

Board Agenda Item Explanation

Finance Report July 2025

The process of closing the books is underway. At this time there are no significant changes to the projected ending General Fund Balance.

CEP (Community Eligibility Provision)

The District is entering the second year of District wide CEP. We will continue to offer meals at no costs for our students for the 2526 School Year.

Information purposes only

Construction Excise Tax Rates for FY 2026

The information in the Department of Revenue Bulletin is an overview. MRSD implemented the School Construction Excise in the 2007-2008 school year. As of 06-30-2024, the district has collected approximately \$2.6 million dollars. During this period, these funds funded approximately \$2.5 million dollars of capital projects. The projected ending fund balance at 06/30/2025 is \$100,000.

MRSD is currently assessing the 2019-2020 \$1.35 per square foot for residential construction and \$.50 per square foot with a maximum of \$25,000 (original rate in 2007 Senate Bill 1036) for commercial construction. Please refer to the attachment titled "School Construction Tax Limits 2024-2025".

State School Fund (SSF) Update

In the 6/16/2025 release of the 2025-2026 State School Fund Grant, the revenue for Molalla River School District increased by \$309,815.84 for the FY2025-2026. The increase was driven by an adjustment to the Extended ADMw increasing from 3,064.42 to 3,085.82 (MRA Charter School rate also increased from \$11,062 to \$11,082) and an increase in the Statewide ADMw resulting in the funding ratio increasing from 2.475 to 2.480.

Sole Source Vendor Selection of Climatech for HVAC controls – July 24th Action

Molalla River School District will ask the board to approve Climatech as a sole source vendor for HVAC controls work. Climatech installed and currently maintains the District's control systems, and their proprietary components are essential for compatibility, safety, and efficiency. This action aligns with Oregon procurement exemptions and supports long-term cost savings and system reliability.

Submitted by: Andy Campbell