Multnomah Education Service District
Multnomah County, Oregon

Adopted Budget

For the Fiscal Year 2023-2024

11611 NE Ainsworth Circle
Portland, OR 97220
www.multnomahesd.org
Approved by the MESD Board of Directors
6/20/2023

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

Don Hicks
Title IX Coordinator, Contracts & Risk Manager
11611 NE Ainsworth Circle
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Introduction and Overview

This section contains the Superintendent's budget message, a brief explanation of the changes from the approved to the adopted budget, budget overview, profile, organization, and financial structure of the District as well as a brief overview of the budget process.

Superintendent's Budget Message

2023-2024 Proposed Budget
April 11, 2023

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2023-2024. 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 1 of our Strategic Plan: The Blueprint '28

I am pleased that our steadfast commitment to fiscal responsibility has allowed us the flexibility to meet the ever changing, significant, and complex needs of our students, families and component districts across Multnomah County, particularly during another year of uncertainty, challenges and unexpected changes. The MESD budget focuses on reaching our strategic planning goals by supporting: Student Services - School Health & Special Education, Instructional Services, Technology Services, Communications and Community Engagement, and Administrative Services.

As an agency it is critical to operate from a strategic orientation in order to most effectively serve our students and community. The Blueprint '28 identifies clear metrics, strategies and support systems that are in alignment with financial, academic, student centered measurements, as well as stakeholder satisfaction, driving our ability to repurpose resources to impact priorities.

Based on our plans we have begun to align resources to the key strategies outlined in The Blueprint '28.

Our new district mission is: *Educating, Engaging, Inspiring, and Empowering through systems of support.*

Complex economic conditions at the state and local level have not prevented us from placing a high priority on advancing the goals that we have identified in The Blueprint '28, which is our roadmap to student success. Our budget targets the work of three goals areas identified below:

- 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

This budget continues to address historical racial and systemic barriers as well as the devastating impact the global pandemic has had on learning. The year ahead poses several unknowns, however this ambiguity is mitigated by MESD's skilled and experienced financial team. Our agency has a strong and dedicated staff, competent leaders, and has built a trusted relationship with our component districts. Regardless of funding uncertainty, I remain confident that our budget will provide a relatively stable foundation for necessary adjustments that arise.

MESD has a proven track record for building a budget that consistently focuses significant investments on student supports. We believe that meeting our students' social, emotional, behavioral, and mental

health needs is a key factor in building a system where all students can be successful. This budget reflects our commitment to this work. We will continue working to serve our community's most precious resource, our students, and those who care for them.

Currently, the level of funding at State and Local level, and the resulting impacts to MESD, are unclear. Current collective bargaining agreements with MESDEA and AFSCME expire June 30, 2024. The financial impact of new agreements beginning in the 2024-25 school year could result in mid-year adjustments to the 2023-24 budget.

Budgeting Assumptions

The specified revenue and expenditures are based upon educated suppositions as of April 7, 2023. We expect adjustments will be made before June 30, 2023 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, 2023 and the budget is largely based on these estimates. Once our district's final selections are known in May 2023, 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 Governor's recommended $9.9 billion State School Fund (SSF) legislative budget appropriation split 49/51 over the biennium. ESDs receive 4.5 percent of that SSF amount.
- MESD's 4.5 percent share of the SSF allotment for 2023-24 is approximately $48.8 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
    - 2.25% COLA per our collective bargaining and other group agreements.
    - PERS defined rates are 3.09% for Tier I/II, 0.25% for OPSRP, and 5.04% for Fire & Police
    - PERS Bond Rate is 21.13%
    - MESD contribution rate for PERS pickup is 6%
    - Increased employer contribution for health insurance premiums is budgeted at 4%

Looking Forward

While the details are difficult to predict, all indications are that MESD will emerge from this period of incredible challenge stronger than before. A number of ESD services have been critical in responding to the pandemic. The agency has coordinated communications, strengthened network and technology services, and provided statewide leadership in school health and instructional practice.

This extends to other areas of leadership on the regional level. MESD continues to emerge as a leader for equity, both in professional development and in working towards structural change. The Multnomah Educator Rising initiative spearheaded by MESD continues to grow and acquire funding sources. The

STEAM (Science Technology Engineering and Math) and Perkins CTE (Career Technical Education) initiatives the agency assumed in 2020 from Mt. Hood Community College are established. In short, the agency's growth on the regional leadership front in the coming year is likely to rival the growth we have seen in our direct service programs.

Our schools and programs will continue to provide a vital service to students and families. The pandemic has caused damage to our community that is still not fully known and MESD has the ability and responsibility to help accelerate student learning. As funding sources and the impact of federal stimulus dollars become more clear, MESD must ensure to spend equitably and to provide maximum impact to student learning.

As noted above, we have used the best available information to make educated suppositions in preparing this proposed budget. As suppositions meet reality, it is likely that adjustments will be required.

In Summary

There are significant funding details that will be resolved in the next several months. This budget is built on reasonable assumptions by skilled financial staff alongside program leaders. MESD is well-equipped to make any necessary adjustments.

The past two years have been challenging for everyone, but the future appears positive for MESD. The agency has provided exceptional service to students, families, and districts and will continue forging ahead in the face of adversity. MESD is poised to continue growing and increase its impact on all students learning in the region.

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 2023

The specified revenues and expenditures in the approved budget were based on educated suppositions as of April 7, 2023. We expected adjustments would be made before June 30, 2023 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, $4.27 million or 9.8% increase (excludes transfers out & contingency)
    - A decrease in resources of $3.05 million with the updated estimate of beginning fund balance
    - An increase in 2023-24 transit payments to districts of $2.25 million
    - Program changes to meet component and non-component district requests (including summer services and distribution of requests between Resolution and Contract funds) result in a net increase of $2.02 million
    - An increase of $100 thousand for an additional transfer to Fund 4 for network equipment reserves
    - A net decrease of $7.41 million in contingency
- Contracted Services Fund, $171 thousand or 0.4% decrease (excludes transfers out & contingency)
    - An increase in resources of $400 thousand 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 decrease of $1.41 million
    - An increase of $642 thousand as we gained greater clarity on timing for spending ESSER II and ESSER III funds
    - Updated information on other grants and contracts which results in a net increase of $596 thousand
    - A net increase of $359 thousand in contingency
- Operating Fund, $455 thousand or 4.0% increase (excludes transfers out & contingency)

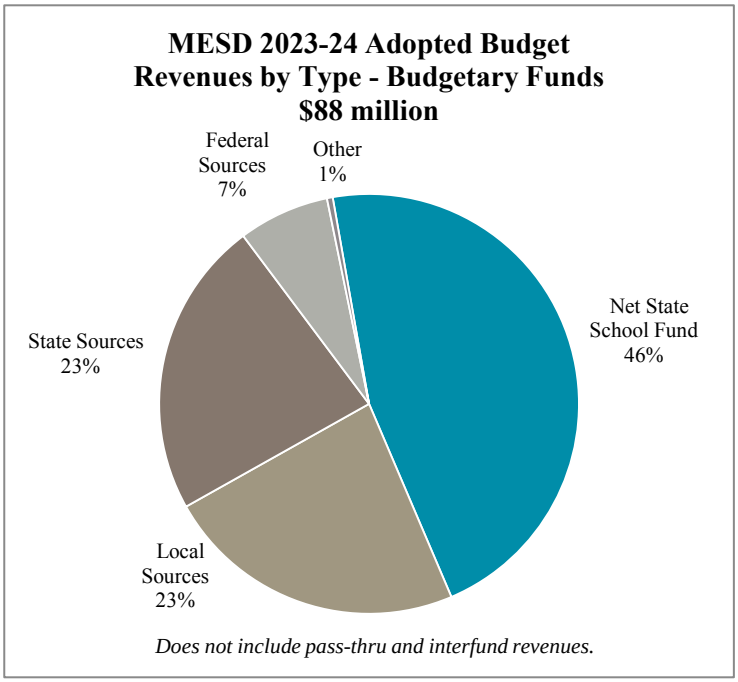
- An increase in resources of $235 thousand with the updated estimate of beginning fund balance
- An increase of $222 thousand in Business Services staffing, primarily for grant support
- An increase of $129 thousand in Human Resources staffing to support the expanded agency workforce
- An increase of $104 thousand in Communications for several adjustments including additional translation services
- Other minor adjustments and updates
- A balancing adjustment of $35 thousand has been made in contingency

- Facilities & Equipment Reserve Fund, $5 thousand or 0.9% increase from (excludes transfers out & contingency)
    - A decrease of $275 thousand for a projected 2022-2023 transfer to application development in the Contracted Services Fund
    - An increase of $100 thousand for an additional transfer from Fund 1 for network equipment reserves
    - An increase of $5 thousand for additional capacity for increased costs due to inflation
    - An increase of $100 thousand in contingency for technology equipment reserves

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.



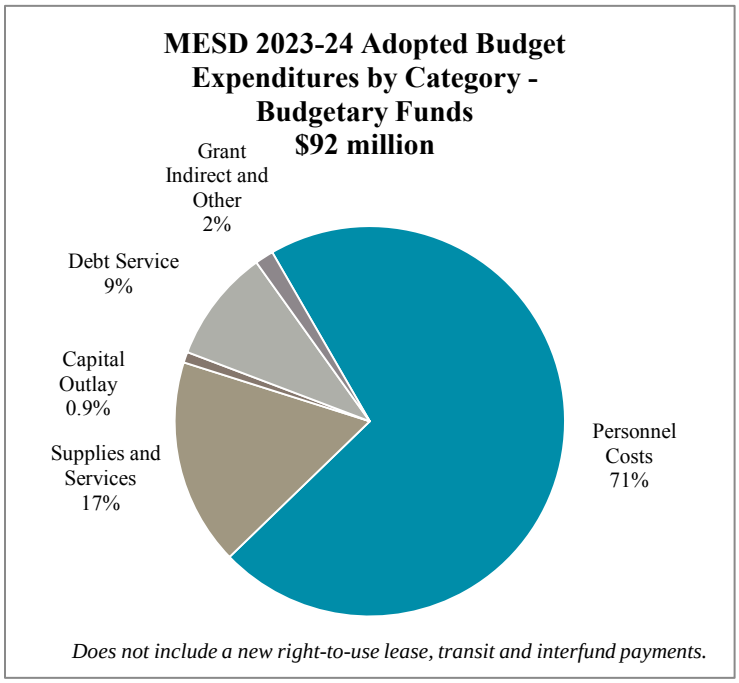
Multnomah Education Service District
2022-23 Estimated Revenues and 2023-24 Adopted Budget

Revenues by Type:	Estimated 2022-2023	Adopted 2023-2024	Change
Property Taxes	$40,031,000	$41,357,000	3%
State School Fund	8,201,992	7,447,168	-9%
Less Transits to Districts	-7,787,716	-7,920,000	2%
Net State School Fund	40,445,276	40,884,168	1%
Local Sources	18,080,025	20,524,719	14%
State Sources	21,913,712	20,200,213	-8%
Federal Sources	7,821,882	6,186,589	-21%
Other	314,198	388,853	24%
Subtotal - Revenues by Type	88,575,093	88,184,542	0%
SSF Revenue passed thru to Districts	7,787,716	7,920,000	2%
Interfund Revenues for Debt Service	6,995,607	7,564,366	8%
Interfund Revenues for Workers Comp	1,087,438	1,176,855	8%
Total Revenues - Budgetary Funds	104,445,854	104,845,763	0%

Budget Overview

Expenditures – All Funds

As with most all government agencies, our most significant investment is our people. Personnel costs make up 71% of our total expenditures for the District.



Multnomah Education Service District
2022-23 Estimated Expenditures and 2023-24 Adopted Budget

Expenditure by Category:	Estimated 2022-2023	Adopted 2023-2024	Change
Personnel Costs	$56,180,432	$65,509,112	17%
Supplies and Services	22,827,352	15,770,012	-31%
Capital Outlay	1,173,606	817,405	-30%
Debt Service	8,089,206	8,627,663	7%
Grant Indirect and Other	1,595,859	1,413,803	-11%
Subtotal - Expenditures by Category	89,866,455	92,137,995	2.5%
Right to Use Lease	710,000	4,900,000	
Transit Payments	7,787,716	7,920,000	2%
Interfund Payment for Debt Service	6,995,607	7,564,366	8%
Interfund Payment for Workers Comp	1,087,438	1,176,855	8%
Total Expenditures - Budgetary Funds	106,447,216	113,699,216	7%

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 2023-24, 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
June 20, 2023

Position	Board Member	Represented Zone	Term Ends[1]
One	Dr. Samuel Henry	East Multnomah County	6/30/2023
Two	Helen Ying	At Large	6/30/2025
Three	Renee Anderson	Central Portland	6/30/2023
Four	Jessica Arzate	Mid-Multnomah County	6/30/2025
Five	Denyse Peterson, Chair	N/NE Portland	6/30/2023
Six	Kristin Cornuelle	At Large	6/30/2023
Seven	Katrina Doughty, Vice-Chair	SE/SW Portland	6/30/2023

ADMINISTRATION
June 20, 2023

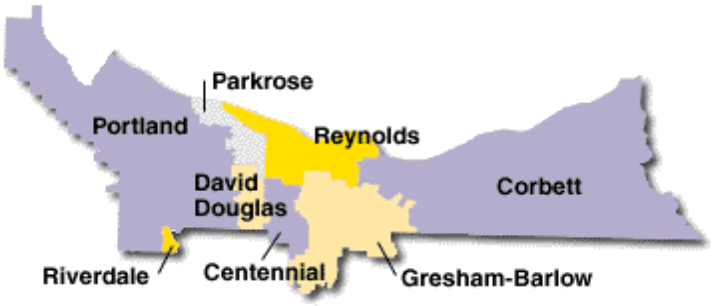
Administrator	Position
Dr. Paul Coakley	Superintendent
Sascha Perrins	Assistant Superintendent
Doana Anderson	Director, Business & Operations
Todd Greaves	Director, Student Services
Angela Hubbs	Director, Curriculum and Instruction
Dr. Deon Logan	Director, Human Resource Services
Dr. Reiko Williams	Director, Strategic Engagement

[1] Directors Henry, Anderson, Peterson, and Doughty were re-elected in the May 2023 Multnomah County special election. Director Cornuelle did not seek re-election. Danny Cage has been elected to serve as the Position 6 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	5,487	Parkrose	6	2,805
Corbett	1	1,055	Portland	103	44,681
David Douglas	18	8,645	Reynolds	20	9,807
Gresham-Barlow	22	11,458	Riverdale	2	595

Source: ODE Fall Membership Report 2022/23, https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx

Within these districts are 182 schools with more than 84,000 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.

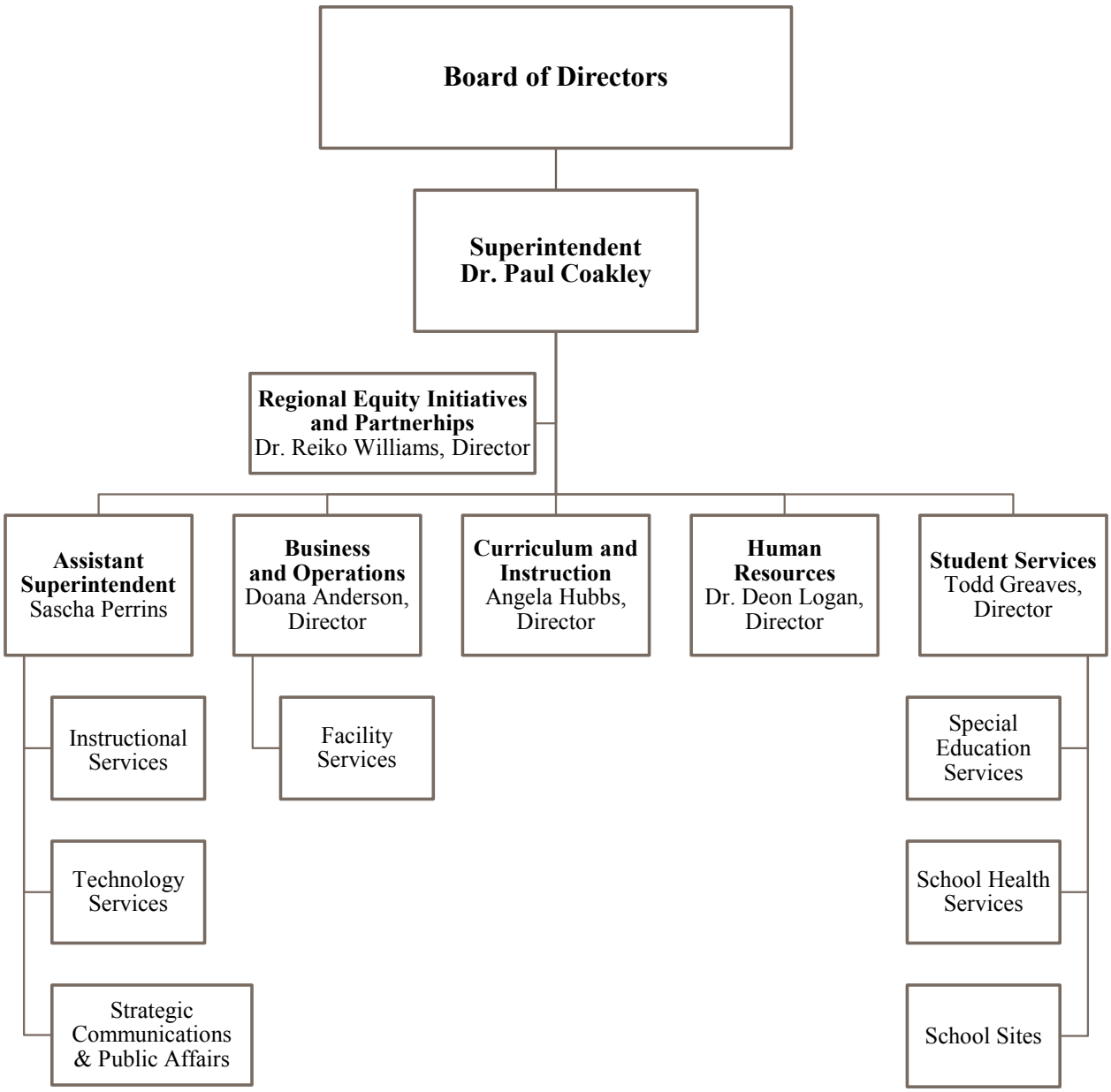
Technology Services provides services both to districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the district's efficiency and improve internal and external communications. The services fall into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

Multnomah Education Service District

Organization Chart

June 20, 2023



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 which is recorded as a liability 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, 2023
Jessica Arzate	MESD Board Member	June 30, 2025
Kirstin Cornuelle	MESD Board Member	June 30, 2023
Katrina Doughty	MESD Board Member	June 30, 2023
Dr. Samuel Henry	MESD Board Member	June 30, 2023
Denyse Peterson	MESD Board Member	June 30, 2023
Helen Ying	MESD Board Member	June 30, 2025
Claudia Andrews	Centennial School District	June 30, 2023
Ben Byers	Corbett School District	June 30, 2024
Frieda Christopher	David Douglas School District	June 30, 2023
Shawn Farrens	Gresham-Barlow School District	June 30, 2025
Joshua Singleton	Parkrose School District	June 30, 2023
Nolberto Delgadillo	Portland Public School District	June 30, 2023
Anthony Lebron	Reynolds School District	June 30, 2024
Michele Rosenbaum	Riverdale School District	June 30, 2025

2023-2024 Budget Calendar

January to April	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 4, 2023	Budget Committee orientation
April 7, 2023	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
~~April 19 & 25, 2023~~	~~Budget Committee work sessions, if needed~~
May 16, 2023	TSCC public hearing and budget certification (ORS 294.430)
June 20, 2023	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. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

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.
- The negative appropriation in the Operating Fund indicates the allocation of facilities services and long-term debt payments to programs.

The next report describes the agency's interfund transfers.

The final two combining statements in this section display the full-time equivalent positions and actual positions by function and by department.

