board's Executive Officer, Chief Administrator of MESD, Budget Officer, and Executive Officer of the Local Contract Review Board. The Superintendent is tasked with organizing the staff and facilities of MESD to optimize the quality of services and efficiency of operation and to delegate appropriate authority to members of the Administrative/Supervisory staff as necessary, in the judgment of the Superintendent, for the operation of MESD.

Additionally, the Administration includes the Office of Strategic Communications & Public Affairs. The Office of Strategic Communications and Public Affairs serves as a liaison between MESD and the broader community. We provide information and facilitate effective communications between the district, our eight component school districts, and the broader community.

Strategic Communications & Public Affairs also oversees strategic communications, branding, marketing, and outreach, graphic design, social media management, web presence, multimedia storytelling (videography, photography, graphics), media relations and press releases, public records, event support, public involvement, language access, and government affairs.

Primary Funding Sources:

Operating Fund

Brief Description of significant department / funding changes:

The 2026-2027 budget reflects the projected biannual Board election fee expenditure.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

100 Administration

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund Instruction						
Support services						
1 Resolution Services	150,101	131,452	524,907	527,573	527,573	527,573
2 Contracted Services	396,591	122,936	-	-	-	-
6 Operating	2,098,320	2,448,112	1,979,859	2,033,820	2,033,820	2,012,920
7 Risk Management and Reserve	-	147,763	75,000	215,000	215,000	215,000
Subtotal	2,645,012	2,850,263	2,579,766	2,776,393	2,776,393	2,755,493
Enterprise & community service						
2 Contracted Services	-	4,000	-	-	-	-
Subtotal	-	4,000	-	-	-	-
Other uses						
5200 Fund Transfer	90,000	90,000	90,000	90,000	90,000	90,000
Subtotal	90,000	90,000	90,000	90,000	90,000	90,000
Total requirements by activity and fund	\$ 2,735,012	\$ 2,944,263	\$ 2,669,766	\$ 2,866,393	\$ 2,866,393	\$ 2,845,493
Requirements by Object						
Salaries	1,179,324	1,353,887	1,139,996	1,172,405	1,172,405	1,172,405
Associated payroll costs	577,985	670,828	614,458	642,163	642,163	642,163
Purchased services	584,601	615,397	618,082	748,825	748,825	719,825
Supplies and materials	130,536	96,680	42,330	51,600	51,600	50,100
Other objects	172,566	117,470	164,900	161,400	161,400	171,000
Other uses	90,000	90,000	90,000	90,000	90,000	90,000
Subtotal	2,735,012	2,944,262	2,669,766	2,866,393	2,866,393	2,845,493
Allocated expenditures	-	1	-	-	-	-
Allocated salaries	-	1	-	-	-	-
Subtotal	-	1	-	-	-	-
Total requirements by object	\$ 2,735,012	\$ 2,944,263	\$ 2,669,766	\$ 2,866,393	\$ 2,866,393	\$ 2,845,493
FULL-TIME EQUIVALENT						
Support services						
1 Resolution Services	1.00	1.00	1.00	1.00	1.00	1.00
6 Operating	8.25	7.95	6.00	7.00	7.00	7.00
Subtotal	9.25	8.95	7.00	8.00	8.00	8.00
Total full-time equivalent	9.25	8.95	7.00	8.00	8.00	8.00

Facilities

Department Description:

The Facilities Services department provides high quality project management, operations and maintenance of HVAC systems, building infrastructure repair, security, access controls, custodial, environmental healthy safe schools management, integrated pest management and fleet services to all MESD-operated sites. In addition, the department provides regional courier services.

Services include:

The Facilities Service team takes an active role in suggesting, planning and budgeting for capital projects. Once projects are approved, Facilities Service administers and manages these projects from bid process through completion.

The Facilities Maintenance team provides a wide variety of repairs and support services including everything from roof repair to rearranging furniture. All repairs related to MESD buildings are either directly conducted by or supervised by Facilities staff.

The Custodial staff provides services to the seven locations operated by MESD. They ensure that all the buildings are cleaned nightly during the school year and also perform minor repairs, and moving materials.

The transportation side of the department provides courier and transportation services between the MESD locations, MESD component districts, and school districts in Clackamas ESD and NW Regional ESD.

Primary Funding Sources:

Resolution, operating and grant funds

Brief Description of significant department / funding changes:

FY 2025-26 expenditures reflect one-time projects including:

- The termination of the prior Knott building lease and the relocation costs.
- Bond feasibility analysis.
- A larger share of costs for the Ainsworth space reconfigurations and the Creeks Transition project.

FY 2025-26 includes more significant spending through the Portland Clean Energy Fund grant. Projects for FY 2026-27 are still being finalized.

FY 2026-27 FTE reflects additional grant-funded FTE. Beginning with FY 2025-26, allocated FTE and budget are transferred from the Operating Fund to the Resolution Fund.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

150 Facilities Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Support services						
1 Resolution Services	25,520	15,489	30,236	32,247	32,247	32,247
2 Contracted Services	442,739	157,219	381,459	360,548	360,548	360,548
4 Facilities & Equipment Reserve	307,665	308,454	615,000	711,200	711,200	612,900
6 Operating	(375,941)	(424,258)	1,127,066	947,679	947,679	934,979
Subtotal	399,983	56,904	2,153,761	2,051,674	2,051,674	1,940,674
Facilities acquisition & construction						
2 Contracted Services	-	-	862,778	600,000	600,000	600,000
4 Facilities & Equipment Reserve	-	-	337,000	5,000	5,000	105,000
6 Operating	695,841	-	-	-	-	-
Subtotal	695,841	-	1,199,778	605,000	605,000	705,000
Other uses						
5100 Debt Service	799,312	853,477	598,710	627,154	627,154	627,154
5200 Fund Transfer	289,000	870,500	749,600	460,000	460,000	460,000
Subtotal	1,088,312	1,723,977	1,348,310	1,087,154	1,087,154	1,087,154
Total requirements by activity and fund	\$ 2,184,136	\$ 1,780,881	\$ 4,701,849	\$ 3,743,828	\$ 3,743,828	\$ 3,732,828

Requirements by Object

Salaries	807,498	878,975	1,150,262	1,141,552	1,141,552	1,141,552
Associated payroll costs	469,119	533,995	668,261	786,636	786,636	786,636
Purchased services	(540,321)	(426,470)	2,065,597	1,156,672	1,156,672	1,143,972
Supplies and materials	98,302	83,139	103,445	75,800	75,800	77,500
Capital outlay	1,163,163	9,803	385,174	600,000	600,000	600,000
Other objects	812,842	873,307	712,004	708,967	708,967	708,967
Other uses	289,000	870,500	749,600	460,000	460,000	460,000
Subtotal	3,099,603	2,823,249	5,834,343	4,929,627	4,929,627	4,918,627
Allocated expenditures						
Allocated salaries	(575,900)	(643,751)	(670,580)	(700,020)	(700,020)	(700,020)
Allocated associated payroll costs	(339,567)	(398,617)	(461,914)	(485,779)	(485,779)	(485,779)
Subtotal	(915,467)	(1,042,368)	(1,132,494)	(1,185,799)	(1,185,799)	(1,185,799)
Total requirements by object	\$ 2,184,136	\$ 1,780,881	\$ 4,701,849	\$ 3,743,828	\$ 3,743,828	\$ 3,732,828

FULL-TIME EQUIVALENT**Support services**

1 Resolution Services	0.50	0.47	10.07	10.07	10.07	10.07
2 Contracted Services	-	-	0.20	1.40	1.40	1.40
6 Operating	13.19	14.36	4.20	4.00	4.00	4.00
Subtotal	13.69	14.83	14.47	15.47	15.47	15.47
Total full-time equivalent	13.69	14.83	14.47	15.47	15.47	15.47

Business Services

Department Description:

The Business Services area provides financial, procurement, and risk management services to the MESD. Overall, business services play a crucial role in enabling the MESD to operate efficiently, effectively, and in accordance with its mission of Educating, Engaging, Inspiring and Empowering through systems of support.

