

Multnomah Education Service District
Multnomah County, Oregon

Approved Budget

For the Fiscal Year 2017-2018

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

Approved by the MESD Budget Committee
4/11/2017

*Multnomah Education Service District
2017-2018 Approved Budget*

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*Multnomah Education Service District
2017-2018 Approved Budget*

Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2017-2018. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 11, 2017.

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 16, 2017 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

2017-2018 Proposed Budget

April 11, 2017

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2017-2018. 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 6, 2017. We expect adjustments will be made before June 30, 2017 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, 2017 and our budget is largely based on these estimates. Once our district's final selections are known in May 2017, 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 Governor's \$8.0159 billion State School Fund (SSF) budget 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 2017-18 is approximately \$40.4 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. A placeholder has been used for the MESDEA agreement while negotiations are underway.
 - PERS defined rates are 9.23% for Tier I/II, 3.90% for OPSRP, and 8.67% for Fire & Police
 - MESD contribution rate for PERS pickup is 6%
 - Increased employer contribution for health insurance premiums is capped at 6%

Superintendent *Sam Breyer*

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

Areas of Uncertainty

As is typical during the legislative session of a new biennium there is a great deal of uncertainty regarding the State School Fund. The legislature has identified a significant budget shortfall for the 2017-19 biennium. The Governor's budget included \$8.015 billion for K-12 education, while the Co-Chairs framework allocated \$7.8 billion. Both are significantly below the \$8.4 billion that school districts estimate is needed to continue current service levels. It is unlikely that there will be clarity regarding the SSF until the summer of 2017. As the component districts we serve face funding shortfalls, their spending choices necessarily impact the agency. We continue to strive to provide financially efficient services to support our component districts in challenging funding times.

Additionally, voters approved two ballot measures that have a potential impact on the MESD budget.

- Measure 98 specifies funding for drop-out prevention and career and college readiness programs. It also allows regional coordination efforts to develop plans and spend funds in these areas. MESD could potentially provide service in this area.
- Measure 99 specifies funding to support Outdoor School programs for all students in the state. As a major provider of quality outdoor school programs, MESD could see participation increase as a result of this funding.

Currently, the level of funding for these Measures, and the resulting impacts to MESD, are unclear. As a result, this budget document is presented assuming these measures have not been funded and implemented. If the measures are funded, any impact to the agency would likely be positive.

MESD is entering contract negotiations with MESDEA. The financial impact of the settlement could result in budget adjustments.

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.

Service Stability and Expansion

The array of services forecast for 2017-2018 is not significantly different than that provided in the current year. We continue to work with our component districts to improve our service quality and financial efficiency and to ensure we meet regional needs through our Local Service Planning (LSP) process. MESD has worked to strengthen advisory participation and review

during the LSP development process this year. After a comprehensive review, there were only minor adjustments to LSP offerings.

Districts have not indicated any significant reductions in participation or total withdrawal from programs. We do anticipate minor shifts in participation based on the final level of funding. These minor fluctuations are a regular aspect of ESD operations. Though not currently anticipated, more significant shifts could occur, depending on final levels of funding and component district choices.

We are anticipating expansion in two areas. The first is the planned expansion of the School Health Assistant model in Portland Public. This will require hiring additional staff.

The second is expansion of the support programs offered by Arata and Burlingame Creek. We anticipate leasing additional space and hiring additional staff to accommodate this expansion. The revenue and cost for this expansion is included in the proposed budget.

Operational Stability

While there is a great deal of uncertainty around K-12 funding, and current SSF levels are inadequate, MESD does not anticipate significant staffing reductions as a result of a one-time budget circumstance. The agency has completed debt-service payments on two of its facilities. The elimination of this expense going forward allows us to offer a relatively stable staffing and budget picture for the 2017-18 school year. Had this debt-service completion not been fortuitously timed, we would be facing deep reductions. As it is likely that funding will remain tight for the foreseeable future, MESD must continue to rigorously analyze its operating costs.

Strategic Alignment

This year, MESD has undertaken a comprehensive strategic planning process. It is critical that the agency operate from a strategic orientation in order to most effectively serve our students and community. This requires identifying clear metrics, building systems that allow for financial analysis and measurement of stakeholder satisfaction, and the ability to repurpose resources to impact priorities.