Multnomah Education Service District
2023 - 2024 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	$ 41,466,733	$ 18,325,339	$ 2,044,647	$ 7,574,366	$ 25,000	$ 1,186,855	$ 70,622,940
Intermediate Sources	-	388,853	-	-	-	-	388,853
State Sources	7,502,291	20,145,090	-	-	-	-	27,647,381
Federal Sources	48,408	6,138,181	-	-	-	-	6,186,589
Total Revenues	49,017,432	44,997,463	2,044,647	7,574,366	25,000	1,186,855	104,845,763
Long Term Debt Sources	-	-	4,900,000	-	-	-	4,900,000
Interfund Transfers	-	-	4,880,417	-	549,000	90,000	5,519,417
Beginning Fund Balance	10,500,000	400,000	4,000,000	-	925,000	1,750,000	17,575,000
TOTAL RESOURCES	59,517,432	45,397,463	15,825,064	7,574,366	1,499,000	3,026,855	132,840,180
REQUIREMENTS							
Expenditures by Activity							
Instruction	12,547,899	18,655,385	-	-	-	-	31,203,284
Support Services	27,062,072	24,711,380	5,827,946	-	512,872	1,261,511	59,375,781
Enterprise & Community Svcs.	140,832	1,526,656	-	-	-	-	1,667,488
Facilities Acquisition & Constr.	-	-	4,900,000	-	5,000	-	4,905,000
Other Uses - Transits	7,920,000	-	-	-	-	-	7,920,000
Debt Service	-	-	1,053,297	7,574,366	-	-	8,627,663
Total Expenditures	47,670,803	44,893,421	11,781,243	7,574,366	517,872	1,261,511	113,699,216
Interfund Transfers	5,130,417	-	389,000	-	-	-	5,519,417
Contingencies	6,716,212	504,042	154,821	-	531,128	980,344	8,886,547
Total Appropriation	59,517,432	45,397,463	12,325,064	7,574,366	1,049,000	2,241,855	128,105,180
Ending Fund Balance	-	-	3,500,000	-	450,000	785,000	4,735,000
TOTAL REQUIREMENTS	$ 59,517,432	$ 45,397,463	$ 15,825,064	$ 7,574,366	$ 1,499,000	$ 3,026,855	$ 132,840,180
EXPENDITURES PERSPECTIVES							
By Category							
Salaries	$ 21,938,687	$ 20,400,255	$ 3,670,792	$ -	$ -	$ 192,825	$ 46,202,559
Associated Payroll Costs	13,579,342	12,169,131	2,193,828	-	-	105,473	28,047,774
Purchased Services	3,504,390	7,001,753	(509,519)	-	431,872	46,425	10,474,921
Supplies and Materials	694,352	3,055,776	356,025	-	86,000	12,480	4,204,633
Capital Outlay	13,402	804,003	4,900,000	-	-	-	5,717,405
Other Objects	20,630	1,462,503	1,170,117	7,574,366	-	904,308	11,131,924
Transits to Districts	7,920,000	-	-	-	-	-	7,920,000
Total Expenditures	47,670,803	44,893,421	11,781,243	7,574,366	517,872	1,261,511	113,699,216
By Department							
Administration	154,435	67,000	2,133,565	-	-	75,000	2,430,000
Facilities Services	36,057	481,085	5,286,484	-	218,300	-	6,021,926
Business Services	198,705	-	1,320,754	-	-	1,176,115	2,695,574
Human Resources	28,221	973,349	1,609,390	-	-	10,396	2,621,356
Technology Services	4,611,391	718,007	1,294,011	-	299,572	-	6,922,981
Special Education Services	16,567,764	10,825,458	16,000	-	-	-	27,409,222
School Health Services	12,483,776	5,720,334	-	-	-	-	18,204,110
Instructional Services	5,670,454	26,108,188	121,039	-	-	-	31,899,681
Debt Services	-	-	-	7,574,366	-	-	7,574,366
Transits to Districts	7,920,000	-	-	-	-	-	7,920,000
Total Expenditures	$ 47,670,803	$ 44,893,421	$ 11,781,243	$ 7,574,366	$ 517,872	$ 1,261,511	$ 113,699,216

Multnomah Education Service District
2023 - 2024 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	$ 41,347,000	$ -	$ -	$ -	$ -	$ -	$ 41,347,000
1190 Penalties & Interest on Taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on Investments	-	-	335,000	10,000	-	-	345,000
1910 Rentals	-	-	17,940	-	-	-	17,940
1940 Services to Local Ed Agencies	19,430	18,208,944	133,707	-	-	-	18,362,081
1970 Services Provided Other Funds	-	-	-	7,564,366	-	1,176,855	8,741,221
1980 Fees Charged to Grants	-	-	1,280,000	-	-	-	1,280,000
1985 Fees-Non-Component Districts	-	-	240,000	-	-	-	240,000
1990 Miscellaneous	90,303	116,395	38,000	-	25,000	10,000	279,698
Subtotal	41,466,733	18,325,339	2,044,647	7,574,366	25,000	1,186,855	70,622,940
Intermediate Sources							
2200 Restricted Revenue	-	388,853	-	-	-	-	388,853
Subtotal	-	388,853	-	-	-	-	388,853
State Sources							
3101 SSF- General Support	7,447,168	-	-	-	-	-	7,447,168
3299 Other Restricted Grants Aid	55,123	20,145,090	-	-	-	-	20,200,213
Subtotal	7,502,291	20,145,090	-	-	-	-	27,647,381
Federal Sources							
4300 Fed Restricted Revenue	-	613,268	-	-	-	-	613,268
4500 Federal Restric Rev Thru State	48,408	5,524,913	-	-	-	-	5,573,321
Subtotal	48,408	6,138,181	-	-	-	-	6,186,589
Total Revenues	49,017,432	44,997,463	2,044,647	7,574,366	25,000	1,186,855	104,845,763
Other Sources							
5100 Long Term Debt Sources	-	-	4,900,000	-	-	-	4,900,000
5200 Interfund Transfers	-	-	4,880,417	-	549,000	90,000	5,519,417
5400 Beginning Fund Balance	10,500,000	400,000	4,000,000	-	925,000	1,750,000	17,575,000
Total Other Sources	10,500,000	400,000	13,780,417	-	1,474,000	1,840,000	27,994,417
TOTAL RESOURCES	59,517,432	45,397,463	15,825,064	7,574,366	1,499,000	3,026,855	132,840,180
REQUIREMENTS							
Expenditures							
Instruction							
1100 Regular Instruction							
1121 Middle/Junior High Programs	-	3,087,848	-	-	-	-	3,087,848
1200 Special Programs							
1220 Restrictive Prgms- Disabilities	9,291,941	10,460,374	-	-	-	-	19,752,315
1250 Less Restrictive Programs	259,107	28,683	-	-	-	-	287,790
1280 Alternative Education	2,409,775	142,622	-	-	-	-	2,552,397
1291 English Language Learner	53,818	-	-	-	-	-	53,818
1292 Teen Parent Program	87,245	5,896	-	-	-	-	93,141
1293 Migrant Education	-	995,804	-	-	-	-	995,804
1294 Youth Correction	446,013	3,809,158	-	-	-	-	4,255,171
1400 Summer School Programs	-	125,000	-	-	-	-	125,000
Subtotal	12,547,899	18,655,385	-	-	-	-	31,203,284

Multnomah Education Service District
2023 - 2024 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							
2100 Support Services							
2110 Attendance Services	1,304,879	898,745	-	-	-	-	2,203,624
2120 Guidance Services	-	1,979,832	-	-	-	-	1,979,832
2130 Health Services	12,555,115	6,210,717	-	-	-	-	18,765,832
2140 Psychological Services	1,002,872	694,059	-	-	-	-	1,696,931
2150 Speech Pathology & Audiology	1,180,917	485,480	-	-	-	-	1,666,397
2160 Other Student Treatment	964,370	372,310	-	-	-	-	1,336,680
2190 Director Student Services	606,729	771,222	24,815	-	-	-	1,402,766
2200 Instructional Staff Support							
2210 Improvement of Instruction	894,999	3,226,592	104,224	-	-	-	4,225,815
2240 Instructional Staff Dvlpmnt	-	720,000	-	-	-	-	720,000
2300 General Administration							
2310 Board of Education	-	-	235,600	-	-	75,000	310,600
2320 Executive Administration	199,955	-	882,761	-	-	-	1,082,716
2400 School Administration							
2410 Office of the Principal	1,442,519	1,343,611	-	-	-	-	2,786,130
2490 Other Administrative Support	-	1,607,255	-	-	-	-	1,607,255
2500 Business Services Support							
2510 Direction of Business	-	-	370,144	-	-	-	370,144
2520 Fiscal Services	198,705	-	950,610	-	-	-	1,149,315
2540 Plant Operations & Maint.	2,032,863	1,087,619	(729,153)	-	213,300	-	2,604,629
2550 Student Transportation	-	96,000	21,000	-	-	-	117,000
2570 Internal Services	36,057	-	41,340	-	-	1,176,115	1,253,512
2600 Central Support							
2620 Plan/Develop/Evaluate	-	3,459,582	-	-	-	-	3,459,582
2630 Information Services	2,480	12,500	597,854	-	-	-	612,834
2640 Staff Services	28,221	973,349	1,640,590	-	-	10,396	2,652,556
2660 Technology Services	4,611,391	718,007	1,268,511	-	299,572	-	6,897,481
2670 Records Management	-	54,500	-	-	-	-	54,500
2690 Other Support Systems	-	-	419,650	-	-	-	419,650
Subtotal	27,062,072	24,711,380	5,827,946	-	512,872	1,261,511	59,375,781
Enterprise and Community Svcs.							
3100 Food Services	140,832	1,526,656	-	-	-	-	1,667,488
Subtotal	140,832	1,526,656	-	-	-	-	1,667,488
Facilities Acquisition and Constr.							
4150 Building Acquisition Constr.	-	-	4,900,000	-	5,000	-	4,905,000
Subtotal	-	-	4,900,000	-	5,000	-	4,905,000
Other Uses							
5100 Debt Service	-	-	1,053,297	7,574,366	-	-	8,627,663
5300 ESD Appropriation	7,920,000	-	-	-	-	-	7,920,000
Subtotal	7,920,000	-	1,053,297	7,574,366	-	-	16,547,663
Total Expenditures	47,670,803	44,893,421	11,781,243	7,574,366	517,872	1,261,511	113,699,216
5200 Fund Transfer	5,130,417	-	389,000	-	-	-	5,519,417
6000 Contingencies	6,716,212	504,042	154,821	-	531,128	980,344	8,886,547
Total Appropriation	59,517,432	45,397,463	12,325,064	7,574,366	1,049,000	2,241,855	128,105,180
Ending Fund Balance	-	-	3,500,000	-	450,000	785,000	4,735,000
TOTAL REQUIREMENTS	59,517,432	45,397,463	15,825,064	7,574,366	1,499,000	3,026,855	132,840,180

Multnomah Education Service District
2023 - 2024 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
EXPENDITURES BY OBJECT							
Salaries							
0111 Licensed Salaries	8,597,729	7,790,099	314,488	-	-	45,688	16,748,004
0112 Classified Salaries	9,066,510	7,860,375	2,912,929	-	-	19,145	19,858,959
0113 Administrators	1,327,260	2,107,293	2,315,787	-	-	-	5,750,340
0114 Managerial-Classified	525,883	522,131	455,887	-	-	117,584	1,621,485
0121 Licensed Substitutes	122,000	240,425	500	-	-	3,500	366,425
0122 Classified Substitutes	175,854	110,000	-	-	-	3,500	289,354
0123 Licensed-Temporary	-	350,716	1,004	-	-	-	351,720
0124 Classified-Temporary	4,961	549,450	2,500	-	-	-	556,911
013* Additional Salary	285,429	279,755	90,769	-	-	3,408	659,361
019* Allocated Salaries	1,833,061	590,011	(2,423,072)	-	-	-	-
Subtotal	21,938,687	20,400,255	3,670,792	-	-	192,825	46,202,559
Associated Payroll Costs							
0210 Public Employee Retire	5,483,839	5,381,955	1,704,434	-	-	56,081	12,626,309
0220 Social Security Administration	1,516,233	1,494,908	453,707	-	-	14,491	3,479,339
0230 Other Payroll Costs	504,070	589,902	164,806	-	-	4,848	1,263,626
0240 Contractual Employee Benefits	5,089,046	4,345,572	1,213,829	-	-	30,053	10,678,500
029* Allocated Assoc. Payroll Costs	986,154	356,794	(1,342,948)	-	-	-	-
Subtotal	13,579,342	12,169,131	2,193,828	-	-	105,473	28,047,774
Purchased Services							
0310 Instruction- Professional/Tech	101,699	1,833,126	16,700	-	-	8,500	1,960,025
0320 Property Services	1,351,414	1,451,103	(1,099,627)	-	243,300	-	1,946,190
0330 Student Transportation	6,000	145,650	-	-	-	-	151,650
0340 Travel	94,571	558,001	134,550	-	-	900	788,022
0350 Communication	2,029,300	111,707	86,760	-	-	12,025	2,239,792
0380 Non-Instructional Prof/Tech	239,421	2,896,359	331,950	-	10,000	25,000	3,502,730
0390 Other Services and Adj.	(41,265)	608	41,745	-	-	-	1,088
0391 CTA Service Adjustments	(278,691)	-	(14,457)	-	178,572	-	(114,576)
0392 Allocated Purchased Services	1,941	5,199	(7,140)	-	-	-	-
Subtotal	3,504,390	7,001,753	(509,519)	-	431,872	46,425	10,474,921
Supplies and Materials							
0410 Supplies & Materials	257,832	1,741,195	139,021	-	-	12,480	2,150,528
0420 Textbooks	13,000	30,000	-	-	-	-	43,000
0430 Library Books	29,000	63,200	-	-	-	-	92,200
0440 Periodicals	2,500	3,573	100	-	-	-	6,173
0450 Food	140,832	707,568	-	-	-	-	848,400
0460 Non-Consumable	32,975	188,639	7,000	-	40,000	-	268,614
0470 Non-Capital Computer Software	98,151	125,002	210,472	-	-	-	433,625
0480 Non-Capital Comp Hardware	99,390	181,703	35,000	-	46,000	-	362,093
0492 Allocated Supplies & Materials	20,672	14,896	(35,568)	-	-	-	-
Subtotal	694,352	3,055,776	356,025	-	86,000	12,480	4,204,633
Capital Outlay							
0540 Equipment	-	794,003	-	-	-	-	794,003
0550 Technology	13,402	10,000	-	-	-	-	23,402
0590 Other Capital Outlay	-	-	4,900,000	-	-	-	4,900,000
Subtotal	13,402	804,003	4,900,000	-	-	-	5,717,405
Other Objects							
0610 Redemption of Principal	-	-	1,053,297	4,031,600	-	-	5,084,897
0621 Regular Interest	-	-	-	3,542,766	-	-	3,542,766
0640 Dues & Fees	20,630	48,700	116,820	-	-	1,000	187,150
0650 Insurance & Judgements	-	-	-	-	-	903,308	903,308
0690 Indirect Charges	-	1,413,803	-	-	-	-	1,413,803
0720 Transits to Districts	7,920,000	-	-	-	-	-	7,920,000
Subtotal	7,940,630	1,462,503	1,170,117	7,574,366	-	904,308	19,051,924
Total Expenditures	$ 47,670,803	$ 44,893,421	$ 11,781,243	$ 7,574,366	$ 517,872	$ 1,261,511	$ 113,699,216

Multnomah Education Service District
2023 - 2024 Fiscal Year Adopted Budget
Interfund Transfers

From Fund	To Fund	Amount
Resolution Services	**Facilities & Equipment Reserve**	$ 250,000
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**	4,880,417
In accordance with the Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund Grant) are transferred to the Operating Fund to pay for operating costs incurred by the agency in support of services provided through the Resolution Services Fund.		
Operating	**Facilities & Equipment Reserve**	299,000
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	**$ 5,519,417**

Multnomah Education Service District
2023 - 2024 Fiscal Year Adopted Budget
Combining FTE Summary - All Funds

		Resolution Services	Contracted Services	Operating Fund	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
BY ACTIVITY							
Instruction							
1100	**Regular Instruction**						
1121	Middle/Junior High Programs	-	25.20	-	-	-	25.20
1200	**Special Programs**						
1220	Restrictive Prgms- Disabilities	113.95	115.68	-	-	-	229.63
1250	Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280	Alternative Education	19.41	0.90	-	-	-	20.31
1291	English Language Learner	0.50	-	-	-	-	0.50
1292	Teen Parent Program	1.23	0.09	-	-	-	1.32
1293	Migrant Education	-	6.65	-	-	-	6.65
1294	Youth Correction	2.87	24.18	-	-	-	27.05
	Subtotal	140.66	173.00	-	-	-	313.66
Support Services							
2100	**Support Services**						
2110	Attendance Services	16.41	6.77	-	-	-	23.18
2120	Guidance Services	-	14.37	-	-	-	14.37
2130	Health Services	110.70	44.90	18.11	-	-	173.71
2140	Psychological Services	6.75	6.75	-	-	-	13.50
2150	Speech Pathology & Audiology	10.66	3.81	-	-	-	14.47
2160	Other Student Treatment	9.32	2.47	-	-	-	11.79
2190	Director Student Services	4.75	5.71	0.20	-	-	10.66
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	5.13	2.52	0.60	-	-	8.25
2240	Instructional Staff Dvlpmnt	-	0.96	-	-	-	0.96
2300	**General Administration**						
2320	Executive Administration	1.00	-	2.96	-	-	3.96
2400	**School Administration**						
2410	Office of the Principal	11.43	8.04	-	-	-	19.47
2490	Other Administrative Support	-	12.03	-	-	-	12.03
2500	**Business Services Support**						
2510	Direction of Business	-	-	2.00	-	-	2.00
2520	Fiscal Services	1.00	-	7.15	-	-	8.15
2540	Plant Operations & Maint.	-	-	13.19	-	-	13.19
2570	Internal Services	0.50	-	-	-	1.75	2.25
2600	**Central Support**						
2620	Plan/Develop/Evaluate	-	18.12	-	-	-	18.12
2630	Information Services	-	-	3.29	-	-	3.29
2640	Staff Services	0.25	-	10.25	-	-	10.50
2660	Technology Services	18.20	4.43	7.62	-	-	30.25
2690	Other Support Systems	-	-	2.00	-	-	2.00
	Subtotal	196.10	130.88	67.37	-	1.75	396.10
	GRAND TOTAL	336.76	303.88	67.37	-	1.75	709.76
BY DEPARTMENT							
100	Administration	1.00	-	8.25	-	-	9.25
150	Facilities Services	0.50	-	13.19	-	-	13.69
200	Business Services	1.00	-	9.15	-	1.75	11.90
400	Human Resources	0.25	-	10.25	-	-	10.50
600	Technology Services	18.20	4.43	7.62	-	-	30.25
700	Special Education Services	162.00	113.24	-	-	-	275.24
800	School Health Services	112.26	44.55	18.11	-	-	174.92
900	Instructional Services	41.55	141.66	0.80	-	-	184.01
	GRAND TOTAL	336.76	303.88	67.37	-	1.75	709.76

Multnomah Education Service District
2023 - 2024 Fiscal Year Adopted Budget
Combining Positions Summary - All Funds

