



Approved Budget

For the Fiscal Year 2025-2026

MULTNOMAH EDUCATION SERVICE DISTRICT

Multnomah County, Oregon

11611 NE Ainsworth Circle

Portland, OR 97220

www.multnomahesd.org

Approved by the MESD Budget Committee

4/8/2025

*Multnomah Education Service District
2025-2026 Approved Budget*

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Multnomah Education Service District
2025-2026 Approved Budget

Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2025-2026. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 8, 2025.

The MESD Board of Directors and its management team extend their appreciation to the MESD Budget Committee for their time and consideration during the presentation and deliberation of the proposed budget.

This report serves as a transition between the proposed and adopted budgets. It contains minimum documentation to convey the requirements for a Superintendent Message; proof of publication of public notices; budget detail schedules of resources and requirements; and, evidence that the committee approved the budget and set the tax levy. In contrast, the proposed budget document has additional information; including, a profile of the district, a budgetary overview, detailed schedules for each budgetary fund and for each department, schedules for debt payments and reserve plans, and more. The proposed budget document can be found online at <https://www.multnomahesd.org/departments/business-services> or a copy can be obtained by contacting Business Services at accounting@mesd.k12.or.us.

The next step to adoption is a budget review and public hearing held by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public at these hearings by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The MESD's budget must be certified by the Commission after approval by the Budget Committee and prior to adoption by the Board. The TSCC public hearing for the MESD's approved budget is scheduled for May 20, 2025 at 6:00pm. The meeting will be held in a hybrid format: in person at the MESD Board Room and virtually via Zoom with meeting access details posted online at <https://www.multnomahesd.org/public-notices-agency-updates>

Following TSCC certification, the budget will be adopted by the MESD Board of Directors in June. Oregon Budget Law allows the Board to make limited adjustments to the approved budget prior to adoption without reconvening the Budget Committee. The district anticipates making adjustments as we learn more from our component districts about service needs for next year, state and federal funding levels, potential grants, and contracts in the following two months.



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 4 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

MESD 2025-2026 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)

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=FC2GLz09RBcIt7SjJMtiz8T7VK5Wm8.1>

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 COMMITTEE MEETING
(APRIL 8)**

NOTICES

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE

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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



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 

Principal Clerk of the Publisher

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

Kimberlee Wright O'Neill 

Notary Public



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

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

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE

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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, April 2, 2025.



Oregonian LEGAL AFFIDAVIT

AD#: 0010981180

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 04/02/2025

Stacey Tredici 

Principal Clerk of the Publisher

Sworn to and subscribed before me this 08th day of April 2025

Kimberlee Wright O'Neill 

Notary Public



KIMBERLEE WRIGHT O'NEILL
NOTARY PUBLIC - OREGON
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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 Cookley, Budget Officer
Multnomah Education Service District www.multnomahesd.org

Public Notices

To be published in the Oregonian and online on April 25, 2025

NOTICE OF TSCC BUDGET HEARING

For May 20, 2025

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the budget committee for the Multnomah Education Service District, Multnomah County, State of Oregon, for the fiscal year July 1, 2025 to June 30, 2026.

The hearing will be held May 20th, 2025 at 6:00pm. This meeting will be in a hybrid format: in person in the Board Room at 11611 NE Ainsworth Circle, Portland, OR 97220 as well as virtually via Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/88643940753?pwd=YwlhJyFm9QQb9Qmyox91spCSFvw6ZQ.1>

Webinar ID: 886 4394 0753

Passcode: 880056

The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be viewed on the MESD website: www.multnomahesd.org/departments/business-services.

The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting.

Public comment will be taken. For in-person comment, complete the request form on the table outside the Board Room and provide any notes or handouts to the Board Secretary prior to the meeting. Schedule Zoom comment up through 5:00 pm May 20, 2025 by providing your name, phone number, and address. All comments are subject to a three minute limit per community member.

