

Multnomah Education Service District
Multnomah County, Oregon

Approved Budget

For the Fiscal Year 2016-2017

11611 NE Ainsworth Circle
Portland, OR 97220
www.mesd.k12.or.us

Approved by the MESD Budget Committee
4/12/2016

*Multnomah Education Service District
2016-2017 Approved Budget*

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*Multnomah Education Service District
2016-2017 Approved Budget*

Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2016-2017. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 12, 2016.

The MESD Board of Directors and its management team extend their appreciation to the MESD Budget Committee for their time and consideration during the presentation and deliberation of the proposed budget.

This report serves as a transition between the proposed and adopted budgets. It contains minimum documentation to convey the requirements for a Superintendent Message; proof of publication of public notices; budget detail schedules of resources and requirements; and, evidence that the committee approved the budget and set the tax levy. In contrast, the proposed budget document has additional information; including, a profile of the district, a budgetary overview, detailed schedules for each budgetary fund and for each department, schedules for debt payments and reserve plans, and more. The proposed budget document can be found online at www.mesd.k12.or.us/businessservices or a copy can be obtained by contacting Business Services at accounting@mesd.k12.or.us.

The next step to adoption is a budget review and public hearing held by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public at these hearings by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The MESD's budget must be certified by the Commission after approval by the Budget Committee and prior to adoption by the Board. The TSCC public hearing for the MESD's approved budget is scheduled for May 17, 2016 at 6:00 pm in the MESD Board Room.

Following TSCC certification, the budget will be adopted by the MESD Board of Directors in June. Oregon Budget Law allows the Board to make limited adjustments to the approved budget prior to adoption without reconvening the Budget Committee. The district anticipates making limited adjustments as we learn more from our component districts about service needs for next year and potential grants and contracts in the following two months.



Superintendent's Budget Message

2016-2017 Proposed Budget

April 12, 2016

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2016-2017. 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.

The specified revenue and expenditures are based upon educated suppositions as of April 7, 2016. We expect adjustments will be made before June 30, 2016 dependent 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, 2016 and our budget is largely based on these estimates. Once our customer's final selections are known in May 2016, the MESD will adjust its budget and staffing levels accordingly.

Budgeting Assumptions:

Assumptions have been made in preparing the MESD budget document. These assumptions include:

- The MESD budget is based on the \$7.4 billion State School Fund (SSF) legislatively approved budget. It includes the original \$7.255 billion split 50/50 over the biennium with additional revenue from the May 2015 forecast and end of session bill being added into 2016-17. ESDs receive 4.5 percent of that SSF amount.
- MESD's 4.5 percent share of the SSF allotment for 2016-17 is approximately \$38.5 million per the current SSF formula and most recent ODE estimates.
- Other Federal, State & Local Revenue sources are budgeted based on the most current information available.
- MESD has used the following payroll assumptions:
 - Salary step increases for eligible employees
 - The agreed upon salary schedules for all represented employees
 - PERS defined rates are 5.55% for Tier I/II, 0.86% for OPSRP, and 4.97% for Fire & Police
 - MESD contribution rate for PERS pickup is 6%
 - Increased employer contribution for health insurance premiums is capped at 6%

Interim Superintendent *Scott Perry*

Board of Directors *Francisco Acosta, Jr. ♦ Stephen Marc Beaudoin ♦ Mary Botkin ♦ Siobhan Burke ♦ Michael Durrow ♦ Bernie Giusto ♦ Nels Johnson*

11611 NE Ainsworth Circle ♦ Portland, Oregon 97220 ♦ 503-255-1841 ♦ fax 503-257-1519 ♦ www.mesd.k12.or.us

Specific Forces Impacting MESD Budget

The array of services forecast for 2016-2017 is not significantly different than that forecast for the current year with one exception. We do anticipate a significant increase in personnel in our School Health Services Department due to the implementation of a new School Health Assistant program we will be implementing with Portland Public Schools. Additionally, school districts have also requested that MESD consider providing a new program for students at the middle school level with significant behavior challenges. Discussions of the parameters of that new service are under discussion as this budget message is being written and this budget contains some expenditure authority for that new service, should it become a reality.