		Resolution Services	Contracted Services	Operating Fund	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
BY ACTIVITY							
Instruction							
1100	**Regular Instruction**						
1121	Middle/Junior High Programs	-	30.00	-	-	-	30.00
1200	**Special Programs**						
1220	Restrictive Prgms- Disabilities	126.80	127.90	-	-	-	254.70
1250	Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280	Alternative Education	20.90	0.90	-	-	-	21.80
1291	English Language Learner	0.50	-	-	-	-	0.50
1292	Teen Parent Program	1.40	0.10	-	-	-	1.50
1293	Migrant Education	-	7.00	-	-	-	7.00
1294	Youth Correction	2.87	24.93	-	-	-	27.80
	Subtotal	155.17	191.13	-	-	-	346.30
Support Services							
2100	**Support Services**						
2110	Attendance Services	16.72	6.95	-	-	-	23.67
2120	Guidance Services	-	14.38	-	-	-	14.38
2130	Health Services	132.05	52.70	18.70	-	-	203.45
2140	Psychological Services	6.75	6.95	-	-	-	13.70
2150	Speech Pathology & Audiology	12.60	4.10	-	-	-	16.70
2160	Other Student Treatment	10.04	2.71	-	-	-	12.75
2190	Director Student Services	4.75	5.90	0.20	-	-	10.85
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	5.13	2.52	0.60	-	-	8.25
2240	Instructional Staff Dvlpmnt	-	1.00	-	-	-	1.00
2300	**General Administration**						
2320	Executive Administration	1.00	-	2.96	-	-	3.96
2400	**School Administration**						
2410	Office of the Principal	11.43	8.10	-	-	-	19.53
2490	Other Administrative Support	-	12.85	-	-	-	12.85
2500	**Business Services Support**						
2510	Direction of Business	-	-	2.00	-	-	2.00
2520	Fiscal Services	1.00	-	7.15	-	-	8.15
2540	Plant Operations & Maint.	-	-	13.50	-	-	13.50
2570	Internal Services	0.50	-	-	-	2.20	2.70
2600	**Central Support**						
2620	Plan/Develop/Evaluate	-	18.22	-	-	-	18.22
2630	Information Services	-	-	3.29	-	-	3.29
2640	Staff Services	0.25	-	10.25	-	-	10.50
2660	Technology Services	18.20	4.43	7.62	-	-	30.25
2690	Other Support Systems	-	-	2.00	-	-	2.00
	Subtotal	220.42	140.81	68.27	-	2.20	431.70
	GRAND TOTAL	375.59	331.94	68.27	-	2.20	778.00
BY DEPARTMENT							
100	Administration	1.00	-	8.25	-	-	9.25
150	Facilities Services	0.50	-	13.50	-	-	14.00
200	Business Services	1.00	-	9.15	-	2.20	12.35
400	Human Resources	0.25	-	10.25	-	-	10.50
600	Technology Services	18.20	4.43	7.62	-	-	30.25
700	Special Education Services	176.47	124.59	-	-	-	301.06
800	School Health Services	134.70	52.25	18.70	-	-	205.65
900	Instructional Services	43.47	150.67	0.80	-	-	194.94
	GRAND TOTAL	375.59	331.94	68.27	-	2.20	778.00

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 2023-2024 proposed budget, the 2023-2024 approved budget, and the 2023-2024 adopted budget. The 2023-24 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
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1110	Ad Valorem Taxes	$ 36,467,812	$ 38,324,789	$ 40,021,000	$ 41,347,000	$ 41,347,000	$ 41,347,000
1190	Penalties & Interest on Taxes	18,070	12,641	10,000	10,000	10,000	10,000
1200	Revenue From Local Govrnmntal	-	-	15,069	-	-	-
1500	Earnings on Investments	177,819	156,955	615,000	345,000	345,000	345,000
1800	Community Service Activities	7,504	-	-	2,824	2,824	-
1910	Rentals	23,940	23,940	17,940	17,940	17,940	17,940
1920	Private Contribution/Donations	145,718	389,678	19,000	-	-	-
1940	Services to Local Ed Agencies	13,133,651	15,387,952	15,558,283	20,091,009	20,091,009	18,362,081
1960	Recover Prior Yrs Expenditures	(296)	3,040	7,929	-	-	-
1970	Services Provided Other Funds	4,398,614	4,837,039	8,132,685	8,741,221	8,741,221	8,741,221
1980	Fees Charged to Grants	875,092	987,142	1,310,178	1,160,000	1,160,000	1,280,000
1985	Fees-Non-Component Districts	158,963	311,994	255,717	275,000	275,000	240,000
1990	Miscellaneous	186,232	245,704	257,345	222,921	222,921	279,698
	Subtotal	55,593,119	60,680,874	66,220,146	72,212,915	72,212,915	70,622,940
Intermediate Sources							
2200	Restricted Revenue	104,256	524,426	314,198	395,228	395,228	388,853
	Subtotal	104,256	524,426	314,198	395,228	395,228	388,853
State Sources							
3101	SSF- General Support	10,065,829	8,485,956	8,201,992	7,447,168	7,447,168	7,447,168
3299	Other Restricted Grants Aid	13,250,381	12,605,161	21,913,212	19,500,807	19,500,807	20,200,213
	Subtotal	23,316,210	21,091,117	30,115,204	26,947,975	26,947,975	27,647,381
Federal Sources							
1990	Medicaid	46,177	65,799	-	-	-	-
4300	Fed Restricted Revenue	301,376	306,796	658,762	613,268	613,268	613,268
4500	Federal Restric Rev Thru State	1,885,422	3,621,633	7,163,120	4,798,575	4,798,575	5,573,321
4900	Rev For/On Behalf of District	-	119,048	-	-	-	-
	Subtotal	2,232,975	4,113,276	7,821,882	5,411,843	5,411,843	6,186,589
	Total Revenues	81,246,560	86,409,693	104,471,430	104,967,961	104,967,961	104,845,763
Other Sources							
5100	Long Term Debt Sources	-	63,994,611	710,000	4,900,000	4,900,000	4,900,000
5200	Interfund Transfers	5,600,091	5,198,327	6,530,470	5,419,417	5,419,417	5,519,417
5400	Beginning Fund Balance	16,860,401	18,573,608	18,625,043	20,265,000	20,265,000	17,575,000
	Total Other Sources	22,460,492	87,766,546	25,865,513	30,584,417	30,584,417	27,994,417
	TOTAL RESOURCES	$ 103,707,052	$ 174,176,239	$ 130,336,943	$ 135,552,378	$ 135,552,378	$ 132,840,180
REQUIREMENTS							
Expenditures							
Instruction							
1100	**Regular Instruction**						
1121	Middle/Junior High Programs	$ 1,111,958	$ 1,416,940	$ 2,906,509	$ 3,045,744	$ 3,045,744	3,087,848
1132	High School Extracurricular	48,009	299,903	22,747	-	-	-
1200	**Special Programs**						
1220	Restrictive Prgms- Disabilities	16,692,747	16,048,085	16,613,883	19,020,553	19,020,553	19,752,315
1250	Less Restrictive Programs	266,108	241,161	243,584	283,276	283,276	287,790
1260	Treatment & Habilitation	-	2,195	-	-	-	-
1271	Remediation	95,001	104,938	143,848	-	-	-
1280	Alternative Education	956,248	1,230,152	2,288,557	2,673,051	2,673,051	2,552,397
1291	English Language Learner	-	663	143	-	-	53,818
1292	Teen Parent Program	85,799	89,791	91,044	93,178	93,178	93,141
1293	Migrant Education	706,388	769,063	1,114,265	995,804	995,804	995,804
1294	Youth Correction	2,695,035	2,937,775	4,399,440	3,936,432	3,936,432	4,255,171
1400	**Summer School Programs**	-	135,425	261,611	-	-	125,000

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
	Subtotal	22,657,293	23,276,091	28,085,631	30,048,038	30,048,038	31,203,284
Support Services							
2100	**Support Services**						
2110	Attendance Services	1,149,656	1,105,043	1,833,538	2,299,020	2,299,020	2,203,624
2120	Guidance Services	1,199,272	1,078,836	2,239,818	1,842,065	1,842,065	1,979,832
2130	Health Services	12,536,639	16,181,447	18,710,993	18,343,560	18,343,560	18,765,832
2140	Psychological Services	624,588	655,349	1,366,454	1,625,136	1,625,136	1,696,931
2150	Speech Pathology & Audiology	1,116,514	1,238,133	1,239,166	1,956,194	1,956,194	1,666,397
2160	Other Student Treatment	985,678	1,126,432	997,782	1,392,061	1,392,061	1,336,680
2190	Director Student Services	1,965,936	2,115,638	1,393,588	1,413,685	1,413,685	1,402,766
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	1,342,689	1,562,860	4,273,785	4,238,166	4,238,166	4,225,815
2240	Instructional Staff Dvlpmnt	253,341	36,399	556,864	98,026	98,026	720,000
2300	**General Administration**						
2310	Board of Education	317,109	265,026	476,450	300,600	300,600	310,600
2320	Executive Administration	914,714	1,026,018	1,010,750	1,083,225	1,083,225	1,082,716
2400	**School Administration**						
2410	Office of the Principal	2,092,128	2,344,263	2,479,376	2,793,053	2,793,053	2,786,130
2490	Other Administrative Support	1,407,978	1,657,823	1,632,070	1,601,389	1,601,389	1,607,255
2500	**Business Services Support**						
2510	Direction of Business	242,466	231,085	239,895	264,350	264,350	370,144
2520	Fiscal Services	976,640	1,058,354	1,167,368	1,026,264	1,026,264	1,149,315
2540	Plant Operations & Maint.	2,168,469	2,158,478	2,639,945	2,595,243	2,595,243	2,604,629
2550	Student Transportation	7,955	48,897	106,000	117,000	117,000	117,000
2570	Internal Services	977,087	952,052	1,227,455	1,253,679	1,253,679	1,253,512
2600	**Central Support**						
2610	Central Support	70	55	4,000	-	-	-
2620	Plan/Develop/Evaluate	2,504,023	2,000,840	5,192,404	3,492,187	3,492,187	3,459,582
2630	Information Services	342,043	455,873	444,103	508,836	508,836	612,834
2640	Staff Services	1,399,049	2,751,788	3,172,278	2,551,541	2,551,541	2,652,556
2660	Technology Services	5,758,278	6,324,706	8,002,245	6,893,059	6,893,059	6,897,481
2670	Records Management	-	-	54,500	54,500	54,500	54,500
2690	Other Support Systems	214,135	255,952	576,882	446,822	446,822	419,650
	Subtotal	40,496,457	46,631,347	61,037,709	58,189,661	58,189,661	59,375,781
Enterprise and Community Svcs.							
3100	Food Services	126,830	630,772	1,611,557	1,701,626	1,701,626	1,667,488
3300	Community Services	-	24,704	7,789	-	-	-
	Subtotal	126,830	655,476	1,619,346	1,701,626	1,701,626	1,667,488
Facilities Acquisition and Constr.							
4150	Building Acquisition Constr.	-	3,761,195	769,500	4,905,000	4,905,000	4,905,000
	Subtotal	-	3,761,195	769,500	4,905,000	4,905,000	4,905,000
Other Uses							
5100	Debt Service	3,384,770	4,488,158	8,089,206	8,627,663	8,627,663	8,627,663
5300	ESD Appropriation	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
5400	PERS UAL Bond Lump Sum	-	60,011,402	-	-	-	-
	Subtotal	16,252,770	76,028,760	15,876,922	14,297,663	14,297,663	16,547,663
	Total Expenditures	79,533,350	150,352,869	107,389,108	109,141,988	109,141,988	113,699,216
5200	Fund Transfer	5,600,091	5,198,327	6,530,470	5,419,417	5,419,417	5,519,417
6000	Contingencies	-	-	11,937,365	15,805,973	15,805,973	8,886,547
	Total Appropriation	85,133,441	155,551,196	125,856,943	130,367,378	130,367,378	128,105,180
	Ending Fund Balance	18,573,611	18,625,043	4,480,000	5,185,000	5,185,000	4,735,000
	TOTAL REQUIREMENTS	$ 103,707,052	$ 174,176,239	$ 130,336,943	$ 135,552,378	$ 135,552,378	$ 132,840,180

EXPENDITURES BY OBJECT
Salaries

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
0111	Licensed Salaries	$ 11,587,858	$ 13,446,615	$ 15,293,979	$ 16,761,346	$ 16,761,346	$ 16,748,004
0112	Classified Salaries	14,277,890	15,405,211	16,832,518	19,214,696	19,214,696	19,858,959
0113	Administrators	3,845,346	4,667,875	5,358,174	5,802,794	5,802,794	5,750,340
0114	Managerial-Classified	1,390,829	1,418,969	1,694,676	1,615,646	1,615,646	1,621,485
0121	Licensed Substitutes	93,410	142,483	265,849	191,425	191,425	366,425
0122	Classified Substitutes	10,452	42,800	62,158	57,154	57,154	289,354
0123	Licensed-Temporary	40,037	226,069	463,417	247,660	247,660	351,720
0124	Classified-Temporary	828,387	713,692	1,131,393	524,871	524,871	556,911
013*	Additional Salary	1,567	56,993	602,506	652,437	652,437	659,361
019*	Allocated Salaries	1	-	3,650	-	-	-
	Subtotal	32,075,777	36,120,707	41,708,320	45,068,029	45,068,029	46,202,559
Associated Payroll Costs							
0210	Public Employee Retire	8,466,229	9,413,684	10,564,462	12,359,994	12,359,994	12,626,309
0220	Social Security Administration	2,425,506	2,756,611	3,019,352	3,393,444	3,393,444	3,479,339
0230	Other Payroll Costs	1,173,937	1,236,912	1,023,547	1,207,771	1,207,771	1,263,626
0240	Contractual Employee Benefits	7,704,698	7,793,879	8,959,822	10,446,331	10,446,331	10,678,500
029*	Allocated Assoc. Payroll Costs	1	(1)	(9,369)	-	-	-
	Subtotal	19,770,371	21,201,085	23,557,814	27,407,540	27,407,540	28,047,774
Purchased Services							
0310	Instruction- Professional/Tech	797,193	1,460,088	3,036,220	2,011,645	2,011,645	1,960,025
0320	Property Services	1,570,237	1,807,326	2,244,782	1,942,370	1,942,370	1,946,190
0330	Student Transportation	4,303	103,032	232,382	150,650	150,650	151,650
0340	Travel	122,625	294,332	980,789	771,202	771,202	788,022
0350	Communication	1,440,338	1,784,847	2,450,685	2,240,588	2,240,588	2,239,792
0374	Other Tuition	-	1,866	7,789	-	-	-
0380	Non-Instructional Prof/Tech	1,424,865	2,711,394	6,553,490	3,510,565	3,510,565	3,502,730
0390	Other Services and Adj.	81,336	136,350	(16,513)	36,180	36,180	1,088
0391	CTA Service Adjustments	107,034	(44,578)	113,350	(108,459)	(108,459)	(114,576)
0392	Allocated Purchased Services	1	1	324	-	-	-
	Subtotal	5,547,932	8,254,658	15,603,298	10,554,741	10,554,741	10,474,921
Supplies and Materials							
0410	Supplies & Materials	1,011,603	1,115,738	2,665,799	1,675,256	1,675,256	2,150,528
0420	Textbooks	44,983	21,150	65,289	43,000	43,000	43,000
0430	Library Books	34,445	37,994	88,427	91,200	91,200	92,200
0440	Periodicals	2,782	382	5,105	6,100	6,100	6,173
0450	Food	7,837	203,779	821,297	890,400	890,400	848,400
0460	Non-Consumable	292,652	200,687	672,462	269,714	269,714	268,614
0470	Non-Capital Computer Software	1,915,734	558,319	696,419	397,350	397,350	433,625
0480	Non-Capital Comp Hardware	817,012	520,401	1,060,786	352,493	352,493	362,093
0492	Allocated Supplies & Materials	1	2	330	-	-	-
	Subtotal	4,127,049	2,658,452	6,075,914	3,725,513	3,725,513	4,204,633
Capital Outlay							
0530	Improvements Not Buildings	-	67,184	-	-	-	-
0540	Equipment	-	161,765	964,525	745,918	745,918	794,003
0550	Technology	136,889	347,165	209,081	13,402	13,402	23,402
0590	Other Capital Outlay	-	3,761,195	710,000	4,900,000	4,900,000	4,900,000
	Subtotal	136,889	4,337,309	1,883,606	5,659,320	5,659,320	5,717,405
Other Objects							
0610	Redemption of Principal	2,095,000	3,044,430	4,303,080	5,084,897	5,084,897	5,084,897
0621	Regular Interest	1,289,770	1,221,714	3,786,126	3,542,766	3,542,766	3,542,766
0640	Dues & Fees	173,413	403,140	219,622	186,155	186,155	187,150
0650	Insurance & Judgements	574,692	598,070	867,753	903,308	903,308	903,308
0680	PERS - UAL Bond	-	60,011,402	-	-	-	-
0690	Indirect Charges	874,457	972,702	1,595,859	1,339,719	1,339,719	1,413,803
0720	Transits to Districts	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
	Subtotal	17,875,332	77,780,658	18,560,156	16,726,845	16,726,845	19,051,924
	Total Expenditures	$ 79,533,350	$ 150,352,869	$ 107,389,108	$ 109,141,988	$ 109,141,988	$ 113,699,216

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
BY ACTIVITY								
Instruction								
1100	**Regular Instruction**							
1121	Middle/Junior High Programs	-	-	-	25.20	25.20	25.20	25.20
1200	**Special Programs**							
1220	Restrictive Prgms- Disabilities	267.26	242.11	249.70	191.64	224.21	224.21	229.63
1250	Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1280	Alternative Education	10.48	11.00	16.77	13.45	21.42	21.42	20.31
1291	English Language Learner	-	-	-	-	-	-	0.50
1292	Teen Parent Program	1.32	1.50	1.50	1.50	1.50	1.50	1.32
1293	Migrant Education	7.14	6.98	7.20	6.65	6.65	6.65	6.65
1294	Youth Correction	21.38	20.78	25.12	23.84	24.86	24.86	27.05
1400	**Summer School Programs**	-	-	-	0.36	-	-	-
	Subtotal	310.58	285.37	303.29	265.64	306.84	306.84	313.66
Support Services								
2100	**Support Services**							
2110	Attendance Services	23.11	16.32	19.20	24.07	24.42	24.42	23.18
2120	Guidance Services	10.06	12.43	10.43	13.42	13.03	13.03	14.37
2130	Health Services	156.42	167.19	173.43	163.05	174.81	174.81	173.71
2140	Psychological Services	6.40	6.90	10.80	10.80	12.90	12.90	13.50
2150	Speech Pathology & Audiology	11.79	10.79	10.51	8.56	15.88	15.88	14.47
2160	Other Student Treatment	8.86	10.29	8.40	6.63	11.85	11.85	11.79
2190	Director Student Services	15.76	15.36	10.23	10.23	10.71	10.71	10.66
2200	**Instructional Staff Support**							
2210	Improvement of Instruction	4.32	4.22	7.65	8.42	8.20	8.20	8.25
2240	Instructional Staff Dvlpmnt	0.29	-	0.99	-	1.00	1.00	0.96
2300	**General Administration**							
2320	Executive Administration	4.00	4.00	4.00	3.96	3.96	3.96	3.96
2400	**School Administration**							
2410	Office of the Principal	19.48	19.74	19.48	17.83	19.58	19.58	19.47
2490	Other Administrative Support	13.31	13.39	13.46	12.58	12.03	12.03	12.03
2500	**Business Services Support**							
2510	Direction of Business	3.00	2.00	1.00	1.00	1.00	1.00	2.00
2520	Fiscal Services	7.43	8.43	8.85	8.80	7.30	7.30	8.15
2540	Plant Operations & Maint.	13.50	13.50	13.00	12.69	13.19	13.19	13.19
2570	Internal Services	1.97	1.97	2.00	2.20	2.25	2.25	2.25
2600	**Central Support**							
2620	Plan/Develop/Evaluate	2.68	6.70	13.10	15.82	16.92	16.92	18.12
2630	Information Services	2.89	2.97	3.79	2.79	3.29	3.29	3.29
2640	Staff Services	8.75	9.50	10.50	9.60	9.00	9.00	10.50
2660	Technology Services	30.20	28.95	29.70	30.00	30.10	30.10	30.25
2690	Other Support Systems	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Subtotal	345.22	355.65	372.52	364.45	393.42	393.42	396.10
	GRAND TOTAL	655.80	641.02	675.81	630.09	700.26	700.26	709.76
BY DEPARTMENT								
100	Administration	7.89	7.97	9.79	8.75	9.25	9.25	9.25
150	Facilities Services	14.47	14.47	14.00	13.69	13.69	13.69	13.69
200	Business Services	11.00	11.00	10.45	10.65	9.70	9.70	11.90
400	Human Resources	8.75	9.50	10.50	9.60	9.00	9.00	10.50
600	Technology Services	30.20	28.95	29.70	30.00	30.10	30.10	30.25
700	Special Education Services	313.15	281.59	289.83	226.00	274.09	274.09	275.24
800	School Health Services	152.22	164.30	174.74	164.36	176.02	176.02	174.92
900	Instructional Services	118.12	123.24	136.80	167.04	178.41	178.41	184.01
	GRAND TOTAL	655.80	641.02	675.81	630.09	700.26	700.26	709.76