While this process is not yet complete, we have begun to align resources to emerging strategies. Two examples of this include new positions supporting financial analysis, and the transition of an employee wellness position from one-time funding sources to the agency operating fund.

The work to make the strategic plan a reality will be critical throughout next year's budget process and in the years ahead.

In Summary

Multnomah ESD anticipates relative stability for the coming year. On the operational side, this is largely due to the fortuitously-timed completion of debt-service payments for MESD facilities. Districts continue to see value and participate in our offerings through the local service plan process.

The statewide K-12 funding picture continues to remain challenging at best. MESD has a critical role in serving our component districts and community in this time of insufficient resources. MESD will continue to improve operational systems, financial efficiency, and strategic processes in order to support the critical work of improving outcomes for students. We have the opportunity to truly serve our community in this area. The work we've undertaken this year, and the skilled and dedicated staff throughout the agency, leave us well positioned for future success.

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

Sam Breyer
MESD Superintendent and Budget Officer

MESD 2017-2018 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
Maureen Phelps	Corbett School District	June 30, 2019
Cheryl Scarcelli	David Douglas School District	June 30, 2019
John Hartsock, Chair	Gresham-Barlow School District	June 30, 2017
Unfilled	Parkrose School District	June 30, 2016
Cynthia Duley	Portland Public School District	June 30, 2019
Rachel Hopper	Reynolds School District	June 30, 2018
Joe Prats	Riverdale School District	June 30, 2017

2017-2018 Budget Calendar

January to March	MESD Management Develops Proposed Budget MESD Board appoints Budget Committee Members
April 4, 2017	Budget Committee New Member Orientation
April 11, 2017	Proposed Budget and Budget Message Presentation
April 19 & 25, 2017	Budget Committee Approves Budget and submits it to the TSCC
May 16, 2017	TSCC Public Hearing and Budget Certification
June 20, 2017	MESD Board Adopts Budget by Resolution and Certifies Tax Levy

Public Notices

Budget Committee Meeting, Online: www.mesd.k12.or.us, March 27, 2017

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETING

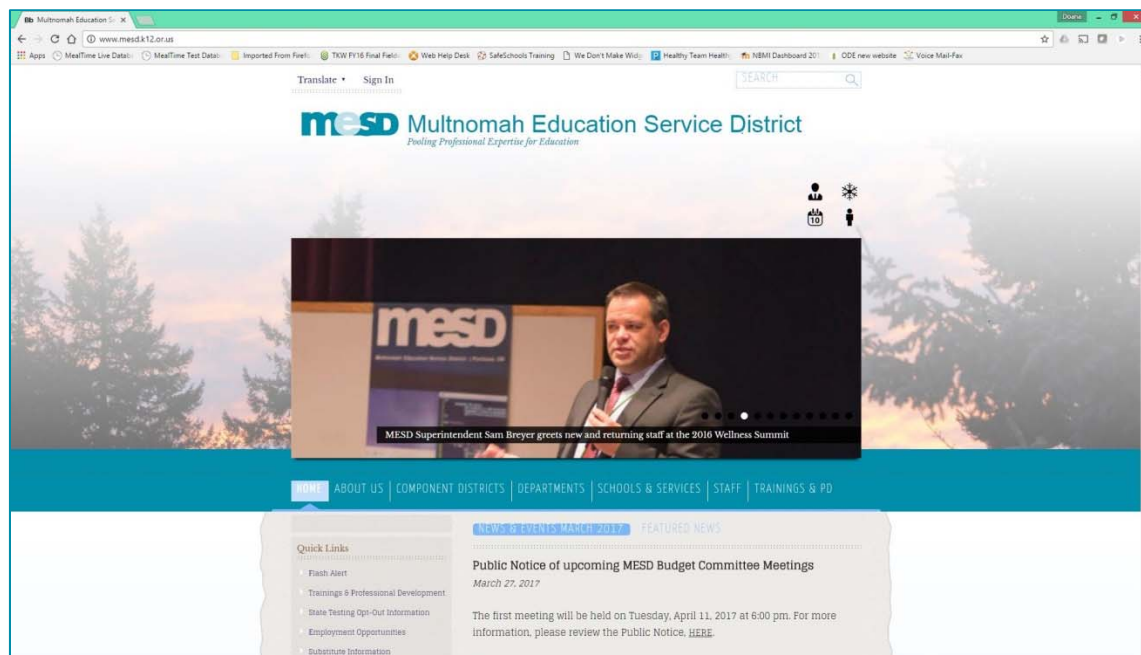
A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at 11611 NE Ainsworth Circle, Portland, Oregon 97220 in the Board Room. The meeting will take place on Tuesday, April 11, 2017 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 7, 2017 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 19, 2017, and Tuesday, April 25, 2017 at 6:00 p.m. at the same location. All meetings are open to the public.

