EDUCATE • INSPIRE • EMPOWER

Adopted 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 Board of Directors
6/24/2025

Non-Discrimination Notice

Multnomah Education Service District prohibits discrimination and harassment on any basis protected by law, including but not limited to race, color, religion, sex, national or ethnic origin, sexual orientation, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age of any other persons with whom the individual associates.

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

Jelena Doney
Title IX Coordinator, Contracts & Risk Manager
11611 NE Ainsworth Circle
Portland, OR 97220
503-257-1518
email: jdoney@mesd.k12.or.us

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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.

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

Changes from the Approved Budget

June 2025

The specified revenues and expenditures in the approved budget were based on educated suppositions as of April 9, 2024. We expected adjustments would be made before June 30, 2025, dependent upon the availability of additional information from our component districts and the state.

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

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

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

- Resolution Fund, $3.23 million or 6.18% reduction (excludes transfers out & contingency)
    - A reduction of $1.9 million with the updated estimate of beginning fund balance.
    - SSF revenues and the transfer to the Operating Fund are updated in accordance with the most recent ODE estimate.
    - A reduction in 2025-26 transit payments to districts of $3.6 million.
    - Program changes to meet component and non-component district requests, including distribution of requests between Resolution and Contract funds, result in a net expenditure increase of $412 thousand.
    - The balance has been appropriated as contingency so that it is available for additional services if requested.

- Contracted Services Fund, $1.68 million or 3.43 % reduction (excludes transfers out & contingency)
    - An increase of $1.59 million with the updated estimate of beginning fund balance.
    - Program changes to meet component and non-component district requests, including distribution of requests between Resolution and Contract Funds, result in a net reduction of $941 thousand.
    - A net reduction of $701 thousand as we begin to have more information about grant funding including greater clarity on spending timelines for multi-year grants. Updated grants include the School Based Mental Health, Portland Clean Energy Fund (PCEF), and Outdoor School grants.
    - A net reduction of $39 thousand as we received updates for existing contracts.
    - As we have more clarity about grants and contracts, budget amendments throughout the 2025-26 year will incorporate expenditure changes as needed.
    - Revenues estimates are updated and the balance has been appropriated as contingency.

- Operating Fund, $91 thousand or 1.09 % increase (excludes transfers out & contingency)
    - An increase of $61 thousand with the updated estimate of beginning fund balance.
    - An increase of $91 thousand, primarily for an adjustment to Communications staffing
    - Other minor expenditure adjustments and technical corrections.
    - Revenue and Transfer In estimates are updated and a balancing adjustment of $6 thousand has been made in contingency.
    - The unappropriated ending balance is updated in accordance with Board policy.

- Debt Service Fund, no change to expenditures
    - Beginning fund balance and revenue estimates are updated.
    - The unappropriated ending balance is adjusted accordingly.

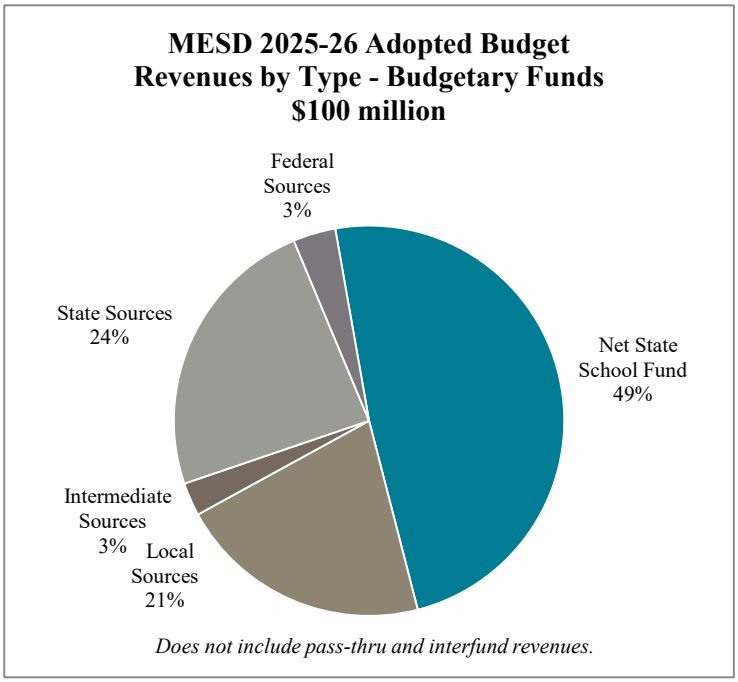
- Facilities & Equipment Reserve Fund, $25 thousand or 2.24% reduction (excludes transfers out & contingency)
    - An increase of $68 thousand with the updated estimate of beginning balance.
    - A reduction of $26 thousand for e-rate eligible technology purchases. Funds will be transferred to the Resolution Fund.
    - An increase of $95 thousand for transfers to Resolution Fund to mitigate reductions to the Student Information Systems program and for the e-rate eligible technology purchases.
    - Contingency is increased $30 thousand.
    - The unappropriated ending balance is adjusted accordingly.

- Risk Management & Reserve Fund, $85 thousand or 1.24% reduction (excludes transfers out & contingency)
    - A reduction of $175 thousand with the updated estimate of beginning balance.
    - A net increase of $30 thousand with updated revenue estimates.
    - Expenditures are reduced by $85 thousand, primarily for updated debt service estimates.
    - Contingency is reduced $60 thousand.

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.



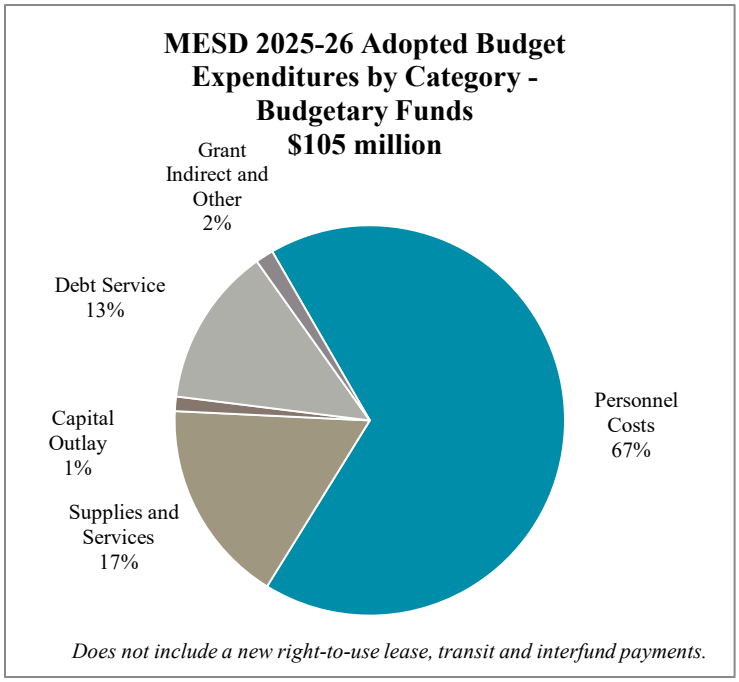
Multnomah Education Service District
2024-25 Estimated Revenues and 2025-26 Adopted Budget

Revenues by Type:	Estimated 2024-2025	Proposed 2025-2026	Change
Property Taxes	$44,300,000	$45,278,000	2%
State School Fund	8,144,363	10,330,769	27%
Less Transits to Districts	-10,637,648	-6,960,964	-35%
Net State School Fund	41,806,715	48,647,805	16%
Local Sources	22,944,781	20,990,562	-9%
Intermediate Sources	740,025	2,747,510	
State Sources	24,546,580	23,867,338	-3%
Federal Sources	4,517,540	3,514,813	-22%
Subtotal - Revenues by Type	94,555,641	99,768,028	6%
SSF Revenue passed thru to Districts	10,637,648	6,960,964	-35%
Interfund Revenues for Debt Service	7,740,305	7,172,606	-7%
Interfund Revenues for Workers Comp	1,771,877	1,640,000	-7%
Total Revenues - Budgetary Funds	114,705,471	115,541,598	1%

Budget Overview

Expenditures – All Funds

As with most all government agencies, our most significant investment is our people. Personnel costs make up 67% of our total expenditures for the District.



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

Expenditure by Category:	Estimated 2024-2025	Proposed 2025-2026	Change
Personnel Costs	$66,452,691	$70,602,243	6%
Supplies and Services	21,600,143	17,808,997	-18%
Capital Outlay	290,102	1,264,207	336%
Debt Service	8,746,709	13,884,610	59%
Grant Indirect and Other	1,511,974	1,571,113	4%
Subtotal - Expenditures by Category	98,601,619	105,131,170	6.6%
Transit Payments & Other Transfers	12,637,648	6,960,964	-45%
Interfund Payment for Debt Service	9,025,000	7,172,606	-21%
Interfund Payment for Workers Comp	1,326,202	1,640,000	24%
Total Expenditures - Budgetary Funds	121,590,469	120,904,740	-1%

Profile of the District

Mission Statement:

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

General Background

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

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

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

Senate Bill 250, adopted in the 2011 Legislative Session, substantially changed how ESDs operate. The bill allows component school districts in specific Education Service Districts, including MESD, to opt out of ESD services and provides for school districts to receive funding for ESD services directly from the state. For 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

Position	Board Member	Represented Zone	Term Ends[1]
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

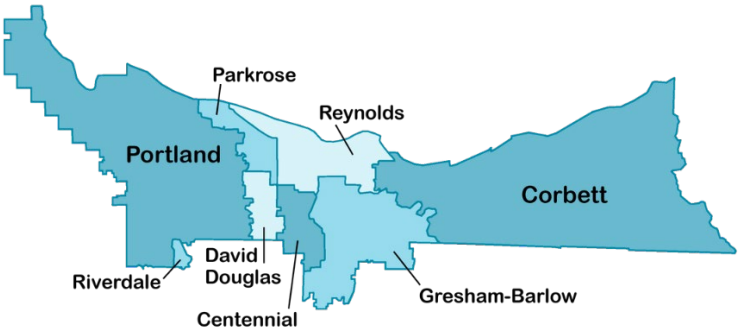
Administrator	Position
Dr. Paul Coakley	Superintendent
Sascha Perrins	Assistant Superintendent
Doana Anderson	Chief Financial Officer
Bernadette Adeniran	Director, Human Resource Services
Todd Greaves	Director, Student Services
Dr. Angela Hubbs	Director, Curriculum and Instruction
Marifer Sager	Director,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

[1] Directors Squiemphen-Yazzie, Anderson, and Arzate were re-elected in the May 2025 Multnomah County special election. Director Ying did not seek re-election. Susie Jones has been elected to serve as the Position 2 At Large Director.

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.

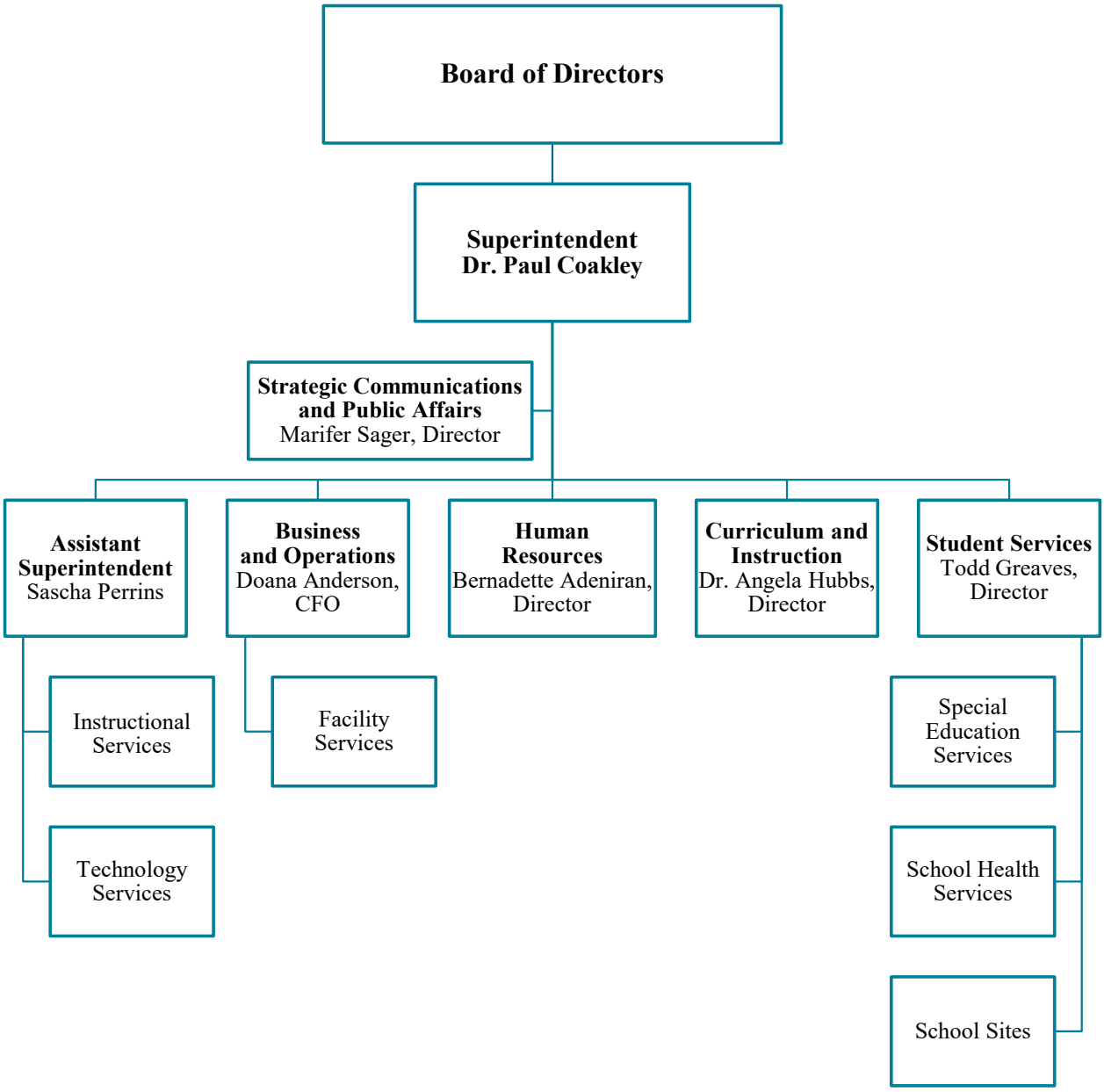
Technology Services provides services both to districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the district's efficiency and improve internal and external communications. The services fall into 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

June 24, 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~~ 24, 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. With Board approval, original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels).