Financial management involves managing budgets, accounting, financial reporting, and overseeing financial transactions. Business services staff ensure that funds are allocated appropriately, expenditures are in line with budgetary constraints, and financial records are accurately maintained. They are responsible for developing and maintaining the district service plan

Business Services assists MESD areas to manage the procurement and contracting process for goods and services needed by the agency, including soliciting bids, negotiating contracts, and ensuring compliance with procurement policies and procedures.

Contract and Risk Management assists MESD areas to support student and staff safety, the security of district assets, regulatory compliance, and to minimize potential risks. This may involve contract review, risk management, legal counsel coordination, and adherence to data privacy and confidentiality requirements.

Primary Funding Sources:

Operating Fund

Brief Description of significant funding changes:

FY 2025-26 expenditures reflect one-time costs including:

- A review Human Resources operations and compliance
- Interest costs for a Tax Anticipation Note (TAN)

MESD will be the fiscal agent for the Oregon Association of Education Service Districts (OAESD) as of FY 2026-27. The organization has three positions.

An Employee Safety Training Coordinator position has been added to the FY 2026-27 budget. The position is reflected in the Human Resources department as of the Adopted budget.

ESD Appropriations reflect component district requests for transit (pass-through) funding.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

200 Business Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Support services						
1 Resolution Services	801	-	-	-	-	-
6 Operating	1,305,829	1,514,348	1,676,046	1,383,595	1,383,595	1,383,595
7 Risk Management and Reserve	1,082,747	1,277,195	1,622,709	1,685,594	1,685,594	1,540,727
Subtotal	2,389,377	2,791,543	3,298,755	3,069,189	3,069,189	2,924,322
Enterprise & community service						
2 Contracted Services	-	-	-	-	-	755,941
Subtotal	-	-	-	-	-	755,941
Other uses						
5100 Debt Service	-	91,480	88,041	-	-	-
5200 Fund Transfer	-	-	15,110	-	-	-
5300 ESD Appropriation	7,677,948	10,637,648	9,960,964	10,000,000	10,000,000	7,000,000
Subtotal	7,677,948	10,729,128	10,064,115	10,000,000	10,000,000	7,000,000
Total requirements by activity and fund	\$ 10,067,325	\$ 13,520,671	\$ 13,362,870	\$ 13,069,189	\$ 13,069,189	\$ 10,680,263

Requirements by Object

Salaries	938,025	1,041,104	988,075	1,040,379	1,040,379	1,254,105
Associated payroll costs	531,159	582,097	698,895	649,576	649,576	766,478
Purchased services	27,570	50,344	261,535	75,925	75,925	296,375
Supplies and materials	75,092	52,138	45,000	43,075	43,075	77,071
Capital outlay	6,433	-	-	-	-	-
Other objects	811,098	1,157,340	1,393,291	1,260,234	1,260,234	1,286,234
Other uses	7,677,948	10,637,648	9,976,074	10,000,000	10,000,000	7,000,000
Subtotal	10,067,325	13,520,671	13,362,870	13,069,189	13,069,189	10,680,263
Total requirements by object	\$ 10,067,325	\$ 13,520,671	\$ 13,362,870	\$ 13,069,189	\$ 13,069,189	\$ 10,680,263

FULL-TIME EQUIVALENT**Support services**

1 Resolution Services	1.00	-	-	-	-	-
6 Operating	9.15	10.20	8.55	7.60	7.60	7.60
7 Risk Management and Reserve	1.75	1.40	1.40	2.40	2.40	1.40
Subtotal	11.90	11.60	9.95	10.00	10.00	9.00

Enterprise & community service

2 Contracted Services	-	-	-	-	-	3.00
Subtotal	-	-	-	-	-	3.00
Total full-time equivalent	11.90	11.60	9.95	10.00	10.00	12.00

Human Resources

Department Description:

The Human Resources department supports the MESD community to succeed in the delivery of services to children and families by providing resources and knowledge to meet their personal and professional needs. This is accomplished through the recruitment and hiring of quality permanent and temporary staff, administration of payroll and employee benefits, management of worker's compensation and leaves of absences, and tracking of licensure and professional development.

Primary Funding Sources:

Operating Fund, state grants, and other grants

Brief Description of significant department / service changes:

An Employee Safety Training Coordinator position has been added to the FY 2026-27 budget. The position is reflected in the Human Resources department as of the Adopted budget.

Brief Description of significant funding changes:

The 2026-27 budget reflects an overall reduction in pathways-related grant funding, however the budget does include additional FTE for the SB283 Teaching Apprenticeship grant.

Multnomah Education Service District
2026-2027 Fiscal Year Annual Budget by Department
400 Human Resources

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund Instruction						
Support services						
1 Resolution Services	4,800	-	-	-	-	-
2 Contracted Services	536,401	634,905	807,396	567,612	567,612	478,511
6 Operating	1,546,133	1,787,410	1,839,265	2,068,271	2,068,271	2,078,271
7 Risk Management and Reserve	-	717	300,000	300,000	300,000	444,867
Subtotal	2,087,334	2,423,032	2,946,661	2,935,883	2,935,883	3,001,649
Total requirements by activity and fund	\$ 2,087,334	\$ 2,423,032	\$ 2,946,661	\$ 2,935,883	\$ 2,935,883	\$ 3,001,649
Requirements by Object						
Salaries	807,752	1,045,579	929,081	1,154,255	1,154,255	1,180,654
Associated payroll costs	530,216	858,621	818,434	1,025,156	1,025,156	1,059,586
Purchased services	592,380	427,646	1,121,295	691,013	691,013	694,013
Supplies and materials	119,544	37,289	18,000	16,962	16,962	27,000
Other objects	37,442	53,897	59,851	48,497	48,497	40,396
Subtotal	2,087,334	2,423,032	2,946,661	2,935,883	2,935,883	3,001,649
Total requirements by object	\$ 2,087,334	\$ 2,423,032	\$ 2,946,661	\$ 2,935,883	\$ 2,935,883	\$ 3,001,649
FULL-TIME EQUIVALENT						
Support services						
1 Resolution Services	0.25	-	-	-	-	-
2 Contracted Services	-	0.20	-	1.25	1.25	1.25
6 Operating	10.25	9.70	9.00	10.00	10.00	10.00
7 Risk Management and Reserve	-	-	-	-	-	1.00
Subtotal	10.50	9.90	9.00	11.25	11.25	12.25
Total full-time equivalent	10.50	9.90	9.00	11.25	11.25	12.25

Technology Services

Department Description:

Multnomah ESD is a founding member of the Cascade Technology Alliance (CTA). This organization is created through the participation of the Multnomah ESD and Northwest Regional ESD technology departments. The technology staffs from these ESDs have combined to form a single organizational group that serves their 28 constituent districts, as well as other public and nonprofit agencies in need of technology solutions.

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

Student Information Services provides extensive support for administrative student applications. CTA supports a web-based student information system with access for administrators, teachers, and professional staff concerned with the management of student records. This integrated system includes demographics, scheduling, attendance, progress/grade reporting, graduation requirement tracking, state reporting, special education, and grade book access for parents and students.

Business Systems Support provides extensive integrated administrative, financial, and human resource computer systems. CTA supports a web-based financial and human resources system.

The Network Services division manages the Wide Area Network. Management of the Wide Area Network responsibilities includes deployment of updated routers, router maintenance, network management and connection to the Internet, and other emerging networks.

Internal Agency Support provides Local Area Network and desktop support services. Internal Agency Support provides industry standards based hardware and software to MESD employees and students.

