



EDUCATE • INSPIRE • EMPOWER

Proposed Budget

For the Fiscal Year 2025-2026

MULTNOMAH EDUCATION SERVICE DISTRICT

Multnomah County, Oregon

11611 NE Ainsworth Circle

Portland, OR 97220

www.multnomahesd.org

Presented to the MESD Budget Committee

4/8/2025

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The following individual has been designated to handle inquiries regarding discrimination:

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*Multnomah Education Service District
2025-2026 Proposed Budget*

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Introduction and Overview

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



Superintendent's Budget Message

2025-2026 Proposed Budget
April 8, 2025

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2025-2026. This document represents the collective work of all MESD departments and has been prepared in accordance with local budget law, Oregon regulations, and MESD Board of Directors policies.

Year 3 of our Strategic Plan: The Blueprint '28

MESD's Blueprint '28 remains our comprehensive guide to aligning resources and initiatives with our mission. We reaffirm our dedication to this strategic framework even in the face of budgetary pressures. The 2025-26 budget invests in programs and initiatives that support:

- ❖ 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

Funding Environment

The \$11.4 billion State School Fund appropriation proposed by the Co-Chairs of the Ways and Means Committee is not expected to fully meet K–12 needs across Oregon, forcing many districts—including our component districts—to make difficult cuts. While we have been working to keep our program costs as flat as possible, we are already aware of some initial reductions in component district selections through our Local Service Plan. Additionally, we face significant uncertainty around federal funding levels for 2025–26. Consequently, our commitment to prudent fiscal management and strategic use of resources remains essential as we address possible funding gaps.

Budgeting Assumptions

The specified revenue and expenditures are based upon educated suppositions as of April 8, 2025. We expect adjustments will be made before June 30, 2025 depending upon the availability of additional information. Our level of service is contingent upon what our component school districts order from the MESD Local Service Plan. Our preliminary estimates are based on enrollment and selections of Local Service Plan services as of January 31, 2025 and the budget is largely based on these estimates. Once our district's final selections are known in April 2025, the MESD will adjust its budget and staffing levels accordingly.

The following specific assumptions have been made in preparing the MESD budget document:

- The MESD budget is based on the Ways and Means Committee Co-Chairs \$11.4 billion State School Fund (SSF) budget framework, split 49/51 over the biennium. ESDs receive 4.5 percent of that SSF amount.
- MESD's share of the 4.5 percent SSF allotment for 2025-26 is approximately \$55.5 million per the current SSF formula and most recent ODE estimates.

- 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
 - The agreed-upon salary schedules for all bargaining groups and other agreements.
 - PERS defined rates are 13.67% for Tier I/II, 10.49% for OPSRP, and 15.76% for Fire & Police
 - PERS Bond Rate is 14.83%
 - MESD contribution rate for PERS pickup is 6%
 - Increased employer contribution for health insurance premiums is budgeted at 4%

Projected Staff Reductions

The projected FTE reductions in the proposed budget are primarily due to our efforts to hold costs flat for component districts and to update service levels in response to known changes in district selections. Additionally, we are projecting reductions based on anticipated funding levels for several state and federal grants. Among the state grants, we are anticipating reductions in our Student Success Act (SSA) funding. While the Governor’s Recommended Budget included an increase in total SSA funding, the SSA Technical Assistance funds allocated specifically for ESDs are expected to be reduced.

Program Updates & Initiatives

For 2025–26, MESD anticipates significant spending of new resources from the Portland Clean Energy Fund. These funds will support energy-efficiency upgrades and carbon-emissions reductions in eligible MESD schools, directly improving our students’ learning environments. The initiative also advances Blueprint ’28 objectives by incorporating equity-focused workforce and contractor requirements (aligned with Goal 2) and by creating healthier spaces for students and staff (aligned with Goal 1).

Commitment to Flexibility & Student Success

While the details of state and federal funding remain uncertain, MESD’s skilled financial staff and strong administrative leadership provide the agility to make strategic adjustments as conditions evolve. We strive to protect student-centered programs and ensure that all our services reflect our unwavering focus on equity and excellence.

Despite the challenges presented by constrained budgets, higher PERS costs, and uncertain revenue streams, MESD continues to demonstrate resilience and innovation. Our successes in recent years—particularly around student supports, community partnerships and regional leadership—reinforce our capacity to provide high-quality services in changing conditions.

In Summary

In an environment of tight resources and many unknowns, the proposed 2025–26 budget remains rooted in MESD’s mission and strategic vision. It reflects prudent fiscal stewardship, a commitment to educational equity, and a deep dedication to meeting the evolving needs of our students, families, and component districts.

Superintendent's Budget Message
2025-2026 Proposed Budget
April 8, 2025

As we move toward the adoption of the final budget, we will continue to monitor state and federal developments closely; making any necessary adjustments to ensure our core services and strategic goals remain on track.

The proposed budget is recommended to you, the Budget Committee of Multnomah Education Service District.

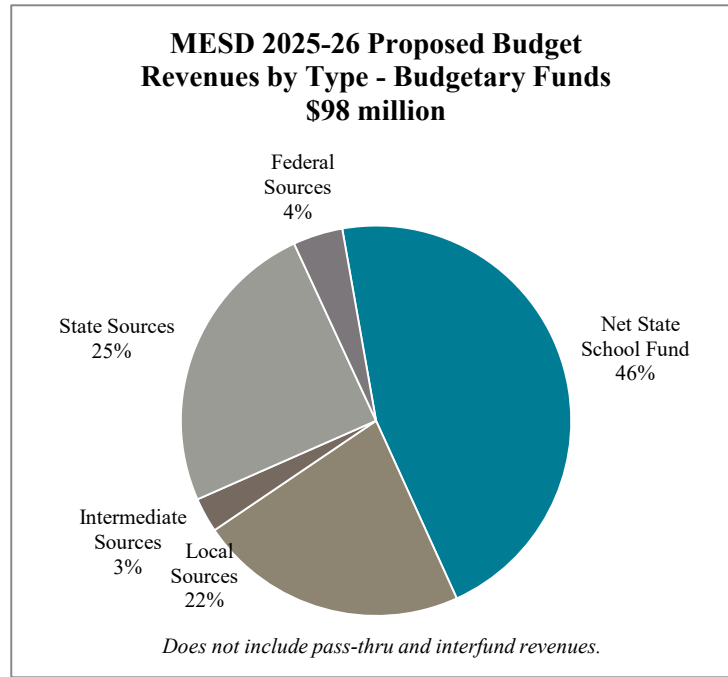
Dr. Paul Coakley

MESD Superintendent and Budget Officer

Budget Overview

Revenues – All Funds

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



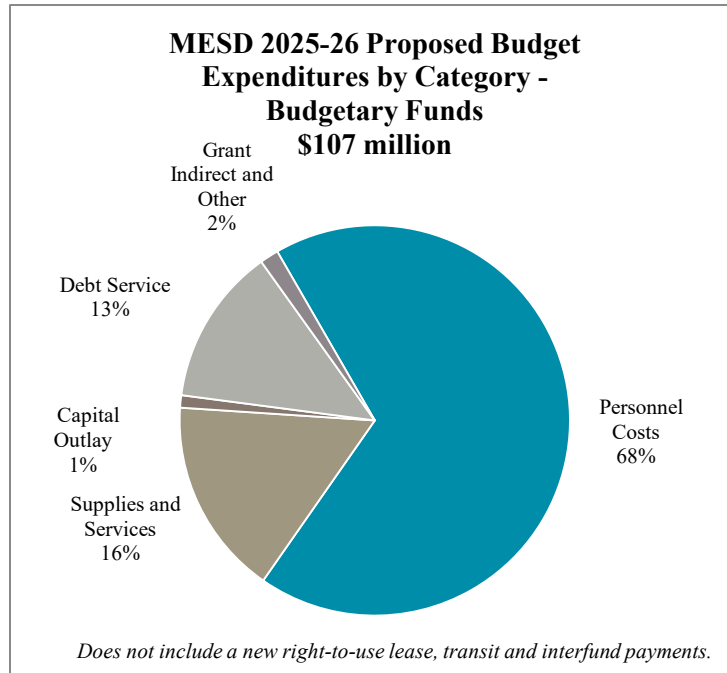
Multnomah Education Service District 2024-25 Estimated Revenues and 2025-26 Proposed Budget

Revenues by Type:	Estimated <u>2024-2025</u>	Proposed <u>2025-2026</u>	Change
Property Taxes	\$44,180,000	\$45,278,000	2%
State School Fund	7,687,983	10,252,916	33%
Less Transits to Districts	<u>-10,637,648</u>	<u>-10,600,000</u>	0%
Net State School Fund	41,230,335	44,930,916	9%
Local Sources	21,714,640	21,796,902	0%
Intermediate Sources	1,389,683	2,813,227	
State Sources	24,483,344	24,129,031	-1%
Federal Sources	<u>4,547,444</u>	<u>4,026,358</u>	-11%
Subtotal - Revenues by Type	93,365,446	97,696,434	5%
SSF Revenue passed thru to Districts	10,637,648	10,600,000	0%
Interfund Revenues for Debt Service	7,740,305	6,572,606	-15%
Interfund Revenues for Workers Comp	<u>1,326,202</u>	<u>1,618,358</u>	22%
Total Revenues - Budgetary Funds	<u><u>113,069,601</u></u>	<u><u>116,487,398</u></u>	3%

Budget Overview

Expenditures – All Funds

As with most all government agencies, our most significant investment is our people. Personnel costs make up 68% of our total expenditures for the District.



Multnomah Education Service District 2024-25 Estimated Expenditures and 2025-26 Proposed Budget

Expenditure by Category:	Estimated 2024-2025	Proposed 2025-2026	Change
Personnel Costs	\$69,056,265	\$72,815,417	5%
Supplies and Services	19,551,793	17,506,684	-10%
Capital Outlay	270,177	1,095,565	305%
Debt Service	8,746,708	13,965,610	60%
Grant Indirect and Other	1,625,802	1,657,548	2%
Subtotal - Expenditures by Category	99,250,745	107,040,824	7.8%
Transit Payments & Other Transfers	12,637,648	10,600,000	-16%
Interfund Payment for Debt Service	7,740,305	6,572,606	-15%
Interfund Payment for Workers Comp	1,326,202	1,618,358	22%
Total Expenditures - Budgetary Funds	<u>120,954,900</u>	<u>125,831,788</u>	4%

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 2025-26, 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**

<u>Position</u>	<u>Board Member</u>	<u>Represented Zone</u>	<u>Term Ends</u>
One	Amanda Squiemphen-Yazzie	East Multnomah County	6/30/2025
Two	Helen Ying	At Large	6/30/2025
Three	Renee Anderson, Chair	Central Portland	6/30/2025
Four	Jessica Arzate, Vice-Chair	Mid-Multnomah County	6/30/2025
Five	Denyse Peterson,	N/NE Portland	6/30/2027
Six	Danny Cage	At Large	6/30/2027
Seven	Katrina Doughty	SE/SW Portland	6/30/2027

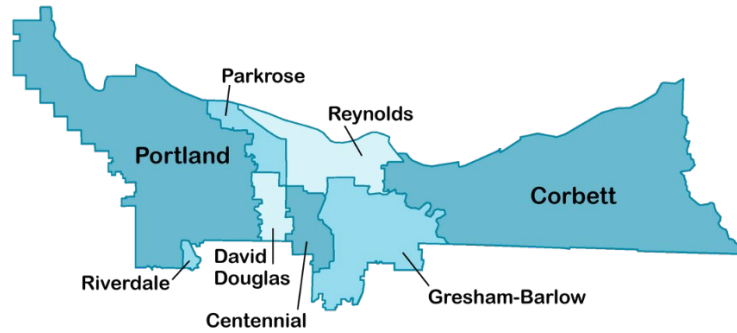
Administration

<u>Administrator</u>	<u>Position</u>
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	Director, Curriculum and Instruction
Marifer Sager	Director, Strategic Communications & Public Affairs
Dr. Reiko Williams	Director, Regional Equity Initiatives & Partnerships

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 Component Districts



MESD Eight Component Districts					
District	Total Schools	Total Enrollment	District	Total Schools	Total Enrollment
Centennial	10	5,412	Parkrose	6	2,727
Corbett	1	1,077	Portland	99	43,319
David Douglas	14	8,728	Reynolds	20	9,700
Gresham-Barlow	22	11,463	Riverdale	2	565

Source: ODE Fall Membership Report 2024/25, <https://www.oregon.gov/ode/reports-and-data/students/pages/student-enrollment-reports.aspx>

Within these districts are 173 schools with nearly 83,000 students over 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 live within the Multnomah ESD boundary which includes Multnomah County and extends into Clackamas and Washington counties along school district boundaries.

Services Provided (Local Service Plan)

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

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

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

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

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

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

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

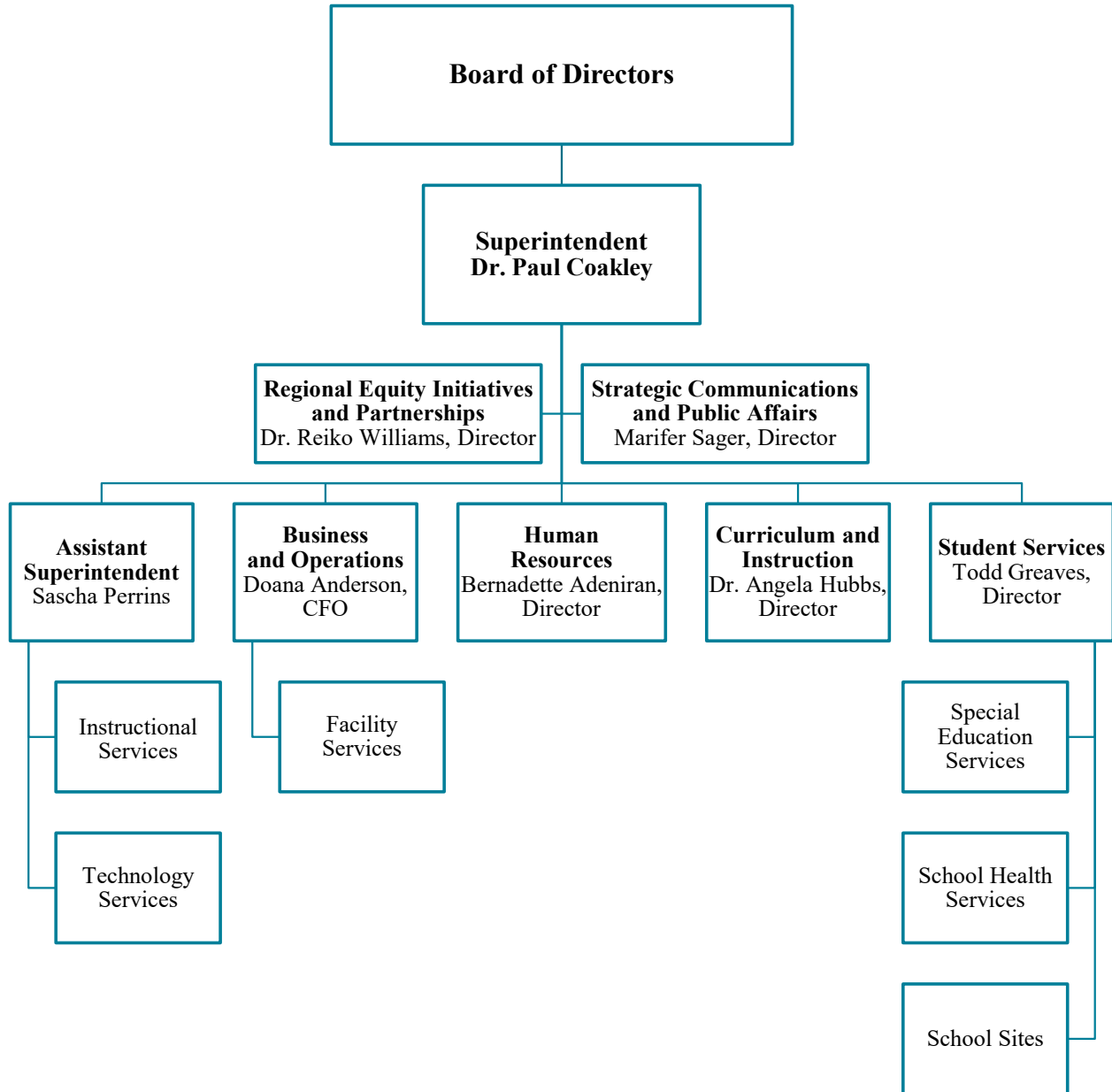
Technology Services provides services both to districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the district's efficiency and improve internal and external communications. The services fall into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

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

Multnomah Education Service District

Organization Chart

April 8, 2025



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.

**Multnomah Education Service District
Current Budget Committee**

Budget Committee Member	Representing	Term Expires
Renee Anderson	MESD Board Member	June 30, 2025
Jessica Arzate	MESD Board Member	June 30, 2025
Danny Cage	MESD Board Member	June 30, 2027
Katrina Doughty	MESD Board Member	June 30, 2027
Denyse Peterson	MESD Board Member	June 30, 2027
Amanda Squiemphen-Yazzie	MESD Board Member	June 30, 2025
Helen Ying	MESD Board Member	June 30, 2025
David Linn	Centennial School District	June 30, 2026
Ben Byers	Corbett School District	June 30, 2027
Jose Gomero-Georgeson	David Douglas School District	June 30, 2027
Shawn Farrens	Gresham-Barlow School District	June 30, 2025
Sonja McKenzie	Parkrose School District	June 30, 2026
Alexandra Martin	Portland Public School District	June 30, 2026
Holly Langan	Reynolds School District	June 30, 2026
Michele Rosenbaum	Riverdale School District	June 30, 2025

2025-2026 Budget Calendar

January to April	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 1, 2025	Budget Committee orientation
April 8, 2025	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
April 16 & 22, 2025	Budget Committee work sessions, if needed
May 20, 2025	TSCC public hearing and budget certification (ORS 294.430)
June 17, 2025	MESD Board adopts budget and certifies tax levy (ORS 294.435)

Supplemental Adjustments

Unexpected additional resources or reductions may be added to the budget through the use of a supplemental budget and appropriation resolution. Adjustments less than 10% of the fund’s original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of the fund’s original budget requires hearings before the public, public notices and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Consolidated Schedules

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

- The Fund Summary displays all the resources and requirements of the agency. Expenditures are shown in two additional perspectives: by category and by department.
- The Fund Detail expands on the sections of the previous Fund Summary report. Resources are shown by source code and requirements are shown by function. Expenditures are shown at the object level.
- Through 2024-25, the negative appropriation in the Operating Fund indicates the allocation of facilities services and long-term debt payment to programs.

