Multnomah Education Service District
Multnomah County, Oregon

Approved Budget

For the Fiscal Year 2020-2021

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

Approved by the MESD Budget Committee
4/14/2020

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Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2020-2021. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 14, 2020.

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.multnomahesd.org/business-services 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 19, 2020 and will be held via Zoom with meeting access details posted online at www.multnomahesd.org

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 adjustments as we learn more from our component districts about service needs for next year, state and federal funding levels, potential grants, and contracts in the following two months.

Superintendent's Budget Message

2020-2021 Proposed Budget
April 14, 2020

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2020-2021. 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.

Uncertain Times

This is the 9th budget message I've written as a school superintendent, and by far the one most clouded by uncertainty.

When we began developing this budget in late 2019, it appeared we were in a time of unprecedented investment. The Student Success Act was slated to infuse much-needed resources into serving students that our system has failed for far too long. Multnomah ESD had accepted regional leadership roles in critical areas and resources were following. Our direct-service programs were expanding and districts, both in and out of Multnomah County, were eager for our services.

Then, the global Covid-19 pandemic impacted our state. Schools were closed. MESD staff and our district partners stepped up immediately to provide critical support and services to our families and community. As I write this, we are preparing to shift to distance learning, for the remainder of the school year. I am proud of what we've accomplished as an education community and appreciative of the collaboration with our staff, partners, and stakeholders.

The impact of the pandemic is real and ongoing. It will inevitably show up in future school budgets. How it ultimately affects the MESD budget depends on several factors that are difficult to predict at this moment. These factors include:

- Extension of school closure and impact on current-year operations
- The impact of the Governor's stay-at-home initiatives on economic activity and state revenue
- The depth and length of the global economic downturn
- Agency and economic impact of federal stimulus
- Oregon State Legislative decisions
    - Prioritization of education (or not) in budget adjustments
    - Use of education reserves
    - Implementation of corporate activity tax
    - Changes to Student Success Act
- District purchasing decisions

Given the significant uncertainty, we have chosen to prepare this initial budget based on the known information listed below. It is almost certain that many of these assumptions are overly optimistic, but any attempt to predict the above factors at this time would be even less accurate.

Superintendent Sam Breyer
Board of Directors Jessica Arzate ◆ Mary Botkin ◆ Kristin Cornuelle ◆ Katrina Doughty ◆ Susie Jones ◆ Denyse Peterson ◆ Helen Ying
11611 NE Ainsworth Circle • Portland, Oregon 97220 • 503-255-1841 • www.mesd.k12.or.us

Budgeting Assumptions:

The specified revenue and expenditures are based upon educated suppositions as of April 9, 2020. We expect adjustments will be made before June 30, 2020 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, 2020 and the budget is largely based on these estimates. Once our district's final selections are known in May 2020, the MESD will adjust its budget and staffing levels accordingly.

The following specific assumptions have been made in preparing the MESD budget document. These assumptions include:

- The MESD budget is based on the $9.0 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 2020-21 is approximately $46.1 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 bargaining groups except MESDEA. A placeholder has been used for MESDEA while negotiations are underway.
    - PERS defined rates are 14.56% for Tier I/II, 9.11% for OPSRP, and 13.74% for Fire & Police
    - MESD contribution rate for PERS pickup is 6%
    - Increased employer contribution for health insurance premiums is capped at 6%

Looking Forward

MESD is implementing cost-saving measures for the remainder of this year. This includes a hiring freeze and examination of all non-essential expenditures. We have shifted from a mindset of likely investment to an attempt to preserve current operations. This is unfortunate, but necessary.

As more information becomes available, and some of the uncertainty resolves, we will make the necessary spending adjustments.

I believe the long-term outlook for Multnomah Education Service District remains strong. We have rebuilt credibility with our community and district. We operate with financial transparency and a service mindset. Our planning is informed by data and a commitment to ensuring those students who are most in need are prioritized.

MESD employees are passionate and committed individuals. We will continue to support our workforce, work to ensure it represents the community we serve, and empower staff to find solutions for the persistent outcome gaps.

MESD will continue to provide high-quality service to our community and lead with equity at the center. This foundation will serve us well as we recover from this unprecedented moment.

