

MESD BUSINESS SERVICES

Financial Update Summary

Board Finance Committee – 3/12/2026

January 31, 2026 FINANCIAL REPORT

Legal Compliance: As of the end of January, all expenditures are within budget appropriation and in compliance with legal requirements.

Cash Balance, All Funds: The MESD's combined cash balance for all funds was \$30.0 million at the end of January. This is 10% below our cash balance last year at this point.

Resolution Services Fund 1: Fund 1 is \$3.9 million or 13% below last year. Beginning fund balance and transit payment timing are the most significant factors.

Contracted Services Fund 2: Fund 2 continues to show a negative cash balance due to timing issues with revenue collection for reimbursable expenses.

Operating Fund 6: Fund 6 is \$107 thousand or 1% above last year.

Revenues: Recorded revenues in Funds 1, 2, and 6 through the end of January total \$68.9 million, which is 3.9% above last year. State School Fund is the most significant factor.

Expenditures: Agency expenditures through January total \$50.4 million, a decrease of \$743 thousand or 1.5% below last year.

Transits and Other Transfers: Through January, transits have totaled \$3 million.

Interfund Transfers: Through January, \$4.9 million in SSF and property tax funds (10% of total receipts, as per statute) has been transferred to the Operating Fund to offset FY 2026 operating costs.

Upcoming Events:

2026-27 Budget. Access to the Proposed FY 2027 budget will be available April 3rd in preparation for the April 7th Budget Committee Presentation. The Proposed document and digital materials may have a new look and feel as we improve accessibility.

2025-27 Biennial Budget. We are continuing to closely monitor information from the Legislative Revenue Office and Oregon Department of Education regarding possible reductions to the 2025-27 biennial budget appropriation. More information on the budget bills passed during the 2026 legislative session will be available by March 12th.