Given that our employee contracts are settled for the 2016-2017 year and the Local Service Plan has been approved we do not anticipate additional significant service changes beyond those noted above.

Transparency

MESD is working to provide transparency in our cost estimates for Local Service Plan services to our component districts. To this end, three meetings were held between February and March with Advisory Committee members, Business Managers, and Superintendents representing all of our districts to ensure that any questions or issues related to service costs were fully vetted.

In Summary

Multnomah ESD is working hard to be responsive to school district priorities and needs. We look forward to providing quality service to students, families, schools and districts in 2016-2017 and are committed to doing so in a manner that builds trust and confidence in our capacity and integrity as an agency.

The work of the budget committee in reviewing the 2016-2017 budget is very much appreciated. The role of the budget committee is to approve the total budget amount and establish the MESD tax rate for the upcoming fiscal year. The proposed budget is \$79 million with an overall General Fund budget of \$11 million. It is proposed that the maximum tax rate remains \$0.4576 per \$1,000 assessed value.

The proposed budget is recommended to you, the Budget Committee of Multnomah Education Service District.

Scott Perry
MESD Interim Superintendent and Budget Officer

MESD 2016-2017 Budget Committee

Budget Committee Member	Representing	Term Expires
Francisco (Frank) Acosta Jr.	MESD Board Member	June 30, 2017
Bernie Giusto	MESD Board Member	June 30, 2017
Michael Durrow	MESD Board Member	June 30, 2019
Nels Johnson	MESD Board Member	June 30, 2017
Stephen Beaudoin	MESD Board Member	June 30, 2019
Siobhan Burke	MESD Board Member	June 30, 2019
Mary Botkin, Vice-Chair	MESD Board Member	June 30, 2017
Ernie Butenschoen	Centennial School District	June 30, 2017
Sarah Judson	Corbett School District	June 30, 2017
Cheryl Scarcelli	David Douglas School District	June 30, 2016
John Hartsock, Chair	Gresham-Barlow School District	June 30, 2017
Mary Lu Baetkey	Parkrose School District	June 30, 2016
Sara Bottomley	Portland Public School District	June 30, 2018
Rachel Hopper	Reynolds School District	June 30, 2018
Joe Prats	Riverdale School District	June 30, 2017

2016-2017 Budget Calendar

January to March	MESD Management Develops Proposed Budget MESD Board appoints Budget Committee Members
April 5, 2016	Budget Committee New Member Orientation
April 12, 2016	Proposed Budget and Budget Message Presentation
April 20 & 26, 2016	Budget Committee Approves Budget and submits it to the TSCC
May 17, 2016	TSCC Public Hearing and Budget Certification
June 21, 2016	MESD Board Adopts Budget by Resolution and Certifies Tax Levy