In Summary

This budget reflects the uncertainty currently present in the world during a pandemic. I am proud of our agency's response to this uncertainty and our ongoing service to our community.

The immediate budget picture is unclear, but likely challenging. We will diligently seek and integrate solid information as it becomes available.

In the short-term, we have shifted from likely investment to damage mitigation. However, this is a temporary situation. By continuing to provide high-quality service with equity at the center, practice financial transparency, and focus on service to our community, MESD's future remains bright.

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

Sam Breyer
MESD Superintendent and Budget Officer

MESD 2020-2021 Budget Committee

Budget Committee Member	Representing	Term Expires
Jessica Arzate	MESD Board Member	June 30, 2021
Mary Botkin	MESD Board Member	June 30, 2021
Kristin Cornuelle	MESD Board Member	June 30, 2023
Katrina Doughty	MESD Board Member	June 30, 2023
Susie Jones	MESD Board Member	June 30, 2021
Denyse Peterson	MESD Board Member	June 30, 2023
Helen Ying	MESD Board Member	June 30, 2021
Amanda Schroeder	Centennial School District	June 30, 2022
Unfilled	Corbett School District	June 30, 2020
Frieda Christopher	David Douglas School District	June 30, 2021
Jeff Gibbs	Gresham-Barlow School District	June 30, 2022
Unfilled	Parkrose School District	June 30, 2020
Cynthia Le	Portland Public School District	June 30, 2021
Steven Gallagher	Reynolds School District	June 30, 2021
Paul Spellman	Riverdale School District	June 30, 2020

2020-2021 Budget Calendar

January to March	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 7, 2020	Budget Committee orientation
April 14, 2020	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
~~April 22 & 28, 2020~~	~~Budget Committee work sessions, if needed~~
May 19, 2020	TSCC public hearing and budget certification (ORS 294.430)
June 16, 2020	MESD Board adopts budget and certifies tax levy (ORS 294.435)

Public Notices

Budget Committee Meeting, Online: www.multnomahesd.org, April 1, 2020

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, 2020 to June 30, 2021, will be held on Tuesday, April 14, 2020 at 6:00 pm. In response to the current health emergency, agency facilities are closed and the meeting will be held virtually via Zoom.

Zoom link: https://zoom.us/j/5171226197

Meeting ID: 517 122 6197

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 10 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 13, 2020 will be read during the public comment section of the meeting on April 14th. Schedule Zoom comment up through 5:00 pm April 13, 2020 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 22, 2020, and Tuesday, April 28, 2020 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Sam Breyer
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

Public Notices

Website screen shot: www.multnomahesd.org, April 1, 2020

4:43:30 PM 4/1/2020

multnomahesd.org/public-notices/notice-of-multnomah-education-service-district-budget-committee-meeting

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Public Notices & Agency Updates

Notice of Multnomah Education Service District Budget Committee Meetings

4/1/2020

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

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Sam Breyer
Budget Officer
Multnomah Education Service District
www.multnomahesd.org

Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, April 1, 2020

The Oregonian OREGONLIVE.COM
OREGONIAN MEDIA GROUP

The Oregonian
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AD#: 0009563946

State of Oregon,) ss
County of Multnomah)
Brian Maly 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 04/01/2020

Principal Clerk of the Publisher

OFFICIAL STAMP
KIMBERLEE WRIGHT O'NEILL
NOTARY PUBLIC-OREGON
COMMISSION NO. 979329
MY COMMISSION EXPIRES SEPTEMBER 24, 2022

Sworn to and subscribed before me this 3rd day of April 2020

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, 2020 to June 30, 2021, will be held on Tuesday, April 14, 2020 at 6:00 pm. In response to the current health emergency, agency facilities are closed and the meeting will be held virtually via Zoom. Visit the MESD website for details on how to attend:
www.multnomahesd.org

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 10 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 13, 2020 will be read during the public comment section of the meeting on April 14th. Schedule Zoom comment up through 5:00 pm April 13, 2020 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 22, 2020, and Tuesday, April 28, 2020 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Sam Breyer
Budget Officer
Multnomah Education Service District
www.multnomahesd.org

Public Notices

To be published online. A newspaper notice will not be required under the Governor Brown's Executive Order 20-16.

NOTICE OF TSCC BUDGET HEARING
for May 19, 2020

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, 2020 to June 30, 2021.