Primary Funding Sources:

Resolution, contracted, and operating funds

Brief Description of significant department / funding changes:

The 2026-27 budget reflects both reductions to resolution services to component districts and recent additional contracted services for the Oregon Health Authority.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

600 Technology Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Instruction						
Support services						
1 Resolution Services	4,955,242	5,094,300	5,529,641	5,056,972	5,056,972	5,113,774
2 Contracted Services	785,834	771,235	1,268,696	1,333,351	1,333,351	1,333,351
4 Facilities & Equipment Reserve	(17,101)	32,189	286,097	315,985	315,985	315,985
6 Operating	1,251,697	1,328,781	966,647	1,012,438	1,012,438	1,012,438
Subtotal	6,975,672	7,226,505	8,051,081	7,718,746	7,718,746	7,775,548
Other uses						
5200 Fund Transfer	255,000	255,000	244,234	215,000	215,000	145,000
Subtotal	255,000	255,000	244,234	215,000	215,000	145,000
Total requirements by activity and fund	\$ 7,230,672	\$ 7,481,505	\$ 8,295,315	\$ 7,933,746	\$ 7,933,746	\$ 7,920,548

Requirements by Object

Salaries	2,850,934	3,043,711	3,358,511	3,493,085	3,493,085	3,309,149
Associated payroll costs	1,525,660	1,661,036	1,989,753	2,139,723	2,139,723	2,040,033
Purchased services	2,115,743	2,062,202	2,048,027	1,505,475	1,505,475	1,830,603
Supplies and materials	389,956	415,246	471,639	512,821	512,821	528,121
Capital outlay	54,767	-	139,827	13,402	13,402	13,402
Other objects	38,612	44,310	43,324	54,240	54,240	54,240
Other uses	255,000	255,000	244,234	215,000	215,000	145,000
Subtotal	7,230,672	7,481,505	8,295,315	7,933,746	7,933,746	7,920,548
Total requirements by object	\$ 7,230,672	\$ 7,481,505	\$ 8,295,315	\$ 7,933,746	\$ 7,933,746	\$ 7,920,548

FULL-TIME EQUIVALENT**Support services**

1 Resolution Services	18.20	19.20	20.55	20.25	20.25	18.25
2 Contracted Services	4.43	4.43	5.00	7.30	7.30	7.30
6 Operating	7.62	7.62	4.70	4.70	4.70	4.70
Subtotal	30.25	31.25	30.25	32.25	32.25	30.25
Total full-time equivalent	30.25	31.25	30.25	32.25	32.25	30.25

Student Services – Special Education Services

Department Description:

The Special Education Services Department (SPED) provides special education services for students K-21 to our component districts as well as to districts outside of Multnomah County. Staff includes teachers, behavior support facilitators, behavioral and instructional consultants, school psychologists, speech pathologists, physical therapists, assistive technology consultants, occupational therapists, various levels of support staff, supervisors, a senior program administrator, and a director. Special Education Services collaborates with community organizations and our component districts to ensure that every child with a disability is provided the best educational opportunities available.

The SPED department is organized into Functional Living Skills (FLS), FLS Alternative at Wheatley School, Social Emotional Skills Program (SESP) and Behavioral Health (BH) program at the Creeks (Arata, Burlingame, and Knott), and Related Services. In addition, each division comprises several programs.

Primary Funding Sources:

Resolution funds and contracts for service, IDEA, federal grants, and ODE sub-grants

Brief Description of significant department / service changes:

Department services fluctuate to meet the needs of the component districts and the regional student population.

Brief Description of significant department funding changes:

Assumptions for the School Based Mental Health grant have been updated for the Adopted budget.

Staffing in the adopted budget reflects projections for the coming school year and is in the process of updates following receipt of component district selections and updated grant information.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

700 Special Education Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Instruction						
1 Resolution Services	\$ 8,292,946	\$ 9,285,651	\$ 10,104,829	\$ 10,448,026	\$ 10,448,026	\$ 10,598,206
2 Contracted Services	5,398,159	7,318,135	6,947,213	8,364,244	8,364,244	7,939,311
Subtotal	13,691,105	16,603,786	17,052,042	18,812,270	18,812,270	18,537,517
Support services						
1 Resolution Services	7,648,612	7,758,193	7,822,765	7,677,556	7,677,556	7,599,567
2 Contracted Services	2,729,262	3,829,177	3,632,176	4,437,416	4,437,416	5,078,087
6 Operating	33,708	215,665	266,123	320,886	320,886	320,886
Subtotal	10,411,582	11,803,035	11,721,064	12,435,858	12,435,858	12,998,540
Enterprise & community service						
1 Resolution Services	144,487	137,186	1,177	118,800	118,800	128,622
2 Contracted Services	49,959	63,929	187,826	68,400	68,400	58,578
Subtotal	194,446	201,115	189,003	187,200	187,200	187,200
Total requirements by activity and fund	\$ 24,297,133	\$ 28,607,936	\$ 28,962,109	\$ 31,435,328	\$ 31,435,328	\$ 31,723,257
Requirements by Object						
Salaries	11,982,021	13,935,862	14,776,443	15,848,076	15,848,076	15,880,469
Associated payroll costs	7,071,518	8,111,302	9,539,358	10,974,543	10,974,543	11,076,642
Purchased services	3,680,380	4,873,260	3,048,424	2,898,657	2,898,657	2,898,657
Supplies and materials	485,577	501,444	485,023	570,860	570,860	601,820
Other objects	51,660	59,339	64,797	35,488	35,488	157,965
Subtotal	23,271,156	27,481,207	27,925,769	30,327,624	30,327,624	30,615,553
Allocated expenditures						
Allocated salaries	650,048	702,256	615,165	656,295	656,295	656,295
Allocated associated payroll costs	371,770	420,744	418,509	441,308	441,308	441,308
Allocated purchased services	570	440	642	3,992	3,992	3,992
Allocated supplies and materials	3,589	3,289	2,024	6,109	6,109	6,109
Subtotal	1,025,977	1,126,729	1,036,340	1,107,704	1,107,704	1,107,704
Total requirements by object	\$ 24,297,133	\$ 28,607,936	\$ 28,962,109	\$ 31,435,328	\$ 31,435,328	\$ 31,723,257
FULL-TIME EQUIVALENT						
By activity and fund						
Instruction						
1 Resolution Services	113.95	114.08	97.81	98.90	98.90	99.47
2 Contracted Services	89.73	72.88	62.86	84.97	84.97	80.51
Subtotal	203.68	186.96	160.67	183.87	183.87	179.98
Support services						
1 Resolution Services	48.05	54.59	43.57	41.98	41.98	41.85
2 Contracted Services	23.51	17.63	13.79	17.28	17.28	19.58
6 Operating	-	0.50	1.00	1.00	1.00	1.00
Subtotal	71.56	72.72	58.36	60.26	60.26	62.43
Total full-time equivalent	275.24	259.68	219.03	244.13	244.13	242.41

Student Services – School Health Services

Department Description:

The School Health Services (SHS) Department provides and coordinates specialized health services that support the educational experience for students enrolled in our component districts as well as contracted services for non-component districts. Staff includes nurses, school health assistants, support staff, a vision/hearing screening team, an audiologist and immunization support specialists, nursing administrators, and a director. SHS coordinates the services MESD staff provides to students, parents and families, school district staff, community health care providers, health care systems, local and state health departments, hospital staff and other community partners. SHS works to ensure that the intersection of health and education is supported for students' physical, emotional, and mental well-being. Together, an essential connection is formed between health and education helping Oregon achieve its vision for health and education transformation.

The School Health Services (SHS) Department comprises many programs, including population-based nursing services, contracted nursing services, complex needs nursing including 1:1 nursing for students with complex health needs, nurse consultation, immunization tracking and monitoring, communicable disease surveillance, health education, and training.

Primary Funding Sources:

Resolution funds, local district contracts

Brief Description of significant department / funding changes:

Department services fluctuate to meet the needs of the component districts and the regional student population. Staffing in the adopted budget reflects projections for the coming school year and is in the process of updates following receipt of component district selections.