The next report describes the agency's interfund transfers.

Multnomah Education Service District
 2025-2026 Fiscal Year Proposed Budget
 Combining Fund Summary - Budgetary Funds

	Resolution	Contracted	Operating		Facilities &	Risk	
	Services	Services	Fund	Debt Service	Equipment	Management	Total Funds
					Reserve	& Reserve	
RESOURCES							
Revenues							
Local sources	\$ 45,363,243	\$ 18,255,509	\$ 3,277,150	\$ 6,622,606	\$ -	\$ 1,747,358	\$ 75,265,866
Intermediate sources	-	2,813,227	-	-	-	-	2,813,227
State sources	10,308,039	24,073,908	-	-	-	-	34,381,947
Federal sources	54,985	3,971,373	-	-	-	-	4,026,358
Total revenues	55,726,267	49,114,017	3,277,150	6,622,606	-	1,747,358	116,487,398
Long-term debt sources	-	-	-	-	-	250,000	250,000
Interfund transfers	-	-	5,554,092	-	566,000	90,000	6,210,092
Beginning fund balance	6,000,000	775,000	4,195,000	3,400,000	1,766,900	4,875,000	21,011,900
TOTAL RESOURCES	61,726,267	49,889,017	13,026,242	10,022,606	2,332,900	6,962,358	143,959,390

REQUIREMENTS							
Expenditures by activity							
Instruction	10,623,532	20,537,063	-	-	-	-	31,160,595
Support services	30,892,125	26,008,233	7,610,683	-	1,126,100	1,791,567	67,428,708
Enterprise & community svcs	128,570	1,652,499	-	-	-	-	1,781,069
Facilities acquisition & const.	-	819,100	71,706	-	5,000	-	895,806
Apportionment of funds	10,600,000	-	-	-	-	-	10,600,000
Debt service	-	-	672,004	8,214,606	-	5,079,000	13,965,610
Total expenditures	52,244,227	49,016,895	8,354,393	8,214,606	1,131,100	6,870,567	125,831,788
Interfund transfers	5,659,092	-	551,000	-	-	-	6,210,092
Contingencies	3,822,948	872,122	230,849	-	895,800	91,791	5,913,510
Total appropriation	61,726,267	49,889,017	9,136,242	8,214,606	2,026,900	6,962,358	137,955,390
Ending fund balance	-	-	3,890,000	1,808,000	306,000	-	6,004,000
TOTAL REQUIREMENTS	\$ 61,726,267	\$ 49,889,017	\$ 13,026,242	\$ 10,022,606	\$ 2,332,900	\$ 6,962,358	\$ 143,959,390

EXPENDITURES PERSPECTIVES

By Category							
Salaries	\$ 22,702,204	\$ 23,249,149	\$ 3,779,898	\$ -	\$ -	\$ 192,084	\$ 49,923,335
Associated payroll costs	14,667,620	13,853,256	2,463,991	-	-	98,179	31,083,046
Purchased services	3,542,937	6,577,982	825,044	-	1,036,100	146,425	12,128,488
Supplies and materials	699,111	2,620,304	411,500	-	90,000	33,655	3,854,570
Capital outlay	13,402	1,005,457	71,706	-	5,000	-	1,095,565
Other objects	18,953	1,710,747	802,254	8,214,606	-	6,400,224	17,146,784
Apportionment of funds	10,600,000	-	-	-	-	-	10,600,000
Total expenditures	52,244,227	49,016,895	8,354,393	8,214,606	1,131,100	6,870,567	125,831,788

By Department							
Administration	234,534	-	1,903,888	-	-	75,000	2,213,422
Facilities services	30,252	1,588,508	1,640,785	-	788,600	-	4,048,145
Business services	-	-	1,431,615	-	-	6,609,255	8,040,870
Human resources	-	715,000	1,829,145	-	-	85,137	2,629,282
Technology services	5,629,754	1,075,953	969,208	-	337,500	-	8,012,415
Special education services	15,781,425	10,652,235	306,042	-	-	-	26,739,702
School health services	14,511,697	6,947,225	-	-	5,000	-	21,463,922
Instructional services	5,456,565	28,037,974	273,710	-	-	101,175	33,869,424
Debt service	-	-	-	8,214,606	-	-	8,214,606
Apportionment of funds	10,600,000	-	-	-	-	-	10,600,000
Total expenditures	\$ 52,244,227	\$ 49,016,895	\$ 8,354,393	\$ 8,214,606	\$ 1,131,100	\$ 6,870,567	\$ 125,831,788

Multnomah Education Service District
 2025-2026 Fiscal Year Proposed Budget
 Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
RESOURCES							
Revenues							
Local sources							
1110 Ad valorem taxes	\$ 45,278,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,278,000
1190 Penalties & interest on taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on investments	-	-	520,000	50,000	-	119,000	689,000
1910 Rentals	-	-	17,940	-	-	-	17,940
1920 Private contribution/donations	-	365,000	-	-	-	-	365,000
1940 Services to local ed agencies	19,800	17,731,906	50,000	-	-	-	17,801,706
1970 Services provided other funds	-	-	908,210	6,572,606	-	1,618,358	9,099,174
1980 Fees charged to grants	-	-	1,736,000	-	-	-	1,736,000
1990 Miscellaneous	55,443	158,603	45,000	-	-	10,000	269,046
Subtotal	<u>45,363,243</u>	<u>18,255,509</u>	<u>3,277,150</u>	<u>6,622,606</u>	<u>-</u>	<u>1,747,358</u>	<u>75,265,866</u>
Intermediate sources							
2200 Restricted revenue	-	2,813,227	-	-	-	-	2,813,227
Subtotal	<u>-</u>	<u>2,813,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,813,227</u>
State sources							
3101 SSF - general support	10,252,916	-	-	-	-	-	10,252,916
3299 Other restricted grants aid	55,123	24,073,908	-	-	-	-	24,129,031
Subtotal	<u>10,308,039</u>	<u>24,073,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,381,947</u>
Federal sources							
4300 Fed restricted revenue	-	1,560,091	-	-	-	-	1,560,091
4500 Fed restricted revenue thru sta	54,985	2,411,282	-	-	-	-	2,466,267
Subtotal	<u>54,985</u>	<u>3,971,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,026,358</u>
Total revenues	<u>55,726,267</u>	<u>49,114,017</u>	<u>3,277,150</u>	<u>6,622,606</u>	<u>-</u>	<u>1,747,358</u>	<u>116,487,398</u>
Other sources							
5100 Long-term debt sources	-	-	-	-	-	250,000	250,000
5200 Interfund transfers	-	-	5,554,092	-	566,000	90,000	6,210,092
5400 Beginning fund balance	6,000,000	775,000	4,195,000	3,400,000	1,766,900	4,875,000	21,011,900
Total other sources	<u>6,000,000</u>	<u>775,000</u>	<u>9,749,092</u>	<u>3,400,000</u>	<u>2,332,900</u>	<u>5,215,000</u>	<u>27,471,992</u>
TOTAL RESOURCES	<u>61,726,267</u>	<u>49,889,017</u>	<u>13,026,242</u>	<u>10,022,606</u>	<u>2,332,900</u>	<u>6,962,358</u>	<u>143,959,390</u>
REQUIREMENTS							
Expenditures by activity							
Instruction							
1121 Middle/junior high programs	-	4,010,951	-	-	-	-	4,010,951
1220 Restrictive programs	8,368,962	10,013,174	-	-	-	-	18,382,136
1250 Less restrictive programs	468,121	47,097	-	-	-	-	515,218
1280 Alternative education	1,255,840	1,058,627	-	-	-	-	2,314,467
1291 English second language prgrn	57,032	-	-	-	-	-	57,032
1292 Teen parent program	106,749	7,215	-	-	-	-	113,964
1293 Migrant education	-	1,120,327	-	-	-	-	1,120,327
1294 Youth corrections education	366,828	4,152,278	-	-	-	-	4,519,106
1400 Summer school programs	-	127,394	-	-	-	-	127,394
Subtotal	<u>10,623,532</u>	<u>20,537,063</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,160,595</u>
Support services							
2110 Attendance services	1,634,507	718,393	-	-	-	101,175	2,454,075
2120 Guidance services	-	2,015,112	-	-	-	-	2,015,112
2130 Health services	14,490,773	8,126,433	-	-	-	-	22,617,206
2140 Psychological services	1,276,776	612,717	-	-	-	-	1,889,493
2150 Speech pathology & audiology	1,101,852	393,763	-	-	5,000	-	1,500,615
2160 Other student treatment	1,104,279	453,346	-	-	-	-	1,557,625
2190 Service direction student servi	963,717	834,410	302,418	-	-	-	2,100,545
2210 Improvement of instruction	820,800	2,651,763	273,710	-	-	-	3,746,273

Multnomah Education Service District
 2025-2026 Fiscal Year Proposed Budget
 Combining Fund Detail - Budgetary Funds

	Resolution	Contracted	Operating		Facilities &	Risk	
	Services	Services	Fund	Debt Service	Equipment	Management	Total Funds
					Reserve	& Reserve	
Support services (continued)							
2310 Board of education services	-	-	270,200	-	-	75,000	345,200
2320 Executive administration svcs	257,624	-	1,120,846	-	-	-	1,378,470
2410 Office of the principal service:	1,533,549	1,069,534	-	-	-	-	2,603,083
2490 Other admin support services	-	2,003,570	-	-	-	-	2,003,570
2510 Direction of business support :	-	-	399,745	-	-	-	399,745
2520 Fiscal services	-	-	1,031,870	-	-	-	1,031,870
2540 Plant operation & maintenanc	2,045,189	1,784,075	816,375	-	783,600	-	5,429,239
2550 Student transportation services:	-	140,000	25,700	-	-	-	165,700
2570 Internal services	30,252	-	55,000	-	-	1,530,255	1,615,507
2620 Plan/develop/evaluate	-	3,414,164	-	-	-	-	3,414,164
2630 Information services	3,053	-	455,766	-	-	-	458,819
2640 Staff services	-	715,000	1,839,845	-	-	85,137	2,639,982
2660 Technology services	5,629,754	1,075,953	969,208	-	337,500	-	8,012,415
2690 Other support services	-	-	50,000	-	-	-	50,000
Subtotal	<u>30,892,125</u>	<u>26,008,233</u>	<u>7,610,683</u>	<u>-</u>	<u>1,126,100</u>	<u>1,791,567</u>	<u>67,428,708</u>
Enterprise & community services							
3100 Food services	128,570	1,652,499	-	-	-	-	1,781,069
Subtotal	<u>128,570</u>	<u>1,652,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,781,069</u>
Facilities acquisition & construction							
4150 Building acquisition/construct	-	819,100	71,706	-	5,000	-	895,806
Subtotal	<u>-</u>	<u>819,100</u>	<u>71,706</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>895,806</u>
Other uses expenditures							
5100 Debt service	-	-	672,004	8,214,606	-	5,079,000	13,965,610
5300 Apportionment of funds	10,600,000	-	-	-	-	-	10,600,000
Subtotal	<u>10,600,000</u>	<u>-</u>	<u>672,004</u>	<u>8,214,606</u>	<u>-</u>	<u>5,079,000</u>	<u>24,565,610</u>
Total expenditures	52,244,227	49,016,895	8,354,393	8,214,606	1,131,100	6,870,567	125,831,788
5200 Interfund transfers	5,659,092	-	551,000	-	-	-	6,210,092
6000 Contingencies	3,822,948	872,122	230,849	-	895,800	91,791	5,913,510
Total appropriation	61,726,267	49,889,017	9,136,242	8,214,606	2,026,900	6,962,358	137,955,390
Ending fund balance	-	-	3,890,000	1,808,000	306,000	-	6,004,000
TOTAL REQUIREMENTS	<u>61,726,267</u>	<u>49,889,017</u>	<u>13,026,242</u>	<u>10,022,606</u>	<u>2,332,900</u>	<u>6,962,358</u>	<u>143,959,390</u>

EXPENDITURES BY OBJECT

Expenditures by activity

Salaries

0111 Licensed salaries	10,250,007	9,102,622	-	-	-	-	19,352,629
0112 Classified salaries	10,702,680	7,373,044	1,802,066	-	-	31,626	19,909,416
0113 Administrators	2,681,451	1,710,932	1,634,318	-	-	-	6,026,701
0114 Managerial-classified	403,950	629,395	286,922	-	-	96,748	1,417,015
0121 Licensed substitutes	110,500	188,425	-	-	-	3,500	302,425
0122 Classified substitutes	173,854	111,784	-	-	-	3,500	289,138
0123 Licensed-temporary	1,000	643,311	-	-	-	-	644,311
0124 Classified-temporary	4,961	1,131,553	-	-	-	53,025	1,189,539
0130 Additional salary	390,083	341,801	56,592	-	-	3,685	792,161
Allocated salaries	(2,016,282)	2,016,282	-	-	-	-	-
Subtotal	<u>22,702,204</u>	<u>23,249,149</u>	<u>3,779,898</u>	<u>-</u>	<u>-</u>	<u>192,084</u>	<u>49,923,335</u>

Associated payroll costs

0210 Public employee retire	7,645,242	6,518,075	1,208,753	-	-	54,673	15,426,743
0220 Social security administration	1,862,401	1,599,042	272,281	-	-	14,413	3,748,137
0230 Other payroll costs	994,502	945,760	151,202	-	-	8,438	2,099,902
0240 Contractual employee benefit	5,125,552	3,830,302	831,755	-	-	20,655	9,808,264
Allocated associated payroll costs	(960,077)	960,077	-	-	-	-	-
Subtotal	<u>14,667,620</u>	<u>13,853,256</u>	<u>2,463,991</u>	<u>-</u>	<u>-</u>	<u>98,179</u>	<u>31,083,046</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Proposed Budget
 Combining Fund Detail - Budgetary Funds

	Resolution	Contracted	Operating		Facilities &	Risk	
	Services	Services	Fund	Debt Service	Equipment	Management	Total Funds
					Reserve	& Reserve	
Purchased services							
0310 Instruction- professional/tech	93,624	836,698	17,500	-	-	8,500	956,322
0320 Property services	1,326,158	2,350,452	316,300	-	820,100	-	4,813,010
0330 Student transportation	3,500	170,828	-	-	-	-	174,328
0340 Travel	96,358	547,041	112,150	-	-	900	756,449
0350 Communication	2,078,245	111,584	78,350	-	-	12,025	2,280,204
0380 Non-instructional prof/tech	283,288	2,541,599	286,400	-	10,000	125,000	3,246,287
0390 Other services and adjustment	(8,112)	608	29,344	-	-	-	21,840
0391 CTA service adjustments	(310,952)	-	(15,000)	-	206,000	-	(119,952)
Allocated purchased services	(19,172)	19,172	-	-	-	-	-
Subtotal	<u>3,542,937</u>	<u>6,577,982</u>	<u>825,044</u>	<u>-</u>	<u>1,036,100</u>	<u>146,425</u>	<u>12,128,488</u>
Supplies and materials							
0410 Supplies & materials	328,127	1,415,874	121,500	-	-	13,655	1,879,156
0420 Textbooks	1,000	27,700	-	-	-	-	28,700
0430 Library books	24,000	32,560	-	-	-	-	56,560
0440 Periodicals	4,500	1,400	-	-	-	-	5,900
0450 Food	128,570	660,630	-	-	-	-	789,200
0460 Non-consumable	44,707	116,823	-	-	40,000	-	201,530
0470 Non-capital computer softwar	153,003	199,801	250,000	-	-	20,000	622,804
0480 Non-capital comp hardware	28,500	152,220	40,000	-	50,000	-	270,720
Allocated supplies and materials	(13,296)	13,296	-	-	-	-	-
Subtotal	<u>699,111</u>	<u>2,620,304</u>	<u>411,500</u>	<u>-</u>	<u>90,000</u>	<u>33,655</u>	<u>3,854,570</u>
Capital outlay							
0520 Buildings acquisition	-	420,600	71,706	-	-	-	492,306
0540 Equipment	-	584,857	-	-	5,000	-	589,857
0550 Technology	13,402	-	-	-	-	-	13,402
Subtotal	<u>13,402</u>	<u>1,005,457</u>	<u>71,706</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>1,095,565</u>
Other objects							
0610 Redemption of principal	-	-	638,676	5,122,833	-	5,000,000	10,761,509
0621 Regular interest	-	-	33,328	3,091,773	-	79,000	3,204,101
0640 Dues & fees	18,953	53,199	130,250	-	-	1,000	203,402
0650 Insurance & judgements	-	-	-	-	-	1,320,224	1,320,224
0690 Indirect charges	-	1,657,548	-	-	-	-	1,657,548
0720 Transits to districts	10,600,000	-	-	-	-	-	10,600,000
0790 Other transfers	-	-	-	-	-	-	-
Subtotal	<u>10,618,953</u>	<u>1,710,747</u>	<u>802,254</u>	<u>8,214,606</u>	<u>-</u>	<u>6,400,224</u>	<u>27,746,784</u>
TOTAL EXPENDITURES	<u><u>52,244,227</u></u>	<u><u>49,016,895</u></u>	<u><u>8,354,393</u></u>	<u><u>8,214,606</u></u>	<u><u>1,131,100</u></u>	<u><u>6,870,567</u></u>	<u><u>125,831,788</u></u>

Multnomah Education Service District
 2025-2026 Fiscal Year Proposed Budget
 Interfund Transfers

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Resolution Services	Facilities & Equipment Reserve	\$ 105,000
<p>This amount is being set aside to fund the future replacement of computer hardware, network hardware, and school health screening necessary to serve the needs of the component districts</p>		
Resolution Services	Operating	5,554,092
<p>In accordance with the Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund Grant) are transferred to the Operating Fund to pay for operating costs incurred by the agency in support of services provided through the Resolution Services Fund.</p>		
Operating	Facilities & Equipment Reserve	461,000
<p>This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.</p>		
Operating	Risk Management and Reserve	90,000
<p>This amount funds every other year Board election fees paid to the counties. This annual transfer funds half the projected biannual cost, thereby reducing variability in the budget.</p>		
TOTAL INTERFUND TRANSFERS		<u>\$ 6,210,092</u>

Fund Financial Summaries

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the current year projected actual budget and the 2025-2026 proposed budget. The 2025-26 proposed budget column ties to the total column in the Combining Fund Summary report. The next statements show full time equivalent and actual positions for the same years and budget versions.