Sam Breyer
Budget Officer
Multnomah Education Service District



Public Notices

Budget Committee Meeting, Newspaper: The Oregonian, March 29, 2017



The Oregonian

LEGAL AFFIDAVIT


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State of Oregon,) ss

County of Multnomah)

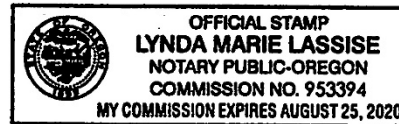
Sarah Cronin being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 03/29/2017


Principal Clerk of the Publisher

Sworn to and subscribed before me this 30th day of March 2017


Notary Public



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, 2017 to June 30, 2018, will be held at 11611 NE Almsworth Circle, Portland, Oregon 97220 in the Board Room. The meeting will take place on Tuesday, April 11, 2017 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 Almsworth Circle, Portland, OR 97220, beginning Friday, April 7, 2017 between the hours of 8:00 a.m. and 5:00 p.m. or viewed on the MESD website: www.mesd.k12.or.us.

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Sam Breyer, Budget Officer
Multnomah Education Service District

Public Notices

To be published online and in the Oregonian on May 5, 2017

**NOTICE OF TSCC BUDGET HEARING
for May 16, 2017**

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, 2017 to June 30, 2018. The hearing will be held at 11611 NE Ainsworth Circle, Portland, OR 97220 in the Board Room on the 16th day of May, 2017 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
\$81,300,471	\$0.4576 per \$1,000	\$0.4576 per \$1,000	\$0 per \$1,000

RESOLUTION MBCM-17-002

Approval of the Proposed 2017-2018 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2017-2018 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 2017-2018 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2017-2018 Proposed Budget in the following amounts:

Resolution Services Fund

Instruction	\$ 6,958,322
Support Services	17,072,528
Enterprise & Community Services	234,147
Other Uses	14,300,000
Transfers Out	4,185,681
Contingency	1,004,778
Total	<u>\$ 43,755,456</u>

Contracted Services Fund

Instruction	\$ 11,005,380
Support Services	8,359,671
Enterprise & Community Services	645,677
Transfers Out	85,000
Contingency	3,229,686
Total	<u>\$ 23,325,414</u>

Operating Fund

Support Services	\$ 4,738,268
Transfers Out	489,009
Total	<u>\$ 5,227,277</u>

Debt Service Fund

Debt Service	<u>\$ 2,920,082</u>
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Facilities & Equipment Reserve Fund

Support Services	\$ 726,631
Facilities Acquisition and Improvement	5,000
Contingency	210,000
Total	<u>\$ 941,631</u>

Risk Management Reserve Fund

Support Services	\$ 836,913
Contingency	460,606
Total	<u>\$ 1,297,519</u>

Total Appropriation, All Funds \$ 77,467,379

Total Unappropriated Amounts, All Funds 3,833,092

TOTAL APPROVED BUDGET \$ 81,300,471

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 Michael Durrow moved to approve Resolution MBCM 17-002. Centennial SD Representative Ernie Butenschoen seconded the motion.

Discussion: None

Action: There being no further discussion the motion carried with Representatives Acosta, Beaudoin, Botkin, Burke, Butenschoen, Duley, Durrow, Hartsock, Phelps, and Prats voting aye. Motion passed 9-0

Multnomah Education Service District
2017 - 2018 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*	\$ 6,958,322	\$ 11,005,380	\$ -	\$ -	\$ -	\$ -	\$ 17,963,702
2000 Support Services*	17,072,528	8,359,671	4,738,268	-	726,631	836,913	31,734,011
3000 Enterprise & Community Services*	234,147	645,677	-	-	-	-	879,824
4000 Facilities Acquisition & Improvements	-	-	-	-	5,000	-	5,000
5000 Other Uses	14,300,000	-	-	-	-	-	14,300,000
5100 Debt Service	-	-	-	2,920,082	-	-	2,920,082
5200 Transfers Out	4,185,681	85,000	489,009	-	-	-	4,759,690
6000 Contingencies	1,004,778	3,229,686	-	-	210,000	460,606	4,905,070
Total Appropriations	43,755,456	23,325,414	5,227,277	2,920,082	941,631	1,297,519	77,467,379
7000 Unappropriated Ending Balance	-	-	3,064,785	-	768,307	-	3,833,092
Total Requirements	43,755,456	23,325,414	8,292,062	2,920,082	1,709,938	1,297,519	81,300,471