Beginning with FY 2025-26, allocated FTE and budget are transferred from the Operating Fund to the Resolution Fund.

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget by Department

800 School Health Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Instruction						
Support services						
1 Resolution Services	12,491,949	13,251,976	14,345,500	15,509,828	15,509,828	15,594,465
2 Contracted Services	5,751,007	5,690,145	6,878,179	6,503,506	6,503,506	6,488,258
4 Facilities & Equipment Reserve	-	-	8,485	5,000	5,000	5,000
6 Operating	3,392	(88)	-	-	-	-
Subtotal	18,246,348	18,942,033	21,232,164	22,018,334	22,018,334	22,087,723
Other uses						
5200 Fund Transfer	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal	5,000	5,000	5,000	5,000	5,000	5,000
Total requirements by activity and fund	\$ 18,251,348	\$ 18,947,033	\$ 21,237,164	\$ 22,023,334	\$ 22,023,334	\$ 22,092,723
Requirements by Object						
Salaries	10,925,825	11,457,576	13,005,217	13,235,155	13,235,155	13,175,322
Associated payroll costs	6,333,662	6,827,050	7,669,426	8,860,476	8,860,476	8,889,091
Purchased services	1,257,251	875,448	700,810	139,842	139,842	139,842
Supplies and materials	234,418	286,559	243,956	272,045	272,045	272,045
Capital outlay	-	26,771	8,485	5,000	5,000	5,000
Other objects	1,224	1,900	58,678	11,531	11,531	121,264
Other uses	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal	18,757,380	19,480,304	21,691,572	22,529,049	22,529,049	22,607,564
Allocated expenditures						
Allocated salaries	(325,385)	(339,664)	(265,754)	(302,496)	(302,496)	(302,496)
Allocated associated payroll costs	(173,973)	(187,476)	(174,234)	(185,149)	(185,149)	(185,149)
Allocated purchased services	(915)	(725)	(7,140)	(7,140)	(7,140)	(7,140)
Allocated supplies and materials	(5,759)	(5,406)	(7,280)	(10,930)	(10,930)	(20,056)
Subtotal	(506,032)	(533,271)	(454,408)	(505,715)	(505,715)	(514,841)
Total requirements by object	\$ 18,251,348	\$ 18,947,033	\$ 21,237,164	\$ 22,023,334	\$ 22,023,334	\$ 22,092,723
FULL-TIME EQUIVALENT						
Support services						
1 Resolution Services	112.26	114.44	130.10	131.81	131.81	131.19
2 Contracted Services	44.55	50.89	42.73	40.23	40.23	39.68
6 Operating	18.11	17.91	-	-	-	-
Subtotal	174.92	183.24	172.83	172.04	172.04	170.87
Total full-time equivalent	174.92	183.24	172.83	172.04	172.04	170.87

Instructional Services

Department Description:

The Instructional Services department provides a range of programs, services and support for districts, schools, teachers, administrators, para-educators, students and parents in our component districts. Other districts and agencies in and outside of Multnomah County also access these services through contracts. Services and programs include alternative school programs, comprehensive educational support, social/wrap-around services, regional convening, transition support, career training, college assistance, environmental education, and specialized education services.

The School Improvement team partners with educators, schools, districts, and charter schools to strengthen student-centered systems, improve instructional practices, and support student success. Through professional learning, consultation, network facilitation, technical assistance, and curated resources, the team helps schools create the conditions in which all students can thrive.

Services span a variety of focus areas, including specialists for academic content areas, school climate and culture, the High School Success initiative, attendance support, paraeducator professional learning, and research and evaluation. The team also supports implementation of the Oregon Department of Education's Integrated Guidance through the Integrated Programs Technical Assistance program, working collaboratively with component districts and charter schools to improve systems in service of student outcomes.

Primary Funding Sources:

Resolution funds, local district contracts, ODE contracts and grants

Brief Description of significant department / funding changes:

Department services fluctuate to meet the needs of the component districts and the regional student population as well as fluctuations in grants and contracts.

Brief Description of significant funding changes:

Updates for the adopted budget include the Summer High School Academic Support and ODE Recovery Schools (Rivercrest) grants.

Many grants and contracts are still pending and will be adjusted as more information becomes available.

Multnomah Education Service District
2026-2027 Fiscal Year Annual Budget by Department

900 Instructional Services

	Actual 2023-2024	Actual 2024-2025	Current Budget 2025-2026	Proposed Budget 2026-2027	Approved Budget 2026-2027	Adopted Budget 2026-2027
REQUIREMENTS						
Requirements by Activity and Fund						
Instruction						
1 Resolution Services	\$ 2,742,170	\$ 2,378,764	\$ 2,274,350	\$ 2,391,751	\$ 2,391,751	\$ 2,105,039
2 Contracted Services	11,800,514	13,931,226	13,765,646	13,131,965	13,131,965	13,747,884
Subtotal	14,542,684	16,309,990	16,039,996	15,523,716	15,523,716	15,852,923
Support services						
1 Resolution Services	2,601,936	2,796,613	2,958,217	3,046,546	3,046,546	3,040,888
2 Contracted Services	12,867,218	12,889,055	12,317,636	12,705,843	12,705,843	12,628,856
6 Operating	115,668	115,000	278,932	285,970	285,970	285,970
7 Risk Management and Reserve	8,495	40,316	100,000	103,720	103,720	103,720
Subtotal	15,593,317	15,840,984	15,654,785	16,142,079	16,142,079	16,059,434
Enterprise & community service						
1 Resolution Services	359	-	-	-	-	-
2 Contracted Services	1,296,520	1,218,792	975,103	1,124,979	1,124,979	1,124,979
Subtotal	1,296,879	1,218,792	975,103	1,124,979	1,124,979	1,124,979
Total requirements by activity and fund	\$ 31,432,880	\$ 33,369,766	\$ 32,669,884	\$ 32,790,774	\$ 32,790,774	\$ 33,037,336
Requirements by Object						
Salaries	13,475,172	15,278,025	14,682,564	15,019,534	15,019,534	14,852,357
Associated payroll costs	7,298,856	8,314,362	9,023,531	9,337,080	9,337,080	9,224,893
Purchased services	5,919,066	5,593,878	4,660,922	4,487,459	4,487,459	4,575,844
Supplies and materials	2,652,969	2,106,166	1,973,009	1,939,903	1,939,903	2,350,250
Capital outlay	232,288	71,659	306,187	-	-	-
Other objects	1,459,011	1,556,765	1,480,177	1,422,988	1,422,988	1,450,182
Subtotal	31,037,362	32,920,855	32,126,390	32,206,964	32,206,964	32,453,526
Allocated expenditures						
Allocated salaries	251,238	281,161	321,169	346,221	346,221	346,221
Allocated associated payroll costs	141,768	165,349	217,639	229,620	229,620	229,620
Allocated purchased services	344	283	2,330	3,148	3,148	3,148
Allocated supplies and materials	2,168	2,118	2,356	4,821	4,821	4,821
Subtotal	395,518	448,911	543,494	583,810	583,810	583,810
Total requirements by object	\$ 31,432,880	\$ 33,369,766	\$ 32,669,884	\$ 32,790,774	\$ 32,790,774	\$ 33,037,336
FULL-TIME EQUIVALENT						
By activity and fund						
Instruction						
1 Resolution Services	26.71	29.05	18.84	16.63	16.63	14.38
2 Contracted Services	83.27	88.07	73.99	64.75	64.75	65.26
Subtotal	109.98	117.12	92.83	81.38	81.38	79.64
Support services						
1 Resolution Services	14.84	15.58	14.56	13.11	13.11	13.09
2 Contracted Services	58.39	63.74	63.96	56.74	56.74	56.67
6 Operating	0.80	0.70	0.95	0.95	0.95	0.95
Subtotal	74.03	80.02	79.47	70.80	70.80	70.71
Total full-time equivalent	184.01	197.14	172.30	152.18	152.18	150.35

Debt Service and Capital Expenditures

This section completes the budget picture by providing additional information describing details on the Agency's debt issues and upcoming capital maintenance and equipment reserve expenditures.