The hearing will be held May 19th, 2020 at 6:00pm. In response to the current health emergency, agency facilities are closed and the meeting will be held virtually via Zoom.

Zoom link: https://zoom.us/j/5171226197
Meeting ID: 517 122 6197

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.

Public comment will be taken by email and live via Zoom. Written comments received by 5:00 pm May 18, 2020 will be read during the public comment section of the meeting on May 19th. Schedule Zoom comment up through 5:00 pm May 19, 2020 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.

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
$105,184,705	$0.4576 per $1,000	$0.4576 per $1,000	$0 per $1,000

RESOLUTION MBCM-20-002

Approval of the Proposed 2020-2021 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2020-2021 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 14 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 2020-2021 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2020-2021 Proposed Budget in the following amounts:

Resolution Services Fund	
Instruction	$ 9,399,546
Support Services	22,874,495
Enterprise & Community Services	530,567
Other Uses	10,580,000
Transfers Out	4,759,482
Contingency	5,846,850
Total	$ 53,990,940

Contracted Services Fund	
Instruction	$ 16,824,995
Support Services	14,555,460
Enterprise & Community Services	735,525
Contingency	2,544,499
Total	$ 34,660,479

Operating Fund	
Support Services	$ 6,235,587
Transfers Out	265,100
Contingency	68,546
Total	$ 6,569,233
Debt Service Fund	
Debt Service	$ 3,384,770
Facilities & Equipment Reserve Fund	
Support Services	$ 475,237
Facilities Acquisition and Improvement	5,000
Contingency	577,863
Total	$ 1,058,100
Risk Management Reserve Fund	
Support Services	$ 990,613
Contingency	355,570
Total	$ 1,346,183
Total Appropriation, All Funds	$ 101,009,705
Total Unappropriated Amounts, All Funds	4,175,000
TOTAL APPROVED BUDGET	$ 105,184,705

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 Mary Botkin moved to approve Resolution MBCM 20-002.
Portland Public Schools representative Cynthia Le seconded the motion.

Discussion: None

Action: There being no further discussion the motion carried with Representatives Arzate, Botkin, Christopher, Cornuelle, Gallagher, Gibbs, Jones, Le and Ying voting aye. Motion passed 9-0.

Multnomah Education Service District
2020 - 2021 Fiscal Year Approved Budget
Total Requirements by Fund and Function - All Budgetary Funds

	Program Funds		Support Funds				
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	Total
Requirements by Function							
1000 Instruction*	$ 9,399,546	$ 16,824,995	$ -	$ -	$ -	$ -	$ 26,224,541
2000 Support Services*	22,874,495	14,555,460	6,235,587	-	475,237	990,613	45,131,392
3000 Enterprise & Community Services*	530,567	735,525	-	-	-	-	1,266,092
4000 Facilities Acquisition & Improvements	-	-	-	-	5,000	-	5,000
5000 Other Uses	10,580,000	-	-	-	-	-	10,580,000
5100 Debt Service	-	-	-	3,384,770	-	-	3,384,770
5200 Transfers Out	4,759,482	-	265,100	-	-	-	5,024,582
6000 Contingencies	5,846,850	2,544,499	68,546	-	577,863	355,570	9,393,328
Total Appropriations	**53,990,940**	**34,660,479**	**6,569,233**	**3,384,770**	**1,058,100**	**1,346,183**	**101,009,705**
7000 Unappropriated Ending Balance	-	-	3,240,000	-	385,000	550,000	4,175,000
Total Requirements	**53,990,940**	**34,660,479**	**9,809,233**	**3,384,770**	**1,443,100**	**1,896,183**	**105,184,705**

* 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.