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 Adopted Budget
Combining Fund Summary - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
RESOURCES							
Revenues							
Local sources	$ 45,468,241	$ 17,310,171	$ 3,303,150	$ 7,222,606	$ -	$ 1,777,000	$ 75,081,168
Intermediate sources	-	2,747,510	-	-	-	-	2,747,510
State sources	10,385,892	23,812,215	-	-	-	-	34,198,107
Federal sources	54,985	3,459,828	-	-	-	-	3,514,813
Total revenues	55,909,118	47,329,724	3,303,150	7,222,606	-	1,777,000	115,541,598
Long-term debt sources	-	-	-	-	-	250,000	250,000
Interfund transfers	95,285	-	5,561,877	-	566,000	90,000	6,313,162
Beginning fund balance	4,100,000	2,364,000	4,256,000	3,000,000	1,834,400	4,700,000	20,254,400
TOTAL RESOURCES	60,104,403	49,693,724	13,121,027	10,222,606	2,400,400	6,817,000	142,359,160
REQUIREMENTS							
Expenditures by activity							
Instruction	10,872,091	20,418,368	-	-	-	-	31,290,459
Support services	31,055,597	24,433,981	7,701,565	-	1,100,815	1,787,422	66,079,380
Enterprise & community svcs	128,570	1,622,733	-	-	-	-	1,751,303
Facilities acquisition & const.	-	861,318	71,706	-	5,000	-	938,024
Apportionment of funds	6,960,964	-	-	-	-	-	6,960,964
Debt service	-	-	672,004	8,214,606	-	4,998,000	13,884,610
Total expenditures	49,017,222	47,336,400	8,445,275	8,214,606	1,105,815	6,785,422	120,904,740
Interfund transfers	5,666,877	-	551,000	-	95,285	-	6,313,162
Contingencies	5,420,304	2,357,324	224,752	-	925,800	31,578	8,959,758
Total appropriation	60,104,403	49,693,724	9,221,027	8,214,606	2,126,900	6,817,000	136,177,660
Ending fund balance	-	-	3,900,000	2,008,000	273,500	-	6,181,500
TOTAL REQUIREMENTS	$ 60,104,403	$ 49,693,724	$ 13,121,027	$ 10,222,606	$ 2,400,400	$ 6,817,000	$ 142,359,160
EXPENDITURES PERSPECTIVES							
By Category							
Salaries	$ 22,728,970	$ 22,110,227	$ 3,828,299	$ -	$ -	$ 192,816	$ 48,860,312
Associated payroll costs	14,619,454	13,320,777	2,515,472	-	-	98,834	30,554,537
Purchased services	3,968,142	6,293,808	825,044	-	1,036,100	150,925	12,274,019
Supplies and materials	590,913	2,922,651	402,500	-	64,715	30,155	4,010,934
Capital outlay	139,826	1,047,675	71,706	-	5,000	-	1,264,207
Other objects	8,953	1,641,262	802,254	8,214,606	-	6,312,692	16,979,767
Apportionment of funds	6,960,964	-	-	-	-	-	6,960,964
Total expenditures	49,017,222	47,336,400	8,445,275	8,214,606	1,105,815	6,785,422	120,904,740
By Department							
Administration	525,023	-	1,974,043	-	-	75,000	2,574,066
Facilities services	30,236	1,634,526	1,647,654	-	788,600	-	4,101,016
Business services	-	-	1,438,608	-	-	6,522,678	7,961,286
Human resources	-	715,000	1,833,664	-	-	86,569	2,635,233
Technology services	5,941,734	892,061	972,422	-	312,215	-	8,118,432
Special education services	15,745,432	9,825,478	305,760	-	-	-	25,876,670
School health services	14,609,406	6,188,398	-	-	5,000	-	20,802,804
Instructional services	5,204,427	28,080,937	273,124	-	-	101,175	33,659,663
Debt service	-	-	-	8,214,606	-	-	8,214,606
Apportionment of funds	6,960,964	-	-	-	-	-	6,960,964
Total expenditures	$ 49,017,222	$ 47,336,400	$ 8,445,275	$ 8,214,606	$ 1,105,815	$ 6,785,422	$ 120,904,740

Multnomah Education Service District
2025-2026 Fiscal Year Adopted 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	-	-	648,000	50,000	-	117,000	815,000
1910 Rentals	-	-	17,940	-	-	-	17,940
1920 Private contribution/donatio	-	365,000	-	-	-	-	365,000
1940 Services to local ed agencies	21,820	16,753,750	50,000	-	-	-	16,825,570
1970 Services provided other fund	-	-	908,210	7,172,606	-	1,640,000	9,720,816
1980 Fees charged to grants	-	-	1,644,000	-	-	-	1,644,000
1990 Miscellaneous	158,421	191,421	35,000	-	-	20,000	404,842
Subtotal	45,468,241	17,310,171	3,303,150	7,222,606	-	1,777,000	75,081,168
Intermediate sources							
2200 Restricted revenue	-	2,747,510	-	-	-	-	2,747,510
Subtotal	-	2,747,510	-	-	-	-	2,747,510
State sources							
3101 SSF - general support	10,330,769	-	-	-	-	-	10,330,769
3299 Other restricted grants aid	55,123	23,812,215	-	-	-	-	23,867,338
Subtotal	10,385,892	23,812,215	-	-	-	-	34,198,107
Federal sources							
4300 Fed restricted revenue	-	1,057,102	-	-	-	-	1,057,102
4500 Fed restricted revenue thru s	54,985	2,402,726	-	-	-	-	2,457,711
Subtotal	54,985	3,459,828	-	-	-	-	3,514,813
Total revenues	55,909,118	47,329,724	3,303,150	7,222,606	-	1,777,000	115,541,598
Other sources							
5100 Long-term debt sources	-	-	-	-	-	250,000	250,000
5200 Interfund transfers	95,285	-	5,561,877	-	566,000	90,000	6,313,162
5400 Beginning fund balance	4,100,000	2,364,000	4,256,000	3,000,000	1,834,400	4,700,000	20,254,400
Total other sources	4,195,285	2,364,000	9,817,877	3,000,000	2,400,400	5,040,000	26,817,562
TOTAL RESOURCES	60,104,403	49,693,724	13,121,027	10,222,606	2,400,400	6,817,000	142,359,160
REQUIREMENTS							
Expenditures by activity							
Instruction							
1121 Middle/junior high programs	-	3,863,657	-	-	-	-	3,863,657
1220 Restrictive programs	9,015,692	9,466,368	-	-	-	-	18,482,060
1250 Less restrictive programs	467,848	47,626	-	-	-	-	515,474
1280 Alternative education	913,952	1,203,466	-	-	-	-	2,117,418
1291 English second language prg	-	29,332	-	-	-	-	29,332
1292 Teen parent program	107,121	7,766	-	-	-	-	114,887
1293 Migrant education	-	1,135,408	-	-	-	-	1,135,408
1294 Youth corrections education	367,478	4,455,380	-	-	-	-	4,822,858
1400 Summer school programs	-	209,365	-	-	-	-	209,365
Subtotal	10,872,091	20,418,368	-	-	-	-	31,290,459
Support services							
2110 Attendance services	1,536,572	701,836	-	-	-	101,175	2,339,583
2120 Guidance services	-	2,015,112	-	-	-	-	2,015,112
2130 Health services	14,569,815	6,833,309	-	-	-	-	21,403,124
2140 Psychological services	1,177,129	682,541	-	-	-	-	1,859,670
2150 Speech pathology & audiolo	902,639	374,195	-	-	5,000	-	1,281,834
2160 Other student treatment	1,094,959	518,780	-	-	-	-	1,613,739
2190 Service direction student ser	963,554	836,675	302,136	-	-	-	2,102,365
2210 Improvement of instruction	856,484	2,655,002	273,124	-	-	-	3,784,610

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

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
Support services (continued)							
2310 Board of education services	-	-	270,200	-	-	75,000	345,200
2320 Executive administration svc	552,467	-	1,116,368	-	-	-	1,668,835
2410 Office of the principal servic	1,412,797	916,354	-	-	-	-	2,329,151
2490 Other admin support service:	-	1,831,791	-	-	-	-	1,831,791
2510 Direction of business suppor	-	-	398,654	-	-	-	398,654
2520 Fiscal services	-	-	1,039,954	-	-	-	1,039,954
2540 Plant operation & maintenan	2,014,158	1,912,177	823,244	-	783,600	-	5,533,179
2550 Student transportation servic	-	140,000	25,700	-	-	-	165,700
2570 Internal services	30,236	-	55,000	-	-	1,524,678	1,609,914
2620 Plan/develop/evaluate	-	3,409,148	-	-	-	-	3,409,148
2630 Information services	3,053	-	530,399	-	-	-	533,452
2640 Staff services	-	715,000	1,844,364	-	-	86,569	2,645,933
2660 Technology services	5,941,734	892,061	972,422	-	312,215	-	8,118,432
2690 Other support services	-	-	50,000	-	-	-	50,000
Subtotal	31,055,597	24,433,981	7,701,565	-	1,100,815	1,787,422	66,079,380
Enterprise & community services							
3100 Food services	128,570	1,622,733	-	-	-	-	1,751,303
Subtotal	128,570	1,622,733	-	-	-	-	1,751,303
Facilities acquisition & construction							
4150 Building acquisition/constru	-	861,318	71,706	-	5,000	-	938,024
Subtotal	-	861,318	71,706	-	5,000	-	938,024
Other uses expenditures							
5100 Debt service	-	-	672,004	8,214,606	-	4,998,000	13,884,610
5300 Apportionment of funds	6,960,964	-	-	-	-	-	6,960,964
Subtotal	6,960,964	-	672,004	8,214,606	-	4,998,000	20,845,574
Total expenditures	49,017,222	47,336,400	8,445,275	8,214,606	1,105,815	6,785,422	120,904,740
5200 Interfund transfers	5,666,877	-	551,000	-	95,285	-	6,313,162
6000 Contingencies	5,420,304	2,357,324	224,752	-	925,800	31,578	8,959,758
Total appropriation	60,104,403	49,693,724	9,221,027	8,214,606	2,126,900	6,817,000	136,177,660
Ending fund balance	-	-	3,900,000	2,008,000	273,500	-	6,181,500
TOTAL REQUIREMENTS	60,104,403	49,693,724	13,121,027	10,222,606	2,400,400	6,817,000	142,359,160
EXPENDITURES BY OBJECT							
Expenditures by activity							
Salaries							
0111 Licensed salaries	9,798,341	8,832,919	-	-	-	-	18,631,260
0112 Classified salaries	10,465,301	6,855,414	1,849,090	-	-	31,626	19,201,431
0113 Administrators	2,682,501	2,082,514	1,639,640	-	-	-	6,404,655
0114 Managerial-classified	403,950	629,395	282,365	-	-	96,748	1,412,458
0121 Licensed substitutes	110,500	203,425	-	-	-	3,500	317,425
0122 Classified substitutes	173,854	113,784	-	-	-	3,500	291,138
0123 Licensed-temporary	1,000	545,072	-	-	-	-	546,072
0124 Classified-temporary	4,961	1,194,344	-	-	-	53,025	1,252,330
0130 Additional salary	364,313	364,313	57,204	-	-	4,417	790,247
Allocated salaries	(1,275,751)	1,289,047	-	-	-	-	13,296
Subtotal	22,728,970	22,110,227	3,828,299	-	-	192,816	48,860,312
Associated payroll costs							
0210 Public employee retire	7,298,580	6,291,656	1,209,052	-	-	54,050	14,853,338
0220 Social security administratio	1,801,223	1,565,829	275,938	-	-	14,413	3,657,403
0230 Other payroll costs	1,045,575	1,000,991	164,800	-	-	9,653	2,221,019
0240 Contractual employee benefi	5,150,532	3,794,118	865,682	-	-	20,718	9,831,050
Allocated associated payroll costs	(676,456)	668,183	-	-	-	-	(8,273)
Subtotal	14,619,454	13,320,777	2,515,472	-	-	98,834	30,554,537

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

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
Purchased services							
0310 Instruction- professional/tecl	78,624	770,312	17,500	-	-	8,500	874,936
0320 Property services	1,362,394	2,430,715	316,300	-	820,100	-	4,929,509
0330 Student transportation	500	173,328	-	-	-	-	173,828
0340 Travel	82,858	515,896	112,150	-	-	4,400	715,304
0350 Communication	2,061,795	129,256	78,350	-	-	13,025	2,282,426
0380 Non-instructional prof/tech	184,188	2,226,879	286,400	-	10,000	125,000	2,832,467
0390 Other services and adjustmei	254,496	28,608	29,344	-	-	-	312,448
0391 CTA service adjustments	(37,899)	-	(15,000)	-	206,000	-	153,101
Allocated purchased services	(18,814)	18,814	-	-	-	-	-
Subtotal	3,968,142	6,293,808	825,044	-	1,036,100	150,925	12,274,019
Supplies and materials							
0410 Supplies & materials	275,292	1,686,349	112,500	-	-	10,155	2,084,296
0420 Textbooks	-	32,700	-	-	-	-	32,700
0430 Library books	21,000	39,560	-	-	-	-	60,560
0440 Periodicals	500	5,400	-	-	-	-	5,900
0450 Food	128,570	650,630	-	-	-	-	779,200
0460 Non-consumable	14,707	150,823	-	-	40,000	-	205,530
0470 Non-capital computer softwa	138,315	207,998	250,000	-	-	20,000	616,313
0480 Non-capital comp hardware	26,500	135,220	40,000	-	24,715	-	226,435
Allocated supplies and materials	(13,971)	13,971	-	-	-	-	-
Subtotal	590,913	2,922,651	402,500	-	64,715	30,155	4,010,934
Capital outlay							
0520 Buildings acquisition	-	462,818	71,706	-	-	-	534,524
0540 Equipment	-	584,857	-	-	5,000	-	589,857
0550 Technology	139,826	-	-	-	-	-	139,826
Subtotal	139,826	1,047,675	71,706	-	5,000	-	1,264,207
Other objects							
0610 Redemption of principal	-	-	638,676	5,122,833	-	4,900,000	10,661,509
0621 Regular interest	-	-	33,328	3,091,773	-	98,000	3,223,101
0640 Dues & fees	8,953	70,149	130,250	-	-	1,000	210,352
0650 Insurance & judgements	-	-	-	-	-	1,313,692	1,313,692
0690 Indirect charges	-	1,571,113	-	-	-	-	1,571,113
0720 Transits to districts	6,960,964	-	-	-	-	-	6,960,964
0790 Other transfers	-	-	-	-	-	-	-
Subtotal	6,969,917	1,641,262	802,254	8,214,606	-	6,312,692	23,940,731
TOTAL EXPENDITURES	49,017,222	47,336,400	8,445,275	8,214,606	1,105,815	6,785,422	120,904,740

Multnomah Education Service District
2025-2026 Fiscal Year Adopted 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**	5,561,877
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.		
Risk Management and Reserve	**Resolution Services**	95,285
This amount includes a transfer from the Student Information Systems program to mitigate further reductions in 2025-26 and a transfer for e-rate eligible purchases.		
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	**$ 6,313,162**

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 2025-2026 proposed budget, 2025-26 approved, and 2025-26 adopted budgets. The 2025-26 adopted budget column ties to the total column in the Combining Fund Summary report. The next statements show full time equivalent and actual positions for the same years and budget versions.