PERS UAL Bonding
OSBA Limited Tax Pension Obligations, Series 2004

Period				Debt	Total	Principal
Ending	Principal	Coupon	Interest	Service	Annual Debt Service	Balance Remaining
Dec-2011			\$ 883,658	\$ 883,658		
Jun-2012	375,000	4.59%	883,658	1,258,658	2,142,316	32,330,000
Dec-2012			875,055	875,055		
Jun-2013	510,000	4.77%	875,055	1,385,055	2,260,111	31,820,000
Dec-2013			862,884	862,884		
Jun-2014	655,000	4.79%	862,884	1,517,884	2,380,768	31,165,000
Dec-2014			847,187	847,187		
Jun-2015	810,000	4.92%	847,187	1,657,187	2,504,374	30,355,000
Dec-2015			827,249	827,249		
Jun-2016	985,000	5.02%	827,249	1,812,249	2,639,498	29,370,000
Dec-2016			802,511	802,511		
Jun-2017	1,170,000	5.12%	802,511	1,972,511	2,775,021	28,200,000
Dec-2017			772,541	772,541		
Jun-2018	1,375,000	5.22%	772,541	2,147,541	2,920,082	26,825,000
Dec-2018			736,633	736,633		
Jun-2019	1,595,000	5.32%	736,633	2,331,633	3,068,266	25,230,000
Dec-2019			694,182	694,182		
Jun-2020	1,835,000	5.37%	694,182	2,529,182	3,223,364	23,395,000
Dec-2020			644,885	644,885		
Jun-2021	2,095,000	5.42%	644,885	2,739,885	3,384,770	21,300,000
Dec-2021			588,079	588,079		
Jun-2022	2,375,000	5.47%	588,079	2,963,079	3,551,158	18,925,000
Dec-2022			523,087	523,087		
Jun-2023	2,680,000	5.53%	523,087	3,203,087	3,726,174	16,245,000
Dec-2023			449,012	449,012		
Jun-2024	3,015,000	5.53%	449,012	3,464,012	3,913,024	13,230,000
Dec-2024			365,677	365,677		
Jun-2025	3,370,000	5.53%	365,677	3,735,677	4,101,354	9,860,000
Dec-2025			272,530	272,530		
Jun-2026	3,755,000	5.53%	272,530	4,027,530	4,300,061	6,105,000
Dec-2026			168,742	168,742		
Jun-2027	4,170,000	5.53%	168,742	4,338,742	4,507,484	1,935,000
Dec-2027			53,483	53,483		
Jun-2028	1,935,000	5.53%	53,483	1,988,483	2,041,967	-

PERS UAL Bonding
Oregon Education Districts Pension Obligations, Series 2022A

Period Ending	Principal	Coupon	Interest	Service	Total Annual Debt Service	Principal Balance Remaining
Dec-2023			\$ 1,322,371	\$ 1,322,371		
Jun-2024	1,016,600	4.45%	1,322,371	2,338,971	3,661,343	58,415,817
Dec-2024			1,299,752	1,299,752		
Jun-2025	1,186,324	4.45%	1,299,752	2,486,076	3,785,828	57,229,493
Dec-2025			1,273,356	1,273,356		
Jun-2026	1,367,833	4.45%	1,273,356	2,641,189	3,914,545	55,861,660
Dec-2026			1,242,922	1,242,922		
Jun-2027	1,561,797	4.45%	1,242,922	2,804,719	4,047,641	54,299,863
Dec-2027			1,208,172	1,208,172		
Jun-2028	1,768,916	4.45%	1,208,172	2,977,088	4,185,260	52,530,947
Dec-2028			1,168,814	1,168,814		
Jun-2029	1,989,932	4.45%	1,168,814	3,158,746	4,327,559	50,541,015
Dec-2029			1,124,538	1,124,538		
Jun-2030	2,225,621	4.45%	1,124,538	3,350,159	4,474,696	48,315,394
Dec-2030			1,075,018	1,075,018		
Jun-2031	2,476,801	4.45%	1,075,018	3,551,819	4,626,836	45,838,593
Dec-2031			1,019,909	1,019,909		
Jun-2032	2,744,331	4.45%	1,019,909	3,764,240	4,784,148	43,094,262
Dec-2032			958,847	958,847		
Jun-2033	3,029,114	4.45%	958,847	3,987,961	4,946,809	40,065,148
Dec-2033			891,450	891,450		
Jun-2034	3,332,102	4.45%	891,450	4,223,552	5,115,001	36,733,046
Dec-2034			817,310	817,310		
Jun-2035	3,654,290	4.45%	817,310	4,471,600	5,288,911	33,078,756
Dec-2035			736,002	736,002		
Jun-2036	3,996,729	4.45%	736,002	4,732,731	5,468,734	29,082,027
Dec-2036			647,075	647,075		
Jun-2037	4,360,520	4.45%	647,075	5,007,595	5,654,670	24,721,507
Dec-2037			550,054	550,054		
Jun-2038	4,746,822	4.45%	550,054	5,296,876	5,846,929	19,974,685
Dec-2038			444,437	444,437		
Jun-2039	5,156,851	4.45%	444,437	5,601,288	6,045,724	14,817,834
Dec-2039			329,697	329,697		
Jun-2040	5,591,886	4.45%	329,697	5,921,583	6,251,280	9,225,948
Dec-2040			205,277	205,277		
Jun-2041	6,053,268	4.45%	205,277	6,258,545	6,463,823	3,172,680
Dec-2041			70,592	70,592		
Jun-2042	3,172,680	4.45%	70,592	3,243,272	3,313,864	-

Facilities and Equipment Reserve Plan

Summary of Significant Changes from 2025-26

Facilities

Repairs, Replacements, & Improvements:

Most repairs, equipment replacements, and building improvements are recorded in Fund 4. Expenditures are funded by an ongoing transfer from the Operating Fund which helps to reduce the financial impact of fluctuations from one year to the next. The District continues to monitor the fund activity and will review transfer amounts annually.

MESD has compiled recent results from two separate facilities condition assessments (FCAs) into an updated five-year plan. The District completed an FCA in spring 2025, partly in preparation for the Portland Clean Energy Fund (PCEF) grant requirements. ODE completed their FCA of MESD buildings as part of a statewide project in February, 2026. Because the planned transfers to the reserve fund are not sufficient to meet the recommended work, the District is exploring future financing options as well as the potential for grant resources.

ODE conducted a statewide accessibility assessment also in 2025-26. The District will review the detailed results for programmatic changes and/or physical barrier correction.

2025-26 agency-wide expenditures included a facilities bond feasibility project.

Ainsworth Building:

A space reconfiguration project is currently underway, and it has not yet been determined whether the associated costs will be classified as building maintenance or capital improvements. To maintain flexibility until that determination is made, funds have been budgeted in both the maintenance and improvement categories.

Planned projects for 2026-27 include plumbing, HVAC and miscellaneous exterior repairs. The adopted budget includes contingency for additional unanticipated projects at all sites.

Arata Creek Building:

2025-26 projects included HVAC repairs and a water heater replacement.

Planned projects for 2026-27 include HVAC and exterior repairs.

Burlingame Creek Building:

2025-26 projects included water heater replacement, sidewalk repairs, and repairs due to a TriMet bus collision, reimbursable through our insurance provider. The Creeks Transition project is underway to expand and improve classroom space. Due to the start date for this project, funds are currently budgeted in each fiscal year.

Planned projects for 2026-27 include HVAC, interior finish and exterior repairs.

Helensview Building:

2025-26 projects included upgrades to LED lighting through the PCEF grant.