For meeting accommodations or to submit or schedule public comment, please contact Heather Severns at 503-257-1504 or hseverns@mesd.k12.or.us.

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
\$143,959,390	\$0.4576 per \$1,000	\$0.4576 per \$1,000	\$0 per \$1,000

RESOLUTION MBCM-25-002**Approval of the Proposed 2025-2026 Budget and Ad Valorem Property Tax Rate**

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2025-2026 Budget Document and the Ad Valorem Property Tax Rate.

Background: The Budget Officer is required by law to prepare a budget to submit to the MESD Budget Committee. The MESD Budget Committee should acknowledge receipt of that Proposed Budget and then is faced with two choices. The MESD Budget Committee can either approve the budget as submitted by the Budget Officer or approve a budget as modified by the MESD Budget Committee. Secondly, the MESD Budget Committee is required to approve the Ad Valorem Property Tax Rate.

The Budget Officer recommends adoption of the following resolution:

WHEREAS, the Budget Officer is required to prepare a Proposed Budget and present it to the MESD Budget Committee; and

WHEREAS, the MESD Budget Committee has met in a public MESD Budget Committee Work Session on April 8 to review the financial programs of the MESD and prepare a budget for the operational and administrative expenses of the MESD; and

WHEREAS, the MESD Budget Committee has received and reviewed the 2025-2026 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2025-2026 Proposed Budget in the following amounts:

Resolution Services Fund

Instruction	\$ 10,623,532
Support Services	30,892,125
Enterprise & Community Services	128,570
Other Uses	10,600,000
Transfers Out	5,659,092
Contingency	<u>3,822,948</u>
Total	<u>\$ 61,726,267</u>

Contracted Services Fund

Instruction	\$ 20,537,063
Support Services	26,008,233
Enterprise & Community Services	1,652,499
Facilities Acquisition and Improvement	819,100
Contingency	<u>872,122</u>
Total	<u>\$ 49,889,017</u>

Operating Fund	
Support Services	\$ 7,610,683
Facilities Acquisition and Improvement	71,706
Debt Service	672,004
Transfers Out	551,000
Contingency	<u>230,849</u>
Total	<u>\$ 9,136,242</u>
 Debt Service Fund	
Debt Service	<u>\$ 8,214,606</u>
 Facilities & Equipment Reserve Fund	
Support Services	\$ 1,126,100
Facilities Acquisition and Improvement	5,000
Contingency	<u>895,800</u>
Total	<u>\$ 2,026,900</u>
 Risk Management & Reserve Fund	
Support Services	\$ 1,791,567
Debt Service	5,079,000
Contingency	<u>91,791</u>
Total	<u>\$ 6,962,358</u>
 Total Appropriation, All Funds	
	\$ 137,955,390
Total Unappropriated Amounts, All Funds	<u>6,004,000</u>
 TOTAL APPROVED BUDGET	
	<u>\$ 143,959,390</u>

BE IT FURTHER RESOLVED, that the MESD Budget Committee approves the levy of the Ad Valorem Tax Rate of \$0.4576 per \$1,000 of assessed value for the Resolution Fund.

WHEREAS, MESD Board member Danny Cage moved to approve Resolution MBCM 25-002 Approval of the Proposed 2025-2026 Budget and Ad Valorem Property Tax Rate; and

WHEREAS, Parkrose Representative Sonja McKenzie seconded the motion

Action: There being no further discussion the motion carried with Representatives Anderson, Arzate, Byers, Cage, Doughty, Ferrens, Gamero-Georgeson, Langan, Martin, McKenzie, Peterson, Squiemphen-Yazzie and Ying voting aye. Motion passed 13-0.

Approved Budget Detail Schedules

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

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

The next report describes the agency's interfund transfers and overhead charges.

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

- The Combined Fund Detail compares the previous two years actual amounts, the current year revised budget, the current year projected budget, and then the 2025-2026 proposed and approved budgets.
- Similarly, the Annual Full-Time Equivalent (FTE) statement shows budgeted FTE for the same years and budget versions.