* 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
2017-2018 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 2017-18, 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
2017 - 2018 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	2,762,183	3,339,323	3,064,785		945,929	480,606	10,592,826
Revenues							
Property Taxes	32,125,000						32,125,000
State School Fund	8,231,811						8,231,811
Local Sources	16,500	10,454,098	38,834		40,000		10,549,432
State Sources		7,714,098					7,714,098
Federal Sources		1,353,393					1,353,393
Investment Earnings			100,000	10,000			110,000
Sales of Goods & Services		8,622					8,622
Other Revenues	619,962	455,880	246,500				1,322,342
Services to Other Funds				2,910,082		816,913	3,726,995
Total Revenues	40,993,273	19,986,091	385,334	2,920,082	40,000	816,913	65,141,693
Transfers In & Overhead Revenues							
Overhead Revenues			806,262				806,262
From Resolution Services			4,035,681		150,000		4,185,681
From Contract Services					85,000		85,000
From Operating					489,009		489,009
Total Transfers In/Overhead			4,841,943		724,009		5,565,952
TOTAL RESOURCES	43,755,456	23,325,414	8,292,062	2,920,082	1,709,938	1,297,519	81,300,471
Requirements							
Total Expenditures	38,564,997	19,204,466	4,738,268	2,920,082	731,631	836,913	66,996,357
Transfers Out & Overhead Charges							
Overhead Charges		806,262					806,262
To Facilities & Equip Reserve	150,000	85,000	489,009				724,009
To Operating	4,035,681						4,035,681
Total Transfers Out/Overhead	4,185,681	891,262	489,009				5,565,952
Contingency	1,004,778	3,229,686			210,000	460,606	4,905,070
Ending Fund Balance			3,064,785		768,307		3,833,092
TOTAL REQUIREMENTS	43,755,456	23,325,414	8,292,062	2,920,082	1,709,938	1,297,519	81,300,471

**Multnomah Education Service District
2017 - 2018 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	31,646,000						31,646,000
Prior Year Taxes	468,000						468,000
Penalties & Interest Taxes	11,000						11,000
Total Property Taxes	32,125,000						32,125,000
State School Fund							
State School Support Fund	8,231,811						8,231,811
Total State School Fund	8,231,811						8,231,811
Local Sources							
Services to Component LEAs	16,500	9,495,760	38,834				9,551,094
Revenue From Non-Comp LEAs		958,338					958,338
E-Rate Revenue					40,000		40,000
Total Local Sources	16,500	10,454,098	38,834		40,000		10,549,432
State Sources							
Other Restricted Grants In Aid		119,575					119,575
ODE Contract Revenue		7,594,523					7,594,523
Total State Sources		7,714,098					7,714,098
Federal Sources							
Medicaid SBHS Revenue		150,000					150,000
Restricted Revenue From Fed		259,208					259,208
Title I Revenue		486,074					486,074
Natnl School Lunch Program Rev		183,889					183,889
Vocational Education		72,603					72,603
IDEA Revenue		97,527					97,527
Title II Revenue		104,092					104,092
Total Federal Sources		1,353,393					1,353,393

Combining Revenue Detail- Budgetary Funds

Multnomah Education Service District
2017 - 2018 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			100,000	10,000			110,000
Total Investment Earnings			100,000	10,000			110,000
Sales of Goods & Services							
Special Function Revenue		7,622					7,622
Sales To Component LEAs		1,000					1,000
Total Sales of Goods & Services		8,622					8,622
Other Revenues							
Fingerprinting Service Revenue			5,000				5,000
TSPC PDC Fees		10,000	5,000				15,000
Testing Service Revenue			2,000				2,000
Rental/Lease Income			23,940				23,940
Contributions		134,632					134,632
Fees - Non-Component Districts			191,560				191,560
Miscellaneous Revenue	30	12,300	19,000				31,330
Revenue From Non-LEAs	19,462	15,200					34,662
Allocated MAC Reven	186,470						186,470
Restricted-Intermediate Source	414,000	283,748					697,748
Total Other Revenues	619,962	455,880	246,500				1,322,342
Services to Other Funds							
Services To Other Funds				2,910,082		816,913	3,726,995
Total Services to Other Funds				2,910,082		816,913	3,726,995
Total Revenues	40,993,273	19,986,091	385,334	2,920,082	40,000	816,913	65,141,693