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

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 All Budgetary Funds Combined

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
RESOURCES						
Revenues						
Local sources						
1110 Ad valorem taxes	\$ 39,864,341	\$ 42,584,257	\$ 43,889,000	\$ 44,180,000	\$ 45,278,000	\$ -
1190 Penalties & interest on taxes	19,545	121,331	10,000	10,000	10,000	-
1200 Revenue from local governments	15,069	-	-	130,000	-	-
1500 Earnings on investments	705,224	1,123,473	770,000	944,167	689,000	-
1600 Food service	4,069	4,311	-	2,653	-	-
1800 Community service activities	-	10,750	-	-	-	-
1910 Rentals	18,940	17,940	17,940	17,940	17,940	-
1920 Private contribution/donations	96,079	163,645	300	29,380	365,000	-
1940 Services to local ed agencies	14,261,008	16,087,896	17,159,103	18,744,098	17,801,706	-
1960 Recovery of prior yrs expenses	7,517	(38,741)	-	-	-	-
1970 Services provided other funds	8,918,074	9,501,578	9,066,507	9,066,507	9,099,174	-
1980 Fees charged to grants	1,553,021	1,696,991	1,470,000	1,460,000	1,736,000	-
1990 Miscellaneous	262,325	467,441	364,995	376,402	269,046	-
Subtotal	<u>65,725,212</u>	<u>71,740,872</u>	<u>72,747,845</u>	<u>74,961,147</u>	<u>75,265,866</u>	<u>-</u>
Intermediate sources						
2199 Other intermediate sources	-	27,210	-	7,613	-	-
2200 Restricted revenue	296,796	374,893	403,684	1,382,070	2,813,227	-
Subtotal	<u>296,796</u>	<u>402,103</u>	<u>403,684</u>	<u>1,389,683</u>	<u>2,813,227</u>	<u>-</u>
State sources						
3101 SSF - general support	8,201,992	8,088,170	7,776,628	7,687,983	10,252,916	-
3299 Other restricted grants aid	20,432,184	19,726,540	23,571,599	24,483,344	24,129,031	-
Subtotal	<u>28,634,176</u>	<u>27,814,710</u>	<u>31,348,227</u>	<u>32,171,327</u>	<u>34,381,947</u>	<u>-</u>
Federal sources						
1990 Miscellaneous	131,922	14,192	-	-	-	-
4300 Fed restricted revenue	435,636	567,958	591,413	958,114	1,560,091	-
4500 Fed restricted revenue thru state	4,747,217	6,107,610	2,835,369	3,589,330	2,466,267	-
4900 Rev for/on behalf of districts	26,676	-	-	-	-	-
Subtotal	<u>5,341,451</u>	<u>6,689,760</u>	<u>3,426,782</u>	<u>4,547,444</u>	<u>4,026,358</u>	<u>-</u>
Total revenues	<u>99,997,635</u>	<u>106,647,445</u>	<u>107,926,538</u>	<u>113,069,601</u>	<u>116,487,398</u>	<u>-</u>
Other sources						
5100 Long-term debt sources	-	695,841	1,275,000	5,000,000	250,000	-
5200 Interfund transfers	5,919,775	5,718,376	6,388,063	6,408,298	6,210,092	-
5400 Beginning fund balance	18,625,043	20,238,001	22,320,927	22,236,008	21,011,900	-
Total other sources	<u>24,544,818</u>	<u>26,652,218</u>	<u>29,983,990</u>	<u>33,644,306</u>	<u>27,471,992</u>	<u>-</u>
TOTAL RESOURCES	<u>124,542,453</u>	<u>133,299,663</u>	<u>137,910,528</u>	<u>146,713,907</u>	<u>143,959,390</u>	<u>-</u>

REQUIREMENTS

Expenditures by activity

Instruction

1121 Middle/junior high programs	3,012,855	3,322,034	3,863,001	3,729,329	4,010,951	-
1122 Middle/junior extracurricular	-	37,693	-	3	-	-
1132 High school extracurricular	20,048	-	-	-	-	-
1220 Restrictive programs	16,460,350	17,079,459	19,421,061	19,628,669	18,382,136	-
1250 Less restrictive programs	248,951	313,765	459,190	451,170	515,218	-
1271 Remediation	200,582	96,859	-	214,388	-	-
1280 Alternative education	1,719,827	2,254,418	3,331,419	2,712,740	2,314,467	-
1291 English second language prgms	112	24,287	-	(278)	57,032	-
1292 Teen parent program	90,765	96,554	98,462	97,581	113,964	-
1293 Migrant education	786,065	986,770	942,365	1,284,061	1,120,327	-
1294 Youth corrections education	3,855,569	3,916,893	4,649,231	5,176,109	4,519,106	-
1400 Summer school programs	155,475	105,039	-	79,685	127,394	-
Subtotal	<u>26,550,599</u>	<u>28,233,771</u>	<u>32,764,729</u>	<u>33,373,457</u>	<u>31,160,595</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 All Budgetary Funds Combined

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
Support services						
2110 Attendance services	1,637,253	2,314,158	2,383,554	2,516,003	2,454,075	-
2120 Guidance services	1,685,319	1,797,485	1,923,641	1,975,251	2,015,112	-
2130 Health services	17,030,781	18,705,714	20,879,858	20,828,486	22,617,206	-
2140 Psychological services	1,339,050	1,578,735	1,976,338	1,988,017	1,889,493	-
2150 Speech pathology & audiology	1,326,663	1,521,050	1,578,506	1,485,048	1,500,615	-
2160 Other student treatment	1,040,037	1,322,861	1,447,551	1,464,636	1,557,625	-
2190 Service direction student services	1,428,581	1,727,364	1,985,064	1,977,101	2,100,545	-
2210 Improvement of instruction	2,847,289	3,782,773	3,185,989	4,135,845	3,746,273	-
2230 Assessment & testing	-	531	-	-	-	-
2240 Instructional staff dvlpmnt	51,668	1,021,890	13,000	250,818	-	-
2310 Board of education services	323,123	258,884	490,600	544,600	345,200	-
2320 Executive administration svcs	1,087,426	1,190,917	1,240,460	1,250,014	1,378,470	-
2410 Office of the principal services	2,524,810	2,709,824	2,712,575	2,804,967	2,603,083	-
2490 Other admin support services	1,695,934	1,705,137	1,807,487	1,825,275	2,003,570	-
2510 Direction of business support svcs	252,456	327,235	370,774	373,122	399,745	-
2520 Fiscal services	1,097,687	981,363	1,198,096	1,194,018	1,031,870	-
2540 Plant operation & maintenance	2,557,091	2,993,538	3,726,397	3,137,210	5,429,239	-
2550 Student transportation services	113,993	112,108	121,000	130,500	165,700	-
2570 Internal services	1,038,452	1,172,928	1,405,011	1,391,677	1,615,507	-
2620 Plan/develop/evaluate	4,248,811	3,210,914	4,131,844	4,103,083	3,414,164	-
2630 Information services	349,358	564,609	628,686	589,253	458,819	-
2640 Staff services	3,116,594	2,095,929	2,254,565	2,258,601	2,639,982	-
2660 Technology services	7,627,745	6,975,672	7,598,519	7,718,970	8,012,415	-
2670 Records management	-	262,306	-	-	-	-
2690 Other support services	234,529	414,677	424,200	487,337	50,000	-
Subtotal	<u>54,654,650</u>	<u>58,748,602</u>	<u>63,483,715</u>	<u>64,429,832</u>	<u>67,428,708</u>	<u>-</u>
Enterprise & community services						
3100 Food services	1,297,508	1,491,327	1,730,763	1,762,255	1,781,069	-
3300 Community services	5,000	-	-	-	-	-
Subtotal	<u>1,302,508</u>	<u>1,491,327</u>	<u>1,730,763</u>	<u>1,762,255</u>	<u>1,781,069</u>	<u>-</u>
Facilities acquisition & construction						
4150 Building acquisition/construction	-	695,841	5,000	5,000	895,806	-
Subtotal	<u>-</u>	<u>695,841</u>	<u>5,000</u>	<u>5,000</u>	<u>895,806</u>	<u>-</u>
Other uses expenditures						
5100 Debt service	8,089,204	8,373,678	8,746,708	8,746,708	13,965,610	-
5300 Apportionment of funds by ESD	7,787,716	7,677,948	12,637,648	12,637,648	10,600,000	-
Subtotal	<u>15,876,920</u>	<u>16,051,626</u>	<u>21,384,356</u>	<u>21,384,356</u>	<u>24,565,610</u>	<u>-</u>
Total expenditures	98,384,677	105,221,167	119,368,563	120,954,900	125,831,788	-
Interfund transfers	5,919,775	5,718,376	6,388,063	6,408,298	6,210,092	-
Contingencies	-	-	5,430,602	8,095,183	5,913,510	-
Total appropriation	104,304,452	110,939,543	131,187,228	135,458,381	137,955,390	-
Ending fund balance	20,238,001	22,360,120	6,723,300	11,255,526	6,004,000	-
TOTAL REQUIREMENTS	<u>\$124,542,453</u>	<u>\$133,299,663</u>	<u>\$137,910,528</u>	<u>\$146,713,907</u>	<u>\$143,959,390</u>	<u>\$-</u>

EXPENDITURES BY OBJECT

Expenditures by activity

Salaries

0111 Licensed salaries	\$ 14,755,904	\$ 15,629,559	\$ 18,750,927	\$ 18,847,824	\$ 19,352,629	\$ -
0112 Classified salaries	16,826,839	18,205,268	20,993,915	20,154,803	19,909,416	-
0113 Administrators	5,476,520	5,708,964	6,068,194	6,550,829	6,026,701	-
0114 Managerial-classified	1,630,045	1,843,321	1,876,529	2,070,251	1,417,015	-
0116 Supplemental retirement	-	-	-	20,000	-	-

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 All Budgetary Funds Combined

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Projected Actual 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
Salaries (continued)						
0121 Licensed substitutes	178,116	17,575	330,425	257,669	302,425	-
0122 Classified substitutes	38,355	-	286,354	276,354	289,138	-
0123 Licensed-temporary	316,515	392,442	114,570	312,937	644,311	-
0124 Classified-temporary	972,461	1,104,821	869,701	848,377	1,189,539	-
0130 Additional salary	36,581	64,601	734,622	747,598	792,161	-
Allocated salaries	(8,829)	1	88,303	(15,472)	-	-
Subtotal	<u>40,222,507</u>	<u>42,966,552</u>	<u>50,113,540</u>	<u>50,071,170</u>	<u>49,923,335</u>	<u>-</u>
Associated payroll costs						
0210 Public employee retire	10,180,480	11,073,507	13,655,860	12,810,328	15,426,743	-
0220 Social security administration	3,059,632	3,269,582	3,773,241	3,698,330	3,748,137	-
0230 Other payroll costs	1,022,793	1,439,711	1,852,648	1,948,813	2,099,902	-
0240 Contractual employee benefit	8,463,714	8,555,375	10,873,236	9,573,117	9,808,264	-
Allocated associated payroll costs	8,830	(2)	43,862	21,014	-	-
Subtotal	<u>22,735,449</u>	<u>24,338,173</u>	<u>30,198,847</u>	<u>28,051,602</u>	<u>31,083,046</u>	<u>-</u>
Purchased services						
0310 Instruction- professional/tech	2,308,275	3,645,732	1,151,680	3,798,284	956,322	-
0320 Property services	2,157,648	2,349,294	3,321,439	2,709,613	4,813,010	-
0330 Student transportation	203,587	211,717	151,736	152,563	174,328	-
0340 Travel	756,039	764,284	602,556	894,796	756,449	-
0350 Communication	2,467,622	2,506,263	2,264,730	2,301,273	2,280,204	-
0374 Other tuition	5,000	-	-	-	-	-
0380 Non-instructional prof/tech	4,136,620	4,344,489	3,239,844	3,673,425	3,246,287	-
0390 Other services and adjustments	101,593	(8,700)	1,866	13,170	21,840	-
0391 CTA service adjustments	(13,330)	(176,409)	103,257	77,620	(119,952)	-
Allocated purchased services	(10)	(1)	779	-	-	-
Subtotal	<u>12,123,044</u>	<u>13,636,669</u>	<u>10,837,887</u>	<u>13,620,744</u>	<u>12,128,488</u>	<u>-</u>
Supplies and materials						
0410 Supplies & materials	1,368,768	1,350,595	1,971,563	2,024,012	1,879,156	-
0420 Textbooks	38,297	26,349	60,000	112,181	28,700	-
0430 Library books	80,749	71,172	62,743	60,820	56,560	-
0440 Periodicals	1,204	2,893	2,400	8,215	5,900	-
0450 Food	509,079	585,915	823,200	847,273	789,200	-
0460 Non-consumable	369,646	745,488	152,345	431,174	201,530	-
0470 Non-capital computer software	902,234	736,557	494,626	646,984	622,804	-
0480 Non-capital comp hardware	1,068,533	695,611	468,819	419,629	270,720	-
Allocated supplies and materials	1	(28,227)	803	-	-	-
Subtotal	<u>4,338,511</u>	<u>4,186,353</u>	<u>4,036,499</u>	<u>4,550,288</u>	<u>3,854,570</u>	<u>-</u>
Capital outlay						
0520 Buildings acquisition	-	-	-	35,109	492,306	-
0540 Equipment	625,751	570,247	10,000	221,666	589,857	-
0550 Technology	326,182	29,918	13,402	13,402	13,402	-
0590 Other capital outlay	-	856,486	-	-	-	-
Subtotal	<u>951,933</u>	<u>1,456,651</u>	<u>23,402</u>	<u>270,177</u>	<u>1,095,565</u>	<u>-</u>
Other objects						
0610 Redemption of principal	4,262,910	4,783,171	5,397,922	5,369,905	10,761,509	-
0621 Regular interest	3,826,294	3,590,507	3,348,786	3,376,803	3,204,101	-
0640 Dues & fees	193,266	371,985	211,120	243,674	203,402	-
0650 Insurance & judgements	668,330	786,744	1,149,817	1,137,087	1,320,224	-
0690 Indirect charges	1,274,717	1,426,414	1,413,095	1,625,802	1,657,548	-
0720 Transits to districts	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	-
0790 Other transfers	-	-	2,000,000	2,000,000	-	-
Subtotal	<u>18,013,233</u>	<u>18,636,769</u>	<u>24,158,388</u>	<u>24,390,919</u>	<u>27,746,784</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 98,384,677</u>	<u>\$105,221,167</u>	<u>\$119,368,563</u>	<u>\$120,954,900</u>	<u>\$125,831,788</u>	<u>\$ -</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Full-Time Equivalent
 All Budgetary Funds Combined

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Projected Actual 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
FULL-TIME EQUIVALENT BY FUND						
Resolution Services Fund	310.28	336.76	348.41	341.38	345.02	-
Contracted Services Fund	300.96	303.88	297.84	291.97	266.79	-
Operating Fund	63.57	67.37	68.94	68.10	33.20	-
Risk Management and Reserve Fund	<u>1.00</u>	<u>1.75</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>675.81</u>	<u>709.76</u>	<u>716.59</u>	<u>702.85</u>	<u>646.41</u>	<u>-</u>
FULL-TIME EQUIVALENT BY ACTIVITY						
Instruction						
1100 Regular instruction	-	25.20	25.20	23.52	21.00	-
1200 Special programs	<u>303.29</u>	<u>288.46</u>	<u>278.88</u>	<u>282.94</u>	<u>240.87</u>	<u>-</u>
Subtotal	<u>303.29</u>	<u>313.66</u>	<u>304.08</u>	<u>306.46</u>	<u>261.87</u>	<u>-</u>
Support services						
2100 Support services	243.00	261.68	274.86	258.67	258.22	-
2200 Instructional staff support	8.64	9.21	9.23	10.68	13.15	-
2300 General administration	4.00	3.96	4.20	4.33	4.30	-
2400 School administration	32.94	31.50	30.63	31.24	28.68	-
2500 Business services support	24.85	25.59	26.43	25.45	24.42	-
2600 Central services support	<u>59.09</u>	<u>64.16</u>	<u>67.16</u>	<u>66.02</u>	<u>55.77</u>	<u>-</u>
Subtotal	<u>372.52</u>	<u>396.10</u>	<u>412.51</u>	<u>396.39</u>	<u>384.54</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>675.81</u>	<u>709.76</u>	<u>716.59</u>	<u>702.85</u>	<u>646.41</u>	<u>-</u>
FULL-TIME EQUIVALENT BY DEPARTMENT						
Administration	9.79	9.25	8.95	10.33	6.20	-
Facilities services	14.00	13.69	14.83	14.85	14.47	-
Business services	10.45	11.90	11.60	10.60	9.95	-
Human resources	10.50	10.50	9.90	11.60	9.00	-
Technology services	29.70	30.25	31.25	30.25	31.25	-
Special education services	289.83	275.24	259.68	261.89	220.32	-
School health services	174.74	174.92	183.24	176.55	181.34	-
Instructional services	<u>136.80</u>	<u>184.01</u>	<u>197.14</u>	<u>186.78</u>	<u>173.88</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>675.81</u>	<u>709.76</u>	<u>716.59</u>	<u>702.85</u>	<u>646.41</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Positions
 All Budgetary Funds Combined