Some exterior grant-funded work is under development. No other significant work is currently planned for 2026-27.

Knott Creek Building:

The Knott Creek building is part of the Creeks Transition project. No other significant work is currently planned for 2026-27.

Rivercrest Building:

No significant work is currently planned for 2026-27.

Wheatley Building:

2025-26 projects included upgrades to LED lighting through the PCEF grant.

Another PCEF project will include doors, windows, and HVAC systems. This project is still in the design phase, with implementation planned for 2026-2027 and 2027-28.

Technology Services**Student Information Services:**

CTA hardware purchases, such as server replacements, are no longer anticipated for 2025-26, but are planned for 2026-27. These costs are shared amongst Technology Services programs.

Business Systems Support:

CTA hardware purchases, such as server replacements, are no longer anticipated for 2025-26, but are planned for 2026-27. These costs are shared amongst Technology Services programs.

Network Services:

E-Rate eligible expenditures occur in the resolution fund, to meet Governmental Accounting Standards Board (GASB) requirements. No significant projects are planned for 2026-27.

Agency Services:

Technology Services pre-purchases and prepare hardware for staff (e.g., laptops and desktop devices). This fund is reimbursed as programs request the equipment.

Student Services**School Health Services:**

School Health Services makes an annual transfer to Fund 4 in order to accumulate funds for screening equipment and replacement.

FY2027 Facilities & Equipment Reserve Plan

Fund 4

Facilities Services Plan

	Estimated FY2026	Adopted FY2027	Projected			
			FY2028	FY2029	FY2030	FY2031
Ainsworth (1989)						
Repairs & Maintenance (non-routine)	51,500	53,000	54,600	56,200	57,900	59,600
Bond Feasibility	113,000					
Building Mechanical System Repairs		90,000	156,000			877,400
Emergency & Backup Power Maintenance						292,500
Exterior Repairs		24,200	5,200		95,600	
Roof Replacement			520,000	54,100		
Space Reconfiguration/Misc Interior Repairs	200,000			32,400	6,200	
Contingency		532,000				
Subtotal	364,500	699,200	735,800	142,700	159,700	1,229,500
Arata Creek (1999)						
Repairs & Maintenance (non-routine)	50,500	52,000	53,600	55,200	56,900	58,600
Building Mechanical System Repairs	85,000	62,000		216,300		
Emergency & Backup Power Maintenance						58,500
Exterior Repairs		26,000		54,100	2,300	
Roof Replacement				324,500		
Subtotal	135,500	140,000	53,600	650,100	115,400	117,100
AC Annex (New Knott)						
Repairs & Maintenance (non-routine)	14,400	14,800	15,200	15,700	16,200	16,700
	14,400	14,800	15,200	15,700	16,200	16,700
Burlingame Creek "Alpha" (1998)						
Repairs & Maintenance (non-routine)	52,500	54,100	55,700	57,400	59,100	60,900
Building Mechanical System Repairs	21,000	110,000	114,400	135,200		292,500
Emergency & Backup Power Maintenance						58,500
Exterior Repairs	105,000	10,000			11,200	
Permanent Walls/Interior Repairs	170,000	130,000			61,800	
Subtotal	348,500	304,100	170,100	192,600	132,100	411,900
Helensview						
Repairs & Maintenance (non-routine)	45,300	46,700	48,100	49,500	51,000	52,500
Flooring			156,000			
Subtotal	45,300	46,700	204,100	49,500	51,000	52,500
Rivercrest						
Repairs & Maintenance (non-routine)	7,700	7,900	8,100	8,300	8,500	8,800
	7,700	7,900	8,100	8,300	8,500	8,800
Wheatley						
Repairs & Maintenance (non-routine)	36,100	37,200	38,300	39,400	40,600	41,800
Subtotal	36,100	37,200	38,300	39,400	40,600	41,800
Total Expenditures	952,000	717,900	1,225,200	1,098,300	523,500	1,878,300

Funding Sources

Beginning Fund Balance	979,305	885,405	627,505	376,105	265,819	244,973
Future Financing Proceeds/Grant Funding			500,000	500,000		1,500,000
Insurance Reimbursement/Misc Revenue	108,500					
Transfer from Operating Fund	749,600	460,000	473,800	488,014	502,654	517,734
Total Funding Sources	<u>1,837,405</u>	<u>1,345,405</u>	<u>1,601,305</u>	<u>1,364,119</u>	<u>768,473</u>	<u>2,262,707</u>
150-FACILITIES BALANCE	<u>885,405</u>	<u>95,505</u>	<u>376,105</u>	<u>265,819</u>	<u>244,973</u>	<u>384,407</u>

Technology Equipment Reserve Plan

	Estimated FY2026	Adopted FY2027	Projected			
			FY2028	FY2029	FY2030	FY2031
Student Information Systems						
Computer Hardware: Servers & Routers			100,000	100,000	100,000	100,000
Network Hardware Replacement						
Software Updates & New Application Modules	25,000	25,000	25,000	25,000	25,000	25,000
NWRES: SAN, CESD Servers	200,000	200,000				
Transfer to Resolution	70,000					
Contingency		385,000				
Funding Sources						
Beginning Fund Balance	914,154	619,154	394,154	369,154	344,154	319,154
Transfer from Resolution Fund			100,000	100,000	100,000	100,000
Total Funding Sources	914,154	619,154	494,154	469,154	444,154	419,154
Ending Fund Balance	619,154	9,154	369,154	344,154	319,154	294,154
Business Systems Support						
Software: Application Updates & Pilots	10,000	10,000			15,000	
NWRES: SAN, CESD Servers	6,000	6,000				
Contingency		15,000				
Funding Sources						
Beginning Fund Balance	48,270	32,270	16,270	16,270	26,270	21,270
Transfer from Operating Fund				10,000	10,000	10,000
Total Funding Sources	48,270	32,270	16,270	26,270	36,270	31,270
Ending Fund Balance	32,270	1,270	16,270	26,270	21,270	31,270
Network Services						
Network Hardware Replacement		44,985		100,000		100,000
Transfer to Fund 1 E-rate Eligible	74,234					
Contingency		514,800				
Funding Sources						
Beginning Fund Balance	359,959	385,725	518,740	663,740	708,740	853,740
E-Rate Revenue		33,000				
Transfer from Resolution Fund	100,000	145,000	145,000	145,000	145,000	145,000
Total Funding Sources	459,959	563,725	663,740	808,740	853,740	998,740
Ending Fund Balance	385,725	3,940	663,740	708,740	853,740	898,740
Agency Support						
Agency Equipment	40,597	30,000				
Repairs and Maintenance	4,500		5,000	5,000	5,000	5,000
Contingency		21,800				

Funding Sources

Beginning Fund Balance	<u>97,028</u>	<u>51,931</u>	<u>21,931</u>	<u>16,931</u>	<u>11,931</u>	<u>6,931</u>
Total Funding Sources	<u>97,028</u>	<u>51,931</u>	<u>21,931</u>	<u>16,931</u>	<u>11,931</u>	<u>6,931</u>
Ending Fund Balance	<u>51,931</u>	<u>131</u>	<u>16,931</u>	<u>11,931</u>	<u>6,931</u>	<u>1,931</u>
600-TECHNOLOGY BALANCE	<u>1,089,080</u>	<u>14,495</u>	<u>1,066,095</u>	<u>1,091,095</u>	<u>1,201,095</u>	<u>1,226,095</u>

School Health Services Equipment Reserve Plan

	Estimated	Adopted	Projected			
	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Screening Equipment						
Agency Equipment	8,485	5,000		10,000		10,000
Contingency		6,515				
Funding Sources						
Beginning Fund Balance	10,000	6,515	-	5,000	-	5,000
Transfer from Resolution Fund	5,000	5,000	5,000	5,000	5,000	5,000
Total Funding Sources	15,000	11,515	5,000	10,000	5,000	10,000
800-SHS BALANCE	6,515	-	5,000	-	5,000	-