Multnomah Education Service District
2025-2026 Fiscal Year Approved 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 Approved 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/donator	-	365,000	-	-	-	-	365,000
1940 Services to local ed agencies	19,800	17,731,906	50,000	-	-	-	17,801,706
1970 Services provided other fund	-	-	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	45,363,243	18,255,509	3,277,150	6,622,606	-	1,747,358	75,265,866
Intermediate sources							
2200 Restricted revenue	-	2,813,227	-	-	-	-	2,813,227
Subtotal	-	2,813,227	-	-	-	-	2,813,227
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	10,308,039	24,073,908	-	-	-	-	34,381,947
Federal sources							
4300 Fed restricted revenue	-	1,560,091	-	-	-	-	1,560,091
4500 Fed restricted revenue thru s	54,985	2,411,282	-	-	-	-	2,466,267
Subtotal	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
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	6,000,000	775,000	9,749,092	3,400,000	2,332,900	5,215,000	27,471,992
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							
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 prg	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	10,623,532	20,537,063	-	-	-	-	31,160,595
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 & audiolo	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 ser	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 Approved 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 svc	257,624	-	1,120,846	-	-	-	1,378,470
2410 Office of the principal servc	1,533,549	1,069,534	-	-	-	-	2,603,083
2490 Other admin support service:	-	2,003,570	-	-	-	-	2,003,570
2510 Direction of business suppor	-	-	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 servic	-	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	30,892,125	26,008,233	7,610,683	-	1,126,100	1,791,567	67,428,708
Enterprise & community services							
3100 Food services	128,570	1,652,499	-	-	-	-	1,781,069
Subtotal	128,570	1,652,499	-	-	-	-	1,781,069
Facilities acquisition & construction							
4150 Building acquisition/constru	-	819,100	71,706	-	5,000	-	895,806
Subtotal	-	819,100	71,706	-	5,000	-	895,806
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	10,600,000	-	672,004	8,214,606	-	5,079,000	24,565,610
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	61,726,267	49,889,017	13,026,242	10,022,606	2,332,900	6,962,358	143,959,390
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	22,702,204	23,249,149	3,779,898	-	-	192,084	49,923,335
Associated payroll costs							
0210 Public employee retire	7,645,242	6,518,075	1,208,753	-	-	54,673	15,426,743
0220 Social security administratio	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 benefi	5,125,552	3,830,302	831,755	-	-	20,655	9,808,264
Allocated associated payroll costs	(960,077)	960,077	-	-	-	-	-
Subtotal	14,667,620	13,853,256	2,463,991	-	-	98,179	31,083,046

Multnomah Education Service District
2025-2026 Fiscal Year Approved 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/tecl	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 adjustmer	(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 softwa	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 Approved Budget
Interfund Transfers

From Fund	To Fund	Amount
Resolution Services	Facilities & Equipment Reserve	\$ 105,000
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		
Resolution Services	Operating	5,554,092
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.		
Operating	Facilities & Equipment Reserve	461,000
This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.		
Operating	Risk Management and Reserve	90,000
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.		
TOTAL INTERFUND TRANSFERS		<u>\$ 6,210,092</u>