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Projected Actual 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
POSITIONS BY FUND						
Resolution Services Fund	347.11	375.59	388.40	374.23	381.79	-
Contracted Services Fund	332.98	331.94	323.45	314.80	292.81	-
Operating Fund	64.91	68.27	70.75	69.57	34.00	-
Risk Management and Reserve Fund	<u>1.00</u>	<u>2.20</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>-</u>
TOTAL POSITIONS	<u>746.00</u>	<u>778.00</u>	<u>784.00</u>	<u>760.00</u>	<u>710.00</u>	<u>-</u>
POSITIONS BY ACTIVITY						
Instruction						
1100 Regular instruction	-	30.00	30.00	28.00	25.00	-
1200 Special programs	<u>333.35</u>	<u>316.30</u>	<u>304.73</u>	<u>307.48</u>	<u>265.60</u>	<u>-</u>
Subtotal	<u>333.35</u>	<u>346.30</u>	<u>334.73</u>	<u>335.48</u>	<u>290.60</u>	<u>-</u>
Support services						
2100 Support services	280.38	295.50	308.30	284.62	289.81	-
2200 Instructional staff support	8.65	9.25	9.23	10.81	14.71	-
2300 General administration	4.00	3.96	4.95	4.95	5.10	-
2400 School administration	34.33	32.38	31.92	31.52	29.06	-
2500 Business services support	25.35	26.35	27.60	26.60	24.95	-
2600 Central services support	<u>59.94</u>	<u>64.26</u>	<u>67.27</u>	<u>66.02</u>	<u>55.77</u>	<u>-</u>
Subtotal	<u>412.65</u>	<u>431.70</u>	<u>449.27</u>	<u>424.52</u>	<u>419.40</u>	<u>-</u>
TOTAL POSITIONS	<u>746.00</u>	<u>778.00</u>	<u>784.00</u>	<u>760.00</u>	<u>710.00</u>	<u>-</u>
POSITIONS BY DEPARTMENT						
Administration	9.79	9.25	8.95	10.95	7.00	-
Facilities services	14.00	14.00	16.00	16.00	15.00	-
Business services	10.95	12.35	11.60	10.60	9.95	-
Human resources	11.00	10.50	9.90	11.60	9.00	-
Technology services	29.95	30.25	31.25	30.25	31.25	-
Special education services	315.65	301.06	284.75	285.05	244.42	-
School health services	209.06	205.65	212.88	200.75	207.86	-
Instructional services	<u>145.60</u>	<u>194.94</u>	<u>208.67</u>	<u>194.80</u>	<u>185.52</u>	<u>-</u>
TOTAL POSITIONS	<u>746.00</u>	<u>778.00</u>	<u>784.00</u>	<u>760.00</u>	<u>710.00</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 1 Resolution Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
RESOURCES						
Revenues						
Local sources						
1110 Ad valorem taxes	\$ 39,864,341	\$ 42,584,257	\$ 43,889,000	\$ 44,180,000	\$ 45,278,000	\$ -
1190 Penalties & interest on taxes	19,545	121,331	10,000	10,000	10,000	-
1920 Private contribution/donations	-	1	-	675	-	-
1940 Services to local ed agencies	40,497	18,014	19,614	19,614	19,800	-
1960 Recovery of prior yrs expenses	(129)	660	-	-	-	-
1990 Miscellaneous	31,680	35,467	106,741	92,849	55,443	-
Subtotal	<u>39,955,934</u>	<u>42,759,730</u>	<u>44,025,355</u>	<u>44,303,138</u>	<u>45,363,243</u>	<u>-</u>
State sources						
3101 SSF - general support	8,201,992	8,088,170	7,776,628	7,687,983	10,252,916	-
3299 Other restricted grants aid	48,061	59,103	55,123	55,123	55,123	-
Subtotal	<u>8,250,053</u>	<u>8,147,273</u>	<u>7,831,751</u>	<u>7,743,106</u>	<u>10,308,039</u>	<u>-</u>
Federal sources						
1990 Miscellaneous	28,447	7,148	-	-	-	-
4500 Fed restricted revenue thru state	-	63,401	62,939	66,867	54,985	-
Subtotal	<u>28,447</u>	<u>70,549</u>	<u>62,939</u>	<u>66,867</u>	<u>54,985</u>	<u>-</u>
Total revenues	<u>48,234,434</u>	<u>50,977,552</u>	<u>51,920,045</u>	<u>52,113,111</u>	<u>55,726,267</u>	<u>-</u>
Other sources						
5200 Interfund transfers	417,034	-	-	-	-	-
5400 Beginning fund balance	9,369,881	10,954,854	9,668,178	9,668,178	6,000,000	-
Total other sources	<u>9,786,915</u>	<u>10,954,854</u>	<u>9,668,178</u>	<u>9,668,178</u>	<u>6,000,000</u>	<u>-</u>
TOTAL RESOURCES	<u>58,021,349</u>	<u>61,932,406</u>	<u>61,588,223</u>	<u>61,781,289</u>	<u>61,726,267</u>	<u>-</u>
REQUIREMENTS						
Expenditures by activity						
Instruction						
1220 Restrictive programs	8,117,170	8,367,099	9,676,301	10,252,402	8,368,962	-
1250 Less restrictive programs	212,178	282,382	413,315	406,156	468,121	-
1280 Alternative education	1,407,519	1,875,710	2,199,425	1,375,383	1,255,840	-
1291 English second language prgms	112	24,287	-	(278)	57,032	-
1292 Teen parent program	82,119	90,381	92,273	91,429	106,749	-
1294 Youth corrections education	413,463	395,247	420,827	449,378	366,828	-
Subtotal	<u>10,232,561</u>	<u>11,035,106</u>	<u>12,802,141</u>	<u>12,574,470</u>	<u>10,623,532</u>	<u>-</u>
Support services						
2110 Attendance services	746,370	1,390,454	1,426,813	1,597,685	1,634,507	-
2130 Health services	10,843,418	12,540,819	13,527,581	13,571,453	14,490,773	-
2140 Psychological services	766,594	1,174,511	1,447,898	1,460,200	1,276,776	-
2150 Speech pathology & audiology	948,031	1,226,005	1,285,016	1,179,611	1,101,852	-
2160 Other student treatment	762,075	952,259	1,064,695	1,113,562	1,104,279	-
2190 Service direction student services	423,284	851,144	989,760	1,009,382	963,717	-
2210 Improvement of instruction	673,202	877,937	948,957	966,131	820,800	-
2310 Board of education services	-	(3)	-	-	-	-
2320 Executive administration svcs	193,166	187,255	214,062	138,245	257,624	-
2410 Office of the principal services	1,557,762	1,550,170	1,692,378	1,768,412	1,533,549	-
2490 Other admin support services	-	1	-	-	-	-
2510 Direction of business support svcs	-	(2)	-	-	-	-
2520 Fiscal services	193,302	801	1,420	-	-	-
2540 Plant operation & maintenance	1,628,721	2,139,074	2,503,420	2,255,828	2,045,189	-
2570 Internal services	27,244	25,520	23,733	24,829	30,252	-
2630 Information services	2,804	2,964	3,053	3,053	3,053	-
2640 Staff services	35,952	4,800	5,300	5,300	-	-
2660 Technology services	5,274,097	4,955,242	4,922,792	5,032,224	5,629,754	-
Subtotal	<u>24,076,022</u>	<u>27,878,951</u>	<u>30,056,878</u>	<u>30,125,915</u>	<u>30,892,125</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 1 Resolution Fund

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Projected Actual 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
Enterprise & community services						
3100 Food services	17,404	144,847	146,370	268	128,570	-
Subtotal	17,404	144,847	146,370	268	128,570	-
Other uses expenditures						
5300 Apportionment of funds by ESD	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	-
Subtotal	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	-
Total expenditures	42,113,703	46,736,852	53,643,037	53,338,301	52,244,227	-
Interfund transfers	4,952,792	5,329,376	5,417,563	5,437,798	5,659,092	-
Contingencies	-	-	2,527,623	3,005,190	3,822,948	-
Total appropriation	47,066,495	52,066,228	61,588,223	61,781,289	61,726,267	-
Ending fund balance	10,954,854	9,866,178	-	-	-	-
TOTAL REQUIREMENTS	\$ 58,021,349	\$ 61,932,406	\$ 61,588,223	\$ 61,781,289	\$ 61,726,267	\$ -

EXPENDITURES BY OBJECT

Expenditures by activity

Salaries

0111 Licensed salaries	\$ 7,221,599	\$ 7,943,330	\$ 9,703,148	\$ 9,351,893	\$ 10,250,007	\$ -
0112 Classified salaries	6,946,416	8,284,333	9,802,529	9,486,960	10,702,680	-
0113 Administrators	1,028,071	1,114,901	1,375,235	1,355,237	2,681,451	-
0114 Managerial-classified	512,313	533,023	427,066	363,546	403,950	-
0121 Licensed substitutes	64,095	-	112,000	103,000	110,500	-
0122 Classified substitutes	32,708	-	175,854	171,854	173,854	-
0123 Licensed-temporary	27,141	56,957	-	93,189	1,000	-
0124 Classified-temporary	44,679	94,145	4,961	66,909	4,961	-
0130 Additional salary	78	731	313,817	304,325	390,083	-
Allocated salaries	1,855,687	2,790,934	1,887,042	1,761,096	(2,016,282)	-
Subtotal	17,732,787	20,818,354	23,801,652	23,058,009	22,702,204	-

Associated payroll costs

0210 Public employee retire	4,114,431	4,633,342	5,956,717	5,484,436	7,645,242	-
0220 Social security administration	1,209,943	1,374,420	1,648,171	1,578,103	1,862,401	-
0230 Other payroll costs	369,626	556,404	769,919	785,019	994,502	-
0240 Contractual employee benefit	3,637,931	4,016,934	5,204,276	4,385,261	5,125,552	-
Allocated associated payroll costs	1,003,607	1,396,893	1,041,932	954,735	(960,077)	-
Subtotal	10,335,538	11,977,993	14,621,015	13,187,554	14,667,620	-

Purchased services

0310 Instruction- professional/tech	849,835	1,592,880	70,586	1,870,157	93,624	-
0320 Property services	1,353,828	1,526,330	1,763,110	1,614,864	1,326,158	-
0330 Student transportation	12,691	10,296	6,000	6,167	3,500	-
0340 Travel	67,003	92,731	100,498	90,710	96,358	-
0350 Communication	2,237,765	2,263,121	2,035,781	2,055,199	2,078,245	-
0380 Non-instructional prof/tech	534,837	189,379	147,794	360,293	283,288	-
0390 Other services and adjustments	102,511	(209,929)	(41,265)	(23,460)	(8,112)	-
0391 CTA service adjustments	(106,605)	(142,528)	(285,109)	(285,246)	(310,952)	-
Allocated purchased services	13,463	17,041	(16,711)	(17,548)	(19,172)	-
Subtotal	5,065,328	5,339,321	3,780,684	5,671,136	3,542,937	-

Supplies and materials

0410 Supplies & materials	205,200	220,272	290,634	307,391	328,127	-
0420 Textbooks	17,684	11,077	3,000	24,742	1,000	-
0430 Library books	19,710	38,638	28,000	26,034	24,000	-
0440 Periodicals	305	1,212	2,000	6,000	4,500	-
0450 Food	17,364	143,616	146,370	-	128,570	-
0460 Non-consumable	90,673	62,465	33,155	55,527	44,707	-
0470 Non-capital computer software	224,827	229,812	117,951	164,173	153,003	-
0480 Non-capital comp hardware	586,607	162,498	120,029	120,576	28,500	-
Allocated supplies and materials	11,858	21,717	24,367	23,503	(13,296)	-
Subtotal	1,174,228	891,307	765,506	727,946	699,111	-

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 1 Resolution Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
Capital outlay						
0520 Buildings acquisition	-	-	-	15,140	-	-
0540 Equipment	16	-	-	-	-	-
0550 Technology	-	-	13,402	13,402	13,402	-
Subtotal	<u>16</u>	<u>-</u>	<u>13,402</u>	<u>28,542</u>	<u>13,402</u>	<u>-</u>
Other objects						
0640 Dues & fees	18,090	31,929	23,130	27,466	18,953	-
0720 Transits to districts	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	-
Subtotal	<u>7,805,806</u>	<u>7,709,877</u>	<u>10,660,778</u>	<u>10,665,114</u>	<u>10,618,953</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 42,113,703</u>	<u>\$ 46,736,852</u>	<u>\$ 53,643,037</u>	<u>\$ 53,338,301</u>	<u>\$ 52,244,227</u>	<u>\$ -</u>

Multnomah Education Service District

2025-2026 Fiscal Year Annual Budget

2 Contracted Services Fund

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
RESOURCES						
Revenues						
Local sources						
1200 Revenue from local governments	\$ 15,069	\$ -	\$ -	\$ 130,000	\$ -	\$ -
1600 Food service	4,069	4,311	-	2,653	-	-
1800 Community service activities	-	4,984	-	-	-	-
1920 Private contribution/donations	92,500	142,502	300	2,389	365,000	-
1940 Services to local ed agencies	14,088,957	16,015,882	17,139,489	18,674,484	17,731,906	-
1960 Recovery of prior yrs expenses	346	(39,568)	-	-	-	-
1990 Miscellaneous	129,216	309,053	177,804	204,261	158,603	-
Subtotal	<u>14,330,157</u>	<u>16,437,164</u>	<u>17,317,593</u>	<u>19,013,787</u>	<u>18,255,509</u>	<u>-</u>
Intermediate sources						
2200 Restricted revenue	296,796	374,893	403,684	1,382,070	2,813,227	-
State sources						
3299 Other restricted grants aid	20,383,623	19,648,431	23,516,476	24,427,721	24,073,908	-
Federal sources						
1990 Miscellaneous	103,475	7,044	-	-	-	-
4300 Fed restricted revenue	435,636	567,958	591,413	958,114	1,560,091	-
4500 Fed restricted revenue thru state	4,747,217	6,036,609	2,772,430	3,522,463	2,411,282	-
4900 Rev for/on behalf of districts	26,676	-	-	-	-	-
Subtotal	<u>5,313,004</u>	<u>6,611,611</u>	<u>3,363,843</u>	<u>4,480,577</u>	<u>3,971,373</u>	<u>-</u>
Total revenues	<u>40,323,580</u>	<u>43,072,099</u>	<u>44,601,596</u>	<u>49,304,155</u>	<u>49,114,017</u>	<u>-</u>
Other sources						
5400 Beginning fund balance	1,241,257	719,222	1,737,128	1,652,209	775,000	-
Total other sources	<u>1,241,257</u>	<u>719,222</u>	<u>1,737,128</u>	<u>1,652,209</u>	<u>775,000</u>	<u>-</u>
TOTAL RESOURCES	<u>41,564,837</u>	<u>43,791,321</u>	<u>46,338,724</u>	<u>50,956,364</u>	<u>49,889,017</u>	<u>-</u>
REQUIREMENTS						
Expenditures by activity						
Instruction						
1121 Middle/junior high programs	3,012,855	3,322,034	3,863,001	3,729,329	4,010,951	-
1122 Middle/junior extracurricular	-	37,693	-	3	-	-
1132 High school extracurricular	20,048	-	-	-	-	-
1220 Restrictive programs	8,343,180	8,712,360	9,744,760	9,376,267	10,013,174	-
1250 Less restrictive programs	36,773	31,383	45,875	45,014	47,097	-
1271 Remediation	200,582	96,859	-	214,388	-	-
1280 Alternative education	312,308	378,708	1,131,994	1,337,357	1,058,627	-
1292 Teen parent program	8,646	6,173	6,189	6,152	7,215	-
1293 Migrant education	786,065	986,770	942,365	1,284,061	1,120,327	-
1294 Youth corrections education	3,442,106	3,521,646	4,228,404	4,726,731	4,152,278	-
1400 Summer school programs	155,475	105,039	-	79,685	127,394	-
Subtotal	<u>16,318,038</u>	<u>17,198,665</u>	<u>19,962,588</u>	<u>20,798,987</u>	<u>20,537,063</u>	<u>-</u>
Support services						
2110 Attendance services	890,883	915,218	757,326	717,728	718,393	-
2120 Guidance services	1,685,319	1,797,485	1,923,641	1,975,251	2,015,112	-
2130 Health services	6,188,488	6,161,503	7,352,277	7,257,033	8,126,433	-
2140 Psychological services	572,456	404,224	528,440	527,817	612,717	-
2150 Speech pathology & audiology	378,632	295,045	283,490	295,437	393,763	-
2160 Other student treatment	277,962	370,602	382,856	351,074	453,346	-
2190 Service direction student services	745,367	836,438	831,984	799,900	834,410	-
2210 Improvement of instruction	2,072,547	2,814,197	2,116,179	3,047,857	2,651,763	-
2230 Assessment & testing	-	531	-	-	-	-
2240 Instructional staff dvlpmnt	51,668	1,021,890	13,000	250,818	-	-
2320 Executive administration svcs	23,746	24,314	-	1,602	-	-
2410 Office of the principal services	967,048	1,159,654	1,020,197	1,036,555	1,069,534	-
2490 Other admin support services	1,695,934	1,705,136	1,807,487	1,825,275	2,003,570	-

