

Resolution 26-NNN

**Approval of Fiscal Year 2026-2027 Budgeted
Beginning Fund Balance Adjustment and
Supplemental Budget Less than 10% of
Appropriation**

Background:

During the 2026-2027 fiscal year, the Multnomah Education Service District realized differing beginning fund balances than originally anticipated in the adopted budget and received additional information about specific expenditures within funds that were not anticipated in the adopted budget.

Oregon Revised Statutes ORS 294.471 allows the Board to approve a supplemental budget revising resources and appropriations.

Changes in expenditures below 10% of the current expenditures appropriation, which do not require a public hearing, include:

1. Facilities and Equipment Reserve Fund

Supported by: Beginning Fund Balance

- a. Increase Facilities Acquisition and Construction appropriation by \$95,000 for improvements under the Creeks Transition project. This revision is predominantly the result of timing as the cost of the project was expected to span both the 2026 and 2027 fiscal years, but has occurred almost entirely in the 2027 fiscal year.
- b. Increase Contingency \$687,960.

The Superintendent recommends adoption of the following resolution:

Whereas, the Facilities & Equipment Reserve Fund (Fund 4) had a beginning fund balance that differed from what was anticipated in the adopted budget; and,

Whereas, the Facilities & Equipment Reserve Fund (Fund 4), had changes in requirements not anticipated in the adopted budget;

Now therefore be it resolved, that for the fiscal year beginning July 1, 2026, the amounts shown below are hereby appropriated for the purposes indicated within the Funds listed:

	Facilities & Equipment Reserve
Resources	
Beginning Fund Balance	782,960
Total Resources	\$782,960
Requirements	
Facilities Acquisition & Construction	95,000
Contingencies	687,960
Total Requirements	\$782,960