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
RESOURCES						
Revenues						
Local sources						
1110 Ad valorem taxes	\$ 39,864,341	\$ 42,584,257	\$ 43,889,000	\$ 44,180,000	\$ 45,278,000	\$ 45,278,000
1190 Penalties & interest on taxes	19,545	121,331	10,000	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	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	17,940
1920 Private contribution/donations	96,079	163,645	300	29,380	365,000	365,000
1940 Services to local ed agencies	14,261,008	16,087,896	17,159,103	18,744,098	17,801,706	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	9,099,174
1980 Fees charged to grants	1,553,021	1,696,991	1,470,000	1,460,000	1,736,000	1,736,000
1990 Miscellaneous	262,325	467,441	364,995	376,402	269,046	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>75,265,866</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	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>2,813,227</u>
State sources						
3101 SSF - general support	8,201,992	8,088,170	7,776,628	7,687,983	10,252,916	10,252,916
3299 Other restricted grants aid	20,432,184	19,726,540	23,571,599	24,483,344	24,129,031	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>34,381,947</u>
Federal sources						
1990 Miscellaneous	131,922	14,192	-	-	-	-
4300 Fed restricted revenue	435,636	567,958	591,413	958,114	1,560,091	1,560,091
4500 Fed restricted revenue thru state	4,747,217	6,107,610	2,835,369	3,589,330	2,466,267	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>4,026,358</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>116,487,398</u>
Other sources						
5100 Long-term debt sources	-	695,841	1,275,000	5,000,000	250,000	250,000
5200 Interfund transfers	5,919,775	5,718,376	6,388,063	6,408,298	6,210,092	6,210,092
5400 Beginning fund balance	18,625,043	20,238,001	22,320,927	22,236,008	21,011,900	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>27,471,992</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>143,959,390</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	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	18,382,136
1250 Less restrictive programs	248,951	313,765	459,190	451,170	515,218	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	2,314,467
1291 English second language prgms	112	24,287	-	(278)	57,032	57,032
1292 Teen parent program	90,765	96,554	98,462	97,581	113,964	113,964
1293 Migrant education	786,065	986,770	942,365	1,284,061	1,120,327	1,120,327
1294 Youth corrections education	3,855,569	3,916,893	4,649,231	5,176,109	4,519,106	4,519,106
1400 Summer school programs	155,475	105,039	-	79,685	127,394	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>31,160,595</u>