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 2 Contracted Services Fund

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
Support services (continued)						
2510 Direction of business support svcs	-	(4)	-	-	-	-
2520 Fiscal services	229,896	-	-	-	-	-
2540 Plant operation & maintenance	476,947	999,787	798,898	1,041,152	1,784,075	-
2550 Student transportation services	79,398	90,976	100,000	100,000	140,000	-
2570 Internal services	-	8,746	-	-	-	-
2620 Plan/develop/evaluate	4,241,197	3,208,794	4,131,844	4,103,083	3,414,164	-
2630 Information services	12,500	65,424	12,500	12,500	-	-
2640 Staff services	1,290,598	536,401	414,000	457,261	715,000	-
2660 Technology services	1,063,442	785,834	754,513	748,321	1,075,953	-
2670 Records management	-	262,306	-	-	-	-
2690 Other support services	88,874	44,547	-	37,688	-	-
Subtotal	<u>23,032,902</u>	<u>23,509,048</u>	<u>23,228,632</u>	<u>24,586,352</u>	<u>26,008,233</u>	<u>-</u>
Enterprise & community services						
3100 Food services	1,280,104	1,346,480	1,584,393	1,761,987	1,652,499	-
3300 Community services	5,000	-	-	-	-	-
Subtotal	<u>1,285,104</u>	<u>1,346,480</u>	<u>1,584,393</u>	<u>1,761,987</u>	<u>1,652,499</u>	<u>-</u>
Facilities acquisition & construction						
4150 Building acquisition/construction	-	-	-	-	819,100	-
Total expenditures	40,636,044	42,054,193	44,775,613	47,147,326	49,016,895	-
Interfund transfers	209,571	-	-	-	-	-
Contingencies	-	-	1,563,111	3,750,125	872,122	-
Total appropriation	40,845,615	42,054,193	46,338,724	50,897,451	49,889,017	-
Ending fund balance	719,222	1,737,128	-	58,913	-	-
TOTAL REQUIREMENTS	<u>\$ 41,564,837</u>	<u>\$ 43,791,321</u>	<u>\$ 46,338,724</u>	<u>\$ 50,956,364</u>	<u>\$ 49,889,017</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0111 Licensed salaries	7,347,806	7,393,601	8,686,670	9,175,389	9,102,622	-
0112 Classified salaries	7,512,993	7,368,601	8,055,137	7,681,803	7,373,044	-
0113 Administrators	2,140,875	2,213,232	2,125,214	2,512,415	1,710,932	-
0114 Managerial-classified	711,533	645,645	710,701	943,914	629,395	-
0121 Licensed substitutes	114,021	17,575	214,425	151,169	188,425	-
0122 Classified substitutes	5,647	-	107,000	101,000	111,784	-
0123 Licensed-temporary	287,199	306,851	113,566	219,748	643,311	-
0124 Classified-temporary	906,688	986,775	862,240	775,508	1,131,553	-
0130 Additional salary	20,762	34,225	320,761	318,993	341,801	-
Allocated salaries	(112,571)	(420,841)	790,925	763,139	2,016,282	-
Subtotal	<u>18,934,953</u>	<u>18,545,664</u>	<u>21,986,639</u>	<u>22,643,078</u>	<u>23,249,149</u>	<u>-</u>
Associated payroll costs						
0210 Public employee retire	4,630,270	4,816,717	5,776,338	5,474,192	6,518,075	-
0220 Social security administration	1,452,318	1,446,013	1,615,604	1,610,950	1,599,042	-
0230 Other payroll costs	516,406	690,177	838,746	881,302	945,760	-
0240 Contractual employee benefit	3,402,942	3,526,381	4,260,178	3,832,403	3,830,302	-
Allocated associated payroll costs	(76,778)	(132,031)	480,284	457,292	960,077	-
Subtotal	<u>9,925,158</u>	<u>10,347,257</u>	<u>12,971,150</u>	<u>12,256,139</u>	<u>13,853,256</u>	<u>-</u>
Purchased services						
0310 Instruction- professional/tech	1,446,650	2,029,189	1,055,894	1,904,507	836,698	-
0320 Property services	1,173,000	1,409,261	1,553,548	1,622,621	2,350,452	-
0330 Student transportation	190,896	201,421	145,736	143,582	170,828	-
0340 Travel	571,648	544,566	366,258	612,773	547,041	-
0350 Communication	118,739	108,801	112,414	129,961	111,584	-
0374 Other tuition	5,000	-	-	-	-	-
0380 Non-instructional prof/tech	3,257,295	3,805,266	2,433,288	2,713,825	2,541,599	-

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 2 Contracted Services Fund

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
Purchased services (continued)						
0390 Other services and adjustments	(918)	(4,796)	608	608	608	-
0391 CTA service adjustments	-	(668)	-	-	-	-
Allocated purchased services	<u>4,053</u>	<u>8,716</u>	<u>24,630</u>	<u>24,688</u>	<u>19,172</u>	<u>-</u>
Subtotal	<u>6,766,363</u>	<u>8,101,756</u>	<u>5,692,376</u>	<u>7,152,565</u>	<u>6,577,982</u>	<u>-</u>
Supplies and materials						
0410 Supplies & materials	1,053,964	932,284	1,489,232	1,498,683	1,415,874	-
0420 Textbooks	20,175	15,272	25,000	54,507	27,700	-
0430 Library books	56,461	27,924	34,743	32,786	32,560	-
0440 Periodicals	672	1,681	300	2,115	1,400	-
0450 Food	491,489	442,020	676,830	847,273	660,630	-
0460 Non-consumable	266,914	661,092	62,190	320,620	116,823	-
0470 Non-capital computer software	474,323	216,373	132,494	242,261	199,801	-
0480 Non-capital comp hardware	425,609	469,157	213,790	159,233	152,220	-
Allocated supplies and materials	<u>4,054</u>	<u>14,043</u>	<u>12,004</u>	<u>12,065</u>	<u>13,296</u>	<u>-</u>
Subtotal	<u>2,793,661</u>	<u>2,779,846</u>	<u>2,646,583</u>	<u>3,169,543</u>	<u>2,620,304</u>	<u>-</u>
Capital outlay						
0520 Buildings acquisition	-	-	-	19,969	420,600	-
0540 Equipment	567,113	515,970	-	201,666	584,857	-
0550 Technology	326,182	29,918	-	-	-	-
0590 Other capital outlay	-	160,645	-	-	-	-
Subtotal	<u>893,295</u>	<u>706,533</u>	<u>-</u>	<u>221,635</u>	<u>1,005,457</u>	<u>-</u>
Other objects						
0640 Dues & fees	47,897	146,723	65,770	78,564	53,199	-
0690 Indirect charges	<u>1,274,717</u>	<u>1,426,414</u>	<u>1,413,095</u>	<u>1,625,802</u>	<u>1,657,548</u>	<u>-</u>
Subtotal	<u>1,322,614</u>	<u>1,573,137</u>	<u>1,478,865</u>	<u>1,704,366</u>	<u>1,710,747</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 40,636,044</u>	<u>\$ 42,054,193</u>	<u>\$ 44,775,613</u>	<u>\$ 47,147,326</u>	<u>\$ 49,016,895</u>	<u>\$ -</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 6 Operating Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	\$ 638,687	\$ 1,013,878	\$ 695,000	\$ 850,000	\$ 520,000	\$ -
1800 Community service activities	-	5,766	-	-	-	-
1910 Rentals	18,940	17,940	17,940	17,940	17,940	-
1920 Private contribution/donations	3,579	793	-	-	-	-
1940 Services to local ed agencies	131,554	54,000	-	50,000	50,000	-
1960 Recovery of prior yrs expenses	7,300	167	-	-	-	-
1970 Services provided other funds	-	-	-	-	908,210	-
1980 Fees charged to grants	1,553,021	1,696,991	1,470,000	1,460,000	1,736,000	-
1990 Miscellaneous	53,622	47,848	45,000	45,000	45,000	-
Subtotal	<u>2,406,703</u>	<u>2,837,383</u>	<u>2,227,940</u>	<u>2,422,940</u>	<u>3,277,150</u>	<u>-</u>
Intermediate sources						
2199 Other intermediate sources	-	27,210	-	7,613	-	-
State sources						
3299 Other restricted grants aid	500	15,225	-	500	-	-
Federal sources						
4500 Fed restricted revenue thru state	-	7,600	-	-	-	-
Total revenues	<u>2,407,203</u>	<u>2,887,418</u>	<u>2,227,940</u>	<u>2,431,053</u>	<u>3,277,150</u>	<u>-</u>
Other sources						
5100 Long-term debt sources	-	695,841	-	-	-	-
5200 Interfund transfers	5,017,363	5,079,376	5,167,563	5,187,798	5,554,092	-
5400 Beginning fund balance	4,053,148	4,495,949	5,454,901	5,454,901	4,195,000	-
Total other sources	<u>9,070,511</u>	<u>10,271,166</u>	<u>10,622,464</u>	<u>10,642,699</u>	<u>9,749,092</u>	<u>-</u>
TOTAL RESOURCES	<u>11,477,714</u>	<u>13,158,584</u>	<u>12,850,404</u>	<u>13,073,752</u>	<u>13,026,242</u>	<u>-</u>
REQUIREMENTS						
Expenditures by activity						
Support services						
2110 Attendance services	\$ -	\$ (9)	\$ 87,603	\$ 87,603	\$ -	\$ -
2130 Health services	(1,125)	3,392	-	-	-	-
2190 Service direction student services	259,930	39,782	163,320	167,819	302,418	-
2210 Improvement of instruction	101,540	90,639	120,853	121,857	273,710	-
2310 Board of education services	175,345	258,887	235,600	289,600	270,200	-
2320 Executive administration svcs	870,514	979,348	1,026,398	1,110,167	1,120,846	-
2510 Direction of business support svcs	252,456	327,241	370,774	373,122	399,745	-
2520 Fiscal services	674,489	980,562	1,196,676	1,194,018	1,031,870	-
2540 Plant operation & maintenance	(97,427)	(451,849)	(502,191)	(540,200)	816,375	-
2550 Student transportation services	34,595	19,993	21,000	30,500	25,700	-
2570 Internal services	104,315	55,915	55,700	54,000	55,000	-
2620 Plan/develop/evaluate	7,614	2,120	-	-	-	-
2630 Information services	334,054	496,221	613,133	573,700	455,766	-
2640 Staff services	1,790,044	1,554,728	1,824,948	1,785,723	1,839,845	-
2660 Technology services	1,167,308	1,251,697	1,334,222	1,351,396	969,208	-
2690 Other support services	145,655	370,130	424,200	449,649	50,000	-
Subtotal	<u>5,819,307</u>	<u>5,978,797</u>	<u>6,972,236</u>	<u>7,048,954</u>	<u>7,610,683</u>	<u>-</u>
Facilities acquisition & construction						
4150 Building acquisition/construction	-	695,841	-	-	71,706	-
Other uses expenditures						
5100 Debt service	822,080	799,312	859,526	859,526	672,004	-
Total expenditures	<u>6,641,387</u>	<u>7,473,950</u>	<u>7,831,762</u>	<u>7,908,480</u>	<u>8,354,393</u>	<u>-</u>
Interfund transfers	340,378	389,000	970,500	970,500	551,000	-
Contingencies	-	-	348,142	348,142	230,849	-
Total appropriation	<u>6,981,765</u>	<u>7,862,950</u>	<u>9,150,404</u>	<u>9,227,122</u>	<u>9,136,242</u>	<u>-</u>
Ending fund balance	<u>4,495,949</u>	<u>5,295,634</u>	<u>3,700,000</u>	<u>3,846,630</u>	<u>3,890,000</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 6 Operating Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
TOTAL REQUIREMENTS	<u>\$ 11,477,714</u>	<u>\$ 13,158,584</u>	<u>\$ 12,850,404</u>	<u>\$ 13,073,752</u>	<u>\$ 13,026,242</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0111 Licensed salaries	\$ 186,499	\$ 292,628	\$ 361,109	\$ 320,542	\$ -	\$ -
0112 Classified salaries	2,347,852	2,521,258	3,106,770	2,956,561	1,802,066	-
0113 Administrators	2,307,574	2,380,831	2,567,745	2,683,177	1,634,318	-
0114 Managerial-classified	290,724	548,663	645,544	669,573	286,922	-
0116 Supplemental retirement	-	-	-	20,000	-	-
0121 Licensed substitutes	-	-	500	-	-	-
0123 Licensed-temporary	2,175	28,634	1,004	-	-	-
0124 Classified-temporary	21,094	23,901	2,500	5,960	-	-
0130 Additional salary	15,741	29,580	98,010	122,246	56,592	-
Allocated salaries	<u>(1,751,945)</u>	<u>(2,370,092)</u>	<u>(2,589,664)</u>	<u>(2,539,707)</u>	<u>-</u>	<u>-</u>
Subtotal	<u>3,419,714</u>	<u>3,455,403</u>	<u>4,193,518</u>	<u>4,238,352</u>	<u>3,779,898</u>	<u>-</u>
Associated payroll costs						
0210 Public employee retire	1,398,427	1,581,891	1,887,712	1,816,607	1,208,753	-
0220 Social security administration	387,039	437,924	499,578	499,389	272,281	-
0230 Other payroll costs	133,691	188,868	239,778	278,287	151,202	-
0240 Contractual employee benefit	1,402,789	991,586	1,388,526	1,335,197	831,755	-
Allocated associated payroll costs	<u>(917,999)</u>	<u>(1,264,864)</u>	<u>(1,478,354)</u>	<u>(1,391,013)</u>	<u>-</u>	<u>-</u>
Subtotal	<u>2,403,947</u>	<u>1,935,405</u>	<u>2,537,240</u>	<u>2,538,467</u>	<u>2,463,991</u>	<u>-</u>
Purchased services						
0310 Instruction- professional/tech	5,130	19,618	16,700	15,120	17,500	-
0320 Property services	(856,493)	(841,540)	(957,989)	(944,839)	316,300	-
0330 Student transportation	-	-	-	2,814	-	-
0340 Travel	116,341	125,551	134,900	190,413	112,150	-
0350 Communication	100,624	119,735	104,510	104,088	78,350	-
0380 Non-instructional prof/tech	181,695	342,015	331,950	272,495	286,400	-
0390 Other services and adjustments	-	206,025	42,523	36,022	29,344	-
0391 CTA service adjustments	1,812	(33,213)	(15,206)	(40,706)	(15,000)	-
Allocated purchased services	<u>(17,526)</u>	<u>(25,758)</u>	<u>(7,140)</u>	<u>(7,140)</u>	<u>-</u>	<u>-</u>
Subtotal	<u>(468,417)</u>	<u>(87,567)</u>	<u>(349,752)</u>	<u>(371,733)</u>	<u>825,044</u>	<u>-</u>
Supplies and materials						
0410 Supplies & materials	107,431	193,692	179,217	204,283	121,500	-
0420 Textbooks	438	-	32,000	32,932	-	-
0430 Library books	4,578	4,610	-	2,000	-	-
0440 Periodicals	227	-	100	100	-	-
0450 Food	226	279	-	-	-	-
0460 Non-consumable	8,315	9,565	17,000	15,027	-	-
0470 Non-capital computer software	192,651	249,514	242,261	238,630	250,000	-
0480 Non-capital comp hardware	35,190	39,890	35,000	39,820	40,000	-
Allocated supplies and materials	<u>(15,911)</u>	<u>(13,394)</u>	<u>(35,568)</u>	<u>(35,568)</u>	<u>-</u>	<u>-</u>
Subtotal	<u>333,145</u>	<u>484,156</u>	<u>470,010</u>	<u>497,224</u>	<u>411,500</u>	<u>-</u>
Capital outlay						
0520 Buildings acquisition	-	-	-	-	71,706	-
0540 Equipment	5,134	-	-	10,000	-	-
0590 Other capital outlay	-	695,841	-	-	-	-
Subtotal	<u>5,134</u>	<u>695,841</u>	<u>-</u>	<u>10,000</u>	<u>71,706</u>	<u>-</u>
Other objects						
0610 Redemption of principal	781,911	751,571	841,598	813,581	638,676	-
0621 Regular interest	40,169	47,741	17,928	45,945	33,328	-
0640 Dues & fees	125,784	191,400	121,220	136,644	130,250	-
Subtotal	<u>947,864</u>	<u>990,712</u>	<u>980,746</u>	<u>996,170</u>	<u>802,254</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 6,641,387</u>	<u>\$ 7,473,950</u>	<u>\$ 7,831,762</u>	<u>\$ 7,908,480</u>	<u>\$ 8,354,393</u>	<u>\$ -</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 3 Debt Service Fund