Combining Revenue Detail- Budgetary Funds

Multnomah Education Service District
2017 - 2018 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	133,288	821,943			826,913	1,784,624
Facilities Services	37,285		329,442		520,341		887,068
Business Services	14,310,500		1,132,210				15,442,710
Human Resources	14,500		727,258			10,000	751,758
Technology Services	3,051,280	812,231	1,029,392		211,290		5,104,193
Special Education Services	8,836,840	5,515,844	180,544				14,533,228
School Health Services	8,192,694	2,576,671	271,612				11,040,977
Instructional Services	4,119,418	10,166,432	245,867				14,531,717
Debt Services				2,920,082			2,920,082
Total Expenditures by Department	38,564,997	19,204,466	4,738,268	2,920,082	731,631	836,913	66,996,357
By Function							
Instruction	6,958,322	10,481,273					17,439,595
Support Services	17,072,528	8,077,516	4,738,268		726,631	836,913	31,451,856
Enterprise & Community Service	234,147	645,677					879,824
Facilities Acq. & Construction					5,000		5,000
Other Uses	14,300,000						14,300,000
Debt Service				2,920,082			2,920,082
Transfers Out							
Total Expenditures by Function	38,564,997	19,204,466	4,738,268	2,920,082	731,631	836,913	66,996,357
By Category							
Salaries	13,174,259	10,122,479	2,872,898			109,320	26,278,956
Associated Payroll Costs	7,888,449	5,909,079	1,538,305			57,795	15,393,628
Purchased Services	2,651,348	1,964,882	178,065		714,034	642,893	6,151,222
Supplies and Materials	537,539	1,208,026	149,000			26,905	1,921,470
Capital Outlay	13,402				17,597		30,999
Debt Service				2,920,082			2,920,082
Transit Payments	14,300,000						14,300,000
Total Expenditures by Category	38,564,997	19,204,466	4,738,268	2,920,082	731,631	836,913	66,996,357

Combining Expenditure Summary- Budgetary Funds

Multnomah Education Service District
2017 - 2018 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	150,000
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	4,035,681
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	806,262
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 Facilities & Equip Reserve	85,000
A one-time transfer from Special Education to fund a basketball court cover for the Functional Living Skills (FLS) program in the Burlingame Creek School.		
Operating	To Facilities & Equip Reserve	489,009
This amount funds current and future repairs, replacement, and improvements of the Agency's facilities and equipment.		
Total Interfund Transfers and Overhead Charges		5,565,952