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
Support services						
2110 Attendance services	1,637,253	2,314,158	2,383,554	2,516,003	2,454,075	2,454,075
2120 Guidance services	1,685,319	1,797,485	1,923,641	1,975,251	2,015,112	2,015,112
2130 Health services	17,030,781	18,705,714	20,879,858	20,828,486	22,617,206	22,617,206
2140 Psychological services	1,339,050	1,578,735	1,976,338	1,988,017	1,889,493	1,889,493
2150 Speech pathology & audiology	1,326,663	1,521,050	1,578,506	1,485,048	1,500,615	1,500,615
2160 Other student treatment	1,040,037	1,322,861	1,447,551	1,464,636	1,557,625	1,557,625
2190 Service direction student services	1,428,581	1,727,364	1,985,064	1,977,101	2,100,545	2,100,545
2210 Improvement of instruction	2,847,289	3,782,773	3,185,989	4,135,845	3,746,273	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	345,200
2320 Executive administration svcs	1,087,426	1,190,917	1,240,460	1,250,014	1,378,470	1,378,470
2410 Office of the principal services	2,524,810	2,709,824	2,712,575	2,804,967	2,603,083	2,603,083
2490 Other admin support services	1,695,934	1,705,137	1,807,487	1,825,275	2,003,570	2,003,570
2510 Direction of business support svcs	252,456	327,235	370,774	373,122	399,745	399,745
2520 Fiscal services	1,097,687	981,363	1,198,096	1,194,018	1,031,870	1,031,870
2540 Plant operation & maintenance	2,557,091	2,993,538	3,726,397	3,137,210	5,429,239	5,429,239
2550 Student transportation services	113,993	112,108	121,000	130,500	165,700	165,700
2570 Internal services	1,038,452	1,172,928	1,405,011	1,391,677	1,615,507	1,615,507
2620 Plan/develop/evaluate	4,248,811	3,210,914	4,131,844	4,103,083	3,414,164	3,414,164
2630 Information services	349,358	564,609	628,686	589,253	458,819	458,819
2640 Staff services	3,116,594	2,095,929	2,254,565	2,258,601	2,639,982	2,639,982
2660 Technology services	7,627,745	6,975,672	7,598,519	7,718,970	8,012,415	8,012,415
2670 Records management	-	262,306	-	-	-	-
2690 Other support services	234,529	414,677	424,200	487,337	50,000	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>67,428,708</u>
Enterprise & community services						
3100 Food services	1,297,508	1,491,327	1,730,763	1,762,255	1,781,069	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>1,781,069</u>
Facilities acquisition & construction						
4150 Building acquisition/construction	-	695,841	5,000	5,000	895,806	895,806
Subtotal	<u>-</u>	<u>695,841</u>	<u>5,000</u>	<u>5,000</u>	<u>895,806</u>	<u>895,806</u>
Other uses expenditures						
5100 Debt service	8,089,204	8,373,678	8,746,708	8,746,708	13,965,610	13,965,610
5300 Apportionment of funds by ESD	7,787,716	7,677,948	12,637,648	12,637,648	10,600,000	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>24,565,610</u>
Total expenditures	98,384,677	105,221,167	119,368,563	120,954,900	125,831,788	125,831,788
Interfund transfers	5,919,775	5,718,376	6,388,063	6,408,298	6,210,092	6,210,092
Contingencies	-	-	5,430,602	8,095,183	5,913,510	5,913,510
Total appropriation	104,304,452	110,939,543	131,187,228	135,458,381	137,955,390	137,955,390
Ending fund balance	20,238,001	22,360,120	6,723,300	11,255,526	6,004,000	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>\$143,959,390</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	\$ 19,352,629
0112 Classified salaries	16,826,839	18,205,268	20,993,915	20,154,803	19,909,416	19,909,416
0113 Administrators	5,476,520	5,708,964	6,068,194	6,550,829	6,026,701	6,026,701
0114 Managerial-classified	1,630,045	1,843,321	1,876,529	2,070,251	1,417,015	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	302,425
0122 Classified substitutes	38,355	-	286,354	276,354	289,138	289,138
0123 Licensed-temporary	316,515	392,442	114,570	312,937	644,311	644,311
0124 Classified-temporary	972,461	1,104,821	869,701	848,377	1,189,539	1,189,539
0130 Additional salary	36,581	64,601	734,622	747,598	792,161	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>49,923,335</u>
Associated payroll costs						
0210 Public employee retire	10,180,480	11,073,507	13,655,860	12,810,328	15,426,743	15,426,743
0220 Social security administration	3,059,632	3,269,582	3,773,241	3,698,330	3,748,137	3,748,137
0230 Other payroll costs	1,022,793	1,439,711	1,852,648	1,948,813	2,099,902	2,099,902
0240 Contractual employee benefit	8,463,714	8,555,375	10,873,236	9,573,117	9,808,264	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>31,083,046</u>
Purchased services						
0310 Instruction- professional/tech	2,308,275	3,645,732	1,151,680	3,798,284	956,322	956,322
0320 Property services	2,157,648	2,349,294	3,321,439	2,709,613	4,813,010	4,813,010
0330 Student transportation	203,587	211,717	151,736	152,563	174,328	174,328
0340 Travel	756,039	764,284	602,556	894,796	756,449	756,449
0350 Communication	2,467,622	2,506,263	2,264,730	2,301,273	2,280,204	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	3,246,287
0390 Other services and adjustments	101,593	(8,700)	1,866	13,170	21,840	21,840
0391 CTA service adjustments	(13,330)	(176,409)	103,257	77,620	(119,952)	(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>12,128,488</u>
Supplies and materials						
0410 Supplies & materials	1,368,768	1,350,595	1,971,563	2,024,012	1,879,156	1,879,156
0420 Textbooks	38,297	26,349	60,000	112,181	28,700	28,700
0430 Library books	80,749	71,172	62,743	60,820	56,560	56,560
0440 Periodicals	1,204	2,893	2,400	8,215	5,900	5,900
0450 Food	509,079	585,915	823,200	847,273	789,200	789,200
0460 Non-consumable	369,646	745,488	152,345	431,174	201,530	201,530
0470 Non-capital computer software	902,234	736,557	494,626	646,984	622,804	622,804
0480 Non-capital comp hardware	1,068,533	695,611	468,819	419,629	270,720	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>3,854,570</u>
Capital outlay						
0520 Buildings acquisition	-	-	-	35,109	492,306	492,306
0540 Equipment	625,751	570,247	10,000	221,666	589,857	589,857
0550 Technology	326,182	29,918	13,402	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>1,095,565</u>
Other objects						
0610 Redemption of principal	4,262,910	4,783,171	5,397,922	5,369,905	10,761,509	10,761,509
0621 Regular interest	3,826,294	3,590,507	3,348,786	3,376,803	3,204,101	3,204,101
0640 Dues & fees	193,266	371,985	211,120	243,674	203,402	203,402
0650 Insurance & judgements	668,330	786,744	1,149,817	1,137,087	1,320,224	1,320,224
0690 Indirect charges	1,274,717	1,426,414	1,413,095	1,625,802	1,657,548	1,657,548
0720 Transits to districts	7,787,716	7,677,948	10,637,648	10,637,648	10,600,000	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>27,746,784</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>\$125,831,788</u>