Public Notices

Budget Committee Meeting, Online: www.mesd.k12.or.us, April 1, 2016

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETING

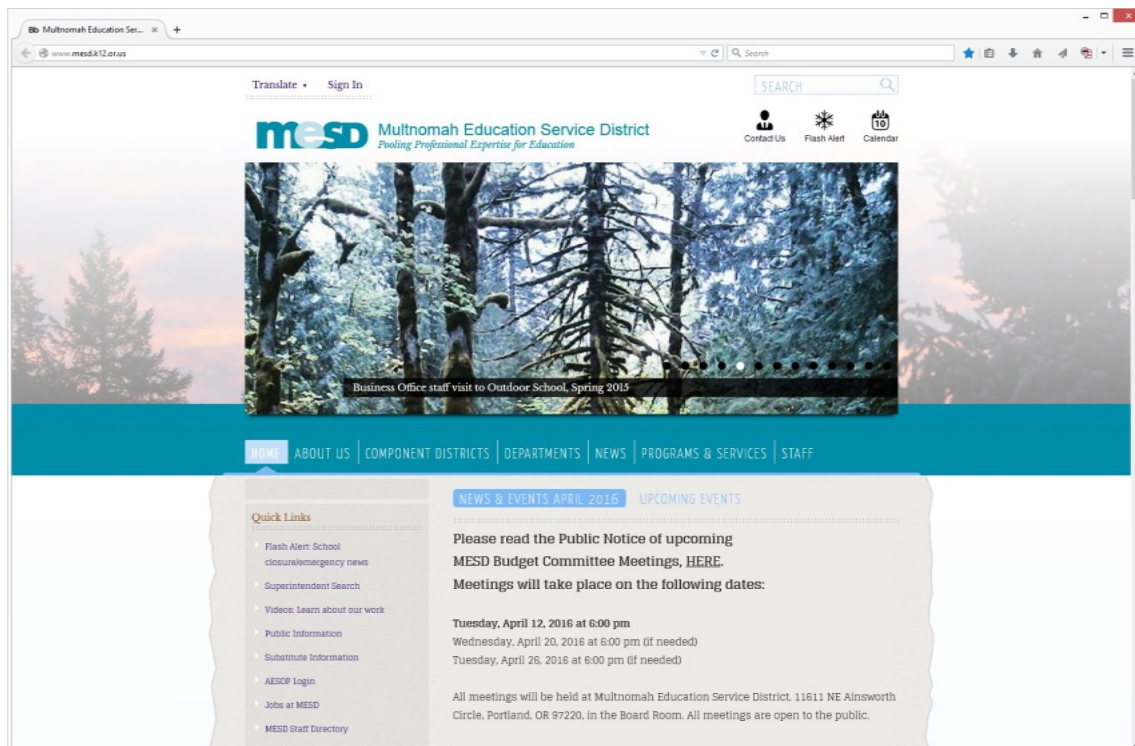
A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at 11611 NE Ainsworth Circle, Portland, Oregon 97220 in the Board Room. The meeting will take place on Tuesday, April 12, 2016 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive public comment on the budget. A copy of the budget document may be inspected or obtained in the Business Services Office at 11611 NE Ainsworth Circle, Portland, OR 97220, beginning Friday, April 8, 2016 between the hours of 8:00 a.m. and 5:00 p.m. or viewed on the MESD website: www.mesd.k12.or.us.

This is a public meeting where deliberation of the MESD Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the MESD Budget Committee.

Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, April 20, 2016, and Tuesday, April 26, 2016 at 6:00 p.m. at the same location. All meetings are open to the public.

Scott Perry
Budget Officer
Multnomah Education Service District



Public Notices

Budget Committee Meeting, Newspaper: The Oregonian, April 1, 2016

OREGONIAN MEDIA GROUP**1515 SW 5th Ave, Suite 1000 Portland, OR 97201-5615**

Affidavit of Publication

I, Christine D. Cassel, being first duly sworn depose and say that I am the Principal Clerk Of The Publisher of The Oregonian, a newspaper of general circulation, published at Portland, in Multnomah County, Oregon; that I know from my personal knowledge that the advertisement, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper in the following issues:

4/1/2016

Christine D. Cassel
Principal Clerk of the Publisher

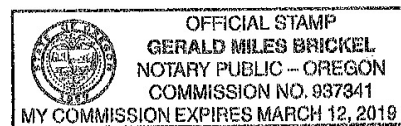
Subscribed and sworn to before me this date: 4th day of April, 2016.

Gerald Miles Brickel
Notary Public for Oregon

My commission expires 12th day of March, 2019.