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 2020-21, 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
2020 - 2021 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	**5,500,000**	**2,700,000**	**3,700,000**		**658,000**	**930,000**	**13,488,000**
Revenues							
Property Taxes	36,346,000						36,346,000
State School Fund	9,798,818						9,798,818
Local Sources	17,500	18,375,564	145,811		375,000		18,913,875
State Sources	2,154,307	11,148,083					13,302,390
Federal Sources	25,530	1,808,833					1,834,363
Investment Earnings			115,000	10,000			125,000
Sales of Goods & Services		10,320					10,320
Other Revenues	148,785	617,679	363,940				1,130,404
Services to Other Funds				3,374,770		966,183	4,340,953
Total Revenues	**48,490,940**	**31,960,479**	**624,751**	**3,384,770**	**375,000**	**966,183**	**85,802,123**
Transfers In & Overhead Revenues							
Overhead Revenues			870,000				870,000
From Resolution Services			4,614,482		145,000		4,759,482
From Operating					265,100		265,100
Total Transfers In/Overhead			**5,484,482**		**410,100**		**5,894,582**
TOTAL RESOURCES	**53,990,940**	**34,660,479**	**9,809,233**	**3,384,770**	**1,443,100**	**1,896,183**	**105,184,705**
Requirements							
Total Expenditures	**43,384,608**	**31,245,980**	**6,235,587**	**3,384,770**	**472,500**	**990,613**	**85,714,058**
Transfers Out & Overhead Charges							
Overhead Charges		870,000					870,000
To Facilities & Equip Reserve	145,000		265,100				410,100
To Operating	4,614,482						4,614,482
Total Transfers Out/Overhead	**4,759,482**	**870,000**	**265,100**				**5,894,582**
Contingency	**5,846,850**	**2,544,499**	**68,546**		**585,600**	**355,570**	**9,401,065**
Ending Fund Balance			**3,240,000**		**385,000**	**550,000**	**4,175,000**
TOTAL REQUIREMENTS	**53,990,940**	**34,660,479**	**9,809,233**	**3,384,770**	**1,443,100**	**1,896,183**	**105,184,705**

Multnomah Education Service District
2020 - 2021 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	35,868,000						35,868,000
Prior Year Taxes	467,000						467,000
Penalties & Interest Taxes	11,000						11,000
Total Property Taxes	**36,346,000**						**36,346,000**
State School Fund							
State School Support Fund	9,798,818						9,798,818
Total State School Fund	**9,798,818**						**9,798,818**
Local Sources							
Services to Component LEAs	10,000	14,051,687	15,000				14,076,687
Revenue from Non-CTA LEAs		3,249,327					3,249,327
Revenue From CTA NCD LEAs	7,500	1,074,550	130,811				1,212,861
E-Rate Revenue					375,000		375,000
Total Local Sources	**17,500**	**18,375,564**	**145,811**		**375,000**		**18,913,875**
State Sources							
Other Restricted Grants In Aid	2,099,184	1,541,485					3,640,669
Other State Revenue	55,123	100,000					155,123
ODE Contract Revenue		9,506,598					9,506,598
Total State Sources	**2,154,307**	**11,148,083**					**13,302,390**
Federal Sources							
Restricted Revenue From Fed		317,779					317,779
Title I Revenue		1,144,219					1,144,219
Natnl School Lunch Program Rev	25,530	216,235					241,765
IDEA Revenue		130,600					130,600
Total Federal Sources	**25,530**	**1,808,833**					**1,834,363**
Investment Earnings							

Multnomah Education Service District
2020 - 2021 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
Interest on Investments			115,000	10,000			125,000
Total Investment Earnings			**115,000**	**10,000**			**125,000**
Sales of Goods & Services							
Special Function Revenue		8,820					8,820
Sales To Component LEAs		1,500					1,500
Total Sales of Goods & Services		**10,320**					**10,320**
Other Revenues							
TSPC PDC Fees		5,600	5,000				10,600
Rental/Lease Income			23,940				23,940
Contributions		25,574					25,574
Fees-Non-Component Districts			310,000				310,000
Miscellaneous Revenue		10,500	25,000				35,500
Revenue From Non-LEAs	15,000	455,738					470,738
Allocated MAC Reven	122,063						122,063
Restricted-Intermediate Source	11,722	120,267					131,989
Total Other Revenues	**148,785**	**617,679**	**363,940**				**1,130,404**
Services to Other Funds							
Services To Other Funds				3,374,770		966,183	4,340,953
Total Services to Other Funds				**3,374,770**		**966,183**	**4,340,953**
Total Revenues	**48,490,940**	**31,960,479**	**624,751**	**3,384,770**	**375,000**	**966,183**	**85,802,123**