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	\$ 66,537	\$ 109,595	\$ 75,000	\$ 75,000	\$ 50,000	\$ -
1970 Services provided other funds	<u>7,905,538</u>	<u>8,320,279</u>	<u>7,740,305</u>	<u>7,740,305</u>	<u>6,572,606</u>	<u>-</u>
Total revenues	7,972,075	8,429,874	7,815,305	7,815,305	6,622,606	-
Other sources						
5400 Beginning fund balance	<u>211,878</u>	<u>916,829</u>	<u>1,771,877</u>	<u>1,771,877</u>	<u>3,400,000</u>	<u>-</u>
TOTAL RESOURCES	<u><u>8,183,953</u></u>	<u><u>9,346,703</u></u>	<u><u>9,587,182</u></u>	<u><u>9,587,182</u></u>	<u><u>10,022,606</u></u>	<u><u>-</u></u>
REQUIREMENTS						
Expenditures by activity						
5100 Debt service	<u>7,267,124</u>	<u>7,574,366</u>	<u>7,887,182</u>	<u>7,887,182</u>	<u>8,214,606</u>	<u>-</u>
Total expenditures	7,267,124	7,574,366	7,887,182	7,887,182	8,214,606	-
Ending fund balance	<u>916,829</u>	<u>1,772,337</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,808,000</u>	<u>-</u>
TOTAL REQUIREMENTS	<u><u>\$ 8,183,953</u></u>	<u><u>\$ 9,346,703</u></u>	<u><u>\$ 9,587,182</u></u>	<u><u>\$ 9,587,182</u></u>	<u><u>\$ 10,022,606</u></u>	<u><u>\$ -</u></u>
EXPENDITURES BY OBJECT						
Expenditures by activity						
Other objects						
0610 Redemption of principal	3,480,999	4,031,600	4,556,324	4,556,324	5,122,833	-
0621 Regular interest	<u>3,786,125</u>	<u>3,542,766</u>	<u>3,330,858</u>	<u>3,330,858</u>	<u>3,091,773</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 7,267,124</u></u>	<u><u>\$ 7,574,366</u></u>	<u><u>\$ 7,887,182</u></u>	<u><u>\$ 7,887,182</u></u>	<u><u>\$ 8,214,606</u></u>	<u><u>\$ -</u></u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 4 Facilities and Equipment Reserve Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
RESOURCES						
Revenues						
Local sources						
1920 Private contribution/donations	\$ -	\$ 20,349	\$ -	\$ 26,316	\$ -	\$ -
1990 Miscellaneous	-	-	25,000	-	-	-
Subtotal	-	20,349	25,000	26,316	-	-
State sources						
3299 Other restricted grants aid	-	3,781	-	-	-	-
Total revenues	-	24,130	25,000	26,316	-	-
Other sources						
5200 Interfund transfers	427,600	549,000	1,130,500	1,130,500	566,000	-
5400 Beginning fund balance	1,971,159	1,309,977	1,592,543	1,592,543	1,766,900	-
Total other sources	2,398,759	1,858,977	2,723,043	2,723,043	2,332,900	-
TOTAL RESOURCES	<u>2,398,759</u>	<u>1,883,107</u>	<u>2,748,043</u>	<u>2,749,359</u>	<u>2,332,900</u>	<u>-</u>
REQUIREMENTS						
Expenditures by activity						
Support services						
2150 Speech pathology & audiology	-	-	10,000	10,000	5,000	-
2540 Plant operation & maintenance	548,850	306,526	926,270	380,430	783,600	-
2550 Student transportation services	-	1,139	-	-	-	-
2660 Technology services	122,898	(17,101)	586,992	587,029	337,500	-
Subtotal	671,748	290,564	1,523,262	977,459	1,126,100	-
Facilities acquisition & construction						
4150 Building acquisition/construction	-	-	5,000	5,000	5,000	-
Total expenditures	671,748	290,564	1,528,262	982,459	1,131,100	-
Interfund transfers	417,034	-	-	-	-	-
Contingencies	-	-	856,481	856,481	895,800	-
Total appropriation	1,088,782	290,564	2,384,743	1,838,940	2,026,900	-
Ending fund balance	1,309,977	1,592,543	363,300	910,419	306,000	-
TOTAL REQUIREMENTS	<u>\$ 2,398,759</u>	<u>\$ 1,883,107</u>	<u>\$ 2,748,043</u>	<u>\$ 2,749,359</u>	<u>\$ 2,332,900</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
Expenditures by activity						
Purchased services						
0320 Property services	\$ 487,313	\$ 253,593	\$ 962,770	\$ 416,967	\$ 820,100	\$ -
0340 Travel	-	175	-	-	-	-
0350 Communication	-	2,433	-	-	-	-
0380 Non-instructional prof/tech	2,034	1,897	10,000	10,000	10,000	-
0391 CTA service adjustments	91,463	-	403,572	403,572	206,000	-
Subtotal	580,810	258,098	1,376,342	830,539	1,036,100	-
Supplies and materials						
0410 Supplies & materials	1,845	1,021	-	-	-	-
0460 Non-consumable	3,744	10,917	40,000	40,000	40,000	-
0470 Non-capital computer software	10,234	-	1,920	1,920	-	-
0480 Non-capital comp hardware	21,127	22,709	100,000	100,000	50,000	-
Allocated supplies and materials	-	(50,906)	-	-	-	-
Subtotal	36,950	(16,259)	141,920	141,920	90,000	-
Capital outlay						
0540 Equipment	53,488	47,844	10,000	10,000	5,000	-
Other objects						
0640 Dues & fees	500	881	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 671,748</u>	<u>\$ 290,564</u>	<u>\$ 1,528,262</u>	<u>\$ 982,459</u>	<u>\$ 1,131,100</u>	<u>\$ -</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 7 Risk Management and Reserve Fund

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	\$ -	\$ -	\$ -	\$ 19,167	\$ 119,000	\$ -
1970 Services provided other funds	1,012,536	1,181,299	1,326,202	1,326,202	1,618,358	-
1990 Miscellaneous	47,807	75,073	10,450	34,292	10,000	-
Total revenues	<u>1,060,343</u>	<u>1,256,372</u>	<u>1,336,652</u>	<u>1,379,661</u>	<u>1,747,358</u>	<u>-</u>
Other sources						
5100 Long-term debt sources	-	-	1,275,000	5,000,000	250,000	-
5200 Interfund transfers	57,778	90,000	90,000	90,000	90,000	-
5400 Beginning fund balance	1,777,720	1,841,170	2,096,300	2,096,300	4,875,000	-
Total other sources	<u>1,835,498</u>	<u>1,931,170</u>	<u>3,461,300</u>	<u>7,186,300</u>	<u>5,215,000</u>	<u>-</u>
TOTAL RESOURCES	<u><u>2,895,841</u></u>	<u><u>3,187,542</u></u>	<u><u>4,797,952</u></u>	<u><u>8,565,961</u></u>	<u><u>6,962,358</u></u>	<u><u>-</u></u>

REQUIREMENTS

Expenditures by activity

Support services

2110 Attendance services	-	8,495	111,812	112,987	101,175	-
2310 Board of education services	147,778	-	255,000	255,000	75,000	-
2570 Internal services	906,893	1,082,747	1,325,578	1,312,848	1,530,255	-
2640 Staff services	-	-	10,317	10,317	85,137	-
Subtotal	<u>1,054,671</u>	<u>1,091,242</u>	<u>1,702,707</u>	<u>1,691,152</u>	<u>1,791,567</u>	<u>-</u>

Other uses expenditures

5100 Debt service	-	-	-	-	5,079,000	-
5300 Apportionment of funds by ESD	-	-	2,000,000	2,000,000	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>5,079,000</u>	<u>-</u>

Total expenditures	<u>1,054,671</u>	<u>1,091,242</u>	<u>3,702,707</u>	<u>3,691,152</u>	<u>6,870,567</u>	<u>-</u>
Contingencies	-	-	135,245	135,245	91,791	-
Total appropriation	<u>1,054,671</u>	<u>1,091,242</u>	<u>3,837,952</u>	<u>3,826,397</u>	<u>6,962,358</u>	<u>-</u>
Ending fund balance	<u>1,841,170</u>	<u>2,096,300</u>	<u>960,000</u>	<u>4,739,564</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u><u>\$ 2,895,841</u></u>	<u><u>\$ 3,187,542</u></u>	<u><u>\$ 4,797,952</u></u>	<u><u>\$ 8,565,961</u></u>	<u><u>\$ 6,962,358</u></u>	<u><u>\$ -</u></u>

EXPENDITURES BY OBJECT

Expenditures by activity

Salaries

0112 Classified salaries	\$ 19,578	\$ 31,076	\$ 29,479	\$ 29,479	\$ 31,626	\$ -
0114 Managerial-classified	115,475	115,990	93,218	93,218	96,748	-
0121 Licensed substitutes	-	-	3,500	3,500	3,500	-
0122 Classified substitutes	-	-	3,500	3,500	3,500	-
0124 Classified-temporary	-	-	-	-	53,025	-
0130 Additional salary	-	65	2,034	2,034	3,685	-
Subtotal	<u>135,053</u>	<u>147,131</u>	<u>131,731</u>	<u>131,731</u>	<u>192,084</u>	<u>-</u>

Associated payroll costs

0210 Public employee retire	37,352	41,557	35,093	35,093	54,673	-
0220 Social security administration	10,332	11,225	9,888	9,888	14,413	-
0230 Other payroll costs	3,070	4,262	4,205	4,205	8,438	-
0240 Contractual employee benefit	<u>20,052</u>	<u>20,474</u>	<u>20,256</u>	<u>20,256</u>	<u>20,655</u>	<u>-</u>
Subtotal	<u>70,806</u>	<u>77,518</u>	<u>69,442</u>	<u>69,442</u>	<u>98,179</u>	<u>-</u>

Purchased services

0310 Instruction- professional/tech	6,660	4,045	8,500	8,500	8,500	-
0320 Property services	-	1,650	-	-	-	-
0340 Travel	1,047	1,261	900	900	900	-
0350 Communication	10,494	12,173	12,025	12,025	12,025	-
0380 Non-instructional prof/tech	<u>160,759</u>	<u>5,932</u>	<u>316,812</u>	<u>316,812</u>	<u>125,000</u>	<u>-</u>
Subtotal	<u>178,960</u>	<u>25,061</u>	<u>338,237</u>	<u>338,237</u>	<u>146,425</u>	<u>-</u>

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget
 7 Risk Management and Reserve Fund

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Projected Actual 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26
Supplies and materials						
0410 Supplies & materials	328	3,326	12,480	13,655	13,655	-
0460 Non-consumable	-	1,449	-	-	-	-
0470 Non-capital computer software	199	40,858	-	-	20,000	-
0480 Non-capital comp hardware	-	1,357	-	-	-	-
Allocated supplies and materials	-	313	-	-	-	-
Subtotal	<u>527</u>	<u>47,303</u>	<u>12,480</u>	<u>13,655</u>	<u>33,655</u>	<u>-</u>
Capital outlay						
0540 Equipment	-	6,433	-	-	-	-
Other objects						
0610 Redemption of principal	-	-	-	-	5,000,000	-
0621 Regular interest	-	-	-	-	79,000	-
0640 Dues & fees	995	1,052	1,000	1,000	1,000	-
0650 Insurance & judgements	668,330	786,744	1,149,817	1,137,087	1,320,224	-
0790 Other transfers	-	-	2,000,000	2,000,000	-	-
Subtotal	<u>669,325</u>	<u>787,796</u>	<u>3,150,817</u>	<u>3,138,087</u>	<u>6,400,224</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,054,671</u>	<u>\$ 1,091,242</u>	<u>\$ 3,702,707</u>	<u>\$ 3,691,152</u>	<u>\$ 6,870,567</u>	<u>\$ -</u>

Expenditures by Department

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

Administration

Department Description:

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

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

Administration also includes Strategic Communications & Public Affairs, which oversees strategic communications, branding, graphic design, public involvement, language access, and government affairs.

Primary Funding Sources:

Operating Fund

Brief Description of significant department / funding changes:

Reductions in Administration staff are proposed at this time in an effort to align available Operational resources with component district requests.

The 2024-2025 budget reflects the projected biannual Board election fee expenditure.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 100 Administration

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 147,839	\$ 150,101	\$ 168,279	\$ 113,548	\$ 234,534	\$ -
2 Contracted Services Fund	129,173	396,591	12,500	51,790	-	-
6 Operating Fund	1,524,289	2,098,320	2,383,856	2,513,419	1,903,888	-
7 Risk Management and Reserve Fund	147,778	-	255,000	255,000	75,000	-
Subtotal	<u>1,949,079</u>	<u>2,645,012</u>	<u>2,819,635</u>	<u>2,933,757</u>	<u>2,213,422</u>	<u>-</u>
3000 Enterprise & community services						
2 Contracted Services Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,954,079</u>	<u>\$ 2,645,012</u>	<u>\$ 2,819,635</u>	<u>\$ 2,933,757</u>	<u>\$ 2,213,422</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 903,862	\$ 1,179,324	\$ 1,371,872	\$ 1,386,111	\$ 1,097,873	\$ -
0200 Associated payroll costs	434,706	577,985	662,307	672,619	585,551	-
0300 Purchased services	440,801	584,601	548,993	587,972	312,498	-
0400 Supplies and materials	78,591	130,536	78,521	118,756	56,500	-
0500 Capital outlay	5,134	-	-	-	-	-
0600 Other objects	90,985	172,566	157,942	168,299	161,000	-
TOTAL EXPENDITURES	<u>\$ 1,954,079</u>	<u>\$ 2,645,012</u>	<u>\$ 2,819,635</u>	<u>\$ 2,933,757</u>	<u>\$ 2,213,422</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	1.00	1.00	1.00	1.00	1.00	-
2 Contracted Services Fund	1.00	-	-	1.00	-	-
6 Operating Fund	7.79	8.25	7.95	8.33	5.20	-
TOTAL FULL-TIME EQUIVALENT	<u>9.79</u>	<u>9.25</u>	<u>8.95</u>	<u>10.33</u>	<u>6.20</u>	<u>-</u>

Facilities

Department Description:

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

Services include:

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

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

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

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

Primary Funding Sources:

Resolution, operating and grant funds

Brief Description of significant department / service changes:

Department reductions are projected at this time due to efforts to hold costs flat for component districts and to update service levels for known changes in district selections.

Brief Description of significant funding changes:

FY 2025-26 expenditures reflect the termination of the Knott building lease and a placeholder for expenses related to relocating the Knott classrooms.

Portland Clean Energy Fund physical improvement projects are expected to begin in earnest in FY 2025-26.

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

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 150 Facilities Services

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 27,244	\$ 25,520	\$ 23,733	\$ 24,829	\$ 30,252	\$ -
2 Contracted Services Fund	278,854	442,739	-	195,000	769,408	-
6 Operating Fund	41,483	(375,941)	(425,491)	(455,700)	897,075	-
4 Facilities and Equipment Reserve Fund	548,850	307,665	926,270	380,430	783,600	-
Subtotal	<u>896,431</u>	<u>399,983</u>	<u>524,512</u>	<u>144,559</u>	<u>2,480,335</u>	<u>-</u>
4000 Facilities acquisition & construction						
2 Contracted Services Fund	-	-	-	-	819,100	-
6 Operating Fund	-	695,841	-	-	71,706	-
4 Facilities and Equipment Reserve Fund	-	-	5,000	5,000	5,000	-
Subtotal	<u>-</u>	<u>695,841</u>	<u>5,000</u>	<u>5,000</u>	<u>895,806</u>	<u>-</u>
5100 Debt service						
6 Operating Fund	<u>822,080</u>	<u>799,312</u>	<u>859,526</u>	<u>859,526</u>	<u>672,004</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,718,511</u>	<u>\$ 1,895,136</u>	<u>\$ 1,389,038</u>	<u>\$ 1,009,085</u>	<u>\$ 4,048,145</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 522,400	\$ 231,598	\$ 244,932	\$ 226,403	\$ 320,652	\$ -
0200 Associated payroll costs	296,215	129,552	151,589	133,205	208,441	-
0300 Purchased services	(332,729)	(540,321)	20,791	(331,449)	1,737,880	-
0400 Supplies and materials	78,259	98,302	101,800	98,523	77,680	-
0500 Capital outlay	321,957	1,163,163	-	10,000	890,806	-
0600 Other objects	832,409	812,842	869,926	872,403	812,686	-
TOTAL EXPENDITURES	<u>\$ 1,718,511</u>	<u>\$ 1,895,136</u>	<u>\$ 1,389,038</u>	<u>\$ 1,009,085</u>	<u>\$ 4,048,145</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	0.50	0.50	0.47	0.47	10.12	-
2 Contracted Services Fund	-	-	-	-	0.20	-
6 Operating Fund	<u>13.50</u>	<u>13.19</u>	<u>14.36</u>	<u>14.38</u>	<u>4.15</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>14.00</u>	<u>13.69</u>	<u>14.83</u>	<u>14.85</u>	<u>14.47</u>	<u>-</u>

Business Services

Department Description:

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

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

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

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

Primary Funding Sources:

Operating Fund.

Brief Description of significant department / service changes:

Reductions in Business Services staff are proposed at this time in an effort to align available Operational resources with component district requests.

Brief Description of significant funding changes:

The agency expects to issue a Tax Anticipation Note (TAN) for a short-term borrowing in spring 2025 and to pay off the note in FY 2025-26.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 200 Business Services

	<u>Actual</u> 2022-23	<u>Actual</u> 2023-24	<u>Current</u> <u>Budget</u> 2024-25	<u>Projected</u> <u>Actual</u> 2024-25	<u>Proposed</u> <u>Budget</u> 2025-26	<u>Approved</u> <u>Budget</u> 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 193,302	\$ 801	\$ 1,420	\$ -	\$ -	\$ -
2 Contracted Services Fund	229,896	-	-	-	-	-
6 Operating Fund	1,304,040	1,305,829	1,567,450	1,567,140	1,431,615	-
7 Risk Management and Reserve Fund	906,893	1,082,747	1,325,578	1,312,848	1,530,255	-
Subtotal	<u>2,634,131</u>	<u>2,389,377</u>	<u>2,894,448</u>	<u>2,879,988</u>	<u>2,961,870</u>	<u>-</u>
5100 Debt service						
7 Risk Management and Reserve Fund	-	-	-	-	5,079,000	-
5300 Apportionment of funds by ESD						
1 Resolution Fund	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	-
7 Risk Management and Reserve Fund	-	-	2,000,000	2,000,000	-	-
Subtotal	<u>7,787,716</u>	<u>7,677,948</u>	<u>12,637,648</u>	<u>12,637,648</u>	<u>10,600,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 10,421,847</u>	<u>\$ 10,067,325</u>	<u>\$ 15,532,096</u>	<u>\$ 15,517,636</u>	<u>\$ 18,640,870</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 939,365	\$ 938,025	\$ 1,096,625	\$ 1,078,679	\$ 995,259	\$ -
0200 Associated payroll costs	939,408	531,159	593,226	608,332	585,137	-
0300 Purchased services	52,889	27,570	72,585	69,995	70,425	-
0400 Supplies and materials	9,781	75,092	30,075	33,995	40,575	-
0500 Capital outlay	-	6,433	-	-	-	-
0600 Other objects	692,688	811,098	1,101,937	1,088,987	6,349,474	-
0700 Transfers to districts	7,787,716	7,677,948	12,637,648	12,637,648	10,600,000	-
TOTAL EXPENDITURES	<u>\$ 10,421,847</u>	<u>\$ 10,067,325</u>	<u>\$ 15,532,096</u>	<u>\$ 15,517,636</u>	<u>\$ 18,640,870</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	1.00	1.00	-	-	-	-
2 Contracted Services Fund	2.00	-	-	-	-	-
6 Operating Fund	6.45	9.15	10.20	9.20	8.55	-
7 Risk Management and Reserve Fund	1.00	1.75	1.40	1.40	1.40	-
TOTAL FULL-TIME EQUIVALENT	<u>10.45</u>	<u>11.90</u>	<u>11.60</u>	<u>10.60</u>	<u>9.95</u>	<u>-</u>

Human Resources

Department Description:

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

Primary Funding Sources:

Operating Fund, state grants, and other grants

Brief Description of significant department / service changes:

Reductions in Human Resources staff are proposed at this time in an effort to align available Operational resources with component district requests.