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
BY DIVISION								
110	Administration	4.00	4.00	4.00	3.96	3.96	3.96	3.96
111	Equity & Partnerships	1.00	1.00	2.00	2.00	2.00	2.00	2.00
112	Pathways Programs	-	1.00	1.00	-	-	-	-
150	Facility Services	13.50	13.50	13.00	12.69	13.19	13.19	13.19
155	Transportation Services	0.97	0.97	1.00	1.00	0.50	0.50	0.50
210	Business Services Admin	3.00	2.00	1.00	1.00	1.00	1.00	2.00
220	Fiscal Services	8.00	9.00	9.45	9.65	8.70	8.70	9.90
400	Human Resources	8.75	8.50	9.50	9.60	9.00	9.00	10.50
500	Strategic Engagement	2.89	2.97	2.79	2.79	3.29	3.29	3.29
610	Student Applications	13.00	13.00	12.00	12.00	12.35	12.35	12.45
620	Business Applications	1.38	1.38	2.33	2.33	2.00	2.00	2.00
630	Infrastructure Services	4.08	4.33	5.33	5.33	5.65	5.65	5.75
640	Internal Agency Support	6.01	5.66	5.51	5.61	5.67	5.67	5.62
650	Application Development	2.30	2.25	2.20	2.25	2.20	2.20	2.20
695	Support Services	3.43	2.33	2.33	2.48	2.23	2.23	2.23
750	Functional Living Skills	132.16	118.18	105.41	90.85	116.94	116.94	116.08
755	Helensview SPED	10.44	10.16	11.46	12.26	12.96	12.96	12.71
780	Related Services	42.08	18.87	45.55	38.02	35.91	35.91	42.62
810	Health Services	152.22	162.30	174.74	164.36	176.02	176.02	174.92
900	Instructional Services	1.18	1.20	1.17	1.62	4.13	4.13	2.67
901	Student Success Act	2.68	7.45	14.85	17.69	17.79	17.79	18.99
902	CTE & STEAM	2.00	2.00	2.00	2.77	2.02	2.02	2.02
903	ESSER Funding	-	2.00	5.99	1.61	1.00	1.00	0.96
910	Curriculum & Instruction	6.21	4.57	5.05	5.05	5.58	5.58	5.63
920	Outdoor School	13.31	13.39	13.46	37.78	37.23	37.23	37.23
940	LTCT and Hospital	29.60	28.80	25.16	27.81	28.21	28.21	29.61
945	Rivercrest Academy	-	-	1.22	-	7.51	7.51	7.51
950	Helensview	22.41	23.11	26.18	26.58	26.63	26.63	27.55
960	The Creeks	128.47	134.38	123.41	83.87	108.28	108.28	103.83
970	Youth Correction Education	31.09	33.24	37.02	36.48	37.66	37.66	41.19
980	Alternative Pathways	2.50	2.50	2.50	4.00	4.00	4.00	4.00
990	Migrant Education	7.14	6.98	7.20	6.65	6.65	6.65	6.65
	GRAND TOTAL	655.80	641.02	675.81	630.09	700.26	700.26	709.76
BY FUND								
Resolution Services Fund		317.27	316.69	310.28	279.07	315.53	315.53	336.76
Contracted Services Fund		274.11	260.04	300.96	288.25	319.16	319.16	303.88
Operating Fund		63.42	63.29	63.57	61.57	63.82	63.82	67.37
Risk Management and Reserve		1.00	1.00	1.00	1.20	1.75	1.75	1.75
	GRAND TOTAL	655.80	641.02	675.81	630.09	700.26	700.26	709.76

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Positions
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
BY ACTIVITY								
Instruction								
1100	**Regular Instruction**							
1121	Middle/Junior High Programs	-	-	-	30.00	30.00	30.00	30.00
1200	**Special Programs**							
1220	Restrictive Prgms- Disabilities	297.00	268.00	275.50	209.20	246.20	246.20	254.70
1250	Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1280	Alternative Education	10.60	11.00	18.50	13.90	23.80	23.80	21.80
1291	English Language Learner	-	-	-	-	-	-	0.50
1292	Teen Parent Program	1.50	1.50	1.50	1.50	1.50	1.50	1.50
1293	Migrant Education	9.00	8.00	8.00	7.00	7.00	7.00	7.00
1294	Youth Correction	24.72	23.12	26.85	24.75	26.10	26.10	27.80
1400	**Summer School Programs**	-	-	-	0.40	-	-	-
	Subtotal	345.82	314.62	333.35	289.75	337.60	337.60	346.30
Support Services								
2100	**Support Services**							
2110	Attendance Services	24.72	16.57	19.57	24.32	24.67	24.67	23.67
2120	Guidance Services	10.56	13.54	11.53	13.43	13.08	13.08	14.38
2130	Health Services	182.80	199.87	206.76	189.76	203.45	203.45	203.45
2140	Psychological Services	6.90	7.90	10.80	10.80	12.90	12.90	13.70
2150	Speech Pathology & Audiology	13.70	12.70	12.30	10.30	19.30	19.30	16.70
2160	Other Student Treatment	9.60	11.60	9.00	7.00	13.10	13.10	12.75
2190	Director Student Services	16.79	15.87	10.42	10.42	10.90	10.90	10.85
2200	**Instructional Staff Support**							
2210	Improvement of Instruction	5.22	4.22	7.65	8.67	8.20	8.20	8.25
2240	Instructional Staff Dvlpmnt	1.00	-	1.00	-	1.00	1.00	1.00
2300	**General Administration**							
2320	Executive Administration	4.00	4.00	4.00	3.96	3.96	3.96	3.96
2400	**School Administration**							
2410	Office of the Principal	20.15	20.35	19.48	17.83	19.58	19.58	19.53
2490	Other Administrative Support	14.79	14.79	14.85	13.45	12.85	12.85	12.85
2500	**Business Services Support**							
2510	Direction of Business	3.00	2.00	1.00	1.00	1.00	1.00	2.00
2520	Fiscal Services	7.43	8.43	9.35	9.30	7.30	7.30	8.15
2540	Plant Operations & Maint.	13.50	13.50	13.00	13.00	13.50	13.50	13.50
2570	Internal Services	2.50	2.50	2.00	2.20	2.70	2.70	2.70
2600	**Central Support**							
2620	Plan/Develop/Evaluate	2.68	6.70	13.20	15.92	17.02	17.02	18.22
2630	Information Services	2.89	3.14	3.79	2.79	3.29	3.29	3.29
2640	Staff Services	8.75	9.50	11.00	10.10	9.50	9.50	10.50
2660	Technology Services	30.20	29.20	29.95	30.00	30.10	30.10	30.25
2690	Other Support Systems	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Subtotal	382.18	397.38	412.65	396.25	429.40	429.40	431.70
	GRAND TOTAL	728.00	712.00	746.00	686.00	767.00	767.00	778.00
BY DEPARTMENT								
100	Administration	7.89	8.14	9.79	8.75	9.25	9.25	9.25
150	Facilities Services	15.00	15.00	14.00	14.00	14.00	14.00	14.00
200	Business Services	11.00	11.00	10.95	11.15	10.15	10.15	12.35
400	Human Resources	8.75	9.50	11.00	10.10	9.50	9.50	10.50
600	Technology Services	30.20	29.20	29.95	30.00	30.10	30.10	30.25
700	Special Education Services	345.72	309.80	315.65	243.15	298.03	298.03	301.06
800	School Health Services	179.00	197.07	209.06	192.06	205.65	205.65	205.65
900	Instructional Services	130.44	132.29	145.60	176.79	190.32	190.32	194.94
	GRAND TOTAL	728.00	712.00	746.00	686.00	767.00	767.00	778.00

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Positions
All Budgetary Funds Combined

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
BY DIVISION								
110	Administration	4.00	4.00	4.00	3.96	3.96	3.96	3.96
111	Equity & Partnerships	1.00	1.00	2.00	2.00	2.00	2.00	2.00
112	Pathways Programs	-	1.00	1.00	-	-	-	-
150	Facility Services	13.50	13.50	13.00	13.00	13.50	13.50	13.50
155	Transportation Services	1.50	1.50	1.00	1.00	0.50	0.50	0.50
210	Business Services Admin	3.00	2.00	1.00	1.00	1.00	1.00	2.00
220	Fiscal Services	8.00	9.00	9.95	10.15	9.15	9.15	10.35
400	Human Resources	8.75	8.50	10.00	10.10	9.50	9.50	10.50
500	Strategic Engagement	2.89	3.14	2.79	2.79	3.29	3.29	3.29
610	Student Applications	13.00	13.00	12.00	12.00	12.35	12.35	12.45
620	Business Applications	1.38	1.38	2.33	2.33	2.00	2.00	2.00
630	Infrastructure Services	4.08	4.33	5.33	5.33	5.65	5.65	5.75
640	Internal Agency Support	6.01	5.71	5.56	5.61	5.67	5.67	5.62
650	Application Development	2.30	2.30	2.25	2.25	2.20	2.20	2.20
695	Support Services	3.43	2.48	2.48	2.48	2.23	2.23	2.23
750	Functional Living Skills	147.80	130.27	115.55	98.50	126.80	126.80	127.75
755	Helensview SPED	11.22	10.52	11.58	12.38	13.08	13.08	13.01
780	Related Services	48.05	22.33	50.83	41.93	41.40	41.40	47.75
810	Health Services	179.00	195.07	209.06	192.06	205.65	205.65	205.65
900	Instructional Services	1.18	1.20	1.17	1.62	5.02	5.02	2.67
901	Student Success Act	2.68	7.70	15.20	17.92	18.02	18.02	19.22
902	CTE & STEAM	2.00	2.00	2.00	3.02	2.02	2.02	2.02
903	ESSER Funding	-	2.00	6.00	1.65	1.00	1.00	1.00
910	Curriculum & Instruction	7.82	4.57	5.05	5.05	5.58	5.58	5.63
920	Outdoor School	14.79	14.79	14.85	43.45	42.85	42.85	42.85
940	LTCT and Hospital	32.34	31.24	26.85	29.65	30.15	30.15	31.60
945	Rivercrest Academy	-	-	2.50	-	9.00	9.00	9.00
950	Helensview	23.20	23.60	26.63	27.03	26.73	26.73	28.00
960	The Creeks	138.65	146.68	133.69	89.34	116.75	116.75	112.55
970	Youth Correction Education	34.43	36.19	39.35	37.40	38.95	38.95	41.95
980	Alternative Pathways	3.00	3.00	3.00	4.00	4.00	4.00	4.00
990	Migrant Education	9.00	8.00	8.00	7.00	7.00	7.00	7.00
	GRAND TOTAL	728.00	712.00	746.00	686.00	767.00	767.00	778.00
BY FUND								
Resolution Services Fund		359.79	359.57	347.11	309.08	352.61	352.61	375.59
Contracted Services Fund		302.73	287.43	332.98	312.55	346.97	346.97	331.94
Operating Fund		64.48	64.00	64.91	63.17	65.22	65.22	68.27
Risk Management and Reserve		1.00	1.00	1.00	1.20	2.20	2.20	2.20
	GRAND TOTAL	728.00	712.00	746.00	686.00	767.00	767.00	778.00

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
1 Resolution Services Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1110	Ad Valorem Taxes	$ 36,467,812	$ 38,324,789	$ 40,021,000	$ 41,347,000	$ 41,347,000	$ 41,347,000
1190	Penalties & Interest on Taxes	18,070	12,641	10,000	10,000	10,000	10,000
1920	Private Contribution/Donations	1,525	167	-	-	-	-
1940	Services to Local Ed Agencies	9,102	32,612	19,000	19,430	19,430	19,430
1960	Recover Prior Yrs Expenditures	29	30	283	-	-	-
1990	Miscellaneous	11,152	16,309	41,174	85,464	85,464	90,303
	Subtotal	36,507,690	38,386,548	40,091,457	41,461,894	41,461,894	41,466,733
State Sources							
3101	SSF- General Support	10,065,829	8,485,956	8,201,992	7,447,168	7,447,168	7,447,168
3102	SSF - School Lunch Match	(3,419)	(3,419)	-	-	-	-
3299	Other Restricted Grants Aid	1,705,230	1,933,973	55,123	55,123	55,123	55,123
	Subtotal	11,767,640	10,416,510	8,257,115	7,502,291	7,502,291	7,502,291
Federal Sources							
1990	Medicaid	18,502	26,432	-	-	-	-
4500	Federal Restric Rev Thru State	-	56,047	63,208	48,184	48,184	48,408
	Subtotal	18,502	82,479	63,208	48,184	48,184	48,408
	Total Revenues	48,293,832	48,885,537	48,411,780	49,012,369	49,012,369	49,017,432
Other Sources							
5200	Interfund Transfers	-	-	430,000	-	-	-
5400	Beginning Fund Balance	8,325,729	8,683,957	9,369,881	13,550,000	13,550,000	10,500,000
	Total Other Sources	8,325,729	8,683,957	9,799,881	13,550,000	13,550,000	10,500,000
	TOTAL RESOURCES	$ 56,619,561	$ 57,569,494	$ 58,211,661	$ 62,562,369	$ 62,562,369	$ 59,517,432
REQUIREMENTS							
Expenditures							
Instruction							
1100	**Regular Instruction**						
1121	Middle/Junior High Programs	$ 799,797	$ 598,385	$ 52,792	$ -	$ -	$ -
1200	**Special Programs**						
1220	Restrictive Prgms- Disabilities	7,676,574	6,611,422	7,988,869	8,009,887	8,009,887	9,291,941
1250	Less Restrictive Programs	226,383	206,286	207,641	255,045	255,045	259,107
1280	Alternative Education	707,202	1,018,491	1,524,625	2,574,020	2,574,020	2,409,775
1291	English as a Second Language	-	663	143	-	-	53,818
1292	Teen Parent Program	48,727	48,927	82,395	87,280	87,280	87,245
1294	Youth Correction	370,177	362,500	425,734	442,712	442,712	446,013
	Subtotal	9,828,860	8,846,674	10,282,199	11,368,944	11,368,944	12,547,899
Support Services							
2100	**Support Services**						
2110	Attendance Services	549,364	646,670	929,403	1,243,208	1,243,208	1,304,879
2130	Health Services	9,771,756	10,981,063	11,813,458	12,016,301	12,016,301	12,555,115
2140	Psychological Services	290,598	281,945	799,706	767,941	767,941	1,002,872
2150	Speech Pathology & Audiology	710,293	847,575	1,018,252	1,293,846	1,293,846	1,180,917
2160	Other Student Treatment	577,916	680,330	780,092	975,014	975,014	964,370
2190	Director Student Services	742,785	1,036,359	506,019	504,071	504,071	606,729
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	293,370	340,318	694,559	884,675	884,675	894,999
2300	**General Administration**						
2320	Executive Administration	170,631	181,509	167,276	200,067	200,067	199,955
2400	**School Administration**						
2410	Office of the Principal	1,060,444	1,184,096	1,466,139	1,397,442	1,397,442	1,442,519
2490	Other Administrative Support	706,340	917,268	-	-	-	-

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
1 Resolution Services Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
2500	**Business Services Support**						
2520	Fiscal Services	134,276	192,559	183,300	198,787	198,787	198,705
2540	Plant Operations & Maint.	515,864	896,766	1,563,021	1,991,991	1,991,991	2,032,863
2550	Student Transportation	-	29,315	-	-	-	-
2570	Internal Services	43,201	43,682	33,821	36,077	36,077	36,057
2600	**Central Support**						
2630	Information Services	2,480	2,480	2,480	2,480	2,480	2,480
2640	Staff Services	89,701	82,369	51,152	58,855	58,855	28,221
2660	Technology Services	4,173,252	4,347,049	5,160,131	4,611,856	4,611,856	4,611,391
	Subtotal	19,832,271	22,691,353	25,168,809	26,182,611	26,182,611	27,062,072
Enterprise and Community Svcs.							
3100	Food Services	71,482	305,048	156,171	180,611	180,611	140,832
	Subtotal	71,482	305,048	156,171	180,611	180,611	140,832
Other Uses							
5300	ESD Appropriation	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
	Subtotal	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
	Total Expenditures	42,600,613	43,372,275	43,394,895	43,402,166	43,402,166	47,670,803
5200	Fund Transfer	5,334,991	4,827,338	4,968,299	5,030,417	5,030,417	5,130,417
6000	Contingencies	-	-	9,848,467	14,129,786	14,129,786	6,716,212
	Total Appropriation	47,935,604	48,199,613	58,211,661	62,562,369	62,562,369	59,517,432
	Ending Fund Balance	8,683,957	9,369,881	-	-	-	-
	TOTAL REQUIREMENTS	$ 56,619,561	$ 57,569,494	$ 58,211,661	$ 62,562,369	$ 62,562,369	$ 59,517,432
EXPENDITURES BY OBJECT							
Salaries							
0111	Licensed Salaries	$ 6,092,560	$ 6,739,102	$ 7,229,980	$ 8,479,459	$ 8,479,459	$ 8,597,729
0112	Classified Salaries	6,595,251	6,609,901	6,985,761	8,278,830	8,278,830	9,066,510
0113	Administrators	779,051	1,025,857	1,014,054	1,228,982	1,228,982	1,327,260
0114	Managerial-Classified	399,126	482,099	507,432	520,044	520,044	525,883
0121	Licensed Substitutes	44,369	55,412	36,940	19,000	19,000	122,000
0122	Classified Substitutes	9,770	32,506	47,104	43,854	43,854	175,854
0123	Licensed-Temporary	2,897	50,475	21,331	-	-	-
0124	Classified-Temporary	582,902	239,024	65,104	4,961	4,961	4,961
013*	Additional Salary	244	35,171	252,480	269,687	269,687	285,429
019*	Allocated Salaries	1,585,418	1,207,535	2,622,890	1,443,008	1,443,008	1,833,061
	Subtotal	16,091,588	16,477,082	18,783,076	20,287,825	20,287,825	21,938,687
Associated Payroll Costs							
0210	Public Employee Retire	3,754,302	3,941,102	4,187,679	5,158,080	5,158,080	5,483,839
0220	Social Security Administration	1,098,817	1,166,541	1,204,426	1,418,579	1,418,579	1,516,233
0230	Other Payroll Costs	539,536	508,744	369,851	479,910	479,910	504,070
0240	Contractual Employee Benefits	3,683,630	3,580,455	3,844,302	4,823,483	4,823,483	5,089,046
029*	Allocated Assoc. Payroll Costs	850,609	612,141	1,289,256	1,019,838	1,019,838	986,154
	Subtotal	9,926,894	9,808,983	10,895,514	12,899,890	12,899,890	13,579,342
Purchased Services							
0310	Instruction- Professional/Tech	205,304	563,754	792,003	113,972	113,972	101,699
0320	Property Services	633,932	1,162,897	1,313,115	1,307,241	1,307,241	1,351,414
0330	Student Transportation	2,003	39,298	12,593	6,000	6,000	6,000
0340	Travel	14,643	52,758	79,167	100,676	100,676	94,571
0350	Communication	1,299,293	1,599,181	2,088,598	2,038,525	2,038,525	2,029,300
0380	Non-Instructional Prof/Tech	388,413	855,432	436,042	293,821	293,821	239,421
0390	Other Services and Adj.	95,310	131,903	(57,789)	(8,273)	(8,273)	(41,265)
0391	CTA Service Adjustments	133,282	(46,326)	12,972	(272,574)	(272,574)	(278,691)
0392	Allocated Purchased Services	3,045	105,823	7,147	1,941	1,941	1,941
	Subtotal	2,775,225	4,464,720	4,683,848	3,581,329	3,581,329	3,504,390