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

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1110 Ad valorem taxes	$ 39,864,341	$ 42,584,257	$ 44,300,000	$ 45,278,000	$ 45,278,000	$ 45,278,000
1190 Penalties & interest on taxes	19,545	121,331	100,000	10,000	10,000	10,000
1200 Revenue from local governments	15,069	-	130,000	-	-	-
1500 Earnings on investments	705,224	1,123,473	1,010,000	689,000	689,000	815,000
1600 Food service	4,069	4,311	3,582	-	-	-
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	79,144	365,000	365,000	365,000
1940 Services to local ed agencies	14,261,008	16,087,896	19,124,771	17,801,706	17,801,706	16,825,570
1960 Recovery of prior yrs expenses	7,517	(38,741)	-	-	-	-
1970 Services provided other funds	8,918,074	9,501,578	10,336,508	9,099,174	9,099,174	9,720,816
1980 Fees charged to grants	1,553,021	1,696,991	1,470,000	1,736,000	1,736,000	1,644,000
1990 Miscellaneous	262,325	467,441	364,772	269,046	269,046	404,842
Subtotal	65,725,212	71,740,872	76,936,717	75,265,866	75,265,866	75,081,168
Intermediate sources						
2199 Other intermediate sources	-	27,210	-	-	-	-
2200 Restricted revenue	296,796	374,893	732,412	2,813,227	2,813,227	2,747,510
Subtotal	296,796	402,103	732,412	2,813,227	2,813,227	2,747,510
State sources						
3101 SSF - general support	8,201,992	8,088,170	8,144,363	10,252,916	10,252,916	10,330,769
3299 Other restricted grants aid	20,432,184	19,726,540	24,689,630	24,129,031	24,129,031	23,867,338
Subtotal	28,634,176	27,814,710	32,833,993	34,381,947	34,381,947	34,198,107
Federal sources						
1990 Miscellaneous	131,922	14,192	-	-	-	-
4300 Fed restricted revenue	435,636	567,958	798,948	1,560,091	1,560,091	1,057,102
4500 Fed restricted revenue thru state	4,747,217	6,107,610	3,971,622	2,466,267	2,466,267	2,457,711
4900 Rev for/on behalf of districts	26,676	-	-	-	-	-
Subtotal	5,341,451	6,689,760	4,770,570	4,026,358	4,026,358	3,514,813
Total revenues	99,997,635	106,647,445	115,273,692	116,487,398	116,487,398	115,541,598
Other sources						
5100 Long-term debt sources	-	695,841	4,899,862	250,000	250,000	250,000
5200 Interfund transfers	5,919,775	5,718,376	6,474,936	6,210,092	6,210,092	6,313,162
5400 Beginning fund balance	18,625,043	20,238,001	22,320,927	21,011,900	21,011,900	20,254,400
Total other sources	24,544,818	26,652,218	33,695,725	27,471,992	27,471,992	26,817,562
TOTAL RESOURCES	124,542,453	133,299,663	148,969,417	143,959,390	143,959,390	142,359,160
REQUIREMENTS						
Expenditures by activity						
Instruction						
1121 Middle/junior high programs	3,012,855	3,322,034	3,729,329	4,010,951	4,010,951	3,863,657
1122 Middle/junior extracurricular	-	37,693	3	-	-	-
1132 High school extracurricular	20,048	-	-	-	-	-
1220 Restrictive programs	16,460,350	17,079,459	20,824,735	18,382,136	18,382,136	18,482,060
1250 Less restrictive programs	248,951	313,765	458,884	515,218	515,218	515,474
1271 Remediation	200,582	96,859	214,388	-	-	-
1280 Alternative education	1,719,827	2,254,418	2,880,768	2,314,467	2,314,467	2,117,418
1291 English second language prgms	112	24,287	(278)	57,032	57,032	29,332
1292 Teen parent program	90,765	96,554	97,105	113,964	113,964	114,887
1293 Migrant education	786,065	986,770	1,284,061	1,120,327	1,120,327	1,135,408
1294 Youth corrections education	3,855,569	3,916,893	5,224,882	4,519,106	4,519,106	4,822,858
1400 Summer school programs	155,475	105,039	79,685	127,394	127,394	209,365
Subtotal	26,550,599	28,233,771	34,793,562	31,160,595	31,160,595	31,290,459

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Support services						
2110 Attendance services	1,637,253	2,314,158	2,512,071	2,454,075	2,454,075	2,339,583
2120 Guidance services	1,685,319	1,797,485	1,794,463	2,015,112	2,015,112	2,015,112
2130 Health services	17,030,781	18,705,714	20,934,137	22,617,206	22,617,206	21,403,124
2140 Psychological services	1,339,050	1,578,735	1,931,371	1,889,493	1,889,493	1,859,670
2150 Speech pathology & audiology	1,326,663	1,521,050	1,556,294	1,500,615	1,500,615	1,281,834
2160 Other student treatment	1,040,037	1,322,861	1,555,716	1,557,625	1,557,625	1,613,739
2190 Service direction student services	1,428,581	1,727,364	2,138,960	2,100,545	2,100,545	2,102,365
2210 Improvement of instruction	2,847,289	3,782,773	3,869,863	3,746,273	3,746,273	3,784,610
2230 Assessment & testing	-	531	-	-	-	-
2240 Instructional staff dvlpmnt	51,668	1,021,890	250,818	-	-	-
2310 Board of education services	323,123	258,884	515,600	345,200	345,200	345,200
2320 Executive administration svcs	1,087,426	1,190,917	1,241,459	1,378,470	1,378,470	1,668,835
2410 Office of the principal services	2,524,810	2,709,824	2,841,654	2,603,083	2,603,083	2,329,151
2490 Other admin support services	1,695,934	1,705,137	1,825,275	2,003,570	2,003,570	1,831,791
2510 Direction of business support svcs	252,456	327,235	370,774	399,745	399,745	398,654
2520 Fiscal services	1,097,687	981,363	1,196,676	1,031,870	1,031,870	1,039,954
2540 Plant operation & maintenance	2,557,091	2,993,538	3,741,359	5,429,239	5,429,239	5,533,179
2550 Student transportation services	113,993	112,108	121,000	165,700	165,700	165,700
2570 Internal services	1,038,452	1,172,928	1,419,489	1,615,507	1,615,507	1,609,914
2620 Plan/develop/evaluate	4,248,811	3,210,914	4,361,517	3,414,164	3,414,164	3,409,148
2630 Information services	349,358	564,609	628,686	458,819	458,819	533,452
2640 Staff services	3,116,594	2,095,929	2,428,876	2,639,982	2,639,982	2,645,933
2660 Technology services	7,627,745	6,975,672	7,742,494	8,012,415	8,012,415	8,118,432
2670 Records management	-	262,306	-	-	-	-
2690 Other support services	234,529	414,677	461,888	50,000	50,000	50,000
Subtotal	54,654,650	58,748,602	65,440,440	67,428,708	67,428,708	66,079,380
Enterprise & community services						
3100 Food services	1,297,508	1,491,327	1,762,500	1,781,069	1,781,069	1,751,303
3300 Community services	5,000	-	3,200	-	-	-
Subtotal	1,302,508	1,491,327	1,765,700	1,781,069	1,781,069	1,751,303
Facilities acquisition & construction						
4150 Building acquisition/construction	-	695,841	5,000	895,806	895,806	938,024
Subtotal	-	695,841	5,000	895,806	895,806	938,024
Other uses expenditures						
5100 Debt service	8,089,204	8,373,678	8,838,189	13,965,610	13,965,610	13,884,610
5300 Apportionment of funds by ESD	7,787,716	7,677,948	12,637,648	10,600,000	10,600,000	6,960,964
Subtotal	15,876,920	16,051,626	21,475,837	24,565,610	24,565,610	20,845,574
Total expenditures	98,384,677	105,221,167	123,480,539	125,831,788	125,831,788	120,904,740
Interfund transfers	5,919,775	5,718,376	6,474,936	6,210,092	6,210,092	6,313,162
Contingencies	-	-	7,470,642	5,913,510	5,913,510	8,959,758
Total appropriation	104,304,452	110,939,543	137,426,117	137,955,390	137,955,390	136,177,660
Ending fund balance	20,238,001	22,360,120	11,543,300	6,004,000	6,004,000	6,181,500
TOTAL REQUIREMENTS	$124,542,453	$133,299,663	$148,969,417	$143,959,390	$143,959,390	$142,359,160

EXPENDITURES BY OBJECT
Expenditures by activity
Salaries

0111 Licensed salaries	$ 14,755,904	$ 15,629,559	$ 18,553,712	$ 19,352,629	$ 19,352,629	$ 18,631,260
0112 Classified salaries	16,826,839	18,205,268	20,429,596	19,909,416	19,909,416	19,201,431
0113 Administrators	5,476,520	5,708,964	6,346,794	6,026,701	6,026,701	6,404,655
0114 Managerial-classified	1,630,045	1,843,321	2,014,437	1,417,015	1,417,015	1,412,458
0116 Supplemental retirement	-	-	-	-	-	-

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Salaries (continued)						
0121 Licensed substitutes	178,116	17,575	258,169	302,425	302,425	317,425
0122 Classified substitutes	38,355	-	182,867	289,138	289,138	291,138
0123 Licensed-temporary	316,515	392,442	317,160	644,311	644,311	546,072
0124 Classified-temporary	972,461	1,104,821	863,109	1,189,539	1,189,539	1,252,330
0130 Additional salary	36,581	64,601	864,303	792,161	792,161	790,247
Allocated salaries	(8,829)	1	(65,429)	-	-	13,296
Subtotal	40,222,507	42,966,552	49,764,718	49,923,335	49,923,335	48,860,312
Associated payroll costs						
0210 Public employee retire	10,180,480	11,073,507	12,912,564	15,426,743	15,426,743	14,853,338
0220 Social security administration	3,059,632	3,269,582	3,718,570	3,748,137	3,748,137	3,657,403
0230 Other payroll costs	1,022,793	1,439,711	1,947,331	2,099,902	2,099,902	2,221,019
0240 Contractual employee benefit	8,463,714	8,555,375	9,724,273	9,808,264	9,808,264	9,831,050
Allocated associated payroll costs	8,830	(2)	(66,328)	-	-	(8,273)
Subtotal	22,735,449	24,338,173	28,236,410	31,083,046	31,083,046	30,554,537
Purchased services						
0310 Instruction- professional/tech	2,308,275	3,645,732	4,989,180	956,322	956,322	874,936
0320 Property services	2,157,648	2,349,294	3,241,516	4,813,010	4,813,010	4,929,509
0330 Student transportation	203,587	211,717	152,518	174,328	174,328	173,828
0340 Travel	756,039	764,284	890,296	756,449	756,449	715,304
0350 Communication	2,467,622	2,506,263	2,311,534	2,280,204	2,280,204	2,282,426
0374 Other tuition	5,000	-	3,200	-	-	-
0380 Non-instructional prof/tech	4,136,620	4,344,489	4,158,153	3,246,287	3,246,287	2,832,467
0390 Other services and adjustments	101,593	(8,700)	52,201	21,840	21,840	312,448
0391 CTA service adjustments	(13,330)	(176,409)	103,120	(119,952)	(119,952)	153,101
Allocated purchased services	(10)	(1)	1	-	-	-
Subtotal	12,123,044	13,636,669	15,901,719	12,128,488	12,128,488	12,274,019
Supplies and materials						
0410 Supplies & materials	1,368,768	1,350,595	1,949,045	1,879,156	1,879,156	2,084,296
0420 Textbooks	38,297	26,349	126,262	28,700	28,700	32,700
0430 Library books	80,749	71,172	67,285	56,560	56,560	60,560
0440 Periodicals	1,204	2,893	8,315	5,900	5,900	5,900
0450 Food	509,079	585,915	847,273	789,200	789,200	779,200
0460 Non-consumable	369,646	745,488	477,451	201,530	201,530	205,530
0470 Non-capital computer software	902,234	736,557	752,599	622,804	622,804	616,313
0480 Non-capital comp hardware	1,068,533	695,611	531,501	270,720	270,720	226,435
Allocated supplies and materials	1	(28,227)	-	-	-	-
Subtotal	4,338,511	4,186,353	4,759,731	3,854,570	3,854,570	4,010,934
Capital outlay						
0520 Buildings acquisition	-	-	55,034	492,306	492,306	534,524
0540 Equipment	625,751	570,247	211,666	589,857	589,857	589,857
0550 Technology	326,182	29,918	13,402	13,402	13,402	139,826
0590 Other capital outlay	-	856,486	-	-	-	-
Subtotal	951,933	1,456,651	280,102	1,095,565	1,095,565	1,264,207
Other objects						
0610 Redemption of principal	4,262,910	4,783,171	5,397,922	10,761,509	10,761,509	10,661,509
0621 Regular interest	3,826,294	3,590,507	3,348,787	3,204,101	3,204,101	3,223,101
0640 Dues & fees	193,266	371,985	461,450	203,402	203,402	210,352
0650 Insurance & judgements	668,330	786,744	1,154,817	1,320,224	1,320,224	1,313,692
0690 Indirect charges	1,274,717	1,426,414	1,537,235	1,657,548	1,657,548	1,571,113
0720 Transits to districts	7,787,716	7,677,948	10,637,648	10,600,000	10,600,000	6,960,964
0790 Other transfers	-	-	2,000,000	-	-	-
Subtotal	18,013,233	18,636,769	24,537,859	27,746,784	27,746,784	23,940,731
TOTAL EXPENDITURES	$ 98,384,677	$105,221,167	$123,480,539	$125,831,788	$125,831,788	$120,904,740