Ad Order Number: 0003760029

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETING 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, 2016 to June 30, 2017, will be held at 11611 NE Ainsworth Circle, Portland, Oregon 97220 in the Board Room. The meeting will take place on Tuesday, April 12, 2016 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive public comment on the budget. A copy of the budget document may be inspected or obtained in the Business Services Office at 11611 NE Ainsworth Circle, Portland, OR 97220, beginning Friday, April 8, 2016 between the hours of 8:00 a.m. and 5:00 p.m. or viewed on the MESD website: www.mesd.k12.or.us. This is a public meeting where deliberation of the MESD Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the MESD Budget Committee. Additional MESD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, April 20, 2016, and Tuesday, April 26, 2016 at 6:00 p.m. at the same location. All meetings are open to the public. Scott Perry Budget Officer Multnomah Education Service District



Public Notices

To be published online and in the Oregonian on May 6, 2016

**NOTICE OF TSCC BUDGET HEARING
for May 17, 2016**

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, 2016 to June 30, 2017. The hearing will be held at 11611 NE Ainsworth Circle, Portland, OR 97220 in the Board Room on the 17th day of May, 2016 at 6:00 pm. The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be inspected or obtained in the Business Office at 11611 NE Ainsworth Circle, Portland, OR 97220 between the hours of 8:00 am and 5:00 pm, or viewed on the MESD website: www.mesd.k12.or.us.

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
\$79,108,722	\$0.4576 per \$1,000	\$0.4576 per \$1,000	\$0 per \$1,000

RESOLUTION MBCM-16-02

Approval of the Proposed 2016-2017 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2016-2017 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 12 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 2016-2017 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2016-2017 Proposed Budget in the following amounts:

Resolution Services Fund

Instruction	\$ 5,724,280
Support Services	14,831,988
Enterprise & Community Services	156,438
Other Uses	14,503,793
Transfers Out	3,984,919
Contingency	1,301,768
Total	<u>\$ 40,503,186</u>

Contracted Services Fund

Instruction	\$ 9,224,698
Support Services	6,750,959
Enterprise & Community Services	5,487,659
Transfers Out	126,470
Contingency	748,163
Total	<u>\$ 22,337,949</u>

Operating Fund

Support Services	\$ 4,442,400
Enterprise & Community Services	403,410
Transfers Out	559,500
Contingency	25,000
Total	<u>\$ 5,430,310</u>

Debt Service Fund	
Debt Service	\$ 3,294,522
Facilities & Equipment Reserve Fund	
Support Services	\$ 427,323
Facilities Acquisition and Improvement	5,000
Contingency	281,138
Total	\$ 713,461
Risk Management Reserve Fund	
Support Services	\$ 708,821
Contingency	419,810
Total	\$ 1,128,631
Total Appropriation, All Funds	\$ 73,408,059
Total Unappropriated Amounts, All Funds	5,700,663
TOTAL APPROVED BUDGET	\$ 79,108,722

BE IT FURTHER RESOLVED, that the MESD Budget Committee approves the levy of the Ad Valorem Tax Rate of \$.4576 per \$1,000 of assessed for the Resolution Fund.

Motion: MESD Representative Mary Botkin moved to approve the Resolution MBCM 16-02 as revised and distributed. Riverdale SD Representative Joe Pratts seconded the motion.

Action: There being no further discussion the motion carried with Representatives Acosta, Bottomley, Botkin, Butenschoen, Hartsock, Hopper, Judson, Prats, and voting aye. Motion passed 9-0

Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Total Requirements by Fund and Function - All Budgetary Funds