Multnomah Education Service District

2025-2026 Fiscal Year Annual Full-Time Equivalent

All Budgetary Funds Combined

	Actual	Actual	Current	Projected	Proposed	Approved
	2022-23	2023-24	Budget	Actual	Budget	Budget
			2024-25	2024-25	2025-26	2025-26
FULL-TIME EQUIVALENT BY FUND						
Resolution Services Fund	310.28	336.76	348.41	341.38	345.02	345.02
Contracted Services Fund	300.96	303.88	297.84	291.97	266.79	266.79
Operating Fund	63.57	67.37	68.94	68.10	33.20	33.20
Risk Management and Reserve Fund	1.00	1.75	1.40	1.40	1.40	1.40
TOTAL FULL-TIME EQUIVALENT	675.81	709.76	716.59	702.85	646.41	646.41

FULL-TIME EQUIVALENT BY ACTIVITY**Instruction**

1100 Regular instruction	-	25.20	25.20	23.52	21.00	21.00
1200 Special programs	303.29	288.46	278.88	282.94	240.87	240.87
Subtotal	303.29	313.66	304.08	306.46	261.87	261.87

Support services

2100 Support services	243.00	261.68	274.86	258.67	258.22	258.22
2200 Instructional staff support	8.64	9.21	9.23	10.68	13.15	13.15
2300 General administration	4.00	3.96	4.20	4.33	4.30	4.30
2400 School administration	32.94	31.50	30.63	31.24	28.68	28.68
2500 Business services support	24.85	25.59	26.43	25.45	24.42	24.42
2600 Central services support	59.09	64.16	67.16	66.02	55.77	55.77
Subtotal	372.52	396.10	412.51	396.39	384.54	384.54

TOTAL FULL-TIME EQUIVALENT	675.81	709.76	716.59	702.85	646.41	646.41
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FULL-TIME EQUIVALENT BY DEPARTMENT

Administration	9.79	9.25	8.95	10.33	6.20	6.20
Facilities services	14.00	13.69	14.83	14.85	14.47	14.47
Business services	10.45	11.90	11.60	10.60	9.95	9.95
Human resources	10.50	10.50	9.90	11.60	9.00	9.00
Technology services	29.70	30.25	31.25	30.25	31.25	31.25
Special education services	289.83	275.24	259.68	261.89	220.32	220.32
School health services	174.74	174.92	183.24	176.55	181.34	181.34
Instructional services	136.80	184.01	197.14	186.78	173.88	173.88
TOTAL FULL-TIME EQUIVALENT	675.81	709.76	716.59	702.85	646.41	646.41