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	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
FULL-TIME EQUIVALENT BY FUND						
Resolution Services Fund	310.28	336.76	348.41	345.02	345.02	336.50
Contracted Services Fund	300.96	303.88	297.84	266.79	266.79	262.53
Operating Fund	63.57	67.37	68.94	33.20	33.20	34.40
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	646.41	646.41	634.83
FULL-TIME EQUIVALENT BY ACTIVITY						
Instruction						
1100 Regular instruction	-	25.20	25.20	21.00	21.00	16.80
1200 Special programs	303.29	288.46	278.88	240.87	240.87	236.38
Subtotal	303.29	313.66	304.08	261.87	261.87	253.50
Support services						
2100 Support services	243.00	261.68	274.86	258.22	258.22	250.09
2200 Instructional staff support	8.64	9.21	9.23	13.15	13.15	18.47
2300 General administration	4.00	3.96	4.20	4.30	4.30	4.30
2400 School administration	32.94	31.50	30.63	28.68	28.68	25.58
2500 Business services support	24.85	25.59	26.43	24.42	24.42	24.42
2600 Central services support	59.09	64.16	67.16	55.77	55.77	58.47
Subtotal	372.52	396.10	412.51	384.54	384.54	381.33
TOTAL FULL-TIME EQUIVALENT	675.81	709.76	716.59	646.41	646.41	634.83
FULL-TIME EQUIVALENT BY DEPARTMENT						
Administration	9.79	9.25	8.95	6.20	6.20	7.00
Facilities services	14.00	13.69	14.83	14.47	14.47	14.47
Business services	10.45	11.90	11.60	9.95	9.95	9.95
Human resources	10.50	10.50	9.90	9.00	9.00	9.00
Technology services	29.70	30.25	31.25	31.25	31.25	30.25
Special education services	289.83	275.24	259.68	220.32	220.32	219.03
School health services	174.74	174.92	183.24	181.34	181.34	172.83
Instructional services	136.80	184.01	197.14	173.88	173.88	172.30
TOTAL FULL-TIME EQUIVALENT	675.81	709.76	716.59	646.41	646.41	634.83

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
POSTIONS BY FUND						
Resolution Services Fund	347.11	375.59	388.40	381.79	381.79	371.78
Contracted Services Fund	332.98	331.94	323.45	292.81	292.81	284.42
Operating Fund	64.91	68.27	70.75	34.00	34.00	35.40
Risk Management and Reserve Fund	1.00	2.20	1.40	1.40	1.40	1.40
TOTAL POSITIONS	746.00	778.00	784.00	710.00	710.00	693.00
POSITIONS BY ACTIVITY						
Instruction						
1100 Regular instruction	-	30.00	30.00	25.00	25.00	20.00
1200 Special programs	333.35	316.30	304.73	265.60	265.60	259.56
Subtotal	333.35	346.30	334.73	290.60	290.60	279.88
Support services						
2100 Support services	280.38	295.50	308.30	289.81	289.81	280.07
2200 Instructional staff support	8.65	9.25	9.23	14.71	14.71	18.47
2300 General administration	4.00	3.96	4.95	5.10	5.10	5.10
2400 School administration	34.33	32.38	31.92	29.06	29.06	25.86
2500 Business services support	25.35	26.35	27.60	24.95	24.95	24.95
2600 Central services support	59.94	64.26	67.27	55.77	55.77	58.67
Subtotal	412.65	431.70	449.27	419.40	419.40	413.12
TOTAL POSITIONS	746.00	778.00	784.00	710.00	710.00	693.00
POSITIONS BY DEPARTMENT						
Administration	9.79	9.25	8.95	7.00	7.00	8.00
Facilities services	14.00	14.00	16.00	15.00	15.00	15.00
Business services	10.95	12.35	11.60	9.95	9.95	9.95
Human resources	11.00	10.50	9.90	9.00	9.00	9.00
Technology services	29.95	30.25	31.25	31.25	31.25	30.25
Special education services	315.65	301.06	284.75	244.42	244.42	240.39
School health services	209.06	205.65	212.88	207.86	207.86	200.30
Instructional services	145.60	194.94	208.67	185.52	185.52	180.11
TOTAL POSITIONS	746.00	778.00	784.00	710.00	710.00	693.00

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1110 Ad valorem taxes	$ 39,864,341	$ 42,584,257	$ 44,300,000	$ 45,278,000	$ 45,278,000	$ 45,278,000
1190 Penalties & interest on taxes	19,545	121,331	100,000	10,000	10,000	10,000
1920 Private contribution/donations	-	1	675	-	-	-
1940 Services to local ed agencies	40,497	18,014	19,614	19,800	19,800	21,820
1960 Recovery of prior yrs expenses	(129)	660	-	-	-	-
1990 Miscellaneous	31,680	35,467	80,308	55,443	55,443	158,421
Subtotal	39,955,934	42,759,730	44,500,597	45,363,243	45,363,243	45,468,241
State sources						
3101 SSF - general support	8,201,992	8,088,170	8,144,363	10,252,916	10,252,916	10,330,769
3299 Other restricted grants aid	48,061	59,103	55,123	55,123	55,123	55,123
Subtotal	8,250,053	8,147,273	8,199,486	10,308,039	10,308,039	10,385,892
Federal sources						
1990 Miscellaneous	28,447	7,148	-	-	-	-
4500 Fed restricted revenue thru state	-	63,401	62,939	54,985	54,985	54,985
Subtotal	28,447	70,549	62,939	54,985	54,985	54,985
Total revenues	48,234,434	50,977,552	52,763,022	55,726,267	55,726,267	55,909,118
Other sources						
5200 Interfund transfers	417,034	-	-	-	-	95,285
5400 Beginning fund balance	9,369,881	10,954,854	9,866,178	6,000,000	6,000,000	4,100,000
Total other sources	9,786,915	10,954,854	9,866,178	6,000,000	6,000,000	4,195,285
TOTAL RESOURCES	58,021,349	61,932,406	62,629,200	61,726,267	61,726,267	60,104,403
REQUIREMENTS						
Expenditures by activity						
Instruction						
1220 Restrictive programs	8,117,170	8,367,099	10,433,574	8,368,962	8,368,962	9,015,692
1250 Less restrictive programs	212,178	282,382	414,750	468,121	468,121	467,848
1280 Alternative education	1,407,519	1,875,710	1,482,718	1,255,840	1,255,840	913,952
1291 English second language prgms	112	24,287	(278)	57,032	57,032	-
1292 Teen parent program	82,119	90,381	90,951	106,749	106,749	107,121
1294 Youth corrections education	413,463	395,247	449,293	366,828	366,828	367,478
Subtotal	10,232,561	11,035,106	12,871,008	10,623,532	10,623,532	10,872,091
Support services						
2110 Attendance services	746,370	1,390,454	1,436,576	1,634,507	1,634,507	1,536,572
2130 Health services	10,843,418	12,540,819	13,836,275	14,490,773	14,490,773	14,569,815
2140 Psychological services	766,594	1,174,511	1,304,403	1,276,776	1,276,776	1,177,129
2150 Speech pathology & audiology	948,031	1,226,005	1,153,209	1,101,852	1,101,852	902,639
2160 Other student treatment	762,075	952,259	1,062,982	1,104,279	1,104,279	1,094,959
2190 Service direction student services	423,284	851,144	839,851	963,717	963,717	963,554
2210 Improvement of instruction	673,202	877,937	966,131	820,800	820,800	856,484
2310 Board of education services	-	(3)	-	-	-	-
2320 Executive administration svcs	193,166	187,255	213,430	257,624	257,624	552,467
2410 Office of the principal services	1,557,762	1,550,170	1,676,246	1,533,549	1,533,549	1,412,797
2490 Other admin support services	-	1	-	-	-	-
2510 Direction of business support svcs	-	(2)	-	-	-	-
2520 Fiscal services	193,302	801	-	-	-	-
2540 Plant operation & maintenance	1,628,721	2,139,074	2,044,434	2,045,189	2,045,189	2,014,158
2570 Internal services	27,244	25,520	24,829	30,252	30,252	30,236
2630 Information services	2,804	2,964	3,053	3,053	3,053	3,053
2640 Staff services	35,952	4,800	5,300	-	-	-
2660 Technology services	5,274,097	4,955,242	5,072,959	5,629,754	5,629,754	5,941,734
Subtotal	24,076,022	27,878,951	29,639,678	30,892,125	30,892,125	31,055,597

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Enterprise & community services						
3100 Food services	17,404	144,847	154,120	128,570	128,570	128,570
Subtotal	17,404	144,847	154,120	128,570	128,570	128,570
Other uses expenditures						
5300 Apportionment of funds by ESD	7,787,716	7,677,948	10,637,648	10,600,000	10,600,000	6,960,964
Subtotal	7,787,716	7,677,948	10,637,648	10,600,000	10,600,000	6,960,964
Total expenditures	42,113,703	46,736,852	53,302,454	52,244,227	52,244,227	49,017,222
Interfund transfers	4,952,792	5,329,376	5,504,436	5,659,092	5,659,092	5,666,877
Contingencies	-	-	3,822,310	3,822,948	3,822,948	5,420,304
Total appropriation	47,066,495	52,066,228	62,629,200	61,726,267	61,726,267	60,104,403
Ending fund balance	10,954,854	9,866,178	-	-	-	-
TOTAL REQUIREMENTS	$ 58,021,349	$ 61,932,406	$ 62,629,200	$ 61,726,267	$ 61,726,267	$ 60,104,403
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0111 Licensed salaries	$ 7,221,599	$ 7,943,330	$ 9,705,231	$ 10,250,007	$ 10,250,007	$ 9,798,341
0112 Classified salaries	6,946,416	8,284,333	9,469,401	10,702,680	10,702,680	10,465,301
0113 Administrators	1,028,071	1,114,901	1,357,847	2,681,451	2,681,451	2,682,501
0114 Managerial-classified	512,313	533,023	434,186	403,950	403,950	403,950
0121 Licensed substitutes	64,095	-	103,000	110,500	110,500	110,500
0122 Classified substitutes	32,708	-	78,367	173,854	173,854	173,854
0123 Licensed-temporary	27,141	56,957	96,408	1,000	1,000	1,000
0124 Classified-temporary	44,679	94,145	94,755	4,961	4,961	4,961
0130 Additional salary	78	731	305,624	390,083	390,083	364,313
Allocated salaries	1,855,687	2,790,934	856,439	(2,016,282)	(2,016,282)	(1,275,751)
Subtotal	17,732,787	20,818,354	22,501,258	22,702,204	22,702,204	22,728,970
Associated payroll costs						
0210 Public employee retire	4,114,431	4,633,342	5,544,427	7,645,242	7,645,242	7,298,580
0220 Social security administration	1,209,943	1,374,420	1,584,809	1,862,401	1,862,401	1,801,223
0230 Other payroll costs	369,626	556,404	796,979	994,502	994,502	1,045,575
0240 Contractual employee benefit	3,637,931	4,016,934	4,472,893	5,125,552	5,125,552	5,150,532
Allocated associated payroll costs	1,003,607	1,396,893	602,881	(960,077)	(960,077)	(676,456)
Subtotal	10,335,538	11,977,993	13,001,989	14,667,620	14,667,620	14,619,454
Purchased services						
0310 Instruction- professional/tech	849,835	1,592,880	2,467,659	93,624	93,624	78,624
0320 Property services	1,353,828	1,526,330	1,462,667	1,326,158	1,326,158	1,362,394
0330 Student transportation	12,691	10,296	7,706	3,500	3,500	500
0340 Travel	67,003	92,731	110,067	96,358	96,358	82,858
0350 Communication	2,237,765	2,263,121	2,063,456	2,078,245	2,078,245	2,061,795
0380 Non-instructional prof/tech	534,837	189,379	347,734	283,288	283,288	184,188
0390 Other services and adjustments	102,511	(209,929)	9,070	(8,112)	(8,112)	254,496
0391 CTA service adjustments	(106,605)	(142,528)	(285,246)	(310,952)	(310,952)	(37,899)
Allocated purchased services	13,463	17,041	(37,437)	(19,172)	(19,172)	(18,814)
Subtotal	5,065,328	5,339,321	6,145,676	3,542,937	3,542,937	3,968,142
Supplies and materials						
0410 Supplies & materials	205,200	220,272	330,162	328,127	328,127	275,292
0420 Textbooks	17,684	11,077	28,229	1,000	1,000	-
0430 Library books	19,710	38,638	25,846	24,000	24,000	21,000
0440 Periodicals	305	1,212	5,600	4,500	4,500	500
0450 Food	17,364	143,616	153,852	128,570	128,570	128,570
0460 Non-consumable	90,673	62,465	63,401	44,707	44,707	14,707
0470 Non-capital computer software	224,827	229,812	194,402	153,003	153,003	138,315
0480 Non-capital comp hardware	586,607	162,498	132,182	28,500	28,500	26,500
Allocated supplies and materials	11,858	21,717	23,241	(13,296)	(13,296)	(13,971)

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Subtotal	1,174,228	891,307	956,915	699,111	699,111	590,913
Capital outlay						
0540 Equipment	16	-	-	-	-	-
0550 Technology	-	-	13,402	13,402	13,402	139,826
Subtotal	16	-	13,402	13,402	13,402	139,826
Other objects						
0640 Dues & fees	18,090	31,929	45,566	18,953	18,953	8,953
0720 Transits to districts	7,787,716	7,677,948	10,637,648	10,600,000	10,600,000	6,960,964
Subtotal	7,805,806	7,709,877	10,683,214	10,618,953	10,618,953	6,969,917
TOTAL EXPENDITURES	$ 42,113,703	$ 46,736,852	$ 53,302,454	$ 52,244,227	$ 52,244,227	$ 49,017,222

