

**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.

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 | <u>\$ 60,104,403</u> | <u>\$ 61,726,267</u> | <u>\$ (1,621,864)</u> |
| 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 | 872,122 | 1,485,202 |
| Total | <u>\$ 49,693,724</u> | <u>\$ 49,889,017</u> | <u>\$ (195,293)</u> |
| 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 | <u>\$ 9,221,027</u> | <u>\$ 9,136,242</u> | <u>\$ 84,785</u> |
| Debt Service Fund | | | |
| Debt Service | <u>\$ 8,214,606</u> | <u>\$ 8,214,606</u> | <u>\$ -</u> |
| 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 | <u>\$ 2,126,900</u> | <u>\$ 2,026,900</u> | <u>\$ 100,000</u> |
| 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 | <u>\$ 6,817,000</u> | <u>\$ 6,962,358</u> | <u>\$ (145,358)</u> |
| Total Appropriation, All Funds | <u>\$136,177,660</u> | <u>\$ 137,955,390</u> | <u>\$ (1,777,730)</u> |
| Total Unappropriated Amounts, All Funds | <u>6,181,500</u> | <u>6,004,000</u> | <u>\$ 177,500</u> |
| TOTAL BUDGET | <u>\$142,359,160</u> | <u>\$ 143,959,390</u> | <u>\$ (1,600,230)</u> |

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