Multnomah Education Service District
2020 - 2021 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	91,641		1,687,747				1,779,388
Facilities Services	22,280		736,506		237,500		996,286
Business Services	10,620,700		1,137,706			980,031	12,738,437
Human Resources	25,000		1,167,455			10,582	1,203,037
Technology Services	5,712,576	778,052	1,198,560		235,000		7,924,188
Special Education Services	11,377,602	13,907,824	235,976				25,521,402
School Health Services	10,229,487	2,986,355					13,215,842
Instructional Services	5,305,322	13,573,749	71,637				18,950,708
Debt Services				3,384,770			3,384,770
Total Expenditures by Department	**43,384,608**	**31,245,980**	**6,235,587**	**3,384,770**	**472,500**	**990,613**	**85,714,058**
By Function							
Instruction	9,399,546	16,207,780					25,607,326
Support Services	22,874,495	14,302,675	6,235,587		467,500	990,613	44,870,870
Enterprise & Community Service	530,567	735,525					1,266,092
Facilities Acq. & Construction					5,000		5,000
Other Uses	10,580,000						10,580,000
Debt Service				3,384,770			3,384,770
Total Expenditures by Function	**43,384,608**	**31,245,980**	**6,235,587**	**3,384,770**	**472,500**	**990,613**	**85,714,058**
By Category							
Salaries	16,376,283	15,162,601	3,483,580			118,616	35,141,080
Associated Payroll Costs	10,515,646	9,652,355	2,048,692			67,071	22,283,764
Purchased Services	4,095,422	4,792,091	391,163		287,500	778,021	10,344,197
Supplies and Materials	1,803,855	1,638,933	312,152		40,000	26,905	3,821,845
Capital Outlay	13,402				145,000		158,402
Debt Service				3,384,770			3,384,770
Transit Payments	10,580,000						10,580,000
Total Expenditures by Category	**43,384,608**	**31,245,980**	**6,235,587**	**3,384,770**	**472,500**	**990,613**	**85,714,058**

Multnomah Education Service District
2020 - 2021 Fiscal Year Approved Budget
Interfund Transfers and Overhead Charges

From Fund	To Fund	Amount
Resolution Services	**To Facilities & Equip Reserve**	**145,000**
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**	**4,614,482**
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**	**870,000**
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.		
Operating	**To Facilities & Equip Reserve**	**265,100**
This amount funds current and future repairs, replacement, and improvements of the Agency's facilities and equipment.		
	Total Interfund Transfers and Overhead Charges	**5,894,582**

Multnomah Education Service District
2020-2021 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2017-18	Actual 2018-19	Revised 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Resources						
Beginning Fund Balance	**9,264,851**	**11,866,544**	**15,536,766**	**13,488,000**	**13,488,000**	
Revenues						
Property Taxes	32,234,389	34,266,248	35,033,000	36,346,000	36,346,000	
State School Fund	9,493,746	8,993,013	9,409,865	9,798,818	9,798,818	
Local Sources	10,474,445	13,631,601	18,189,309	18,913,875	18,913,875	
State Sources	7,973,594	9,686,830	9,649,602	13,302,390	13,302,390	
Federal Sources	2,338,604	2,006,203	1,925,001	1,834,363	1,834,363	
Investment Earnings	221,230	385,778	310,000	125,000	125,000	
Sales of Goods & Services	2,085	1,337	9,122	10,320	10,320	
Other Revenues	903,764	1,101,923	1,440,558	1,130,404	1,130,404	
Services to Other Funds	3,697,022	3,846,146	4,083,941	4,340,953	4,340,953	
Total Revenues	**67,338,879**	**73,919,079**	**80,050,398**	**85,802,123**	**85,802,123**	
Transfers In & Overhead Revenues						
Overhead Revenues	651,127	713,313	725,000	870,000	870,000	
From Resolution Services	4,302,813	4,530,926	4,591,683	4,759,482	4,759,482	
From Contract Services	104,548		33,541			
From Operating	757,291	256,100	259,200	265,100	265,100	
Total Transfers In/Overhead	**5,815,779**	**5,500,339**	**5,609,424**	**5,894,582**	**5,894,582**	
TOTAL RESOURCES	**82,419,509**	**91,285,962**	**101,196,588**	**105,184,705**	**105,184,705**	
Requirements						
Total Expenditures	**64,737,184**	**70,372,443**	**83,042,880**	**85,714,058**	**85,714,058**	
Transfers Out & Overhead Charges						
Overhead Charges	651,129	713,315	796,091	870,000	870,000	
To Contract Services	268,282					
To Facilities & Equip Reserve	723,557	461,100	404,200	410,100	410,100	
To Operating	4,172,813	4,325,926	4,480,224	4,614,482	4,614,482	
Total Transfers Out/Overhead	**5,815,781**	**5,500,341**	**5,680,515**	**5,894,582**	**5,894,582**	
Contingency			**8,573,193**	**9,401,065**	**9,401,065**	
Total Budget	**70,552,965**	**75,872,781**	**97,296,588**	**101,009,705**	**101,009,705**	
Ending Fund Balance	**11,866,544**	**15,413,180**	**3,900,000**	**4,175,000**	**4,175,000**	
TOTAL REQUIREMENTS	**82,419,509**	**91,285,962**	**101,196,588**	**105,184,705**	**105,184,705**	