	Program Funds		Support Funds				Total
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	
Requirements by Function							
1000 Instruction*	\$ 5,724,280	\$ 9,224,698	\$ -	\$ -	\$ -	\$ -	\$ 14,948,978
2000 Support Services*	14,831,988	6,750,959	4,442,400	-	427,323	708,821	27,161,491
3000 Enterprise & Community Services*	156,438	5,487,659	403,410	-	-	-	6,047,507
4000 Facilities Acquisition & Improvements	-	-	-	-	5,000	-	5,000
5000 Other Uses	14,503,793	-	-	-	-	-	14,503,793
5100 Debt Service	-	-	-	3,294,522	-	-	3,294,522
5200 Transfers Out	3,984,919	126,470	559,500	-	-	-	4,670,889
6000 Contingencies	1,301,768	748,163	25,000	-	281,138	419,810	2,775,879
Total Appropriations	40,503,186	22,337,949	5,430,310	3,294,522	713,461	1,128,631	73,408,059
7000 Unappropriated Ending Balance	-	2,079,318	3,027,014	15,990	578,341	-	5,700,663
Total Requirements	40,503,186	24,417,267	8,457,324	3,310,512	1,291,802	1,128,631	79,108,722

* For the purpose of this report, indirect overhead charges in the Contracted Services Fund is included as a requirement of the appropriate function.
Other reports within the budget document show overhead charges in the Transfers Out and Overhead Charges section.

Total Requirements by Fund and Function - All Budgetary Funds

*Multnomah Education Service District
2016-2017 Approved Budget*

Approved Budget Detail Schedules

This section includes three combining schedules each displaying the agency's six budgetary funds in separate columns:

- The Fund Summary displays all the resources and requirements of the agency.
- The Revenue Detail expands on the revenue section of the previous Fund Summary report.
- In the same way, the Expenditure Summary expands on the expenditure line. It shows three different perspectives including expenditures by department, by function and lastly by major category.

The next report describes the District's interfund transfers and overhead charges.

The final statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the projected budget for 2016-17, and then the approved budget. The last column will be populated once the MESD Board of Directors adopts the budget in June.

**Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Combining Fund Summary- Budgetary Funds**

	Program Funds		Support Funds				
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	Total
Resources							
Beginning Fund Balance	1,301,768	3,258,014	3,027,014	10,990	1,081,802	430,131	9,109,719
Revenues							
Property Taxes	31,125,000						31,125,000
State School Fund	7,424,189						7,424,189
Local Sources	16,500	8,113,802	38,834		40,000		8,209,136
State Sources		10,656,593					10,656,593
Federal Sources	187,537	1,989,875					2,177,412
Investment Earnings			50,000	5,000			55,000
Sales of Goods & Services		8,372					8,372
Other Revenues	448,192	390,611	219,170			2,500	1,060,473
Services to Other Funds				2,775,022		696,000	3,471,022
Total Revenues	39,201,418	21,159,253	308,004	2,780,022	40,000	698,500	64,187,197
Transfers In & Overhead Revenues							
Overhead Revenues			1,140,917				1,140,917
From Resolution Services			3,854,919		130,000		3,984,919
From Contract Services			126,470				126,470
From Operating				519,500	40,000		559,500
Total Transfers In/Overhead			5,122,306	519,500	170,000		5,811,806
TOTAL RESOURCES	40,503,186	24,417,267	8,457,324	3,310,512	1,291,802	1,128,631	79,108,722
Requirements							
Total Expenditures	35,216,499	20,322,399	4,845,810	3,294,522	432,323	708,821	64,820,374
Transfers Out & Overhead Charges							
Overhead Charges		1,140,917					1,140,917
To Debt Service			519,500				519,500
To Facilities & Equip Reserve	130,000		40,000				170,000
To Operating	3,854,919	126,470					3,981,389
Total Transfers Out/Overhead	3,984,919	1,267,387	559,500				5,811,806
Contingency	1,301,768	748,163	25,000		281,138	419,810	2,775,879
Ending Fund Balance		2,079,318	3,027,014	15,990	578,341		5,700,663
TOTAL REQUIREMENTS	40,503,186	24,417,267	8,457,324	3,310,512	1,291,802	1,128,631	79,108,722

**Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Combining Revenue Detail- Budgetary Funds**

	Program Funds		Support Funds				
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities Acquisition & Improvements	Risk Management Reserve	Total
Property Taxes							
Current Year Taxes	30,625,000						30,625,000
Prior Year Taxes	481,000						481,000
Tax Title Fund Receipts	8,000						8,000
Penalties & Interest Taxes	11,000						11,000
Total Property Taxes	31,125,000						31,125,000
State School Fund							
State School Support Fund	7,424,189						7,424,189
Total State School Fund	7,424,189						7,424,189
Local Sources							
Services to Other LocalEdAgency	16,500	8,098,802	38,834				8,154,136
Services to Other Ed Agencies		15,000					15,000
E-Rate Revenue					40,000		40,000
Total Local Sources	16,500	8,113,802	38,834		40,000		8,209,136
State Sources							
Other State Revenue		4,840,725					4,840,725
ODE Contract Revenue		5,815,868					5,815,868
Total State Sources		10,656,593					10,656,593
Federal Sources							
Medicaid Admin Claiming Rev	187,537	108,750					296,287
Medicaid SBHS Revenue		905,000					905,000
Restricted Revenue From Fed		259,193					259,193
Title I Revenue		444,201					444,201
Natnl School Lunch Program Rev		222,333					222,333
IDEA Revenue		50,398					50,398
Total Federal Sources	187,537	1,989,875					2,177,412

Combining Revenue Detail- Budgetary Funds

**Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Combining Revenue Detail- Budgetary Funds**

	Program Funds		Support Funds				
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities Acquisition & Improvements	Risk Management Reserve	Total
Investment Earnings							
Interest on Investments			50,000	5,000			55,000
Total Investment Earnings			50,000	5,000			55,000
Sales of Goods & Services							
Sale of Meals-NonReimb Program		250					250
Special Function Revenue		7,622					7,622
Sales- External		500					500
Total Sales of Goods & Services		8,372					8,372
Other Revenues							
Fingerprinting Service Revenue			4,080				4,080
TSPC PDC Fees		10,000	9,925				19,925
Testing Service Revenue			6,225				6,225
Rental/Lease Income			23,940				23,940
Contributions	6,093	103,481					109,574
Fees - Non-Component Districts			150,000				150,000
Miscellaneous Revenue		21,726	25,000				46,726
Services Provided Non-LEAs	20,400	15,000					35,400
Expenditure Subsidy						2,500	2,500
Restricted-Intermediate Source	421,699	240,404					662,103
Total Other Revenues	448,192	390,611	219,170			2,500	1,060,473
Services to Other Funds							
Services - Other Funds				2,775,022		696,000	3,471,022
Total Services to Other Funds				2,775,022		696,000	3,471,022
Total Revenues	39,201,418	21,159,253	308,004	2,780,022	40,000	698,500	64,187,197

Combining Revenue Detail- Budgetary Funds

Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Combining Expenditure Summary- Budgetary Funds

	Program Funds		Support Funds				
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	Total
By Department							
Administration	2,480		852,774			698,821	1,554,075
Facilities Services	35,747		431,924		242,323		709,994
Business Services	14,503,793		880,083				15,383,876
Human Resources			607,610			10,000	617,610
Technology Services	2,887,601	5,221,075	1,379,394		190,000		9,678,070
Special Education Services	6,641,800	4,212,057	194,472				11,048,329
School Health Services	6,991,157	2,444,648	281,476				9,717,281
Instructional Education Svcs	4,153,921	8,444,619	218,077				12,816,617
Debt Services				3,294,522			3,294,522
Total Expenditures by Department	35,216,499	20,322,399	4,845,810	3,294,522	432,323	708,821	64,820,374
By Function							
Instruction	5,724,280	8,774,657					14,498,937
Support Services	14,831,988	6,397,808	4,442,400		427,323	708,821	26,808,340
Enterprise & Community Service	156,438	5,149,934	403,410				5,709,782
Facilities Acq. & Construction					5,000		5,000
Other Uses	14,503,793						14,503,793
Debt Service				3,294,522			3,294,522
Transfers Out							
Total Expenditures by Function	35,216,499	20,322,399	4,845,810	3,294,522	432,323	708,821	64,820,374
By Category							
Salaries	11,893,717	8,833,183	2,835,089			101,563	23,663,552
Associated Payroll Costs	6,443,513	4,645,516	1,397,441			50,626	12,537,096
Purchased Services	1,923,853	5,842,542	487,793		432,323	553,280	9,239,791
Supplies and Materials	438,221	1,001,158	125,487			3,352	1,568,218
Capital Outlay	13,402						13,402
Debt Service				3,294,522			3,294,522
Transit Payments	14,503,793						14,503,793
Total Expenditures by Category	35,216,499	20,322,399	4,845,810	3,294,522	432,323	708,821	64,820,374