Fund 4: Facilities and Equipment Reserve Summary

Beginning Fund Balance	2,408,716	1,981,000	1,578,600	1,447,200	1,356,914	1,451,068
Total Transfers In	854,600	610,000	723,800	748,014	762,654	777,734
Total Other Revenues	108,500	33,000	500,000	500,000	-	1,500,000
Total Expenditures	1,246,582	1,038,885	1,355,200	1,338,300	668,500	2,118,300
Total Transfers Out	144,234	-	-	-	-	-
Total Contingency	-	1,475,115	-	-	-	-
Fund 4 Ending Fund Balance	1,981,000	110,000	1,447,200	1,356,914	1,451,068	1,610,502

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

multnomahesd.org/public-notices-agency-updates?post_category_id=6

PUBLIC NOTICES & AGENCY UPDATES JOBS BID OPPORTUNITIES PROFESSIONAL LEARNING

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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

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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

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

Kimberlee Wright O'Neill



Notary Public



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

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

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=UnMYSTZCwDbrB0QjMnYs3TPBpa7H.1>
Webinar ID: 867 4272 1682
Passcode: 608364

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

TSCC Budget Hearing Meeting, Online: www.multnomahesd.org, 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=IFJGrmS7MUnnaxhcmij3zNFIQ1Bon.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

Public Notices

TSCC Budget Hearing Meeting, Newspaper Notice: The Oregonian, April 24, 2026



Oregonian
LEGAL AFFIDAVIT

AD#: 0011089161

State of New Jersey,) ss
County of Hunterdon)

Maria Nunez 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 04/24/2026

Maria Nunez



Principal Clerk of the Publisher

Sworn to and subscribed before me this 24th day of April 2026

Jeanette KryzmalSKI



Notary Public

JEANETTE KRYZMALSKI
Notary Public, State of New Jersey
Comm. # 50033947
My Commission Expires 3/8/2031

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

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Zoom link:
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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

Notice of Property Tax Levy

Form ED-50

[Clear Page](#)**Notice of Property Tax and Certification of Intent to Impose
a Tax on Property for Education Districts****FORM OR-ED-50
2026-2027**To assessor of Multnomah, Clackamas County
and Washington☐ Check here if this is
an amended form.

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The Multnomah Education Service District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name
 on the tax roll of Multnomah, Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.
Multnomah, Clackamas and Washington County name

11611 NE Ainsworth Circle Portland OR 97220 7/1/2026
Mailing address of district City State ZIP code Date submitted
Sara Bottomley Budget Manager 503-257-1506 sbottomle@mesd.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You must check one box if you are subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	0.4576	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
3. Local option capital project tax.....	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	0.4576
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district.....	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES—Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RESOLUTION MBCM-25-041

July 15, 2025

Page 1 of 3

**RESOLUTION 25-041 Approval of the 2025-2026 Budget Calendar for Development
of the Fiscal Year 2026-2027 Budget**

Background: Although the law does not require the adoption of a Budget Calendar by education service districts, there are certain legal requirements in the development of the budget. It is, therefore, in the best interest of the agency that the Board adopt the Budget Calendar as a guide for the orderly development of the proposed budget for the ensuing year.

WHEREAS, a Budget Calendar is desirable as a guide for the orderly development of the proposed budget for the ensuing fiscal year; and

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors approved the 2025-2026 Budget Calendar for the Development of the Fiscal Year 2026-2027 Budget.

RESOLUTION MBCM-25-041
 July 15, 2025
 Page 2 of 3

Multnomah ESD 2025-2026 Calendar for Fiscal Year 2026-2027 Budget

Tuesday, July 15, 2025	MESD Board Meeting	MESD Board
•	MESD Board adopts the 2025-2026 Budget Calendar for 2026-27 (Resolution 25-041)	
Tuesday, November 18, 2025	MESD Board Meeting	MESD Board
•	Presentation by Auditors – Talbot, Korvola & Warwick of 2024-2025 Audit	
January, 2026	Superintendent Council Meeting	Council
•	MESD Superintendent delivers to Component Districts 2026-2027 Local Service Plan	
Tuesday, January 20, 2026	MESD Board Meeting	MESD Board
•	MESD Board Approves 2026-2027 Local Service Plan (Resolution)	
January to April 2026		
•	MESD Management develops the Proposed Budget	MESD Staff
February 2026	Component District Boards	District Boards
•	2026-2027 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] (Resolution)	
Tuesday, February 17, 2026		MESD Board
•	MESD Board appoints new Budget Committee members	
•	MESD Board adopts 2026-27 Budget Planning Parameters (Resolution)	
Friday, March 27, 2026	Publish Notices of Budget Committee Meetings	
•	Newspaper notice within 5-30 days before meeting – (ORS 294.401)	
•	Online notice for at least 10 days before meeting	
Tuesday, March 31, 2026	Budget Committee Orientation	Budget Committee
•	Introduction to MESD and budget process for new and current committee members.	
Friday, April 3, 2026	Access to Proposed Budget	
•	Proposed budget document available to public – (ORS 294.401)	
•	Open online access to Proposed Budget to the Budget Committee – no deliberations allowed	
Tuesday, April 7, 2026	Budget Committee Meeting	Budget Committee
•	Proposed Budget Presentation	
•	Elect Board Committee Chair	
•	Presentation of revenue forecast and assumptions	
•	Superintendent’s Budget Message – (ORS 294.401)	
•	Proposed Budget Presentation and Department Summaries – (ORS 294.401)	
•	Public Comment	
•	Budget Committee Recommendations	
•	Approve Budget (Resolution)	

RESOLUTION MBCM-25-041

July 15, 2025

Page 3 of 3

Multnomah ESD 2025-2026 Calendar for Fiscal Year 2026-2027 Budget (continued)

Tuesday, April 14, 2026	Budget Committee Meeting <i>if necessary</i>	Budget Committee
Continue discussion of proposed budget presentation for approval		
Wednesday, April 22, 2026	Budget Committee Meeting <i>if necessary</i>	Budget Committee
Continue discussion of proposed budget presentation for approval		
Wednesday, April 29, 2026	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, May 1, 2026	Publish Notices of TSCC Public Hearing	
- Newspaper notice within 5-30 days before hearing – (ORS 294.421)) - FlashNews Alert notice of hearing – (ORS 294.421) - Online notice for at least 10 days before meeting		
Tuesday, May 19, 2026	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 16, 2026	MESD Board Meeting	MESD Board
- Adopt Budget Appropriation & Certify Tax Levy (ORS 294.435) (Resolution) - Each fund cannot be increased by more than 10% of Approved Budget		
Thursday, July 2, 2026	Deadline to File Certification of Tax Levy with Counties	

Motion: Director Susie Jones moved to approve the Consent Agenda
Director Danny Cage seconded the motion.

Discussion: None

Action: The motion carried with Directors Anderson, Cage, Doughty, Jones, Peterson, Squiemphen-Yazzie, and Ying voting aye. Motion passed 7-0.

RESOLUTION 26-011
February 17, 2026
Page 1 of 2

RESOLUTION 26-011 – Fiscal Year 2026-2027 Budget Planning Parameters

Background: The resolution planning process and budget development begins with the Multnomah Education Service District Budget Officer’s recommendation of planning parameters.

The Board Finance Committee recommends approval:

WHEREAS, the 2026-2027 budget planning parameters above were presented to the Board Finance Committee on February 12, 2026; and

WHEREAS, the Board Finance Committee requested that the draft be taken to the Board on February 17, 2026 for discussion; and

WHEREAS, the MESD Board of Directors discussed the draft Planning Parameters.

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors authorizes budget authority in support of 2026-2027 budget planning parameters as follows:

Motion: Director Susie Jones moved to approve Resolution 26-011.
Director Denyse Peterson seconded the motion.