Multnomah Education Service District
2020-2021 Fiscal Year Annual Budget
Combined Fund Summary- All Budgetary Funds

	Actual 2017-18	Actual 2018-19	Revised 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
EXPENDITURE PERSPECTIVES						
By Department						
Administration	978,536	1,384,126	1,777,680	1,779,388	1,779,388	
Facilities Services	873,295	1,217,826	1,023,269	996,286	996,286	
Business Services	15,062,820	13,706,464	16,016,195	12,738,437	12,738,437	
Human Resources	982,429	1,001,923	1,162,610	1,203,037	1,203,037	
Technology Services	4,693,577	5,274,593	6,351,882	7,924,188	7,924,188	
Special Education Services	15,910,102	19,427,337	24,069,145	25,521,402	25,521,402	
School Health Services	10,250,942	10,636,402	12,879,249	13,215,842	13,215,842	
Instructional Services	13,065,459	14,655,986	16,539,486	18,950,708	18,950,708	
Debt Services	2,920,024	3,067,786	3,223,364	3,384,770	3,384,770	
Total Expenditures by Department	**64,737,184**	**70,372,443**	**83,042,880**	**85,714,058**	**85,714,058**	
By Function						
Instruction	17,611,227	20,662,423	24,147,567	25,607,326	25,607,326	
Support Services	29,556,208	33,154,810	40,317,685	44,870,870	44,870,870	
Enterprise & Community Service	984,888	1,153,832	1,359,264	1,266,092	1,266,092	
Facilities Acq. & Construction	124,837	317,222	5,000	5,000	5,000	
Other Uses	13,540,000	12,016,370	13,990,000	10,580,000	10,580,000	
Debt Service	2,920,024	3,067,786	3,223,364	3,384,770	3,384,770	
Total Expenditures by Function	**64,737,184**	**70,372,443**	**83,042,880**	**85,714,058**	**85,714,058**	
By Category						
Salaries	26,367,128	29,296,668	33,613,280	35,141,080	35,141,080	
Associated Payroll Costs	14,224,683	15,971,871	20,179,525	22,283,764	22,283,764	
Purchased Services	5,688,993	7,134,273	8,261,212	10,344,197	10,344,197	
Supplies and Materials	1,664,019	2,324,439	2,934,098	3,821,845	3,821,845	
Capital Outlay	332,337	561,036	841,401	158,402	158,402	
Debt Service	2,920,024	3,067,786	3,223,364	3,384,770	3,384,770	
Transit Payments	13,540,000	12,016,370	13,990,000	10,580,000	10,580,000	
Total Expenditures by Category	**64,737,184**	**70,372,443**	**83,042,880**	**85,714,058**	**85,714,058**	
FTE SUMMARY						
By Fund						
1 Resolution Services	280.63	282.44	288.05	304.36	304.36	0.00
2 Contracted Services	204.07	210.78	245.59	280.95	280.95	0.00
6 Operating	46.79	57.93	60.76	64.02	64.02	0.00
7 Risk Management Reserve	1.00	1.00	1.00	1.00	1.00	0.00
Total Number of FTE	**532.49**	**552.15**	**595.40**	**650.33**	**650.33**	**0.00**