Multnomah Education Service District
2017-2018 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2014-15	Actual 2015-16	Revised 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Resources						
Beginning Fund Balance	12,777,165	11,151,902	11,009,683	10,592,826	10,592,826	
Revenues						
Property Taxes	28,425,261	29,673,252	30,897,000	32,125,000	32,125,000	
State School Fund	6,307,067	8,594,610	7,719,383	8,231,811	8,231,811	
Local Sources	8,399,582	7,235,200	9,665,141	10,549,432	10,549,432	
State Sources	8,821,479	8,864,457	9,828,585	7,714,098	7,714,098	
Federal Sources	2,846,792	2,335,938	1,624,590	1,353,393	1,353,393	
Investment Earnings	81,783	82,524	57,371	110,000	110,000	
Sales of Goods & Services	8,700	6,149	8,134	8,622	8,622	
Other Revenues	1,478,208	1,712,298	1,204,553	1,322,342	1,322,342	
Services to Other Funds	3,070,692	3,262,222	3,471,022	3,726,995	3,726,995	
Total Revenues	59,439,564	61,766,650	64,475,779	65,141,693	65,141,693	
Transfers In & Overhead Revenues						
Overhead Revenues	993,228	1,152,251	1,159,291	806,262	806,262	
From Resolution Services	3,553,233	3,946,786	3,991,638	4,185,681	4,185,681	
From Contract Services	334,000	316,028	310,275	85,000	85,000	
From Operating	661,588	628,498	559,500	489,009	489,009	
From Risk Mgmt Reserve	65,708	22,778				
Total Transfers In/Overhead	5,607,757	6,066,341	6,020,704	5,565,952	5,565,952	
TOTAL RESOURCES	77,824,486	78,984,893	81,506,166	81,300,471	81,300,471	
Requirements						
Total Expenditures	61,064,823	61,908,866	63,109,555	66,996,357	66,996,357	
Transfers Out & Overhead Charges						
Overhead Charges	993,232	1,152,254	957,098	806,262	806,262	
To Debt Service	546,588	538,498	519,500			
To Facilities & Equip Reserve	529,000	468,470	170,000	724,009	724,009	
To Operating	3,538,941	3,907,122	4,171,913	4,035,681	4,035,681	
Total Transfers Out/Overhead	5,607,761	6,066,344	5,818,511	5,565,952	5,565,952	
Contingency			6,936,530	4,905,070	4,905,070	
Total Budget	66,672,584	67,975,210	75,864,596	77,467,379	77,467,379	
Ending Fund Balance	11,151,902	11,009,683	5,641,570	3,833,092	3,833,092	
TOTAL REQUIREMENTS	77,824,486	78,984,893	81,506,166	81,300,471	81,300,471	

Multnomah Education Service District
2017-2018 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2014-15	Actual 2015-16	Revised 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
EXPENDITURE PERSPECTIVES						
By Department						
Administration	1,946,835	1,724,996	1,641,433	1,784,624	1,784,624	
Facilities Services	1,014,866	1,239,983	815,952	887,068	887,068	
Business Services	14,141,663	15,076,449	12,851,082	15,442,710	15,442,710	
Human Resources	735,680	761,254	689,309	751,758	751,758	
Technology Services	9,672,721	8,327,601	7,261,973	5,104,193	5,104,193	
Special Education Services	11,155,821	11,109,043	13,660,582	14,533,228	14,533,228	
School Health Services	8,849,619	9,298,119	9,638,334	11,040,977	11,040,977	
Instructional Services	10,496,624	11,193,424	13,256,368	14,531,717	14,531,717	
Debt Services	3,050,994	3,177,997	3,294,522	2,920,082	2,920,082	
Total Expenditures by Department	61,064,823	61,908,866	63,109,555	66,996,357	66,996,357	
By Function						
Instruction	12,434,247	13,171,397	16,152,658	17,439,595	17,439,595	
Support Services	26,048,377	26,117,313	28,614,922	31,451,856	31,451,856	
Enterprise & Community Service	6,242,784	5,083,295	3,042,453	879,824	879,824	
Facilities Acq. & Construction		36,782	5,000	5,000	5,000	
Other Uses	13,288,421	14,322,082	12,000,000	14,300,000	14,300,000	
Debt Service	3,050,994	3,177,997	3,294,522	2,920,082	2,920,082	
Total Expenditures by Function	61,064,823	61,908,866	63,109,555	66,996,357	66,996,357	
By Category						
Salaries	20,018,619	21,845,882	25,040,783	26,278,956	26,278,956	
Associated Payroll Costs	12,305,408	11,062,443	12,760,673	15,393,628	15,393,628	
Purchased Services	10,537,014	9,909,847	7,952,111	6,151,222	6,151,222	
Supplies and Materials	1,725,512	1,483,644	1,732,078	1,921,470	1,921,470	
Capital Outlay	138,855	106,971	143,672	30,999	30,999	
Debt Service	3,050,994	3,177,997	3,294,522	2,920,082	2,920,082	
Transfers			185,716			
Transit Payments	13,288,421	14,322,082	12,000,000	14,300,000	14,300,000	
Total Expenditures by Category	61,064,823	61,908,866	63,109,555	66,996,357	66,996,357	
FTE SUMMARY						
By Fund						
1 Resolution Services	207.72	217.32	257.89	271.05	271.05	0.00
2 Contracted Services	162.08	147.49	164.21	195.12	195.12	0.00
6 Operating	44.74	42.08	44.07	48.81	48.81	0.00
7 Risk Management Reserve	1.00	1.00	1.00	1.00	1.00	0.00
Total Number of FTE	415.54	407.89	467.17	515.98	515.98	0.00