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
1 Resolution Services Fund

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
Supplies and Materials						
0410 Supplies & Materials	192,487	248,796	219,323	394,140	394,140	257,832
0420 Textbooks	13,333	10,519	19,581	13,000	13,000	13,000
0430 Library Books	6,849	15,286	25,717	29,000	29,000	29,000
0440 Periodicals	1,704	200	1,605	2,500	2,500	2,500
0450 Food	-	142,238	166,109	180,611	180,611	140,832
0460 Non-Consumable	33,858	87,059	96,643	32,975	32,975	32,975
0470 Non-Capital Computer Software	190,075	198,184	99,297	117,151	117,151	98,151
0480 Non-Capital Comp Hardware	332,954	184,819	557,256	139,051	139,051	99,390
0492 Allocated Supplies & Materials	17,952	14,977	25,065	20,672	20,672	20,672
Subtotal	789,212	902,078	1,210,596	929,100	929,100	694,352
Capital Outlay						
0530 Improvements Not Buildings	-	9,968	-	-	-	-
0540 Equipment	-	13,723	667	-	-	-
0550 Technology	136,889	148,896	13,402	13,402	13,402	13,402
Subtotal	136,889	172,587	14,069	13,402	13,402	13,402
Other Objects						
0640 Dues & Fees	12,805	17,625	20,076	20,620	20,620	20,630
0720 Transits to Districts	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
Subtotal	12,880,805	11,546,825	7,807,792	5,690,620	5,690,620	7,940,630
Total Expenditures	$ 42,600,613	$ 43,372,275	$ 43,394,895	$ 43,402,166	$ 43,402,166	$ 47,670,803

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
2 Contracted Services Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1200	Revenue From Local Govrnmntal	$ -	$ -	$ 15,069	$ -	$ -	$ -
1500	Earnings on Investments	98	-	-	-	-	-
1800	Community Service Activities	2,824	-	-	2,824	2,824	-
1920	Private Contribution/Donations	142,555	377,282	19,000	-	-	-
1940	Services to Local Ed Agencies	13,009,363	15,286,455	15,387,630	19,937,872	19,937,872	18,208,944
1960	Recover Prior Yrs Expenditures	(2,912)	37	346	-	-	-
1990	Miscellaneous	73,192	10,387	133,469	64,457	64,457	116,395
	Subtotal	13,225,120	15,674,161	15,555,514	20,005,153	20,005,153	18,325,339
Intermediate Sources							
2200	Restricted Revenue	104,256	516,005	314,198	395,228	395,228	388,853
	Subtotal	104,256	516,005	314,198	395,228	395,228	388,853
State Sources							
3102	SSF - School Lunch Match	3,419	3,419	-	-	-	-
3299	Other Restricted Grants Aid	11,544,651	10,671,188	21,858,089	19,445,684	19,445,684	20,145,090
	Subtotal	11,548,070	10,674,607	21,858,089	19,445,684	19,445,684	20,145,090
Federal Sources							
1990	Medicaid	27,675	39,367	-	-	-	-
4300	Fed Restricted Revenue	291,194	306,796	658,762	613,268	613,268	613,268
4500	Federal Restric Rev Thru State	1,885,422	3,565,586	7,099,912	4,750,391	4,750,391	5,524,913
4900	Rev For/On Behalf of District	-	119,048	-	-	-	-
	Subtotal	2,204,291	4,030,797	7,758,674	5,363,659	5,363,659	6,138,181
	Total Revenues	27,081,737	30,895,570	45,486,475	45,209,724	45,209,724	44,997,463
Other Sources							
5200	Interfund Transfers	-	-	550,000	-	-	-
5400	Beginning Fund Balance	2,207,794	2,293,105	1,241,257	-	-	400,000
	Total Other Sources	2,207,794	2,293,105	1,791,257	-	-	400,000
	TOTAL RESOURCES	$ 29,289,531	$ 33,188,675	$ 47,277,732	$ 45,209,724	$ 45,209,724	$ 45,397,463
REQUIREMENTS							
Expenditures							
Instruction							
1100	**Regular Instruction**						
1121	Middle/Junior High Programs	$ 312,161	$ 818,555	$ 2,853,717	$ 3,045,744	$ 3,045,744	$ 3,087,848
1132	High School Extracurricular	48,009	299,903	22,747	-	-	-
1200	**Special Programs**						
1220	Restrictive Prgms- Disabilities	9,016,173	9,436,663	8,625,014	11,010,666	11,010,666	10,460,374
1250	Less Restrictive Programs	39,725	34,875	35,943	28,231	28,231	28,683
1260	Treatment & Habilitation	-	2,195	-	-	-	-
1271	Remediation	95,001	104,938	143,848	-	-	-
1280	Alternative Education	249,046	211,661	763,932	99,031	99,031	142,622
1292	Teen Parent Program	37,072	40,864	8,649	5,898	5,898	5,896
1293	Migrant Education	706,388	769,063	1,114,265	995,804	995,804	995,804
1294	Youth Correction	2,324,858	2,575,275	3,973,706	3,493,720	3,493,720	3,809,158
1400	**Summer School Programs**	-	135,425	261,611	-	-	125,000
	Subtotal	12,828,433	14,429,417	17,803,432	18,679,094	18,679,094	18,655,385
Support Services							
2100	**Support Services**						
2110	Attendance Services	600,292	458,373	904,135	1,055,812	1,055,812	898,745
2120	Guidance Services	1,199,272	1,078,836	2,239,818	1,842,065	1,842,065	1,979,832
2130	Health Services	2,763,444	5,201,199	6,897,535	6,327,259	6,327,259	6,210,717
2140	Psychological Services	333,990	373,404	566,748	857,195	857,195	694,059

Multnomah Education Service District
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2 Contracted Services Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
2150	Speech Pathology & Audiology	406,221	390,558	220,914	662,348	662,348	485,480
2160	Other Student Treatment	407,762	446,102	217,690	417,047	417,047	372,310
2190	Director Student Services	991,168	836,477	631,453	884,789	884,789	771,222
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	960,023	1,119,880	3,397,715	3,249,216	3,249,216	3,226,592
2240	Instructional Staff Dvlpmnt	253,341	36,399	556,864	98,026	98,026	720,000
2300	**General Administration**						
2320	Executive Administration	20,871	22,296	-	-	-	-
2400	**School Administration**						
2410	Office of the Principal	1,031,684	1,160,167	1,013,237	1,395,611	1,395,611	1,343,611
2490	Other Administrative Support	701,638	740,555	1,632,070	1,601,389	1,601,389	1,607,255
2500	**Business Services Support**						
2520	Fiscal Services	-	-	243,235	-	-	-
2540	Plant Operations & Maint.	1,050,986	1,017,850	585,617	1,123,320	1,123,320	1,087,619
2550	Student Transportation	-	-	96,000	96,000	96,000	96,000
2570	Internal Services	-	-	78,480	-	-	-
2600	**Central Support**						
2620	Plan/Develop/Evaluate	2,504,023	2,000,840	5,192,404	3,492,187	3,492,187	3,459,582
2630	Information Services	-	28,885	12,500	12,500	12,500	12,500
2640	Staff Services	240,083	1,410,738	1,257,017	976,849	976,849	973,349
2660	Technology Services	627,230	845,014	1,405,507	718,370	718,370	718,007
2670	Records Management	-	-	54,500	54,500	54,500	54,500
2690	Other Support Systems	20,613	-	125,000	-	-	-
	Subtotal	14,112,641	17,167,573	27,328,439	24,864,483	24,864,483	24,711,380
Enterprise and Community Svcs.							
3100	Food Services	55,348	325,724	1,455,386	1,521,015	1,521,015	1,526,656
3300	Community Services	-	24,704	7,789	-	-	-
	Subtotal	55,348	350,428	1,463,175	1,521,015	1,521,015	1,526,656
Facilities Acquisition and Constr.							
4150	Building Acquisition Constr.	-	-	54,500	-	-	-
	Subtotal	-	-	54,500	-	-	-
	Total Expenditures	26,996,422	31,947,418	46,649,546	45,064,592	45,064,592	44,893,421
5200	Fund Transfer	-	-	209,571	-	-	-
6000	Contingencies	-	-	418,615	145,132	145,132	504,042
	Total Appropriation	26,996,422	31,947,418	47,277,732	45,209,724	45,209,724	45,397,463
	Ending Fund Balance	2,293,109	1,241,257	-	-	-	-
	TOTAL REQUIREMENTS	$ 29,289,531	$ 33,188,675	$ 47,277,732	$ 45,209,724	$ 45,209,724	$ 45,397,463

EXPENDITURES BY OBJECT

Salaries							
0111	Licensed Salaries	$ 5,215,273	$ 6,474,023	$ 7,788,042	$ 7,921,711	$ 7,921,711	$ 7,790,099
0112	Classified Salaries	5,655,129	6,623,326	7,394,230	8,194,249	8,194,249	7,860,375
0113	Administrators	1,246,804	1,474,847	2,083,804	2,295,665	2,295,665	2,107,293
0114	Managerial-Classified	479,101	394,199	646,572	522,131	522,131	522,131
0121	Licensed Substitutes	49,041	87,071	224,909	168,425	168,425	240,425
0122	Classified Substitutes	682	9,113	8,554	9,800	9,800	110,000
0123	Licensed-Temporary	37,140	126,259	441,082	246,656	246,656	350,716
0124	Classified-Temporary	220,588	470,071	1,035,815	517,410	517,410	549,450
013*	Additional Salary	393	10,857	262,807	290,593	290,593	279,755
019*	Allocated Salaries	(208,977)	415,323	(834,691)	961,656	961,656	590,011
	Subtotal	12,695,174	16,085,089	19,051,124	21,128,296	21,128,296	20,400,255
Associated Payroll Costs							
0210	Public Employee Retire	3,396,805	4,055,251	4,825,832	5,505,039	5,505,039	5,381,955
0220	Social Security Administration	976,577	1,195,651	1,396,161	1,523,429	1,523,429	1,494,908

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
2 Contracted Services Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
0230	Other Payroll Costs	455,161	537,075	489,020	561,031	561,031	589,902
0240	Contractual Employee Benefits	3,066,531	3,193,901	3,515,289	4,441,148	4,441,148	4,345,572
029*	Allocated Assoc. Payroll Costs	(6,061)	328,886	(269,605)	316,205	316,205	356,794
	Subtotal	7,889,013	9,310,764	9,956,697	12,346,852	12,346,852	12,169,131
Purchased Services							
0310	Instruction- Professional/Tech	591,889	880,350	2,244,217	1,882,473	1,882,473	1,833,126
0320	Property Services	952,589	1,186,658	1,214,277	1,495,456	1,495,456	1,451,103
0330	Student Transportation	1,919	63,734	219,789	144,650	144,650	145,650
0340	Travel	91,560	190,190	772,282	551,176	551,176	558,001
0350	Communication	41,162	61,424	269,107	103,368	103,368	111,707
0374	Other Tuition	-	1,866	7,789	-	-	-
0380	Non-Instructional Prof/Tech	734,825	1,524,108	5,650,918	2,888,794	2,888,794	2,896,359
0390	Other Services and Adj.	126	(153)	608	608	608	608
0392	Allocated Purchased Services	606	(47,396)	317	5,199	5,199	5,199
	Subtotal	2,414,676	3,860,781	10,379,304	7,071,724	7,071,724	7,001,753
Supplies and Materials							
0410	Supplies & Materials	734,947	791,914	2,264,585	1,130,415	1,130,415	1,741,195
0420	Textbooks	30,235	9,177	45,708	30,000	30,000	30,000
0430	Library Books	26,017	20,449	62,710	62,200	62,200	63,200
0440	Periodicals	978	82	3,500	3,500	3,500	3,573
0450	Food	7,837	61,541	655,188	709,789	709,789	707,568
0460	Non-Consumable	235,656	98,230	572,319	189,739	189,739	188,639
0470	Non-Capital Computer Software	1,583,532	183,374	414,659	105,802	105,802	125,002
0480	Non-Capital Comp Hardware	430,327	277,355	434,836	138,042	138,042	181,703
0492	Allocated Supplies & Materials	2,793	5,233	10,833	14,896	14,896	14,896
	Subtotal	3,052,322	1,447,355	4,464,338	2,384,383	2,384,383	3,055,776
Capital Outlay							
0530	Improvements Not Buildings	-	47,800	-	-	-	-
0540	Equipment	-	123,789	963,858	745,918	745,918	794,003
0550	Technology	-	64,088	174,695	-	-	10,000
	Subtotal	-	235,677	1,138,553	745,918	745,918	804,003
Other Objects							
0640	Dues & Fees	70,780	35,050	63,671	47,700	47,700	48,700
0690	Indirect Charges	874,457	972,702	1,595,859	1,339,719	1,339,719	1,413,803
	Subtotal	945,237	1,007,752	1,659,530	1,387,419	1,387,419	1,462,503
	Total Expenditures	$ 26,996,422	$ 31,947,418	$ 46,649,546	$ 45,064,592	$ 45,064,592	$ 44,893,421

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
6 Operating Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1500	Earnings on Investments	$ 165,353	$ 146,498	$ 605,000	$ 335,000	$ 335,000	$ 335,000
1800	Community Service Activities	4,680	-	-	-	-	-
1910	Rentals	23,940	23,940	17,940	17,940	17,940	17,940
1920	Private Contribution/Donations	1,638	-	-	-	-	-
1940	Services to Local Ed Agencies	115,186	68,885	151,653	133,707	133,707	133,707
1960	Recover Prior Yrs Expenditures	2,587	2,973	7,300	-	-	-
1980	Fees Charged to Grants	875,092	987,142	1,310,178	1,160,000	1,160,000	1,280,000
1985	Fees-Non-Component Districts	158,963	311,994	255,717	275,000	275,000	240,000
1990	Miscellaneous	15,454	37,455	35,702	38,000	38,000	38,000
	Subtotal	1,362,893	1,578,887	2,383,490	1,959,647	1,959,647	2,044,647
Intermediate Sources							
2200	Restricted Revenue	-	8,421	-	-	-	-
	Subtotal	-	8,421	-	-	-	-
State Sources							
3299	Other Restricted Grants Aid	500	-	-	-	-	-
	Subtotal	500	-	-	-	-	-
	Total Revenues	1,363,393	1,587,308	2,383,490	1,959,647	1,959,647	2,044,647
Other Sources							
5100	Long Term Debt Sources	-	63,994,611	710,000	4,900,000	4,900,000	4,900,000
5200	Interfund Transfers	4,655,171	4,687,477	5,032,870	4,880,417	4,880,417	4,880,417
5400	Beginning Fund Balance	4,166,310	4,301,135	4,053,148	3,765,000	3,765,000	4,000,000
	Total Other Sources	8,821,481	72,983,223	9,796,018	13,545,417	13,545,417	13,780,417
	TOTAL RESOURCES	$ 10,184,874	$ 74,570,531	$ 12,179,508	$ 15,505,064	$ 15,505,064	$ 15,825,064
REQUIREMENTS							
Expenditures							
Support Services							
2100	**Support Services**						
2130	Health Services	$ 1,439	$ (815)	$ -	$ -	$ -	$ -
2190	Director Student Services	231,983	242,802	256,116	24,825	24,825	24,815
2200	**Instructional Staff Support**						
2210	Improvement of Instruction	89,296	102,662	181,511	104,275	104,275	104,224
2300	**General Administration**						
2310	Board of Education	317,109	227,997	221,450	225,600	225,600	235,600
2320	Executive Administration	723,212	822,213	843,474	883,158	883,158	882,761
2500	**Business Services Support**						
2510	Direction of Business	242,466	231,085	239,895	264,350	264,350	370,144
2520	Fiscal Services	842,364	865,795	740,833	827,477	827,477	950,610
2540	Plant Operations & Maint.	525,920	(96,905)	(105,993)	(729,368)	(729,368)	(729,153)
2550	Student Transportation	7,955	19,582	10,000	21,000	21,000	21,000
2570	Internal Services	82,930	108,271	66,928	41,341	41,341	41,340
2600	**Central Support**						
2610	Central Support	70	55	4,000	-	-	-
2630	Information Services	339,563	424,508	429,123	493,856	493,856	597,854
2640	Staff Services	1,069,265	1,258,681	1,852,227	1,505,431	1,505,431	1,640,590
2660	Technology Services	951,545	980,053	1,223,000	1,264,261	1,264,261	1,268,511
2690	Other Support Systems	193,522	255,952	451,882	446,822	446,822	419,650
	Subtotal	5,618,639	5,441,936	6,414,446	5,373,028	5,373,028	5,827,946
Facilities Acquisition and Constr.							
4150	Building Acquisition Constr.	-	3,761,195	710,000	4,900,000	4,900,000	4,900,000
	Subtotal	-	3,761,195	710,000	4,900,000	4,900,000	4,900,000

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
6 Operating Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
Other Uses							
5100	Debt Service	-	937,000	822,081	1,053,297	1,053,297	1,053,297
5400	PERS UAL Bond Lump Sum	-	60,011,402	-	-	-	-
	Subtotal	-	60,948,402	822,081	1,053,297	1,053,297	1,053,297
	Total Expenditures	5,618,639	70,151,533	7,946,527	11,326,325	11,326,325	11,781,243
5200	Fund Transfer	265,100	365,850	647,600	389,000	389,000	389,000
6000	Contingencies	-	-	235,381	119,739	119,739	154,821
	Total Appropriation	5,883,739	70,517,383	8,829,508	11,835,064	11,835,064	12,325,064
	Ending Fund Balance	4,301,135	4,053,148	3,350,000	3,670,000	3,670,000	3,500,000
	TOTAL REQUIREMENTS	$ 10,184,874	$ 74,570,531	$ 12,179,508	$ 15,505,064	$ 15,505,064	$ 15,825,064
EXPENDITURES BY OBJECT							
Salaries							
0111	Licensed Salaries	$ 270,025	$ 233,490	$ 275,957	$ 314,488	$ 314,488	$ 314,488
0112	Classified Salaries	2,027,510	2,171,984	2,433,627	2,722,472	2,722,472	2,912,929
0113	Administrators	1,819,491	2,142,749	2,260,316	2,278,147	2,278,147	2,315,787
0114	Managerial-Classified	405,186	430,787	425,676	455,887	455,887	455,887
0121	Licensed Substitutes	-	-	500	500	500	500
0122	Classified Substitutes	-	1,181	3,000	-	-	-
0123	Licensed-Temporary	-	49,335	1,004	1,004	1,004	1,004
0124	Classified-Temporary	24,897	4,597	30,474	2,500	2,500	2,500
013*	Additional Salary	930	10,965	85,027	88,749	88,749	90,769
019*	Allocated Salaries	(1,376,440)	(1,622,858)	(1,784,549)	(2,404,664)	(2,404,664)	(2,423,072)
	Subtotal	3,171,599	3,422,230	3,731,032	3,459,083	3,459,083	3,670,792
Associated Payroll Costs							
0210	Public Employee Retire	1,277,512	1,376,205	1,510,477	1,640,794	1,640,794	1,704,434
0220	Social Security Administration	341,167	383,998	407,986	436,945	436,945	453,707
0230	Other Payroll Costs	175,441	186,800	161,221	161,826	161,826	164,806
0240	Contractual Employee Benefits	937,503	999,311	1,580,077	1,151,647	1,151,647	1,213,829
029*	Allocated Assoc. Payroll Costs	(844,547)	(941,028)	(1,029,020)	(1,336,043)	(1,336,043)	(1,342,948)
	Subtotal	1,887,076	2,005,286	2,630,741	2,055,169	2,055,169	2,193,828
Purchased Services							
0310	Instruction- Professional/Tech	-	9,504	-	6,700	6,700	16,700
0320	Property Services	(94,971)	(788,322)	(909,910)	(1,099,627)	(1,099,627)	(1,099,627)
0330	Student Transportation	381	-	-	-	-	-
0340	Travel	16,394	51,197	127,340	118,450	118,450	134,550
0350	Communication	90,119	114,525	79,980	86,670	86,670	86,760
0380	Non-Instructional Prof/Tech	290,030	263,088	279,530	292,950	292,950	331,950
0390	Other Services and Adj.	(14,100)	4,600	40,668	43,845	43,845	41,745
0391	CTA Service Adjustments	(26,248)	1,748	1,505	(14,457)	(14,457)	(14,457)
0392	Allocated Purchased Services	(3,650)	(58,426)	(7,140)	(7,140)	(7,140)	(7,140)
	Subtotal	257,955	(402,086)	(388,027)	(572,609)	(572,609)	(509,519)
Supplies and Materials							
0410	Supplies & Materials	31,861	73,894	154,986	138,221	138,221	139,021
0420	Textbooks	18	1,454	-	-	-	-
0430	Library Books	1,579	2,259	-	-	-	-
0440	Periodicals	100	100	-	100	100	100
0460	Non-Consumable	6,928	8,931	3,500	7,000	7,000	7,000
0470	Non-Capital Computer Software	144,105	166,956	156,307	174,397	174,397	210,472
0480	Non-Capital Comp Hardware	48,799	55,159	26,600	30,400	30,400	35,000
0492	Allocated Supplies & Materials	(20,744)	(20,208)	(35,568)	(35,568)	(35,568)	(35,568)
	Subtotal	212,646	288,545	305,825	314,550	314,550	356,025
Capital Outlay							
0590	Other Capital Outlay	-	3,761,195	710,000	4,900,000	4,900,000	4,900,000
	Subtotal	-	3,761,195	710,000	4,900,000	4,900,000	4,900,000
Other Objects							