Discussion: None

Action: The motion carried with Directors Anderson, Arzate, Cage, Jones, Peterson, and Squiemphen-Yazzie voting aye. Motion passed 6-0.

2026-2027 Budget Planning Parameters

Revenues:

1. The MESD will forecast State School Fund (SSF) revenue using the most current information available. For the purpose of preparing a proposed budget, the MESD will assume an \$11.36 billion biennium (\$5.79 billion year-two) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2026-2027 will be approximately \$57.3 million per the current SSF formula, with 90% going to component districts for service plan activities or transits.
2. Other funding sources including federal grants, state contracts, and local sources will be budgeted utilizing the most current information available.
3. The indirect rate for grants passed through ODE will be budgeted at 9% unless specifically identified for individual grants or contracts.
4. MESD will continue to charge a 10% administrative fee to non-component districts that purchase services listed in the Local Service Plan.

Expenditures:

1. The MESD will budget utilizing the most current information available on service level.
2. The MESD will use the following payroll assumptions:
 - a. Step increases are budgeted for eligible employees.
 - b. The currently negotiated salary schedules for represented employees will be used for budgeting purposes.
 - c. PERS defined rates for the 25-27 biennium, reduced through Senate Bill 849, are 11.99% for Tier I/II, 8.81% for OPSRP, and 14.08% for OPSRP Fire & Police.
 - d. The MESD contribution rate for the PERS pickup is 6%.
 - e. The increased employer contribution for health insurance premiums will be budgeted at 6%.
 - f. Other payroll rates will be calculated to fund estimated annual liabilities for workers' compensation and unemployment.
3. The PERS UAL Bond debt service requirement of \$8,555,126 will be funded by a benefit expense applied to all PERS eligible salaries and received into the Debt Service Fund as revenue for services to other funds.

Ending Fund Balance and Contingency:

1. The Operating Fund unappropriated ending fund balance will be set to at least 7% of total Property Tax and State School Fund adopted revenues, thereby ensuring that the agency's Operating and Resolution funds cash flow needs are met until property tax revenues are received in November.
2. Contingency will be set at an appropriate amount as a buffer for unexpected requirements.

**RESOLUTION 26-008 Approval of MESD Budget
Committee Representatives for 2026**

Background: The MESD Board of Directors in January of 2012 elected to move to a new Budget Committee structure to align with the passage of Senate Bill 250 to include members from component district Boards and has amended their Board Policies to reflect this change.

Candidate Information:

Ben Byers-Corbett School District

- Budget committee member with Corbett School District

David Lin-Centennial School District

- Board member with Centennial School District

Jose Gamero-Georgeson-David Douglas School District

- Board member with David Douglas School District

Heather Coleman-Cox-Gresham Barlow School District

- Board member with Gresham Barlow School District

Jey Buno-Portland Public School District

- Chief of Student Support Services with Portland Public School District

Holly Langan-Reynolds School District

- Executive Director of Financial Services with Reynolds School District

Ali Lanengo-Riverdale School District

- Board member with Riverdale School District

WHEREAS, the Centennial School District has submitted the name of David Lin, Gresham Barlow School District has submitted the name of Heather Coleman-Cox, Reynolds has submitted the name of Holly Langan, Riverdale School District has submitted the name of Ali Lanengo, Portland Public Schools has submitted the name of Jey Buno, David Douglas School District submitted the name of Jose Gomero-Georgeson, and Corbett has submitted the name of Ben Byers to represent their districts on the MESD Budget Committee; and

WHEREAS, the Multnomah Education Service District Board of Directors have reviewed and discussed the candidate's information as submitted.

RESOLUTION 26-008

February 17, 2026

Page 2 of 2

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors approves David Lin, Heather Coleman-Cox, Jey Buno, Holly Langan, Jose Gamero-Georgeson, Ali Lanengo, and Ben Byers to the MESD Budget Committee.

Motion: Director Susie Jones moved to approve the Consent Agenda.
Director Jessica Arzate seconded the motion.

Discussion: None

Action: The motion carried with Directors Anderson, Arzate, Cage, Jones, Peterson, and Squiemphen-Yazzie voting aye. Motion passed 6-0.

RESOLUTION MBCM-26-002

April 7, 2026

Page 1 of 3

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

RESOLUTION MBCM-26-002

April 7, 2026

Page 2 of 3

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
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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
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Total Unappropriated Amounts, All Funds	5,610,000
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Total Budget	\$ 141,057,227
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RESOLUTION MBCM-26-002

April 7, 2026

Page 2 of 3

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.

RESOLUTION 26-026

June 16, 2026

Page 1 of 3

Resolution 26-026**Adoption of the Fiscal Year 2026-2027 Budget and Appropriations for All Funds, and Declaration of Taxes Imposed**

Background: Oregon Budget Law (ORS 294.435(2)) requires the Board adopt the budget and make appropriations by June 30, 2026, and certify the taxes imposed to the County Assessor prior to July 15, 2026.

The law also requires that the approved budget be submitted by May 1st to the Tax Supervising and Conservation Commission (TSCC) and that the TSCC hold a public hearing prior to adoption. The approved budget was submitted in a timely fashion and the public hearing was held on May 19, 2026. The TSCC certified the 2026-27 approved budget without objection.

The Superintendent recommends adoption of the following resolution:

Whereas, a public hearing and review of the budget previously approved by the Board Budget Committee was held on May 19, 2026 by the Tax Supervising and Conservation Commission (TSCC) and the budget has been certified by TSCC without objection; and

Whereas, the following totals reflect the amounts approved by the Budget Committee and changes as noted in the budget document.

Now therefore be it resolved, that the Multnomah Education Service District Board of Directors hereby adopts the budget, as modified below, for the fiscal year 2026-27 in the sum of \$142,844,053 now on file at the district Administrative Office;

Be it further resolved, that the appropriations shown below, as amended, are authorized for the fiscal year 2026-27, beginning July 1, 2026:

RESOLUTION 26-026
June 16, 2026
Page 2 of 3

Multnomah Education Service District

2026-2027 Fiscal Year Draft Adopted Budget Resolution

	Adopted Budget 2026-2027
1 Resolution Services	
Instruction	\$ 12,703,245
Support Services	31,908,514
Enterprise & Community Services	128,622
Other Uses	7,000,000
Transfers Out	5,923,174
Contingency	3,571,590
Total	61,235,145
2 Contracted Services	
Instruction	21,687,195
Support Services	26,367,611
Enterprise & Community Services	1,939,498
Facilities acquisition & construction	600,000
Contingency	2,031,451
Total	52,625,755
6 Operating	
Support Services	8,029,059
Debt Service	627,154
Transfers Out	550,000
Contingency	309,815
Total	9,516,028
3 Debt Service	
Total Debt Service	8,555,125

RESOLUTION 26-026
June 16, 2026
Page 2 of 3

4 Facilities & Equipment Reserve

Support Services	933,885
Facilities acquisition & construction	105,000
Contingency	1,475,115
Total	<u>2,514,000</u>

7 Risk Management and Reserve

Support Services	2,304,314
Contingency	473,686
Total	<u>2,778,000</u>

Total Appropriation, All Funds	\$ 137,224,053
Total Unappropriated Amounts, All Funds	5,620,000

Total Budget **\$ 142,844,053**

Be it further resolved, that the Multnomah Education Service District Board of Directors hereby levies the taxes provided for in the adopted budget at the rate of \$0.4576 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed for the fiscal year 2026-27 upon the assessed value of all taxable property within the district and categorized as follows:

Education Limitation

Resolution Services Fund \$0.4576 / \$1,000 of Assessed Value

Motion: Director Susie Jones moved to approve Resolution 26-026.
Director Denyse Peterson seconded the motion.

Discussion: None

Action: The motion carried with Directors Anderson, Arzate, Cage, Doughty, Jones, Peterson, and Squiemphen-Yazzie voting aye. Motion passed 7-0.

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.