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1200 Revenue from local governments	$ 15,069	$ -	$ 130,000	$ -	$ -	$ -
1600 Food service	4,069	4,311	3,582	-	-	-
1800 Community service activities	-	4,984	-	-	-	-
1920 Private contribution/donations	92,500	142,502	78,469	365,000	365,000	365,000
1940 Services to local ed agencies	14,088,957	16,015,882	19,055,157	17,731,906	17,731,906	16,753,750
1960 Recovery of prior yrs expenses	346	(39,568)	-	-	-	-
1990 Miscellaneous	129,216	309,053	204,014	158,603	158,603	191,421
Subtotal	14,330,157	16,437,164	19,471,222	18,255,509	18,255,509	17,310,171
Intermediate sources						
2200 Restricted revenue	296,796	374,893	732,412	2,813,227	2,813,227	2,747,510
State sources						
3299 Other restricted grants aid	20,383,623	19,648,431	24,634,507	24,073,908	24,073,908	23,812,215
Federal sources						
1990 Miscellaneous	103,475	7,044	-	-	-	-
4300 Fed restricted revenue	435,636	567,958	798,948	1,560,091	1,560,091	1,057,102
4500 Fed restricted revenue thru state	4,747,217	6,036,609	3,908,683	2,411,282	2,411,282	2,402,726
4900 Rev for/on behalf of districts	26,676	-	-	-	-	-
Subtotal	5,313,004	6,611,611	4,707,631	3,971,373	3,971,373	3,459,828
Total revenues	40,323,580	43,072,099	49,545,772	49,114,017	49,114,017	47,329,724
Other sources						
5400 Beginning fund balance	1,241,257	719,222	1,737,128	775,000	775,000	2,364,000
Total other sources	1,241,257	719,222	1,737,128	775,000	775,000	2,364,000
TOTAL RESOURCES	41,564,837	43,791,321	51,282,900	49,889,017	49,889,017	49,693,724
REQUIREMENTS						
Expenditures by activity						
Instruction						
1121 Middle/junior high programs	3,012,855	3,322,034	3,729,329	4,010,951	4,010,951	3,863,657
1122 Middle/junior extracurricular	-	37,693	3	-	-	-
1132 High school extracurricular	20,048	-	-	-	-	-
1220 Restrictive programs	8,343,180	8,712,360	10,391,161	10,013,174	10,013,174	9,466,368
1250 Less restrictive programs	36,773	31,383	44,134	47,097	47,097	47,626
1271 Remediation	200,582	96,859	214,388	-	-	-
1280 Alternative education	312,308	378,708	1,398,050	1,058,627	1,058,627	1,203,466
1292 Teen parent program	8,646	6,173	6,154	7,215	7,215	7,766
1293 Migrant education	786,065	986,770	1,284,061	1,120,327	1,120,327	1,135,408
1294 Youth corrections education	3,442,106	3,521,646	4,775,589	4,152,278	4,152,278	4,455,380
1400 Summer school programs	155,475	105,039	79,685	127,394	127,394	209,365
Subtotal	16,318,038	17,198,665	21,922,554	20,537,063	20,537,063	20,418,368
Support services						
2110 Attendance services	890,883	915,218	876,080	718,393	718,393	701,836
2120 Guidance services	1,685,319	1,797,485	1,794,463	2,015,112	2,015,112	2,015,112
2130 Health services	6,188,488	6,161,503	7,097,862	8,126,433	8,126,433	6,833,309
2140 Psychological services	572,456	404,224	626,968	612,717	612,717	682,541
2150 Speech pathology & audiology	378,632	295,045	393,085	393,763	393,763	374,195
2160 Other student treatment	277,962	370,602	492,734	453,346	453,346	518,780
2190 Service direction student services	745,367	836,438	1,135,789	834,410	834,410	836,675
2210 Improvement of instruction	2,072,547	2,814,197	2,782,879	2,651,763	2,651,763	2,655,002
2230 Assessment & testing	-	531	-	-	-	-
2240 Instructional staff dvlpmnt	51,668	1,021,890	250,818	-	-	-
2320 Executive administration svcs	23,746	24,314	1,631	-	-	-
2410 Office of the principal services	967,048	1,159,654	1,165,408	1,069,534	1,069,534	916,354
2490 Other admin support services	1,695,934	1,705,136	1,825,275	2,003,570	2,003,570	1,831,791

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Support services (continued)						
2510 Direction of business support svcs	-	(4)	-	-	-	-
2520 Fiscal services	229,896	-	-	-	-	-
2540 Plant operation & maintenance	476,947	999,787	1,272,846	1,784,075	1,784,075	1,912,177
2550 Student transportation services	79,398	90,976	100,000	140,000	140,000	140,000
2570 Internal services	-	8,746	-	-	-	-
2620 Plan/develop/evaluate	4,241,197	3,208,794	4,361,517	3,414,164	3,414,164	3,409,148
2630 Information services	12,500	65,424	12,500	-	-	-
2640 Staff services	1,290,598	536,401	588,311	715,000	715,000	715,000
2660 Technology services	1,063,442	785,834	748,321	1,075,953	1,075,953	892,061
2670 Records management	-	262,306	-	-	-	-
2690 Other support services	88,874	44,547	37,688	-	-	-
Subtotal	23,032,902	23,509,048	25,564,175	26,008,233	26,008,233	24,433,981
Enterprise & community services						
3100 Food services	1,280,104	1,346,480	1,608,380	1,652,499	1,652,499	1,622,733
3300 Community services	5,000	-	3,200	-	-	-
Subtotal	1,285,104	1,346,480	1,611,580	1,652,499	1,652,499	1,622,733
Facilities acquisition & construction						
4150 Building acquisition/construction	-	-	-	819,100	819,100	861,318
Total expenditures	40,636,044	42,054,193	49,098,309	49,016,895	49,016,895	47,336,400
Interfund transfers	209,571	-	-	-	-	-
Contingencies	-	-	2,184,591	872,122	872,122	2,357,324
Total appropriation	40,845,615	42,054,193	51,282,900	49,889,017	49,889,017	49,693,724
Ending fund balance	719,222	1,737,128	-	-	-	-
TOTAL REQUIREMENTS	$ 41,564,837	$ 43,791,321	$ 51,282,900	$ 49,889,017	$ 49,889,017	$ 49,693,724
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0111 Licensed salaries	$ 7,347,806	$ 7,393,601	$ 8,487,372	$ 9,102,622	$ 9,102,622	$ 8,832,919
0112 Classified salaries	7,512,993	7,368,601	7,823,946	7,373,044	7,373,044	6,855,414
0113 Administrators	2,140,875	2,213,232	2,421,202	1,710,932	1,710,932	2,082,514
0114 Managerial-classified	711,533	645,645	841,489	629,395	629,395	629,395
0121 Licensed substitutes	114,021	17,575	151,169	188,425	188,425	203,425
0122 Classified substitutes	5,647	-	101,000	111,784	111,784	113,784
0123 Licensed-temporary	287,199	306,851	219,748	643,311	643,311	545,072
0124 Classified-temporary	906,688	986,775	765,854	1,131,553	1,131,553	1,194,344
0130 Additional salary	20,762	34,225	458,635	341,801	341,801	364,313
Allocated salaries	(112,571)	(420,841)	1,667,796	2,016,282	2,016,282	1,289,047
Subtotal	18,934,953	18,545,664	22,938,211	23,249,149	23,249,149	22,110,227
Associated payroll costs						
0210 Public employee retire	4,630,270	4,816,717	5,445,332	6,518,075	6,518,075	6,291,656
0220 Social security administration	1,452,318	1,446,013	1,624,295	1,599,042	1,599,042	1,565,829
0230 Other payroll costs	516,406	690,177	906,369	945,760	945,760	1,000,991
0240 Contractual employee benefit	3,402,942	3,526,381	3,842,598	3,830,302	3,830,302	3,794,118
Allocated associated payroll costs	(76,778)	(132,031)	809,145	960,077	960,077	668,183
Subtotal	9,925,158	10,347,257	12,627,739	13,853,256	13,853,256	13,320,777
Purchased services						
0310 Instruction- professional/tech	1,446,650	2,029,189	2,496,321	836,698	836,698	770,312
0320 Property services	1,173,000	1,409,261	1,774,068	2,350,452	2,350,452	2,430,715
0330 Student transportation	190,896	201,421	144,812	170,828	170,828	173,328
0340 Travel	571,648	544,566	644,429	547,041	547,041	515,896
0350 Communication	118,739	108,801	131,543	111,584	111,584	129,256
0374 Other tuition	5,000	-	3,200	-	-	-
0380 Non-instructional prof/tech	3,257,295	3,805,266	3,118,275	2,541,599	2,541,599	2,226,879

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
0390 Other services and adjustments	(918)	(4,796)	608	608	608	28,608
0391 CTA service adjustments	-	(668)	-	-	-	-
Allocated purchased services	4,053	8,716	44,578	19,172	19,172	18,814
Subtotal	6,766,363	8,101,756	8,357,834	6,577,982	6,577,982	6,293,808
Supplies and materials						
0410 Supplies & materials	1,053,964	932,284	1,427,186	1,415,874	1,415,874	1,686,349
0420 Textbooks	20,175	15,272	66,033	27,700	27,700	32,700
0430 Library books	56,461	27,924	41,439	32,560	32,560	39,560
0440 Periodicals	672	1,681	2,615	1,400	1,400	5,400
0450 Food	491,489	442,020	693,421	660,630	660,630	650,630
0460 Non-consumable	266,914	661,092	357,050	116,823	116,823	150,823
0470 Non-capital computer software	474,323	216,373	314,016	199,801	199,801	207,998
0480 Non-capital comp hardware	425,609	469,157	264,319	152,220	152,220	135,220
Allocated supplies and materials	4,054	14,043	12,327	13,296	13,296	13,971
Subtotal	2,793,661	2,779,846	3,178,406	2,620,304	2,620,304	2,922,651
Capital outlay						
0520 Buildings acquisition	-	-	55,034	420,600	420,600	462,818
0540 Equipment	567,113	515,970	201,666	584,857	584,857	584,857
0550 Technology	326,182	29,918	-	-	-	-
0590 Other capital outlay	-	160,645	-	-	-	-
Subtotal	893,295	706,533	256,700	1,005,457	1,005,457	1,047,675
Other objects						
0640 Dues & fees	47,897	146,723	202,184	53,199	53,199	70,149
0690 Indirect charges	1,274,717	1,426,414	1,537,235	1,657,548	1,657,548	1,571,113
Subtotal	1,322,614	1,573,137	1,739,419	1,710,747	1,710,747	1,641,262
TOTAL EXPENDITURES	$ 40,636,044	$ 42,054,193	$ 49,098,309	$ 49,016,895	$ 49,016,895	$ 47,336,400

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	$ 638,687	$ 1,013,878	$ 905,000	$ 520,000	$ 520,000	$ 648,000
1800 Community service activities	-	5,766	-	-	-	-
1910 Rentals	18,940	17,940	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	50,000	50,000
1960 Recovery of prior yrs expenses	7,300	167	-	-	-	-
1970 Services provided other funds	-	-	-	908,210	908,210	908,210
1980 Fees charged to grants	1,553,021	1,696,991	1,470,000	1,736,000	1,736,000	1,644,000
1990 Miscellaneous	53,622	47,848	45,000	45,000	45,000	35,000
Subtotal	2,406,703	2,837,383	2,487,940	3,277,150	3,277,150	3,303,150
Intermediate sources						
2199 Other intermediate sources	-	27,210	-	-	-	-
State sources						
3299 Other restricted grants aid	500	15,225	-	-	-	-
Federal sources						
4500 Fed restricted revenue thru state	-	7,600	-	-	-	-
Total revenues	2,407,203	2,887,418	2,487,940	3,277,150	3,277,150	3,303,150
Other sources						
5100 Long-term debt sources	-	695,841	-	-	-	-
5200 Interfund transfers	5,017,363	5,079,376	5,254,436	5,554,092	5,554,092	5,561,877
5400 Beginning fund balance	4,053,148	4,495,949	5,256,901	4,195,000	4,195,000	4,256,000
Total other sources	9,070,511	10,271,166	10,511,337	9,749,092	9,749,092	9,817,877
TOTAL RESOURCES	11,477,714	13,158,584	12,999,277	13,026,242	13,026,242	13,121,027
REQUIREMENTS						
Expenditures by activity						
Support services						
2110 Attendance services	$ -	$ (9)	$ 87,603	$ -	$ -	$ -
2130 Health services	(1,125)	3,392	-	-	-	-
2190 Service direction student services	259,930	39,782	163,320	302,418	302,418	302,136
2210 Improvement of instruction	101,540	90,639	120,853	273,710	273,710	273,124
2310 Board of education services	175,345	258,887	260,600	270,200	270,200	270,200
2320 Executive administration svcs	870,514	979,348	1,026,398	1,120,846	1,120,846	1,116,368
2510 Direction of business support svcs	252,456	327,241	370,774	399,745	399,745	398,654
2520 Fiscal services	674,489	980,562	1,196,676	1,031,870	1,031,870	1,039,954
2540 Plant operation & maintenance	(97,427)	(451,849)	(502,191)	816,375	816,375	823,244
2550 Student transportation services	34,595	19,993	21,000	25,700	25,700	25,700
2570 Internal services	104,315	55,915	55,700	55,000	55,000	55,000
2620 Plan/develop/evaluate	7,614	2,120	-	-	-	-
2630 Information services	334,054	496,221	613,133	455,766	455,766	530,399
2640 Staff services	1,790,044	1,554,728	1,824,948	1,839,845	1,839,845	1,844,364
2660 Technology services	1,167,308	1,251,697	1,334,222	969,208	969,208	972,422
2690 Other support services	145,655	370,130	424,200	50,000	50,000	50,000
Subtotal	5,819,307	5,978,797	6,997,236	7,610,683	7,610,683	7,701,565
Facilities acquisition & construction						
4150 Building acquisition/construction	-	695,841	-	71,706	71,706	71,706
Other uses expenditures						
5100 Debt service	822,080	799,312	859,526	672,004	672,004	672,004
Total expenditures	6,641,387	7,473,950	7,856,762	8,354,393	8,354,393	8,445,275
Interfund transfers	340,378	389,000	970,500	551,000	551,000	551,000
Contingencies	-	-	472,015	230,849	230,849	224,752
Total appropriation	6,981,765	7,862,950	9,299,277	9,136,242	9,136,242	9,221,027