Combining Expenditure Summary- Budgetary Funds

Multnomah Education Service District
2016 - 2017 Fiscal Year Approved Budget
Interfund Transfers and Overhead Charges

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Resolution Services	To Facilities & Equip Reserve	130,000
This amount is being set aside to fund the future replacement of computer hardware necessary to serve the needs of the component districts.		
Resolution Services	To Operating	3,854,919
In accordance with Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund) 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.		
Contracted Services	Operating	1,140,917
A maximum 10% surcharge in the Contracted Services Fund is credited to the Operating Fund as overhead revenue to pay for costs incurred by the agency in support of services rendered.		
Contracted Services	To Operating	126,470
This amount supports program staff whose work benefits multiple departments and who are not directly charged to services; such as, the School Wellness Coordinator.		
Operating	To Debt Service	519,500
The Full Faith & Credit Refunding Obligations, Series 2004 debt service requirement is funded by a transfer from the Operating Fund. This general obligation issue refunded the 1997 Certificates of Participation (COP) originally used to fund the construction of Alpha High School and Arata Creek School.		
Operating	To Facilities & Equip Reserve	40,000
This amount funds current and future repairs, replacement, and improvements of the Agency's facilities and equipment.		
Total Interfund Transfers and Overhead Charges		5,811,806

Multnomah Education Service District
2016-2017 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2013-14	Actual 2014-15	Revised 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning Fund Balance	14,544,504	12,777,165	11,151,903	9,109,719	9,109,719	
Revenues						
Property Taxes	27,001,138	28,425,261	30,176,000	31,125,000	31,125,000	
State School Fund	6,850,158	6,307,067	7,724,000	7,424,189	7,424,189	
Local Sources	8,338,421	8,399,582	6,758,538	8,209,136	8,209,136	
State Sources	7,550,908	8,821,479	10,014,656	10,656,593	10,656,593	
Federal Sources	2,079,394	2,846,792	2,448,407	2,177,412	2,177,412	
Investment Earnings	79,432	81,783	75,000	55,000	55,000	
Sales of Goods & Services	7,025	8,700	8,372	8,372	8,372	
Other Revenues	1,422,321	1,478,208	917,945	1,060,473	1,060,473	
Services to Other Funds	3,007,619	3,070,692	3,231,417	3,471,022	3,471,022	
Total Revenues	56,336,416	59,439,564	61,354,335	64,187,197	64,187,197	
Transfers In & Overhead Revenues						
Overhead Revenues	1,087,745	993,228	1,381,196	1,140,917	1,140,917	
From Resolution Services	3,465,130	3,553,233	3,910,000	3,984,919	3,984,919	
From Contract Services	770,980	334,000	82,739	126,470	126,470	
From Operating	546,606	661,588	628,500	559,500	559,500	
From Risk Mgmt Reserve	84,241	65,708	22,778			
Total Transfers In/Overhead	5,954,702	5,607,757	6,025,213	5,811,806	5,811,806	
TOTAL RESOURCES	76,835,622	77,824,486	78,531,451	79,108,722	79,108,722	
Requirements						
Total Expenditures	58,103,751	61,064,823	64,781,340	64,820,374	64,820,374	
Transfers Out & Overhead Charges						
Overhead Charges	1,087,749	993,232	1,381,196	1,140,917	1,140,917	
To Debt Service	546,606	546,588	538,500	519,500	519,500	
To Facilities & Equip Reserve	80,000	529,000	232,739	170,000	170,000	
To Operating	4,240,351	3,538,941	3,872,778	3,981,389	3,981,389	
Total Transfers Out/Overhead	5,954,706	5,607,761	6,025,213	5,811,806	5,811,806	
Contingency			5,978,518	2,775,879	2,775,879	
Total Budget	64,058,457	66,672,584	76,785,071	73,408,059	73,408,059	
Ending Fund Balance	12,777,165	11,151,902	1,746,380	5,700,663	5,700,663	
TOTAL REQUIREMENTS	76,835,622	77,824,486	78,531,451	79,108,722	79,108,722	