Brief Description of significant funding changes:

While we are anticipating a significant reduction in SB283 Teaching Apprenticeship funding at this time, we are also anticipating an increase in other pathways-related grant funding for FY 2025-26.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 400 Human Resources

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 20,800	\$ 4,800	\$ 5,300	\$ 5,300	\$ -	\$ -
2 Contracted Services Fund	1,286,545	536,401	414,000	457,261	715,000	-
6 Operating Fund	1,337,592	1,546,133	1,793,748	1,775,023	1,829,145	-
7 Risk Management and Reserve Fund	-	-	10,317	10,317	85,137	-
TOTAL EXPENDITURES	<u>\$ 2,644,937</u>	<u>\$ 2,087,334</u>	<u>\$ 2,223,365</u>	<u>\$ 2,247,901</u>	<u>\$ 2,629,282</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 1,037,931	\$ 807,752	\$ 918,936	\$ 954,090	\$ 966,311	\$ -
0200 Associated payroll costs	671,094	530,216	801,973	797,625	854,316	-
0300 Purchased services	810,970	592,380	403,883	421,468	717,172	-
0400 Supplies and materials	72,867	119,544	72,060	40,186	37,905	-
0600 Other objects	52,075	37,442	26,513	34,532	53,578	-
TOTAL EXPENDITURES	<u>\$ 2,644,937</u>	<u>\$ 2,087,334</u>	<u>\$ 2,223,365</u>	<u>\$ 2,247,901</u>	<u>\$ 2,629,282</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	-	0.25	-	-	-	-
2 Contracted Services Fund	1.00	-	0.20	1.90	-	-
6 Operating Fund	9.50	10.25	9.70	9.70	9.00	-
TOTAL FULL-TIME EQUIVALENT	<u>10.50</u>	<u>10.50</u>	<u>9.90</u>	<u>11.60</u>	<u>9.00</u>	<u>-</u>

Technology Services

Department Description:

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

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

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

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

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

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

Primary Funding Sources:

Resolution, contracted, and operating funds

Brief Description of significant service/funding changes:

Department reductions are projected at this time due to efforts to hold costs flat for component districts.

At this time we are expecting a new contract with the Oregon Health Authority for a pilot ORMed project.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 600 Technology Services

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 5,289,249	\$ 4,955,242	\$ 4,922,792	\$ 5,032,224	\$ 5,629,754	\$ -
2 Contracted Services Fund	1,063,442	785,834	754,513	748,321	1,075,953	-
6 Operating Fund	1,193,350	1,251,697	1,359,722	1,351,396	969,208	-
4 Facilities and Equipment Reserve Fund	122,898	(17,101)	586,992	587,029	337,500	-
TOTAL EXPENDITURES	<u>\$ 7,668,939</u>	<u>\$ 6,975,672</u>	<u>\$ 7,624,019</u>	<u>\$ 7,718,970</u>	<u>\$ 8,012,415</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 2,588,116	\$ 2,850,934	\$ 3,100,637	\$ 3,133,968	\$ 3,299,007	\$ -
0200 Associated payroll costs	1,399,789	1,525,660	1,701,239	1,691,170	1,951,514	-
0300 Purchased services	2,405,337	2,115,743	2,363,377	2,342,277	2,197,168	-
0400 Supplies and materials	867,906	389,956	406,240	511,805	511,200	-
0500 Capital outlay	355,231	54,767	13,402	13,402	13,402	-
0600 Other objects	52,560	38,612	39,124	26,348	40,124	-
TOTAL EXPENDITURES	<u>\$ 7,668,939</u>	<u>\$ 6,975,672</u>	<u>\$ 7,624,019</u>	<u>\$ 7,718,970</u>	<u>\$ 8,012,415</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	17.33	18.20	19.20	18.20	20.55	-
2 Contracted Services Fund	4.53	4.43	4.43	4.43	6.35	-
6 Operating Fund	7.84	7.62	7.62	7.62	4.35	-
TOTAL FULL-TIME EQUIVALENT	<u>29.70</u>	<u>30.25</u>	<u>31.25</u>	<u>30.25</u>	<u>31.25</u>	<u>-</u>

Student Services - Special Education Services

Department Description:

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

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

Primary Funding Sources:

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

Brief Description of significant department / service changes:

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

Brief Description of significant funding changes:

Department reductions are projected at this time due to efforts to hold costs flat for component districts and to update service levels for known changes in district selections.

The staffing in the Proposed budget reflects preliminary projections for the coming school year. Staffing levels will be updated after receipt of component district selections.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 700 Student Services: Special Education Services

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	\$ 8,117,282	\$ 8,292,946	\$ 9,397,060	\$ 10,011,184	\$ 8,178,203	\$ -
2 Contracted Services Fund	<u>5,442,750</u>	<u>5,398,159</u>	<u>5,947,085</u>	<u>5,706,320</u>	<u>6,552,575</u>	<u>-</u>
Subtotal	<u>13,560,032</u>	<u>13,691,105</u>	<u>15,344,145</u>	<u>15,717,504</u>	<u>14,730,778</u>	<u>-</u>
2000 Support services						
1 Resolution Fund	5,584,521	7,648,612	8,533,498	8,553,864	7,474,652	-
2 Contracted Services Fund	2,849,485	2,729,262	2,924,874	2,867,144	4,032,130	-
6 Operating Fund	<u>249,512</u>	<u>33,708</u>	<u>154,207</u>	<u>153,609</u>	<u>306,042</u>	<u>-</u>
Subtotal	<u>8,683,518</u>	<u>10,411,582</u>	<u>11,612,579</u>	<u>11,574,617</u>	<u>11,812,824</u>	<u>-</u>
3000 Enterprise & community services						
1 Resolution Fund	-	144,487	146,370	268	128,570	-
2 Contracted Services Fund	<u>166,494</u>	<u>49,959</u>	<u>62,730</u>	<u>236,715</u>	<u>67,530</u>	<u>-</u>
Subtotal	<u>166,494</u>	<u>194,446</u>	<u>209,100</u>	<u>236,983</u>	<u>196,100</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 22,410,044</u>	<u>\$ 24,297,133</u>	<u>\$ 27,165,824</u>	<u>\$ 27,529,104</u>	<u>\$ 26,739,702</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 12,150,154	\$ 12,632,069	\$ 15,243,687	\$ 14,593,432	\$ 15,155,582	\$ -
0200 Associated payroll costs	6,997,858	7,443,288	9,675,385	8,475,488	9,488,689	-
0300 Purchased services	2,707,363	3,680,950	1,618,590	3,804,105	1,432,294	-
0400 Supplies and materials	484,959	489,166	611,031	605,570	585,470	-
0600 Other objects	<u>69,710</u>	<u>51,660</u>	<u>17,131</u>	<u>50,509</u>	<u>77,667</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 22,410,044</u>	<u>\$ 24,297,133</u>	<u>\$ 27,165,824</u>	<u>\$ 27,529,104</u>	<u>\$ 26,739,702</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	113.27	113.95	114.08	129.23	99.47	-
2 Contracted Services Fund	<u>114.53</u>	<u>89.73</u>	<u>72.88</u>	<u>67.46</u>	<u>61.65</u>	<u>-</u>
Subtotal	<u>227.80</u>	<u>203.68</u>	<u>186.96</u>	<u>196.69</u>	<u>161.12</u>	<u>-</u>
2000 Support services						
1 Resolution Fund	33.22	48.05	54.59	49.49	46.51	-
2 Contracted Services Fund	27.81	23.51	17.63	15.21	11.69	-
6 Operating Fund	<u>1.00</u>	<u>-</u>	<u>0.50</u>	<u>0.50</u>	<u>1.00</u>	<u>-</u>
Subtotal	<u>62.03</u>	<u>71.56</u>	<u>72.72</u>	<u>65.20</u>	<u>59.20</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>289.83</u>	<u>275.24</u>	<u>259.68</u>	<u>261.89</u>	<u>220.32</u>	<u>-</u>

Student Services - School Health Services

Department Description:

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

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

Primary Funding Sources:

Resolution funds, local district contracts

Brief Description of significant department / service changes:

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

Brief Description of significant funding changes:

The staffing in the Proposed budget reflects preliminary projections for the coming school year. Staffing levels will be updated after receipt of component district selections.

Some department reductions are projected at this time due to efforts to hold costs flat for component districts and to update service levels for known changes in district selections.

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

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 800 Student Services: School Health Services

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Current</u> <u>Budget</u> <u>2024-25</u>	<u>Projected</u> <u>Actual</u> <u>2024-25</u>	<u>Proposed</u> <u>Budget</u> <u>2025-26</u>	<u>Approved</u> <u>Budget</u> <u>2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	\$ 11,047,343	\$ 12,491,949	\$ 13,405,755	\$ 13,498,571	\$ 14,511,697	\$ -
2 Contracted Services Fund	5,724,306	5,751,007	6,708,825	6,553,786	6,947,225	-
6 Operating Fund	(1,125)	3,392	-	-	-	-
4 Facilities and Equipment Reserve Fund	-	-	10,000	10,000	5,000	-
TOTAL EXPENDITURES	<u>\$ 16,770,524</u>	<u>\$ 18,246,348</u>	<u>\$ 20,124,580</u>	<u>\$ 20,062,357</u>	<u>\$ 21,463,922</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 9,772,700	\$ 10,600,440	\$ 12,068,193	\$ 12,445,790	\$ 12,749,502	\$ -
0200 Associated payroll costs	5,754,349	6,159,689	7,434,805	6,976,771	8,185,794	-
0300 Purchased services	1,016,630	1,256,336	328,669	425,976	343,311	-
0400 Supplies and materials	218,390	228,659	281,913	202,820	179,315	-
0500 Capital outlay	7,095	-	10,000	10,000	5,000	-
0600 Other objects	1,360	1,224	1,000	1,000	1,000	-
TOTAL EXPENDITURES	<u>\$ 16,770,524</u>	<u>\$ 18,246,348</u>	<u>\$ 20,124,580</u>	<u>\$ 20,062,357</u>	<u>\$ 21,463,922</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	112.77	112.26	114.44	110.01	132.20	-
2 Contracted Services Fund	46.15	44.55	50.89	48.87	49.14	-
6 Operating Fund	15.82	18.11	17.91	17.67	-	-
TOTAL FULL-TIME EQUIVALENT	<u>174.74</u>	<u>174.92</u>	<u>183.24</u>	<u>176.55</u>	<u>181.34</u>	<u>-</u>

Instructional Services

Department Description:

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

The Climate and Culture department works to improve the regional response to student homelessness and increase violence prevention. It also supports districts to establish safe, supported, and connected learning environments.

School Improvement services are a core function of the Instructional Services department. These services include: convening educational teams and partners; supporting instructional delivery, assessment and program development; and tailored professional learning support, mentorship, and events for administrators, teachers, para-educators, and community members.

Primary Funding Sources:

Resolution funds, local district contracts, ODE contracts and grants

Brief Description of significant department / service changes:

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

Brief Description of significant funding changes:

ESSER III funding has completed as of fall 2024. We are anticipating a significant reduction in our Student Success Act (SSA) funding. At this time, we are projecting a 5% reduction to Federal IDEA and Title grants.

Many grants and contracts are still pending and/or estimated and will be adjusted prior to adoption or as more information becomes available.

We continually seek additional contract and grant opportunities to serve the needs of children and families.

Multnomah Education Service District
 2025-2026 Fiscal Year Annual Budget by Department
 900 Instructional Services

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Current Budget 2024-25</u>	<u>Projected Actual 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>Approved Budget 2025-26</u>
EXPENDITURE BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	\$ 2,115,279	\$ 2,742,170	\$ 3,405,081	\$ 2,563,286	\$ 2,445,329	\$ -
2 Contracted Services Fund	<u>10,875,288</u>	<u>11,800,514</u>	<u>14,015,503</u>	<u>15,092,667</u>	<u>13,984,488</u>	<u>-</u>
Subtotal	<u>12,990,567</u>	<u>14,542,684</u>	<u>17,420,584</u>	<u>17,655,953</u>	<u>16,429,817</u>	<u>-</u>
2000 Support services						
1 Resolution Fund	1,765,724	2,601,936	2,996,101	2,897,579	3,011,236	-
2 Contracted Services Fund	11,471,201	12,867,218	12,413,920	13,713,050	12,468,517	-
6 Operating Fund	170,166	115,668	138,744	144,067	273,710	-
7 Risk Management and Reserve Fund	<u>-</u>	<u>8,495</u>	<u>111,812</u>	<u>112,987</u>	<u>101,175</u>	<u>-</u>
Subtotal	<u>13,407,091</u>	<u>15,593,317</u>	<u>15,660,577</u>	<u>16,867,683</u>	<u>15,854,638</u>	<u>-</u>
3000 Enterprise & community services						
1 Resolution Fund	17,404	359	-	-	-	-
2 Contracted Services Fund	<u>1,113,610</u>	<u>1,296,520</u>	<u>1,521,663</u>	<u>1,525,272</u>	<u>1,584,969</u>	<u>-</u>
Subtotal	<u>1,131,014</u>	<u>1,296,879</u>	<u>1,521,663</u>	<u>1,525,272</u>	<u>1,584,969</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 27,528,672</u>	<u>\$ 31,432,880</u>	<u>\$ 34,602,824</u>	<u>\$ 36,048,908</u>	<u>\$ 33,869,424</u>	<u>\$ -</u>
EXPENDITURES BY OBJECT						
0100 Salaries	\$ 12,307,979	\$ 13,726,410	\$ 16,068,658	\$ 16,252,697	\$ 15,339,149	\$ -
0200 Associated payroll costs	6,242,030	7,440,624	9,178,323	8,696,392	9,223,604	-
0300 Purchased services	5,021,783	5,919,410	5,480,999	6,300,400	5,317,740	-
0400 Supplies and materials	2,527,758	2,655,137	2,454,859	2,938,633	2,365,925	-
0500 Capital outlay	262,516	232,288	-	236,775	186,357	-
0600 Other objects	<u>1,166,606</u>	<u>1,459,011</u>	<u>1,419,985</u>	<u>1,624,011</u>	<u>1,436,649</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 27,528,672</u>	<u>\$ 31,432,880</u>	<u>\$ 34,602,824</u>	<u>\$ 36,048,908</u>	<u>\$ 33,869,424</u>	<u>\$ -</u>
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	20.91	26.71	29.05	18.25	19.75	-
2 Contracted Services Fund	<u>54.58</u>	<u>83.27</u>	<u>88.07</u>	<u>91.52</u>	<u>81.00</u>	<u>-</u>
Subtotal	<u>75.49</u>	<u>109.98</u>	<u>117.12</u>	<u>109.77</u>	<u>100.75</u>	<u>-</u>
2000 Support services						
1 Resolution Fund	10.28	14.84	15.58	14.73	15.42	-
2 Contracted Services Fund	49.36	58.39	63.74	61.58	56.76	-
6 Operating Fund	<u>1.67</u>	<u>0.80</u>	<u>0.70</u>	<u>0.70</u>	<u>0.95</u>	<u>-</u>
Subtotal	<u>61.31</u>	<u>74.03</u>	<u>80.02</u>	<u>77.01</u>	<u>73.13</u>	<u>-</u>
TOTAL FULL-TIME EQUIVALENT	<u>136.80</u>	<u>184.01</u>	<u>197.14</u>	<u>186.78</u>	<u>173.88</u>	<u>-</u>

Debt Service and Capital Expenditures

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

Debt Service Schedules

**PERS UAL Bonding
OSBA Limited Tax Pension Obligations, Series 2004**

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

Debt Service Schedules

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

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

Facilities and Equipment Reserve Plan

Summary of Significant Changes from 2024-25

Facilities

Repairs, Replacements & Improvements:

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

We are in the process of completing a Facilities Condition Assessment on all buildings, which will assist with the prioritization of major maintenance projects going forward.

Ainsworth Building:

2024-25 work included HVAC and fire system repairs. The estimated budget includes a placeholder for additional unanticipated projects at all sites through the remainder of the fiscal year.

We plan to replace the Ainsworth roof, original to 1989 construction, in 2025-26. An assessment in 2019 recommended replacement within two years. We have postponed the replacement thus far with smaller repairs.

Arata Creek and Burlingame Creek Buildings:

2024-25 work at Arata Creek included significant HVAC repairs and fire system repairs. We plan to repair exterior siding in 2025-26. Our current estimate for roof replacement is 2026-27.