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Ending fund balance	4,495,949	5,295,634	3,700,000	3,890,000	3,890,000	3,900,000
TOTAL REQUIREMENTS	$ 11,477,714	$ 13,158,584	$ 12,999,277	$ 13,026,242	$ 13,026,242	$ 13,121,027
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0111 Licensed salaries	$ 186,499	$ 292,628	$ 361,109	$ -	$ -	$ -
0112 Classified salaries	2,347,852	2,521,258	3,106,770	1,802,066	1,802,066	1,849,090
0113 Administrators	2,307,574	2,380,831	2,567,745	1,634,318	1,634,318	1,639,640
0114 Managerial-classified	290,724	548,663	645,544	286,922	286,922	282,365
0116 Supplemental retirement	-	-	-	-	-	-
0121 Licensed substitutes	-	-	500	-	-	-
0123 Licensed-temporary	2,175	28,634	1,004	-	-	-
0124 Classified-temporary	21,094	23,901	2,500	-	-	-
0130 Additional salary	15,741	29,580	98,010	56,592	56,592	57,204
Allocated salaries	(1,751,945)	(2,370,092)	(2,589,664)	-	-	-
Subtotal	3,419,714	3,455,403	4,193,518	3,779,898	3,779,898	3,828,299
Associated payroll costs						
0210 Public employee retire	1,398,427	1,581,891	1,887,712	1,208,753	1,208,753	1,209,052
0220 Social security administration	387,039	437,924	499,578	272,281	272,281	275,938
0230 Other payroll costs	133,691	188,868	239,778	151,202	151,202	164,800
0240 Contractual employee benefit	1,402,789	991,586	1,388,526	831,755	831,755	865,682
Allocated associated payroll costs	(917,999)	(1,264,864)	(1,478,354)	-	-	-
Subtotal	2,403,947	1,935,405	2,537,240	2,463,991	2,463,991	2,515,472
Purchased services						
0310 Instruction- professional/tech	5,130	19,618	16,700	17,500	17,500	17,500
0320 Property services	(856,493)	(841,540)	(957,989)	316,300	316,300	316,300
0330 Student transportation	-	-	-	-	-	-
0340 Travel	116,341	125,551	134,900	112,150	112,150	112,150
0350 Communication	100,624	119,735	104,510	78,350	78,350	78,350
0380 Non-instructional prof/tech	181,695	342,015	356,950	286,400	286,400	286,400
0390 Other services and adjustments	-	206,025	42,523	29,344	29,344	29,344
0391 CTA service adjustments	1,812	(33,213)	(15,206)	(15,000)	(15,000)	(15,000)
Allocated purchased services	(17,526)	(25,758)	(7,140)	-	-	-
Subtotal	(468,417)	(87,567)	(324,752)	825,044	825,044	825,044
Supplies and materials						
0410 Supplies & materials	107,431	193,692	179,217	121,500	121,500	112,500
0420 Textbooks	438	-	32,000	-	-	-
0430 Library books	4,578	4,610	-	-	-	-
0440 Periodicals	227	-	100	-	-	-
0450 Food	226	279	-	-	-	-
0460 Non-consumable	8,315	9,565	17,000	-	-	-
0470 Non-capital computer software	192,651	249,514	242,261	250,000	250,000	250,000
0480 Non-capital comp hardware	35,190	39,890	35,000	40,000	40,000	40,000
Allocated supplies and materials	(15,911)	(13,394)	(35,568)	-	-	-
Subtotal	333,145	484,156	470,010	411,500	411,500	402,500
Capital outlay						
0520 Buildings acquisition	-	-	-	71,706	71,706	71,706
0540 Equipment	5,134	-	-	-	-	-
0590 Other capital outlay	-	695,841	-	-	-	-
Subtotal	5,134	695,841	-	71,706	71,706	71,706
Other objects						
0610 Redemption of principal	781,911	751,571	841,598	638,676	638,676	638,676
0621 Regular interest	40,169	47,741	17,928	33,328	33,328	33,328
0640 Dues & fees	125,784	191,400	121,220	130,250	130,250	130,250

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Subtotal	947,864	990,712	980,746	802,254	802,254	802,254
TOTAL EXPENDITURES	$ 6,641,387	$ 7,473,950	$ 7,856,762	$ 8,354,393	$ 8,354,393	$ 8,445,275

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	$ 66,537	$ 109,595	$ 105,000	$ 50,000	$ 50,000	$ 50,000
1970 Services provided other funds	7,905,538	8,320,279	9,010,306	6,572,606	6,572,606	7,172,606
Total revenues	7,972,075	8,429,874	9,115,306	6,622,606	6,622,606	7,222,606
Other sources						
5400 Beginning fund balance	211,878	916,829	1,771,877	3,400,000	3,400,000	3,000,000
TOTAL RESOURCES	8,183,953	9,346,703	10,887,183	10,022,606	10,022,606	10,222,606
REQUIREMENTS						
Expenditures by activity						
5100 Debt service	7,267,124	7,574,366	7,887,183	8,214,606	8,214,606	8,214,606
Total expenditures	7,267,124	7,574,366	7,887,183	8,214,606	8,214,606	8,214,606
Ending fund balance	916,829	1,772,337	3,000,000	1,808,000	1,808,000	2,008,000
TOTAL REQUIREMENTS	$ 8,183,953	$ 9,346,703	$ 10,887,183	$ 10,022,606	$ 10,022,606	$ 10,222,606
EXPENDITURES BY OBJECT						
Expenditures by activity						
Other objects						
0610 Redemption of principal	$ 3,480,999	$ 4,031,600	$ 4,556,324	$ 5,122,833	$ 5,122,833	$ 5,122,833
0621 Regular interest	3,786,125	3,542,766	3,330,859	3,091,773	3,091,773	3,091,773
TOTAL EXPENDITURES	$ 7,267,124	$ 7,574,366	$ 7,887,183	$ 8,214,606	$ 8,214,606	$ 8,214,606

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1920 Private contribution/donations	$ -	$ 20,349	$ -	$ -	$ -	$ -
1990 Miscellaneous	-	-	25,000	-	-	-
Subtotal	-	20,349	25,000	-	-	-
State sources						
3299 Other restricted grants aid	-	3,781	-	-	-	-
Total revenues	-	24,130	25,000	-	-	-
Other sources						
5200 Interfund transfers	427,600	549,000	1,130,500	566,000	566,000	566,000
5400 Beginning fund balance	1,971,159	1,309,977	1,592,543	1,766,900	1,766,900	1,834,400
Total other sources	2,398,759	1,858,977	2,723,043	2,332,900	2,332,900	2,400,400
TOTAL RESOURCES	2,398,759	1,883,107	2,748,043	2,332,900	2,332,900	2,400,400
REQUIREMENTS						
Expenditures by activity						
Support services						
2150 Speech pathology & audiology	-	-	10,000	5,000	5,000	5,000
2540 Plant operation & maintenance	548,850	306,526	926,270	783,600	783,600	783,600
2550 Student transportation services	-	1,139	-	-	-	-
2660 Technology services	122,898	(17,101)	586,992	337,500	337,500	312,215
Subtotal	671,748	290,564	1,523,262	1,126,100	1,126,100	1,100,815
Facilities acquisition & construction						
4150 Building acquisition/construction	-	-	5,000	5,000	5,000	5,000
Total expenditures	671,748	290,564	1,528,262	1,131,100	1,131,100	1,105,815
Interfund transfers	417,034	-	-	-	-	95,285
Contingencies	-	-	856,481	895,800	895,800	925,800
Total appropriation	1,088,782	290,564	2,384,743	2,026,900	2,026,900	2,126,900
Ending fund balance	1,309,977	1,592,543	363,300	306,000	306,000	273,500
TOTAL REQUIREMENTS	$ 2,398,759	$ 1,883,107	$ 2,748,043	$ 2,332,900	$ 2,332,900	$ 2,400,400
EXPENDITURES BY OBJECT						
Expenditures by activity						
Purchased services						
0320 Property services	$ 487,313	$ 253,593	$ 962,770	$ 820,100	$ 820,100	$ 820,100
0340 Travel	-	175	-	-	-	-
0350 Communication	-	2,433	-	-	-	-
0380 Non-instructional prof/tech	2,034	1,897	10,000	10,000	10,000	10,000
0391 CTA service adjustments	91,463	-	403,572	206,000	206,000	206,000
Subtotal	580,810	258,098	1,376,342	1,036,100	1,036,100	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	40,000
0470 Non-capital computer software	10,234	-	1,920	-	-	-
0480 Non-capital comp hardware	21,127	22,709	100,000	50,000	50,000	24,715
Allocated supplies and materials	-	(50,906)	-	-	-	-
Subtotal	36,950	(16,259)	141,920	90,000	90,000	64,715
Capital outlay						
0540 Equipment	53,488	47,844	10,000	5,000	5,000	5,000
Other objects						
0640 Dues & fees	500	881	-	-	-	-
TOTAL EXPENDITURES	$ 671,748	$ 290,564	$ 1,528,262	$ 1,131,100	$ 1,131,100	$ 1,105,815

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	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
RESOURCES						
Revenues						
Local sources						
1500 Earnings on investments	$ -	$ -	$ -	$ 119,000	$ 119,000	$ 117,000
1970 Services provided other funds	1,012,536	1,181,299	1,326,202	1,618,358	1,618,358	1,640,000
1990 Miscellaneous	47,807	75,073	10,450	10,000	10,000	20,000
Total revenues	1,060,343	1,256,372	1,336,652	1,747,358	1,747,358	1,777,000
Other sources						
5100 Long-term debt sources	-	-	4,899,862	250,000	250,000	250,000
5200 Interfund transfers	57,778	90,000	90,000	90,000	90,000	90,000
5400 Beginning fund balance	1,777,720	1,841,170	2,096,300	4,875,000	4,875,000	4,700,000
Total other sources	1,835,498	1,931,170	7,086,162	5,215,000	5,215,000	5,040,000
TOTAL RESOURCES	2,895,841	3,187,542	8,422,814	6,962,358	6,962,358	6,817,000
REQUIREMENTS						
Expenditures by activity						
Support services						
2110 Attendance services	-	8,495	111,812	101,175	101,175	101,175
2310 Board of education services	147,778	-	255,000	75,000	75,000	75,000
2570 Internal services	906,893	1,082,747	1,338,960	1,530,255	1,530,255	1,524,678
2640 Staff services	-	-	10,317	85,137	85,137	86,569
Subtotal	1,054,671	1,091,242	1,716,089	1,791,567	1,791,567	1,787,422
Other uses expenditures						
5100 Debt service	-	-	91,480	5,079,000	5,079,000	4,998,000
5300 Apportionment of funds by ESD	-	-	2,000,000	-	-	-
Subtotal	-	-	2,091,480	5,079,000	5,079,000	4,998,000
Total expenditures	1,054,671	1,091,242	3,807,569	6,870,567	6,870,567	6,785,422
Contingencies	-	-	135,245	91,791	91,791	31,578
Total appropriation	1,054,671	1,091,242	3,942,814	6,962,358	6,962,358	6,817,000
Ending fund balance	1,841,170	2,096,300	4,480,000	-	-	-
TOTAL REQUIREMENTS	$ 2,895,841	$ 3,187,542	$ 8,422,814	$ 6,962,358	$ 6,962,358	$ 6,817,000
EXPENDITURES BY OBJECT						
Expenditures by activity						
Salaries						
0112 Classified salaries	$ 19,578	$ 31,076	$ 29,479	$ 31,626	$ 31,626	$ 31,626
0114 Managerial-classified	115,475	115,990	93,218	96,748	96,748	96,748
0121 Licensed substitutes	-	-	3,500	3,500	3,500	3,500
0122 Classified substitutes	-	-	3,500	3,500	3,500	3,500
0124 Classified-temporary	-	-	-	53,025	53,025	53,025
0130 Additional salary	-	65	2,034	3,685	3,685	4,417
Subtotal	135,053	147,131	131,731	192,084	192,084	192,816
Associated payroll costs						
0210 Public employee retire	37,352	41,557	35,093	54,673	54,673	54,050
0220 Social security administration	10,332	11,225	9,888	14,413	14,413	14,413
0230 Other payroll costs	3,070	4,262	4,205	8,438	8,438	9,653
0240 Contractual employee benefit	20,052	20,474	20,256	20,655	20,655	20,718
Subtotal	70,806	77,518	69,442	98,179	98,179	98,834
Purchased services						
0310 Instruction- professional/tech	6,660	4,045	8,500	8,500	8,500	8,500
0320 Property services	-	1,650	-	-	-	-
0340 Travel	1,047	1,261	900	900	900	4,400
0350 Communication	10,494	12,173	12,025	12,025	12,025	13,025
0380 Non-instructional prof/tech	160,759	5,932	325,194	125,000	125,000	125,000
Subtotal	178,960	25,061	346,619	146,425	146,425	150,925

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	Adopted Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
Supplies and materials						
0410 Supplies & materials	328	3,326	12,480	13,655	13,655	10,155
0460 Non-consumable	-	1,449	-	-	-	-
0470 Non-capital computer software	199	40,858	-	20,000	20,000	20,000
0480 Non-capital comp hardware	-	1,357	-	-	-	-
Allocated supplies and materials	-	313	-	-	-	-
Subtotal	527	47,303	12,480	33,655	33,655	30,155
Capital outlay						
0540 Equipment	-	6,433	-	-	-	-
Other objects						
0610 Redemption of principal	-	-	-	5,000,000	5,000,000	4,900,000
0621 Regular interest	-	-	-	79,000	79,000	98,000
0640 Dues & fees	995	1,052	92,480	1,000	1,000	1,000
0650 Insurance & judgements	668,330	786,744	1,154,817	1,320,224	1,320,224	1,313,692
0790 Other transfers	-	-	2,000,000	-	-	-
Subtotal	669,325	787,796	3,247,297	6,400,224	6,400,224	6,312,692
TOTAL EXPENDITURES	$ 1,054,671	$ 1,091,242	$ 3,807,569	$ 6,870,567	$ 6,870,567	$ 6,785,422