Multnomah Education Service District
2016-2017 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2013-14	Actual 2014-15	Revised 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
EXPENDITURE PERSPECTIVES						
By Department						
Administration	1,291,291	1,939,422	1,624,911	1,554,075	1,554,075	
Facilities Services	1,346,598	1,014,866	1,027,209	709,994	709,994	
Business Services	12,973,762	14,141,663	14,867,246	15,383,876	15,383,876	
Human Resources	804,482	735,680	775,929	617,610	617,610	
Technology Services	8,907,613	9,672,721	10,259,929	9,678,070	9,678,070	
Special Education Services	11,516,161	11,155,821	12,403,844	11,048,329	11,048,329	
School Health Services	8,889,702	8,857,032	9,749,836	9,717,281	9,717,281	
Instructional Education Svcs	9,446,782	10,496,624	10,894,438	12,816,617	12,816,617	
Debt Services	2,927,360	3,050,994	3,177,998	3,294,522	3,294,522	
Total Expenditures by Department	58,103,751	61,064,823	64,781,340	64,820,374	64,820,374	
By Function						
Instruction	11,974,087	12,434,247	13,230,543	14,498,937	14,498,937	
Support Services	24,409,550	26,048,377	27,307,074	26,808,340	26,808,340	
Enterprise & Community Service	5,236,356	6,242,784	7,044,700	5,709,782	5,709,782	
Facilities Acq. & Construction	235,065			5,000	5,000	
Other Uses	13,321,333	13,288,421	14,021,025	14,503,793	14,503,793	
Debt Service	2,927,360	3,050,994	3,177,998	3,294,522	3,294,522	
Total Expenditures by Function	58,103,751	61,064,823	64,781,340	64,820,374	64,820,374	
By Category						
Salaries	19,258,189	20,018,619	21,940,982	23,663,552	23,663,552	
Associated Payroll Costs	12,238,856	12,305,408	11,638,164	12,537,096	12,537,096	
Purchased Services	9,043,413	10,537,014	12,531,296	9,239,791	9,239,791	
Supplies and Materials	1,044,565	1,725,512	1,458,473	1,568,218	1,568,218	
Capital Outlay	270,035	138,855	13,402	13,402	13,402	
Debt Service	2,927,360	3,050,994	3,177,998	3,294,522	3,294,522	
Transit Payments	13,321,333	13,288,421	14,021,025	14,503,793	14,503,793	
Total Expenditures by Category	58,103,751	61,064,823	64,781,340	64,820,374	64,820,374	
FTE SUMMARY						
By Fund						
1 Resolution Services	200.94	207.72	217.32	230.79	230.79	0.00
2 Contracted Services	165.54	162.08	147.49	166.82	166.82	0.00
6 Operating	38.61	44.74	42.08	46.58	46.58	0.00
7 Risk Management Reserve	1.00	1.00	1.00	1.00	1.00	0.00
Total Number of FTE	406.09	415.54	407.89	445.19	445.19	0.00