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
6 Operating Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
0610	Redemption of Principal	-	669,430	822,081	1,053,297	1,053,297	1,053,297
0621	Regular Interest	-	45,556	-	-	-	-
0640	Dues & Fees	89,363	349,975	134,875	116,835	116,835	116,820
0680	PERS - UAL Bond	-	60,011,402	-	-		
	Subtotal	89,363	61,076,363	956,956	1,170,132	1,170,132	1,170,117
	Total Expenditures	$ 5,618,639	$ 70,151,533	$ 7,946,527	$ 11,326,325	$ 11,326,325	$ 11,781,243

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
3 Debt Service Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1500	Earnings on Investments	$ 12,368	$ 10,457	$ 10,000	$ 10,000	$ 10,000	$ 10,000
1970	Services Provided Other Funds	3,432,227	3,743,253	7,045,247	7,564,366	7,564,366	7,564,366
	Subtotal	3,444,595	3,753,710	7,055,247	7,574,366	7,574,366	7,574,366
	Total Revenues	3,444,595	3,753,710	7,055,247	7,574,366	7,574,366	7,574,366
Other Sources							
5400	Beginning Fund Balance	(50,499)	9,326	211,878	-	-	-
	Total Other Sources	(50,499)	9,326	211,878	-	-	-
	TOTAL RESOURCES	$ 3,394,096	$ 3,763,036	$ 7,267,125	$ 7,574,366	$ 7,574,366	$ 7,574,366
REQUIREMENTS							
Expenditures							
Other Uses							
5100	Debt Service	$ 3,384,770	$ 3,551,158	$ 7,267,125	$ 7,574,366	$ 7,574,366	$ 7,574,366
	Subtotal	3,384,770	3,551,158	7,267,125	7,574,366	7,574,366	7,574,366
	Total Expenditures	3,384,770	3,551,158	7,267,125	7,574,366	7,574,366	7,574,366
	Total Appropriation	3,384,770	3,551,158	7,267,125	7,574,366	7,574,366	7,574,366
	Ending Fund Balance	9,326	211,878	-	-	-	-
	TOTAL REQUIREMENTS	$ 3,394,096	$ 3,763,036	$ 7,267,125	$ 7,574,366	$ 7,574,366	$ 7,574,366
EXPENDITURES BY OBJECT							
Other Objects							
0610	Redemption of Principal	$ 2,095,000	$ 2,375,000	$ 3,480,999	$ 4,031,600	$ 4,031,600	$ 4,031,600
0621	Regular Interest	1,289,770	1,176,158	3,786,126	3,542,766	3,542,766	3,542,766
	Subtotal	3,384,770	3,551,158	7,267,125	7,574,366	7,574,366	7,574,366
	Total Expenditures	$ 3,384,770	$ 3,551,158	$ 7,267,125	$ 7,574,366	$ 7,574,366	$ 7,574,366

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
4 Facilities & Equipment Reserve Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1920	Private Contribution/Donations	$ -	$ 12,229	$ -	$ -	$ -	$ -
1990	Miscellaneous	-	9,027	47,000	25,000	25,000	25,000
	Subtotal	-	21,256	47,000	25,000	25,000	25,000
	Total Revenues	-	21,256	47,000	25,000	25,000	25,000
Other Sources							
5200	Interfund Transfers	944,920	420,850	427,600	449,000	449,000	549,000
5400	Beginning Fund Balance	1,159,440	2,022,410	1,971,159	1,200,000	1,200,000	925,000
	Total Other Sources	2,104,360	2,443,260	2,398,759	1,649,000	1,649,000	1,474,000
	TOTAL RESOURCES	$ 2,104,360	$ 2,464,516	$ 2,445,759	$ 1,674,000	$ 1,674,000	$ 1,499,000
REQUIREMENTS							
Expenditures							
Support Services							
2500	**Business Services Support**						
2540	Plant Operations & Maint.	$ 75,699	$ 340,767	$ 597,300	$ 209,300	$ 209,300	$ 213,300
2600	**Central Support**						
2660	Technology Services	6,251	152,590	213,607	298,572	298,572	299,572
	Subtotal	81,950	493,357	810,907	507,872	507,872	512,872
Facilities Acquisition and Constr.							
4150	Building Acquisition Constr.	-	-	5,000	5,000	5,000	5,000
	Subtotal	-	-	5,000	5,000	5,000	5,000
	Total Expenditures	81,950	493,357	815,907	512,872	512,872	517,872
5200	Fund Transfer	-	-	705,000	-	-	-
6000	Contingencies	-	-	279,852	431,128	431,128	531,128
	Total Appropriation	81,950	493,357	1,800,759	944,000	944,000	1,049,000
	Ending Fund Balance	2,022,410	1,971,159	645,000	730,000	730,000	450,000
	TOTAL REQUIREMENTS	$ 2,104,360	$ 2,464,516	$ 2,445,759	$ 1,674,000	$ 1,674,000	$ 1,499,000
EXPENDITURES BY OBJECT							
Purchased Services							
0320	Property Services	$ 75,868	$ 246,093	$ 627,300	$ 239,300	$ 239,300	$ 243,300
0340	Travel	-	112	-	-	-	-
0380	Non-Instructional Prof/Tech	5,721	60,641	500	10,000	10,000	10,000
0391	CTA Service Adjustments	-	-	98,873	178,572	178,572	178,572
	Subtotal	81,589	306,846	726,673	427,872	427,872	431,872
Supplies and Materials							
0410	Supplies & Materials	225	1,102	-	-	-	-
0460	Non-Consumable	-	6,467	-	40,000	40,000	40,000
0470	Non-Capital Computer Software	(770)	9,805	26,156	-	-	-
0480	Non-Capital Comp Hardware	906	1,287	42,094	45,000	45,000	46,000
	Subtotal	361	18,661	68,250	85,000	85,000	86,000
Capital Outlay							
0530	Improvements Not Buildings	-	9,416	-	-	-	-
0540	Equipment	-	24,253	-	-	-	-
0550	Technology	-	134,181	20,984	-	-	-
	Subtotal	-	167,850	20,984	-	-	-
	Total Expenditures	$ 81,950	$ 493,357	$ 815,907	$ 512,872	$ 512,872	$ 517,872

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
7 Risk Management and Reserve Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
RESOURCES							
Revenues							
Local Sources							
1970	Services Provided Other Funds	$ 966,387	$ 1,093,786	$ 1,087,438	$ 1,176,855	$ 1,176,855	$ 1,176,855
1990	Miscellaneous	86,434	172,526	-	10,000	10,000	10,000
	Subtotal	1,052,821	1,266,312	1,087,438	1,186,855	1,186,855	1,186,855
Federal Sources							
4300	Fed Restricted Revenue	10,182	-	-	-	-	-
	Subtotal	10,182	-	-	-	-	-
	Total Revenues	1,063,003	1,266,312	1,087,438	1,186,855	1,186,855	1,186,855
Other Sources							
5200	Interfund Transfers	-	90,000	90,000	90,000	90,000	90,000
5400	Beginning Fund Balance	1,051,627	1,263,675	1,777,720	1,750,000	1,750,000	1,750,000
	Total Other Sources	1,051,627	1,353,675	1,867,720	1,840,000	1,840,000	1,840,000
	TOTAL RESOURCES	$ 2,114,630	$ 2,619,987	$ 2,955,158	$ 3,026,855	$ 3,026,855	$ 3,026,855
REQUIREMENTS							
Expenditures							
Support Services							
2300	**General Administration**						
2310	Board of Education	$ -	$ 37,029	$ 255,000	$ 75,000	$ 75,000	$ 75,000
2500	**Business Services Support**						
2570	Internal Services	850,956	800,099	1,048,226	1,176,261	1,176,261	1,176,115
2600	**Central Support**						
2640	Staff Services	-	-	11,882	10,406	10,406	10,396
	Subtotal	850,956	837,128	1,315,108	1,261,667	1,261,667	1,261,511
	Total Expenditures	850,956	837,128	1,315,108	1,261,667	1,261,667	1,261,511
5200	Fund Transfer	-	5,139	-	-	-	-
6000	Contingencies	-	-	1,155,050	980,188	980,188	980,344
	Total Appropriation	850,956	842,267	2,470,158	2,241,855	2,241,855	2,241,855
	Ending Fund Balance	1,263,674	1,777,720	485,000	785,000	785,000	785,000
	TOTAL REQUIREMENTS	$ 2,114,630	$ 2,619,987	$ 2,955,158	$ 3,026,855	$ 3,026,855	$ 3,026,855
EXPENDITURES BY OBJECT							
Salaries							
0111	Licensed Salaries	$ 10,000	$ -	$ -	$ 45,688	$ 45,688	$ 45,688
0112	Classified Salaries	-	-	18,900	19,145	19,145	19,145
0113	Administrators	-	24,422	-	-	-	-
0114	Managerial-Classified	107,416	111,884	114,996	117,584	117,584	117,584
0121	Licensed Substitutes	-	-	3,500	3,500	3,500	3,500
0122	Classified Substitutes	-	-	3,500	3,500	3,500	3,500
013*	Additional Salary	-	-	2,192	3,408	3,408	3,408
	Subtotal	117,416	136,306	143,088	192,825	192,825	192,825
Associated Payroll Costs							
0210	Public Employee Retire	37,610	41,126	40,474	56,081	56,081	56,081
0220	Social Security Administration	8,945	10,421	10,779	14,491	14,491	14,491
0230	Other Payroll Costs	3,799	4,293	3,455	5,004	5,004	4,848
0240	Contractual Employee Benefits	17,034	20,212	20,154	30,053	30,053	30,053
	Subtotal	67,388	76,052	74,862	105,629	105,629	105,473
Purchased Services							
0310	Instruction- Professional/Tech	-	6,480	-	8,500	8,500	8,500
0320	Property Services	2,819	-	-	-	-	-
0340	Travel	28	75	2,000	900	900	900

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
7 Risk Management and Reserve Fund

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
0350	Communication	9,764	9,717	13,000	12,025	12,025	12,025
0380	Non-Instructional Prof/Tech	5,876	8,125	186,500	25,000	25,000	25,000
	Subtotal	18,487	24,397	201,500	46,425	46,425	46,425
Supplies and Materials							
0410	Supplies & Materials	52,083	32	26,905	12,480	12,480	12,480
0420	Textbooks	1,397	-	-	-	-	-
0460	Non-Consumable	16,210	-	-	-	-	-
0470	Non-Capital Computer Software	(1,208)	-	-	-	-	-
0480	Non-Capital Comp Hardware	4,026	1,781	-	-	-	-
	Subtotal	72,508	1,813	26,905	12,480	12,480	12,480
Other Objects							
0640	Dues & Fees	465	490	1,000	1,000	1,000	1,000
0650	Insurance & Judgements	574,692	598,070	867,753	903,308	903,308	903,308
	Subtotal	575,157	598,560	868,753	904,308	904,308	904,308
	Total Expenditures	$ 850,956	$ 837,128	$ 1,315,108	$ 1,261,667	$ 1,261,667	$ 1,261,511

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, funding and FTE in the adopted budget. The next document displays the expenditure perspectives by category, division and fund followed by position summaries by division 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 and Regional Equity Initiatives and Partnerships. Strategic Communications & Public Affairs oversees communication, strategic engagement, language access, and government affairs. Regional Equity Initiatives and Partnerships facilitates examinations of school and government practices and provides professional learning.

Primary Funding Sources:

Operating Fund

Brief Description of significant department / service changes:

No significant changes.

Brief Description of significant funding changes:

The 2022-2023 budget reflects the projected biannual Board election fee expenditure. Equity and Partnerships recently received a grant for Native Student Success to be fully spent in 2022-2023. The 2023-2024 adopted budget reflects additional funding for Communications including translation services.

Brief Description of FTE changes:

FTE fluctuations are a result of funding shifts between the Operating Fund and grant funding in other departments.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
100 Administration

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 125,111	$ 135,989	$ 121,602	$ 154,547	$ 154,547	$ 154,435
Contracted Services Fund						
2000 Support Services	50,734	1,098,656	196,053	67,000	67,000	67,000
3000 Enterprise & Community Svcs.	-	1,866	7,789	-	-	-
Subtotal	50,734	1,100,522	203,842	67,000	67,000	67,000
Operating Fund						
2000 Support Services	1,566,213	1,723,656	1,938,929	2,047,136	2,047,136	2,133,565
Risk Management Reserve						
2000 Support Services	72,522	37,029	255,000	75,000	75,000	75,000
Total Expenditures	1,814,580	2,997,196	2,519,373	2,343,683	2,343,683	2,430,000
By Division						
100 Board of Directors	317,109	266,892	484,239	300,600	300,600	310,600
110 Administration	932,043	971,004	955,596	1,032,925	1,032,925	1,032,416
111 Equity & Partnerships	214,135	255,952	576,882	446,822	446,822	419,650
500 Strategic Engagement	348,813	453,393	441,623	506,356	506,356	610,354
520 School Closure	2,480	2,480	2,480	2,480	2,480	2,480
903 ESSER Funding	-	1,047,475	58,553	54,500	54,500	54,500
Total Expenditures	1,814,580	2,997,196	2,519,373	2,343,683	2,343,683	2,430,000
By Category						
0100 Salaries	897,410	1,761,436	1,086,599	1,185,811	1,185,811	1,185,800
0200 Associated Payroll Costs	477,935	800,151	580,057	599,585	599,585	598,463
0300 Purchased Services	303,873	223,317	630,668	353,230	353,230	418,420
0400 Supplies and Materials	83,416	37,625	39,570	45,600	45,600	67,875
0600 Other Objects	51,946	174,667	182,479	159,457	159,457	159,442
Total Expenditures	$ 1,814,580	$ 2,997,196	$ 2,519,373	$ 2,343,683	$ 2,343,683	$ 2,430,000
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
Contracted Services Fund						
2000 Support Services	-	-	1.00	-	-	-
Operating Fund						
2000 Support Services	6.89	6.97	7.79	8.25	8.25	8.25
Total Full-Time Equivalent	7.89	7.97	9.79	9.25	9.25	9.25
By Division						
110 Administration	4.00	4.00	4.00	3.96	3.96	3.96
111 Equity & Partnerships	1.00	1.00	2.00	2.00	2.00	2.00
500 Strategic Engagement	2.89	2.97	2.79	3.29	3.29	3.29
903 ESSER Funding	-	-	1.00	-	-	-
Total Full-Time Equivalent	7.89	7.97	9.79	9.25	9.25	9.25

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 and operating funds

Brief Description of significant department / service changes:

No significant changes.

Brief Description of significant funding changes:

Beginning in FY 2023-24, a portion of facilities services expenditures are allocated to the programs that occupy our school sites.

FY 2023-24 expenditures reflect the estimated present value of a new lease with Parkrose SD for their Sumner building, housing Helensview School, in accordance with GASB 87 requirements.

Brief Description of FTE changes:

Funds available through a partial reduction in Ainsworth custodial FTE were used to create a lead maintenance technician. This follows changes in building usage and maintenance needs.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
150 Facilities Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 43,201	$ 43,682	$ 33,821	$ 36,077	$ 36,077	$ 36,057
Contracted Services Fund						
2000 Support Services	-	70,064	257,885	461,070	461,070	481,085
4000 Facilities Acquisition & Constr.	-	-	54,500	-	-	-
Subtotal	-	70,064	312,385	461,070	461,070	481,085
Operating Fund						
2000 Support Services	616,805	30,948	(29,065)	(667,027)	(667,027)	(666,813)
4000 Facilities Acquisition & Constr.	-	3,761,195	-	4,900,000	4,900,000	4,900,000
Subtotal	616,805	3,792,143	(29,065)	4,232,973	4,232,973	4,233,187
Facilities & Equipment Reserve						
2000 Support Services	75,699	340,767	597,300	209,300	209,300	213,300
4000 Facilities Acquisition & Constr.	-	-	5,000	5,000	5,000	5,000
Subtotal	75,699	340,767	602,300	214,300	214,300	218,300
Debt Service Fund						
5100 Debt Service	-	714,986	822,081	1,053,297	1,053,297	1,053,297
Subtotal	-	714,986	822,081	1,053,297	1,053,297	1,053,297
Total Expenditures	735,705	4,961,642	1,741,522	5,997,717	5,997,717	6,021,926
By Division						
150 Facility Services	601,619	4,676,740	1,318,388	5,438,229	5,438,229	5,442,444
155 Transportation Services	90,443	111,578	87,749	62,918	62,918	62,897
510 Printing & Graphics	43,643	59,957	23,000	35,500	35,500	35,500
903 ESSER Funding	-	67,811	312,385	461,070	461,070	481,085
Total Expenditures	735,705	4,916,086	1,741,522	5,997,717	5,997,717	6,021,926
By Category						
0100 Salaries	401,966	455,546	503,097	228,731	228,731	228,731
0200 Associated Payroll Costs	257,914	277,018	302,429	134,786	134,786	134,980
0300 Purchased Services	35,641	(421,114)	(286,570)	(852,167)	(852,167)	(848,167)
0400 Supplies and Materials	32,090	82,938	78,100	63,000	63,000	63,000
0500 Capital Outlay	-	3,842,664	307,885	5,323,000	5,323,000	5,381,085
0600 Other Objects	8,094	724,590	836,581	1,100,367	1,100,367	1,062,297
Total Expenditures	$ 735,705	$ 4,961,642	$ 1,741,522	$ 5,997,717	$ 5,997,717	$ 6,021,926
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	0.47	0.47	0.50	0.50	0.50	0.50
Operating Fund						
2000 Support Services	14.00	14.00	13.50	13.19	13.19	13.19
Total Full-Time Equivalent	14.47	14.47	14.00	13.69	13.69	13.69
By Division						
150 Facility Services	13.50	13.50	13.00	13.19	13.19	13.19
155 Transportation Services	0.97	0.97	1.00	0.50	0.50	0.50
Total Full-Time Equivalent	14.47	14.47	14.00	13.69	13.69	13.69

Business Services

Department Description:

Business Services provides accounting, financial, budgeting, risk management and purchasing services to the MESD.

Fiscal Services include preparing the annual budget, preparing and maintaining the district service plan, preparing requests for proposals and managing bid and procurement processes, audit services and annual financial report preparation, and providing fiscal leadership to the organization. Accounting Services performs accounts payable, accounts receivable, and general ledger functions for the agency.

Primary Funding Sources:

Operating Fund.