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 147,839	$ 150,101	$ 168,279	$ 234,534	$ 234,534	$ 525,023
2 Contracted Services Fund	129,173	396,591	51,790	-	-	-
6 Operating Fund	1,524,289	2,098,320	2,408,856	1,903,888	1,903,888	1,974,043
7 Risk Management and Reserve Fund	147,778	-	255,000	75,000	75,000	75,000
Subtotal	1,949,079	2,645,012	2,883,925	2,213,422	2,213,422	2,574,066
3000 Enterprise & community services						
2 Contracted Services Fund	5,000	-	3,200	-	-	-
TOTAL EXPENDITURES	$ 1,954,079	$ 2,645,012	$ 2,887,125	$ 2,213,422	$ 2,213,422	$ 2,574,066
EXPENDITURES BY OBJECT						
0100 Salaries	$ 903,862	$ 1,179,324	$ 1,394,336	$ 1,097,873	$ 1,097,873	$ 1,143,780
0200 Associated payroll costs	434,706	577,985	675,393	585,551	585,551	615,288
0300 Purchased services	440,801	584,601	578,800	312,498	312,498	602,498
0400 Supplies and materials	78,591	130,536	78,521	56,500	56,500	51,500
0500 Capital outlay	5,134	-	-	-	-	-
0600 Other objects	90,985	172,566	160,075	161,000	161,000	161,000
TOTAL EXPENDITURES	$ 1,954,079	$ 2,645,012	$ 2,887,125	$ 2,213,422	$ 2,213,422	$ 2,574,066
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	1.00	1.00	1.00	1.00	1.00	1.00
2 Contracted Services Fund	1.00	-	-	-	-	-
6 Operating Fund	7.79	8.25	7.95	5.20	5.20	6.00
TOTAL FULL-TIME EQUIVALENT	9.79	9.25	8.95	6.20	6.20	7.00

Facilities

Department Description:

The Facilities Services department provides high quality project management, operations and maintenance of HVAC systems, building infrastructure repair, security, access controls, custodial, environmental healthy safe schools management, integrated pest management and 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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 27,244	$ 25,520	$ 24,829	$ 30,252	$ 30,252	$ 30,236
2 Contracted Services Fund	278,854	442,739	195,000	769,408	769,408	773,208
6 Operating Fund	41,483	(375,941)	(425,491)	897,075	897,075	903,944
4 Facilities and Equipment Reserve Fund	548,850	307,665	926,270	783,600	783,600	783,600
Subtotal	896,431	399,983	720,608	2,480,335	2,480,335	2,490,988
4000 Facilities acquisition & construction						
2 Contracted Services Fund	-	-	-	819,100	819,100	861,318
6 Operating Fund	-	695,841	-	71,706	71,706	71,706
4 Facilities and Equipment Reserve Fund	-	-	5,000	5,000	5,000	5,000
Subtotal	-	695,841	5,000	895,806	895,806	938,024
5100 Debt service						
6 Operating Fund	822,080	799,312	859,526	672,004	672,004	672,004
TOTAL EXPENDITURES	$ 1,718,511	$ 1,895,136	$ 1,585,134	$ 4,048,145	$ 4,048,145	$ 4,101,016
EXPENDITURES BY OBJECT						
0100 Salaries	$ 522,400	$ 231,598	$ 245,675	$ 320,652	$ 320,652	$ 323,791
0200 Associated payroll costs	296,215	129,552	151,942	208,441	208,441	212,270
0300 Purchased services	(332,729)	(540,321)	199,791	1,737,880	1,737,880	1,737,765
0400 Supplies and materials	78,259	98,302	115,323	77,680	77,680	77,680
0500 Capital outlay	321,957	1,163,163	-	890,806	890,806	933,024
0600 Other objects	832,409	812,842	872,403	812,686	812,686	816,486
TOTAL EXPENDITURES	$ 1,718,511	$ 1,895,136	$ 1,585,134	$ 4,048,145	$ 4,048,145	$ 4,101,016
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	0.50	0.50	0.47	10.12	10.12	10.07
2 Contracted Services Fund	-	-	-	0.20	0.20	0.20
6 Operating Fund	13.50	13.19	14.36	4.15	4.15	4.20
TOTAL FULL-TIME EQUIVALENT	14.00	13.69	14.83	14.47	14.47	14.47

Business Services

Department Description:

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

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

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

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

Primary Funding Sources:

Operating Fund.

Brief Description of significant 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 has issued a Tax Anticipation Note (TAN) for a short-term borrowing in June 2025 and will pay off the note in FY 2025-26.

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 193,302	$ 801	$ -	$ -	$ -	$ -
2 Contracted Services Fund	229,896	-	-	-	-	-
6 Operating Fund	1,304,040	1,305,829	1,567,450	1,431,615	1,431,615	1,438,608
7 Risk Management and Reserve Fund	906,893	1,082,747	1,338,960	1,530,255	1,530,255	1,524,678
Subtotal	2,634,131	2,389,377	2,906,410	2,961,870	2,961,870	2,963,286
5100 Debt service						
7 Risk Management and Reserve Fund	-	-	91,480	5,079,000	5,079,000	4,998,000
5300 Apportionment of funds by ESD						
1 Resolution Fund	7,787,716	7,677,948	10,637,648	10,600,000	10,600,000	6,960,964
7 Risk Management and Reserve Fund	-	-	2,000,000	-	-	-
Subtotal	7,787,716	7,677,948	12,637,648	10,600,000	10,600,000	6,960,964
TOTAL EXPENDITURES	$ 10,421,847	$ 10,067,325	$ 15,635,538	$ 18,640,870	$ 18,640,870	$ 14,922,250
EXPENDITURES BY OBJECT						
0100 Salaries	$ 939,365	$ 938,025	$ 1,096,625	$ 995,259	$ 995,259	$ 1,000,672
0200 Associated payroll costs	939,408	531,159	593,226	585,137	585,137	587,672
0300 Purchased services	52,889	27,570	80,167	70,425	70,425	74,925
0400 Supplies and materials	9,781	75,092	29,675	40,575	40,575	36,075
0500 Capital outlay	-	6,433	-	-	-	-
0600 Other objects	692,688	811,098	1,198,197	6,349,474	6,349,474	6,261,942
0700 Transfers to districts	7,787,716	7,677,948	12,637,648	10,600,000	10,600,000	6,960,964
TOTAL EXPENDITURES	$ 10,421,847	$ 10,067,325	$ 15,635,538	$ 18,640,870	$ 18,640,870	$ 14,922,250
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	8.55	8.55	8.55
7 Risk Management and Reserve Fund	1.00	1.75	1.40	1.40	1.40	1.40
TOTAL FULL-TIME EQUIVALENT	10.45	11.90	11.60	9.95	9.95	9.95

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:

We are anticipating a significant reduction in SB283 Teaching Apprenticeship funding at this time. Other pathways-related grant funding updates for FY 2025-26 are still in process.

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 20,800	$ 4,800	$ 5,300	$ -	$ -	$ -
2 Contracted Services Fund	1,286,545	536,401	588,311	715,000	715,000	715,000
6 Operating Fund	1,337,592	1,546,133	1,793,748	1,829,145	1,829,145	1,833,664
7 Risk Management and Reserve Fund	-	-	10,317	85,137	85,137	86,569
TOTAL EXPENDITURES	$ 2,644,937	$ 2,087,334	$ 2,397,676	$ 2,629,282	$ 2,629,282	$ 2,635,233
EXPENDITURES BY OBJECT						
0100 Salaries	$ 1,037,931	$ 807,752	$ 986,225	$ 966,311	$ 966,311	$ 962,166
0200 Associated payroll costs	671,094	530,216	841,636	854,316	854,316	865,412
0300 Purchased services	810,970	592,380	449,190	717,172	717,172	717,172
0400 Supplies and materials	72,867	119,544	80,214	37,905	37,905	36,905
0600 Other objects	52,075	37,442	40,411	53,578	53,578	53,578
TOTAL EXPENDITURES	$ 2,644,937	$ 2,087,334	$ 2,397,676	$ 2,629,282	$ 2,629,282	$ 2,635,233
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	-	0.25	-	-	-	-
2 Contracted Services Fund	1.00	-	0.20	-	-	-
6 Operating Fund	9.50	10.25	9.70	9.00	9.00	9.00
TOTAL FULL-TIME EQUIVALENT	10.50	10.50	9.90	9.00	9.00	9.00

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 5,289,249	$ 4,955,242	$ 5,072,959	$ 5,629,754	$ 5,629,754	$ 5,941,734
2 Contracted Services Fund	1,063,442	785,834	748,321	1,075,953	1,075,953	892,061
6 Operating Fund	1,193,350	1,251,697	1,359,722	969,208	969,208	972,422
4 Facilities and Equipment Reserve Fund	122,898	(17,101)	586,992	337,500	337,500	312,215
TOTAL EXPENDITURES	$ 7,668,939	$ 6,975,672	$ 7,767,994	$ 8,012,415	$ 8,012,415	$ 8,118,432
EXPENDITURES BY OBJECT						
0100 Salaries	$ 2,588,116	$ 2,850,934	$ 3,133,770	$ 3,299,007	$ 3,299,007	$ 3,183,779
0200 Associated payroll costs	1,399,789	1,525,660	1,705,847	1,951,514	1,951,514	1,893,123
0300 Purchased services	2,405,337	2,115,743	2,406,375	2,197,168	2,197,168	2,372,353
0400 Supplies and materials	867,906	389,956	482,552	511,200	511,200	489,227
0500 Capital outlay	355,231	54,767	13,402	13,402	13,402	139,826
0600 Other objects	52,560	38,612	26,048	40,124	40,124	40,124
TOTAL EXPENDITURES	$ 7,668,939	$ 6,975,672	$ 7,767,994	$ 8,012,415	$ 8,012,415	$ 8,118,432
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	17.33	18.20	19.20	20.55	20.55	20.55
2 Contracted Services Fund	4.53	4.43	4.43	6.35	6.35	5.00
6 Operating Fund	7.84	7.62	7.62	4.35	4.35	4.70
TOTAL FULL-TIME EQUIVALENT	29.70	30.25	31.25	31.25	31.25	30.25

Student Services - Special Education Services

Department Description:

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

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

Primary Funding Sources:

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

Brief Description of significant department / service changes:

Department services fluctuate to meet the needs of 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.

Staffing in the adopted budget reflects projections for the coming school year.

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	$ 8,117,282	$ 8,292,946	$ 10,191,389	$ 8,178,203	$ 8,178,203	$ 8,654,709
2 Contracted Services Fund	5,442,750	5,398,159	6,473,662	6,552,575	6,552,575	6,040,407
Subtotal	13,560,032	13,691,105	16,665,051	14,730,778	14,730,778	14,695,116
2000 Support services						
1 Resolution Fund	5,584,521	7,648,612	7,717,010	7,474,652	7,474,652	6,962,153
2 Contracted Services Fund	2,849,485	2,729,262	3,837,629	4,032,130	4,032,130	3,717,541
6 Operating Fund	249,512	33,708	154,207	306,042	306,042	305,760
Subtotal	8,683,518	10,411,582	11,708,846	11,812,824	11,812,824	10,985,454
3000 Enterprise & community services						
1 Resolution Fund	-	144,487	154,120	128,570	128,570	128,570
2 Contracted Services Fund	166,494	49,959	83,108	67,530	67,530	67,530
Subtotal	166,494	194,446	237,228	196,100	196,100	196,100
TOTAL EXPENDITURES	$ 22,410,044	$ 24,297,133	$ 28,611,125	$ 26,739,702	$ 26,739,702	$ 25,876,670
EXPENDITURES BY OBJECT						
0100 Salaries	$ 12,150,154	$ 12,632,069	$ 14,616,149	$ 15,155,582	$ 15,155,582	$ 14,549,503
0200 Associated payroll costs	6,997,858	7,443,288	8,487,867	9,488,689	9,488,689	9,278,998
0300 Purchased services	2,707,363	3,680,950	4,890,986	1,432,294	1,432,294	1,490,898
0400 Supplies and materials	484,959	489,166	564,473	585,470	585,470	521,136
0600 Other objects	69,710	51,660	51,650	77,667	77,667	36,135
TOTAL EXPENDITURES	$ 22,410,044	$ 24,297,133	$ 28,611,125	$ 26,739,702	$ 26,739,702	$ 25,876,670
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	113.27	113.95	114.08	99.47	99.47	97.81
2 Contracted Services Fund	114.53	89.73	72.88	61.65	61.65	62.86
Subtotal	227.80	203.68	186.96	161.12	161.12	160.67
2000 Support services						
1 Resolution Fund	33.22	48.05	54.59	46.51	46.51	43.57
2 Contracted Services Fund	27.81	23.51	17.63	11.69	11.69	13.79
6 Operating Fund	1.00	-	0.50	1.00	1.00	1.00
Subtotal	62.03	71.56	72.72	59.20	59.20	58.36
TOTAL FULL-TIME EQUIVALENT	289.83	275.24	259.68	220.32	220.32	219.03

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:

Staffing in the adopted budget reflects projections for the coming school year.