2024-25 work at Burlingame Creek included fire system repairs and fencing repairs. No significant work is currently planned for 2025-26.

Helensview Building:

2024-25 work included fencing repairs, fire system and glass repairs. No significant reserve fund work is currently planned for 2025-26, however physical improvements through the Portland Clean Energy Fund (PCEF) grants are expected to begin.

Knott Creek Building:

At this time, MESD expects to relocate all Knott classrooms for the 2025-26 school year and to terminate the lease of this building.

Rivercrest Building:

2024-25 is the second year of operation for this program. No significant work is currently planned for 2025-26.

Wheatley Building:

2024-25 work included HVAC repairs, fire and security system repairs, student safety repairs, and plumbing repairs. No significant work is currently planned for 2025-26, however physical improvements through the PCEF grants are expected to begin.

Technology Services**Student Information Services:**

CTA hardware purchases, such as server replacements, are expected in 2024-25 and/or 2025-26. These costs are shared amongst Technology Services programs.

Business Systems Support:

CTA hardware purchases, such as server replacements, are expected in 2024-25 and/or 2025-26. These costs are shared amongst Technology Services programs.

Network Services:

The large fiber project implementation was completed in 2022-2023. No significant additional changes are planned for 2025-26

Agency Services:

In spring 2020, Technology Services began a program to pre-purchase and prepare hardware for staff such as laptops and desktop devices. Hardware is now more quickly available to programs. This fund is reimbursed as programs request the equipment. Further coordination of purchases is planned for 2025-26.

Student Services**School Health Services:**

In 2023-24, School Health Services began making an annual transfer to Fund 4 in order to accumulate funds for screening equipment replacement.

Multnomah Education Service District
FY2026 Facilities & Equipment Reserve Plan
Fund 4
Facilities Services Plan

	Estimated FY2025	Proposed FY2026	Projected			
			FY2027	FY2028	FY2029	FY2030
Ainsworth (1989)						
Repairs & Maintenance (non-routine)	37,500	51,500	53,000	54,600	56,200	57,900
HVAC Repairs/Generator Repair	12,500					
Roof Repair/Replacement (25yr)		515,000				
Contingency		300,000				
Subtotal	50,000	866,500	53,000	54,600	56,200	57,900
Arata Creek (1999)						
Repairs & Maintenance (non-routine)	33,930	50,500	52,000	53,600	55,200	56,900
Exterior Siding Repair/Painting		30,000				
Fire System Repairs and Upgrades	9,000					
HVAC & Generator Repairs/Replacements	114,000					
Roof Repair/Replacement (20yr)		=>	100,700			
Subtotal	156,930	80,500	152,700	53,600	55,200	56,900
Burlingame Creek "Alpha" (1998)						
Repairs & Maintenance (non-routine)	29,000	52,500	54,100	55,700	57,400	59,100
Fire System Repairs and Upgrades	8,000					
Subtotal	37,000	52,500	54,100	55,700	57,400	59,100
Helensview						
Repairs & Maintenance (non-routine)	44,000	45,300	46,700	48,100	49,500	51,000
Plumbing repairs						
Subtotal	44,000	45,300	46,700	48,100	49,500	51,000
Knott						
Repairs & Maintenance (non-routine)	28,000					
Glass Repairs	12,000					
HVAC Repairs						
Subtotal	40,000	-	-	-	-	-
Rivercrest						
Repairs & Maintenance (non-routine)	7,500	7,700	7,900	8,100	8,300	8,500
	7,500	7,700	7,900	8,100	8,300	8,500
Wheatley						
Repairs & Maintenance (non-routine)	37,000	36,100	37,200	38,300	39,400	40,600
Security Repairs	13,000					
Subtotal	50,000	36,100	37,200	38,300	39,400	40,600
Total Expenditures	385,430	788,600	351,600	258,400	266,000	274,000
Funding Sources						
Beginning Fund Balance	390,943	902,329	574,729	697,959	928,634	1,166,381
ETO Incentives	26,316					
Transfer from Operating Fund	870,500	461,000	474,830	489,075	503,747	518,859
Total Funding Sources	1,287,759	1,363,329	1,049,559	1,187,034	1,432,381	1,685,240
150-FACILITIES BALANCE	902,329	274,729	697,959	928,634	1,166,381	1,411,240

Multnomah Education Service District
FY2026 Facilities & Equipment Reserve Plan
Fund 4
Technology Equipment Reserve Plan

	Estimated FY2025	Proposed FY2026	Projected			
			FY2027	FY2028	FY2029	FY2030
Student Information Systems						
Computer Hardware: Servers & Routers			100,000	100,000	100,000	100,000
Software Updates & New Application Modules	25,000	25,000	25,000	25,000	25,000	25,000
NWRES: SAN, CESD Servers	397,572	200,000				
Contingency		250,000				
Funding Sources						
Beginning Fund Balance	814,154	491,582	266,582	241,582	216,582	191,582
Transfer from Resolution Fund	100,000	-	100,000	100,000	100,000	100,000
Total Funding Sources	<u>914,154</u>	<u>491,582</u>	<u>366,582</u>	<u>341,582</u>	<u>316,582</u>	<u>291,582</u>
Ending Fund Balance	<u>491,582</u>	<u>16,582</u>	<u>241,582</u>	<u>216,582</u>	<u>191,582</u>	<u>166,582</u>
Business Systems Support						
Software: Application Updates & Pilots	10,000	10,000			25,000	
NWRES: SAN, CESD Servers	6,000	6,000				
Contingency		16,000				
Funding Sources						
Beginning Fund Balance	38,270	32,270	16,270	26,270	36,270	21,270
Transfer from Operating Fund	10,000		10,000	10,000	10,000	10,000
Total Funding Sources	<u>48,270</u>	<u>32,270</u>	<u>26,270</u>	<u>36,270</u>	<u>46,270</u>	<u>31,270</u>
Ending Fund Balance	<u>32,270</u>	<u>270</u>	<u>26,270</u>	<u>36,270</u>	<u>21,270</u>	<u>31,270</u>
Network Services						
Network Hardware Replacement	100,000	50,000			100,000	500,000
Contingency		300,000				
Funding Sources						
Beginning Fund Balance	214,959	259,959	309,959	454,959	599,959	644,959
Transfer from Resolution Fund	145,000	100,000	145,000	145,000	145,000	145,000
Total Funding Sources	<u>359,959</u>	<u>359,959</u>	<u>454,959</u>	<u>599,959</u>	<u>744,959</u>	<u>789,959</u>
Ending Fund Balance	<u>259,959</u>	<u>9,959</u>	<u>454,959</u>	<u>599,959</u>	<u>644,959</u>	<u>289,959</u>
Agency Support						
Agency Equipment	40,000	40,000				
Repairs and Maintenance	8,457	6,500	5,000	5,000	5,000	5,000
Contingency		29,800				
Funding Sources						
Beginning Fund Balance	<u>129,217</u>	<u>80,760</u>	<u>34,260</u>	<u>29,260</u>	<u>24,260</u>	<u>19,260</u>
Total Funding Sources	<u>129,217</u>	<u>80,760</u>	<u>34,260</u>	<u>29,260</u>	<u>24,260</u>	<u>19,260</u>
Ending Fund Balance	<u>80,760</u>	<u>4,460</u>	<u>29,260</u>	<u>24,260</u>	<u>19,260</u>	<u>14,260</u>
600-TECHNOLOGY BALANCE	<u>864,571</u>	<u>31,271</u>	<u>752,071</u>	<u>877,071</u>	<u>877,071</u>	<u>502,071</u>

Multnomah Education Service District
FY2026 Facilities & Equipment Reserve Plan
Fund 4
School Health Services Equipment Reserve Plan

	Estimated FY2025	Proposed FY2026	Projected			
			FY2027	FY2028	FY2029	FY2030
Screening Equipment						
Agency Equipment	10,000	5,000		10,000		10,000
Funding Sources						
Beginning Fund Balance	5,000			5,000		5,000
Transfer from Resolution Fund	5,000	5,000	5,000	5,000	5,000	5,000
Total Funding Sources	10,000	5,000	5,000	10,000	5,000	10,000
800-SHS BALANCE	-	-	5,000	-	5,000	-

Fund 4: Facilities and Equipment Reserve Summary

Beginning Fund Balance	1,592,543	1,766,900	1,201,800	1,455,030	1,805,705	2,048,452
Total Transfers In	1,130,500	566,000	734,830	749,075	763,747	778,859
Total Other Revenues	26,316	-	-	-	-	-
Total Expenditures	982,459	1,131,100	481,600	398,400	521,000	914,000
Total Contingency	-	895,800	-	-	-	-
Fund 4 Ending Fund Balance	1,766,900	306,000	1,455,030	1,805,705	2,048,452	1,913,311

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 31, 2025

**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, 2025 to June 30, 2026, will be held on Tuesday, April 8, 2025 at 6:00 pm. The meeting will be held virtually through Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/85991455792?pwd=FC2GLz09RBclt7SjJMtiz8T7VK5Wm8.1>

Webinar ID: 859 9145 5792

Passcode: 893055

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 4th 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 7th will be read during the public comment section of the meeting on April 8th. Schedule Zoom comment up through 5:00 pm April 8th 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 Wednesday, April 16, 2025, and Tuesday, April 22, 2025 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 31, 2025

07:02-11PM 3/31/2025

Public Notice of Budget Commi x +

multnomahesd.org/all-news/posts-details/~boa... 🔍 ☆ 📷 📁 ⓘ



PUBLIC NOTICE OF BUDGET COMMITTEE MEETING (APRIL 8)

NOTICES

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Dr. Paul Coakley
 Budget Officer
 Multnomah Education Service District

www.multnomahesd.org

Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, March 28, 2025.

Note: Scheduled for second printing April 2, 2025. Affidavit will be printed in adopted budget document.



Oregonian
LEGAL AFFIDAVIT

AD#: 0010978722

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 03/28/2025

Stacey Tredici



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

Principal Clerk of the Publisher

Sworn to and subscribed before me this 01th day of April 2025

Kimberlee Wright O'Neill

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

Notary Public

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE

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Additional MESD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, April 16, 2025, and Tuesday, April 22, 2025 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

**RESOLUTION 24-036 Approval of the 2024-2025 Budget Calendar for Development
of the Fiscal Year 2025-2026 Budget**

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

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

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors approved the 2024-2025 Budget Calendar for the Development of the Fiscal Year 2025-2026 Budget.

Motion: **Director Samuel Henry moved to approve the Consent Agenda.
Director Denyse Peterson seconded the motion.**

Discussion: none

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

Multnomah ESD 2024-2025 Calendar for Fiscal Year 2025-2026 Budget

Tuesday, July 16, 2024	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> MESD Board adopts the 2024-2025 Budget Calendar for 2025-26 (Resolution 24-037) 	
Tuesday, November 19, 2024	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> Presentation by Auditors – Talbot, Korvola & Warwick of 2023-2024 Audit 	
January, 2025	Superintendent Council Meeting	Council
	<ul style="list-style-type: none"> MESD Superintendent delivers to Component Districts 2025-2026 Local Service Plan 	
Tuesday, January 21, 2025	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> MESD Board Approves 2024-2025 Local Service Plan (Resolution) 	
January to April 2025		
	<ul style="list-style-type: none"> MESD Management develops the Proposed Budget 	MESD Staff
February 2025	Component District Boards	District Boards
	<ul style="list-style-type: none"> 2025-2026 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] (Resolution) 	
Tuesday, February 18, 2025		
	<ul style="list-style-type: none"> MESD Board appoints new Budget Committee members MESD Board adopts 2025-26 Budget Planning Parameters (Resolution) 	MESD Board
Friday, March 28, 2025	<i>Publish Notices of Budget Committee Meetings</i>	
	<ul style="list-style-type: none"> <i>Newspaper notice within 5-30 days before meeting – (ORS 294.401)</i> <i>Online notice for at least 10 days before meeting</i> 	
Tuesday, April 1, 2025	Budget Committee Orientation	Budget Committee
	<ul style="list-style-type: none"> Introduction to MESD and budget process for new and current committee members. 	
Friday, April 4, 2025	Access to Proposed Budget	
	<ul style="list-style-type: none"> Proposed budget document available to public – (ORS 294.401) Open online access to Proposed Budget to the Budget Committee – no deliberations allowed 	
Tuesday, April 8, 2025	Budget Committee Meeting	Budget Committee
	<ul style="list-style-type: none"> Proposed Budget Presentation Elect Board Committee Chair Presentation of revenue forecast and assumptions Superintendent’s Budget Message – (ORS 294.401) Proposed Budget Presentation and Department Summaries – (ORS 294.401) 	

- Public Comment
- Budget Committee Recommendations
- Approve Budget (**Resolution**)

Multnomah ESD 2024-2025 Calendar for Fiscal Year 2025-2026 Budget (continued)

Wednesday, April 16, 2025	Budget Committee Meeting <i>if necessary</i>	Budget Committee
	<ul style="list-style-type: none"> • Continue discussion of proposed budget presentation for approval 	
Tuesday, April 22, 2025	Budget Committee Meeting <i>if necessary</i>	Budget Committee
	<ul style="list-style-type: none"> • Continue discussion of proposed budget presentation for approval 	
Wednesday, April 30, 2025	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), “twenty days before TSCC hearing”]	
Friday, May 2, 2025	Publish Notices of TSCC Public Hearing	
	<ul style="list-style-type: none"> • Newspaper notice within 5-30 days before hearing – (ORS 294.421)) • FlashNews Alert notice of hearing – (ORS 294.421) • Online notice for at least 10 days before meeting 	
Tuesday, May 20, 2025	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 17, 2025	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> • Adopt Budget Appropriation & Certify Tax Levy (ORS 294.435) (Resolution) • Each fund cannot be increased by more than 10% of Approved Budget 	
Thursday, July 3, 2025	Deadline to File Certification of Tax Levy with Counties	

RESOLUTION 25-010 – Fiscal Year 2025-2026 Budget Planning Parameters

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

The Board Finance Committee recommends approval:

WHEREAS, the 2025-2026 budget planning parameters above were presented to the Board Finance Committee on February 13, 2025; and

WHEREAS, the Board Finance Committee requested that the draft be taken to the Board on February 18, 2025 for discussion; and

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

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors authorizes budget authority in support of 2025-2026 budget planning parameters as follows:

Motion: Director Danny Cage moved to approve Resolution 25-010.
Director Jessica Arzate seconded the motion.

Discussion: None

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

2025-2026 Budget Planning Parameters

Revenues:

1. The MESD will forecast State School Fund (SSF) revenue using the most current information available. For the purpose of preparing a proposed budget, the MESD will assume an \$11.36 billion biennium (\$5.57 billion year-one) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2025-2026 will be approximately \$54.7 million per the current SSF formula, with 90% going to component districts for service plan activities or transits.
2. Other funding sources including federal grants, state contracts (including funds to support districts in Student Investment Account implementation), and local sources will be budgeted utilizing the most current information available.
3. The indirect rate for grants passed through ODE will be budgeted at 9% unless specifically identified for individual grants or contracts.
4. MESD will continue to charge a 10% administrative fee to non-component districts that purchase services listed in the Local Service Plan.

Expenditures:

1. The MESD will budget utilizing the most current information available on service level.
2. The MESD will use the following payroll assumptions:
 - a. Step increases are budgeted for eligible employees.
 - b. The currently negotiated salary schedules for represented employees will be used for budgeting purposes.
 - c. PERS defined rates for the 25-27 biennium are 13.67% for Tier I/II, 10.49% for OPSRP, and 15.76% for OPSRP Fire & Police.
 - d. The MESD contribution rate for the PERS pickup is 6%.
 - e. The increased employer contribution for health insurance premiums will be budgeted at 4%.
 - f. Other payroll rates will be calculated to fund estimated annual liabilities for workers' compensation and unemployment.
3. The PERS UAL Bond debt service requirement of \$7,887,182 will be funded by a benefit expense applied to all PERS eligible salaries and received into the Debt Service Fund as revenue for services to other funds.

Ending Fund Balance and Contingency:

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

**RESOLUTION 25-008 Approval of MESD Budget
Committee Representatives for 2025**

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

Candidate Information:

Ben Byers-Corbett School District

- Budget committee member with Corbett School District

David Lin-Centennial School District

- Board member with Centennial School District

Jose Gamero-Georgeson-David Douglas School District

- Board member with David Douglas School District

Shawn Ferrens-Gresham Barlow School District

- Board member with Gresham Barlow School District

Sonja McKenzie-Parkrose School District

- Board member with Parkrose School District

Alexandra Martin-Portland Public School District

- Finance Program Manager with Portland Public School District

Holly Langan-Reynolds School District

- Executive Director of Financial Services with Reynolds School District

Michele Rosenbaum-Riverdale School District

- Board member with Riverdale School District

WHEREAS, the Centennial School District has submitted the name of David Lin, Parkrose School District has submitted the name of Sonja McKenzie, Gresham Barlow School District has submitted the name of Shawn Ferrens, Reynolds has submitted the name of Holly Langan, Riverdale School District has submitted the name of Michele Rosenbaum, Portland Public Schools has submitted the name of Alexandra Martin, David Douglas School District submitted the name of Jose Gomero-Georgeson, and Corbett has submitted the name of Ben Byers to represent their districts on the MESD Budget Committee; and

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

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors approves Claudia Andrews, David Lin, Shawn Ferrens, Sonja McKenzie, Alexandra Martin, Holly Langan, Jose Gamero-Georgeson, Michele Rosenbaum, and Ben Byers to the MESD Budget Committee.

**Motion: Director Helen Ying moved to approve the Consent Agenda
Director Danny Cage seconded the motion.**

Discussion: none

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

Glossary

Fund Definitions

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

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

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

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

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

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

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

Function Definitions

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

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

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

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

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

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

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

Other Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

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

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

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

Examples are:

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

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

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

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

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

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

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

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

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

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

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