Brief Description of significant department / service changes:

In the spring of 2023, management approved a restructuring of business and fiscal team staff for the 2023-24 budget. There is a net increase of 2.2 FTE under the Business Services Department and some existing positions have been re-purposed. The restructuring will enable Business Services to better support the agency's increasing grant and regional activity.

Brief Description of significant funding changes:

FY 2022-23 expenditures reflect a one-time write-off of outstanding payroll liabilities.

Brief Description of FTE changes:

As of FY2023-204, the Student Services business partners are funded through their respective programs. The Business Services Operating Fund FTE increases with the Adopted budget as a result of the department changes described above.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
200 Business Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 134,276	$ 192,559	$ 183,300	$ 198,787	$ 198,787	$ 198,705
5000 Other Uses - Transits	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
Subtotal	13,002,276	11,721,759	7,971,016	5,868,787	5,868,787	8,118,705
Contracted Services Fund						
2000 Support Services	-	-	243,235	-	-	-
Operating Fund						
2000 Support Services	1,037,270	1,039,248	1,356,309	1,048,461	1,048,461	1,320,754
Risk Management Reserve						
2000 Support Services	778,434	800,099	1,048,226	1,176,261	1,176,261	1,176,115
Total Expenditures	14,817,980	13,561,106	10,618,786	8,093,509	8,093,509	10,615,574
By Division						
210 Business Services Admin	242,536	231,140	243,895	264,350	264,350	370,144
220 Fiscal Services	1,705,863	1,807,270	2,167,486	2,159,159	2,159,159	2,325,430
221 Fiscal Services-Transits	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
Total Expenditures	14,816,399	13,567,610	10,199,097	8,093,509	8,093,509	10,615,574
By Category						
0100 Salaries	825,840	863,837	961,266	938,984	938,984	1,103,938
0200 Associated Payroll Costs	483,693	477,745	956,615	526,450	526,450	633,548
0300 Purchased Services	18,449	46,724	50,630	72,685	72,685	72,585
0400 Supplies and Materials	18,702	20,986	43,101	29,972	29,972	30,075
0600 Other Objects	603,296	622,614	819,458	855,418	855,418	855,428
0721 Transits to Districts	12,868,000	11,529,200	7,787,716	5,670,000	5,670,000	7,920,000
Total Expenditures	$ 14,817,980	$ 13,561,106	$ 10,618,786	$ 8,093,509	$ 8,093,509	$ 10,615,574
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
Contracted Services Fund						
2000 Support Services	-	-	2.00	-	-	-
Operating Fund						
2000 Support Services	9.00	9.00	6.45	6.95	6.95	9.15
Risk Management and Reserve						
2000 Support Services	1.00	1.00	1.00	1.75	1.75	1.75
Total Full-Time Equivalent	11.00	11.00	10.45	9.70	9.70	11.90
By Division						
210 Business Services Admin	3.00	2.00	1.00	1.00	1.00	2.00
220 Fiscal Services	8.00	9.00	9.45	8.70	8.70	9.90
Total Full-Time Equivalent	11.00	11.00	10.45	9.70	9.70	11.90

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:

In the spring of 2023, management approved a net increase of 1.75 FTE through the Operation Fund for Human Resources. The additional FTE reflects the increased Human Resources capacity needed to support the agency's expanded workforce.

Brief Description of significant funding changes:

No significant changes.

Brief Description of FTE changes:

FTE fluctuations are a result of changes in grant and component district funding (including shifts between the Operating Fund and grant funding in other departments) as well as a partial FTE shift of the Student Services HR Business Partner to program funding. The Human Resources Operating Fund FTE increases with the Adopted budget as a result of the department changes described above.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
400 Human Resources

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 13,000	$ 2,600	$ 36,000	$ 58,855	$ 58,855	$ 28,221
Contracted Services Fund						
2000 Support Services	240,083	363,263	1,252,964	976,849	976,849	973,349
Operating Fund						
2000 Support Services	1,039,246	1,236,122	1,406,509	1,474,231	1,474,231	1,609,390
Risk Management Reserve						
2000 Support Services	-	-	11,882	10,406	10,406	10,396
Total Expenditures	1,292,329	1,601,985	2,707,355	2,520,341	2,520,341	2,621,356
By Division						
112 Pathways Programs	240,083	362,919	626,115	350,000	350,000	346,500
400 Human Resources	1,052,246	1,239,066	2,081,240	2,170,341	2,170,341	2,274,856
Total Expenditures	1,292,329	1,601,985	2,707,355	2,520,341	2,520,341	2,621,356
By Category						
0100 Salaries	604,266	721,271	782,376	803,155	803,155	864,547
0200 Associated Payroll Costs	421,390	519,379	584,228	604,522	604,522	649,245
0300 Purchased Services	232,928	299,988	1,246,790	1,039,782	1,039,782	1,026,649
0400 Supplies and Materials	24,023	43,142	62,296	54,005	54,005	62,205
0600 Other Objects	9,722	18,205	31,665	18,877	18,877	18,710
Total Expenditures	$ 1,292,329	$ 1,601,985	$ 2,707,355	$ 2,520,341	$ 2,520,341	$ 2,621,356
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	-	-	-	0.50	0.50	0.25
Contracted Services Fund						
2000 Support Services	-	1.00	1.00	-	-	-
Operating Fund						
2000 Support Services	8.75	8.50	9.50	8.50	8.50	10.25
Total Full-Time Equivalent	8.75	9.50	10.50	9.00	9.00	10.50
By Division						
112 Pathways Programs	-	1.00	1.00	-	-	-
400 Human Resources	8.75	8.50	9.50	9.00	9.00	10.50
Total Full-Time Equivalent	8.75	9.50	10.50	9.00	9.00	10.50

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 comprehensive computer services 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 (WAN). Management of the WAN responsibilities includes deployment of updated routers, router maintenance, network management and connection to the Internet, and other emerging networks.

Lastly, Internal Agency Support provides Local Area Network (LAN) 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:

No significant changes.

Brief Description of FTE changes:

No significant changes.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
600 Technology Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 4,249,953	$ 4,426,818	$ 2,786,254	$ 4,611,856	$ 4,611,856	$ 4,611,391
Contracted Services Fund						
2000 Support Services	627,230	845,014	1,405,507	718,370	718,370	718,007
Operating Fund						
2000 Support Services	979,176	1,008,130	1,248,029	1,289,761	1,289,761	1,294,011
Facilities & Equipment Reserve						
2000 Support Services	6,251	152,590	213,607	298,572	298,572	299,572
Total Expenditures	5,862,610	6,432,552	5,653,397	6,918,559	6,918,559	6,922,981
By Division						
610 Student Applications	1,425,628	1,387,154	1,491,867	1,446,041	1,446,041	1,451,096
620 Business Applications	336,250	361,676	544,044	494,593	494,593	506,025
630 Infrastructure Services	2,626,785	3,101,840	1,286,899	3,294,730	3,294,730	3,289,610
640 Internal Agency Support	741,085	751,978	844,899	899,325	899,325	892,743
650 Application Development	328,959	243,418	369,376	406,366	406,366	406,161
660 Substitute Registration	104,332	107,846	40,181	25,500	25,500	25,500
670 Meeting Room Technology	1,300	1,287	40,000	40,000	40,000	40,000
695 Support Services	298,271	167,716	299,204	312,004	312,004	311,846
903 ESSER Funding	-	309,637	736,927	-	-	-
Total Expenditures	5,862,610	6,432,552	5,653,397	6,918,559	6,918,559	6,922,981
By Category						
0100 Salaries	2,313,611	2,489,255	2,806,438	2,822,428	2,822,428	2,839,397
0200 Associated Payroll Costs	1,287,014	1,409,075	1,488,348	1,581,609	1,581,609	1,588,189
0300 Purchased Services	1,672,347	1,737,055	479,182	2,165,353	2,165,353	2,134,244
0400 Supplies and Materials	420,592	407,398	375,923	296,625	296,625	308,625
0500 Capital Outlay	136,889	347,165	440,404	13,402	13,402	13,402
0600 Other Objects	32,157	42,604	63,102	39,142	39,142	39,124
Total Expenditures	$ 5,862,610	$ 6,432,552	$ 5,653,397	$ 6,918,559	$ 6,918,559	$ 6,922,981
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	17.08	17.33	17.33	18.00	18.00	18.20
Contracted Services Fund						
2000 Support Services	5.73	4.58	4.53	4.43	4.43	4.43
Operating Fund						
2000 Support Services	7.39	7.04	7.84	7.67	7.67	7.62
Total Full-Time Equivalent	30.20	28.95	29.70	30.10	30.10	30.25
By Division						
610 Student Applications	13.00	13.00	12.00	12.35	12.35	12.45
620 Business Applications	1.38	1.38	2.33	2.00	2.00	2.00
630 Infrastructure Services	4.08	4.33	5.33	5.65	5.65	5.75
640 Internal Agency Support	6.01	5.66	5.51	5.67	5.67	5.62
650 Application Development	2.30	2.25	2.20	2.20	2.20	2.20
695 Support Services	3.43	2.33	2.33	2.23	2.23	2.23
Total Full-Time Equivalent	30.20	28.95	29.70	30.10	30.10	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:

No significant additional expansion is anticipated for 2023-2024.

Brief Description of significant funding changes:

Department services fluctuate to meet the needs of component districts and the regional student population. The Adopted budget has been updated to include temporary staffing for summer services.

Brief Description of FTE changes:

The staffing in the Adopted budget reflects projections for the coming school year and has been updated following receipt of component district selections.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
700 Special Education Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
1000 Instruction	$ 7,676,574	$ 6,612,085	$ 7,989,012	$ 8,009,887	$ 8,009,887	$ 9,289,186
2000 Support Services	3,580,308	4,625,916	5,818,239	6,448,300	6,448,300	7,147,746
3000 Enterprise & Community Svcs.	-	78,939	106,109	130,611	130,611	130,832
Subtotal	11,256,882	11,316,940	13,913,360	14,588,798	14,588,798	16,567,764
Contracted Services Fund						
1000 Instruction	6,180,124	6,711,609	5,606,115	7,730,792	7,730,792	7,075,196
2000 Support Services	3,986,146	3,867,464	2,664,650	4,724,840	4,724,840	3,684,694
3000 Enterprise & Community Svcs.	9,348	95,906	44,751	99,789	99,789	65,568
Subtotal	10,175,618	10,674,979	8,315,516	12,555,421	12,555,421	10,825,458
Operating Fund						
2000 Support Services	221,557	233,154	245,923	16,000	16,000	16,000
Total Expenditures	21,654,057	22,225,073	22,474,799	27,160,219	27,160,219	27,409,222
By Division						
710 EI/ECSE	-	25,033	-	-	-	-
750 Functional Living Skills	9,107,172	8,836,268	8,836,422	11,131,078	11,131,078	11,246,317
755 Helensview SPED	835,435	872,882	1,038,041	1,563,216	1,563,216	1,508,269
780 Related Services	2,625,238	3,458,671	3,204,004	3,234,533	3,234,533	3,633,334
903 ESSER Funding	-	102,635	365,545	-	-	-
960 The Creeks	9,086,212	8,929,584	9,030,787	11,231,392	11,231,392	11,021,302
Total Expenditures	21,654,057	22,225,073	22,474,799	27,160,219	27,160,219	27,409,222
By Category						
0100 Salaries	11,776,013	11,822,514	12,401,548	15,226,584	15,226,584	15,383,617
0200 Associated Payroll Costs	7,850,307	7,401,830	7,081,678	9,716,893	9,716,893	9,862,927
0300 Purchased Services	1,606,912	2,451,393	2,428,175	1,546,506	1,546,506	1,530,703
0400 Supplies and Materials	388,863	502,602	488,945	638,636	638,636	600,890
0500 Capital Outlay	-	-	667	-	-	-
0600 Other Objects	31,962	46,734	73,786	31,600	31,600	31,085
Total Expenditures	$ 21,654,057	$ 22,225,073	$ 22,474,799	$ 27,160,219	$ 27,160,219	$ 27,409,222
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
1000 Instruction	113.65	113.30	113.27	97.73	97.73	113.95
2000 Support Services	35.29	34.38	33.22	43.10	43.10	48.05
Subtotal	148.94	147.68	146.49	140.83	140.83	162.00
Contracted Services Fund						
1000 Instruction	128.11	104.26	114.53	101.93	101.93	89.73
2000 Support Services	35.10	28.65	27.81	31.33	31.33	23.51
Subtotal	163.21	132.91	142.34	133.26	133.26	113.24
Operating Fund						
2000 Support Services	1.00	1.00	1.00	-	-	-
Total Full-Time Equivalent	313.15	281.59	289.83	274.09	274.09	275.24
By Division						
750 Functional Living Skills	132.16	118.18	105.41	116.94	116.94	116.08
755 Helensview SPED	10.44	10.16	11.46	12.96	12.96	12.71
780 Related Services	42.08	18.87	45.55	35.91	35.91	42.62
903 ESSER Funding	-	-	4.00	-	-	-
960 The Creeks	128.47	134.38	123.41	108.28	108.28	103.83

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
700 Special Education Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
Total Full-Time Equivalent	313.15	281.59	289.83	274.09	274.09	275.24

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. The Adopted budget has been updated to include temporary staffing for summer services.

Brief Description of significant funding/FTE changes:

The staffing in the Adopted budget reflects projections for the coming school year and has been updated following receipt of component district selections.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
800 School Health Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	$ 9,291,208	$ 10,610,889	$ 11,974,211	$ 12,150,852	$ 12,150,852	$ 12,483,776
Contracted Services Fund						
2000 Support Services	2,537,050	4,844,870	6,170,375	5,627,564	5,627,564	5,720,334
Operating Fund						
2000 Support Services	1,439	(815)	-	-	-	-
Total Expenditures	11,829,697	15,454,944	18,144,586	17,778,416	17,778,416	18,204,110
By Division						
810 Health Services	11,829,697	15,454,116	18,144,586	17,778,416	17,778,416	18,204,110
903 ESSER Funding	-	828	-	-	-	-
Total Expenditures	11,829,697	15,454,944	18,144,586	17,778,416	17,778,416	18,204,110
By Category						
0100 Salaries	7,094,687	8,924,648	10,777,979	10,607,938	10,607,938	10,953,944
0200 Associated Payroll Costs	4,425,963	5,357,359	6,357,294	6,670,223	6,670,223	6,749,911
0300 Purchased Services	114,916	946,906	751,265	257,896	257,896	257,896
0400 Supplies and Materials	193,687	215,641	257,038	241,359	241,359	241,359
0500 Capital Outlay	-	8,858	-	-	-	-
0600 Other Objects	444	1,532	1,010	1,000	1,000	1,000
Total Expenditures	$ 11,829,697	$ 15,454,944	$ 18,144,586	$ 17,778,416	$ 17,778,416	$ 18,204,110
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
2000 Support Services	115.83	114.69	112.77	111.36	111.36	112.26
Contracted Services Fund						
2000 Support Services	21.13	33.98	46.15	46.55	46.55	44.55
Operating Fund						
2000 Support Services	15.26	15.63	15.82	18.11	18.11	18.11
Total Full-Time Equivalent	152.22	164.30	174.74	176.02	176.02	174.92
By Division						
810 Health Services	152.22	162.30	174.74	176.02	176.02	174.92
903 ESSER Funding	-	2.00	-	-	-	-
Total Full-Time Equivalent	152.22	164.30	174.74	176.02	176.02	174.92

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 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.

Brief Description of significant funding changes:

Some grants and contracts are still pending and/or estimated and will continue to be adjusted. We continually seek additional contract and grant opportunities to serve the needs of children and families.

Brief Description of FTE changes:

FTE changes are a result of changes in service requests, contracts and grants. In particular, Instructional Services reflects additional staffing with the launch of the Rivercrest Academy.

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
900 Instructional Services

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
EXPENDITURE PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
1000 Instruction	$ 2,152,286	$ 2,234,589	$ 2,293,187	$ 3,359,057	$ 3,359,057	$ 3,258,713
2000 Support Services	2,395,214	2,652,900	1,826,353	2,523,337	2,523,337	2,401,741
3000 Enterprise & Community Svcs.	71,482	226,109	50,062	50,000	50,000	10,000
Subtotal	4,618,982	5,113,598	4,169,602	5,932,394	5,932,394	5,670,454
Contracted Services Fund						
1000 Instruction	6,648,309	7,717,808	12,197,317	10,948,302	10,948,302	11,580,189
2000 Support Services	6,671,398	6,078,242	15,059,290	12,288,790	12,288,790	13,066,911
3000 Enterprise & Community Svcs.	46,000	252,656	1,410,635	1,421,226	1,421,226	1,461,088
Subtotal	13,365,707	14,048,706	28,667,242	24,658,318	24,658,318	26,108,188
Operating Fund						
2000 Support Services	156,933	171,493	247,812	164,466	164,466	121,039
Total Expenditures	18,141,622	19,333,797	33,084,656	30,755,178	30,755,178	31,899,681
By Division						
900 Instructional Services	227,111	147,125	886,009	967,600	967,600	806,017
901 Student Success Act	2,497,831	2,083,999	5,294,718	3,667,365	3,667,365	3,611,848
902 CTE & STEAM	1,021,874	494,695	1,819,036	1,694,837	1,694,837	1,694,663
903 ESSER Funding	175,604	86,527	2,000,273	1,283,620	1,283,620	1,905,594
910 Curriculum & Instruction	709,000	1,362,521	817,058	926,899	926,899	937,223
920 Outdoor School	2,761,030	4,046,583	6,474,306	6,510,287	6,510,287	6,557,948
940 LTCT and Hospital	3,338,306	3,231,629	3,532,361	3,758,573	3,758,573	3,912,022
945 Rivercrest Academy	-	-	97,787	1,162,088	1,162,088	1,161,717
950 Helensview	2,485,593	2,681,210	3,866,924	3,413,331	3,413,331	3,494,229
970 Youth Correction Education	3,912,298	4,108,147	6,556,013	5,794,362	5,794,362	6,242,204
980 Alternative Pathways	306,692	322,298	625,906	580,412	580,412	580,412
990 Migrant Education	706,283	769,063	1,114,265	995,804	995,804	995,804
Total Expenditures	18,141,622	19,333,797	33,084,656	30,755,178	30,755,178	31,899,681
By Category						
0100 Salaries	8,161,984	9,082,200	12,389,017	13,254,398	13,254,398	13,642,585
0200 Associated Payroll Costs	4,566,155	4,958,528	6,207,165	7,573,472	7,573,472	7,830,511
0300 Purchased Services	1,562,866	2,970,389	8,272,129	5,971,456	5,971,456	5,882,591
0400 Supplies and Materials	2,965,676	1,348,120	4,300,941	2,356,316	2,356,316	2,830,604
0500 Capital Outlay	-	138,622	424,650	322,918	322,918	322,918
0600 Other Objects	884,941	835,938	1,490,754	1,276,618	1,276,618	1,390,472
Total Expenditures	$ 18,141,622	$ 19,333,797	$ 33,084,656	$ 30,755,178	$ 30,755,178	$ 31,899,681
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES						
By Fund and Activity						
Resolution Services Fund						
1000 Instruction	15.57	16.02	20.91	27.46	27.46	26.71
2000 Support Services	17.38	18.50	10.28	14.88	14.88	14.84
Subtotal	32.95	34.52	31.19	42.34	42.34	41.55
Contracted Services Fund						
1000 Instruction	53.25	51.79	54.58	79.72	79.72	83.27
2000 Support Services	30.79	35.78	49.36	55.20	55.20	58.39
Subtotal	84.04	87.57	103.94	134.92	134.92	141.66
Operating Fund						
2000 Support Services	1.13	1.15	1.67	1.15	1.15	0.80
Total Full-Time Equivalent	118.12	123.24	136.80	178.41	178.41	184.01

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget by Department
900 Instructional Services

		Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24	Adopted Budget 2023-24
By Division							
900	Instructional Services	1.18	1.20	1.17	4.13	4.13	2.67
901	Student Success Act	2.68	7.45	14.85	17.79	17.79	18.99
902	CTE & STEAM	2.00	2.00	2.00	2.02	2.02	2.02
903	ESSER Funding	-	-	0.99	1.00	1.00	0.96
910	Curriculum & Instruction	6.21	4.57	5.05	5.58	5.58	5.63
920	Outdoor School	13.31	13.39	13.46	37.23	37.23	37.23
940	LTCT and Hospital	29.60	28.80	25.16	28.21	28.21	29.61
945	Rivercrest Academy	-	-	1.22	7.51	7.51	7.51
950	Helensview	22.41	23.11	26.18	26.63	26.63	27.55
970	Youth Correction Education	31.09	33.24	37.02	37.66	37.66	41.19
980	Alternative Pathways	2.50	2.50	2.50	4.00	4.00	4.00
990	Migrant Education	7.14	6.98	7.20	6.65	6.65	6.65
	Total Full-Time Equivalent	118.12	123.24	136.80	178.41	178.41	184.01

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 2022-23

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.

