Multnomah Education Service District

Multnomah Education Service District
Multnomah County, Oregon

Proposed Budget

For the Fiscal Year 2026-2027

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

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

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Non-Discrimination Notice

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

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

Introduction and Overview

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

Superintendent's Budget Message

2026-2027 Proposed Budget

April 7, 2026

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

Year 4 of Our Strategic Plan: Blueprint '28

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

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

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

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

Organizational Strength and Regional Collaboration

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

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

Funding Environment

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

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

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

Budgeting Assumptions

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

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

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

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

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

Service Levels and Staffing Adjustments

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

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

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

Program Updates and Initiatives

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

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

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

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

Looking Ahead

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

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

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

In Summary

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

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

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

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

Profile of the District

Mission Statement:

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

General Background

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

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

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

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

District Structure

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

Multnomah Education Service District

Board of Directors

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

Administration

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

Financial Structure

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

Budgetary Funds:

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

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

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

Non-Governmental Fund:

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

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

Budget Process

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

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

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

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

Budget Committee

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

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

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

MESD 2026-2027 Budget Committee

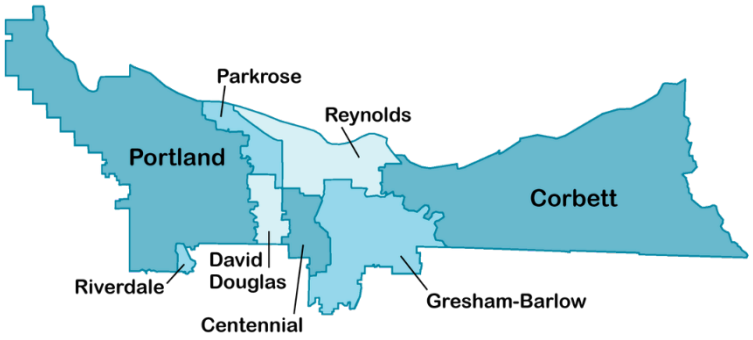
Budget Committee Member	Representing	Term Expires
Renee Anderson	MESD Board Member	June 30, 2029
Jessica Arzate	MESD Board Member	June 30, 2029
Danny Cage	MESD Board Member	June 30, 2027
Katrina Doughty	MESD Board Member	June 30, 2027
Susie Jones	MESD Board Member	June 30, 2029
Denyse Peterson	MESD Board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

2026-2027 Budget Calendar

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

Geography and Population

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



MESD Eight Component Districts

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

Source: ODE Fall Membership Report 2025/26

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

Geography and Population

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

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

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

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

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

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

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

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

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

Proposed Budget Detail Schedules

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

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

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

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

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

Multnomah Education Service District

2026-2027 Fiscal Year Proposed Budget

Combining Fund Summary - Budgetary Funds

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

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

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

Multnomah Education Service District							
2026-2027 Fiscal Year Proposed Budget							
Combining Fund Detail - Budgetary Funds							
	Resolution Services	**Contracted Services**	**Operating**	**Debt Service**	**Facilities & Equipment Reserve**	**Risk Management and Reserve**	**Total Funds**
0350 Communication	2,074,148	637,385	80,050	-	-	14,025	2,805,608
0380 Non-Instructional Prof/Tech	224,952	1,436,593	286,400	-	10,000	267,500	2,225,445
0390 Other General Prof/Tech	255,656	608	29,344	-	-	-	285,608
0391 CTA service adjustments	(911,437)	-	(15,000)	-	206,000	-	(720,437)
Allocated purchased services	84,577	(84,577)	-	-	-	-	-
Subtotal	4,148,018	5,250,281	838,944	-	957,200	509,425	11,703,868
Supplies and materials							
0410 Supplies & Materials	410,069	962,609	112,500	-	-	10,257	1,495,435
0420 Textbooks	1,750	10,000	-	-	-	-	11,750
0430 Library Books	24,500	36,080	-	-	-	-	60,580
0440 Periodicals	4,500	2,600	-	-	-	-	7,100
0450 Food	118,800	429,400	-	-	-	-	548,200
0460 Non-Consumable	47,707	127,351	-	-	30,000	-	205,058
0470 Non-Capital Computer Software	203,731	335,129	256,434	-	-	27,000	822,294
0480 Non-Capital Comp Hardware	144,112	101,052	42,500	-	44,985	-	332,649
Allocated supplies and materials	(23,711)	23,711	-	-	-	-	-
Subtotal	931,458	2,027,932	411,434	-	74,985	37,257	3,483,066
Capital outlay							
0520 Buildings Acquisition	-	300,000	-	-	-	-	300,000
0540 Equipment	-	300,000	-	-	5,000	-	305,000
0550 Technology	13,402	-	-	-	-	-	13,402
Subtotal	13,402	600,000	-	-	5,000	-	618,402
Other objects							
0610 Redemption of Principal	-	-	600,460	5,731,797	-	-	6,332,257
0621 Regular Interest	-	-	26,694	2,823,328	-	-	2,850,022
0640 Dues & Fees	24,988	61,969	133,250	-	-	1,000	221,207
0650 Insurance & Judgements	-	-	-	-	-	1,309,984	1,309,984
0690 Indirect Charges	-	1,545,000	-	-	-	-	1,545,000
0720 Transits	10,000,000	-	-	-	-	-	10,000,000
Subtotal	10,024,988	1,606,969	760,404	8,555,125	-	1,310,984	22,258,470
TOTAL EXPENDITURES	**$ 54,809,299**	**$ 49,197,864**	**$ 8,679,813**	**$ 8,555,125**	**$ 1,037,185**	**$ 2,304,314**	**$ 124,583,600**

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

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

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

All Budgetary Funds Combined

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

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

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

Multnomah Education Service District

2026-2027 Fiscal Year Annual Full-Time Equivalent

All Budgetary Funds Combined

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

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

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

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

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

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

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

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

3 Debt Service Fund

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

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

4 Facilities & Equipment Reserve Fund

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

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

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

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

Multnomah Education Service District

2026-2027 Fiscal Year Annual Budget

7 Risk Management and Reserve Fund

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

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

Appendix

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

Public Notices

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

Notice of Multnomah Education Service District
Budget Committee

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

Zoom link:
https://multnomahesd-org.zoom.us/j/86742721682?pwd=UnMMYS7CZwnDbrBi0jMnYs37Pbpa7H.1
Webinar ID: 867 4272 1682
Passcode: 609304

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

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

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

Dr. Paul Coakley
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

Public Notices

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

Public Notices

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

The Oregonian OREGONLIVE.COM
OREGONIAN MEDIA GROUP

Oregonian
LEGAL AFFIDAVIT

AD#: 0011080114

State of Oregon,) ss
County of Multnomah)

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

Oregonian 03/27/2026

Stacey Tredici

Principal Clerk of the Publisher

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

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

Kimberlee Wright O'Neill

Notary Public

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

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

Glossary

Fund Definitions

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

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

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

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

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

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

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

Function Definitions

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

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

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

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

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

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

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

Other Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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