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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	$ 11,047,343	$ 12,491,949	$ 13,817,342	$ 14,511,697	$ 14,511,697	$ 14,609,406
2 Contracted Services Fund	5,724,306	5,751,007	6,344,856	6,947,225	6,947,225	6,188,398
6 Operating Fund	(1,125)	3,392	-	-	-	-
4 Facilities and Equipment Reserve Fund	-	-	10,000	5,000	5,000	5,000
TOTAL EXPENDITURES	$ 16,770,524	$ 18,246,348	$ 20,172,198	$ 21,463,922	$ 21,463,922	$ 20,802,804
EXPENDITURES BY OBJECT						
0100 Salaries	$ 9,772,700	$ 10,600,440	$ 12,386,723	$ 12,749,502	$ 12,749,502	$ 12,312,365
0200 Associated payroll costs	5,754,349	6,159,689	6,919,885	8,185,794	8,185,794	7,961,994
0300 Purchased services	1,016,630	1,256,336	574,136	343,311	343,311	343,735
0400 Supplies and materials	218,390	228,659	280,454	179,315	179,315	178,710
0500 Capital outlay	7,095	-	10,000	5,000	5,000	5,000
0600 Other objects	1,360	1,224	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	$ 16,770,524	$ 18,246,348	$ 20,172,198	$ 21,463,922	$ 21,463,922	$ 20,802,804
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
2000 Support services						
1 Resolution Fund	112.77	112.26	114.44	132.20	132.20	130.10
2 Contracted Services Fund	46.15	44.55	50.89	49.14	49.14	42.73
6 Operating Fund	15.82	18.11	17.91	-	-	-
TOTAL FULL-TIME EQUIVALENT	174.74	174.92	183.24	181.34	181.34	172.83

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. At the time of budget preparation, we anticipated 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. Updated grants for the adopted budget include the School Based Mental Health, Portland Clean Energy Fund (PCEF), and Outdoor School 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

	Actual 2022-23	Actual 2023-24	Current Budget 2024-25	Proposed Budget 2025-26	Approved Budget 2025-26	Adopted Budget 2025-26
EXPENDITURE BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	$ 2,115,279	$ 2,742,170	$ 2,679,619	$ 2,445,329	$ 2,445,329	$ 2,217,382
2 Contracted Services Fund	10,875,288	11,800,514	15,400,322	13,984,488	13,984,488	14,377,961
Subtotal	12,990,567	14,542,684	18,079,941	16,429,817	16,429,817	16,595,343
2000 Support services						
1 Resolution Fund	1,765,724	2,601,936	2,833,959	3,011,236	3,011,236	2,987,045
2 Contracted Services Fund	11,471,201	12,867,218	13,561,744	12,468,517	12,468,517	12,147,773
6 Operating Fund	170,166	115,668	138,744	273,710	273,710	273,124
7 Risk Management and Reserve Fund	-	8,495	111,812	101,175	101,175	101,175
Subtotal	13,407,091	15,593,317	16,646,259	15,854,638	15,854,638	15,509,117
3000 Enterprise & community services						
1 Resolution Fund	17,404	359	-	-	-	-
2 Contracted Services Fund	1,113,610	1,296,520	1,525,272	1,584,969	1,584,969	1,555,203
Subtotal	1,131,014	1,296,879	1,525,272	1,584,969	1,584,969	1,555,203
TOTAL EXPENDITURES	$ 27,528,672	$ 31,432,880	$ 36,251,472	$ 33,869,424	$ 33,869,424	$ 33,659,663
EXPENDITURES BY OBJECT						
0100 Salaries	$ 12,307,979	$ 13,726,410	$ 15,732,861	$ 15,339,149	$ 15,339,149	$ 15,384,256
0200 Associated payroll costs	6,242,030	7,440,624	8,786,620	9,223,604	9,223,604	9,139,780
0300 Purchased services	5,021,783	5,919,410	6,699,082	5,317,740	5,317,740	4,934,673
0400 Supplies and materials	2,527,758	2,655,137	3,128,105	2,365,925	2,365,925	2,619,701
0500 Capital outlay	262,516	232,288	241,560	186,357	186,357	186,357
0600 Other objects	1,166,606	1,459,011	1,663,244	1,436,649	1,436,649	1,394,896
TOTAL EXPENDITURES	$ 27,528,672	$ 31,432,880	$ 36,251,472	$ 33,869,424	$ 33,869,424	$ 33,659,663
FULL-TIME EQUIVALENT BY ACTIVITY AND FUND						
1000 Instruction						
1 Resolution Fund	20.91	26.71	29.05	19.75	19.75	18.84
2 Contracted Services Fund	54.58	83.27	88.07	81.00	81.00	73.99
Subtotal	75.49	109.98	117.12	100.75	100.75	92.83
2000 Support services						
1 Resolution Fund	10.28	14.84	15.58	15.42	15.42	14.56
2 Contracted Services Fund	49.36	58.39	63.74	56.76	56.76	63.96
6 Operating Fund	1.67	0.80	0.70	0.95	0.95	0.95
Subtotal	61.31	74.03	80.02	73.13	73.13	79.47
TOTAL FULL-TIME EQUIVALENT	136.80	184.01	197.14	173.88	173.88	172.30

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:

MESD has terminated the lease of this building and will relocate all Knott classrooms for the 2025-26 school year. The adopted budget includes preliminary estimates of costs for a new short term lease of a property adjacent to Arata Creek.

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	Adopted 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					
HVAC Repairs/Replacements	20,000					
Subtotal	57,000	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					
Subtotal	40,000	-	-	-	-	-
Rivercrest						
Repairs & Maintenance (non-routine)	7,500	7,700	7,900	8,100	8,300	8,500
Security Repairs	2,500					
	10,000	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
Fire System Repairs and Upgrades	10,000					
Security Repairs	13,000					
Subtotal	60,000	36,100	37,200	38,300	39,400	40,600
Total Expenditures	417,930	788,600	351,600	258,400	266,000	274,000
Funding Sources						
Beginning Fund Balance	390,943	869,829	542,229	665,459	896,134	1,133,881
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	1,330,829	1,017,059	1,154,534	1,399,881	1,652,740
150-FACILITIES BALANCE	869,829	242,229	665,459	896,134	1,133,881	1,378,740

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

	Estimated FY2025	Adopted 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
NWRESD: SAN, CESD Servers	297,572	200,000				
Transfer to Resolution		70,000				
Contingency		280,000				
Funding Sources						
Beginning Fund Balance	814,154	591,582	296,582	271,582	246,582	221,582
Transfer from Resolution Fund	100,000	-	100,000	100,000	100,000	100,000
Total Funding Sources	914,154	591,582	396,582	371,582	346,582	321,582
Ending Fund Balance	591,582	16,582	271,582	246,582	221,582	196,582
Business Systems Support						
Software: Application Updates & Pilots	10,000	10,000			25,000	
NWRESD: 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	48,270	32,270	26,270	36,270	46,270	31,270
Ending Fund Balance	32,270	270	26,270	36,270	21,270	31,270
Network Services						
Network Hardware Replacement	100,000	24,715			100,000	500,000
Transfer to Fund 1 E-rate Eligible		25,285				
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	359,959	359,959	454,959	599,959	744,959	789,959
Ending Fund Balance	259,959	9,959	454,959	599,959	644,959	289,959
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	129,217	80,760	34,260	29,260	24,260	19,260
Total Funding Sources	129,217	80,760	34,260	29,260	24,260	19,260
Ending Fund Balance	80,760	4,460	29,260	24,260	19,260	14,260
600-TECHNOLOGY BALANCE	964,571	31,271	782,071	907,071	907,071	532,071

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

	Estimated FY2025	Adopted 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	1,834,400	1,199,300	1,452,530	1,803,205	2,045,952
Total Transfers In	1,130,500	566,000	734,830	749,075	763,747	778,859
Total Other Revenues	26,316	-	-	-	-	-
Total Expenditures	914,959	1,105,815	481,600	398,400	521,000	914,000
Total Contingency	-	925,800	-	-	-	-
Fund 4 Ending Fund Balance	1,834,400	273,500	1,452,530	1,803,205	2,045,952	1,910,811

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 Comm

multnomahesd.org/all-news/posts-details/~boa...

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.

The Oregonian OREGONLIVE.COM
OREGONIAN MEDIA GROUP

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

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.

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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.

The Oregonian OREGONLIVE.COM
OREGONIAN MEDIA GROUP

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
COMMISSION NO. 1026818
MY COMMISSION EXPIRES 08/15/2026

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

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE

A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 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=FC2GLz09RBcit7SUMtiz8T7VK5Wm8.1 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.
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Dr. Paul Coakley, Budget Officer
Multnomah Education Service District www.multnomahesd.org

Public Notices

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

Public Notices

TSCC Budget Hearing Meeting: The Oregonian, April 25, 2025.

The Oregonian OREGONLIVE.COM
OREGONIAN MEDIA GROUP

Oregonian
LEGAL AFFIDAVIT

AD#: 0010988189

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 04/25/2025

Stacey Tredici

Principal Clerk of the Publisher

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

Sworn to and subscribed before me this 29th day of April 2025

Kimberlee Wright O'Neill

Notary Public

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

NOTICE OF TSCC BUDGET HEARING
For May 20, 2025

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Webinar ID: 886 4394 0753
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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
$143,959,390
Last Year's Total Levy Rate
$0.4576 per $1,000
This Year's Total Levy Rate
$0.4576 per $1,000
Change from Last Year's Rate
$0 per $1,000

Notice of Property Tax Levy

Form ED-50

Clear Page

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2025–2026

To assessor of Multnomah, Clackamas and Washington County

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP Code	Date Submitted
11611 NE Ainsworth Circle	Portland	OR	97220	07/02/2025

Contact person	Title	Daytime telephone number	Contact person e-mail address
Sara Bottomley	Budget Manager	503-257-1506	sbottomle@mesd.k12.or.us

CERTIFICATION—You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-11-24)

Form OR-ED-50 (continued on next page)

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

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

RESOLUTION 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

- MESD Board adopts the 2024-2025 Budget Calendar for 2025-26 (***Resolution 24-037***)

Tuesday, November 19, 2024 — MESD Board Meeting — MESD Board

- Presentation by Auditors – Talbot, Korvola & Warwick of 2023-2024 Audit

January, 2025 — Superintendent Council Meeting — Council

- MESD Superintendent delivers to Component Districts 2025-2026 Local Service Plan

Tuesday, January 21, 2025 — MESD Board Meeting — MESD Board

- MESD Board Approves 2024-2025 Local Service Plan ***(Resolution)***

January to April 2025

- MESD Management develops the Proposed Budget — MESD Staff

February 2025 — Component District Boards — District Boards

- 2025-2026 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] ***(Resolution)***

Tuesday, February 18, 2025

- MESD Board appoints new Budget Committee members — MESD Board
- MESD Board adopts 2025-26 Budget Planning Parameters (***Resolution***)

Friday, March 28, 2025 — *Publish Notices of Budget Committee Meetings*

- *Newspaper notice within 5-30 days before meeting – (ORS 294.401)*
- *Online notice for at least 10 days before meeting*

Tuesday, April 1, 2025 — Budget Committee Orientation — Budget Committee

- Introduction to MESD and budget process for new and current committee members.

Friday, April 4, 2025 — Access to Proposed Budget

- Proposed budget document available to public – (ORS 294.401)
- Open online access to Proposed Budget to the Budget Committee – no deliberations allowed

Tuesday, April 8, 2025 — Budget Committee Meeting — Budget Committee

- Proposed Budget Presentation
- Elect Board Committee Chair
- Presentation of revenue forecast and assumptions
- Superintendent's Budget Message – (ORS 294.401)
- Proposed Budget Presentation and Department Summaries – (ORS 294.401)

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

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

Wednesday, April 16, 2025	Budget Committee Meeting *if necessary*	Budget Committee

- Continue discussion of proposed budget presentation for approval

Tuesday, April 22, 2025	Budget Committee Meeting *if necessary*	Budget Committee

- 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	

- 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

- 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:

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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

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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.

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	3,822,948
Total	$ 61,726,267

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	872,122
Total	$ 49,889,017

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

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.

RESOLUTION 25-034 **Adoption of the Fiscal Year 2025-2026 Budget and Appropriations for All Funds, and Declaration of Taxes Imposed**

Background: Oregon Budget Law (ORS 294.435(2)) requires the Board adopt the budget and make appropriations by June 30, 2025, and certify the taxes imposed to the County Assessor prior to July 15, 2025.

The law also requires that the approved budget be submitted by May 1st to the Tax Supervising and Conservation Commission (TSCC) and that the TSCC hold a public hearing prior to adoption. The approved budget was submitted in a timely fashion and the public hearing was held on May 20, 2025. The TSCC certified the 2025-26 approved budget without objection.

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The Superintendent recommends adoption of the following resolution:

WHEREAS, a public hearing and review of the budget previously approved by the Board Budget Committee was held on May 20, 2025 by the Tax Supervising and Conservation Commission (TSCC) and the budget has been certified by TSCC without objection; and

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

NOW THEREFORE BE IT RESOLVED, that the Multnomah Education Service District Board of Directors hereby adopts the budget, as modified below, for the fiscal year 2025-26 in the sum of $142,359,160 now on file at the district Administrative Office;

BE IT FURTHER RESOLVED, that the appropriations shown below, as amended, are authorized for the fiscal year 2025-26, beginning July 1, 2025:

Multnomah Education Service District
Budget and Appropriations for the Fiscal Year 2025-26

Resolution Services Fund	**Adopted**	**Approved**	**Change**
Instruction	$ 10,872,091	$ 10,623,532	$ 248,559
Support Services	31,055,597	30,892,125	163,472
Enterprise & Community Services	128,570	128,570	-
Other Uses	6,960,964	10,600,000	(3,639,036)
Transfers Out	5,666,877	5,659,092	7,785
Contingency	5,420,304	3,822,948	1,597,356
Total	$ 60,104,403	$ 61,726,267	$ (1,621,864)
Contracted Services Fund			
Instruction	$ 20,418,368	$ 20,537,063	$ (118,695)
Support Services	24,433,981	26,008,233	(1,574,252)
Enterprise & Community Services	1,622,733	1,652,499	(29,766)
Facilities Acquisition and Improvement	861,318	819,100	42,218
Contingency	2,357,324	872122	1,485,202
Total	$ 49,693,724	$ 49,889,017	$ (195,293)
Operating Fund			
Support Services	$ 7,701,565	$ 7,610,683	$ 90,882
Facilities Acquisition and Improvement	71,706	71,706	-
Debt Service	672,004	672,004	-
Transfers Out	551,000	551,000	-
Contingency	224,752	230,849	(6,097)
Total	$ 9,221,027	$ 9,136,242	$ 84,785
Debt Service Fund			
Debt Service	$ 8,214,606	$ 8,214,606	$ -
Facilities & Equipment Reserve Fund			
Support Services	$ 1,100,815	$ 1,126,100	$ (25,285)
Facilities Acquisition and Improvement	5,000	5,000	-
Transfers Out	95,285	-	95,285
Contingency	925,800	895,800	30,000
Total	$ 2,126,900	$ 2,026,900	$ 100,000
Risk Management Reserve Fund			
Support Services	$ 1,787,422	$ 1,791,567	$ (4,145)
Debt Service	4,998,000	5,079,000	$ (81,000)
Contingency	31,578	91,791	(60,213)
Total	$ 6,817,000	$ 6,962,358	$ (145,358)
Total Appropriation, All Funds	$136,177,660	$ 137,955,390	$ (1,777,730)
Total Unappropriated Amounts, All Funds	6,181,500	6,004,000	$ 177,500
TOTAL BUDGET	$142,359,160	$ 143,959,390	$ (1,600,230)

BE IT FURTHER RESOLVED, that the Multnomah Education Service District Board of Directors hereby levies the taxes provided for in the adopted budget at the rate of $0.4576 per $1,000 of assessed value for operations, and that these taxes are hereby imposed for the fiscal year 2025-26 upon the assessed value of all taxable property within the district and categorized as follows:

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

Motion: **Director Danny Cage moved to approve Resolution 25-034 Director Helen Ying seconded the motion.**

Discussion: **None**

Action: **The motion carried with Directors Anderson, Cage, Doughty, 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 theOregon 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.