Ainsworth Building:

2022-23 work included HVAC and electrical repairs, the replacement of a maintenance vehicle, and the continuation of space planning and modification work to better meet both program needs as well as updated conference room space needs.

No significant work is planned for 2023-24. With some repairs in 2022-23, our current estimate is for roof replacement in 2024-2025.

Arata Creek and Burlingame Creek Buildings:

2022-23 work at Arata Creek included the repair of a fire hydrant water line break and exterior painting. Our tentative estimate for roof replacement is 2023-24.

2022-23 work at Burlingame Creek included HVAC repairs, an elevator repair, and roof replacement. No significant work is planned for 2023-24.

Knott Creek Building:

2022-23 expenditures included meal delivery and warming equipment, electrical repairs and modifications, and student safety modifications. No significant changes are planned at Knott Creek for 2023-24.

Helensview Building:

2022-23 work included electrical and vehicle repairs, radon mitigation and asbestos abatement.No significant work is planned for 2023-24.

Wheatley Building:

2022-23 work included non-routine landscaping and fire system repairs. No significant work is planned for 2023-24.

Facilities and Equipment Reserve Plan

Summary of Significant Changes from 2022-23

Technology Services

Student Information Services:

Expenditures in 2022-23 include server replacements and a disaster recovery storage area network (SAN). These costs are shared among CTA programs. Hardware purchases are expected to continue in 2023-24

Business Systems Support:

Expenditures in 2022-23 include server replacements and a disaster recovery storage area network (SAN). These costs are shared among CTA programs. Hardware purchases are expected to continue in 2023-24

Network Services:

The large fiber project implementation was completed in 2022-2023. No significant additional changes are planned for 2023-24. An annual transfer to Fund 4 is increasing for 2023-24 in response to component district request.

Agency Services:

In spring 2020, Technology Services began a program to pre-purchase and prepare hardware for staff such as laptops and desktop devices. The plan is for hardware to be more quickly available to programs. This fund will be reimbursed as programs request the equipment.

No significant additional changes are planned for 2023-24.

Student Services

School Health Services:

Beginning in 2023-24, School Health Services will be making an annual transfer to Fund 4 in order to accumulate funds for screening equipment replacement.

Multnomah Education Service District
FY2024 Facilities & Equipment Reserve Plan
Fund 4
Facilities Services Plan

	Estimated FY2023	Adopted FY2024	Projected FY2025	FY2026	FY2027
Ainsworth (1989)					
Repairs & Maintenance (non-routine)	47,852	27,500	28,300	29,100	30,000
Electrical Repairs and Upgrades	6,000				
HVAC Repairs/Generator Repair	12,000				
Replace Maintenance Vehicle	38,000				
Roof Repair/Replacement (25yr)	2,000	=>	485,000		
Space Planning & Modifications	105,000				
Contingency		150,628			
Subtotal	210,852	178,128	513,300	29,100	30,000
Arata Creek (1999)					
Repairs & Maintenance (non-routine)	31,300	32,200	33,200	34,200	35,200
Fire Water Line Break (net cost)	4,000				
Painting - Exterior; Re-Insulate Water Line	10,000				
Roof Replacement (20yr)		53,000			
Safety Upgrades	10,000				
Subtotal	55,300	85,200	33,200	34,200	35,200
Burlingame Creek "Alpha" (1998)					
Repairs & Maintenance (non-routine)	17,500	18,000	18,540	19,100	19,700
Elevator Repair	8,000				
HVAC Repairs	7,000				
Roof Repair/Replacement (20yr)	148,000				
Subtotal	180,500	18,000	18,540	19,100	19,700
Helensview					
Repairs & Maintenance (non-routine)	34,100	34,700	35,700	36,800	37,900
Asbestos Testing & Remediation	5,000				
Subtotal	39,100	34,700	35,700	36,800	37,900
Knott					
Repairs & Maintenance (non-routine)	31,400	32,300	33,300	34,300	35,300
Meal Service Equipment & Electrical	16,000				
Safety Upgrades	10,000				
Subtotal	57,400	32,300	33,300	34,300	35,300
Wheatley					
Repairs & Maintenance (non-routine)	20,000	20,600	21,200	21,800	22,500
Equipment Replacement	12,000				
Non-routine Landscaping	5,000				
Subtotal	37,000	20,600	21,200	21,800	22,500
Total Expenditures	580,152	218,300	655,240	175,300	180,600
Funding Sources					
Beginning Fund Balance	651,895	354,343	425,043	60,043	179,243
Transfer from Operating Fund	282,600	289,000	290,240	294,500	298,900
Total Funding Sources	934,495	643,343	715,283	354,543	478,143
150-FACILITIES BALANCE	354,343	274,415	60,043	179,243	297,543

Multnomah Education Service District
FY2024 Facilities & Equipment Reserve Plan
Fund 4
Technology Equipment Reserve Plan

	Estimated FY2023	Adopted FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Student Information Systems					
Computer Hardware: Servers & Routers	20,984		100,000	100,000	100,000
Software Updates & New Application Modules	25,000	25,000	25,000	25,000	25,000
NWRESD: SAN, CESD Servers	79,016	172,572			
Transfer to App Dev	275,000				
Contingency		250,000			
Funding Sources					
Beginning Fund Balance	693,170	393,170	295,598	270,598	245,598
Transfer from Resolution Fund	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	793,170	493,170	395,598	370,598	345,598
Ending Fund Balance	393,170	45,598	270,598	245,598	220,598
Business Systems Support					
Software: Application Updates & Pilots	24,896	10,000			25,000
NWRESD: SAN, CESD Servers	12,447	6,000			
TalentEd Software	7,170				
Funding Sources					
Beginning Fund Balance	50,848	6,335	335	10,335	20,335
Transfer from Operating Fund		10,000	10,000	10,000	10,000
Total Funding Sources	50,848	16,335	10,335	20,335	30,335
Ending Fund Balance	6,335	335	10,335	20,335	5,335
Network Services					
Network Hardware Replacement	4,094	46,000			90,000
Transfer to Fund 1 E-rate Eligible	430,000				
Contingency	-	50,000			
Funding Sources					
Beginning Fund Balance	442,133	53,039	102,039	247,039	392,039
Transfer from Resolution Fund	45,000	145,000	145,000	145,000	145,000
Total Funding Sources	487,133	198,039	247,039	392,039	537,039
Ending Fund Balance	53,039	102,039	247,039	392,039	447,039
Agency Support					
Agency Equipment	40,000	40,000	40,000	40,000	40,000
Contingency		80,500			
Funding Sources					
Beginning Fund Balance	133,113	118,113	103,113	88,113	73,113
E-Rate Revenue	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	158,113	143,113	128,113	113,113	98,113
Ending Fund Balance	118,113	22,613	88,113	73,113	58,113
600-TECHNOLOGY BALANCE	570,657	170,585	616,085	731,085	731,085

Multnomah Education Service District
FY2024 Facilities & Equipment Reserve Plan
Fund 4
School Health Services Equipment Reserve Plan

	Estimated	Adopted	Projected		
	FY2023	FY2024	FY2025	FY2026	FY2027
Screening Equipment					
Agency Equipment					20,000
Funding Sources					
Beginning Fund Balance	-	-	5,000	10,000	15,000
Transfer from Resolution Fund	-	5,000	5,000	5,000	5,000
Total Funding Sources	-	5,000	10,000	15,000	20,000
800-SHS BALANCE	-	5,000	10,000	15,000	-

Fund 4: Facilities and Equipment Reserve Summary

Beginning Fund Balance	1,971,159	925,000	931,128	686,128	925,328
Total Transfers In	427,600	549,000	550,240	554,500	558,900
Total Other Revenues	25,000	25,000	25,000	25,000	25,000
Total Expenditures	793,759	517,872	820,240	340,300	480,600
Total Transfers Out	705,000	-	-	-	-
Total Contingency	-	531,128	-	-	-
Fund 4 Ending Fund Balance	925,000	450,000	676,128	910,328	1,028,628

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, 2023

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT
BUDGET COMMITTEE MEETINGS

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, 2023 to June 30, 2024, will be held on Tuesday, April 11, 2023 at 6:00 pm. The meeting will be held virtually via Zoom.

Zoom link:

https://multnomahesd-org.zoom.us/j/89891341614?pwd=VU9LUTdoZkFhbk11OVI1S0tKSDBMdz09

Meeting ID: 898 9134 1614
Passcode: 369294

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 7 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 10, 2023 will be read during the public comment section of the meeting on April 11th. Schedule Zoom comment up through 5:00 pm April 10, 2023 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 19, 2023, and Tuesday, April 25, 2023 at 6:00 pm. These will also be held via Zoom with 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, 2023

Public Notices & Agency Update

multnomahesd.org/public-notices/notice-of-m...

mesd

Public Notices & Agency Updates

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS

3/31/2023

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS (Word)

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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 31, 2023

The Oregonian OREGONLIVE.COM

The Oregonian

LEGAL AFFIDAVIT

AD#: 0010606559

State of Oregon) ss
County of Multnomah)

Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group, that The 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):

The Oregonian 03/31/2023

Principal Clerk of the Publisher

OFFICIAL STAMP
KIMBERLEE WRIGHT O'NEILL
NOTARY PUBLIC - OREGON
COMMISSION NO. 1026818
MY COMMISSION EXPIRES AUGUST 15, 2026

Sworn to and subscribed before me this 5th day of April 2023

Notary Public

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS

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Dr. Paul Coakley
Budget Officer
Multnomah Education Service District
www.multnomahesd.org

Public Notices

TSCC Budget Hearing Meeting, Newspaper Notice: The Oregonian, April 28, 2023

The Oregonian OREGONLIVE.COM

The Oregonian
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State of Oregon) ss
County of Multnomah)
Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group, that The 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):
The Oregonian 04/28/2023

Principal Clerk of the Publisher

Sworn to and subscribed before me this 3rd day of May 2023

Notary Public

OFFICIAL STAMP
KIMBERLEE WRIGHT O'NEILL
NOTARY PUBLIC - OREGON
COMMISSION NO. 1026818
MY COMMISSION EXPIRES AUGUST 15, 2026

NOTICE OF TSCC BUDGET HEARING for May 16, 2023

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, 2023 to June 30, 2024.

The hearing will be held May 16th, 2023 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/81032826537?pwd=VmdQWWRDcUsxL3NZdWNpVTl5eXhTZz09
Meeting ID: 810 3282 6537
Passcode: 565542

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/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 3:00 pm May 16, 2023 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:
$135,552,378
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

RESOLUTION 22-047 **Approval of the 2022-2023 Budget Calendar for Development of the Fiscal Year 2023-2024 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.

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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 2022-2023 Budget Calendar for the Development of the Fiscal Year 2023-2024 Budget.

Motion: **Director Katrina Doughty moved to approve Resolutions 22-047 Director Helen Ying seconded the motion.**

Discussion: **None**

Action: **The motion carried with Directors Arzate, Doughty, Henry, Peterson and Ying voting aye. Motion passed 5-0.**

Multnomah ESD 2022-2023 Calendar for Fiscal Year 2023-2024 Budget

Tuesday, July 19, 2022 — MESD Board Meeting — MESD Board

- MESD Board adopts the 2022-2023 Budget Calendar for 2023-24 ***(Resolution 22-047)***

Tuesday, November 15, 2022 — MESD Board Meeting — MESD Board

- Presentation by Auditors – Talbot, Korvola & Warwick of 2021-2022 Audit

January, 2023 — Superintendent Council Meeting — Council

- MESD Superintendent delivers to Component Districts 2032-2024 Local Service Plan

Tuesday, January 17, 2023 — MESD Board Meeting — MESD Board

- MESD Board Approves 2023-2024 Local Service Plan ***(Resolution)***

January to April 2023

- MESD Management develops the Proposed Budget — MESD Staff

February 2023 — Component District Boards — District Boards

- 2023-2024 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] ***(Resolution)***

Tuesday, February 21, 2023

- MESD Board appoints new Budget Committee members — MESD Board
- MESD Board adopts 2023-24 Budget Planning Parameters ***(Resolution)***

Friday, March 31, 2023 — *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 4, 2023 — Budget Committee Orientation — Budget Committee

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

Friday, April 7, 2023 — 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 11, 2023 — 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 2022-2023 Calendar for Fiscal Year 2023-2024 Budget (continued)

Wednesday, April 19, 2023	Budget Committee Meeting *if necessary*	Budget Committee

- Continue discussion of proposed budget presentation for approval

Tuesday, April 25, 2023	Budget Committee Meeting *if necessary*	Budget Committee

- Continue discussion of proposed budget presentation for approval

Wednesday, April 26, 2023	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, April 28, 2023	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 16, 2023	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 20, 2023	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

Friday, July 7, 2023	Deadline to File Certification of Tax Levy with Counties

RESOLUTION 23-004 – Fiscal Year 2023-2024 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 2023-2024 budget planning parameters above were presented to the Board Finance Committee on February 9, 2023; and

WHEREAS, the Board Finance Committee requested that the draft be taken to the Board on February 21, 2023 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 2023-2024 budget planning parameters as follows:

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Motion: Director Helen Ying moved to approve Resolution 23-004
Director Katrina Doughty seconded the motion

Discussion:

Action: The motion carried with Directors Anderson, Arzate, Cornuelle, Doughty, Henry, Peterson and Ying voting aye. Motion passed 7-0.

2023-2024 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 a $9.9 billion biennium ($4.85 billion year-one) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2023-2024 will be approximately $49.1 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 and HB3427 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 23-25 biennium are 3.09% for Tier I/II, 0.25% for OPSRP, and 5.04% 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 $7,574,367will 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 23-003 Approval of MESD Budget Committee Representatives for 2023

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

Claudia Andrews-Centennial School District
- Board member with Centennial School District

Frieda Christopher-David Douglas School District
- Board member with David Douglas School District

Joshua Singleton-Parkrose School District
- Board member with Parkrose School District

Nolberto Delgadillo-Portland Public School District
- Chief Financial Officer with Portland Public School District

Anthony Lebron-Reynolds School District
- Chief Financial Officer with Reynolds School District

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WHEREAS, the Centennial School District has submitted the name of Claudia Andrews, Parkrose School District has submitted the name of Joshua Singleton, Portland Public School District has submitted the name of Nolberto Delgadillo, David Douglas has submitted the name of Frieda Christopher, Reynolds has submitted the name of Anthony Lebron, 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, Frieda Christopher, Joshua Singleton, Anthony Lebron, Nolberto Delgadillo, and Ben Byers to the MESD Budget Committee.

Motion: **Director Katrina Doughty moved to approve Resolution 23-003 Director Helen Ying seconded the motion**

Discussion: **The Board Secretary let the group know that Gresham Barlow SD will likely have a representative named for approval at the March 21 Regular Session Board meeting.**

Action: **The motion carried with Directors Anderson, Arzate, Cornuelle, Doughty, Henry, Peterson and Ying voting aye. Motion passed 7-0.**

RESOLUTION 23-008 Approval of MESD Budget Committee Representative for 2023

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:

Shawn Farrens-Gresham-Barlow School District

- Board Member of the Gresham-Barlow School District

Michele Rosenbaum-Riverdale School District

- Board Member of the Riverdale School District

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WHEREAS, the Gresham-Barlow School District has submitted the name of Shawn Farrens and Riverdale School District has submitted the name of Michele Rosenbaum 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 Shawn Farrens and Michele Rosenbaum to the MESD Budget Committee.

Motion: Director Samuel Henry moved to approve Resolution 23-008. Director Renee Anderson seconded the motion

Discussion: none

Action: The motion carried with Directors Anderson, Arzate, Cornuelle, Doughty, Henry, Peterson and Ying voting aye. Motion passed 7-0.

RESOLUTION MBCM-23-002

Approval of the Proposed 2023-2024 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2023-2024 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 11 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 2023-2024 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2023-2024 Proposed Budget in the following amounts:

Resolution Services Fund	
Instruction	$ 11,368,944
Support Services	26,182,611
Enterprise & Community Services	180,611
Other Uses	5,670,000
Transfers Out	5,030,417
Contingency	14,129,786
Total	$ 62,562,369
Contracted Services Fund	
Instruction	$ 18,679,094
Support Services	24,864,483
Enterprise & Community Services	1,521,015
Contingency	145,132
Total	$ 45,209,724
Operating Fund	
Support Services	$ 5,373,028

Facilities Acquisition and Improvement	4,900,000
Debt Service	1,053,297
Transfers Out	389,000
Contingency	119,739
Total	$ 11,835,064

Debt Service Fund	
Debt Service	$ 7,574,366

Facilities & Equipment Reserve Fund	
Support Services	$ 507,872
Facilities Acquisition and Improvement	5,000
Contingency	431,128
Total	$ 944,000

Risk Management Reserve Fund	
Support Services	$ 1,261,667
Contingency	980,188
Total	$ 2,241,855

Total Appropriation, All Funds	$ 130,367,378
Total Unappropriated Amounts, All Funds	5,185,000
TOTAL APPROVED BUDGET	$ 135,552,378

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.

Motion: MESD Board member Helen Ying moved to approve the 2023-2024 Proposed Budget
Centennial School District Board member Claudia Andrews seconded the motion.

Discussion: None

Action: There being no further discussion the motion carried with Representatives Andrews, Byers, Christopher, Cornuelle, Henry, Peterson, Rosenbaum, and Ying voting aye. Motion passed 8-0.

RESOLUTION 23-029 **Adoption of the Fiscal Year 2023-2024 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, 2023, and certify the taxes imposed to the County Assessor prior to July 15, 2023.

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 16, 2023. The TSCC certified the 2023-24 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 16, 2023 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 for the fiscal year 2023-24 in the sum of $132,840,180 now on file at the district Administrative Office;

BE IT FURTHER RESOLVED, that the amounts for the fiscal year 2023-24 beginning July 1, 2023 and for the purposes shown below are hereby appropriated as follows:

Multnomah Education Service District
Budget and Appropriations for the Fiscal Year 2023-24

Resolution Services Fund	
Instruction	$ 12,547,899
Support Services	27,062,072
Enterprise & Community Services	140,832
Other Uses	7,920,000
Transfers Out	5,130,417
Contingency	6,716,212
Total	$ 59,517,432
Contracted Services Fund	
Instruction	$ 18,655,385
Support Services	24,711,380
Enterprise & Community Services	1,526,656
Contingency	504,042
Total	$ 45,397,463
Operating Fund	
Support Services	$ 5,827,946
Facilities Acquisition and Improvement	4,900,000
Debt Service	1,053,297
Transfers Out	389,000
Contingency	154,821
Total	$ 12,325,064
Debt Service Fund	
Debt Service	$ 7,574,366
Facilities & Equipment Reserve Fund	
Support Services	$ 512,872
Facilities Acquisition and Improvement	5,000
Contingency	531,128
Total	$ 1,049,000
Risk Management Reserve Fund	
Support Services	$ 1,261,511
Contingency	980,344
Total	$ 2,241,855
Total Appropriation, All Funds	$128,105,180
Total Unappropriated Amounts, All Funds	4,735,000
TOTAL ADOPTED BUDGET	$132,840,180

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 2023-24 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 Katrina Doughty moved to approve Resolution 23-029. Director Samuel Henry seconded the motion

Discussion: none

Action: The motion carried with Directors Anderson, Arzate, Doughty, Henry, Peterson 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 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.